

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

**REGULAR BOARD MEETING
AGENDA**

April 11, 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 in the Agenda Package 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. PUBLIC MEETING RELATED TO ADOPTION OF GROUNDWATER CHARGE

Article 1, Section 75560 of the California Water Code requires that a Water Conservation District that proposes to levy a groundwater charge "...shall annually cause to be made an engineering investigation and report upon groundwater conditions of the District." District staff will present the annual Bunker Hill Engineering Investigation Report and review the Groundwater Replenishment Program annual budget. District staff is recommending to the District's Board of Directors to raise the current amount of the groundwater charge of \$2.73 per acre-foot for groundwater production for agricultural production use to \$3.14, and raise

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 Athena Medina 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.

the current amount of \$9.81 per acre-foot for groundwater production for non-agricultural production use to \$11.28, for the production period of July 1, 2012 to June 30, 2013. The purpose of the groundwater charge is to fund the District's continuing groundwater replenishment efforts. District staff will present any written comments received and the board will hear oral comments.

4. **CONSENT CALENDAR**

1. Approval of Board Minutes, March 28, 2012
2. Unaudited Financials and Check Register, March 2012

5. **ACTION ITEMS, NEW BUSINESS**

A. RESOLUTION CONSENTING TO JOIN THE HEALTH BENEFITS PROGRAM OF ACWA/JPIA

Recommendation: Staff recommends the Board review and consider approval of the resolution consenting for the District to join the ACWA/JPIA program due to the dissolution of the Health Benefits Authority.

B. CALIFORNIA SPECIAL DISTRICT ASSOCIATION (CSDA) NOMINATION

Recommendation: Staff recommends that Board review and consider approval of the resolution nominating Director Aranda as a Board of Director for Region 5.

C. LOCAL FORMATION COMMISSION (LAFCO) SPECIAL DISTRICTS SELECTION ELECTION FOR THE REGULAR LAFCO MEMBER

Recommendation: Staff recommends the Board review candidates and provide direction on voting for the Special Districts Committee.

6. **INFORMATION ITEMS:**

- A. General Manager's Report (D. Cozad)
- B. Future Agenda Items & Staff Task requests from Directors
- C. Collaborative Agreement Verbal Update (D. Cosgrove)

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

8. **UPCOMING MEETINGS:**

1. April 12, 2012 Upper Santa Ana Water Resources Association, 9:30 a.m.
2. April 16, 2012 Bureau of Reclamation at District, 9:00 a.m. – 11:00 a.m.
3. April 16, 2012 Association of San Bernardino County Special District's Dinner, 6:00 p.m.
4. April 17, 2012 San Bernardino Valley Municipal Water District, 2:30 p.m.
5. April 19, 2012 2012 Outstanding Senior Honoree former Director Bud & Margaret Wright, Golf Tournament at Highland Senior Center 11:00 a.m. Registration, 5:30 p.m.
6. May 1, 2012 San Bernardino Valley Municipal Water District, 2:30 p.m.
7. May 3, 2012 Advisory Commission on Water Policy, 7:00 p.m.
8. May 7, 2012 Basin Technical Advisory Committee, 1:30 p.m.
9. May 8-11, 2012 ACWA Spring Conference and Exhibition at Conference Center, Portola & Marriott Hotels, Monterey, CA

9. **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.

10. **ADJOURN MEETING.** The next regular Board meeting will be on April 30, 2012 at 1:30 p.m., at District Headquarters, 1630 W. Redlands Blvd., Redlands, CA.



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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Memorandum No. 1091

To: Board of Directors

From: General Manager, Daniel Cozad

Date: April 11, 2012

Subject: Public Meeting - 2012 Engineering Investigation and Rate Proposal

RECOMMENDATION

Staff recommends the Board open the public meeting and request presentation of the Engineering Investigation (EI) Addendum, revising the EI to include information submitted during public comment, and present the basis for Districts Groundwater Charge proposed rate for 2012-2013 water year. Upon the close of the public meeting staff recommends the Board approve the EI.

BACKGROUND

Staff has prepared the EI in accordance with the established procedure and plan and provided it to the Board in March for review. Staff has worked with the other entities in the basin to review the EI, no changes have been recommended.

DISCUSSION

Staff will make a brief presentation of the EI and Rate Proposal for discussion in the public meeting. After the public meeting the Board may consider the EI for approval. The EI and Groundwater Charge Rate Proposal were presented at the BTAC on March 5, 2012 and accepted without comment. Staff has prepared a draft resolution for public review at the Public Hearing.

Limited copies of the EI will be produced with the primary distribution being an electronic Adobe Acrobat file via download from the District's website. Staff will provide a copy for any board members who request them or it may be downloaded at:

<http://www.sbvwd.org/reportsdata/bunkerhill/2012EngineeringInvestigationReport03-07-12.pdf>

FISCAL IMPACT

The EI does not have a fiscal impact. The costs for this EI are lower due to use of in-house staff and interns for this year's report. A primary goal of the EI is to establish a basis for the Groundwater Charge. The budget for the groundwater charge is a separate item and will be considered at the April 30 public hearing.

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

Arnold L. Wright
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad

RESOLUTION NO. 4__

DRAFT

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT ESTABLISHING A GROUNDWATER CHARGE ON THE PRODUCTION OF GROUNDWATER WITHIN DISTRICT BOUNDARIES, AND MAKING CERTAIN FINDINGS RELATIVE THERETO

WHEREAS, California Water Code, Division 21, Part 9 provides authority for the San Bernardino Valley Water Conservation District to consider and impose a groundwater charge on groundwater production within the District; and

WHEREAS, the California Legislature has found, in Water Code Section 75521, that such groundwater charges are in furtherance of District activities in the protection and augmentation of water supplies for users, which are necessary for the public health, welfare and safety; and

WHEREAS, Water Code Section 75523 allows for the use of proceeds from a groundwater charge for any District purposes, which may be authorized by law; and

WHEREAS, The District has presented a budget showing the needs and uses of the Groundwater Charge for 2011-2012 water year; and

WHEREAS, at the regular meeting of the Board of Directors on March 07, 2012, the District accepted an engineering investigation report, prepared by district Staff with the assistance of the agencies in the basin under the direction of Daniel Cozad, General Manager relating to groundwater conditions in the Bunker Hill Basin underlying the District boundaries; and

WHEREAS, the Engineering Investigation and preliminary Groundwater Enterprise Budget and rate options was presented to the Basin Technical Advisory Committee on March 05, 2012; and

WHEREAS, the District provided mailed notice to all groundwater producers within its District boundaries of a public meeting held on April 11, 2012, and a public hearing held on April 30, 2012, inviting all groundwater producers and all persons interested in the condition of groundwater or surface water supplies of the District to appear and submit evidence, and inviting all water producers to examine the engineering investigation report; and

WHEREAS, the Board of Directors has conducted a public meeting on April 11, 2012, and a public hearing on April 30, 2012, and has received comment and evidence submitted by the public at such hearing; and

WHEREAS, the Board has considered the engineering investigation report and the Addendum, and considered all comments and evidence presented to it at the public meetings and hearing; and

WHEREAS, the District has made available by wide distribution a Groundwater Enterprise Budget identifying the estimated use of the Groundwater Charge proceeds which will be subsequently incorporated in the District budget; and

WHEREAS, the District's ad valorem tax revenues are limited and the District has experienced a decrease in mining lease revenues and revenues from interest on reserves which are expected to continue; and

WHEREAS, on the basis of all evidence presented, including the engineering investigation and report and such public comment, the Board has determined that it is appropriate and in the best interests of the District and all those water users who rely, directly or indirectly, on the District's services, to levy a groundwater charge as further provided herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT AS FOLLOWS:

Section 1. As required by Water Code Section 75574, the Board hereby makes the following findings:

- A. Annual Change in Storage in those portions of the Bunker Hill Basin lying within the District's boundaries ("Bunker Hill Basin" herein), Fall 2010 to Fall 2011, is an increase of 116,020 acre-feet.
- B. Accumulated Change in Storage in the Bunker Hill Basin as of the Last Day of the Preceding Water Year (using 1993 as base year) is -224,603 acre-feet.

- C. Total Groundwater Production from the Bunker Hill Basin from the Preceding Water Year July 1, 2010 to June 30, 2011 is 184,122 acre-feet.
- D. Estimate of the Annual Change in Storage for the Current Water Year (July 1, 2011 to June 30, 2012) in the Bunker Hill Basin is 7,700 acre-feet.
- E. Estimate of the Annual Change in Storage for the Ensuing Water Year (July 1, 2012 to June 30, 2013) in the Bunker Hill Basin is 7,700 acre-feet.
- F. Average Annual Change in Storage for the Immediate Past Ten Water Years in the Bunker Hill Basin is -362 acre-feet.
- G. Estimated Amount of Agricultural Water Withdrawn from the Groundwater Supplies of the District for the Ensuing Water Year (July 1, 2012 to June 30, 2013) is 6,045 acre-feet.
- H. Estimated Amount of Other-than-Agricultural Water Withdrawn from the Groundwater Supplies of the District for the Ensuing Water Year (July 1, 2012 to June 30, 2013) is 58,886 acre-feet.
- I. Estimated Amount of Water Necessary for Surface Distribution for the Ensuing Water Year (July 1, 2012 - June 30, 2013) within the Bunker Hill Basin is 76,340 acre-feet.
- J. Estimated Amount of Water Necessary for Surface Distribution for the Ensuing Water Year (July 1, 2012 - June 30, 2013) for the District is 64,035 acre-feet.
- K. The Amount of Water which is Necessary for the Replenishment of the Groundwater Supplies of the Bunker Hill Basin to maintain constant groundwater supplies for the Ensuing Water Year (July 1, 2012 to June 30, 2013) is 135,843 acre-feet.
- L. The Amount of Water which is Necessary from all sources, including natural recharge to bring the basin back to its "full" condition of 1993 is 224,603 acre-feet.

Section 2. The Board of Directors hereby finds that the entire District constitutes a single zone of benefit for the imposition of this charge. The basis for this finding is that the entire portion of the basin underlying the District boundary is fed by the same naturally occurring surface flows. Although the basin may be divided into various subparts, because of hydrogeologic conditions these areas are interconnected, and water recharged by the District from its existing recharge facilities contributes to underground "flows" which eventually reach other subparts of the basin. Thus, the District's recharge inures to the benefit of users in other areas by enhancing the availability of water supplies throughout the basin. In addition, the District maintains both the availability of surface water flows for groundwater recharge, and the facilities for accommodating the recharge, whether by the District or by other parties pursuant to collaborative regional groundwater management efforts. Agricultural production represents 20.5% of the District total production and non-agricultural production 79.5% for Calendar Year 2011.

Section 3. The Board finds that there is no past accumulation of the amount of water necessary to be replaced in the intake areas of the groundwater basins within the District to prevent the landward movement of salt water into the fresh groundwater body, or to prevent subsidence of the land within the District, either in the past water year or the proceeding 10 years, nor is there likely to be any amount of water necessary for these purposes in the ensuing water year. The Board further finds that the District is not obligated by contract to purchase any water. The Board also finds that further recharge of the basin is required based upon the findings related to change in storage stated in Section 1 above, to prevent depletion or degradation to the basin's groundwater supplies, to enhance both the availability and accessibility of such supplies, and to replenish, augment, and protect such supplies, and that the proceeds of the groundwater charge established hereon shall be used for such purposes.

Section 4. The Board of Directors hereby levies, assesses and affixes a groundwater charge in the amount of \$3.14 per acre-foot for agricultural water (\$75508), and in the amount of \$11.28 per acre-foot for non-agricultural water the latter being 3.59 times the agricultural rate. Late charges on delinquent accounts will be 1% interest per month in accordance with Water Code §75615 et set. and any additional actual costs to collect delinquent amounts not paid by February 1, 2013 and August 1, 2013. Deposit or prepayment of production costs may be made by written agreement with the District. Exemptions: Notwithstanding the foregoing, for producers who can demonstrate either (1) that their production for the water year is restricted to basic, personal residential use limited to the property on which the applicable groundwater production facility is based; or (2) that their production for the water year is restricted to agricultural use limited to the property on which the applicable groundwater production facility is based, and total cumulative production for the applicable producer within the District is not in excess of two (2) acre feet over the course of the water year; such production shall be exempted from the groundwater charge provided the producer documents it's exemption prior to bi-annual collection of the groundwater charge (January 1, 2013 and July 1, 2013). In establishing this exemption, the Board finds that the likely revenues to be derived from the groundwater production subject to the exemption is outweighed by the administrative burdens in administering and collecting the charge.

Section 5. In connection with fixing the groundwater chart as set forth in Section 4 above, the Board of Directors makes the following findings:

Resolution No. 4__

- A. The groundwater charge is imposed upon the action of extraction of groundwater from the basin underlying the basin's boundaries, and not on property or groundwater extraction facilities as such. The groundwater charge will be incurred by groundwater producers through their voluntary action of groundwater production. The groundwater charge is not one for water delivery by the District to groundwater extractors, but rather relates to the District's service of maintaining groundwater supplies, recharge facilities, and management of both for groundwater extractors within the District. The District maintains no pipes, canals or other facilities directly connecting District facilities to the groundwater extractors' property or pumping facilities. In addition, parties subject to the groundwater charge are not property owners, per se, but predominantly either public or private entities involved in the business of providing water, or persons or entities involved in irrigation, for agricultural-related activities, and for uses of water exceeding what would be required for basic residential use of the property.
- B. The District has provided notice of the proposal for imposition of the groundwater charge through a number of different avenues. Mailed notice was provided to all operators reflected on the District's records as containing active groundwater production facilities within the District. In addition, published notice was provided in the San Bernardino Sun on March 16, March 23, and March 30, 2012. All such notices identified the prior and proposed existing rate for agricultural and non-agricultural water, the estimated total revenue to be collected from the charge, and the time and place for public hearing at a public meeting at which parties objecting to the charge could appear and be heard.
- C. The proposed groundwater charge, and engineering investigation prepared by the District, were reviewed at a public meeting held April 11, 2012, and a public hearing held April 30, 2012. In addition, the engineering investigation prepared by the District was presented to and reviewed with the Board of Directors at a public meeting on March 7, 2012, and was presented to the Basin Technical Advisory Committee on March 5, 2012.
- D. The groundwater charge is being levied to assist in offsetting the costs of the District's Groundwater Enterprise in providing groundwater supplies, groundwater recharge facilities, and recharge management and administration for the benefit of groundwater producers within the District. The Groundwater Enterprise Budget includes, but are not limited to, the following:
 1. Making available the District's Santa Ana River water rights, in an amount no less than 10,400 acres per foot per year, for recharge into the Bunker Hill Basin;
 2. Conducting groundwater recharge activities by diverting both Santa Ana River and Mill Creek water supplies into District recharge facilities;
 3. Applying the District's experience and expertise in directing groundwater recharge effectively and efficiently, administering the physical recharge of groundwater both directly for the District and its water supplies, and recharging on behalf of other entities, including exchanges under the Santa Ana River/Mill Creek Cooperative Water Project Agreement;
 4. Maintaining and operating the District's diversion works, recharge basins and canals to insure the availability of sufficient infrastructure to accommodate needed groundwater recharge; and defense and protection of the District's water rights and manner of operations;
 5. Investigation and implementation of improvements to groundwater recharge infrastructure;
 6. Reporting to groundwater producers and other interested parties of groundwater recharge activities and conditions, including but not limited to the daily flow report;
 7. Conducting engineering analyses, such as the District's annual engineering investigation, designed to provide information regarding the District's groundwater basin and groundwater recharge facilities; and
 9. Administrative support, training and overhead for all the above-listed activities.
- E. The total amount of estimated revenues from the groundwater charge is estimated at approximately \$569,220 based on production reported for the 2010-2011 water year. These revenues do not fully recover expected cost and will not exceed the costs of providing the services as detailed above, in that the District's Groundwater Enterprise Budget for fiscal year 2011-2012 proposes \$681,019. The short fall will be funded from any other revenues of the District or District Reserves.
- F. The amount of groundwater charge paid by each individual payor will not exceed the benefit of the Conservation District's services to such parties, because the structure of the groundwater charge is such that the amount paid varies in direct proportion to the amount of groundwater supplies extracted, and therefore is proportional to the benefit each individual payor receives from the District's services.

- G. The District’s services are immediately available to all parties subject to the charge, because the charge is limited to those extracting groundwater, and therefore able to take advantage of the District’s services relative to groundwater recharge activities, facilities, and programs.
- H. The District’s services are directed toward groundwater production and extractors, and are not generally available to parties not involved with groundwater extraction, as are other general governmental services such as police, fire, library, or other broad governmental services. The District’s service is directed toward, and of benefit to, parties utilizing and extracting groundwater in the District.

Section 6. District staff is directed to prepare a report at the end of the water year for which the charge levied herein is imposed, detailing the revenues collected from the groundwater charge, and describing the purposes and expenses to which such revenues were applied toward the services detailed in Section 5(D) above.

Section 7. The Board of Directors further finds that the groundwater charge adopted herein is statutorily exempt from CEQA under Title 14, California Code of Regulations Sections 15273, 15301, and 15306. The action contemplated herein constitutes a structuring and establishment of a charge which will be used in part for meeting operating expenses and for purchasing or leasing equipment and materials. To the extent the groundwater charge revenues will be applied to groundwater testing, these activities fit within Title 14, California Code of Regulations Section 15306. Such activities involve the occasional taking of groundwater samples by means of temporary equipment, which will not cause any alteration to the land, and consist solely of information gathering. To the extent any portion of the funds is directed to maintenance, operation, or repair of existing facilities, involving no or negligible expansion of existing uses, these activities fit within Title 14, California Code of Regulations Section 15301. To the extent any portion of the funds is directed to construction or establishment of new facilities, environmental review of such facilities will occur at such time those facilities are proposed, and the nature, location, scope, and function of such potential future facilities becomes known. Under each of the above-referenced exemptions, therefore, the Board of Directors finds that the levy and implementation of the groundwater charge is therefore properly exempt from CEQA.

Section 8. The General Manager is hereby authorized and directed to provide notice to operators of the levy of the groundwater charge, as provided for in Water Code Section 75610.

PASSED, APPROVED AND ADOPTED at a regular meeting of the Board of Directors this 30th day of April 2012, by the following roll-call vote:

| | |
|----------|------------|
| YES: | DIRECTORS: |
| NO: | DIRECTORS: |
| ABSTAIN: | DIRECTORS: |
| ABSENT: | DIRECTORS: |

ATTEST:

Richard Corneille, President

Daniel Cozad, Secretary

SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT
BOARD OF DIRECTORS

MINUTES OF March 28, 2012
1:30 P.M.

President Corneille 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 Corneille.

ROLL CALL:

BOARD MEMBERS PRESENT:

Richard Corneille, President
Melody McDonald, Vice President (2:00 p.m.)
Clare Henry Day, Director
Bob Glaubig, Director
John Longville, Director (1:37 p.m.)
David E. Raley, Director
Manuel Aranda, Director

BOARD MEMBERS ABSENT:

None

GENERAL COUNSEL PRESENT:

David B. Cosgrove, Rutan & Tucker, LLP

STAFF PRESENT:

Daniel Cozad, General Manager
Athena Medina, Administrative Assistant

GUESTS PRESENT:

Michelle Diamond, Tetra Tech
Charles Roberts, Highland Community News

1. PUBLIC PARTICIPATION

President Corneille 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 continued with published agenda items.

2. ADDITIONS/DELETIONS TO AGENDA

There were no additions/deletions to the agenda.

3. CONSENT CALENDAR

Approval of the Board Minutes from March 7, 2012

It was moved by Director Day and seconded by Director Aranda to approve minutes from the March 7, 2012 meeting as amended. The motion carried 5-0, with Director Longville and McDonald noted absent from the vote.

4. ACTION ITEMS, NEW BUSINESS

A. CALPERS SIDE LOAN PAYOFF

Mr. Cozad introduced this item for discussion. As indicated in the audit review, the side loan was shown as an unfunded liability therefore Staff is recommending that we pay off this item in full to avoid the accrual of interest. He noted there would be an approximate \$70,000 savings to the District over the nine year term of the loan. Staff recommended transferring funds from reserves to cover this cost. President Corneille thanked Director Raley for identifying the cost that the District would incur during the audit review.

It was moved by Director Raley and seconded by Director Day to approve the transfer of approximately \$178,152 from reserves to payoff CalPERS loan in full. The motion carried 6-0 with Director McDonald noted absent from the vote.

B. OFFICE STAFFING & REVISED POSITION DESCRIPTION

Mr. Cozad introduced the new position descriptions and salary ranges. The new positions would overlap to have full coverage in the office during normal business hours. Limited salary range reviews were performed to identify the salary ranges which were recommended in the attachment. The management elements were removed from the position descriptions leaving the General Manager responsible for all personnel management. Director Aranda inquired as to the difference between Administrative Services Specialist I and II. Mr. Cozad responded that the skills between the two positions should overlap by 70%-80% but that the Specialist II is a mastery level position. President Corneille asked if the Administrative Committee should review these descriptions and positions, and salary ranges. Director Day, whom sits on the Administrative Committee, stated that he did not feel the necessity to hold such a meeting since all of the information brought forward by Staff was very detailed and the skill sets did not vary by much. Staff noted that the District will be advertising the position and decided to hire directly rather than use a temporary/labor agency, which will have broader distribution and save the District money.

It was moved by Director Raley and seconded by Director Longville to approve the revised position descriptions and salary ranges. The motion carried 6-0 with Director McDonald noted absent from the vote.

C. GREENSPOT ROAD CULVERT AGREEMENT

Mr. Cozad introduced this item. The agreement will allow the City of Highland (City) to reconstruct the culvert underneath Greenspot Road to handle higher flow in our main channel from the Cuttle Weir to the spreading basins. San Bernardino Valley Municipal Water District (SBVMWD) will be covering the cost for this at a \$30,000 increase since it benefits the Enhanced Recharge project as well. He noted that this was a pass through in cost due to the fact that SBVMWD has agreed to cover the cost. Director Day noted that the agreement will now require two eight foot diameter cells instead of the one originally planned for which will allow the increased flow to reach up to 500 cfs or more. President Corneille inquired as to whether there were any risks to the District; Mr. Cosgrove stated that since the City is maintaining and building it and SBVMWD is covering the cost this decreases the liability to the District. Discussion ensued.

It was moved by Director Day and seconded by Director Longville to approve the Utility Agreement with the City of Highland and authorize the General Manager to sign

agreement. The motion carried 6-0 with Director McDonald noted absent from the vote.

D. BUDGET WORKSHOP

President Corneille opened the Budget Workshop discussion and informed the Board that the Budget will not be adopted today but rather is for review and comment only. Mr. Cozad provided an overview of the budget and identified changes to the presentation. He distributed a revised handout and presentation for the discussion. The Groundwater Enterprise revenue is based on actual charges set by the Board after the Public Hearing. The tentative increase in the groundwater charge is 15%, which was used in the revenue estimate. Mr. Cozad informed the board that he will be presenting the groundwater rate information to East Valley Water District's Board of Directors this evening and will be discussing it with all other major agencies prior the Public Hearing. He has met with City of Riverside to discuss the groundwater rates and is presenting to all those who have questions or concerns pertaining to the potential increase. There was discussion in a previous meeting to possibly adopting a two year budget rather than a one year budget and noted that most agencies that have attempted to adopt a two year budget have reverted back to a one year budget. Director Day said he would consider the two year budget to be a benefit, only if there were a review at the end of the first year. Mr. Cozad continued to summarize the budget revenue, reductions in costs and assumptions that were made in the development of the budget.

President Corneille noted that if the Wash Plan does not continue the revenue would decrease for the Land Resources Enterprise from \$720,000 to \$392,000. Director Raley stated that the reimbursement money received should not be considered as revenue. He also noted that the Wash Plan should be kept separate from all other District accounting; it should have its own project fund. President Corneille noted that there is an evaluation of the Wash Plan being performed by an outside consulting firm once that is performed we can revisit this subject. Staff will review the accounting process used to track the Wash Plan. Legal counsel briefly summarized the status of the Wash Plan. Discussion ensued pertaining to budget.

President Corneille complimented staff on the thoroughness of the budget spreadsheet presentation, and its format and clarity of the information presented.

Director Raley asked if the PERS contributions would be gradually shifted to employees. Director McDonald noted that as the chair of the Administrative Committee that was not the decision of the Administrative Committee. Director Raley recommended reviewing this as an agenda item at an Administrative Committee. Director Glaubig indicated that the shift from employer to employee is not as common as it may seem.

President Corneille thanked the Board of Directors for the decrease in Board Director's fees and expenses over the last couple of years. Director Glaubig asked for clarification pertaining to overhead; Mr. Cozad stated that since not all costs can be directly allocated to each enterprise; there is a 20% overhead rate charged to each enterprise. President Corneille closed the discussion with staff's commitment to bring the budget with any changes appropriate in May for approval.

No Action Required.

E. REDISTRICTING

Mr. Cosgrove presented this item for review and discussion, specifically the legal review of issues of incumbency in connection with potential redistricting. Discussion related to the decision process and timing ensued. Direction to Staff to provide some examples of redistricting alternatives for discussion and to agendize the seven or five member decision at the second meeting in April or May.

No Action Required.

F. COLLABORATIVE AGREEMENT VERBAL UPDATE

Mr. Cosgrove presented a brief overview of the Collaborative Agreement development with SBVMWD and WMWD. The agreement is still in negotiations with counsels from the agencies. He discussed several specific issues that are being worked through. He said the agreement should be ready in the next month or two. The Board accepted the update.

5. INFORMATION ITEMS:

C. Future Agenda Items & Staff Task requests from Directors

President Corneille would like to present a board resolution to Bob Martin previous General Manager of East Valley Water District honoring him for his 25 years of service at the WRI Awards Banquet to be held April 21, 2012. The Resolution should be on the April 11th Agenda.

Director McDonald would like to add the resolution in support of dissolving ACWA Health Benefits Authority (HBA) into ACWA/JPIA to the next agenda.

Director Glaubig asked Mr. Cozad for additional information regarding the budget's overhead breakdown.

B. Form 700-Deadline March 23, 2012, Due April 2nd

All forms have been turned in and will be submitted prior to the deadline.

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

Director Activity Reports

Director Day, Longville and Glaubig had nothing to report at this time.

Director McDonald attended the Upper Santa Ana Water Resources Association (USAWRA), SBVMWD Board of Directors meeting, and Special Districts Dinner. She provided a review of the meetings.

Director Raley attended the Rise N Shine breakfast at the Redlands Chamber of Commerce (RCC).

Director Aranda recommended that directors attend the Basin Technical Advisory Commission meeting as well as the USAWRA meetings.

President Corneille will be attending the Inland Empire Resources Conservation District (IERCD) Board of Directors meeting on April 11, 2012. He is reviewing the Enhanced Recharge Project report. Also, May 3, 2012 will be the next Advisory Commission Meeting at SBVMWD, 7:00 p.m.

7. UPCOMING MEETINGS

No action taken.

8. CLOSED SESSION

At 4:03 p.m. it was moved by Director Day and seconded by Director McDonald to adjourn to Closed Session. The motion carried 7-0.

Legal counsel announced the Board would adjourn to closed session on one item. Under the authority of Government Code section 54956.9 (b)(3)(e) the Board entered closed session to discuss exposure to litigation.

At 4:09 p.m. the Board reconvened into open session and the General Council reported the following action taken in the closed session:

It was moved by Director Day and seconded by Director McDonald to authorize the rejection of the claim from

Sheldon Alechman under Government Code section 54597.1. The motion carried 7-0.

9. ADJOURN MEETING

It was moved by Director Day and seconded by Director Aranda to adjourn to the next scheduled meeting. The motion carried.

At 4:10 p.m. the meeting adjourned to the regular Board meeting scheduled for April 11, 2012 at 1:30 p.m., at District Headquarters, 1630 W. Redlands Blvd., Redlands, CA.

Daniel B. Cozad
General Manager

San Bernardino Valley Water Conservation District

Profit & Loss To Date vs. Annual Budget

| | Jul '11 - Jun 12 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|---------------------|--------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 · Interest Income | | | | |
| 4012 · LAIF | 6,179.17 | 25,000.00 | -18,820.83 | 24.7% |
| 4013 · Caltrust Investment Income | 17,562.50 | | | |
| Total 4010 · Interest Income | 23,741.67 | 25,000.00 | -1,258.33 | 95.0% |
| 4020 · Groundwater Charge | | | | |
| 4021 · Assessments - Ag | 229,800.87 | 36,639.00 | 193,161.87 | 627.2% |
| 4023 · Assessments - Non-Ag | 144,174.34 | 505,100.00 | -360,925.66 | 28.5% |
| Total 4020 · Groundwater Charge | 373,975.21 | 541,739.00 | -167,763.79 | 69.0% |
| 4025 · Wash Plan Revenue | 0.00 | 422,500.00 | -422,500.00 | 0.0% |
| 4030 · Mining Income | | | | |
| 4031 · Plant Site - CEMEX | 19,666.48 | 47,500.00 | -27,833.52 | 41.4% |
| 4032 · Cemex - Royalty / Lease | 93,723.51 | 100,000.00 | -6,276.49 | 93.7% |
| 4033 · Cemex USA Minimum Rent | 8,000.00 | | | |
| 4034 · Redlands Aggregate 5% Royalty | 45,000.00 | 36,000.00 | 9,000.00 | 125.0% |
| 4036 · Aggregate Maintenance | 2,840.00 | 7,500.00 | -4,660.00 | 37.9% |
| 4030 · Mining Income - Other | 12,500.00 | | | |
| Total 4030 · Mining Income | 181,729.99 | 191,000.00 | -9,270.01 | 95.1% |
| 4040 · Miscellaneous Income | 15,708.32 | 25,000.00 | -9,291.68 | 62.8% |
| 4050 · Property Tax | 46,267.26 | 75,000.00 | -28,732.74 | 61.7% |
| 4055 · SBVMWD Spreading Agreement Reim | 157,297.69 | 172,000.00 | -14,702.31 | 91.5% |
| 4060 · Property Income | | | | |
| 4061 · Canyon Property | 0.00 | 0.00 | 0.00 | 0.0% |
| 4062 · Mentone Property | 13,412.00 | 19,200.00 | -5,788.00 | 69.9% |
| Total 4060 · Property Income | 13,412.00 | 19,200.00 | -5,788.00 | 69.9% |
| 4065 · Redlands Plaza | 74,743.58 | 110,951.52 | -36,207.94 | 67.4% |
| 4080 · Exchange Plan | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| 4085 · AB 303 Grant | 12,485.57 | | | |
| Total Income | 899,361.29 | 1,607,390.52 | -708,029.23 | 56.0% |
| Gross Profit | 899,361.29 | 1,607,390.52 | -708,029.23 | 56.0% |
| Expense | | | | |
| 5050 · Regional Programs | | | | |
| 5080 · LAFCO Contribution | 681.77 | 3,750.00 | -3,068.23 | 18.2% |
| 5081 · Wash Plan | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5050 · Regional Programs | 681.77 | 3,750.00 | -3,068.23 | 18.2% |
| 5100 · Professional Service | | | | |
| 5120 · Misc. Professional Services | 46,839.58 | 95,000.00 | -48,160.42 | 49.3% |
| 5122 · Wash Plan Professional Services | 30,491.48 | 127,000.00 | -96,508.52 | 24.0% |
| 5125 · Engineering Services | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 5130 · Aerial Photography & Surveying | 0.00 | 0.00 | 0.00 | 0.0% |
| 5145 · Environmental Services | 6,294.00 | 213,000.00 | -206,706.00 | 3.0% |
| 5160 · IT Support | 3,734.23 | 8,300.00 | -4,565.77 | 45.0% |
| 5170 · Audit | 17,287.00 | 19,000.00 | -1,713.00 | 91.0% |
| 5175 · Legal - Wash Plan | 3,290.00 | 42,000.00 | -38,710.00 | 7.8% |
| 5180 · Legal | 45,496.71 | 130,000.00 | -84,503.29 | 35.0% |
| 5185 · Special Counsel | 0.00 | 0.00 | 0.00 | 0.0% |
| 6502.01 · Wash Plan-Environ. Serv EIS | 29,342.00 | | | |
| Total 5100 · Professional Service | 182,775.00 | 649,300.00 | -466,525.00 | 28.1% |
| 5123 · Temp. Field Labor | 12,987.50 | | | |
| 5200 · Field Operations | | | | |
| 5210 · Equipment Maintenance | 6,289.05 | 2,500.00 | 3,789.05 | 251.6% |
| 5215 · Property Maintenance | 3,591.46 | 5,500.00 | -1,908.54 | 65.3% |
| Total 5200 · Field Operations | 9,880.51 | 8,000.00 | 1,880.51 | 123.5% |
| 5300 · Vehicle Operations | | | | |
| 5310 · Vehicle Maintenance | 769.22 | 10,000.00 | -9,230.78 | 7.7% |
| 5320 · Fuel | 9,361.35 | 15,000.00 | -5,638.65 | 62.4% |
| Total 5300 · Vehicle Operations | 10,130.57 | 25,000.00 | -14,869.43 | 40.5% |
| 5400 · Utilities | | | | |
| 5410 · Alarm Service | 2,353.92 | 3,650.00 | -1,296.08 | 64.5% |
| 5420 · Electricity | 9,236.28 | 15,000.00 | -5,763.72 | 61.6% |
| 5430 · Mobile Phone | 1,095.88 | 2,000.00 | -904.12 | 54.8% |
| 5440 · Telephone | 5,026.44 | 6,000.00 | -973.56 | 83.8% |
| 5450 · Natural Gas | 977.44 | 600.00 | 377.44 | 162.9% |
| 5460 · Water / Trash / Sewer | 8,091.46 | 8,600.00 | -508.54 | 94.1% |
| 5470 · Internet Services | 4,400.44 | 0.00 | 4,400.44 | 100.0% |
| 5480 · Redlands Plaza | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5400 · Utilities | 31,181.86 | 35,850.00 | -4,668.14 | 87.0% |
| 6000 · General Administration | | | | |
| 6001 · General Administration - Other | 332.88 | 10,000.00 | -9,667.12 | 3.3% |
| 6002 · Website Administration | 106.72 | 3,100.00 | -2,993.28 | 3.4% |
| 6003 · Property Tax | 316.36 | 2,170.00 | -1,853.64 | 14.6% |
| 6004 · Meeting Expenses | 1,338.27 | 2,500.00 | -1,161.73 | 53.5% |

San Bernardino Valley Water Conservation District

Profit & Loss To Date vs. Annual Budget

| | Jul '11 - Jun 12 | Budget | \$ Over Budget | % of Budget |
|--|------------------|--------------|----------------|-------------|
| 6006 · Permits | 0.00 | 1,600.00 | -1,600.00 | 0.0% |
| 6009 · Licenses | 819.00 | 1,000.00 | -181.00 | 81.9% |
| 6010 · Surety Bond | 1,815.00 | 1,800.00 | 15.00 | 100.8% |
| 6012 · Office Maintenance | 522.31 | 500.00 | 22.31 | 104.5% |
| 6015 · Mentone House Maintenance | 388.00 | 1,800.00 | -1,412.00 | 21.6% |
| 6016 · Redlands Plaza Maintenance | 15,730.81 | 30,000.00 | -14,269.19 | 52.4% |
| 6017 · Management Labor-Redlands Plaza | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 6018 · Janitorial Services | 5,379.00 | 7,000.00 | -1,621.00 | 76.8% |
| 6019 · Janitorial Supplies | 100.59 | | | |
| 6020 · Vacancy Marketing-Redlands Plaz | 0.00 | 5,040.00 | -5,040.00 | 0.0% |
| 6024 · DONT USE-Computer Equip Maint. | 47.62 | 0.00 | 47.62 | 100.0% |
| 6027 · Computer Supplies | 539.29 | 0.00 | 539.29 | 100.0% |
| 6030 · Office Supplies | 1,889.78 | 3,500.00 | -1,610.22 | 54.0% |
| 6033 · Office Equipment Rental | 5,722.22 | 7,000.00 | -1,277.78 | 81.7% |
| 6036 · Printing | 298.33 | 1,000.00 | -701.67 | 29.8% |
| 6039 · Postage and Overnight Delivery | 896.65 | 2,100.00 | -1,203.35 | 42.7% |
| 6042 · Payroll Processing | 535.60 | 2,050.00 | -1,514.40 | 26.1% |
| 6045 · Bank Service Charges | | | | |
| 6045.01 · Wash Plan Bank Charges | 101.02 | | | |
| 6045 · Bank Service Charges - Other | 62.07 | 500.00 | -437.93 | 12.4% |
| Total 6045 · Bank Service Charges | 163.09 | 500.00 | -336.91 | 32.6% |
| 6051 · Uniforms | 871.01 | 600.00 | 271.01 | 145.2% |
| 6087 · Educational Reimbursement | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 6090 · Subscriptions/Publications | 248.14 | 2,500.00 | -2,251.86 | 9.9% |
| 6091 · Public Notices | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 6093 · Memberships | 17,498.00 | 23,635.00 | -6,137.00 | 74.0% |
| 6000 · General Administration - Other | 8.00 | | | |
| Total 6000 · General Administration | 55,566.67 | 118,395.00 | -62,828.33 | 46.9% |
| 6100 · Benefits | | | | |
| 6110 · Vision Insurance | 1,043.89 | 1,466.00 | -422.11 | 71.2% |
| 6115 · Maint/Rep. Rolling Maint. Equip | 1,049.55 | | | |
| 6120 · Workers' Comp. Insurance | 10,180.80 | 12,999.70 | -2,818.90 | 78.3% |
| 6130 · Dental Insurance | 3,666.52 | 4,924.00 | -1,257.48 | 74.5% |
| 6140 · State Unemployment Insurance | 0.00 | 550.00 | -550.00 | 0.0% |
| 6150 · Medical Insurance | 53,230.76 | 71,566.00 | -18,335.24 | 74.4% |
| 6160 · Payroll Taxes-Employer | 25,423.10 | 32,000.00 | -6,576.90 | 79.4% |
| 6170 · PERS Retirement | 41,793.96 | 85,509.00 | -43,715.04 | 48.9% |
| 6190 · Life Insurance | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 6100 · Benefits | 136,388.58 | 209,014.70 | -72,626.12 | 65.3% |
| 6200 · Salaries | | | | |
| 6210 · Overtime | 0.00 | 0.00 | 0.00 | 0.0% |
| 6230 · Regular Salaries | 293,819.86 | 529,941.66 | -236,121.80 | 55.4% |
| 6231 · Salary Overhead Charge | 0.00 | -81,384.85 | 81,384.85 | 0.0% |
| Total 6200 · Salaries | 293,819.86 | 448,556.81 | -154,736.95 | 65.5% |
| 6300 · Insurance | | | | |
| 6310 · Property/ Auto Insurance | 3,507.00 | 3,424.00 | 83.00 | 102.4% |
| 6320 · General Liability Insurance | 8,954.85 | 27,624.00 | -18,669.15 | 32.4% |
| Total 6300 · Insurance | 12,461.85 | 31,048.00 | -18,586.15 | 40.1% |
| 6400 · Board of Directors' Expenses | | | | |
| 6401 · Directors' Fees | 51,220.00 | 70,000.00 | -18,780.00 | 73.2% |
| 6410 · Mileage | 1,594.70 | 3,100.00 | -1,505.30 | 51.4% |
| 6415 · Air Fare | 3,038.20 | 3,000.00 | 38.20 | 101.3% |
| 6420 · Other Travel | 180.75 | 600.00 | -419.25 | 30.1% |
| 6425 · Meals | 1,035.93 | 1,500.00 | -464.07 | 69.1% |
| 6430 · Lodging | 2,019.34 | 4,000.00 | -1,980.66 | 50.5% |
| 6435 · Conf/Seminar Registrations | 2,945.00 | 7,000.00 | -4,055.00 | 42.1% |
| 6440 · Election Fees / Re-Districting | 39,233.00 | 41,000.00 | -1,767.00 | 95.7% |
| Total 6400 · Board of Directors' Expenses | 101,266.92 | 130,200.00 | -28,933.08 | 77.8% |
| 6500 · Administrative/Staff Expenses | | | | |
| 6505 · Mtg. Support Expense (food, bev | 98.63 | | | |
| 6510 · Mileage | 439.78 | 1,000.00 | -560.22 | 44.0% |
| 6515 · Air Fare | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 6520 · Travel, Other (rental car, taxi | 0.00 | 500.00 | -500.00 | 0.0% |
| 6525 · Meals | 652.88 | 1,500.00 | -847.12 | 43.5% |
| 6530 · Lodging | 146.67 | 1,200.00 | -1,053.33 | 12.2% |
| 6535 · Conf/Seminar Registrations | 550.00 | 2,000.00 | -1,450.00 | 27.5% |
| Total 6500 · Administrative/Staff Expenses | 1,887.96 | 7,700.00 | -5,812.04 | 24.5% |
| Total Expense | 849,029.05 | 1,666,814.51 | -817,785.46 | 50.9% |
| Net Ordinary Income | 50,332.24 | -59,423.99 | 109,756.23 | -84.7% |
| 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 | 2,500.00 | -2,500.00 | 0.0% |
| 7130 · Mentone Property (House)-CapRep | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 7140 · Mentone Property (Shop)-CapRep | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| Total 7100 · Land & Buildings | 0.00 | 7,000.00 | -7,000.00 | 0.0% |

San Bernardino Valley Water Conservation District

Profit & Loss To Date vs. Annual Budget

| | Jul '11 - Jun 12 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|--------------------|-------------------|--------------|
| 7200 · Equipment & Vehicles | | | | |
| 7210 · Computer Hardware-Capital Purch | 499.95 | 2,500.00 | -2,000.05 | 20.0% |
| 7220 · Computer Software | 3,012.39 | 3,500.00 | -487.61 | 86.1% |
| 7230 · Field Equipment / Vehicles | 8,652.33 | 13,500.00 | -4,847.67 | 64.1% |
| 7240 · Office Equipment | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 7200 · Equipment & Vehicles | 12,164.67 | 20,000.00 | -7,835.33 | 60.8% |
| 7400 · Professional Services | | | | |
| 7419 · Legal Water Rights | 0.00 | 0.00 | 0.00 | 0.0% |
| 7438 · Engineering Services -Other | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Total 7400 · Professional Services | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Total Other Expense | 92,292.67 | 127,000.00 | -34,707.33 | 72.7% |
| Net Other Income | -92,292.67 | -127,000.00 | 34,707.33 | 72.7% |
| Net Income | -41,960.43 | -186,423.99 | 144,463.56 | 22.5% |

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

| | 1-Groundwater Ent. | | | |
|--|--------------------|------------|----------------|-------------|
| | Jul '11 - Mar 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 | 229,800.87 | 36,639.00 | 193,161.87 | 627.2% |
| 4023 • Assessments - Non-Ag | 142,345.63 | 505,100.00 | -362,754.37 | 28.2% |
| Total 4020 • Groundwater Charge | 372,146.50 | 541,739.00 | -169,592.50 | 68.7% |
| 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 | | | |
| 4030 • Mining Income - Other | 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 | 129,000.01 | 28,297.68 | 121.9% |
| 4060 • Property Income | | | | |
| 4062 • Mentone Property | 0.00 | | | |
| Total 4060 • Property Income | 0.00 | | | |
| 4065 • Redlands Plaza | 0.00 | | | |
| 4080 • Exchange Plan | 0.00 | 18,750.01 | -18,750.01 | 0.0% |
| 4085 • AB 303 Grant | 12,485.57 | | | |
| Total Income | 542,179.76 | 689,489.02 | -147,309.26 | 78.6% |
| Gross Profit | 542,179.76 | 689,489.02 | -147,309.26 | 78.6% |
| 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 | 2,971.14 | -1,971.14 | 33.7% |
| 5122 • Wash Plan Professional Services | 0.00 | | | |
| 5125 • Engineering Services | 0.00 | 11,250.00 | -11,250.00 | 0.0% |
| 5145 • Environmental Services | 0.00 | | | |
| 5160 • IT Support | 382.50 | 2,775.01 | -2,392.51 | 13.8% |
| 5170 • Audit | 0.00 | 10,640.00 | -10,640.00 | 0.0% |
| 5175 • Legal - Wash Plan | 0.00 | | | |
| 5180 • Legal | 0.00 | 48,750.02 | -48,750.02 | 0.0% |
| 6502.01 • Wash Plan-Environ. Serv EIS | 0.00 | | | |
| Total 5100 • Professional Service | 1,382.50 | 76,386.17 | -75,003.67 | 1.8% |
| 5123 • Temp. Field Labor | 12,987.50 | | | |
| 5200 • Field Operations | | | | |
| 5210 • Equipment Maintenance | 1,656.37 | 1,875.01 | -218.64 | 88.3% |
| 5215 • Property Maintenance | 3,133.10 | 4,125.01 | -991.91 | 76.0% |
| Total 5200 • Field Operations | 4,789.47 | 6,000.02 | -1,210.55 | 79.8% |
| 5300 • Vehicle Operations | | | | |
| 5310 • Vehicle Maintenance | 769.22 | 7,500.01 | -6,730.79 | 10.3% |
| 5320 • Fuel | 9,361.35 | 11,250.00 | -1,888.65 | 83.2% |
| Total 5300 • Vehicle Operations | 10,130.57 | 18,750.01 | -8,619.44 | 54.0% |

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

| | 1-Groundwater Ent. | | | |
|--|--------------------|-------------------|-------------------|--------------|
| | Jul '11 - Mar 12 | Budget | \$ Over Budget | % of Budget |
| 5400 - Utilities | | | | |
| 5410 - Alarm Service | 0.00 | 1,368.76 | -1,368.76 | 0.0% |
| 5420 - Electricity | 1,001.44 | 2,250.00 | -1,248.56 | 44.5% |
| 5430 - Mobile Phone | 1,095.88 | 1,459.97 | -364.09 | 75.1% |
| 5440 - Telephone | 601.99 | 1,350.00 | -748.01 | 44.6% |
| 5450 - Natural Gas | 0.00 | 180.00 | -180.00 | 0.0% |
| 5460 - Water / Trash / Sewer | 954.90 | 2,729.00 | -1,774.10 | 35.0% |
| 5470 - Internet Services | 349.93 | | | |
| Total 5400 - Utilities | 4,004.14 | 9,337.73 | -5,333.59 | 42.9% |
| 6000 - General Administration | | | | |
| 6001 - General Administration - Other | 0.00 | 3,000.01 | -3,000.01 | 0.0% |
| 6002 - Website Administration | 0.00 | | | |
| 6003 - Property Tax | 0.00 | | | |
| 6004 - Meeting Expenses | -704.77 | | | |
| 6006 - Permits | 0.00 | 599.99 | -599.99 | 0.0% |
| 6009 - Licenses | 819.00 | 599.99 | 219.01 | 136.5% |
| 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 | 131.26 | -72.07 | 45.1% |
| 6033 - Office Equipment Rental | 0.00 | 262.49 | -262.49 | 0.0% |
| 6036 - Printing | 0.00 | 300.01 | -300.01 | 0.0% |
| 6039 - Postage and Overnight Delivery | 0.00 | 393.75 | -393.75 | 0.0% |
| 6042 - Payroll Processing | 0.00 | | | |
| 6045 - Bank Service Charges | | | | |
| 6045.01 - Wash Plan Bank Charges | 0.00 | | | |
| 6045 - Bank Service Charges - Other | 40.00 | | | |
| Total 6045 - Bank Service Charges | 40.00 | | | |
| 6051 - Uniforms | 426.07 | 270.00 | 156.07 | 157.8% |
| 6087 - Educational Reimbursement | 0.00 | | | |
| 6090 - Subscriptions/Publications | 0.00 | | | |
| 6091 - Public Notices | 0.00 | 1,125.00 | -1,125.00 | 0.0% |
| 6093 - Memberships | 0.00 | | | |
| 6000 - General Administration - Other | 0.00 | | | |
| Total 6000 - General Administration | 639.49 | 6,682.50 | -6,043.01 | 9.6% |
| 6100 - Benefits | | | | |
| 6110 - Vision Insurance | 553.26 | 582.73 | -29.47 | 94.9% |
| 6115 - Maint/Rep. Rolling Maint. Equip | 0.00 | | | |
| 6120 - Workers' Comp. Insurance | 5,509.83 | 5,167.53 | 342.30 | 106.6% |
| 6130 - Dental Insurance | 1,943.26 | 1,957.31 | -14.05 | 99.3% |
| 6140 - State Unemployment Insurance | 0.00 | 218.64 | -218.64 | 0.0% |
| 6150 - Medical Insurance | 28,212.30 | 28,449.05 | -236.75 | 99.2% |
| 6160 - Payroll Taxes-Employer | 12,346.66 | 12,720.01 | -373.35 | 97.1% |
| 6170 - PERS Retirement | 19,859.11 | 33,989.85 | -14,130.74 | 58.4% |
| Total 6100 - Benefits | 68,424.42 | 83,085.12 | -14,660.70 | 82.4% |
| 6200 - Salaries | | | | |
| 6230 - Regular Salaries | 157,431.29 | 224,002.57 | -66,571.28 | 70.3% |
| 6231 - Salary Overhead Charge | 0.00 | | | |
| Total 6200 - Salaries | 157,431.29 | 224,002.57 | -66,571.28 | 70.3% |
| 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 by Class
 July 2011 through March 2012

| | 1-Groundwater Ent. | | | |
|---|--------------------|--------------------|--------------------|---------------|
| | Jul '11 - Mar 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 / Re-Districting | 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 | 149.99 | -149.99 | 0.0% |
| 6515 · Air Fare | 0.00 | 225.00 | -225.00 | 0.0% |
| 6520 · Travel, Other (rental car, taxi | 0.00 | 75.01 | -75.01 | 0.0% |
| 6525 · Meals | 0.00 | 225.00 | -225.00 | 0.0% |
| 6530 · Lodging | 0.00 | 180.00 | -180.00 | 0.0% |
| 6535 · Conf/Seminar Registrations | 0.00 | | | |
| Total 6500 · Administrative/Staff Expenses | 0.00 | 855.00 | -855.00 | 0.0% |
| Total Expense | 272,019.18 | 444,070.32 | -172,051.14 | 61.3% |
| Net Ordinary Income | 270,160.58 | 245,418.70 | 24,741.88 | 110.1% |
| 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 | 1,875.01 | -1,875.01 | 0.0% |
| 7130 · Mentone Property (House)-CapRep | 0.00 | | | |
| 7140 · Mentone Property (Shop)-CapRep | 0.00 | 1,875.01 | -1,875.01 | 0.0% |
| Total 7100 · Land & Buildings | 0.00 | 3,750.02 | -3,750.02 | 0.0% |
| 7200 · Equipment & Vehicles | | | | |
| 7210 · Computer Hardware-Capital Purch | 0.00 | 468.76 | -468.76 | 0.0% |
| 7220 · Computer Software | 0.00 | 1,706.26 | -1,706.26 | 0.0% |
| 7230 · Field Equipment / Vehicles | 8,652.33 | 10,125.00 | -1,472.67 | 85.5% |
| 7240 · Office Equipment | 0.00 | | | |
| Total 7200 · Equipment & Vehicles | 8,652.33 | 12,300.02 | -3,647.69 | 70.3% |
| 7400 · Professional Services | | | | |
| 7438 · Engineering Services -Other | 0.00 | 3,749.99 | -3,749.99 | 0.0% |
| Total 7400 · Professional Services | 0.00 | 3,749.99 | -3,749.99 | 0.0% |
| Total Other Expense | 88,780.33 | 114,800.03 | -26,019.70 | 77.3% |
| Net Other Income | -88,780.33 | -114,800.03 | 26,019.70 | 77.3% |
| Net Income | 181,380.25 | 130,618.67 | 50,761.58 | 138.9% |

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

| | 2-Redlands Plaza/Mentone Ent. | | | |
|--|-------------------------------|-----------|----------------|-------------|
| | Jul '11 - Mar 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 | | | |
| 4030 • Mining Income - Other | 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 | 13,412.00 | 14,400.00 | -988.00 | 93.1% |
| Total 4060 • Property Income | 13,412.00 | 14,400.00 | -988.00 | 93.1% |
| 4065 • Redlands Plaza | 74,743.58 | 83,213.64 | -8,470.06 | 89.8% |
| 4080 • Exchange Plan | 0.00 | | | |
| 4085 • AB 303 Grant | 0.00 | | | |
| Total Income | 88,155.58 | 97,613.64 | -9,458.06 | 90.3% |
| Gross Profit | 88,155.58 | 97,613.64 | -9,458.06 | 90.3% |
| Expense | | | | |
| 5050 • Regional Programs | | | | |
| 5080 • LAFCO Contribution | 0.00 | | | |
| Total 5050 • Regional Programs | 0.00 | | | |
| 5100 • Professional Service | | | | |
| 5120 • Misc. Professional Services | 4,180.68 | | | |
| 5122 • Wash Plan Professional Services | 0.00 | | | |
| 5125 • Engineering Services | 0.00 | | | |
| 5145 • Environmental Services | 0.00 | | | |
| 5160 • IT Support | 0.00 | 59.99 | -59.99 | 0.0% |
| 5170 • Audit | 0.00 | 2,850.00 | -2,850.00 | 0.0% |
| 5175 • Legal - Wash Plan | 0.00 | | | |
| 5180 • Legal | 0.00 | 9,750.01 | -9,750.01 | 0.0% |
| 6502.01 • Wash Plan-Environ. Serv EIS | 0.00 | | | |
| Total 5100 • Professional Service | 4,180.68 | 12,660.00 | -8,479.32 | 33.0% |
| 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 by Class
July 2011 through March 2012

| | | 2-Redlands Plaza/Mentone Ent. | | |
|--|------------------|-------------------------------|----------------|-------------|
| | Jul '11 - Mar 12 | Budget | \$ Over Budget | % of Budget |
| 5400 • Utilities | | | | |
| 5410 • Alarm Service | 838.80 | | | |
| 5420 • Electricity | 3,341.07 | 5,850.00 | -2,508.93 | 57.1% |
| 5430 • Mobile Phone | 0.00 | | | |
| 5440 • Telephone | 220.05 | | | |
| 5450 • Natural Gas | 0.00 | | | |
| 5460 • Water / Trash / Sewer | 7,136.56 | | | |
| 5470 • Internet Services | 49.99 | | | |
| Total 5400 • Utilities | 11,586.47 | 5,850.00 | 5,736.47 | 198.1% |
| 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 | 1,350.00 | -962.00 | 28.7% |
| 6016 • Redlands Plaza Maintenance | 15,730.81 | 22,500.00 | -6,769.19 | 69.9% |
| 6017 • Management Labor-Redlands Plaza | 0.00 | 3,749.99 | -3,749.99 | 0.0% |
| 6018 • Janitorial Services | 0.00 | | | |
| 6019 • Janitorial Supplies | 0.00 | | | |
| 6020 • Vacancy Marketing-Redlands Plaz | 0.00 | 3,780.00 | -3,780.00 | 0.0% |
| 6024 • DONT USE-Computer Equip Maint. | 0.00 | | | |
| 6027 • Computer Supplies | 0.00 | | | |
| 6030 • Office Supplies | 0.00 | 262.49 | -262.49 | 0.0% |
| 6033 • Office Equipment Rental | 0.00 | 787.50 | -787.50 | 0.0% |
| 6036 • Printing | 0.00 | | | |
| 6039 • Postage and Overnight Delivery | 0.00 | 157.50 | -157.50 | 0.0% |
| 6042 • Payroll Processing | 0.00 | | | |
| 6045 • Bank Service Charges | | | | |
| 6045.01 • Wash Plan Bank Charges | 0.00 | | | |
| 6045 • Bank Service Charges - Other | 0.00 | | | |
| Total 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 | 16,651.24 | 32,587.48 | -15,936.24 | 51.1% |
| 6100 • Benefits | | | | |
| 6110 • Vision Insurance | 73.07 | 71.85 | 1.22 | 101.7% |
| 6115 • Maint/Rep. Rolling Maint. Equip | 0.00 | | | |
| 6120 • Workers' Comp. Insurance | 727.72 | 637.05 | 90.67 | 114.2% |
| 6130 • Dental Insurance | 256.68 | 241.55 | 15.13 | 106.3% |
| 6140 • State Unemployment Insurance | 0.00 | 26.94 | -26.94 | 0.0% |
| 6150 • Medical Insurance | 3,726.15 | 3,507.09 | 219.06 | 106.2% |
| 6160 • Payroll Taxes-Employer | 1,621.51 | 1,569.60 | 51.91 | 103.3% |
| 6170 • PERS Retirement | 2,622.91 | 4,194.24 | -1,571.33 | 62.5% |
| Total 6100 • Benefits | 9,028.04 | 10,248.32 | -1,220.28 | 88.1% |
| 6200 • Salaries | | | | |
| 6230 • Regular Salaries | 20,598.70 | 27,476.97 | -6,878.27 | 75.0% |
| 6231 • Salary Overhead Charge | 0.00 | | | |
| Total 6200 • Salaries | 20,598.70 | 27,476.97 | -6,878.27 | 75.0% |
| 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 by Class
 July 2011 through March 2012

| | 2-Redlands Plaza/Mentone Ent. | | | |
|---|-------------------------------|------------------|-------------------|-----------------|
| | Jul '11 - Mar 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 / Re-Districting | 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 | 66,576.86 | 95,032.37 | -28,455.51 | 70.1% |
| Net Ordinary Income | 21,578.72 | 2,581.27 | 18,997.45 | 836.0% |
| 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 | 1,499.99 | -1,499.99 | 0.0% |
| 7140 · Mentone Property (Shop)-CapRep | 0.00 | | | |
| Total 7100 · Land & Buildings | 0.00 | 1,499.99 | -1,499.99 | 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 | 1,499.99 | -1,499.99 | 0.0% |
| Net Other Income | 0.00 | -1,499.99 | 1,499.99 | 0.0% |
| Net Income | 21,578.72 | 1,081.28 | 20,497.44 | 1,995.7% |

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

| | 3-Land Resource/Wash & Mine Ent | | | |
|--|---------------------------------|-------------------|--------------------|--------------|
| | Jul '11 - Mar 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 | 316,875.01 | -316,875.01 | 0.0% |
| 4030 - Mining Income | | | | |
| 4031 - Plant Site - CEMEX | 19,666.48 | 35,625.01 | -15,958.53 | 55.2% |
| 4032 - Cemex - Royalty / Lease | 93,723.51 | 75,000.01 | 18,723.50 | 125.0% |
| 4033 - Cemex USA Minimum Rent | 8,000.00 | | | |
| 4034 - Redlands Aggregate 5% Royalty | 45,000.00 | 27,000.00 | 18,000.00 | 166.7% |
| 4036 - Aggregate Maintenance | 2,840.00 | 5,625.00 | -2,785.00 | 50.5% |
| 4030 - Mining Income - Other | 12,500.00 | | | |
| Total 4030 - Mining Income | 181,729.99 | 143,250.02 | 38,479.97 | 126.9% |
| 4040 - Miscellaneous Income | 4,266.00 | 9,374.99 | -5,108.99 | 45.5% |
| 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 | 185,995.99 | 469,500.02 | -283,504.03 | 39.6% |
| Gross Profit | 185,995.99 | 469,500.02 | -283,504.03 | 39.6% |
| 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 | 4,153.88 | 11,389.62 | 374.2% |
| 5122 - Wash Plan Professional Services | 30,491.48 | 95,250.01 | -64,758.53 | 32.0% |
| 5125 - Engineering Services | 0.00 | | | |
| 5145 - Environmental Services | 6,294.00 | 159,750.00 | -153,456.00 | 3.9% |
| 5160 - IT Support | 0.00 | 562.50 | -562.50 | 0.0% |
| 5170 - Audit | 0.00 | 3,610.00 | -3,610.00 | 0.0% |
| 5175 - Legal - Wash Plan | 3,290.00 | 31,500.00 | -28,210.00 | 10.4% |
| 5180 - Legal | 21,768.45 | | | |
| 6502.01 - Wash Plan-Environ. Serv EIS | 29,342.00 | | | |
| Total 5100 - Professional Service | 106,729.43 | 294,826.39 | -188,096.96 | 36.2% |
| 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 by Class
 July 2011 through March 2012

| | 3-Land Resource/Wash & Mine Ent | | | |
|--|---------------------------------|------------------|-------------------|--------------|
| | Jul '11 - Mar 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 | 468.76 | -468.76 | 0.0% |
| 6006 - Permits | 0.00 | | | |
| 6009 - Licenses | 0.00 | | | |
| 6010 - Surety Bond | 1,815.00 | 1,350.00 | 465.00 | 134.4% |
| 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 | 131.26 | -131.26 | 0.0% |
| 6033 - Office Equipment Rental | 0.00 | 262.49 | -262.49 | 0.0% |
| 6036 - Printing | 0.00 | 75.01 | -75.01 | 0.0% |
| 6039 - Postage and Overnight Delivery | 0.00 | 157.50 | -157.50 | 0.0% |
| 6042 - Payroll Processing | 0.00 | | | |
| 6045 - Bank Service Charges | | | | |
| 6045.01 - Wash Plan Bank Charges | 84.78 | | | |
| 6045 - Bank Service Charges - Other | 0.00 | | | |
| Total 6045 - Bank Service Charges | 84.78 | | | |
| 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 | 1,899.78 | 2,445.02 | -545.24 | 77.7% |
| 6100 - Benefits | | | | |
| 6110 - Vision Insurance | 125.26 | 140.45 | -15.19 | 89.2% |
| 6115 - Maint/Rep. Rolling Maint. Equip | 0.00 | | | |
| 6120 - Workers' Comp. Insurance | 1,247.51 | 1,245.36 | 2.15 | 100.2% |
| 6130 - Dental Insurance | 439.96 | 471.62 | -31.66 | 93.3% |
| 6140 - State Unemployment Insurance | 0.00 | 52.70 | -52.70 | 0.0% |
| 6150 - Medical Insurance | 6,387.71 | 6,855.88 | -468.17 | 93.2% |
| 6160 - Payroll Taxes-Employer | 4,865.08 | 3,064.81 | 1,800.27 | 158.7% |
| 6170 - PERS Retirement | 4,496.95 | 8,189.64 | -3,692.69 | 54.9% |
| Total 6100 - Benefits | 17,562.47 | 20,020.46 | -2,457.99 | 87.7% |
| 6200 - Salaries | | | | |
| 6230 - Regular Salaries | 33,289.74 | 53,713.64 | -20,423.90 | 62.0% |
| 6231 - Salary Overhead Charge | 0.00 | | | |
| Total 6200 - Salaries | 33,289.74 | 53,713.64 | -20,423.90 | 62.0% |
| 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 by Class
 July 2011 through March 2012

| | 3-Land Resource/Wash & Mine Ent | | | |
|---|---------------------------------|-------------------|--------------------|--------------|
| | Jul '11 - Mar 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 / Re-Districting | 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 | 160,681.64 | 372,386.71 | -211,705.07 | 43.1% |
| Net Ordinary Income | 25,314.35 | 97,113.31 | -71,798.96 | 26.1% |
| 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 | 25,314.35 | 97,113.31 | -71,798.96 | 26.1% |

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

| | 4-General Fund Ent. | | | |
|--|---------------------|-------------------|-------------------|--------------|
| | Jul '11 - Mar 12 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 · Interest Income | | | | |
| 4012 · LAIF | 5,547.99 | 18,750.01 | -13,202.02 | 29.6% |
| Total 4010 · Interest Income | 5,547.99 | 18,750.01 | -13,202.02 | 29.6% |
| 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 | | | |
| 4030 · Mining Income - Other | 0.00 | | | |
| Total 4030 · Mining Income | 0.00 | | | |
| 4040 · Miscellaneous Income | 11,192.32 | 9,374.99 | 1,817.33 | 119.4% |
| 4050 · Property Tax | 46,267.26 | 56,250.00 | -9,982.74 | 82.3% |
| 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 | 64,836.28 | 84,375.00 | -19,538.72 | 76.8% |
| Gross Profit | 64,836.28 | 84,375.00 | -19,538.72 | 76.8% |
| Expense | | | | |
| 5050 · Regional Programs | | | | |
| 5080 · LAFCO Contribution | 681.77 | 2,812.50 | -2,130.73 | 24.2% |
| Total 5050 · Regional Programs | 681.77 | 2,812.50 | -2,130.73 | 24.2% |
| 5100 · Professional Service | | | | |
| 5120 · Misc. Professional Services | 26,115.40 | 64,125.00 | -38,009.60 | 40.7% |
| 5122 · Wash Plan Professional Services | 0.00 | | | |
| 5125 · Engineering Services | 0.00 | | | |
| 5145 · Environmental Services | 0.00 | | | |
| 5160 · IT Support | 3,351.73 | 2,827.49 | 524.24 | 118.5% |
| 5170 · Audit | 17,287.00 | 1,900.00 | 15,387.00 | 909.8% |
| 5175 · Legal - Wash Plan | 0.00 | 0.00 | 0.00 | 0.0% |
| 5180 · Legal | 23,728.26 | 39,000.01 | -15,271.75 | 60.8% |
| 6502.01 · Wash Plan-Environ. Serv EIS | 0.00 | | | |
| Total 5100 · Professional Service | 70,482.39 | 107,852.50 | -37,370.11 | 65.4% |
| 5123 · Temp. Field Labor | 0.00 | | | |
| 5200 · Field Operations | | | | |
| 5210 · Equipment Maintenance | 4,632.68 | | | |
| 5215 · Property Maintenance | 3.23 | | | |
| Total 5200 · Field Operations | 4,635.91 | | | |
| 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 by Class
July 2011 through March 2012

| 4-General Fund Ent. | | | | |
|--|------------------|------------------|-------------------|----------------|
| | Jul '11 - Mar 12 | Budget | \$ Over Budget | % of Budget |
| 5400 - Utilities | | | | |
| 5410 - Alarm Service | 1,515.12 | 1,368.76 | 146.36 | 110.7% |
| 5420 - Electricity | 4,893.77 | 3,150.00 | 1,743.77 | 155.4% |
| 5430 - Mobile Phone | 0.00 | 40.05 | -40.05 | 0.0% |
| 5440 - Telephone | 4,204.40 | 3,150.00 | 1,054.40 | 133.5% |
| 5450 - Natural Gas | 977.44 | 270.00 | 707.44 | 362.0% |
| 5460 - Water / Trash / Sewer | 0.00 | 3,721.02 | -3,721.02 | 0.0% |
| 5470 - Internet Services | 4,000.52 | | | |
| Total 5400 - Utilities | 15,591.25 | 11,699.83 | 3,891.42 | 133.3% |
| 6000 - General Administration | | | | |
| 6001 - General Administration - Other | 208.88 | 4,500.00 | -4,291.12 | 4.6% |
| 6002 - Website Administration | 106.72 | 2,325.01 | -2,218.29 | 4.6% |
| 6003 - Property Tax | 0.00 | 1,627.51 | -1,627.51 | 0.0% |
| 6004 - Meeting Expenses | 1,950.97 | 1,406.25 | 544.72 | 138.7% |
| 6006 - Permits | 0.00 | 599.99 | -599.99 | 0.0% |
| 6009 - Licenses | 0.00 | 149.99 | -149.99 | 0.0% |
| 6010 - Surety Bond | 0.00 | | | |
| 6012 - Office Maintenance | 158.53 | 374.99 | -216.46 | 42.3% |
| 6015 - Mentone House Maintenance | 0.00 | | | |
| 6016 - Redlands Plaza Maintenance | 0.00 | | | |
| 6017 - Management Labor-Redlands Plaza | 0.00 | | | |
| 6018 - Janitorial Services | 5,379.00 | 5,250.01 | 128.99 | 102.5% |
| 6019 - Janitorial Supplies | 100.59 | | | |
| 6020 - Vacancy Marketing-Redlands Plaz | 0.00 | | | |
| 6024 - DONT USE-Computer Equip Maint. | 47.62 | | | |
| 6027 - Computer Supplies | 539.29 | | | |
| 6030 - Office Supplies | 1,830.59 | 2,100.01 | -269.42 | 87.2% |
| 6033 - Office Equipment Rental | 5,722.22 | 3,937.50 | 1,784.72 | 145.3% |
| 6036 - Printing | 298.33 | 374.99 | -76.66 | 79.6% |
| 6039 - Postage and Overnight Delivery | 896.65 | 866.25 | 30.40 | 103.5% |
| 6042 - Payroll Processing | 535.60 | 1,537.51 | -1,001.91 | 34.8% |
| 6045 - Bank Service Charges | | | | |
| 6045.01 - Wash Plan Bank Charges | 0.00 | | | |
| 6045 - Bank Service Charges - Other | 22.07 | 374.99 | -352.92 | 5.9% |
| Total 6045 - Bank Service Charges | 22.07 | 374.99 | -352.92 | 5.9% |
| 6051 - Uniforms | 444.94 | 180.00 | 264.94 | 247.2% |
| 6087 - Educational Reimbursement | 0.00 | 1,499.99 | -1,499.99 | 0.0% |
| 6090 - Subscriptions/Publications | 248.14 | 1,875.01 | -1,626.87 | 13.2% |
| 6091 - Public Notices | 0.00 | 374.99 | -374.99 | 0.0% |
| 6093 - Memberships | 12,498.00 | 17,726.26 | -5,228.26 | 70.5% |
| 6000 - General Administration - Other | 8.00 | | | |
| Total 6000 - General Administration | 30,996.14 | 47,081.25 | -16,085.11 | 65.8% |
| 6100 - Benefits | | | | |
| 6110 - Vision Insurance | 292.30 | 304.49 | -12.19 | 96.0% |
| 6115 - Maint/Rep. Rolling Maint. Equip | 1,049.55 | | | |
| 6120 - Workers' Comp. Insurance | 2,695.74 | 2,699.80 | -4.06 | 99.8% |
| 6130 - Dental Insurance | 1,026.62 | 1,022.59 | 4.03 | 100.4% |
| 6140 - State Unemployment Insurance | 0.00 | 114.23 | -114.23 | 0.0% |
| 6150 - Medical Insurance | 14,904.60 | 14,862.46 | 42.14 | 100.3% |
| 6160 - Payroll Taxes-Employer | 6,589.85 | 6,645.60 | -55.75 | 99.2% |
| 6170 - PERS Retirement | 14,814.99 | 17,758.08 | -2,943.09 | 83.4% |
| Total 6100 - Benefits | 41,373.65 | 43,407.25 | -2,033.60 | 95.3% |
| 6200 - Salaries | | | | |
| 6230 - Regular Salaries | 82,500.13 | 92,263.05 | -9,762.92 | 89.4% |
| 6231 - Salary Overhead Charge | 0.00 | -61,038.64 | 61,038.64 | 0.0% |
| Total 6200 - Salaries | 82,500.13 | 31,224.41 | 51,275.72 | 264.2% |
| 6300 - Insurance | | | | |
| 6310 - Property/ Auto Insurance | 3,507.00 | 256.81 | 3,250.19 | 1,365.6% |
| 6320 - General Liability Insurance | -8,370.70 | 3,107.70 | -11,478.40 | -269.4% |
| Total 6300 - Insurance | -4,863.70 | 3,364.51 | -8,228.21 | -144.6% |

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

| | 4-General Fund Ent. | | | |
|---|---------------------|--------------------|-------------------|---------------|
| | Jul '11 - Mar 12 | Budget | \$ Over Budget | % of Budget |
| 6400 · Board of Directors' Expenses | | | | |
| 6401 · Directors' Fees | 51,220.00 | 52,500.01 | -1,280.01 | 97.6% |
| 6410 · Mileage | 1,594.70 | 2,325.01 | -730.31 | 68.6% |
| 6415 · Air Fare | 3,038.20 | 2,250.00 | 788.20 | 135.0% |
| 6420 · Other Travel | 180.75 | 450.00 | -269.25 | 40.2% |
| 6425 · Meals | 1,035.93 | 1,125.00 | -89.07 | 92.1% |
| 6430 · Lodging | 2,019.34 | 3,000.01 | -980.67 | 67.3% |
| 6435 · Conf/Seminar Registrations | 2,945.00 | 5,250.01 | -2,305.01 | 56.1% |
| 6440 · Election Fees / Re-Districting | 39,233.00 | 30,750.02 | 8,482.98 | 127.6% |
| Total 6400 · Board of Directors' Expenses | 101,266.92 | 97,650.06 | 3,616.86 | 103.7% |
| 6500 · Administrative/Staff Expenses | | | | |
| 6505 · Mtg. Support Expense (food, bev | 0.00 | | | |
| 6510 · Mileage | 439.78 | 599.99 | -160.21 | 73.3% |
| 6515 · Air Fare | 0.00 | 900.00 | -900.00 | 0.0% |
| 6520 · Travel, Other (rental car, taxi | 0.00 | 300.01 | -300.01 | 0.0% |
| 6525 · Meals | 570.44 | 900.00 | -329.56 | 63.4% |
| 6530 · Lodging | 146.67 | 720.00 | -573.33 | 20.4% |
| 6535 · Conf/Seminar Registrations | 550.00 | 1,499.99 | -949.99 | 36.7% |
| Total 6500 · Administrative/Staff Expenses | 1,706.89 | 4,919.99 | -3,213.10 | 34.7% |
| Total Expense | 344,371.35 | 350,012.30 | -5,640.95 | 98.4% |
| Net Ordinary Income | -279,535.07 | -265,637.30 | -13,897.77 | 105.2% |
| 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 | 1,406.25 | -906.30 | 35.6% |
| 7220 · Computer Software | 0.00 | 918.76 | -918.76 | 0.0% |
| 7230 · Field Equipment / Vehicles | 0.00 | 0.00 | 0.00 | 0.0% |
| 7240 · Office Equipment | 0.00 | 374.99 | -374.99 | 0.0% |
| Total 7200 · Equipment & Vehicles | 499.95 | 2,700.00 | -2,200.05 | 18.5% |
| 7400 · Professional Services | | | | |
| 7438 · Engineering Services -Other | 0.00 | | | |
| Total 7400 · Professional Services | 0.00 | | | |
| Total Other Expense | 499.95 | 2,700.00 | -2,200.05 | 18.5% |
| Net Other Income | -499.95 | -2,700.00 | 2,200.05 | 18.5% |
| Net Income | -280,035.02 | -268,337.30 | -11,697.72 | 104.4% |

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

| | TOTAL | | | |
|--|-------------------|---------------------|--------------------|---------------|
| | Jul '11 - Mar 12 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 - Interest Income | | | | |
| 4012 - LAIF | 5,547.99 | 18,750.01 | -13,202.02 | 29.6% |
| Total 4010 - Interest Income | 5,547.99 | 18,750.01 | -13,202.02 | 29.6% |
| 4020 - Groundwater Charge | | | | |
| 4021 - Assessments - Ag | 229,800.87 | 36,639.00 | 193,161.87 | 627.2% |
| 4023 - Assessments - Non-Ag | 144,174.34 | 505,100.00 | -360,925.66 | 28.5% |
| Total 4020 - Groundwater Charge | 373,975.21 | 541,739.00 | -167,763.79 | 69.0% |
| 4025 - Wash Plan Revenue | 0.00 | 316,875.01 | -316,875.01 | 0.0% |
| 4030 - Mining Income | | | | |
| 4031 - Plant Site - CEMEX | 19,666.48 | 35,625.01 | -15,958.53 | 55.2% |
| 4032 - Cemex - Royalty / Lease | 93,723.51 | 75,000.01 | 18,723.50 | 125.0% |
| 4033 - Cemex USA Minimum Rent | 8,000.00 | 0.00 | 8,000.00 | 100.0% |
| 4034 - Redlands Aggregate 5% Royalty | 45,000.00 | 27,000.00 | 18,000.00 | 166.7% |
| 4036 - Aggregate Maintenance | 2,840.00 | 5,625.00 | -2,785.00 | 50.5% |
| 4030 - Mining Income - Other | 12,500.00 | 0.00 | 12,500.00 | 100.0% |
| Total 4030 - Mining Income | 181,729.99 | 143,250.02 | 38,479.97 | 126.9% |
| 4040 - Miscellaneous Income | 15,708.32 | 18,749.98 | -3,041.66 | 83.8% |
| 4050 - Property Tax | 46,267.26 | 56,250.00 | -9,982.74 | 82.3% |
| 4055 - SBVMWD Spreading Agreement Reim | 157,297.69 | 129,000.01 | 28,297.68 | 121.9% |
| 4060 - Property Income | | | | |
| 4062 - Mentone Property | 13,412.00 | 14,400.00 | -988.00 | 93.1% |
| Total 4060 - Property Income | 13,412.00 | 14,400.00 | -988.00 | 93.1% |
| 4065 - Redlands Plaza | 74,743.58 | 83,213.64 | -8,470.06 | 89.8% |
| 4080 - Exchange Plan | 0.00 | 18,750.01 | -18,750.01 | 0.0% |
| 4085 - AB 303 Grant | 12,485.57 | 0.00 | 12,485.57 | 100.0% |
| Total Income | 881,167.61 | 1,340,977.68 | -459,810.07 | 65.7% |
| Gross Profit | 881,167.61 | 1,340,977.68 | -459,810.07 | 65.7% |
| Expense | | | | |
| 5050 - Regional Programs | | | | |
| 5080 - LAFCO Contribution | 681.77 | 2,812.50 | -2,130.73 | 24.2% |
| Total 5050 - Regional Programs | 681.77 | 2,812.50 | -2,130.73 | 24.2% |
| 5100 - Professional Service | | | | |
| 5120 - Misc. Professional Services | 46,839.58 | 71,250.02 | -24,410.44 | 65.7% |
| 5122 - Wash Plan Professional Services | 30,491.48 | 95,250.01 | -64,758.53 | 32.0% |
| 5125 - Engineering Services | 0.00 | 11,250.00 | -11,250.00 | 0.0% |
| 5145 - Environmental Services | 6,294.00 | 159,750.00 | -153,456.00 | 3.9% |
| 5160 - IT Support | 3,734.23 | 6,224.99 | -2,490.76 | 60.0% |
| 5170 - Audit | 17,287.00 | 19,000.00 | -1,713.00 | 91.0% |
| 5175 - Legal - Wash Plan | 3,290.00 | 31,500.00 | -28,210.00 | 10.4% |
| 5180 - Legal | 45,496.71 | 97,500.04 | -52,003.33 | 46.7% |
| 6502.01 - Wash Plan-Environ. Serv EIS | 29,342.00 | 0.00 | 29,342.00 | 100.0% |
| Total 5100 - Professional Service | 182,775.00 | 491,725.06 | -308,950.06 | 37.2% |
| 5123 - Temp. Field Labor | 12,987.50 | 0.00 | 12,987.50 | 100.0% |
| 5200 - Field Operations | | | | |
| 5210 - Equipment Maintenance | 6,289.05 | 1,875.01 | 4,414.04 | 335.4% |
| 5215 - Property Maintenance | 3,591.46 | 4,125.01 | -533.55 | 87.1% |
| Total 5200 - Field Operations | 9,880.51 | 6,000.02 | 3,880.49 | 164.7% |
| 5300 - Vehicle Operations | | | | |
| 5310 - Vehicle Maintenance | 769.22 | 7,500.01 | -6,730.79 | 10.3% |
| 5320 - Fuel | 9,361.35 | 11,250.00 | -1,888.65 | 83.2% |
| Total 5300 - Vehicle Operations | 10,130.57 | 18,750.01 | -8,619.44 | 54.0% |

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

| | TOTAL | | | |
|--|-------------------------|-------------------|-----------------------|--------------------|
| | Jul '11 - Mar 12 | Budget | \$ Over Budget | % of Budget |
| 5400 • Utilities | | | | |
| 5410 • Alarm Service | 2,353.92 | 2,737.52 | -383.60 | 86.0% |
| 5420 • Electricity | 9,236.28 | 11,250.00 | -2,013.72 | 82.1% |
| 5430 • Mobile Phone | 1,095.88 | 1,500.02 | -404.14 | 73.1% |
| 5440 • Telephone | 5,026.44 | 4,500.00 | 526.44 | 111.7% |
| 5450 • Natural Gas | 977.44 | 450.00 | 527.44 | 217.2% |
| 5460 • Water / Trash / Sewer | 8,091.46 | 6,450.02 | 1,641.44 | 125.4% |
| 5470 • Internet Services | 4,400.44 | 0.00 | 4,400.44 | 100.0% |
| Total 5400 • Utilities | 31,181.86 | 26,887.56 | 4,294.30 | 116.0% |
| 6000 • General Administration | | | | |
| 6001 • General Administration - Other | 332.88 | 7,500.01 | -7,167.13 | 4.4% |
| 6002 • Website Administration | 106.72 | 2,325.01 | -2,218.29 | 4.6% |
| 6003 • Property Tax | 316.36 | 1,627.51 | -1,311.15 | 19.4% |
| 6004 • Meeting Expenses | 1,338.27 | 1,875.01 | -536.74 | 71.4% |
| 6006 • Permits | 0.00 | 1,199.98 | -1,199.98 | 0.0% |
| 6009 • Licenses | 819.00 | 749.98 | 69.02 | 109.2% |
| 6010 • Surety Bond | 1,815.00 | 1,350.00 | 465.00 | 134.4% |
| 6012 • Office Maintenance | 158.53 | 374.99 | -216.46 | 42.3% |
| 6015 • Mentone House Maintenance | 388.00 | 1,350.00 | -962.00 | 28.7% |
| 6016 • Redlands Plaza Maintenance | 15,730.81 | 22,500.00 | -6,769.19 | 69.9% |
| 6017 • Management Labor-Redlands Plaza | 0.00 | 3,749.99 | -3,749.99 | 0.0% |
| 6018 • Janitorial Services | 5,379.00 | 5,250.01 | 128.99 | 102.5% |
| 6019 • Janitorial Supplies | 100.59 | 0.00 | 100.59 | 100.0% |
| 6020 • Vacancy Marketing-Redlands Plaz | 0.00 | 3,780.00 | -3,780.00 | 0.0% |
| 6024 • DONT USE-Computer Equip Maint. | 47.62 | 0.00 | 47.62 | 100.0% |
| 6027 • Computer Supplies | 539.29 | 0.00 | 539.29 | 100.0% |
| 6030 • Office Supplies | 1,889.78 | 2,625.02 | -735.24 | 72.0% |
| 6033 • Office Equipment Rental | 5,722.22 | 5,249.98 | 472.24 | 109.0% |
| 6036 • Printing | 298.33 | 750.01 | -451.68 | 39.8% |
| 6039 • Postage and Overnight Delivery | 896.65 | 1,575.00 | -678.35 | 56.9% |
| 6042 • Payroll Processing | 535.60 | 1,537.51 | -1,001.91 | 34.8% |
| 6045 • Bank Service Charges | | | | |
| 6045.01 • Wash Plan Bank Charges | 84.78 | 0.00 | 84.78 | 100.0% |
| 6045 • Bank Service Charges - Other | 62.07 | 374.99 | -312.92 | 16.6% |
| Total 6045 • Bank Service Charges | 146.85 | 374.99 | -228.14 | 39.2% |
| 6051 • Uniforms | 871.01 | 450.00 | 421.01 | 193.6% |
| 6087 • Educational Reimbursement | 0.00 | 1,499.99 | -1,499.99 | 0.0% |
| 6090 • Subscriptions/Publications | 248.14 | 1,875.01 | -1,626.87 | 13.2% |
| 6091 • Public Notices | 0.00 | 1,499.99 | -1,499.99 | 0.0% |
| 6093 • Memberships | 12,498.00 | 17,726.26 | -5,228.26 | 70.5% |
| 6000 • General Administration - Other | 8.00 | 0.00 | 8.00 | 100.0% |
| Total 6000 • General Administration | 50,186.65 | 88,796.25 | -38,609.60 | 56.5% |
| 6100 • Benefits | | | | |
| 6110 • Vision Insurance | 1,043.89 | 1,099.52 | -55.63 | 94.9% |
| 6115 • Maint/Rep. Rolling Maint. Equip | 1,049.55 | 0.00 | 1,049.55 | 100.0% |
| 6120 • Workers' Comp. Insurance | 10,180.80 | 9,749.74 | 431.06 | 104.4% |
| 6130 • Dental Insurance | 3,666.52 | 3,693.07 | -26.55 | 99.3% |
| 6140 • State Unemployment Insurance | 0.00 | 412.51 | -412.51 | 0.0% |
| 6150 • Medical Insurance | 53,230.76 | 53,674.48 | -443.72 | 99.2% |
| 6160 • Payroll Taxes-Employer | 25,423.10 | 24,000.02 | 1,423.08 | 105.9% |
| 6170 • PERS Retirement | 41,793.96 | 64,131.81 | -22,337.85 | 65.2% |
| Total 6100 • Benefits | 136,388.58 | 156,761.15 | -20,372.57 | 87.0% |
| 6200 • Salaries | | | | |
| 6230 • Regular Salaries | 293,819.86 | 397,456.23 | -103,636.37 | 73.9% |
| 6231 • Salary Overhead Charge | 0.00 | -61,038.64 | 61,038.64 | 0.0% |
| Total 6200 • Salaries | 293,819.86 | 336,417.59 | -42,597.73 | 87.3% |
| 6300 • Insurance | | | | |
| 6310 • Property/ Auto Insurance | 3,507.00 | 3,338.41 | 168.59 | 105.1% |
| 6320 • General Liability Insurance | 8,954.85 | 26,588.10 | -17,633.25 | 33.7% |
| Total 6300 • Insurance | 12,461.85 | 29,926.51 | -17,464.66 | 41.6% |

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

| | TOTAL | | | |
|---|-------------------|---------------------|--------------------|---------------|
| | Jul '11 - Mar 12 | Budget | \$ Over Budget | % of Budget |
| 6400 · Board of Directors' Expenses | | | | |
| 6401 · Directors' Fees | 51,220.00 | 52,500.01 | -1,280.01 | 97.6% |
| 6410 · Mileage | 1,594.70 | 2,325.01 | -730.31 | 68.6% |
| 6415 · Air Fare | 3,038.20 | 2,250.00 | 788.20 | 135.0% |
| 6420 · Other Travel | 180.75 | 450.00 | -269.25 | 40.2% |
| 6425 · Meals | 1,035.93 | 1,125.00 | -89.07 | 92.1% |
| 6430 · Lodging | 2,019.34 | 3,000.01 | -980.67 | 67.3% |
| 6435 · Conf/Seminar Registrations | 2,945.00 | 5,250.01 | -2,305.01 | 56.1% |
| 6440 · Election Fees / Re-Districting | 39,233.00 | 30,750.02 | 8,482.98 | 127.6% |
| Total 6400 · Board of Directors' Expenses | 101,266.92 | 97,650.06 | 3,616.86 | 103.7% |
| 6500 · Administrative/Staff Expenses | | | | |
| 6505 · Mtg. Support Expense (food, bev | 98.63 | 0.00 | 98.63 | 100.0% |
| 6510 · Mileage | 439.78 | 749.98 | -310.20 | 58.6% |
| 6515 · Air Fare | 0.00 | 1,125.00 | -1,125.00 | 0.0% |
| 6520 · Travel, Other (rental car, taxi | 0.00 | 375.02 | -375.02 | 0.0% |
| 6525 · Meals | 652.88 | 1,125.00 | -472.12 | 58.0% |
| 6530 · Lodging | 146.67 | 900.00 | -753.33 | 16.3% |
| 6535 · Conf/Seminar Registrations | 550.00 | 1,499.99 | -949.99 | 36.7% |
| Total 6500 · Administrative/Staff Expenses | 1,887.96 | 5,774.99 | -3,887.03 | 32.7% |
| Total Expense | 843,649.03 | 1,261,501.70 | -417,852.67 | 66.9% |
| Net Ordinary Income | 37,518.58 | 79,475.98 | -41,957.40 | 47.2% |
| 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 | 1,875.01 | -1,875.01 | 0.0% |
| 7130 · Mentone Property (House)-CapRep | 0.00 | 1,499.99 | -1,499.99 | 0.0% |
| 7140 · Mentone Property (Shop)-CapRep | 0.00 | 1,875.01 | -1,875.01 | 0.0% |
| Total 7100 · Land & Buildings | 0.00 | 5,250.01 | -5,250.01 | 0.0% |
| 7200 · Equipment & Vehicles | | | | |
| 7210 · Computer Hardware-Capital Purch | 499.95 | 1,875.01 | -1,375.06 | 26.7% |
| 7220 · Computer Software | 0.00 | 2,625.02 | -2,625.02 | 0.0% |
| 7230 · Field Equipment / Vehicles | 8,652.33 | 10,125.00 | -1,472.67 | 85.5% |
| 7240 · Office Equipment | 0.00 | 374.99 | -374.99 | 0.0% |
| Total 7200 · Equipment & Vehicles | 9,152.28 | 15,000.02 | -5,847.74 | 61.0% |
| 7400 · Professional Services | | | | |
| 7438 · Engineering Services -Other | 0.00 | 3,749.99 | -3,749.99 | 0.0% |
| Total 7400 · Professional Services | 0.00 | 3,749.99 | -3,749.99 | 0.0% |
| Total Other Expense | 89,280.28 | 119,000.02 | -29,719.74 | 75.0% |
| Net Other Income | -89,280.28 | -119,000.02 | 29,719.74 | 75.0% |
| Net Income | -51,761.70 | -39,524.04 | -12,237.66 | 131.0% |

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

| | Mar 31, 12 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1010 · Bank of America - Checking | 201,983.99 |
| 1015 · Redlands Plaza Bank | 117,567.61 |
| 1030 · LAIF | 865,498.27 |
| 1060 · Cal Trust | 5,367,562.50 |
| Total Checking/Savings | 6,552,612.37 |
| 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 | 6,615,870.66 |
| 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 | 8,076,574.39 |
| 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 |
| 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 | -41,960.43 |
| Total Equity | 2,938,960.98 |
| TOTAL LIABILITIES & EQUITY | 8,076,574.39 |

San Bernardino Valley Water Conservation District

Check Detail

March 2012

| Num | Date | Name | Account | Class | Original Amount |
|-------|-----------|--------------------------------|------------------------------------|-------------|-----------------|
| | 3/27/2012 | Pat's Pots | 1010 · Bank of America - Che... | | -70.00 |
| | | SBVWCD | 5460 · Water / Trash / Sewer | 1-Ground... | 70.00 |
| TOTAL | | | | | 70.00 |
| 2598 | 3/6/2012 | City of Redlands | 1015 · Redlands Plaza Bank | | -1,750.00 |
| | | SBVWCD:Redlands Blvd. Property | 5460 · Water / Trash / Sewer | 2-Redlan... | 1,750.00 |
| TOTAL | | | | | 1,750.00 |
| 2599 | 3/13/2012 | Southern California Edison | 1015 · Redlands Plaza Bank | | -245.22 |
| | | SBVWCD:Redlands Blvd. Property | 5420 · Electricity | 2-Redlan... | 245.22 |
| TOTAL | | | | | 245.22 |
| 2600 | 3/13/2012 | Castro Landscaping Services | 1015 · Redlands Plaza Bank | | -500.00 |
| | | SBVWCD:Redlands Blvd. Property | 6016 · Redlands Plaza Mainten... | 2-Redlan... | 300.00 |
| | | SBVWCD:Redlands Blvd. Property | 6016 · Redlands Plaza Mainten... | 2-Redlan... | 200.00 |
| TOTAL | | | | | 500.00 |
| 2601 | 3/13/2012 | Day Lite Maintenance, Inc. | 1015 · Redlands Plaza Bank | | -96.00 |
| | | SBVWCD:Redlands Blvd. Property | 6016 · Redlands Plaza Mainten... | 2-Redlan... | 96.00 |
| TOTAL | | | | | 96.00 |
| 17158 | 3/6/2012 | Contractor Solutions | 1010 · Bank of America - Che... | | -250.00 |
| | | SBVWCD:General Administration | 5120 · Misc. Professional Servi... | 4-Genera... | 250.00 |
| TOTAL | | | | | 250.00 |
| 17159 | 3/6/2012 | Bank of America | 1010 · Bank of America - Che... | | -246.53 |
| | | SBVWCD:Groundwater Recharge | 6004 · Meeting Expenses | 4-Genera... | 191.53 |
| | | SBVWCD:General Administration | 6425 · Meals | 4-Genera... | 55.00 |
| TOTAL | | | | | 246.53 |
| 17160 | 3/6/2012 | Arrowhead | 1010 · Bank of America - Che... | | -8.61 |
| | | SBVWCD:Groundwater Recharge | 5460 · Water / Trash / Sewer | 1-Ground... | 8.61 |
| TOTAL | | | | | 8.61 |
| 17161 | 3/6/2012 | Verizon Wireless | 1010 · Bank of America - Che... | | -141.06 |
| | | SBVWCD:Groundwater Recharge | 5430 · Mobile Phone | 1-Ground... | 141.06 |
| TOTAL | | | | | 141.06 |
| 17162 | 3/6/2012 | The Gas Company | 1010 · Bank of America - Che... | | -225.48 |
| | | SBVWCD:General Administration | 5450 · Natural Gas | 4-Genera... | 225.48 |
| TOTAL | | | | | 225.48 |
| 17163 | 3/6/2012 | Verizon California | 1010 · Bank of America - Che... | | -157.61 |
| | | SBVWCD:General Administration | 5410 · Alarm Service | 4-Genera... | 157.61 |
| TOTAL | | | | | 157.61 |

San Bernardino Valley Water Conservation District

Check Detail

March 2012

| Num | Date | Name | Account | Class | Original Amount |
|-------|-----------|--|------------------------------------|-------------|-----------------|
| 17164 | 3/13/2012 | Redlands Ford | 1010 · Bank of America - Che... | | -91.88 |
| | | SBVWCD:Groundwater Recharge | 5310 · Vehicle Maintenance | 1-Ground... | 91.88 |
| TOTAL | | | | | 91.88 |
| 17165 | 3/13/2012 | Valero Marketing & Supply Company | 1010 · Bank of America - Che... | | -587.00 |
| | | SBVWCD:General Administration | 5320 · Fuel | 1-Ground... | 587.00 |
| TOTAL | | | | | 587.00 |
| 17166 | 3/13/2012 | Burnett Group, LLC | 1010 · Bank of America - Che... | | -879.20 |
| | | SBVWCD:General Administration | 5123 · Temp. Field Labor | 1-Ground... | 879.20 |
| TOTAL | | | | | 879.20 |
| 17167 | 3/13/2012 | Charles Z. Fedak & Company | 1010 · Bank of America - Che... | | -7,232.00 |
| | | SBVWCD:General Administration | 5170 · Audit | 4-Genera... | 7,232.00 |
| TOTAL | | | | | 7,232.00 |
| 17168 | 3/13/2012 | Quill Corporation | 1010 · Bank of America - Che... | | -17.23 |
| | | SBVWCD:General Administration | 6030 · Office Supplies | 4-Genera... | 17.23 |
| TOTAL | | | | | 17.23 |
| 17169 | 3/13/2012 | Netstellar | 1010 · Bank of America - Che... | | -450.00 |
| | | SBVWCD:General Administration | 5160 · IT Support | 4-Genera... | 450.00 |
| TOTAL | | | | | 450.00 |
| 17170 | 3/13/2012 | Contractor Solutions | 1010 · Bank of America - Che... | | -75.00 |
| | | SBVWCD:General Administration | 5120 · Misc. Professional Servi... | 4-Genera... | 75.00 |
| TOTAL | | | | | 75.00 |
| 17171 | 3/13/2012 | ACWA Health Benefits Authority | 1010 · Bank of America - Che... | | -6,352.82 |
| | | SBVWCD:General Administration | 6110 · Vision Insurance | 4-Genera... | 31.36 |
| | | SBVWCD:General Administration | 6130 · Dental Insurance | 4-Genera... | 114.91 |
| | | SBVWCD:General Administration | 6150 · Medical Insurance | 4-Genera... | 1,632.52 |
| | | SBVWCD:General Administration | 6110 · Vision Insurance | 1-Ground... | 59.36 |
| | | SBVWCD:General Administration | 6110 · Vision Insurance | 2-Redlan... | 7.84 |
| | | SBVWCD:General Administration | 6110 · Vision Insurance | 3-Land R... | 13.44 |
| | | SBVWCD:General Administration | 6130 · Dental Insurance | 1-Ground... | 217.51 |
| | | SBVWCD:General Administration | 6130 · Dental Insurance | 2-Redlan... | 28.73 |
| | | SBVWCD:General Administration | 6130 · Dental Insurance | 3-Land R... | 49.24 |
| | | SBVWCD:General Administration | 6150 · Medical Insurance | 1-Ground... | 3,090.13 |
| | | SBVWCD:General Administration | 6150 · Medical Insurance | 2-Redlan... | 408.13 |
| | | SBVWCD:General Administration | 6150 · Medical Insurance | 3-Land R... | 699.65 |
| TOTAL | | | | | 6,352.82 |
| 17172 | 3/13/2012 | Southern California Edison | 1010 · Bank of America - Che... | | -213.67 |
| | | SBVWCD:General Administration | 5420 · Electricity | 4-Genera... | 213.67 |
| TOTAL | | | | | 213.67 |
| 17173 | 3/13/2012 | San Bernardino Area Chamber of Comm... | 1010 · Bank of America - Che... | | -225.00 |
| | | SBVWCD:General Administration | 6093 · Memberships | 4-Genera... | 225.00 |
| TOTAL | | | | | 225.00 |

San Bernardino Valley Water Conservation District

Check Detail

March 2012

| Num | Date | Name | Account | Class | Original Amount |
|-------|-----------|--------------------------------|------------------------------------|-------------|-----------------|
| 17174 | 3/13/2012 | Corneille, Richard | 1010 - Bank of America - Che... | | -1,411.19 |
| | | SBVWCD:General | 6401 - Directors' Fees | 4-Genera... | 1,379.00 |
| | | SBVWCD:General Administration | 6410 - Mileage | 4-Genera... | 32.19 |
| TOTAL | | | | | 1,411.19 |
| 17175 | 3/13/2012 | Glaubig, Bob | 1010 - Bank of America - Che... | | -591.00 |
| | | SBVWCD:General Administration | 6401 - Directors' Fees | 4-Genera... | 591.00 |
| TOTAL | | | | | 591.00 |
| 17176 | 3/13/2012 | Cozad, Daniel B | 1010 - Bank of America - Che... | | -82.14 |
| | | SBVWCD:General Administration | 6510 - Mileage | 4-Genera... | 82.14 |
| TOTAL | | | | | 82.14 |
| 17177 | 3/13/2012 | Raley, David | 1010 - Bank of America - Che... | | -1,379.00 |
| | | SBVWCD:General Administration | 6401 - Directors' Fees | 4-Genera... | 1,379.00 |
| TOTAL | | | | | 1,379.00 |
| 17178 | 3/13/2012 | Athena Medina | 1010 - Bank of America - Che... | | -41.29 |
| | | SBVWCD:General Administration | 6510 - Mileage | 4-Genera... | 41.29 |
| TOTAL | | | | | 41.29 |
| 17910 | 3/13/2012 | Lowe's Companies, Inc. | 1010 - Bank of America - Che... | | -44.82 |
| | | SBVWCD:Groundwater Recharge | 5210 - Equipment Maintenance | 1-Ground... | 26.25 |
| | | SBVWCD:Redlands Blvd. Property | 6016 - Redlands Plaza Mainten... | 2-Redlan... | 18.57 |
| TOTAL | | | | | 44.82 |
| 17911 | 3/13/2012 | Star Auto Parts | 1010 - Bank of America - Che... | | -199.58 |
| | | SBVWCD:Groundwater Recharge | 5210 - Equipment Maintenance | 1-Ground... | 158.49 |
| | | SBVWCD:Groundwater Recharge | 5310 - Vehicle Maintenance | 1-Ground... | 41.09 |
| TOTAL | | | | | 199.58 |
| 17912 | 3/13/2012 | American Express | 1010 - Bank of America - Che... | | -1,559.49 |
| | | SBVWCD:Redlands Blvd. Property | 6016 - Redlands Plaza Mainten... | 2-Redlan... | 350.00 |
| | | SBVWCD:General Administration | 6027 - Computer Supplies | 4-Genera... | 266.29 |
| | | SBVWCD:General Administration | 6039 - Postage and Overnight ... | 4-Genera... | 230.97 |
| | | SBVWCD:Groundwater Recharge | 6051 - Uniforms | 1-Ground... | 161.65 |
| | | SBVWCD:General Administration | 6051 - Uniforms | 4-Genera... | 232.98 |
| | | SBVWCD:General Administration | 6415 - Air Fare | 4-Genera... | 317.60 |
| TOTAL | | | | | 1,559.49 |
| 17913 | 3/20/2012 | Contractor Solutions | 1010 - Bank of America - Che... | | -350.00 |
| | | SBVWCD:General Administration | 5120 - Misc. Professional Servi... | 4-Genera... | 350.00 |
| TOTAL | | | | | 350.00 |
| 17914 | 3/20/2012 | Telecomm | 1010 - Bank of America - Che... | | -120.00 |
| | | SBVWCD:General Administration | 5160 - IT Support | 4-Genera... | 120.00 |
| TOTAL | | | | | 120.00 |

San Bernardino Valley Water Conservation District
Check Detail
March 2012

| Num | Date | Name | Account | Class | Original Amount |
|-------|-----------|-------------------------------|------------------------------------|-------------|-----------------|
| 17915 | 3/20/2012 | ACWA | 1010 - Bank of America - Che... | | -1,725.00 |
| | | SBVWCD:General Administration | 6435 - Conf/Seminar Registrati... | 4-Genera... | 1,260.00 |
| | | SBVWCD:General Administration | 6535 - Conf/Seminar Registrati... | 4-Genera... | 465.00 |
| TOTAL | | | | | 1,725.00 |
| 17916 | 3/27/2012 | Contractor Solutions | 1010 - Bank of America - Che... | | -225.00 |
| | | SBVWCD:General Administration | 5120 - Misc. Professional Servi... | 4-Genera... | 225.00 |
| TOTAL | | | | | 225.00 |
| 17917 | 3/27/2012 | Redlands Chamber of Commerce | 1010 - Bank of America - Che... | | -145.00 |
| | | SBVWCD:General Administration | 6093 - Memberships | 4-Genera... | 145.00 |
| TOTAL | | | | | 145.00 |
| 17918 | 3/27/2012 | ACWA/JPIA | 1010 - Bank of America - Che... | | -3,507.00 |
| | | SBVWCD:General Administration | 6310 - Property/ Auto Insurance | 4-Genera... | 3,507.00 |
| TOTAL | | | | | 3,507.00 |
| 17919 | 3/27/2012 | The Gas Company | 1010 - Bank of America - Che... | | -186.74 |
| | | SBVWCD:General Administration | 5450 - Natural Gas | 4-Genera... | 186.74 |
| TOTAL | | | | | 186.74 |
| 17920 | 3/27/2012 | Bank of America | 1010 - Bank of America - Che... | | -391.35 |
| | | SBVWCD:Groundwater Recharge | 5210 - Equipment Maintenance | 1-Ground... | 289.44 |
| | | SBVWCD:General Administration | 6004 - Meeting Expenses | 4-Genera... | 37.12 |
| | | SBVWCD:General Administration | 6525 - Meals | 4-Genera... | 32.39 |
| | | SBVWCD:General Administration | 6425 - Meals | 4-Genera... | 32.40 |
| TOTAL | | | | | 391.35 |
| 17921 | 3/27/2012 | Image Source | 1010 - Bank of America - Che... | | -722.15 |
| | | SBVWCD:General Administration | 6033 - Office Equipment Rental | 4-Genera... | 722.15 |
| TOTAL | | | | | 722.15 |
| 17922 | 3/27/2012 | J. R. Freeman | 1010 - Bank of America - Che... | | -169.21 |
| | | SBVWCD:General Administration | 6030 - Office Supplies | 4-Genera... | 169.21 |
| TOTAL | | | | | 169.21 |
| 17923 | 3/27/2012 | Verizon California - 2503 | 1010 - Bank of America - Che... | | -681.51 |
| | | SBVWCD:General Administration | 5440 - Telephone | 4-Genera... | 481.51 |
| | | SBVWCD:General Administration | 5470 - Internet Services | 4-Genera... | 200.00 |
| TOTAL | | | | | 681.51 |
| 17924 | 3/27/2012 | Melody McDonald | 1010 - Bank of America - Che... | | -2,830.77 |
| | | SBVWCD:General Administration | 6401 - Directors' Fees | 4-Genera... | 1,773.00 |
| | | SBVWCD:General Administration | 6410 - Mileage | 4-Genera... | 106.56 |
| | | SBVWCD:General Administration | 6425 - Meals | 4-Genera... | 59.51 |
| | | SBVWCD:General Administration | 6420 - Other Travel | 4-Genera... | 52.50 |
| | | SBVWCD:General Administration | 6415 - Air Fare | 4-Genera... | 839.20 |
| TOTAL | | | | | 2,830.77 |

San Bernardino Valley Water Conservation District

Check Detail

March 2012

| Num | Date | Name | Account | Class | Original Amount |
|-------|-----------|--------------------------------|----------------------------------|-------------|-----------------|
| 17925 | 3/27/2012 | Aranda, Manuel | 1010 - Bank of America - Che... | | -1,207.53 |
| | | SBVWCD:General Administration | 6401 - Directors' Fees | 4-Genera... | 1,182.00 |
| | | SBVWCD:General Administration | 6410 - Mileage | 4-Genera... | 25.53 |
| TOTAL | | | | | 1,207.53 |
| 17926 | 3/27/2012 | Day, Clare Henry | 1010 - Bank of America - Che... | | -591.00 |
| | | SBVWCD:General Administration | 6401 - Directors' Fees | 4-Genera... | 591.00 |
| TOTAL | | | | | 591.00 |
| 17928 | 3/27/2012 | Verizon California -7275 | 1010 - Bank of America - Che... | | -136.45 |
| | | SBVWCD:General Administration | 5440 - Telephone | 1-Ground... | 86.46 |
| | | SBVWCD:General Administration | 5470 - Internet Services | 1-Ground... | 49.99 |
| TOTAL | | | | | 136.45 |
| 17929 | 3/27/2012 | Southern California Edison | 1010 - Bank of America - Che... | | -51.65 |
| | | SBVWCD:Groundwater Recharge | 5420 - Electricity | 1-Ground... | 51.65 |
| TOTAL | | | | | 51.65 |
| 17930 | 3/27/2012 | Patton Sales Corp | 1010 - Bank of America - Che... | | -293.45 |
| | | SBVWCD:Groundwater Recharge | 5215 - Property Maintenance | 1-Ground... | 293.45 |
| TOTAL | | | | | 293.45 |
| 17932 | 3/27/2012 | Home Depot Credit Services | 1010 - Bank of America - Che... | | -361.05 |
| | | SBVWCD:Groundwater Recharge | 5210 - Equipment Maintenance | 1-Ground... | 52.41 |
| | | SBVWCD:Groundwater Recharge | 5215 - Property Maintenance | 1-Ground... | 307.58 |
| | | SBVWCD:Redlands Blvd. Property | 6016 - Redlands Plaza Mainten... | 2-Redlan... | 1.06 |
| TOTAL | | | | | 361.05 |
| 17933 | 3/27/2012 | Southern California Edison | 1010 - Bank of America - Che... | | -252.55 |
| | | SBVWCD:General Administration | 5420 - Electricity | 4-Genera... | 199.17 |
| | | SBVWCD:Redlands Blvd. Property | 5420 - Electricity | 2-Redlan... | 26.05 |
| | | SBVWCD:Redlands Blvd. Property | 5420 - Electricity | 2-Redlan... | 27.33 |
| TOTAL | | | | | 252.55 |
| 17934 | 3/27/2012 | ACWA JPIA - Workers Comp | 1010 - Bank of America - Che... | | -3,518.51 |
| | | SBVWCD:General Administration | 6120 - Workers' Comp. Insurance | 4-Genera... | 985.18 |
| | | SBVWCD:General Administration | 6120 - Workers' Comp. Insurance | 1-Ground... | 1,864.81 |
| | | SBVWCD:General Administration | 6120 - Workers' Comp. Insurance | 2-Redlan... | 246.30 |
| | | SBVWCD:General Administration | 6120 - Workers' Comp. Insurance | 3-Land R... | 422.22 |
| TOTAL | | | | | 3,518.51 |



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

Memorandum No. 1089

To: Board of Directors

From: General Manager, Daniel Cozad

Date: April 11, 2012

Subject: Resolution Consenting to Join the Health Benefits Program of ACWA\JPIA

RECOMMENDATION

Staff recommends the Board review and consider approval of the resolution consenting for the District to join the ACWA\Joint Powers Insurance Authority (ACWA\JPIA) program due to the dissolution of the Health Benefits Authority (HBA).

BACKGROUND

The governing body of HBA is in the process of transitioning its operations and programs over into ACWA\JPIA. This move will reduce overall costs and improve operations. In order to proceed with the transition, ACWA\JPIA must have 75% concurrence from HBA members.

DISCUSSION

The resolution consents to join the Employee Benefits Program of the ACWA\JPIA and ratifies the action of the HBA Board of Directors to terminate the HBA Agreement.

FISCAL IMPACT

Currently none; in the future may result in cost savings to the District.



**ACWA
Health Benefits
Authority**



April 1, 2012

Mr. R. Robert Neufeld
General Manager
San Bernardino Valley WCD
PO Box 1839
Redlands, CA 92373

RE: Urgent Action Needed to Retain Health Benefits

Dear Mr. Neufeld,

On March 7 you received a notice announcing the impending transition of the ACWA Health Benefits Authority (HBA) into the ACWA/Joint Powers Insurance Authority (ACWA/JPIA). On March 28, the HBA Board voted to dissolve the HBA and transfer the health benefits program to ACWA/JPIA.

We need your immediate assistance to secure the needed concurrence within the mandated 90-day window. The following steps must be taken to ensure a seamless transition and to retain the employee benefits currently provided by HBA:

- 1. Your board will need to pass the enclosed resolution.** The resolution consents to join the Employee Benefits Program of the ACWA/Joint Powers Insurance Authority and ratifies the action of the ACWA Health Benefits Authority Board of Directors to terminate the Health Benefits Authority Joint Powers Agreement. **Please place the resolution on your next available agency agenda for action.**
- 2. Return the signed resolution:** HBA is requesting the signed resolution by April 30, 2012 (or sooner), if possible, and no later than May 31, 2012. Please mail to:

ACWA HBA
4600 Northgate Blvd, Suite #100
Sacramento, CA 95834

Failure to return the signed resolution by June 29, 2012, may result in loss of coverage for your district employees.

ACWA Health Benefits Authority 4600 Northgate Blvd., Suite 100, Sacramento, California 95834-1103
916/779-1145 FAX 916/325-2598 800/736-2292
www.acwa.com



ACWA Health Benefits Authority

A dedicated website is available to assist you with the process. It includes a list of Frequently Asked Questions (FAQs), model resolutions, a timeline and other information. Please go to www.hba-transition.com.

An informational webinar is scheduled for Wednesday, April 18, at 10 a.m. Registration details will be provided in the near future.

If you have any further questions, please contact Nancy Stangel, JPIA Director of Administration (800-231-5742, ext. 3133, nstangel@acwajpia.com) or Cynthia Harding, HBA Operations Manager (800-736-2292, ext. 5, cynthiah@acwa.com)

Thank you for your help.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rick Gilmore', is positioned above the typed name.

Rick Gilmore
Board President
ACWA HBA

Attachment: Sample resolution

RESOLUTION NO. 474

RESOLUTION CONSENTING TO JOIN THE HEALTH BENEFITS PROGRAM OF THE ACWA JOINT POWERS INSURANCE AUTHORITY, RATIFYING THE ACTION OF THE ACWA HEALTH BENEFITS AUTHORITY BOARD OF DIRECTORS TO TERMINATE THE HEALTH BENEFITS AUTHORITY JOINT POWERS AGREEMENT, AND AUTHORIZING AND DIRECTING THE SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT TO EXECUTE ALL NECESSARY DOCUMENTS

WHEREAS, this agency entered into a joint exercise of powers agreement (HBA Agreement) with the Association of California Water Agencies Health Benefits Authority (HBA) in order to pool its purchasing needs with other public agencies desiring to provide their employees with comprehensive and economical health and welfare benefits; and

WHEREAS, this Agency entered into a Health Benefits Memorandum of Understanding (MOU) to enroll in specific health programs and ancillary programs (Existing Employee Benefits Coverage) offered by HBA and agreed to abide by: (1) The HBA Agreement; (2) all rules and procedures established by HBA in the administration of the Agency's Existing Employee Benefits Coverage; and (3) all underwriting, eligibility, and contribution requirements in Appendix A to the MOU; and

WHEREAS, this Agency entered into a joint exercise of powers agreement (JPIA Agreement) with the Association of California Water Agencies Joint Powers Insurance Authority (JPIA) in order to pool its purchasing needs with other public agencies desiring to obtain comprehensive and economical public liability, workers' compensation, unemployment, health, accident and/or dental, or property coverage; and

WHEREAS, JPIA is both qualified and authorized by the laws of the State of California to administer the Existing Employee Benefits Coverage to this Agency through JPIA's Employee Benefits Program; and

WHEREAS, during a noticed special meeting held on February 6, 2012, the HBA Board of Directors unanimously voted to transfer all HBA operations and administrative functions to JPIA on or about July 1, 2012, and to pursue a merger of the two public agencies after which the HBA Agreement would be terminated; and

WHEREAS, pursuant to Article 22 of the HBA Agreement, the HBA Agreement may be terminated by the HBA Board of Directors subject to ratification by the written consent of three-fourths of the HBA Member agencies within 90 days of the HBA Board's action, provided, however, that HBA and the HBA Agreement shall continue to exist for the purpose of concluding all functions necessary to wind up HBA's affairs; and

WHEREAS, during a noticed regular meeting held on March 28, 2012, the HBA Board of Directors approved HBA Resolution 12-03-02; (1) electing to terminate the HBA Agreement pursuant to Article 22 of the HBA Agreement and, except as provided in clause 2 below, said termination shall become effective upon ratification by the written consent of three-fourths of the HBA member districts and agencies; (2) recognizing that pursuant to Article 22 of the HBA Agreement, HBA and the HBA Agreement shall continue to exist for the purpose of winding up and dissolving the business affairs of HBA, and acknowledge that the HBA Board of Directors is vested with all powers of HBA for doing the same; and (3) declaring that Resolution 12-03-02 shall take effect on April 1, 2012, thereby beginning the 90-day ratification period.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT AS FOLLOWS:

1. Agree that the HBA Memorandum of Understanding referred to in the recitals above is incorporated in this resolution by reference.
2. Consent to join JPIA's Employee Benefits program and acknowledge, represent, and agree that all terms and conditions of the HBA Memorandum of Understanding apply to the provision of this Agency's Existing Employee Benefits Coverage through JPIA.
3. Authorize and direct this Agency's, General Manger, to cooperate fully with HBA and JPIA in the execution of any other documents and in the completion of any additional actions that may be necessary or appropriate for the purpose of ensuring that this Agency's Existing Employee Benefits Coverage continues without lapse through JPIA.
4. Ratify the action of the HBA Board of Directors to terminate the HBA Agreement, to be effective as provided

PASSED, APPROVED AND ADOPTED at a regular meeting of the Board of Directors this 11th day of April 2012, by the following roll-call vote:

| | |
|----------|------------|
| YES: | DIRECTORS: |
| NO: | DIRECTORS: |
| ABSTAIN: | DIRECTORS: |
| ABSENT: | DIRECTORS: |

Richard Corneille, President

ATTEST:

Daniel B. Cozad, Secretary



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

Memorandum No. 1090

To: Board of Directors

From: General Manager, Daniel Cozad

Date: April 11, 2012

Subject: Resolution Placing in Nomination as Board of Director for California Special Districts Association (CSDA), Manuel Aranda, Jr.

RECOMMENDATION

Staff recommends the Board review and consider approval of the resolution nominating Director Aranda as Board of Director for Region 5 of CSDA.

BACKGROUND

The leadership of CSDA is elected from its six geographical regions. Each region has three seats on the Board with staggered 3 year terms. Candidates must be affiliated with an independent special district that is a CSDA member.

Board members are expected to attend all board meetings held every other month at CSDA's office in Sacramento, participate in at least one committee and attend two annual events (Special District's Legislative Days (held in the spring and fall). CSDA reimburses directors for their related expenses for Board and Committee meetings. Expenses for the two annual events are not reimbursed by CSDA.

The deadline for nominations is May 25, 2012.

FISCAL IMPACT

District would be responsible for paying expenses for the two annual events.



California Special
Districts Association
Districts Stronger Together

BOARD OF DIRECTORS NOMINATION FORM

PLEASE BE SURE THE CANDIDATE'S PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE

Name of Candidate: MANNY ARAUDA

District: San Bernardino Valley Water Conservation District

Mailing
Address: 1630 K. REDLANDS BLVD, STE A
REDLANDS, CA 92373

Region: 5 (see attached map)

Telephone: (909) 793-2503

Fax: (909) 793-0188

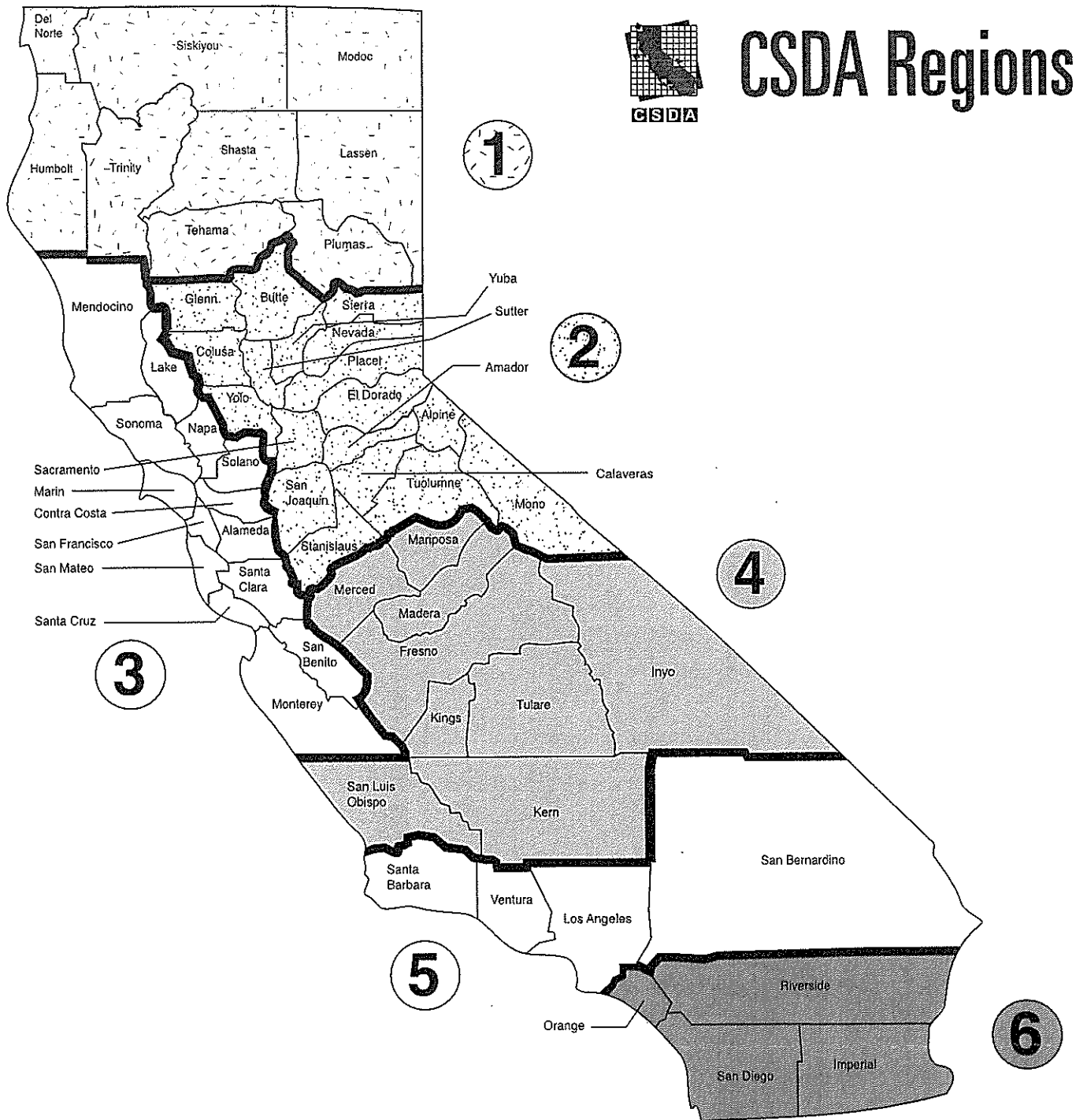
E-mail: INFO@SBVWCD.DIST.CA.US

Nominated by (optional): _____

Return this **form and a Board resolution/minute action** supporting
the candidate by fax or mail to:

CSDA
Attn: Charlotte Lowe
1112 I Street, Suite 200
Sacramento, CA 95814
(877) 924-2732 (916) 442-7889 fax

DEADLINE FOR RECEIVING NOMINATIONS – May 25, 2012



2012 Board of Directors by Region

Region 1

Mark Bryant, Garberville Sanitary District
Phil Schoefer, Western Shasta RCD
Norman Shopay, McKinleyville CSD

Region 3

Stanley Caldwell, Mt. View Sanitary District
James Kohnen, Alameda County Mosquito AD
Sherry Sterrett, Pleasant Hill RPD

Region 5

Jim Acosta, Saticoy Sanitary District
Jack Curtis, Ventura River County Water District
Kathy Tiegs, Cucamonga Valley Water District

Region 2

Pete Kampa, Tuolumne Utilities District
Noelle Mattock, El Dorado Hills CSD
Ginger Root, Tuxedo Country Club FPD

Region 4

Adrienne (Ann) Mathews, Kern County Water Agency
Steve Perez, Rosamond CSD
Tim Ruiz, East Niles CSD

Region 6

Dewey Ausmus, North County Cemetery District
William Nelson, Orange County Cemetery District
Jo MacKenzie, Vista Irrigation District

RESOLUTION NO. 475

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT IN PLACING IN NOMINATION MANUEL ARANDA JR. AS A MEMBER OF THE CALIFORNIA SPECIAL DISTRICTS ASSOCIATION BOARD OF DIRECTORS REPRESENTING REGION 5

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT AS FOLLOWS:

WHEREAS, being a member district of the California Special Districts Association (CSDA), the Board of Directors of San Bernardino Valley Water Conservation District, does encourage and support the participation of its members in CSDA affairs; and

WHEREAS, Manuel Aranda, Jr. has served as Director of the San Bernardino Valley Water Conservation District Board of Directors for since August of 1994.

WHEREAS, Manuel Aranda, Jr. has indicated a desire to serve as a member of the CSDA Board for Region 5.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of San Bernardino Valley Water Conservation District does place its full and unreserved support in the nomination of Manuel Aranda, Jr. for the CSDA Board position representing Region 5.

PASSED, APPROVED AND ADOPTED at a regular meeting of the Board of Directors this 11th day of April 2012, by the following roll-call vote:

| | |
|----------|------------|
| YES: | DIRECTORS: |
| NO: | DIRECTORS: |
| ABSTAIN: | DIRECTORS: |
| ABSENT: | DIRECTORS: |

Richard Corneille, President

ATTEST:

Daniel B. Cozad, Secretary



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

1630 West Redlands Boulevard, Suite A
Redlands, CA 92373-8032
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Email: info@sbvwcd.dst.ca.us
www.sbvwd.dst.ca.us

Memorandum No. 1092

To: Board of Directors

From: General Manager, Daniel Cozad

Date: April 11, 2012

Subject: Special Districts Selection Election for Regular Local Agency Formation Commission (LAFCO)

RECOMMENDATION

Staff recommends the Board review candidates and provide direction on voting for the Special districts Committee.

BACKGROUND

A vacancy became available for a Special Districts' voting member on the LAFCO Board. The candidates selected are:

1. Kimberly Cox, Member of the Board of Directors of Mojave Water Agency
2. Ralph Wagner, Member of the Board of Directors of Lake Arrowhead Community Services District
3. Terry Burkhart, Member of the Board of Directors of Bighorn-Desert View Water Agency
4. Rebekah Swanson, Member of the Board of Directors of Hesperia Recreation and Park District
5. Steven Farrell, Member of the Board of Directors of Crestline Village Water District

Attached is a copy of the ballot with supporting documentation for the Board's consideration.

FISCAL IMPACT

There is no fiscal impact for this item.

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

Arnold L. Wright
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad



LOCAL AGENCY FORMATION COMMISSION

215 North "D" Street, Suite 204 • San Bernardino, CA 92415-0490
(909) 383-9900 • Fax (909) 383-9901
E-mail: lafco@lafco.sbcounty.gov • www.sbclafco.org

Established by the State of California to serve the Citizens, Cities, Special Districts and the County of San Bernardino

MAR 22 2012

WATER CONSERVATION
DISTRICT

March 20, 2012

COMMISSIONERS

JIM BAGLEY
Public Member

GINGER COLEMAN
City Member

KIMBERLY COX
Special District

JAMES V. CURATALO, Vice Chair
Special District

LARRY McCALLON
City Member

BRAD MITZELFELT, Chair
Board of Supervisors

JANICE RUTHERFORD
Board of Supervisors

ALTERNATES

BOB COLVEN
Public Member

NEIL DERRY
Board of Supervisors

ROBERT W. SMITH
Special District

DIANE WILLIAMS
City Member

STAFF

KATHLEEN ROLLINGS-McDONALD
Executive Officer

SAMUEL MARTINEZ
Assistant Executive Officer

MICHAEL TUERPE
Project Manager

Vacant
Clerk to the Commission

ANGELA M. SCHELL
Deputy Clerk to the Commission

REBECCA LOWERY
Deputy Clerk to the Commission

LEGAL COUNSEL

CLARK H. ALSOP

**TO: Presidents of the Boards of Directors of the
Independent Special Districts in San Bernardino
County**

**SUBJECT: Special Districts Selection Election for the
Regular LAFCO Member**

By distribution of this letter, the official voting process for the Regular Special District Member of the Local Agency Formation Commission shall commence. Attached is the ballot for the selection of this position. Pursuant to the provisions of Government Code Section 56332, the voting period will be for 32 days, commencing as of today's date and ending on **Friday, April 20, 2012**. The voting instructions for these selections are as follows:

1. Each District may vote for one candidate only. The vote shall be cast as directed by the Board of Directors of the District through consideration at a Board Hearing and a roll call vote. A copy of the information provided by the candidates is included for your information.
2. The signed original ballot, with the name of each voting Board Member outlined, must be received in the LAFCO Office by 5:00 p.m. on **April 20, 2012**. If a faxed copy of the ballot is provided by the April 20 deadline, the original signed copy must be received by 5:00 p.m. on April 27, or the ballot will be declared invalid.
3. Twenty-six (26) ballots are required to be received for selection of the Special District position. In the event of a tie-vote, or if no candidate receives the required 26 votes, a run-off election will be held between the top two candidates. This will again involve a minimum 30 day voting period.

The completed ballot is to be mailed to:

Kathleen Rollings-McDonald, Executive Officer
Local Agency Formation Commission
215 N. D Street, Suite 204
San Bernardino, CA 92415

If you are faxing a copy of the ballot, the LAFCO fax number is (909) 383-9901. As outlined in Item #2 above, if the ballot is faxed to the LAFCO office, the original signed copy of the ballot will need to be mailed to the above address and received by 5:00 p.m. on April 27, 2012 to be considered in the election.

Please let me know if you have any questions concerning this selection process. You may contact me at the address listed above, by e-mail at lafoo@lafoo.sbcounty.gov, or by phone at (909) 383-9900.

Sincerely,



KATHLEEN ROLLINGS-McDONALD
Executive Officer

KRM/rcf

Enclosures

BALLOT

REGULAR SPECIAL DISTRICT MEMBER OF THE LOCAL AGENCY FORMATION COMMISSION

The _____
(Name of District)

hereby votes for the marked candidate as indicated below:

REGULAR MEMBER OF LAFCO:

| | |
|-------|--|
| _____ | KIMBERLY COX (Member of the Board of Directors of Mojave Water Agency) |
| _____ | RALPH WAGNER (Member of the Board of Directors of Lake Arrowhead Community Services District) |
| _____ | TERRY BURKHART (Member of the Board of Directors of Bighorn-Desert View Water Agency) |
| _____ | REBEKAH SWANSON (Member of the Board of Directors of Hesperia Recreation and Park District) |
| _____ | STEVEN FARRELL (Member of the Board of Directors of Crestline Village Water District) |

I, _____, do hereby certify that at its regularly-scheduled meeting of _____, the Board of Directors voted to elect the above-marked candidate as the Regular Special District Member of the Local Agency Formation Commission of San Bernardino County, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

District President/Authorized Board Member

Dated: _____



Mojave Water Agency

13846 Conference Center Drive ♦ Apple Valley, California 92307
Phone (760) 946-7000 ♦ Fax (760) 240-2642 ♦ www.mojavewater.org

March 19, 2012

Ms Kathleen Rolling-McDonald
Executive Officer
Local Agency Formation Commission
215 North "D" Street, Suite 204
San Bernardino, CA 92415-0490

Dear Ms. Rollings-McDonald:

It is my desire to seek reappointment to serve as a Regular Special Districts' member on the Local Agency Formation Commission. My experience in serving on the Commission for the past 8 years, has provided me with a good understanding of the needs of special districts within San Bernardino County. I have been a board member on the Mojave Water Agency for the past 9 years and currently serve as the Vice-President.

In this politically challenging era, knowledge and experience are essential qualities of a LAFCO commissioner. Eight years of experience on LAFCO has provided me with knowledge of complex issue involving special districts throughout the County. My involvement with the Association of San Bernardino County Special Districts as a Board member has given me a regular opportunity to interact with elected officials.

I have a Master's degree in Public Administration and a Bachelor of Science in Business Management. I possess the desire, education and experience to represent all Special Districts on the Local Agency Formation Commission. I can be reached at 760-954-4955 if there are any questions regarding my continued interest in this position.

I would be honored to continue serving as the Regular Special Districts' Member and respectfully ask for the support from my colleagues to make this a reality.

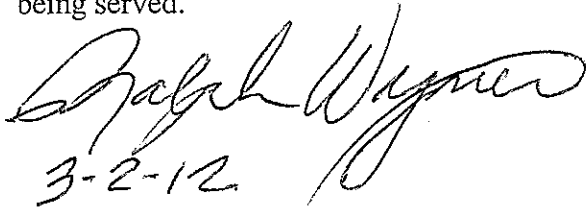
Kind Regards,

Kimberly Cox
Vice-President
Mojave Water Agency

BACKGROUND STATEMENT OF NOMINEE RALPH WAGNER

At the age of 82, I am a retired civil engineer, having practiced in the private sector for 54 years, the last 32 of which have been in the San Bernardino mountain and desert areas in the specialized field of water resources.

In 1975, I was one of the founders of a community corporation that purchased Lake Arrowhead from a development company. That community corporation (Arrowhead Lake Association) continues to operate sustainably. I served as its first president, on its Board off and on for many years, and as a consulting engineer. In 1978, I was a founder of Lake Arrowhead Community Services district (LACSD) for the purpose of acquiring the local, privately owned water company, and served as the first president of LACSD. In 1983, I led the effort to expand LACSD, in order to take over the Board of Supervisor's governed, local sanitation district. Thirty years later, I am again serving as president of LACSD. My belief has always been to foster and support collaborative and economically sustainable government at a level closest to the people being served.



3-2-12

Terry Burkhardt
P O Box 3963
Landers, CA 92285
760 364 0073

Retired: Insurance Agency employment, 1966 – 2000
Various positions from file clerk to commercial dept. manager
Teacher for Insurance Education Institute, 12 years
Insurance Brokers license, 1970 to retirement

Director, Bighorn-Desert View Water Agency, 2007 to present, Board President
2010, 2011

Director, Special Districts Risk Management Authority, term 1/1/12 – 1/1/16
Board of Directors, Johnson Valley Improvement Association, 2000 – 2009
Officer and Director, Officer, North Orange County Business & Professional
Women, 1992 – 2000; Officer BPW Region 9, 1997

Co-owner: Lan Tek - Data Center Solutions

San Bernardino County resident, Johnson Valley, 2000 to present; part time 1991 –
2000

Southern California resident 1946 to present



RECEIVED
FEB 28 2012

LAFCO
San Bernardino County

Post Office Box 401055 • Hesperia, California 92340-1055 • (760) 244-5488

February 24, 2012

Local Agency Formation Commission
215 North "D" Street, Suite 204
San Bernardino, CA 92415-0490

Attention Special Districts Selection Committee

The Hesperia Recreation and Park District would like to nominate Mrs. Rebekah Swanson for the Regular Special District Member position held by Kimberly Cox. Mrs. Swanson is an elected member of the Board of Directors for the Hesperia Recreation and Park District.

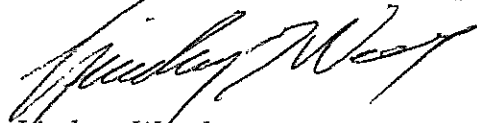
The following is a brief bio on Mrs. Swanson:

- Hesperia Resident for 23 years - since 1989
- Hesperia Recreation and Park District Board Member since 2006
- Employed by the Hesperia Unified School District from 1985 to present
- Founding President of the Hesperia Friends of the Library
- Elementary Director on the Executive Board for the Hesperia Teachers' Association
- Hesperia Tri-Agency Committee Member since 2007

Enclosed is the completed Nomination for Regular Special District Member, Member of the Local Agency Formation Commission Form, nominating Mrs. Rebekah Swanson to serve on the Local Agency Formation Commission.

Sincerely,

HESPERIA RECREATION AND PARK DISTRICT



Lindsay Woods
General Manager

LW:rt

Enclosure



PO Box 3347, 777 Cottonwood Drive, Crestline, CA 92325-3347
Telephone: (909) 338-1727 «» FAX: (909) 338-4080

March 9, 2012

Special District Members,

I ask for your vote and for your support for a well-balanced Local Agency Formation Commission, with representatives that reflect the diversity of its constituents, especially its special district members.

I know you are aware of LAFCO's excellent policy to strive for a *regional* balance on the Commission between the desert, valley and mountain areas. Unfortunately, that balance has not always been achieved. As a mountain resident who has followed County planning issues for over 10 years now, I am keenly aware that the realities of our local conditions are not always appreciated by those who work and plan elsewhere in our County.

Just as important to me as regional diversity, I believe diversity of "scale" on the Commission should also be a priority, especially for the Special District representatives. The interests and challenges of smaller districts like Crestline Village Water are not always shared by those who deal with larger budgets and larger functions and services.

Size is especially important today, with current state policies strongly encouraging service district consolidations. I believe it will be increasingly important to have voting Commission representatives that appreciate the differences between the needs and perspectives of varying sized districts as well as varying regional districts.

I do believe every district is different. And every situation is different. I am from the mountains yes, but I appreciate that mountain experiences may not translate directly to another situation. Therefore, any item that comes before the LAFCO Commission, needs to be evaluated independently and carefully, and not just from the perspective of what's the most "efficient" solution.

For the last 10 years I have used the analytical skills I learned from a 25-year career in IT management and consulting to extensively participate as a private citizen in many of our area's local government processes (including LAFCO actions and the County's 2007 General Plan Update). I regularly attend the board meetings of multiple agencies. These experiences have given me a valuable education in Special District and service issues. As President of our water district now, and as a strong advocate for more participation in our government, I am ready to directly contribute to County planning as a member of LAFCO.

If elected, I will serve the best interests of the entire County and its residents. I will strive to express and consider the special concerns and perspectives of not just the Mountain region where I reside, but also the importance of our smaller districts as well.

I strive for excellence and will always act and represent Special Districts fairly, thoughtfully and capably.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven Farrell", written in a cursive style.

Steven Farrell
President
Crestline Village Water District



General Managers Report

For March 2, 2012 through April 6, 2012

Daniel B. Cozad

The following summarizes the efforts and activities during February.

1. **Water Conservation** – March storms have slightly increased surface flows to the basins approximately 35-40 CFS, are recharging in the Santa Ana basin with a similar amount being utilized for direct use. Approximately, 2600 AF recharged to date. No State Project Water is being recharged. Mill Creek flows vary with rainfall and are currently at 10-25 CFS, most is being used directly, approximately 3300 AF recharged.
2. **Personnel/Administration/Staff** – Significant effort undertaken to revise the Administrative Manager position creating the Administrative Services Specialist position and salary ranges approved in March. Created new materials for advertising the position and posting the opening. Coordination with CalPERS for payoff of side loan and board approval.
3. **Finance/Budget/Audit** – Reviewed agreements and billings, updated revenue projections and revised enterprise and District budget. Developed materials for Board budget workshop. Billing for spreading agreement and groundwater charge will be completed shortly. Worked with groundwater partners on rate proposal. Prepared and published notices in letter and by newspaper for rate change.
4. **Facilities Maintenance/Aggregate Management** – Resources Committee is reviewing the draft final Maintenance and Aggregate Management plan for final approval. Coordination of CIP plans with SBVMWD and Enhanced Recharged Program including engineering fieldwork.
5. **Engineering Investigation Report** – Completed EI report with final changes. Final Report and appendices are posted to the website. Developed and presented EI, Groundwater Enterprise Report and budget for 2012-13 to the BTAC, East Valley Water District and other producers.
6. **Wash Plan** – A significant March Conservation Strategy meeting with USFWS and BLM and Mining partners for the Wash Plan was delayed and will be held in April. The ongoing work responds to the requirements for the project from USFWS without risking a jeopardy opinion. MOU for planning a Joint Federal Agency lead ongoing. Cost to date for minimal contracts with consultants provided to the Board, funds advanced from general fund documented as a loan. Efforts to advance the effort are being funded by mining partners. Continued to work with Mining partners on support and scheduling of the next Task Force meeting.
7. **East Branch Extension** – Coordinated with DWR and SBVMWD on plans, awaiting response on negotiation and construction preparations.

- 8. Property/Redlands Plaza** – Renewal of one additional lease completed and another lease underway. Repairs needed to long term leasee’s units to maintain tenants and renewals of leases.
- 9. Public Outreach and Legislative** – Coordinated meetings with partners on mining and groundwater, attended Santa Ana sucker, and BTAC meetings. Also coordinating with City of highland on Greenspot road culvert. Coordinating with County Flood for Highland Easement. Coordinating with SAWPA and water agencies for improved communication.
- 10. Redistricting** – Prepared revisions to the redistricting Plan for Division balance including coordination with legal counsel on options. Coordinated discussion with registrar’s office on Board questions on succession of office. Preparing alternatives for future board review and discussion.
- 11. Current Board Action Implementation** – Implementing Board direction and worked with Ad-hoc committees. GMs and Legal Counsel for Districts working on the Collaborative Agreement. Personnel and budget changes implemented.
- 12. Computer and IS** – Planning website revision and updates for spring.
- 13. Future Board Activities** – Expected short term items for consideration
 - a. East Branch Extension negotiation
 - b. Groundwater Budget and rate setting
 - c. Community Based Strategic Planning
 - d. Collaborative Agreement Development
- 14. Success Stories**

Field Staff improving security and assisted County Sheriff with metal thieves.