

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

**REGULAR BOARD MEETING
AGENDA**

June 13, 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. CONSENT CALENDAR

1. Approval of Board Minutes, May 16, 2012
2. Approval of Unaudited Financials and Check Register, May 2012

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.

4. ACTION ITEMS, NEW BUSINESS

A. RESOLUTION FOR RETIREMENT OF RANDY CARLISLE

Recommendation: Staff recommends the Board review and approve Resolution No. 478 pertaining to Field Supervisor, Randy Carlisle's retirement.

B. DISTRICT AND ENTERPRISE BUDGET FOR FISCAL 2012-2013 AND PROJECT 2013-2014 BUDGET

Recommendation: Staff recommends the Board review the 2012-2013 and 2013-2014 District Enterprise Budgets and consider approval of the 2012-13 Budget.

C. DISTRICT POLICY APPROACH TO CALPERS CONTRIBUTIONS FOR EMPLOYEES

Recommendation: The Administrative Committee recommends the Board of Directors consider approval of the policy approach and changes to the District CalPERS contribution and approve Resolution No. 477 to notify CalPERS of the change.

D. WASH PLAN REPORT AND RECOMMENDATION

Recommendation: Staff recommends the Board receive and file Staff's report and presentation on the Wash Plan and consider approval of the Staff recommendation to move forward with the project and related requirements.

E. PLUNGE AND ELDER CREEK COMMENTS

Recommendation: Staff recommends the Board review and consider approval of the comments on the San Bernardino County Flood Control Plunge and Elder Creek Project Mitigated Negative Declaration.

F. DISTRICT PRIORITIES UPDATE

Recommendation: Staff recommends the Board receive and file, and discuss items on the District priority list as updated by staff.

G. STATEMENT OF INVESTMENT POLICY REVIEW AND BANKING INSTITUTION CHANGE

Recommendation: Staff recommends the Board review and consider approval of the Statement of Investment Policy and approve Resolution No. 479, changing banking institutions.

5. INFORMATION ITEMS:

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

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

7. UPCOMING MEETINGS:

1. June 14, 2012 Upper Santa Ana Water Resources Association, 9:30 a.m.
2. June 18, 2012 Association of San Bernardino County Special Districts Dinner, 6:00 p.m.
3. June 19, 2012 San Bernardino Valley Municipal Water District, 2:30 p.m.
4. June 28, 2012 Western-San Bernardino Watermaster Collaborative Meeting, 1:30 p.m.
5. July 2, 2012 Basin Technical Advisory Committee, 1:30 p.m.
6. July 4, 2012 Office Closed in Observance of Independence Day
7. July 12, 2012 Upper Santa Ana Water Resources Association, 9:30 a.m.
8. July 25, 2012 Board of Directors Meeting, 1:30 p.m.
9. December 4-7, 2012 ACWA Fall Conference, San Diego

8. CLOSED SESSION

1. Under authority of government code section 54956.8, the board may recess to a Closed Session for a Conference with Real Property Negotiators related to the East Branch Extension Easement, located in the Santa Ana and Mill Creek Spreading Grounds APN 0168-321-10; 0168-341-04; 0168-342-04, 06, 09; 0168-381-02; 0297-051-01, 02; 0297-011-07, and 0168-311-06. Real Property negotiators are Daniel B. Cozad and David B. Cosgrove for the District and Doug Headrick for SBVMWD.
2. The Board may convene in Closed Session to discuss exposure to litigation, under Government Code section 54956.9(b)(3)(e).
3. Under authority of Government Code section 54956.9 (c), the Board may meet in Closed Session to decide whether to initiate litigation.

9. **ADJOURN MEETING.** The next regular Board meeting will be on July 25, 2012 at 1:30 p.m., at District Headquarters, 1630 W. Redlands Blvd., Redlands, CA.

SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT
BOARD OF DIRECTORS

MINUTES OF May 16, 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
Bob Glaubig, Director
John Longville, Director (1:55 p.m.)
David E. Raley, Director
Manuel Aranda, Director

BOARD MEMBERS ABSENT:

Clare Henry Day, Director

GENERAL COUNSEL PRESENT:

Bill Ihrke, Rutan & Tucker, LLP

STAFF PRESENT:

Daniel Cozad, General Manager
Athena Medina, Administrative Services Specialist

GUESTS PRESENT:

Charles Roberts, Highland Community News
Don Lee, Tetra Tech
Tom McGill, RBF Consulting

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 or deletions to the agenda.

3. CONSENT CALENDAR

Approval of the Board Minutes from April 30, 2012

It was moved by Director Aranda and seconded by Director McDonald to approve minutes from the April 30, 2012. The motion carried 5-0 with Directors Longville and Day noted absent from the vote.

Approval of Unaudited Financials and Check Register, April 2012

Mr. Cozad noted that CalPERS side loan has been paid off. President Corneille noted that the Board has spent \$69,000 in Director's Expenses and the estimated budget is \$89,000 and that any Directors that are behind in turning in expense reports should turn them in promptly. He said it is incumbent on Director's to meet their budget. He also noted that the revenue is down due to a wet year and that expenses are also down in areas including professional services. Directors Aranda and McDonald feel confident that the Board will come under budget for Director's Expenses. Discussion ensued.

Director Raley perceives our expenses for this year are higher than last year. Mr. Cozad noted that this is due to the basin maintenance that has been performed this year as well as the side loan pay off. Overall cost and revenue are higher this year with the exception of the Groundwater Charge Revenue. A more complete review of the year will be available in July.

It was moved by Director Aranda and seconded by Director McDonald to approve the Unaudited Financials. The motion carried 5-0 with Directors Longville and Day noted absent from the vote.

4. ACTION ITEMS, NEW BUSINESS

A. DISTRICT AND ENTERPRISE BUDGET FOR FISCAL 2012-2013 AND PROJECTED 2013-2014 BUDGET

President Corneille stated that this is the follow up from the Special Board Workshop that was performed in February 2012 and that the Board did not have to approve the budget today unless they feel comfortable doing so. He said the budget could be approved at the June meeting before the start of the next fiscal year,

Mr. Cozad presented a PowerPoint and noted an error in the breakout totals amongst enterprises and presented a handout that updates the information in the Board Packet. He highlighted reduced expense items. There was an overview of expenses and changes made to budget related direction from the February workshop. Director Aranda inquired as to if the new Administrative Services Specialist position was included in the budget and Mr. Cozad confirmed that it is included. Mr. Cozad noted that the District will earn approximately \$10,000 from CalTrust and may need up to \$100,000 in reserve revenue for completing the year. Discussion ensued.

Director Longville noted his appreciation to Mr. Cozad for including monies for security improvements and implementing security measures to prevent additional metal theft in the budget. Director Raley inquired as to what security procedures cost the District money. Mr. Cozad identified concrete incased steel gate posts and the placement of large boulders to block access to roadways which require the use of heavy machinery as examples. Director Raley also asked how much steel has been stolen out in the field. Mr. Cozad stated that field staff estimates it at approximately 10 large truck loads. Director McDonald noted that there have been huge losses due to metal thefts at other agencies and cities. She also stated that legislation is in the works which may help with this issue. Mr. Cozad concluded the budget presentation. Director Raley wished to make additional recommendations for savings and changes.

It was moved by Director Longville and seconded by Director Aranda to table this item until the next regular meeting. The motion carried 6-0 with Director Day noted absent from the vote.

B. WASH PLAN REPORT AND RECOMMENDATIONS

Mr. Cozad handed out the Wash Plan Draft Decision Document for May 2012. He reviewed the history of the Wash Plan including ownership of lands, existing land uses and proposed land uses. Areas on the map were noted for conservation, habitat, land exchange, US Bureau of Land Management (BLM) Area of Critical Environmental Concern (ACEC) designation and mining

development. United States Fish & Wildlife Service (USFWS) presented areas where they would like conservation rather than mining to move forward with the project. The mining partners engaged the District's Consultant Tom McGill from RBF Consulting to develop an alternate approach to allow additional mining and equivalent habitat. Mr. McGill presented his results from working out in the field with USFWS. He will meet with Ken Corey of USFWS on May 22nd at their office and present their results at the June meeting. One of the options that was presented was to potentially transplant the Slender horn Spineflower. However, the District would need to have this item indicated in the request for a "Take Permit" prior to implementing this process. Conservation Banking may be another process that may be built in to the permit as well; where you can use the land for other projects or sell credits that the District does not use. Mr. McGill stated that the map that indicates alternatives to the USFWS map should be ready in approximately 30 days. The HCP will have to be revamped to include the new approach; the HCP will also need an EIS. Mr. Cozad also presented a revised Draft Wash Plan Budget to complete the Plan. This item will be revisited at the next board meeting. There was no action taken.

5. INFORMATION ITEMS:

A. General Manager's Report

Mr. Cozad presented some additions to the written report. He noted that the Seven Oaks Dam Flood Control basin is empty and we are seeing approximately 5-6 cfs in Santa Ana. This year was a dry year but we have spread approximately 11,000 acre ft to date. He also indicated that our new Administrative Services Specialist, Angie Quiroga will begin on May 31st. President Corneille assisted in the final interview and selection process for this position where there were over 175 applicants. Pertaining to the audit he noted that RAMS will be assisting with year-end closeout in preparation of this year's audit which will be conducted by Charles Z. Fedak & Company.

B. Monthly Recharge Report

President Corneille introduced this item and indicated that there is still water in the basins which are percolating. Mr. Cozad noted there will be two reports next month; a revised report for April and the May report.

C. Collaborative Agreement Verbal Update

Mr. Cozad gave a brief verbal update where he indicated that one of the elements being discussed is developing a system to keep track of groundwater charge credits, what they apply to, and how they would be tracked to ensure compliance with state law. This item will be on next month's agenda for discussion as well.

D. Future Agenda Items & Staff Task requests from Directors

President Corneille requested that the July Board meeting be pushed back from July 18th to July 25th , so he could attend and the Board agreed. Also, Mr. Cozad noted that he will be out of the country from June 15-July 6.

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

Director Activity Reports

Director Raley attended the Advisory Committee Meeting at SBVMWD.

Director Aranda attended an ACWA Communications Committee where they discussed why water rates are raised and public relations issues that may arise. He also attended the BTAC meeting where they discussed how to efficiently raise water rates presented by SAWPA.

President Corneille noted the one page handout he distributed to the Board from the American Waterworks Association; which touches on how to explain the value of water. The article noted the rate increases must be incremental and be supported by increased public trust. President Corneille attended the ACWA Groundwater Committee while at the ACWA Spring Conference where they discussed the Groundwater Framework Implementation Plan which he offered to assist with the implementation of the groundwater recharge portion of the Framework. He also attended the Water Management Committee meeting where they discussed the preparation of a Water Management Framework and Salt & Nutrient Plan. He chaired the SBVMWD Advisory Commission Meeting on May 3rd as well and informed the Board that the next meeting of the Advisory Commission will be on August 9th.

Directors Glaubig & Longville made no report.

Director McDonald attended the ACWA Spring Conference as well as a ACWA/JPIA meeting at the beginning of the week. She also attended a Sexual Harassment Workshop and ACWA Pension and Retirements benefits meeting while at the conference.

7. UPCOMING MEETINGS

None discussed.

8. CLOSED SESSION

It was moved by Director Longville and seconded by Director Aranda and at 3:34 p.m. the Board adjourned into Closed Session.

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

At 4:20 p.m. the Board reconvened into open session and General Counsel reported no reportable action was taken.

9. ADJOURN MEETING

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

At 4:21 p.m. the meeting adjourned to the regular Board meeting scheduled for June 13, 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 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	20,926.47	36,639.00	-15,712.53	57.1%
4023 · Assessments - Non-Ag	353,823.04	505,100.00	-151,276.96	70.1%
Total 4020 · Groundwater Charge	374,749.51	541,739.00	-166,989.49	69.2%
4025 · Wash Plan Revenue	0.00	422,500.00	-422,500.00	0.0%
4030 · Mining Income				
4031 · Plant Site - CEMEX	23,666.48	47,500.00	-23,833.52	49.8%
4032 · Cemex - Royalty / Lease	118,723.51	100,000.00	18,723.51	118.7%
4033 · Cemex USA Minimum Rent	12,000.00			
4034 · Redlands Aggregate 5% Royalty	54,000.00	36,000.00	18,000.00	150.0%
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	223,729.99	191,000.00	32,729.99	117.1%
4040 · Miscellaneous Income	15,708.32	25,000.00	-9,291.68	62.8%
4050 · Property Tax	69,702.58	75,000.00	-5,297.42	92.9%
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	18,862.00	19,200.00	-338.00	98.2%
Total 4060 · Property Income	18,862.00	19,200.00	-338.00	98.2%
4065 · Redlands Plaza	92,835.60	110,951.52	-18,115.92	83.7%
4080 · Exchange Plan	0.00	25,000.00	-25,000.00	0.0%
4085 · AB 303 Grant	12,485.57			
Total Income	989,112.93	1,607,390.52	-618,277.59	61.5%
Gross Profit	989,112.93	1,607,390.52	-618,277.59	61.5%
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	66,452.08	95,000.00	-28,547.92	69.9%
5122 · Wash Plan Professional Services	35,621.69	127,000.00	-91,378.31	28.0%
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	4,634.23	8,300.00	-3,665.77	55.8%
5170 · Audit	17,287.00	19,000.00	-1,713.00	91.0%
5175 · Legal - Wash Plan	4,550.00	42,000.00	-37,450.00	10.8%
5180 · Legal	65,550.64	130,000.00	-64,449.36	50.4%
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	229,731.64	649,300.00	-419,568.36	35.4%
5123 · Temp. Field Labor	12,987.50			
5200 · Field Operations				
5210 · Equipment Maintenance	6,458.69	2,500.00	3,958.69	258.3%
5215 · Property Maintenance	4,059.01	5,500.00	-1,440.99	73.8%
5230 · Field Tools	942.49			
Total 5200 · Field Operations	11,460.19	8,000.00	3,460.19	143.3%
5300 · Vehicle Operations				
5310 · Vehicle Maintenance	5,663.28	10,000.00	-4,336.72	56.6%
5320 · Fuel	14,193.50	15,000.00	-806.50	94.6%
Total 5300 · Vehicle Operations	19,856.78	25,000.00	-5,143.22	79.4%
5400 · Utilities				
5410 · Alarm Service	2,845.48	3,650.00	-804.52	78.0%
5420 · Electricity	10,530.04	15,000.00	-4,469.96	70.2%
5430 · Mobile Phone	1,517.27	2,000.00	-482.73	75.9%
5440 · Telephone	6,427.46	6,000.00	427.46	107.1%
5450 · Natural Gas	1,071.97	600.00	471.97	178.7%
5460 · Water / Trash / Sewer	10,100.56	8,600.00	1,500.56	117.4%
5470 · Internet Services	5,505.06	0.00	5,505.06	100.0%
5480 · Redlands Plaza	0.00	0.00	0.00	0.0%
Total 5400 · Utilities	37,997.84	35,850.00	2,147.84	106.0%
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	1,449.74	2,500.00	-1,050.26	58.0%

8:46 AM

06/07/12

Accrual Basis

San Bernardino Valley Water Conservation District Profit & Loss To Date 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	17,143.62	30,000.00	-12,856.38	57.1%
6017 · Management Labor-Redlands Plaza	0.00	5,000.00	-5,000.00	0.0%
6018 · Janitorial Services	7,303.00	7,000.00	303.00	104.3%
6019 · Janitorial Supplies	100.59			
6020 · Vacancy Marketing-Redlands Plaz	0.00	5,040.00	-5,040.00	0.0%
6021 · Office Equipment Maint.	201.00			
6024 · DONT USE-Computer Equip Maint.	47.62	0.00	47.62	100.0%
6027 · Computer Supplies	789.24	0.00	789.24	100.0%
6030 · Office Supplies	2,637.85	3,500.00	-862.15	75.4%
6033 · Office Equipment Rental	6,991.15	7,000.00	-8.85	99.9%
6036 · Printing	298.33	1,000.00	-701.67	29.8%
6039 · Postage and Overnight Delivery	1,038.17	2,100.00	-1,061.83	49.4%
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	584.65	500.00	84.65	116.9%
Total 6045 · Bank Service Charges	685.67	500.00	185.67	137.1%
6051 · Uniforms	871.01	600.00	271.01	145.2%
6084 · Training Registrations	768.00			
6087 · Educational Reimbursement	0.00	2,000.00	-2,000.00	0.0%
6090 · Subscriptions/Publications	867.72	2,500.00	-1,632.28	34.7%
6091 · Public Notices	924.00	2,000.00	-1,076.00	46.2%
6093 · Memberships	17,523.00	23,635.00	-6,112.00	74.1%
6000 · General Administration - Other	8.00			
Total 6000 · General Administration	64,483.58	118,395.00	-53,911.42	54.5%
6016.01 · Redlands Plaza CAM expenses	347.33			
6046 · Interest expense	6,206.00			
6100 · Benefits				
6110 · Vision Insurance	1,200.69	1,466.00	-265.31	81.9%
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	4,381.25	4,924.00	-542.75	89.0%
6140 · State Unemployment Insurance	0.00	550.00	-550.00	0.0%
6150 · Medical Insurance	63,569.43	71,566.00	-7,996.57	88.8%
6160 · Payroll Taxes-Employer	31,845.92	32,000.00	-154.08	99.5%
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	154,021.60	209,014.70	-54,993.10	73.7%
6200 · Salaries				
6210 · Overtime	0.00	0.00	0.00	0.0%
6230 · Regular Salaries	369,282.21	529,941.66	-160,659.45	69.7%
6231 · Salary Overhead Charge	0.00	-81,384.85	81,384.85	0.0%
Total 6200 · Salaries	369,282.21	448,556.81	-79,274.60	82.3%
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	62,646.00	70,000.00	-7,354.00	89.5%
6410 · Mileage	2,464.73	3,100.00	-635.27	79.5%
6415 · Air Fare	3,885.40	3,000.00	885.40	129.5%
6420 · Other Travel	280.25	600.00	-319.75	46.7%
6425 · Meals	1,523.22	1,500.00	23.22	101.5%
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	114,996.94	130,200.00	-15,203.06	88.3%
6500 · Administrative/Staff Expenses				
6505 · Mtg. Support Expense (food, bev	98.63			
6510 · Mileage	483.35	1,000.00	-516.65	48.3%
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	1,931.53	7,700.00	-5,768.47	25.1%
Total Expense	1,036,446.76	1,666,814.51	-630,367.75	62.2%
Net Ordinary Income	-47,333.83	-59,423.99	12,090.16	79.7%
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%

8:46 AM

06/07/12

Accrual Basis

San Bernardino Valley Water Conservation District Profit & Loss To Date Annual Budget

	Jul '11 - Jun 12	Budget	\$ Over Budget	% of Budget
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%
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	-139,626.50	-186,423.99	46,797.49	74.9%

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Accrual Basis

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

	1-Groundwater Ent.			
	Jul '11 - May...	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	20,926.47	36,639.00	-15,712.53	57.1%
4023 - Assessments - Non-Ag	351,994.33	505,100.00	-153,105.67	69.7%
Total 4020 - Groundwater Charge	372,920.80	541,739.00	-168,818.20	68.8%
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	157,666.67	-368.98	99.8%
4060 - Property Income				
4062 - Mentone Property	0.00			
Total 4060 - Property Income	0.00			
4065 - Redlands Plaza	0.00			
4080 - Exchange Plan	0.00	22,916.67	-22,916.67	0.0%
4085 - AB 303 Grant	12,485.57			
Total Income	542,954.06	722,322.34	-179,368.28	75.2%
Gross Profit	542,954.06	722,322.34	-179,368.28	75.2%
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	3,631.38	-2,631.38	27.5%
5122 - Wash Plan Professional Services	0.00			
5125 - Engineering Services	0.00	13,750.00	-13,750.00	0.0%
5145 - Environmental Services	0.00			
5160 - IT Support	382.50	3,391.67	-3,009.17	11.3%
5170 - Audit	0.00	10,640.00	-10,640.00	0.0%
5175 - Legal - Wash Plan	0.00			
5180 - Legal	0.00	59,583.34	-59,583.34	0.0%
6502.01 - Wash Plan-Environ. Serv EIS	0.00			
Total 5100 - Professional Service	1,382.50	90,996.39	-89,613.89	1.5%
5123 - Temp. Field Labor	12,987.50			
5200 - Field Operations				
5210 - Equipment Maintenance	1,826.01	2,291.67	-465.66	79.7%
5215 - Property Maintenance	3,600.65	5,041.67	-1,441.02	71.4%
5230 - Field Tools	942.49			
Total 5200 - Field Operations	6,369.15	7,333.34	-964.19	86.9%
5300 - Vehicle Operations				
5310 - Vehicle Maintenance	5,663.28	9,166.67	-3,503.39	61.8%
5320 - Fuel	14,193.50	13,750.00	443.50	103.2%
Total 5300 - Vehicle Operations	19,856.78	22,916.67	-3,059.89	86.6%

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Accrual Basis

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

	1-Groundwater Ent.			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
5400 - Utilities				
5410 - Alarm Service	0.00	1,672.92	-1,672.92	0.0%
5420 - Electricity	1,045.92	2,750.00	-1,704.08	38.0%
5430 - Mobile Phone	1,517.27	1,784.39	-267.12	85.0%
5440 - Telephone	836.52	1,650.00	-813.48	50.7%
5450 - Natural Gas	0.00	220.00	-220.00	0.0%
5460 - Water / Trash / Sewer	1,237.29	3,335.44	-2,098.15	37.1%
5470 - Internet Services	399.92			
Total 5400 - Utilities	5,036.92	11,412.75	-6,375.83	44.1%
6000 - General Administration				
6001 - General Administration - Other	0.00	3,666.67	-3,666.67	0.0%
6002 - Website Administration	0.00			
6003 - Property Tax	0.00			
6004 - Meeting Expenses	-704.77			
6006 - Permits	0.00	733.33	-733.33	0.0%
6009 - Licenses	819.00	733.33	85.67	111.7%
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	160.42	-101.23	36.9%
6033 - Office Equipment Rental	0.00	320.83	-320.83	0.0%
6036 - Printing	0.00	366.67	-366.67	0.0%
6039 - Postage and Overnight Delivery	0.00	481.25	-481.25	0.0%
6042 - Payroll Processing	0.00			
6045 - Bank Service Charges				
6045.01 - Wash Plan Bank Charges	0.00			
6045 - Bank Service Charges - Other	60.00			
Total 6045 - Bank Service Charges	60.00			
6051 - Uniforms	426.07	330.00	96.07	129.1%
6084 - Training Registrations	0.00			
6087 - Educational Reimbursement	0.00			
6090 - Subscriptions/Publications	43.09			
6091 - Public Notices	924.00	1,375.00	-451.00	67.2%
6093 - Memberships	0.00			
6000 - General Administration - Other	0.00			
Total 6000 - General Administration	1,626.58	8,167.50	-6,540.92	19.9%
6016.01 - Redlands Plaza CAM expenses	0.00			
6046 - Interest expense	0.00			
6100 - Benefits				
6110 - Vision Insurance	636.36	712.23	-75.87	89.3%
6115 - Maint/Rep. Rolling Maint. Equip	0.00			
6120 - Workers' Comp. Insurance	5,509.83	6,315.87	-806.04	87.2%
6130 - Dental Insurance	2,322.07	2,392.25	-70.18	97.1%
6140 - State Unemployment Insurance	0.00	267.22	-267.22	0.0%
6150 - Medical Insurance	33,691.80	34,771.05	-1,079.25	96.9%
6160 - Payroll Taxes-Employer	15,697.75	15,546.67	151.08	101.0%
6170 - PERS Retirement	19,859.11	41,543.13	-21,684.02	47.8%
Total 6100 - Benefits	77,716.92	101,548.42	-23,831.50	76.5%
6200 - Salaries				
6230 - Regular Salaries	197,479.32	273,780.93	-76,301.61	72.1%
6231 - Salary Overhead Charge	0.00			
Total 6200 - Salaries	197,479.32	273,780.93	-76,301.61	72.1%

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Accrual Basis

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

	1-Groundwater Ent.			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
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%
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	183.33	-183.33	0.0%
6515 - Air Fare	0.00	275.00	-275.00	0.0%
6520 - Travel, Other (rental car, taxi	0.00	91.67	-91.67	0.0%
6525 - Meals	0.00	275.00	-275.00	0.0%
6530 - Lodging	0.00	220.00	-220.00	0.0%
6535 - Conf/Seminar Registrations	0.00			
Total 6500 - Administrative/Staff Expenses	0.00	1,045.00	-1,045.00	0.0%
Total Expense	334,685.47	536,172.20	-201,486.73	62.4%
Net Ordinary Income	208,268.59	186,150.14	22,118.45	111.9%
Other Income/Expense				
Other Expense				
7000 - Construction				
7010 - Materials	0.00	5,000.00	-5,000.00	0.0%
7050 - Basins- Capital Annual Repair	80,128.00	60,000.00	20,128.00	133.5%
7051 - Capital Repairs-Periodic	0.00	30,000.00	-30,000.00	0.0%
Total 7000 - Construction	80,128.00	95,000.00	-14,872.00	84.3%
7100 - Land & Buildings				
7110 - Property Capital Repairs	0.00	2,291.67	-2,291.67	0.0%
7130 - Mentone Property (House)-CapRep	0.00			
7140 - Mentone Property (Shop)-CapRep	0.00	2,291.67	-2,291.67	0.0%
Total 7100 - Land & Buildings	0.00	4,583.34	-4,583.34	0.0%
7200 - Equipment & Vehicles				
7210 - Computer Hardware-Capital Purch	0.00	572.92	-572.92	0.0%
7220 - Computer Software	0.00	2,085.42	-2,085.42	0.0%
7230 - Field Equipment / Vehicles	8,652.33	12,375.00	-3,722.67	69.9%
7240 - Office Equipment	0.00			
Total 7200 - Equipment & Vehicles	8,652.33	15,033.34	-6,381.01	57.6%
7400 - Professional Services				
7438 - Engineering Services -Other	0.00	4,583.33	-4,583.33	0.0%
Total 7400 - Professional Services	0.00	4,583.33	-4,583.33	0.0%
Total Other Expense	88,780.33	119,200.01	-30,419.68	74.5%
Net Other Income	-88,780.33	-119,200.01	30,419.68	74.5%
Net Income	119,488.26	66,950.13	52,538.13	178.5%

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Accrual Basis

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

	2-Redlands Plaza/Mentone Ent.			
	Jul '11 - May...	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	18,862.00	17,600.00	1,262.00	107.2%
Total 4060 - Property Income	18,862.00	17,600.00	1,262.00	107.2%
4065 - Redlands Plaza	92,835.60	101,705.56	-8,869.96	91.3%
4080 - Exchange Plan	0.00			
4085 - AB 303 Grant	0.00			
Total Income	111,697.60	119,305.56	-7,607.96	93.6%
Gross Profit	111,697.60	119,305.56	-7,607.96	93.6%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	0.00			
Total 5050 - Regional Programs	0.00			
5100 - Professional Service				
5120 - Misc. Professional Services	6,180.68			
5122 - Wash Plan Professional Services	0.00			
5125 - Engineering Services	0.00			
5145 - Environmental Services	0.00			
5160 - IT Support	0.00	73.33	-73.33	0.0%
5170 - Audit	0.00	2,850.00	-2,850.00	0.0%
5175 - Legal - Wash Plan	0.00			
5180 - Legal	0.00	11,916.67	-11,916.67	0.0%
6502.01 - Wash Plan-Environ. Serv EIS	0.00			
Total 5100 - Professional Service	6,180.68	14,840.00	-8,659.32	41.6%
5123 - Temp. Field Labor	0.00			
5200 - Field Operations				
5210 - Equipment Maintenance	0.00			
5215 - Property Maintenance	455.13			
5230 - Field Tools	0.00			
Total 5200 - Field Operations	455.13			
5300 - Vehicle Operations				
5310 - Vehicle Maintenance	0.00			
5320 - Fuel	0.00			
Total 5300 - Vehicle Operations	0.00			

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Accrual Basis

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

	2-Redlands Plaza/Mentone Ent.			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
5400 - Utilities				
5410 - Alarm Service	838.80			
5420 - Electricity	3,886.52	7,150.00	-3,263.48	54.4%
5430 - Mobile Phone	0.00			
5440 - Telephone	220.05			
5450 - Natural Gas	0.00			
5460 - Water / Trash / Sewer	8,863.27			
5470 - Internet Services	49.99			
Total 5400 - Utilities	13,858.63	7,150.00	6,708.63	193.8%
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	1,650.00	-1,262.00	23.5%
6016 - Redlands Plaza Maintenance	17,143.62	27,500.00	-10,356.38	62.3%
6017 - Management Labor-Redlands Plaza	0.00	4,583.33	-4,583.33	0.0%
6018 - Janitorial Services	0.00			
6019 - Janitorial Supplies	0.00			
6020 - Vacancy Marketing-Redlands Plaz	0.00	4,620.00	-4,620.00	0.0%
6024 - DONT USE-Computer Equip Maint.	0.00			
6027 - Computer Supplies	0.00			
6030 - Office Supplies	0.00	320.83	-320.83	0.0%
6033 - Office Equipment Rental	0.00	962.50	-962.50	0.0%
6036 - Printing	0.00			
6039 - Postage and Overnight Delivery	0.00	192.50	-192.50	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			
6084 - Training Registrations	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	18,064.05	39,829.16	-21,765.11	45.4%
6016.01 - Redlands Plaza CAM expenses	347.33			
6046 - Interest expense	0.00			
6100 - Benefits				
6110 - Vision Insurance	84.05	87.81	-3.76	95.7%
6115 - Maint/Rep. Rolling Maint. Equip	0.00			
6120 - Workers' Comp. Insurance	727.72	778.63	-50.91	93.5%
6130 - Dental Insurance	306.71	295.21	11.50	103.9%
6140 - State Unemployment Insurance	0.00	32.94	-32.94	0.0%
6150 - Medical Insurance	4,449.86	4,286.45	163.41	103.8%
6160 - Payroll Taxes-Employer	2,064.11	1,918.40	145.71	107.6%
6170 - PERS Retirement	2,622.91	5,126.28	-2,503.37	51.2%
Total 6100 - Benefits	10,255.36	12,525.72	-2,270.36	81.9%
6200 - Salaries				
6230 - Regular Salaries	25,888.08	33,582.97	-7,694.89	77.1%
6231 - Salary Overhead Charge	0.00			
Total 6200 - Salaries	25,888.08	33,582.97	-7,694.89	77.1%

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Accrual Basis

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

	2-Redlands Plaza/Mentone Ent.			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
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%
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	79,125.86	114,137.45	-35,011.59	69.3%
Net Ordinary Income	32,571.74	5,168.11	27,403.63	630.2%
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	1,833.33	-1,833.33	0.0%
7140 - Mentone Property (Shop)-CapRep	0.00			
Total 7100 - Land & Buildings	0.00	1,833.33	-1,833.33	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	1,833.33	-1,833.33	0.0%
Net Other Income	0.00	-1,833.33	1,833.33	0.0%
Net Income	32,571.74	3,334.78	29,236.96	976.7%

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Accrual Basis

San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July 2011 through May 2012

	3-Land Resource/Wash & Mine Ent			
	Jul '11 - May...	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	387,291.67	-387,291.67	0.0%
4030 - Mining Income				
4031 - Plant Site - CEMEX	23,666.48	43,541.67	-19,875.19	54.4%
4032 - Cemex - Royalty / Lease	118,723.51	91,666.67	27,056.84	129.5%
4033 - Cemex USA Minimum Rent	12,000.00			
4034 - Redlands Aggregate 5% Royalty	54,000.00	33,000.00	21,000.00	163.6%
4036 - Aggregate Maintenance	2,840.00	6,875.00	-4,035.00	41.3%
4030 - Mining Income - Other	12,500.00			
Total 4030 - Mining Income	223,729.99	175,083.34	48,646.65	127.8%
4040 - Miscellaneous Income	4,266.00	11,458.33	-7,192.33	37.2%
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	227,995.99	573,833.34	-345,837.35	39.7%
Gross Profit	227,995.99	573,833.34	-345,837.35	39.7%
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	5,076.96	10,466.54	306.2%
5122 - Wash Plan Professional Services	35,621.69	116,416.67	-80,794.98	30.6%
5125 - Engineering Services	0.00			
5145 - Environmental Services	6,294.00	195,250.00	-188,956.00	3.2%
5160 - IT Support	0.00	687.50	-687.50	0.0%
5170 - Audit	0.00	3,610.00	-3,610.00	0.0%
5175 - Legal - Wash Plan	4,550.00	38,500.00	-33,950.00	11.8%
5180 - Legal	21,768.45			
6502.01 - Wash Plan-Environ. Serv EIS	29,342.00			
Total 5100 - Professional Service	113,119.64	359,541.13	-246,421.49	31.5%
5123 - Temp. Field Labor	0.00			
5200 - Field Operations				
5210 - Equipment Maintenance	0.00			
5215 - Property Maintenance	0.00			
5230 - Field Tools	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			

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Accrual Basis

San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July 2011 through May 2012

3-Land Resource/Wash & Mine Ent				
	Jul '11 - May...	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	572.92	-572.92	0.0%
6006 - Permits	0.00			
6009 - Licenses	0.00			
6010 - Surety Bond	1,815.00	1,650.00	165.00	110.0%
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	160.42	-160.42	0.0%
6033 - Office Equipment Rental	0.00	320.83	-320.83	0.0%
6036 - Printing	0.00	91.67	-91.67	0.0%
6039 - Postage and Overnight Delivery	0.00	192.50	-192.50	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			
6084 - Training Registrations	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	2,988.34	-1,088.56	63.6%
6016.01 - Redlands Plaza CAM expenses	0.00			
6046 - Interest expense	0.00			
6100 - Benefits				
6110 - Vision Insurance	144.08	171.65	-27.57	83.9%
6115 - Maint/Rep. Rolling Maint. Equip	0.00			
6120 - Workers' Comp. Insurance	1,247.51	1,522.12	-274.61	82.0%
6130 - Dental Insurance	525.72	576.40	-50.68	91.2%
6140 - State Unemployment Insurance	0.00	64.40	-64.40	0.0%
6150 - Medical Insurance	7,628.34	8,379.42	-751.08	91.0%
6160 - Payroll Taxes-Employer	5,723.83	3,745.87	1,977.96	152.8%
6170 - PERS Retirement	4,496.95	10,009.54	-5,512.59	44.9%
Total 6100 - Benefits	19,766.43	24,469.40	-4,702.97	80.8%
6200 - Salaries				
6230 - Regular Salaries	42,257.21	65,650.00	-23,392.79	64.4%
6231 - Salary Overhead Charge	0.00			
Total 6200 - Salaries	42,257.21	65,650.00	-23,392.79	64.4%

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

	3-Land Resource/Wash & Mine Ent			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
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%
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	178,243.28	454,030.07	-275,786.79	39.3%
Net Ordinary Income	49,752.71	119,803.27	-70,050.56	41.5%
Other Income/Expense				
Other Expense				
7000 - Construction				
7010 - Materials	0.00			
7050 - Basins- Capital Annual Repair	0.00			
7051 - Capital Repairs-Periodic	0.00			
Total 7000 - Construction	0.00			
7100 - Land & Buildings				
7110 - Property Capital Repairs	0.00			
7130 - Mentone Property (House)-CapRep	0.00			
7140 - Mentone Property (Shop)-CapRep	0.00			
Total 7100 - Land & Buildings	0.00			
7200 - Equipment & Vehicles				
7210 - Computer Hardware-Capital Purch	0.00			
7220 - Computer Software	0.00			
7230 - Field Equipment / Vehicles	0.00			
7240 - Office Equipment	0.00			
Total 7200 - Equipment & Vehicles	0.00			
7400 - Professional Services				
7438 - Engineering Services -Other	0.00			
Total 7400 - Professional Services	0.00			
Total Other Expense	0.00			
Net Other Income	0.00			
Net Income	49,752.71	119,803.27	-70,050.56	41.5%

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Accrual Basis

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

	4-General Fund Ent.			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Interest Income				
4012 - LAIF	5,547.99	22,916.67	-17,368.68	24.2%
Total 4010 - Interest Income	5,547.99	22,916.67	-17,368.68	24.2%
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	11,458.33	-266.01	97.7%
4050 - Property Tax	69,702.58	68,750.00	952.58	101.4%
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	88,271.60	103,125.00	-14,853.40	85.6%
Gross Profit	88,271.60	103,125.00	-14,853.40	85.6%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	681.77	3,437.50	-2,755.73	19.8%
Total 5050 - Regional Programs	681.77	3,437.50	-2,755.73	19.8%
5100 - Professional Service				
5120 - Misc. Professional Services	43,727.90	78,375.00	-34,647.10	55.8%
5122 - Wash Plan Professional Services	0.00			
5125 - Engineering Services	0.00			
5145 - Environmental Services	0.00			
5160 - IT Support	4,251.73	3,455.83	795.90	123.0%
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	43,782.19	47,666.67	-3,884.48	91.9%
6502.01 - Wash Plan-Environ. Serv EIS	0.00			
Total 5100 - Professional Service	109,048.82	131,397.50	-22,348.68	83.0%
5123 - Temp. Field Labor	0.00			
5200 - Field Operations				
5210 - Equipment Maintenance	4,632.68			
5215 - Property Maintenance	3.23			
5230 - Field Tools	0.00			
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			

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

	4-General Fund Ent.			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
5400 - Utilities				
5410 - Alarm Service	2,006.68	1,672.92	333.76	120.0%
5420 - Electricity	5,597.60	3,850.00	1,747.60	145.4%
5430 - Mobile Phone	0.00	48.95	-48.95	0.0%
5440 - Telephone	5,370.89	3,850.00	1,520.89	139.5%
5450 - Natural Gas	1,071.97	330.00	741.97	324.8%
5460 - Water / Trash / Sewer	0.00	4,547.90	-4,547.90	0.0%
5470 - Internet Services	5,055.15			
Total 5400 - Utilities	19,102.29	14,299.77	4,802.52	133.6%
6000 - General Administration				
6001 - General Administration - Other	208.88	5,500.00	-5,291.12	3.8%
6002 - Website Administration	106.72	2,841.67	-2,734.95	3.8%
6003 - Property Tax	0.00	1,989.17	-1,989.17	0.0%
6004 - Meeting Expenses	2,062.44	1,718.75	343.69	120.0%
6006 - Permits	0.00	733.33	-733.33	0.0%
6009 - Licenses	0.00	183.33	-183.33	0.0%
6010 - Surety Bond	0.00			
6012 - Office Maintenance	158.53	458.33	-299.80	34.6%
6015 - Mentone House Maintenance	0.00			
6016 - Redlands Plaza Maintenance	0.00			
6017 - Management Labor-Redlands Plaza	0.00			
6018 - Janitorial Services	7,303.00	6,416.67	886.33	113.8%
6019 - Janitorial Supplies	100.59			
6020 - Vacancy Marketing-Redlands Plaz	0.00			
6024 - DONT USE-Computer Equip Maint.	47.62			
6027 - Computer Supplies	789.24			
6030 - Office Supplies	2,578.66	2,566.67	11.99	100.5%
6033 - Office Equipment Rental	6,991.15	4,812.50	2,178.65	145.3%
6036 - Printing	298.33	458.33	-160.00	65.1%
6039 - Postage and Overnight Delivery	1,038.17	1,058.75	-20.58	98.1%
6042 - Payroll Processing	535.60	1,879.17	-1,343.57	28.5%
6045 - Bank Service Charges				
6045.01 - Wash Plan Bank Charges	0.00			
6045 - Bank Service Charges - Other	524.65	458.33	66.32	114.5%
Total 6045 - Bank Service Charges	524.65	458.33	66.32	114.5%
6051 - Uniforms	444.94	220.00	224.94	202.2%
6084 - Training Registrations	768.00			
6087 - Educational Reimbursement	0.00	1,833.33	-1,833.33	0.0%
6090 - Subscriptions/Publications	824.63	2,291.67	-1,467.04	36.0%
6091 - Public Notices	0.00	458.33	-458.33	0.0%
6093 - Memberships	12,523.00	21,665.42	-9,142.42	57.8%
6000 - General Administration - Other	8.00			
Total 6000 - General Administration	37,312.15	57,543.75	-20,231.60	64.8%
6016.01 - Redlands Plaza CAM expenses	0.00			
6046 - Interest expense	6,206.00			
6100 - Benefits				
6110 - Vision Insurance	336.20	372.15	-35.95	90.3%
6115 - Maint/Rep. Rolling Maint. Equip	1,049.55			
6120 - Workers' Comp. Insurance	2,695.74	3,299.76	-604.02	81.7%
6130 - Dental Insurance	1,226.75	1,249.83	-23.08	98.2%
6140 - State Unemployment Insurance	0.00	139.61	-139.61	0.0%
6150 - Medical Insurance	17,799.43	18,165.24	-365.81	98.0%
6160 - Payroll Taxes-Employer	8,360.23	8,122.40	237.83	102.9%
6170 - PERS Retirement	14,814.99	21,704.32	-6,889.33	68.3%
Total 6100 - Benefits	46,282.89	53,053.31	-6,770.42	87.2%
6200 - Salaries				
6230 - Regular Salaries	103,657.60	112,765.95	-9,108.35	91.9%
6231 - Salary Overhead Charge	0.00	-74,602.78	74,602.78	0.0%
Total 6200 - Salaries	103,657.60	38,163.17	65,494.43	271.6%

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San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July 2011 through May 2012

	4-General Fund Ent.			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
6300 - Insurance				
6310 - Property/ Auto Insurance	3,507.00	313.87	3,193.13	1,117.3%
6320 - General Liability Insurance	-8,370.70	3,798.30	-12,169.00	-220.4%
Total 6300 - Insurance	-4,863.70	4,112.17	-8,975.87	-118.3%
6400 - Board of Directors' Expenses				
6401 - Directors' Fees	62,646.00	64,166.67	-1,520.67	97.6%
6410 - Mileage	2,464.73	2,841.67	-376.94	86.7%
6415 - Air Fare	3,885.40	2,750.00	1,135.40	141.3%
6420 - Other Travel	280.25	550.00	-269.75	51.0%
6425 - Meals	1,523.22	1,375.00	148.22	110.8%
6430 - Lodging	2,019.34	3,666.67	-1,647.33	55.1%
6435 - Conf/Seminar Registrations	2,945.00	6,416.67	-3,471.67	45.9%
6440 - Election Fees / Re-Districting	39,233.00	37,583.34	1,649.66	104.4%
Total 6400 - Board of Directors' Expenses	114,996.94	119,350.02	-4,353.08	96.4%
6500 - Administrative/Staff Expenses				
6505 - Mtg. Support Expense (food, bev	0.00			
6510 - Mileage	483.35	733.33	-249.98	65.9%
6515 - Air Fare	0.00	1,100.00	-1,100.00	0.0%
6520 - Travel, Other (rental car, taxi	0.00	366.67	-366.67	0.0%
6525 - Meals	570.44	1,100.00	-529.56	51.9%
6530 - Lodging	146.67	880.00	-733.33	16.7%
6535 - Conf/Seminar Registrations	550.00	1,833.33	-1,283.33	30.0%
Total 6500 - Administrative/Staff Expenses	1,750.46	6,013.33	-4,262.87	29.1%
Total Expense	438,811.13	427,370.52	11,440.61	102.7%
Net Ordinary Income	-350,539.53	-324,245.52	-26,294.01	108.1%
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	499.95	1,718.75	-1,218.80	29.1%
7220 - Computer Software	0.00	1,122.92	-1,122.92	0.0%
7230 - Field Equipment / Vehicles	0.00	0.00	0.00	0.0%
7240 - Office Equipment	0.00	458.33	-458.33	0.0%
Total 7200 - Equipment & Vehicles	499.95	3,300.00	-2,800.05	15.2%
7400 - Professional Services				
7438 - Engineering Services -Other	0.00			
Total 7400 - Professional Services	0.00			
Total Other Expense	499.95	3,300.00	-2,800.05	15.2%
Net Other Income	-499.95	-3,300.00	2,800.05	15.2%
Net Income	-351,039.48	-327,545.52	-23,493.96	107.2%

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

	TOTAL			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Interest Income				
4012 - LAIF	5,547.99	22,916.67	-17,368.68	24.2%
Total 4010 - Interest Income	5,547.99	22,916.67	-17,368.68	24.2%
4020 - Groundwater Charge				
4021 - Assessments - Ag	20,926.47	36,639.00	-15,712.53	57.1%
4023 - Assessments - Non-Ag	353,823.04	505,100.00	-151,276.96	70.1%
Total 4020 - Groundwater Charge	374,749.51	541,739.00	-166,989.49	69.2%
4025 - Wash Plan Revenue	0.00	387,291.67	-387,291.67	0.0%
4030 - Mining Income				
4031 - Plant Site - CEMEX	23,666.48	43,541.67	-19,875.19	54.4%
4032 - Cemex - Royalty / Lease	118,723.51	91,666.67	27,056.84	129.5%
4033 - Cemex USA Minimum Rent	12,000.00	0.00	12,000.00	100.0%
4034 - Redlands Aggregate 5% Royalty	54,000.00	33,000.00	21,000.00	163.6%
4036 - Aggregate Maintenance	2,840.00	6,875.00	-4,035.00	41.3%
4030 - Mining Income - Other	12,500.00	0.00	12,500.00	100.0%
Total 4030 - Mining Income	223,729.99	175,083.34	48,646.65	127.8%
4040 - Miscellaneous Income	15,708.32	22,916.66	-7,208.34	68.5%
4050 - Property Tax	69,702.58	68,750.00	952.58	101.4%
4055 - SBVMWD Spreading Agreement Reim	157,297.69	157,666.67	-368.98	99.8%
4060 - Property Income				
4062 - Mentone Property	18,862.00	17,600.00	1,262.00	107.2%
Total 4060 - Property Income	18,862.00	17,600.00	1,262.00	107.2%
4065 - Redlands Plaza	92,835.60	101,705.56	-8,869.96	91.3%
4080 - Exchange Plan	0.00	22,916.67	-22,916.67	0.0%
4085 - AB 303 Grant	12,485.57	0.00	12,485.57	100.0%
Total Income	970,919.25	1,518,586.24	-547,666.99	63.9%
Gross Profit	970,919.25	1,518,586.24	-547,666.99	63.9%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	681.77	3,437.50	-2,755.73	19.8%
Total 5050 - Regional Programs	681.77	3,437.50	-2,755.73	19.8%
5100 - Professional Service				
5120 - Misc. Professional Services	66,452.08	87,083.34	-20,631.26	76.3%
5122 - Wash Plan Professional Services	35,621.69	116,416.67	-80,794.98	30.6%
5125 - Engineering Services	0.00	13,750.00	-13,750.00	0.0%
5145 - Environmental Services	6,294.00	195,250.00	-188,956.00	3.2%
5160 - IT Support	4,634.23	7,608.33	-2,974.10	60.9%
5170 - Audit	17,287.00	19,000.00	-1,713.00	91.0%
5175 - Legal - Wash Plan	4,550.00	38,500.00	-33,950.00	11.8%
5180 - Legal	65,550.64	119,166.68	-53,616.04	55.0%
6502.01 - Wash Plan-Environ. Serv EIS	29,342.00	0.00	29,342.00	100.0%
Total 5100 - Professional Service	229,731.64	596,775.02	-367,043.38	38.5%
5123 - Temp. Field Labor	12,987.50	0.00	12,987.50	100.0%
5200 - Field Operations				
5210 - Equipment Maintenance	6,458.69	2,291.67	4,167.02	281.8%
5215 - Property Maintenance	4,059.01	5,041.67	-982.66	80.5%
5230 - Field Tools	942.49	0.00	942.49	100.0%
Total 5200 - Field Operations	11,460.19	7,333.34	4,126.85	156.3%
5300 - Vehicle Operations				
5310 - Vehicle Maintenance	5,663.28	9,166.67	-3,503.39	61.8%
5320 - Fuel	14,193.50	13,750.00	443.50	103.2%
Total 5300 - Vehicle Operations	19,856.78	22,916.67	-3,059.89	86.6%

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San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July 2011 through May 2012

	TOTAL			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
5400 - Utilities				
5410 - Alarm Service	2,845.48	3,345.84	-500.36	85.0%
5420 - Electricity	10,530.04	13,750.00	-3,219.96	76.6%
5430 - Mobile Phone	1,517.27	1,833.34	-316.07	82.8%
5440 - Telephone	6,427.46	5,500.00	927.46	116.9%
5450 - Natural Gas	1,071.97	550.00	521.97	194.9%
5460 - Water / Trash / Sewer	10,100.56	7,883.34	2,217.22	128.1%
5470 - Internet Services	5,505.06	0.00	5,505.06	100.0%
Total 5400 - Utilities	37,997.84	32,862.52	5,135.32	115.6%
6000 - General Administration				
6001 - General Administration - Other	332.88	9,166.67	-8,833.79	3.6%
6002 - Website Administration	106.72	2,841.67	-2,734.95	3.8%
6003 - Property Tax	316.36	1,989.17	-1,672.81	15.9%
6004 - Meeting Expenses	1,449.74	2,291.67	-841.93	63.3%
6006 - Permits	0.00	1,466.66	-1,466.66	0.0%
6009 - Licenses	819.00	916.66	-97.66	89.3%
6010 - Surety Bond	1,815.00	1,650.00	165.00	110.0%
6012 - Office Maintenance	158.53	458.33	-299.80	34.6%
6015 - Mentone House Maintenance	388.00	1,650.00	-1,262.00	23.5%
6016 - Redlands Plaza Maintenance	17,143.62	27,500.00	-10,356.38	62.3%
6017 - Management Labor-Redlands Plaza	0.00	4,583.33	-4,583.33	0.0%
6018 - Janitorial Services	7,303.00	6,416.67	886.33	113.8%
6019 - Janitorial Supplies	100.59	0.00	100.59	100.0%
6020 - Vacancy Marketing-Redlands Plaz	0.00	4,620.00	-4,620.00	0.0%
6024 - DONT USE-Computer Equip Maint.	47.62	0.00	47.62	100.0%
6027 - Computer Supplies	789.24	0.00	789.24	100.0%
6030 - Office Supplies	2,637.85	3,208.34	-570.49	82.2%
6033 - Office Equipment Rental	6,991.15	6,416.66	574.49	109.0%
6036 - Printing	298.33	916.67	-618.34	32.5%
6039 - Postage and Overnight Delivery	1,038.17	1,925.00	-886.83	53.9%
6042 - Payroll Processing	535.60	1,879.17	-1,343.57	28.5%
6045 - Bank Service Charges				
6045.01 - Wash Plan Bank Charges	84.78	0.00	84.78	100.0%
6045 - Bank Service Charges - Other	584.65	458.33	126.32	127.6%
Total 6045 - Bank Service Charges	669.43	458.33	211.10	146.1%
6051 - Uniforms	871.01	550.00	321.01	158.4%
6084 - Training Registrations	768.00	0.00	768.00	100.0%
6087 - Educational Reimbursement	0.00	1,833.33	-1,833.33	0.0%
6090 - Subscriptions/Publications	867.72	2,291.67	-1,423.95	37.9%
6091 - Public Notices	924.00	1,833.33	-909.33	50.4%
6093 - Memberships	12,523.00	21,665.42	-9,142.42	57.8%
6000 - General Administration - Other	8.00	0.00	8.00	100.0%
Total 6000 - General Administration	58,902.56	108,528.75	-49,626.19	54.3%
6016.01 - Redlands Plaza CAM expenses	347.33	0.00	347.33	100.0%
6046 - Interest expense	6,206.00	0.00	6,206.00	100.0%
6100 - Benefits				
6110 - Vision Insurance	1,200.69	1,343.84	-143.15	89.3%
6115 - Maint/Rep. Rolling Maint. Equip	1,049.55	0.00	1,049.55	100.0%
6120 - Workers' Comp. Insurance	10,180.80	11,916.38	-1,735.58	85.4%
6130 - Dental Insurance	4,381.25	4,513.69	-132.44	97.1%
6140 - State Unemployment Insurance	0.00	504.17	-504.17	0.0%
6150 - Medical Insurance	63,569.43	65,602.16	-2,032.73	96.9%
6160 - Payroll Taxes-Employer	31,845.92	29,333.34	2,512.58	108.6%
6170 - PERS Retirement	41,793.96	78,383.27	-36,589.31	53.3%
Total 6100 - Benefits	154,021.60	191,596.85	-37,575.25	80.4%
6200 - Salaries				
6230 - Regular Salaries	369,282.21	485,779.85	-116,497.64	76.0%
6231 - Salary Overhead Charge	0.00	-74,602.78	74,602.78	0.0%
Total 6200 - Salaries	369,282.21	411,177.07	-41,894.86	89.8%

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Accrual Basis

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

	TOTAL			
	Jul '11 - May...	Budget	\$ Over Budget	% of Budget
6300 - Insurance				
6310 - Property/ Auto Insurance	3,507.00	3,395.47	111.53	103.3%
6320 - General Liability Insurance	8,954.85	27,278.70	-18,323.85	32.8%
Total 6300 - Insurance	12,461.85	30,674.17	-18,212.32	40.6%
6400 - Board of Directors' Expenses				
6401 - Directors' Fees	62,646.00	64,166.67	-1,520.67	97.6%
6410 - Mileage	2,464.73	2,841.67	-376.94	86.7%
6415 - Air Fare	3,885.40	2,750.00	1,135.40	141.3%
6420 - Other Travel	280.25	550.00	-269.75	51.0%
6425 - Meals	1,523.22	1,375.00	148.22	110.8%
6430 - Lodging	2,019.34	3,666.67	-1,647.33	55.1%
6435 - Conf/Seminar Registrations	2,945.00	6,416.67	-3,471.67	45.9%
6440 - Election Fees / Re-Districting	39,233.00	37,583.34	1,649.66	104.4%
Total 6400 - Board of Directors' Expenses	114,996.94	119,350.02	-4,353.08	96.4%
6500 - Administrative/Staff Expenses				
6505 - Mtg. Support Expense (food, bev	98.63	0.00	98.63	100.0%
6510 - Mileage	483.35	916.66	-433.31	52.7%
6515 - Air Fare	0.00	1,375.00	-1,375.00	0.0%
6520 - Travel, Other (rental car, taxi	0.00	458.34	-458.34	0.0%
6525 - Meals	652.88	1,375.00	-722.12	47.5%
6530 - Lodging	146.67	1,100.00	-953.33	13.3%
6535 - Conf/Seminar Registrations	550.00	1,833.33	-1,283.33	30.0%
Total 6500 - Administrative/Staff Expenses	1,931.53	7,058.33	-5,126.80	27.4%
Total Expense	1,030,865.74	1,531,710.24	-500,844.50	67.3%
Net Ordinary Income	-59,946.49	-13,124.00	-46,822.49	456.8%
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	2,291.67	-2,291.67	0.0%
7130 - Mentone Property (House)-CapRep	0.00	1,833.33	-1,833.33	0.0%
7140 - Mentone Property (Shop)-CapRep	0.00	2,291.67	-2,291.67	0.0%
Total 7100 - Land & Buildings	0.00	6,416.67	-6,416.67	0.0%
7200 - Equipment & Vehicles				
7210 - Computer Hardware-Capital Purch	499.95	2,291.67	-1,791.72	21.8%
7220 - Computer Software	0.00	3,208.34	-3,208.34	0.0%
7230 - Field Equipment / Vehicles	8,652.33	12,375.00	-3,722.67	69.9%
7240 - Office Equipment	0.00	458.33	-458.33	0.0%
Total 7200 - Equipment & Vehicles	9,152.28	18,333.34	-9,181.06	49.9%
7400 - Professional Services				
7438 - Engineering Services -Other	0.00	4,583.33	-4,583.33	0.0%
Total 7400 - Professional Services	0.00	4,583.33	-4,583.33	0.0%
Total Other Expense	89,280.28	124,333.34	-35,053.06	71.8%
Net Other Income	-89,280.28	-124,333.34	35,053.06	71.8%
Net Income	-149,226.77	-137,457.34	-11,769.43	108.6%

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

	<u>May 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Bank of America - Checking	79,611.98
1015 · Redlands Plaza Bank	149,327.55
1030 · LAIF	686,498.27
1060 · Cal Trust	5,367,562.50
Total Checking/Savings	6,283,000.30
Other Current Assets	
1225 · Advance to Wash Plan	82,082.50
1226 · Due From Wash Plan	68,285.05
1240 · LAIF - Investment Activity	15,412.63
Total Other Current Assets	165,780.18
Total Current Assets	6,448,780.48
Fixed Assets	
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
1561 · Redlands Plaza - Land	110,250.00
1562 · Redlands Plaza - Buildings	244,634.95
1563 · Redlands Plaza - Improvements	94,404.00
1564 · Redlands Plaza - Equipment	13,638.00
1600 · Accumulated Depreciation	-745,675.00
1601 · Accum. Deprec-Redlands Plaza	-131,152.00
Total Fixed Assets	1,460,703.73
TOTAL ASSETS	<u>7,909,484.21</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2001 · Accrued Liability	8,119.42
2130 · Short Term Compensated Absences	39,934.00
2150.01 · Loan to Wash Plan from SBVWCD	42,478.99
2151.01 · Due to SBVWCD-Wash Plan	68,285.05
2195 · Actuarial Accrued Liability	962.00
2210 · Security Deposits - Redlands PI	5,825.00
Total Other Current Liabilities	165,604.46
Total Current Liabilities	165,604.46
Long Term Liabilities	
2500 · PERS Side Loan (Pension Loan)	12,729.00
2700 · Deferred Revenue	5,000,000.00
2715 · Compensated Absences	29,864.00
Total Long Term Liabilities	5,042,593.00
Total Liabilities	5,208,197.46
Equity	
3001 · Fund Balance	4,457,755.57
3001.01 · Fund Balance-Wash Plan	-41,717.51
3010 · Retained Earnings	-1,575,124.81
Net Income	-139,626.50
Total Equity	2,701,286.75
TOTAL LIABILITIES & EQUITY	<u>7,909,484.21</u>

San Bernardino Valley Water Conservation District
Check Detail
May 2012

Num	Date	Name	Account	Class	Original Amount
2609	5/16/2012	Castro Landscaping Services	1015 · Redlands Plaza B...		-500.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza M...	2-Redl...	300.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza M...	2-Redl...	200.00
TOTAL					500.00
2610	5/16/2012	Day Lite Maintenance, Inc.	1015 · Redlands Plaza B...		-96.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza M...	2-Redl...	96.00
TOTAL					96.00
2611	5/16/2012	Southern California Edison	1015 · Redlands Plaza B...		-217.85
		SBVWCD:Redlands Blvd. Property	5420 · Electricity	2-Redl...	217.85
TOTAL					217.85
2612	5/31/2012	Antimite Pest Control, Inc.	1015 · Redlands Plaza B...		-62.00
		SBVWCD:Redlands Blvd. Property	6016 · Redlands Plaza M...	2-Redl...	62.00
TOTAL					62.00
2613	5/31/2012	Progressive Real Estate Partners	1015 · Redlands Plaza B...		-2,000.00
		SBVWCD:Redlands Blvd. Property	5120 · Misc. Professional ...	2-Redl...	2,000.00
TOTAL					2,000.00
17991	5/16/2012	Contractor Solutions	1010 · Bank of America -...		-500.00
		SBVWCD:General Administration	5120 · Misc. Professional ...	4-Gener...	500.00
TOTAL					500.00
17992	5/16/2012	Aaron Pederson	1010 · Bank of America -...		-35.00
		SBVWCD:General Administration	6018 · Janitorial Services	4-Gener...	35.00
TOTAL					35.00
17993	5/16/2012	Day, Clare Henry	1010 · Bank of America -...		-591.00
		SBVWCD:General Administration	6401 · Directors' Fees	4-Gener...	591.00
TOTAL					591.00
17994	5/16/2012	California Strategies	1010 · Bank of America -...		-12,000.00
		SBVWCD:General Administration	5120 · Misc. Professional ...	4-Gener...	12,000.00
TOTAL					12,000.00
17995	5/16/2012	Netstellar	1010 · Bank of America -...		-450.00
		SBVWCD:General Administration	5160 · IT Support	4-Gener...	450.00
TOTAL					450.00

San Bernardino Valley Water Conservation District

Check Detail

May 2012

Num	Date	Name	Account	Class	Original Amount
17996	5/16/2012	ACWA Health Benefits Authority	1010 • Bank of America -...		-4,857.38
		SBVWCD:General Administration	6110 • Vision Insurance	4-Gen...	12.54
		SBVWCD:General Administration	6130 • Dental Insurance	4-Gen...	85.22
		SBVWCD:General Administration	6150 • Medical Insurance	4-Gen...	1,262.31
		SBVWCD:General Administration	6110 • Vision Insurance	1-Grou...	23.74
		SBVWCD:General Administration	6110 • Vision Insurance	2-Redl...	3.14
		SBVWCD:General Administration	6110 • Vision Insurance	3-Land ...	5.38
		SBVWCD:General Administration	6130 • Dental Insurance	1-Grou...	161.30
		SBVWCD:General Administration	6130 • Dental Insurance	2-Redl...	21.30
		SBVWCD:General Administration	6130 • Dental Insurance	3-Land ...	36.52
		SBVWCD:General Administration	6150 • Medical Insurance	1-Grou...	2,389.37
		SBVWCD:General Administration	6150 • Medical Insurance	2-Redl...	315.58
		SBVWCD:General Administration	6150 • Medical Insurance	3-Land ...	540.98
TOTAL					4,857.38
17997	5/16/2012	Home Depot Credit Services	1010 • Bank of America -...		-321.47
		SBVWCD:Groundwater Recharge	5215 • Property Maintena...	1-Grou...	321.47
TOTAL					321.47
17998	5/16/2012	Star Auto Parts	1010 • Bank of America -...		-61.19
		SBVWCD:Groundwater Recharge	5210 • Equipment Mainte...	1-Grou...	61.19
TOTAL					61.19
17999	5/16/2012	Valero Marketing & Supply Comp...	1010 • Bank of America -...		-374.32
		SBVWCD:Groundwater Recharge	5320 • Fuel	1-Grou...	374.32
TOTAL					374.32
18000	5/16/2012	Manual Colunga	1010 • Bank of America -...		-11.71
		SBVWCD:Groundwater Recharge	5210 • Equipment Mainte...	1-Grou...	11.71
TOTAL					11.71
18001	5/16/2012	American Express	1010 • Bank of America -...		-1,387.52
		SBVWCD:Groundwater Recharge	5230 • Field Tools	1-Grou...	942.49
		SBVWCD:General Administration	6039 • Postage and Over...	4-Gen...	101.94
		SBVWCD:General Administration	6084 • Training Registrati...	4-Gen...	100.00
		SBVWCD:Groundwater Recharge	6090 • Subscriptions/Publi...	1-Grou...	43.09
		SBVWCD:General Administration	6090 • Subscriptions/Publi...	4-Gen...	200.00
TOTAL					1,387.52
18002	5/16/2012	Melody McDonald	1010 • Bank of America -...		-2,883.52
		SBVWCD:General Administration	6401 • Directors' Fees	4-Gen...	1,773.00
		SBVWCD:General Administration	6410 • Mileage	4-Gen...	269.73
		SBVWCD:General Administration	6415 • Air Fare	4-Gen...	423.60
		SBVWCD:General Administration	6420 • Other Travel	4-Gen...	66.25
		SBVWCD:General Administration	6425 • Meals	4-Gen...	350.94
TOTAL					2,883.52

San Bernardino Valley Water Conservation District
Check Detail
May 2012

Num	Date	Name	Account	Class	Original Amount
18003	5/30/2012	Aranda, Manuel	1010 • Bank of America -...		-2,140.82
		SBVWCD	6401 • Directors' Fees	4-Gen...	1,576.00
		SBVWCD	6410 • Mileage	4-Gen...	465.87
		SBVWCD	6425 • Meals	4-Gen...	98.95
TOTAL					2,140.82
18004	5/31/2012	Pat's Pots	1010 • Bank of America -...		-70.00
		SBVWCD	5460 • Water / Trash / Se...	1-Grou...	70.00
TOTAL					70.00
18005	5/31/2012	Verizon California -7275	1010 • Bank of America -...		-141.34
		SBVWCD:General Administration	5440 • Telephone	1-Grou...	141.34
TOTAL					141.34
18006	5/31/2012	Contractor Solutions	1010 • Bank of America -...		-400.00
		SBVWCD:General Administration	5120 • Misc. Professional ...	4-Gen...	400.00
TOTAL					400.00
18007	5/31/2012	The Gas Company	1010 • Bank of America -...		-17.06
		SBVWCD:General Administration	5450 • Natural Gas	4-Gen...	17.06
TOTAL					17.06
18008	5/31/2012	Verizon California - 2503	1010 • Bank of America -...		-680.61
		SBVWCD:General Administration	5440 • Telephone	4-Gen...	680.61
TOTAL					680.61
18009	5/31/2012	Raley, David	1010 • Bank of America -...		-788.00
		SBVWCD:General Administration	6401 • Directors' Fees	4-Gen...	788.00
TOTAL					788.00
18010	5/31/2012	Image Source	1010 • Bank of America -...		-638.25
		SBVWCD:General Administration	6033 • Office Equipment ...	4-Gen...	638.25
TOTAL					638.25
18011	5/31/2012	Industrial Fire Protection	1010 • Bank of America -...		-201.00
		SBVWCD:General Administration	6021 • Office Equipment ...	Genera...	201.00
TOTAL					201.00
18012	5/31/2012	Rutan & Tucker	1010 • Bank of America -...		-7,470.00
		SBVWCD:General Administration	5180 • Legal	4-Gen...	7,470.00
TOTAL					7,470.00

San Bernardino Valley Water Conservation District
Check Detail
May 2012

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Original Amount</u>
18013	5/31/2012	Southern California Edison	1010 · Bank of America -...		-177.51
		SBVWCD:General Administration	5420 · Electricity	4-Gener...	122.09
		SBVWCD:Redlands Blvd. Property	5420 · Electricity	2-Redl...	55.42
TOTAL					177.51
18014	5/31/2012	Southern California Edison	1010 · Bank of America -...		-44.22
		SBVWCD:General Administration	5420 · Electricity	4-Gener...	44.22
TOTAL					44.22
18015	5/31/2012	Verizon Wireless	1010 · Bank of America -...		-139.29
		SBVWCD:Groundwater Recharge	5430 · Mobile Phone	1-Grou...	139.29
TOTAL					139.29
18016	5/31/2012	Arrowhead	1010 · Bank of America -...		-38.54
		SBVWCD:Groundwater Recharge	5460 · Water / Trash / Se...	1-Grou...	38.54
TOTAL					38.54
18017	5/31/2012	Chevron & Texaco Card Services	1010 · Bank of America -...		-1,599.34
		SBVWCD:Groundwater Recharge	5320 · Fuel	1-Grou...	1,599.34
TOTAL					1,599.34
18018	5/31/2012	JAN-PRO Cleaning Systems of O...	1010 · Bank of America -...		-618.00
		SBVWCD:General Administration	6018 · Janitorial Services	4-Gener...	618.00
TOTAL					618.00
18019	5/31/2012	Verizon California-6637	1010 · Bank of America -...		-284.83
		SBVWCD:General Administration	5470 · Internet Services	4-Gener...	284.83
TOTAL					284.83
18020	5/31/2012	California Strategies	1010 · Bank of America -...		-4,000.00
		SBVWCD:General Administration	5120 · Misc. Professional ...	4-Gener...	4,000.00
TOTAL					4,000.00
18021	5/31/2012	Verizon California-8398	1010 · Bank of America -...		-164.83
		SBVWCD:General Administration	5410 · Alarm Service	4-Gener...	164.83
TOTAL					164.83
18022	5/31/2012	Bank of America	1010 · Bank of America -...		-33.77
		SBVWCD:General Administration	6004 · Meeting Expenses	4-Gener...	33.77
TOTAL					33.77



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. 1105

To: Board of Directors

From: Staff

Date: June 13, 2012

Subject: Resolution for Retirement of Randy Carlisle

RECOMMENDATION

Staff recommends the Board review and approve Resolution No. 478 pertaining to Field Supervisor, Randy Carlisle's retirement.

BACKGROUND

Field Supervisor, Randy Carlisle has been with the District since 1984 and will be retiring on June 30, 2012. Staff would like recommendations on potential dates in July that the Board will be available for a retirement luncheon to be held in his honor in appreciation of his 29 years of service to the District.

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

Bob Glaubig
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad

RESOLUTION NO. 478
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT
IN APPRECIATION FOR THE SERVICES PERFORMED BY
FIELD OPERATIONS SUPERVISOR
RANDY CARLISLE

WHEREAS, Randy Carlisle has served the San Bernardino Valley Water Conservation District field operations from August 2, 1984 to June 30, 2012, with his final years as the District Field Operations Supervisor; and

WHEREAS, Randy will end his twenty nine years of service and will leave the District to retire; and

WHEREAS, his experience, sound judgment, constructive thinking, vast knowledge of the history of the District, and excellent rapport with outside agencies contributed greatly to the achievements of this District; and,

WHEREAS, during his tenure, he effectively and efficiently implemented the mission of the District and significantly improved the quantity and quality of the groundwater in the Bunker Hill Basin, and;

WHEREAS, during his tenure, he assisted with many changes in the operations of the District facilities and coordinated construction of many facilities including Seven Oaks Dam.

WHEREAS, his dedication to the mission, goals and ideals of the District have been greatly appreciated by all, and he will truly be missed.

NOW, THEREFORE, BE IT RESOLVED that the members of the Board of Directors of the San Bernardino Valley Water Conservation District, with appreciation for his service, bid farewell to Randy Carlisle, and do hereby express their sincere commendation for the service he has rendered, and offer him congratulations on his retirement and best wishes to him and his family in his future endeavors.

DATED: June 13, 2012

Richard Corneille
President

Melody McDonald
Vice President

Bob Glaubig
Director

Clare Henry Day
Director

Manny Aranda
Director

David E. Raley
Director

John Longville
Director



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

1630 West Redlands Boulevard, Suite A
Redlands, CA 92373-8032
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Redlands, CA 92373-0581
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www.sbvwd.dst.ca.us

Memorandum No. 1101

To: Board of Directors

From: General Manager, Daniel Cozad

Date: June 13, 2012

Subject: District and Enterprise Budget for Fiscal 2012-2013 and Projected 2013-2014 Budget

RECOMMENDATION

Staff recommends the Board review the 2012-2013 and 2013-2014 District Enterprise Budgets and approve the 2012-2013 Budget.

BACKGROUND AND PROCESS

Several District policies, approaches and precedents have been used by staff in the preparation of the 2012-2013 and projected 2013-2014 budgets and are incorporated into the Budget by reference. Some of the more significant sources are shown below:

- Approved budget development approach
- District Enterprise Policy
- Reserve and Operating Fund Policies
- 2010 zero based budget
- 2011 approved and amended budgets
- Groundwater Enterprise Budget and groundwater charges approved in April 2012
- CalPERS payoff and reduction in payment of Employee share of contribution
- Comments and feedback from the District Budget Workshop and Public Meeting and Hearing

Based on these documents and feedback Staff has prepared the District and Enterprise Budget for 2012-2013 financial spreadsheet shown in Attachment A. This budget aggregates all District enterprises to develop the District budget in the same manner as was done in 2011. Staff also used the 2012-2013 Budget to develop financial spreadsheet for a projected 2013-2014 budget to guide staff and provide for multiyear planning shown as Attachment B. Final budget approval must be completed before the end of June 2012.

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

These budgets follow the approved budget approach which includes the following elements and activities:

- Develop and review draft budget with groundwater partners (those who pay the groundwater charge)
- Review the budget with the Administrative Committee or in a Board Workshop and with groundwater partners and others before submitting to the Board for approval
- Utilize the Groundwater Enterprise Budget to develop the proposed groundwater charge
- Review and discuss the groundwater charge with the groundwater partners
- Utilize feedback in the development of the budget

All changes and requests identified were made in the Draft Budget with two exceptions. Some Board members requested the separation of the Wash Plan Budget from the District General Budget. Separating this project is desired to provide added transparency and understanding of the costs and performance of the project as separate from the Land Resource Enterprise. At the time of the Budget Staff is working to present a recommendation to the Board for the future of the Wash Plan, that recommendation will include potential changes to the budget structure to accommodate this request.

The second exception was the revision of the budget for changes to employee benefits, specifically CalPERS Employee Contributions. This issue will be discussed by the Administrative Committee on May 14, 2012. Brown Act publication requirements preclude incorporating any changes into the materials for the meeting. However any cost savings to the District will be implemented and may be presented at the meeting.

Assumptions

The budget used the approved approach which uses the following assumptions and basis for the 2012-2013 budget and the 2013-2014 budget where known:

Revenue

- Groundwater revenue based on actual charges and overhead with review from groundwater partners
- Groundwater revenue will include the lease or services reimbursement from groundwater operations
- Mining Revenue will be estimated based on lease and market conditions

Expenses

- Expenses are estimated on the 2010 zero basis or actual costs/estimates documented in 2011
- COLA increases based on Bureau of Labor Statistics CPI-U at 3% <http://www.bls.gov/cpi/cpid1012.pdf>
- Salary forecast includes raise pool at 5% of total salaries
- Utilities, fuel and electricity increase at 8% based on sector CPI
- Miscellaneous expense increase (no other basis available) 3% or less.

DISCUSSION

The Budget prepared by staff is based on full costs of field and office operations, repairs and regular maintenance, reporting and management for all enterprises. Additionally, it includes cost reductions compared to the 2010 budget:

1. Computer services reduced
2. Telephone and cell phone costs reduced
3. Engineering and professional services increased

4. Health care costs shift from 2011
5. CalPERS costs shift from 2011 and expanded in May 2012
6. Reduced Board of Directors costs based on policy direction in 2010 and 2011-2012 actual costs

2012-2013 Budget Summary

The following table shows the overall enterprise with its operating gains or losses:

Groundwater Revenue	771,340.75
Groundwater Expense	<u>766,743.16</u>
To Reserves	4,597.59
Redland Plaza Revenue	128,149.58
Redlands Plaza Expense	<u>124,202.80</u>
Credit/Deficit	3,946.78
Land Wash Plan Revenue	731,583.00
Land WP Expenses	<u>549,236.10</u>
Credit/Deficit	182,346.90
General Fund Revenue	148,750.00
General Fund Expense	<u>533,846.86</u>
Credit/Deficit	-385,096.86
Overhead Charges Out	<u>70,708.17</u>
Credit/Deficit	-314,388.69
Net Gain Loss All Enterprises	-123,497.43
One Time Revenue/Reserves	<u>125,000.00</u>
Remaining	1,502.57

Estimated revenue projects the District and Enterprises will have an operating surplus of approximately \$1502.57 with the use of \$125,000 of one time revenue or reserves.

Staff also estimated the change from the prior budget is due to the recognition of revenue from the SBVMWD/WMWD agreement and projected the results of the revenue on the budget. These results are shown below

2012-2013 Budget Summary Recognizing SBVMWD/WMWD Agreement Revenue

Groundwater Revenue	851,340.75
Groundwater Expense	<u>766,743.16</u>
To Reserves	84,597.59

Redland Plaza Revenue	128,149.58
Redlands Plaza Expense	124,202.80
Credit/Deficit	3,946.78
Land Wash Plan Revenue	911,583.00
Land WP Expenses	549,236.10
Credit/Deficit	362,346.90
General Fund Revenue	148,750.00
General Fund Expense	533,846.86
Credit/Deficit	-385,096.86
Overhead Charges Out	70,708.17
Credit/Deficit	-314,388.69
Net Gain Loss All Enterprises	136,502.57
Reserve Contribution	84,597.00
One time Revenue	
Remaining	51,905.57

Estimated revenue projects the District and Enterprises will have an operating surplus of approximately \$51,905.57 with a reserve contribution of \$84,597 to repayment of reserves.

Reserves

The proposed budget is unable to fund any significant contribution to the reserves identified in the District Reserve Policy in 2012-13. Total reserve status and investment report is shown at Attachment C. During the development of the budget revision in 2012, staff proposed a contribution to reserves if contingent revenue sources were received. To date these revenues, EBX II and other have not been received. Staff is projecting that it will be possible to make contributions to reserves based on future revenue from SBVMWD and WMWD agreement and Wash Plan/Land Enterprise.

One time/new revenue should be allocated to repay prior use of reserves. Excess revenue should be credited to the reserves and repayment of loans provided by the enterprises.

Risks

No election costs are budgeted this year, however some cost for redistricting is included. The year has been dry and so groundwater production is likely to be after for recent years. This level of production is used for the revenue estimates. Actual production and payments may be lower.

A large part of the budget, both revenue and expense is dependent on efforts related to the Wash Plan. If the Wash Plan is not initiated in FY 2011-2012 it is likely that revenue will be significantly reduced for 2012-2013. Costs will lower commensurate with the reduction in revenue. Some costs for land planning will be required if the Wash Plan is not approved. Decisions on the method and manner of accounting for costs will be proposed with the recommendation on the project.

Contingent revenue is used to balance the budget for 2012-2013. Should this revenue become unavailable due to delay in payment, lawsuit or other reasons the District will be forced to reduce costs or to draw upon reserves to meet expenses. Other major risks include increased costs or reduced revenue due to changes in general economy or climatic conditions affecting reimbursements or minimum royalties.

Loans

The Land/Wash Plan and Property/Redlands Plaza Enterprises are loaning all excess revenue to the General Fund Enterprise to cover costs.

Opportunities for additional Revenue

Revenue opportunities not included in the budget include the sale of real property, approximately 22 acres above the Cuttle Weir in the Santa Ana Canyon. This property is estimated to sell for more than \$1.3 million after commission and other costs.

2013-2014 Budget

The Board authorized the development of a two year budget process to provide additional planning and capacity to forecast rates and charges in advance. Because this is the Districts inaugural multi-year budget there are additional assumptions and bases that are needed. Staff extended the current year forecasts for revenue and expense. Staff forecasts include the following:

- Groundwater charge rates to unchanged for the second year of the budget
- CEMEX minimum annual guarantee increment increases
- Wash Plan revenue reduced based on project budget
- Revenue from Enhanced Recharge Collaborative Agreement
- Staffing adjusted by 1 full time equivalent for Field construction/operations
- 2013 Election Costs are budgeted, but Board reduction saving occurs in the following FY
- CalPERS and Health Care costs adjusted based on current increases
- Capital repairs and improvements for security increase

The 2013-2014 budget will be reviewed and potentially revised before acceptance by the Board of Directors in spring 2013. Assumptions and bases for the budget are likely to changes in the ensuing year and require revision.

2013-2014 Budget Summary

Groundwater Revenue	891,340.75
Groundwater Expense	869,262.93
To Reserves	22,077.82
Redland Plaza Revenue	135,683.56
Redlands Plaza Expense	133,711.19
Credit/Deficit	1,972.37

Land Wash Plan Revenue	906,709.23
Land WP Expenses	<u>501,425.51</u>
Credit/Deficit	405,283.72
General Fund Revenue	309,750.00
General Fund Expense	<u>710,644.46</u>
Credit/Deficit	-400,894.46
Overhead Charged Out	<u>80,642.59</u>
Credit/Deficit	-320,251.87
Net Gain Loss All Enterprises	109,082.04
Reserve Contribution	<u>100,000.00</u>
Remaining/Retained Earnings	9,082.04

This budget would result in the contribution of reserves of \$100,000 and an operating surplus of \$9,082.04.

FISCAL IMPACT

The development of the budget itself does not have a significant fiscal impact however the development of a balanced budget is critical to the ongoing financial health of the District. The Budget has a goal of a balanced budget. A primary goal for the budget is to eliminate the use of District reserves by recovering all cost in each enterprise and begin to fund enterprise reserves so that they minimize future cost increases.

GL ACCT:	GL DESCRIPTION:	2011 TOTAL BUDGET:	2011 AMENDED BUDGET:	ANNUALIZED COSTS (BASED ON ACTIVITY 7/1/11-2/29/12)	Increase/ Decrease	Proposed 2012-2013 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY-MENTONE HOUSE			LAND RESOURCE (WASH PLAN & MINING)		
	Draft Budget						2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:
	INCOME:																	
4012	INTEREST INCOME-LAIF	25,000.00	25,000.00	12,358.32	-20,000.00	5,000.00	5,000.00	100.00%		0.00			0.00			0.00		
4013	INTEREST INCOME-CALTRUST			30,000.00	50,000.00	50,000.00	50,000.00	100.00%		0.00			0.00			0.00		
4021	GROUNDWATER CHARGE-AG	36,639.00	36,639.00	36,639.00	12,091.50	48,730.50	0.00			48,730.50	100.00%	15% INCREASE TO \$48,731	0.00			0.00		
4023	GROUNDWATER CHARGE-NON AG	505,100.00	505,100.00	505,100.00	147,510.25	652,610.25	0.00			652,610.25	100.00%	15% INCREASE TO \$652,610	0.00			0.00		
4031	PLANT SITE CEMEX	17,500.00	47,500.00	47,500.00	500.00	48,000.00	0.00			0.00			0.00			48,000.00	100.00%	PER LEASE MIN
4032	CEMEX - ROYALTY/LEASE	35,000.00	100,000.00	100,000.00	108,333.00	208,333.00	0.00			0.00			0.00			208,333.00	100.00%	EST
4034	REDLANDS AGGREGATE 5% ROYALTY	36,000.00	36,000.00	36,000.00	0.00	36,000.00	0.00			0.00			0.00			36,000.00	100.00%	PER CONTRACT
4036	AGGREGATE MAINTENANCE	7,500.00	7,500.00	23,010.00	16,000.00	23,500.00	0.00			0.00			0.00			23,500.00	100.00%	EST FROM 2010
4040	MISCELLANEOUS INCOME	25,000.00	25,000.00	23,562.48	0.00	25,000.00	18,750.00	75.00%	ESTIMATE	0.00			0.00			6,250.00	25.00%	ESTIMATE
4050	PROPERTY TAX	75,000.00	75,000.00	70,000.00	0.00	75,000.00	75,000.00	100.00%	PER ASSESSOR	0.00			0.00			0.00		
4055	SBVMWD SPREADING AGREEMENT REIMB	15,000.00	172,000.00	172,000.00	128,000.00	300,000.00	0.00			120,000.00	40.00%	HISTORIC	0.00			180,000.00	60.00%	
4062	MENTONE PROPERTY INCOME	19,200.00	19,200.00	19,800.00	0.00	19,800.00	0.00			0.00			19,800.00	100.00%	PER LEASE	0.00		
4065	REDLANDS PLAZA	110,951.52	110,951.52	101,185.56	-25,000.00	88,349.58	0.00			0.00			88,349.58	100.00%	Estimated via revised leases	0.00		
4066	REDLANDS PLAZA CAM			20,000.00		20,000.00	0.00			0.00			20,000.00	100.00%	Estimated via revised leases	0.00	0.00%	
4080	EXCHANGE PLAN	25,000.00	25,000.00	25,000.00	5,000.00	30,000.00	0.00			30,000.00	100.00%	HISTORIC	0.00			0.00		
4025	WASH PLAN REVENUE	472,500.00	422,500.00	0.00	-13,000.00	409,500.00	0.00		Per Wash Plan Budget Y1	0.00			0.00			0.00		
4085	AB 303 GRANT			12,485.57												409,500.00	100.00%	
	TOTAL INCOME:	1,405,390.52	1,607,390.52	1,214,640.93	428,434.75	2,039,823.33	148,750.00			851,340.75			128,149.58			911,583.00		
	EXPENSES:																	
5080	LAFCO CONTRIBUTION/FEES	3,750.00	3,750.00	1,022.64		3,750.00	3,750.00	100.00%		0.00			0.00			0.00		
5120	MISC. PROFESSIONAL SERVICES	60,000.00	95,000.00	90,000.00		95,000.00	85,500.00	90.00%	Accounting/Sub.	9,500.00	10.00%		0.00	0.00%		0.00		
5122	WASH PLAN PROFESSIONAL SERVICES	127,000.00	127,000.00	45,737.28		127,000.00	0.00		Per Wash Plan Budget Y1	0.00			0.00			127,000.00	100.00%	Per Wash Plan Budget
5125	ENGINEERING SERVICES	15,000.00	15,000.00	0.00		15,000.00	0.00			15,000.00	100.00%	GENERAL ENG./GIS	0.00			0.00		
5130	AERIAL PHOTO/SURVEYING/MARKET	0.00	50,000.00	0.00		60,000.00	0.00			0.00			0.00			60,000.00	100.00%	
5145	ENVIRONMENTAL SERVICES (WASH PLAN)	213,000.00	213,000.00	12,000.00		213,000.00	0.00		Per Wash Plan Budget Y1	0.00			0.00			213,000.00	100.00%	Per Wash Plan Budget
5160	IT SUPPORT	7,500.00	7,500.00	6,000.00		7,500.00	2,750.00	36.67%		4,000.00	53.33%	% OF 2010	0.00			750.00	10.00%	
5170	AUDIT	19,000.00	19,000.00	18,000.00		19,000.00	1,900.00	10.00%		10,640.00	56.00%	ON REVENUE	2,850.00	15.00%	ON REVENUE	3,610.00	19.00%	ON REVENUE
5175	LEGAL-WASH PLAN	42,000.00	42,000.00	5,000.00		42,000.00	0.00		Per Wash Plan Budget Y1	0.00			0.00			42,000.00	100.00%	Per Wash Plan Budget
5180	LEGAL	120,000.00	120,000.00	90,000.00		160,000.00	64,000.00	40.00%		80,000.00	50.00%	Colaboative Agreement Etc.	16,000.00	10.00%	REV/NO WASH PLAN	0.00		
	FIELD OPERATIONS:																	
5123	TEMP FIELD LABOR			12,108.30		2,500.00	0.00			2,500.00	100.00%		0.00			0.00		
5210	EQUIPMENT MAINTENANCE	2,500.00	2,500.00	8,643.72		2,500.00	0.00			2,500.00	100.00%	EST. FROM 2010	0.00			0.00		
5215	PROPERTY MAINTENANCE	4,500.00	5,500.00	5,000.00	1,000.00	6,500.00	0.00			6,500.00	100.00%	EST. FROM 2010	0.00			0.00		
	VEHICLE OPERATIONS:																	
5310	VEHICLE MAINTENANCE	10,000.00	10,000.00	8,500.00	2,500.00	12,500.00	0.00			12,500.00	100.00%	EST. FROM 2010 BASE	0.00			0.00		
5320	FUEL	15,000.00	15,000.00	13,161.48		15,000.00	0.00			15,000.00	100.00%	EST. PLUS FUEL COST	0.00			0.00		
	UTILITIES:																	
5410	ALARM SERVICE	3,650.00	3,650.00	3,294.48	500.00	4,150.00	2,075.00	50.00%		2,075.00	50.00%		0.00			0.00		
5420	ELECTRICITY	13,000.00	15,000.00	12,709.80		15,000.00	4,200.00	28.00%		3,000.00	20.00%	% OF 2010	7,800.00	52.00%		0.00		
5430	MOBILE PHONES	3,000.00	2,000.00	1,432.20	-500.00	1,500.00	40.00	2.67%		1,460.00	97.33%	% OF 2010	0.00			0.00		
5440	TELEPHONE	6,000.00	6,000.00	6,687.72	1,000.00	7,000.00	4,900.00	70.00%		2,100.00	30.00%	% OF 2010	0.00			0.00		
5450	NATURAL GAS	600.00	600.00	847.80	450.00	1,050.00	630.00	60.00%		420.00	40.00%	% OF 2010	0.00			0.00		
5460	WATER / TRASH / SEWER	2,600.00	8,600.00	9,394.32	2,000.00	10,600.00	6,115.14	57.69%		4,484.86	42.31%	% OF 2010	0.00			0.00		
5470	INTERNET SERVICES			6,225.72	774.28	7,000.00	4,200.00	60.00%		2,100.00	30.00%		350.00	5.00%		350.00	5.00%	
	GENERAL ADMINISTRATION																	
6001	GENERAL ADMIN-OTHER	10,000.00	10,000.00	10,000.00		10,000.00	6,000.00	60.00%		4,000.00	40.00%		0.00			0.00		
6002	WEBSITE ADMINISTRATION	600.00	3,100.00	3,100.00		3,100.00	3,100.00	100.00%		0.00			0.00			0.00		
6003	PROPERTY TAX	670.00	2,170.00	2,000.00		2,170.00	2,170.00	100.00%		0.00			0.00			0.00		
6004	MEETING EXPENSES	1,500.00	2,500.00	1,750.00		2,500.00	1,875.00	75.00%		0.00			0.00			625.00	25.00%	
6006	PERMITS	1,600.00	1,600.00	1,500.00		1,600.00	800.00	50.00%		800.00	50.00%	% OF 2010	0.00			0.00		
6009	LICENSES	1,000.00	1,000.00	1,228.56		1,000.00	200.00	20.00%		800.00	80.00%	% OF 2010	0.00			0.00		
6010	SURETY BOND	1,800.00	1,800.00	1,800.00	100.00	1,900.00	0.00	0.00%		0.00			0.00			1,900.00	100.00%	
6012	OFFICE MAINTENANCE	500.00	500.00	783.48	500.00	1,000.00	1,000.00	100.00%		0.00			0.00			0.00		
6015	MENTONE HOUSE MAINTENANCE	1,800.00	1,800.00	582.00	1,500.00	3,300.00	0.00	0.00%		0.00			3,300.00	100.00%	TERMITE REPAIRS	0.00		
6016	REDLANDS PLAZA MAINTENANCE	30,000.00	30,000.00	22,147.77	-16,000.00	14,000.00	0.00	0.00%		0.00			14,000.00	100.00%	ADJUST FOR CAM	0.00		
6016.01	REDLANDS PLAZA CAM EXPENSES					20,000.00	0.00	0.00%		0.00			20,000.00	100.00%	ADJUST FOR CAM	0.00		
6017	MANAGEMENT LABOR-REDLANDS PLAZA	5,000.00		0.00		0.00	0.00	0.00%		0.00			0.00	100.00%		0.00		
6018	JANITORIAL SERVICES	7,000.00	7,000.00	8,068.56	1,100.00	8,100.00	8,100.00	100.00%		0.00			0.00	0.00%		0.00		
6019	JANITORIAL SUPPLIES			150.84		300.00	180.00	60.00%		120.00	40.00%		0.00			0.00		
6020	VACANCY MARKETING-REDLANDS PLAZA	5,040.00	5,040.00	5,000.00	500.00	5,540.00	0.00			0.00			5,540.00	100.00%	RENTAL SUPPORT	0.00		
6024	COMPUTER EQUIPMENT MAINTENANCE	800.00		71.40		100.00	27.50	27.50%		62.50	62.50%	% OF 2010	10.00	10.00%		0.00		
6027	COMPUTER SUPPLIES			409.56		500.00	350.00	70.00%		100.00	20.00%		50.00	10.00%		0.00		
6030	OFFICE SUPPLIES	3,500.00	3,500.00	2,555.04		3,500.00	2,800.00	80.00%		175.00	5.00%	% OF 2010	350.00	10.00%		175.00	5.00%	
6033	OFFICE EQUIPMENT RENTAL	7,000.00	7,000.00	7,500.12	1,000.00	8,000.00	6,000.00	75.00%		400.00	5.00%	% OF 2010	1,200.00	15.00%		400.00	5.00%	
6036	PRINTING	1,000.00	1,000.00	447.48		1,000.00	500.00	50.00%		400.00	40.00%		0.00			100.00	10.00%	
6039	POSTAGE AND OVERNIGHT DELIVERY	2,100.00	2,100.00	998.52	-500.00	1,600.00	880.00	55.00%		400.00	25.00%	% OF 2010	160.00	10.00%		160.00	10.00%	
6042	PAYROLL PROCESSING FEES	2,050.00	2,050.00	803.40	-550.00	1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6045	BANK SERVICE CHARGES	500.00	500.00	93.12		500.00	500.00	100.00%		0.00			0.00			0.00		
6045.01	WASH PLAN BANK CHARGES			127.20		0.00	0.00	0.00%		0.00			0.00			0.00	100.00%	
6051	UNIFORMS	600.00	600.00	714.60	150.00	750.00	300.00	40.00%		450.00	60.00%	% OF 2010	0.00			0.00		
6087	EDUCATIONAL REIMBURSEMENT	2,000.00	2,000.00	0.00		2,000.00	2,000.00											

GL ACCT:	GL DESCRIPTION:	2011 TOTAL BUDGET:	2011 AMENDED BUDGET:	ANNUALIZED COSTS (BASED ON ACTIVITY 7/1/11-2/29/12)	Increase/ Decrease	Proposed 2012-2013 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE (WASH PLAN & MINING)		
	Draft Budget						2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:
6090	SUBSCRIPTIONS/PUBLICATIONS	2,500.00	2,500.00	372.24	-1,000.00	1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6091	PUBLIC NOTICES	2,000.00	2,000.00	0.00		2,000.00	200.00	10.00%		1,600.00	80.00%	% OF 2010	0.00			200.00	10.00%	
6093	MEMBERSHIPS	13,635.00	23,635.00	23,500.00	1,500.00	25,135.00	25,135.00	100.00%	ACWA CSDA see subsheet	0.00			0.00			0.00		
	BENEFITS:																	
6110	VISION INSURANCE	1,466.00	1,466.00	1,397.88	102.62	1,568.62	434.35	27.69%	7% INCREASE FORECAST	794.04	50.62%	Based on percent of hours	80.47	5.13%		259.76	16.56%	
6115	MAINT/REP. ROLLING MAINT. EQUIP			1,574.28		1,500.00	415.35	27.69%		759.30	50.62%		76.95	5.13%		248.40	16.56%	
6120	WORKER'S COMP INSURANCE	13,000.00	13,000.00	9,993.48	500.00	13,500.00	3,738.15	27.69%	BASE ON LABOR	6,833.70	50.62%	Based on percent of hours	692.55	5.13%		2,235.60	16.56%	
6130	DENTAL INSURANCE	4,424.00	4,924.00	4,884.24	246.20	5,170.20	1,431.63	27.69%	BASE ON LABOR	2,617.16	50.62%	Based on percent of hours	265.23	5.13%		856.19	16.56%	
6140	STATE UNEMPLOYMENT INSURANCE	550.00	550.00	0.00	137.50	687.50	190.37	27.69%	BASE ON LABOR	348.01	50.62%	Based on percent of hours	35.27	5.13%		113.85	16.56%	
6150	MEDICAL INSURANCE	71,566.00	84,566.00	74,000.00	8,456.60	93,022.60	25,757.96	27.69%	Policy Reduction	47,088.04	50.62%	Based on percent of hours	4,772.06	5.13%		15,404.54	16.56%	
6160	PAYROLL TAXES - EMPLOYER	25,000.00	32,000.00	33,827.16	3,360.00	35,360.00	9,791.18	27.69%	BASE ON LABOR	17,899.23	50.62%	Based on percent of hours	1,813.97	5.13%		5,855.62	16.56%	
6170	PERS RETIREMENT	78,509.00	85,509.00	75,000.00	-4,200.00	81,309.00	22,514.46	27.69%	Includes payoff + 7.5%	41,158.62	50.62%	Based on percent of hours	4,171.15	5.13%		13,464.77	16.56%	
	SALARIES:								Overhead Offset									
6230	REGULAR SALARIES								70,708.17									
Sub	Field Supervisor	70,373.60	70,373.60		-20,373.60	50,000.00	0.00	0.00%	66% due to retirement	50,000.00	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00	0.00%	
Sub	Field Tech II	61,504.43	61,504.43		4,920.35	66,424.78	0.00	0.00%	Increase COLA/RP	63,103.55	95.00%	Salary+overhead 20% % time	3,321.24	5.00%		0.00	0.00%	
Sub	Field Tech I	31,972.50	31,972.50		2,557.80	34,530.30	0.00	0.00%	Increase COLA/RP	34,530.30	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00	0.00%	
Sub	Admin Services Spec.	46,636.00	55,000.00		4,400.00	59,400.00	29,700.00	50.00%	Increase COLA/RP	17,820.00	30.00%	Salary+overhead 20% % time	2,970.00	5.00%		8,910.00	15.00%	
Sub	Admin Services Spec.	54,696.00	54,696.00		4,375.68	59,071.68	14,767.92	25.00%	Increase COLA/RP	17,721.50	30.00%	Salary+overhead 20% % time	17,721.50	30.00%		8,860.75	15.00%	
Sub	Engineering Intern	9,135.00	9,135.00		3,000.00	12,135.00	606.75	5.00%	Increase COLA/RP	9,708.00	80.00%	Salary+overhead 20% % time	0.00			1,820.25	15.00%	
Sub	GIS Intern/contract	10,000.00	10,000.00		0.00	10,000.00	500.00	5.00%	Increase COLA/RP	8,000.00	80.00%	% Contract Time	0.00			1,500.00	15.00%	
Sub	General Manager	165,978.00	165,978.00		13,278.24	179,256.24	71,702.50	40.00%	Increase COLA/RP	59,154.56	33.00%	Salary overhead 20% % time	8,962.81	5.00%		39,436.37	22.00%	
	INSURANCE:								Labor Total \$470,818.00			0.44				0.06		0.10
6310	PROPERTY / AUTO INSURANCE	3,424.00	3,424.00	3,350.00		3,424.00	171.20	5.00%		2,568.00	75.00%	FROM INSURER	684.80	20.00%		0.00		
6320	GENERAL LIABILITY INSURANCE	27,624.00	27,624.00	30,574.56	-2,500.00	25,124.00	2,512.40	10.00%		17,586.80	70.00%	FROM INSURER	5,024.80	20.00%		0.00		
	DIRECTOR'S EXPENSES:																	
6401	DIRECTOR'S FEES	70,000.00	70,000.00	66,487.56	-2,500.00	67,500.00	67,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6410	MILEAGE	1,100.00	3,100.00	2,145.60	-250.00	2,850.00	2,850.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6415	AIR FARE	3,000.00	3,000.00	2,822.16		3,000.00	3,000.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6420	OTHER TRAVEL	600.00	600.00	192.36	-250.00	350.00	350.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6425	MEALS	1,500.00	1,500.00	1,333.56		1,500.00	1,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6430	LODGING	4,000.00	4,000.00	3,029.04	-500.00	3,500.00	3,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6435	CONF/SEMINAR REGISTRATIONS	7,000.00	7,000.00	5,000.00	-2,500.00	4,500.00	4,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6440	ELECTION FEES/REDISTRICTING	81,000.00	81,000.00	40,000.00	-35,000.00	5,000.00	5,000.00	100.00%		0.00			0.00			0.00		
	ADMINISTRATIVE/STAFF EXPENSES:																	
6505	MEETING SUPPORT EXP (FOOD,BEV...)			147.96		1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6510	MILEAGE	1,000.00	1,000.00	474.48	500.00	1,500.00	1,200.00	80.00%		300.00	20.00%	Allocation of 2011	0.00			0.00		
6515	AIR FARE	1,500.00	1,500.00	0.00		1,500.00	1,200.00	80.00%		300.00	20.00%	Allocation of 2011	0.00			0.00		
6520	OTHER TRAVEL	500.00	500.00	0.00		500.00	400.00	80.00%		100.00	20.00%	Allocation of 2011	0.00			0.00		
6525	MEALS	1,500.00	1,500.00	930.72		1,500.00	1,200.00	80.00%		300.00	20.00%	Allocation of 2011	0.00			0.00		
6530	LODGING	1,200.00	1,200.00	219.96		1,200.00	960.00	80.00%		240.00	20.00%	Allocation of 2011	0.00			0.00		
6535	CONF/SEMINAR REGISTRATIONS	2,000.00	2,000.00	127.56		2,000.00	2,000.00	100.00%		0.00			0.00			0.00		
6502.01	WASH PLAN-ENVIRON SERVICES			44,013.00			0.00			0.00			0.00			0.00	100.00%	
	CONSTRUCTION COSTS																	
7010	MATERIALS	5,000.00	5,000.00			5,000.00	0.00			5,000.00	100.00%	Field Security Changes	0.00			0.00		
7050	BASINS -CAPITAL ANNUAL REPAIRS	60,000.00	60,000.00	90,000.00		60,000.00	0.00			60,000.00	100.00%	ANNUAL MAINTENANCE	0.00			0.00		
	3 year Maintenance	30,000.00	30,000.00			30,000.00	0.00			30,000.00	100.00%	25% OF \$120K IN 3 YEARS	0.00			0.00		
	LAND & BUILDINGS																	
7110	PROPERTY - CAPITAL REPAIRS	2,500.00	2,500.00		25,000.00	27,500.00	0.00			27,500.00	100.00%	Allocation of 2011	0.00			0.00		
7130	MENTONE PROPERTY (HOUSE) CAPITAL REPAIRS	2,000.00	2,000.00	2,000.00		2,000.00	0.00			0.00			2,000.00	100.00%		0.00		
7140	MENTONE PROPERTY (SHOP) CAPITAL REPAIRS	2,500.00	2,500.00			2,500.00	0.00			2,500.00	100.00%	Allocation of 2011	0.00			0.00		
	EQUIPMENT & VEHICLES																	
7210	COMPUTER HARDWARE CAPITAL REPAIRS	2,500.00	2,500.00	749.88	4,000.00	6,500.00	5,850.00	90.00%	Server Replacement	650.00	10.00%	Allocation of 2011	0.00			0.00		
7220	COMPUTER SOFTWARE	3,500.00	3,500.00	4,518.60	2,000.00	5,500.00	1,925.00	35.00%		3,575.00	65.00%	Allocation of 2011	0.00			0.00		
7230	FIELD EQUIPMENT / VEHICLES	3,500.00	13,500.00	12,978.48	17,000.00	30,500.00	0.00		Capital Repair/Replace	30,500.00	100.00%	Vehicle expense/Replacement	0.00			0.00		
7240	OFFICE EQUIPMENT	500.00	500.00	500.00	-500.00	0.00	0.00	100.00%		0.00			0.00			0.00		
	PROFESSIONAL SERVICES:																	
7438	ENGINEERING SERVICES-OTHER	5,000.00	5,000.00		20,000.00	25,000.00	0.00			25,000.00	100.00%	Add Rate Study for 13-14	0.00			0.00		
	TOTAL EXPENSES:	1,741,053.54	1,891,117.53	963,741.87	41,285.67	1,974,028.92	533,846.86			766,743.16			124,202.80			549,236.10		
	Projected Revenue	1,405,390.52	1,607,390.52	1,214,640.93	428,434.75	2,039,823.33	148,750.00			851,340.75			128,149.58			911,583.00		
	Revenue Minus Expenses	-335,663.02	-283,727.01	250,899.06	387,149.08	-65,794.41												
	Overhead Charged out	70,708.17	87,000.00	76,000.00			-70,708.17											
	Excess Revenue Redlands Plaza	3,946.78		7,250.00														
	Excess Revenue Land/Wash Plan	362,346.90	100,000.00	90,000.00														
	EBX Minimum Revenue	146,750.00	146,750.00	146,750.00														
	Contributions to Reserves	0.00	150,000.00	120,000.00			0.00			0.00			0.00			0.00		
	Projected Deficit (-Credit)	-248,088.83	-1,000.14	-374,899.06		18,803.18	455,805.03			-84,597.59			-3,946.78			-362,346.90		
	Forcast July 1, 2012 Reserve Level						986,834.00			84,597.59			20,000.00			5,000,000.00		
	Minimum Reserve Contribution						206,500.00			112,500.00			21,450.00			150,000.00		
	Total Reserve Target						1,800,000.00			450,000.00			65,000.00			6,000,000.00		
	% funded						55%			19%			31%			83%		

GL ACCT:	GL DESCRIPTION:	2011 AMENDED BUDGET:	2012 PROPOSED BUDGET	Increase/ Decrease	Proposed 2013-2014 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE (WASH PLAN & MINING)		
	Draft Budget					2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:
	INCOME:																
4012	INTEREST INCOME-LAIF	25,000.00	5,000.00		5,000.00	5,000.00	100.00%		0.00			0.00			0.00		
4013	INTEREST INCOME-CALTRUST		50,000.00	1,000.00	51,000.00	51,000.00	100.00%		0.00			0.00			0.00		
4021	GROUNDWATER CHARGE-AG	36,639.00	48,730.50		48,730.50	0.00			48,730.50	100.00%	15% INCREASE TO \$48,731	0.00			0.00		
4023	GROUNDWATER CHARGE-NON AG	505,100.00	652,610.25		652,610.25	0.00			652,610.25	100.00%	15% INCREASE TO \$652,610	0.00			0.00		
4031	PLANT SITE CEMEX	47,500.00	48,000.00		48,000.00	0.00			0.00			0.00			48,000.00	100.00%	PER LEASE MIN
4032	CEMEX - ROYALTY/LEASE	100,000.00	208,333.00	189,626.23	397,959.23	0.00			0.00			0.00			397,959.23	100.00%	EST
4034	REDLANDS AGGREGATE 5% ROYALTY	36,000.00	36,000.00	0.00	36,000.00	0.00			0.00			0.00			36,000.00	100.00%	PER CONTRACT
4036	AGGREGATE MAINTENANCE	7,500.00	23,500.00		23,500.00	0.00			0.00			0.00			23,500.00	100.00%	EST FROM 2010
4040	MISCELLANEOUS INCOME	25,000.00	25,000.00	0.00	25,000.00	18,750.00	75.00%	ESTIMATE	0.00			0.00			6,250.00	25.00%	ESTIMATE
4050	PROPERTY TAX	75,000.00	75,000.00	0.00	75,000.00	75,000.00	100.00%	PER ASSESSOR	0.00			0.00			0.00		
4055	SBVMWD LEASE AGREEMENT	172,000.00	40,000.00	360,000.00	400,000.00	160,000.00	40.00%	General and Reserve	160,000.00	40.00%	Allocation to Cost	0.00			80,000.00	20.00%	Land Lease Cost
4062	MENTONE PROPERTY INCOME	19,200.00	19,800.00	0.00	19,800.00	0.00			0.00			19,800.00	100.00%	PER LEASE	0.00		
4065	REDLANDS PLAZA	110,951.52	88,349.58	3,533.98	91,883.56	0.00			0.00			91,883.56	100.00%	Estimated via revised leases	0.00		
4066	REDLANDS PLAZA CAM		20,000.00	4,000.00	24,000.00	0.00			0.00			24,000.00	100.00%	Estimated via revised leases	0.00	0.00%	
4080	EXCHANGE PLAN	25,000.00	30,000.00		30,000.00	0.00			30,000.00	100.00%	HISTORIC	0.00			0.00		
4025	WASH PLAN REVENUE	422,500.00	409,500.00	-94,500.00	315,000.00	0.00		Per Wash Plan Budget Y2	0.00			0.00			315,000.00	100.00%	
4085	AB 303 GRANT																
	TOTAL INCOME:	1,607,390.52	1,779,823.33	463,660.21	2,243,483.54	309,750.00			891,340.75			135,683.56			906,709.23		
	EXPENSES:																
5080	LAFCO CONTRIBUTION/FEES	3,750.00	3,750.00		3,750.00	3,750.00	100.00%		0.00			0.00			0.00		
5120	MISC. PROFESSIONAL SERVICES	95,000.00	95,000.00	25,000.00	120,000.00	120,000.00	100.00%	Accounting/Sub.	0.00	0.00%		0.00	0.00%		0.00		
5122	WASH PLAN PROFESSIONAL SERVICES	127,000.00	127,000.00	-42,000.00	85,000.00	0.00		Per Wash Plan Budget Y2	0.00			0.00			85,000.00	100.00%	Per Wash Plan Budget
5125	ENGINEERING SERVICES	15,000.00	15,000.00		15,000.00	0.00			15,000.00	100.00%	GENERAL ENG./GIS	0.00			0.00		
5130	AERIAL PHOTO/SURVEYING/MARKET	50,000.00	60,000.00	-60,000.00	0.00	0.00			0.00			0.00			0.00	100.00%	
5145	ENVIRONMENTAL SERVICES (WASH PLAN)	213,000.00	213,000.00	-71,000.00	142,000.00	0.00		Per Wash Plan Budget Y2	0.00			0.00			142,000.00	100.00%	Per Wash Plan Budget
5160	IT SUPPORT	7,500.00	7,500.00		7,500.00	2,750.00	36.67%		4,000.00	53.33%	% OF 2010	0.00			750.00	10.00%	
5170	AUDIT	19,000.00	19,000.00		19,000.00	1,900.00	10.00%		10,640.00	56.00%	ON REVENUE	2,850.00	15.00%	ON REVENUE	3,610.00	19.00%	ON REVENUE
5175	LEGAL-WASH PLAN	42,000.00	42,000.00	-14,000.00	28,000.00	0.00		Per Wash Plan Budget Y2	0.00			0.00			28,000.00	100.00%	Per Wash Plan Budget
5180	LEGAL	120,000.00	160,000.00	8,000.00	168,000.00	67,200.00	40.00%		84,000.00	50.00%	Colaboative Agreement Etc.	16,800.00	10.00%	REV/NO WASH PLAN	0.00		
	FIELD OPERATIONS:																
5123	TEMP FIELD LABOR		2,500.00	-2,500.00	0.00	0.00			0.00	100.00%		0.00			0.00		
5210	EQUIPMENT MAINTENANCE	2,500.00	2,500.00	2,500.00	5,000.00	0.00			5,000.00	100.00%	EST. FROM 2010	0.00			0.00		
5215	PROPERTY MAINTENANCE	5,500.00	6,500.00	1,000.00	7,500.00	0.00			7,500.00	100.00%	EST. FROM 2010	0.00			0.00		
	VEHICLE OPERATIONS:																
5310	VEHICLE MAINTENANCE	10,000.00	12,500.00	2,500.00	15,000.00	0.00			15,000.00	100.00%	EST. FROM 2010 BASE	0.00			0.00		
5320	FUEL	15,000.00	15,000.00	1,500.00	16,500.00	0.00			16,500.00	100.00%	EST. PLUS FUEL COST	0.00			0.00		
	UTILITIES:																
5410	ALARM SERVICE	3,650.00	4,150.00	500.00	4,650.00	2,325.00	50.00%		2,325.00	50.00%		0.00			0.00		
5420	ELECTRICITY	15,000.00	15,000.00	450.00	15,450.00	4,326.00	28.00%		3,090.00	20.00%	% OF 2010	8,034.00	52.00%		0.00		
5430	MOBILE PHONES	2,000.00	1,500.00	400.00	1,900.00	50.67	2.67%		1,849.33	97.33%	% OF 2010	0.00			0.00		
5440	TELEPHONE	6,000.00	7,000.00	350.00	7,350.00	5,145.00	70.00%		2,205.00	30.00%	% OF 2010	0.00			0.00		
5450	NATURAL GAS	600.00	1,050.00	450.00	1,500.00	900.00	60.00%		600.00	40.00%	% OF 2010	0.00			0.00		
5460	WATER / TRASH / SEWER	8,600.00	10,600.00	1,060.00	11,660.00	6,726.65	57.69%		4,933.05	42.31%	% OF 2010	0.00			0.00		
5470	INTERNET SERVICES		7,000.00		7,000.00	4,200.00	60.00%		2,100.00	30.00%		350.00	5.00%		350.00	5.00%	
	GENERAL ADMINISTRATION																
6001	GENERAL ADMIN-OTHER	10,000.00	10,000.00		10,000.00	6,000.00	60.00%		4,000.00	40.00%		0.00			0.00		
6002	WEBSITE ADMINISTRATION	3,100.00	3,100.00		3,100.00	3,100.00	100.00%		0.00			0.00			0.00		
6003	PROPERTY TAX	2,170.00	2,170.00		2,170.00	2,170.00	100.00%		0.00			0.00			0.00		
6004	MEETING EXPENSES	2,500.00	2,500.00	750.00	3,250.00	2,437.50	75.00%		0.00			0.00			812.50	25.00%	
6006	PERMITS	1,600.00	1,600.00	48.00	1,648.00	824.00	50.00%		824.00	50.00%	% OF 2010	0.00			0.00		
6009	LICENSES	1,000.00	1,000.00	300.00	1,300.00	260.00	20.00%		1,040.00	80.00%	% OF 2010	0.00			0.00		
6010	SURETY BOND	1,800.00	1,900.00	100.00	2,000.00	0.00	0.00%		0.00			0.00			2,000.00	100.00%	
6012	OFFICE MAINTENANCE	500.00	1,000.00	500.00	1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6015	MENTONE HOUSE MAINTENANCE	1,800.00	3,300.00	700.00	4,000.00	0.00	0.00%		0.00			4,000.00	100.00%	TERMITE REPAIRS	0.00		
6016	REDLANDS PLAZA MAINTENANCE	30,000.00	14,000.00	-5,000.00	9,000.00	0.00	0.00%		0.00			9,000.00	100.00%	ADJUST FOR CAM	0.00		
6016.01	REDLANDS PLAZA CAM EXPENSES		20,000.00	4,000.00	24,000.00	0.00	0.00%		0.00			24,000.00	100.00%	ADJUST FOR CAM	0.00		
6017	MANAGEMENT LABOR-REDLANDS PLAZA		0.00		0.00	0.00	0.00%		0.00			0.00	100.00%		0.00		
6018	JANITORIAL SERVICES	7,000.00	8,100.00	243.00	8,343.00	8,343.00	100.00%		0.00			0.00	0.00%		0.00		
6019	JANITORIAL SUPPLIES		300.00	15.00	315.00	189.00	60.00%		126.00	40.00%		0.00			0.00		
6020	VACANCY MARKETING-REDLANDS PLAZA	5,040.00	5,540.00		5,540.00	0.00			0.00			5,540.00	100.00%	RENTAL SUPPORT	0.00		
6024	COMPUTER EQUIPMENT MAINTENANCE		100.00	100.00	200.00	55.00	27.50%		125.00	62.50%	% OF 2010	20.00	10.00%		0.00		
6027	COMPUTER SUPPLIES		500.00	150.00	650.00	455.00	70.00%		130.00	20.00%		65.00	10.00%		0.00		
6030	OFFICE SUPPLIES	3,500.00	3,500.00	175.00	3,675.00	2,940.00	80.00%		183.75	5.00%	% OF 2010	367.50	10.00%		183.75	5.00%	
6033	OFFICE EQUIPMENT RENTAL	7,000.00	8,000.00	240.00	8,240.00	6,180.00	75.00%		412.00	5.00%	% OF 2010	1,236.00	15.00%		412.00	5.00%	
6036	PRINTING	1,000.00	1,000.00		1,000.00	500.00	50.00%		400.00	40.00%		0.00			100.00	10.00%	
6039	POSTAGE AND OVERNIGHT DELIVERY	2,100.00	1,600.00		1,600.00	880.00	55.00%		400.00	25.00%	% OF 2010	160.00	10.00%		160.00	10.00%	
6042	PAYROLL PROCESSING FEES	2,050.00	1,500.00		1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6045	BANK SERVICE CHARGES	500.00	500.00		500.00	500.00	100.00%		0.00			0.00			0.00		
6045.01	WASH PLAN BANK CHARGES		0.00		0.00	0.00	0.00%		0.00			0.00			0.00	100.00%	
6051	UNIFORMS	600.00	750.00	250.00	1,000.00	400.00	40.00%		600.00	60.00%	% OF 2010	0.00			0.00		

GL ACCT:	GL DESCRIPTION:	2011 AMENDED BUDGET:	2012 PROPOSED BUDGET	Increase/ Decrease	Proposed 2013-2014 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE (WASH PLAN & MINING)		
	Draft Budget					2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:	2012 BUDGET:	% BUDGET	BASIS:
6087	EDUCATIONAL REIMBURSEMENT	2,000.00	2,000.00		2,000.00	2,000.00	100.00%		0.00			0.00			0.00		
6090	SUBSCRIPTIONS/PUBLICATIONS	2,500.00	1,500.00		1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6091	PUBLIC NOTICES	2,000.00	2,000.00		2,000.00	200.00	10.00%		1,600.00	80.00%	% OF 2010	0.00			200.00	10.00%	
6093	MEMBERSHIPS	23,635.00	25,135.00	-135.00	25,000.00	25,000.00	100.00%	ACWA CSDA see subsheet	0.00			0.00			0.00		
	BENEFITS:																
6110	VISION INSURANCE	1,466.00	1,568.62	102.62	1,671.24	462.77	27.69%	7% INCREASE FORECAST	845.98	50.62%	Based on percent of hours	85.73	5.13%		276.76	16.56%	
6115	MAINT/REP. ROLLING MAINT. EQUIP		1,500.00		1,500.00	415.35	27.69%		759.30	50.62%		76.95	5.13%		248.40	16.56%	
6120	WORKER'S COMP INSURANCE	13,000.00	13,500.00	1,350.00	14,850.00	4,111.97	27.69%	BASE ON LABOR	7,517.07	50.62%	Based on percent of hours	761.81	5.13%		2,459.16	16.56%	
6130	DENTAL INSURANCE	4,924.00	5,170.20	246.20	5,416.40	1,499.80	27.69%	BASE ON LABOR	2,741.78	50.62%	Based on percent of hours	277.86	5.13%		896.96	16.56%	
6140	STATE UNEMPLOYMENT INSURANCE	550.00	687.50	137.50	825.00	228.44	27.69%	BASE ON LABOR	417.62	50.62%	Based on percent of hours	42.32	5.13%		136.62	16.56%	
6150	MEDICAL INSURANCE	84,566.00	93,022.60	8,456.60	101,479.20	28,099.59	27.69%	Policy Reduction	51,368.77	50.62%	Based on percent of hours	5,205.88	5.13%		16,804.96	16.56%	
6160	PAYROLL TAXES - EMPLOYER	32,000.00	35,360.00	3,536.00	38,896.00	10,770.30	27.69%	BASE ON LABOR	19,689.16	50.62%	Based on percent of hours	1,995.36	5.13%		6,441.18	16.56%	
6170	PERS RETIREMENT	85,509.00	87,650.15	2,629.50	90,279.65	24,998.44	27.69%	Includes payoff + 7.5%	45,699.56	50.62%	Based on percent of hours	4,631.35	5.13%		14,950.31	16.56%	
	SALARIES:							Overhead Offset 20%									
6230	REGULAR SALARIES							-80,642.59									
Sub	Field Supervisor	70,373.60	50,000.00	25,000.00	75,000.00	0.00			90,000.00	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00		
Sub	Field Tech II	61,504.43	66,424.78	4,920.35	71,345.14	0.00		Increase COLA/RP	81,333.46	95.00%	Salary+overhead 20% % time	4,280.71	5.00%		0.00		
Sub	Field Tech I	31,972.50	34,530.30	3,453.03	37,983.33	0.00		Increase COLA/RP	45,580.00	100.00%	Salary+overhead 20% % time	0.00			0.00		
Sub	Admin Services Spec.	55,000.00	59,400.00	4,400.00	63,800.00	31,900.00	50.00%	Increase COLA/RP	22,968.00	30.00%	Salary+overhead 20% % time	3,828.00	5.00%		11,484.00	15.00%	
Sub	Admin Services Spec.	54,696.00	59,071.68	4,375.68	63,447.36	15,861.84	25.00%	Increase COLA/RP	22,841.05	30.00%	Salary+overhead 20% % time	22,841.05	30.00%		11,420.52	15.00%	
Sub	Engineering Intern	9,135.00	12,135.00	3,000.00	15,135.00	756.75	5.00%	Increase COLA/RP	14,529.60	80.00%	Salary+overhead 20% % time	0.00			2,724.30	15.00%	
Sub	GIS Intern/contract	10,000.00	10,000.00		10,000.00	500.00	5.00%	Increase COLA/RP	9,600.00	80.00%	% Contract Time	0.00			1,800.00	15.00%	
Sub	General Manager	165,978.00	179,256.24	13,278.24	192,534.48	77,013.79	40.00%	Increase COLA/RP	76,243.65	33.00%	Salary overhead 20% % time	11,552.07	5.00%		50,829.10	22.00%	
	INSURANCE:							Labor Total \$ 529,245.31			0.55			0.06			0.12
6310	PROPERTY / AUTO INSURANCE	3,424.00	3,424.00		3,424.00	171.20	5.00%		2,568.00	75.00%	FROM INSURER	684.80	20.00%		0.00		
6320	GENERAL LIABILITY INSURANCE	27,624.00	25,124.00		25,124.00	2,512.40	10.00%		17,586.80	70.00%	FROM INSURER	5,024.80	20.00%		0.00		
	DIRECTOR'S EXPENSES:																
6401	DIRECTOR'S FEES	70,000.00	67,500.00		67,500.00	67,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6410	MILEAGE	3,100.00	2,850.00		2,850.00	2,850.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6415	AIR FARE	3,000.00	3,000.00		3,000.00	3,000.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6420	OTHER TRAVEL	600.00	350.00		350.00	350.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6425	MEALS	1,500.00	1,500.00		1,500.00	1,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6430	LODGING	4,000.00	3,500.00		3,500.00	3,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6435	CONF/SEMINAR REGISTRATIONS	7,000.00	4,500.00		4,500.00	4,500.00	100.00%	Based on 2010 budget/act	0.00			0.00			0.00		
6440	ELECTION FEES/REDISTRICTING	81,000.00	5,000.00	120,000.00	125,000.00	125,000.00	100.00%		0.00			0.00			0.00		
	ADMINISTRATIVE/STAFF EXPENSES:																
6505	MEETING SUPPORT EXP (FOOD,BEV,...)		1,500.00		1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6510	MILEAGE	1,000.00	1,500.00		1,500.00	1,200.00	80.00%		300.00	20.00%	Allocation of 2011	0.00			0.00		
6515	AIR FARE	1,500.00	1,500.00		1,500.00	1,200.00	80.00%		300.00	20.00%	Allocation of 2011	0.00			0.00		
6520	OTHER TRAVEL	500.00	500.00		500.00	400.00	80.00%		100.00	20.00%	Allocation of 2011	0.00			0.00		
6525	MEALS	1,500.00	1,500.00		1,500.00	1,200.00	80.00%		300.00	20.00%	Allocation of 2011	0.00			0.00		
6530	LODGING	1,200.00	1,200.00		1,200.00	960.00	80.00%		240.00	20.00%	Allocation of 2011	0.00			0.00		
6535	CONF/SEMINAR REGISTRATIONS	2,000.00	2,000.00		2,000.00	2,000.00	100.00%		0.00			0.00			0.00		
	CONSTRUCTION COSTS																
7010	MATERIALS	5,000.00	5,000.00	2,500.00	7,500.00	0.00			7,500.00	100.00%	Field Security Changes	0.00			0.00		
7050	BASINS -CAPITAL ANNUAL REPAIRS	60,000.00	60,000.00		60,000.00	0.00			60,000.00	100.00%	ANNUAL MAINTENANCE	0.00			0.00		
	3 year Maintenance	30,000.00	30,000.00		30,000.00	0.00			30,000.00	100.00%	25% OF \$120K IN 3 YEARS	0.00			0.00		
	LAND & BUILDINGS																
7110	PROPERTY - CAPITAL REPAIRS	2,500.00	27,500.00	100,000.00	127,500.00	0.00			12,750.00	10.00%	Allocation of 2011	0.00			114,750.00	90.00%	
7130	MENTONE PROPERTY (HOUSE) CAPITAL REPAIRS	2,000.00	2,000.00			0.00			0.00			0.00	100.00%		0.00		
7140	MENTONE PROPERTY (SHOP) CAPITAL REPAIRS	2,500.00	2,500.00		2,500.00	0.00			2,500.00	100.00%	Allocation of 2011	0.00			0.00		
	EQUIPMENT & VEHICLES																
7210	COMPUTER HARDWARE CAPITAL REPAIRS	2,500.00	6,500.00		6,500.00	5,850.00	90.00%	Server Replacement	650.00	10.00%	Allocation of 2011	0.00			0.00		
7220	COMPUTER SOFTWARE	3,500.00	5,500.00	2,000.00	7,500.00	2,625.00	35.00%		2,250.00	30.00%	Allocation of 2011	0.00			2,625.00	35.00%	
7230	FIELD EQUIPMENT / VEHICLES	13,500.00	30,500.00		30,500.00	0.00		Capital Repair/Replace	30,500.00	100.00%	Vehicle expense/Replacement	0.00			0.00		
7240	OFFICE EQUIPMENT	500.00	0.00		0.00	0.00	100.00%		0.00			0.00			0.00		
	PROFESSIONAL SERVICES:																
7438	ENGINEERING SERVICES-OTHER	5,000.00	25,000.00		25,000.00	0.00			25,000.00	100.00%	Add Rate Study for 13-14	0.00			0.00		
	TOTAL EXPENSES:	1,891,117.53	1,980,370.07	156,031.73	2,134,401.80	710,644.46			869,262.93			133,711.19			501,425.51		
	Projected Revenue	1,607,390.52	1,779,823.33	463,660.21	2,243,483.54	309,750.00			891,340.75			135,683.56			906,709.23		
	Revenue Minus Expenses	-283,727.01	-200,546.74	307,628.48	109,081.75												
	Overhead Charged out	87,000.00	70,708.17			-80,642.59											
	Excess Revenue Redlands Plaza	9,874.40	3,621.48		1,972.37												
	Excess Revenue Land/Wash Plan	100,000.00	197,296.80		405,283.72												
	EBX Minimum Revenue	146,750.00	0.00		0.00												
	Contributions to Reserves	150,000.00	0.00		0.00	0.00						0.00			0.00		
	Projected Deficit (-Credit)	-1,000.14	-371.54		-109,082.04	400,894.46			-22,077.82			-1,972.37			-405,283.72		
	Forecast July 1, 2013 Reserve Level					986,834.00			26,675.41			20,000.00			5,000,000.00		
	Minimum Reserve Contribution					206,500.00			56,100.00			21,450.00			150,000.00		
	Total Reserve Target					1,800,000.00			170,000.00			65,000.00			6,000,000.00		
	% funded					55%			16%			31%			83%		



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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www.sbvwd.dst.ca.us

Memorandum No. 1100

To: Administrative Committee and Board of Directors

From: General Manager, Daniel Cozad

Date: June 13, 2012

Subject: District Policy Approach to CalPERS Contributions for Employees

RECOMMENDATION

The Administrative Committee recommends the Board of Directors consider approval of the policy approach and changes to the District CalPERS contribution and approve Resolution No. 477 to notify CalPERS of the change.

BACKGROUND

Prior to 2011 the District paid 100 percent of the Employee Contribution for CalPERS. Like Social security CalPERS has an employee and employer share. Many water districts pay all or most of the employee share. Cities, counties and other agencies can also pay a portion of the employees share depending on the level of benefit and employee bargaining unit and salary levels. The State of California does not pay part of the employee share. However, almost all State employee bargaining units enjoy lifetime health benefits not offered by the District. Unlike the District, the State of California and many cities and counties unfunded health care costs will be in the billions. The District has fully funded its retiree health care liability in 2011.

In 2012, the District also fully funded the Amortization Pool Side Loan to PERS at approximately \$179,000 leaving just the ongoing amortization estimated at 13-14% of salary. While the percentages of employee share paid by different agencies and bargaining units are not easily available in one location; the employer share rates are shown in the table in Attachment A. This payment allows the District to be in advantageous position of having no unfunded retiree health care or retirement liability. This will reduce the need for future increased in rates or other sources of funding and maintain benefits to employees.

With the downturn in the stock market PERS reduced returns required higher contributions and reduced revenues to the State and districts makes modification more critical for benefit costs. Districts statewide have been reviewing their long term liability for PERS and the level of contribution for the Employee Share. In 2011, the District moved to have employees pay 15% of the employee's 7% share or approximately 1.05%. This change was implemented at the same time as a required contribution to health care coverage was required. This combination reduced employees take home pay.

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GENERAL
MANAGER

Daniel B. Cozad

The District Budget authorized a 1.5% COLA based on the CPI-U. Also for the first time in several years provided a merit raise pool which helped mitigate the reductions for District Staff. To facilitate a policy approach the Administrative Committee discussed the various factors and options and requested staff that prepare a brief overview and policy approach. This policy approach would seek to achieve the following goals:

1. Seek greater balance between employee and employer payment for employee share of PERS costs as a policy goal to be implemented over time
2. Limit and mitigate adverse impacts to current District employees and the hiring competitiveness of the District
3. Continue to fund all of the required normal contribution and if contributions fall short of the long term average contribute the excess to retirement reserve (in the existing reserve policy)
4. Minimize future unfunded liabilities for pensions and retiree health
5. Be cautious about enhancing benefits based on short-term investment gains
6. Due to the small size of the organization maintain a single system for current and future employees
7. In making benefit changes seek win/win solutions to the cost of benefits with staff
8. Provide clear and accurate information to the public on compensation, benefits and costs
9. Support policy or appropriate legislation prohibiting pension spiking in accordance with Board Direction
10. Survey overall compensation provided by agencies paying the Groundwater Charge for parity
11. Implement all changes in a manner to cause minimum distraction to District Staff

Proposal for CalPERS changes

Based on the policy goals listed the Administration Committee requested staff present the following change and requested staff prepare a resolution to authorize the change with CalPERS. A new resolution will need to be prepared each year. A brief summary of Agencies contributions for 2012, according to the State Controller's website is shown as Attachment A.

Increase employee contribution to CalPERS retirement by approximately .5% per year until 3.5% contribution is achieved. The table below shows the current, 2011 and future adjustments by year.

Total Share	2011	2012	2012 Cost	2013	2013 Cost	2014	2015	2016
Employee	1.05%	1.5%	\$ 6,282	2.0%	\$8,795	2.5%	3.0%	3.5%
District	5.95%	5.5%	\$ 23,035	5.0%	\$21,988	4.5%	4.0%	3.5%
District Normal+Actuarial	16.435%	13.914%	\$ 58,274	14.5%	\$63,607			
Total District Cost		\$ 83,194	\$ 81,309		\$85,595			
PERS Eligible Salaries	\$450,000	\$418,818		\$439,759		\$461,747	\$484,834	\$509,076
Employee Contribution	\$4,725	\$6,282		\$8,795		\$11,544	\$14,545	\$17,818
No change ie 1.05		\$4,397.59		\$4,617.47		\$4,848.34	\$5,090.76	\$5,345.30
Annual Savings		\$1,884.68		\$4,177.71		\$6,695.33	\$9,454.27	\$12,472.36

FISCAL IMPACT

The estimated PERS salary for 2012-13 is approximately \$418,000; the change contemplated by the committee would reduce the PERS cost by approximately \$1885, from \$83,194 to \$81,309. This reduction from the prior year is due to the side loan payoff authorized earlier in 2012. Should the policy be continued through 2016 the total savings could be as over \$12,000 per year depending on salary levels by 2016. The District's historic and current prudent benefit decisions have limited the total costs.

Attachment A**Employer and Employee Contribution Rates Area Agencies for FY 2010**

<u>Agency Group</u>	Agency Paid		2010 Employee Share	
	<u>Misc.</u>	<u>Safety</u>	<u>Employee %</u>	<u>Formula</u>
SBVMWD T-1	31.77%		0%	3@60
SBVMWD T-2	9.87%		0%	3@60
EVWD	18.66%		7%	2.7@55
Redlands Misc.	12.43%		7%	2@55
Redlands Fire		26.34%	6%	3@50
Redlands Police		26.19%	7%	3@50
Highland City	14.51%		7%	2@55
Loma Linda Misc.	11.14%		6%	2@55
Loma Linda Safety		26.49%	5%	3%@55
San Bernardino Misc.	17.25%		4%	2.7@55
San Bernardino Safety		28.28%	0%	3@50
Riverside Misc.	18.44%		7%	2.7@55
Riverside Safety		25.30%	7%	3@50
Riverside Co. Flood	16.79%		0%	3@60
San Bernardino County	17.80%		6%	2@55
AVERAGE	16.87%	26.52%	4.51%	

RESOLUTION NO. 477

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT**

**AMENDING THE DISTRICT'S POLICY FOR EMPLOYEES
TO SHARE IN PAYING MEMBER CONTRIBUTIONS TO THE
PUBLIC EMPLOYEES RETIREMENT SYSTEM**

WHEREAS, the San Bernardino Valley Water Conservation District has the authority to implement Government Code Section 20691;

WHEREAS, the San Bernardino Valley Water Conservation District has a written agreement which specifically provides for the normal member contributions to be paid by the employer on behalf of the members;

WHEREAS, one of the steps in the procedures to implement this section is the adoption by the Board of Directors of the San Bernardino Valley Water Conservation District of a Resolution giving notice of its intention for employees to pay an additional percentage of the (7%) of Employees' normal member contribution which has been paid by the Employer since July 1, 1998;

WHEREAS, the following is a statement of the proposed change in reporting compensation to the California Public Employees Retirement System (PERS);

WHEREAS, the Board passed, approved and adopted at a regular meeting of the Board of Directors on June 13, 2012 with a roll-call vote of 6-0, a change to the benefit provided to to reduce the employee share currently 7% to pay 5.5% of the prior employees share with employees paying the remaining 1.5% of the employees share effective, July 1 2012.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the San Bernardino Valley Water Conservation District shall implement Government Code Section 20691 by paying five and one half (5.5%) of the employees' normal member contributions as Employer Paid Member Contributions (EMPC) and employees will pay the remaining one and one half (1.5%) of the employees' normal member contributions.

BE IT FURTHER RESOLVED that the District Secretary is hereby directed to transmit a copy of this resolution to the CalPERS Retirement Contract Department at 400 "Q" Street, Sacramento, California, 95811, forthwith.

ATTEST this 13th day of June 2012.

Richard Corneille, President

Daniel B. Cozad, Secretary



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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www.sbvwd.dst.ca.us

Memorandum No. 1102

To: Board of Directors

From: General Manager, Daniel Cozad

Date: June 13, 2012

Subject: Wash Plan Status Report and Recommendations

RECOMMENDATION

Staff recommends the Board receive and file Staff's report and presentation on the Wash Plan and consider approval of the Staff recommendation to move forward with the project and related requirements.

BACKGROUND

The District has been engaged in a land use, habitat and water conservation planning effort, generally referred to as the Wash Plan or Plan B for many years. Staff was directed to provide a Go/No Go recommendation on the project by May 2012 in the Boards goals process. Due to intensive work with the U. S. Fish and Wildlife Service (USFWS) the decisions needed for a project decision was not available in May 2012.

Staff has prepared all elements of the report and recommendation on moving forward with the project. Staff has estimated many elements based on the Conservation Strategy; however some areas have uncertainty, such as financial analysis and land transfer/exchange. Due to these issues staff proposes moving forward with the project in several phases as shown below:

Phase 1, Finalizing Conservation Strategy, Project Funding, and Implementation Planning
Phase 2, Mitigation Maintenance Requirements and Funding
Phase 3, EIR and HCP Revisions
Phase 4, Conservation Easements and Commitments
Phase 5, Land Exchange and Certification
Phase 6, Implementation and Permitting

The staff report provides additional information on the recommendation.

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Manuel Aranda, Jr.

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MANAGER

Daniel B. Cozad

FISCAL IMPACT

The District's approved budget includes funding for Wash Plan efforts. Should the Board approve moving forward Staff will resolve funding issues with the District's mining partners. Staff's recommendation presents the financial costs and benefits of the continuing the Wash Plan efforts or discontinuing

Wash Plan Decision Document

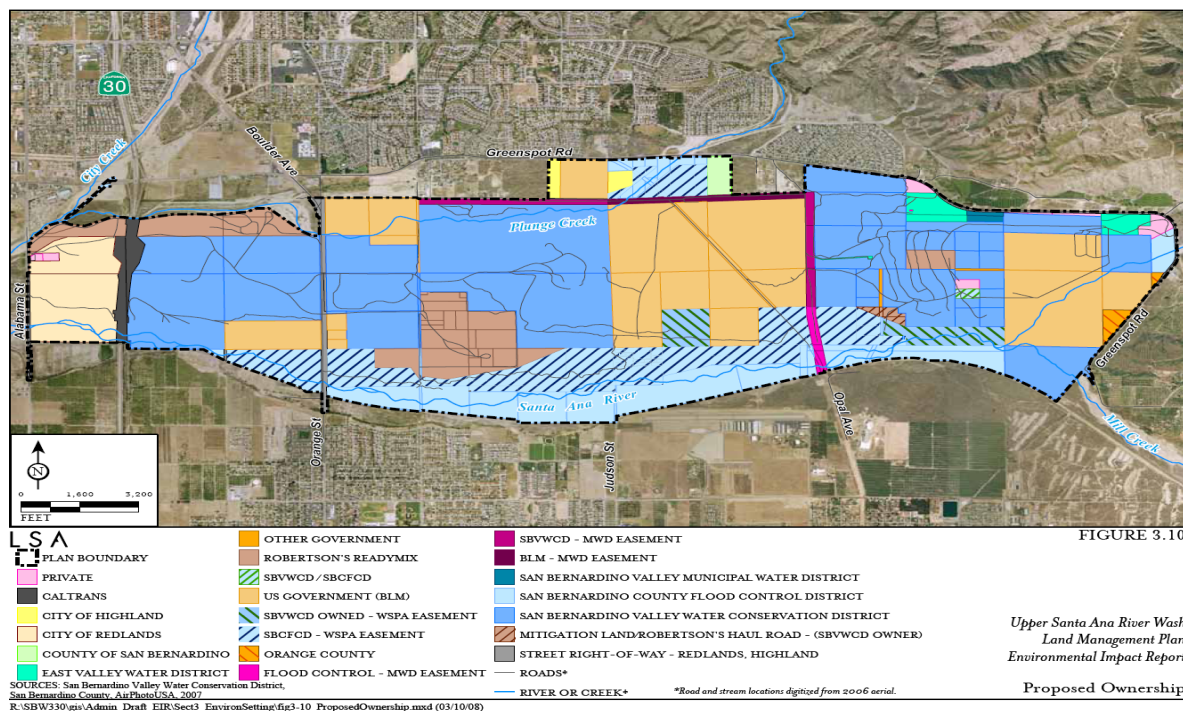
June 2012

INTRODUCTION

District staff and the representatives from Cemex and Robertson's Ready Mix have been engaged in a series of informal discussions with the U.S. Fish and Wildlife Service (USFWS) over the last several months to address what they feel are the conservation requirements for San Bernardino Kangaroo Rat (SBKR) and Slender-horned Spineflower that must be included in the Habitat Conservation Plan (HCP) before they can approve the HCP and issue a Take Permit. This report has been prepared to update the Board on those discussions and to identify key factors that should enable the Board to determine whether it is in the best interests of the District to move forward with the Wash Plan project.

BACKGROUND AND HISTORY

A brief review of recent history regarding the Wash Plan is provided here to refresh your memory on the Wash Plan, formally called the Upper Santa Ana River Wash Land Management and Conservation Plan.



The District Board of Directors approved the Management Plan and certified the EIR for the Wash Plan area on November 12, 2008. The EIR satisfied state environmental review requirements under California Environmental Quality Act (CEQA) for local and state agency actions associated with implementing the Wash Plan. However, an Environmental Impact Statement (EIS) was also required to meet federal environmental review requirements under

National Environmental Policy Act (NEPA) for a proposed Land Exchange by the Bureau of Land Management (BLM) along with an amendment to the BLM Resource Management Plan for the area to enable relinquishment of federal lands. The Draft EIS was subsequently prepared and released for public review in July 2009 for a 90 day period ending in October 2009. The BLM also initiated a Section 7 consultation with the USFWS for the relinquishment of federal land; the Section 7 consultation process is required when a federal project or federal agency may affect an endangered species. Discussions with USFWS broke down during the Section 7 consultation process and the EIS was never completed.

In order to fully implement the Wash Plan and allow ground disturbing activities like expansion of mining and groundwater percolation facilities, the Draft HCP needs to be submitted to USFWS for their review and concurrence. Upon approval, USFWS will issue an Incidental Take Permit (aka 10a Permit). While the Draft EIS for the Land Exchange was being developed, a Preliminary Draft HCP was completed and submitted in January 2010 to Nancy Ferguson, the USFWS representative who had participated in the Wash Plan program for several years. Several months transpired before the USFWS finally responded to the Preliminary Draft HCP. A formal response was provided in December 2010 and detailed review comments followed later. The response was not favorable and resulted in protracted discussions with the agency regarding what was required for an adequate HCP before they could issue an Incidental Take Permit. Thus, the final steps in the approval process, both in terms of finalizing the EIS and ultimately issuing the ESA incidental take permits were stalled.

Delays in working with the USFWS during the second half of 2010 and first half of 2011 were exacerbated by the agency's reorganization activities that were taking place at the Carlsbad Field Office. A new area office was being established in Palm Springs with a complete new staff. The Palm Springs Fish and Wildlife Office (PSFWO) focuses on wildlife conservation related to renewable energy development, including development of the Desert Renewable Energy Conservation Plan; and Habitat Conservation Planning and Interagency cooperation in Imperial, Riverside, and southwestern San Bernardino counties. Ken Corey, Assistant Field Supervisor, was assigned to head the office.

Since we began working in earnest with Ken and his staff at the PSFWO, we have seen a more professional, thorough and forthcoming assessment of the Preliminary Draft HCP. The feedback from our recent discussions with the USFWS has provided a very positive indication that an adequate HCP can be prepared based on a recently revised conservation strategy developed jointly by USFWS and Wash Plan principal parties. The principal parties involved in the HCP and Land Exchange, consisting of the District, Cemex, Robertson's, BLM, and USFWS have been working on the revisions over the last 14 months. The revised conservation strategy is nearly completed with final adjustments still in progress. The remainder of this report describes the changes that will result from the revised conservation strategy.

WASH PLAN TASK FORCE

At the last meeting of the Wash Plan Task Force (Task Force), the inter-agency advisory group to the District, on March 4, 2010, District staff provided a status report on Wash Plan activities and focused on fiscal issues associated with the Wash Plan. Based on the presentation at the Task Force meeting, the governing committee recommended that the District invoice Task

Force members for future project management costs and any other anticipated costs necessary to complete the Wash Plan and obtain the incidental take permits required for project implementation. The Task Force directed the District staff to make a careful estimate of final project completion costs, given the sensibilities of any additional funding requests in the current fiscal climate. In order to prepare a reliable estimate of future costs, the District has been awaiting USFWS feedback on the HCP and the proposed Land Exchange. Based on recent discussions with the USFWS and the BLM, staff believes that accurate costs projections can now be made. Following review of those costs with the Board of Directors, staff would then schedule a Task Force meeting to present the cost estimates to complete the Wash Plan.

NEED FOR A NEW WASH PLAN APPROACH

The USFWS and the BLM have agreed on a new approach addressing endangered species issues within the wash that will allow USFWS to issue us the Incidental Take Permit. The new approach would entail preparing a new Draft EIS that address both the Land Exchange and the HCP in a single EIS (previously we were preparing two EIS documents: one for the Land Exchange and one for the HCP). The new Draft EIS would include an expanded alternatives analysis for the EIS, including an environmental analysis of “Plan A”. The USFWS and the BLM would be “co-lead agencies” for the NEPA document; an MOU between the two agencies would memorialize their roles.

As stated, this new approach offers the benefit of providing a single NEPA compliance document for all federal actions involved in implementing the Wash Plan, and it would greatly simplify the consultation process associated with the Land Exchange. (Indeed, this was our original approach, before USFWS directed us in 2006 to process the Land Exchange and Endangered Species Act (ESA) permitting separately.) The approach carries the burden, however, of the need for extensive changes to the Preliminary Draft HCP previously submitted to USFWS and the now combined EIS. We reviewed the changes the federal agencies have requested to both of these documents, and have concluded that they are possible, but there will be considerable cost and time involved in making these changes. The District solicited proposals for the new EIS. The consulting firm of RBF was selected as the best proposal at a cost of \$236,076. The cost proposal by ICF, the existing HCP consultant, to revise the previous draft HCP is \$66,000. Project management costs are estimated at \$50,000. Contracts would need to be considered and approved by the Board following review and recommendation by the Task Force. The time estimate for revising the HCP and completing the EIS is 16-18 months.

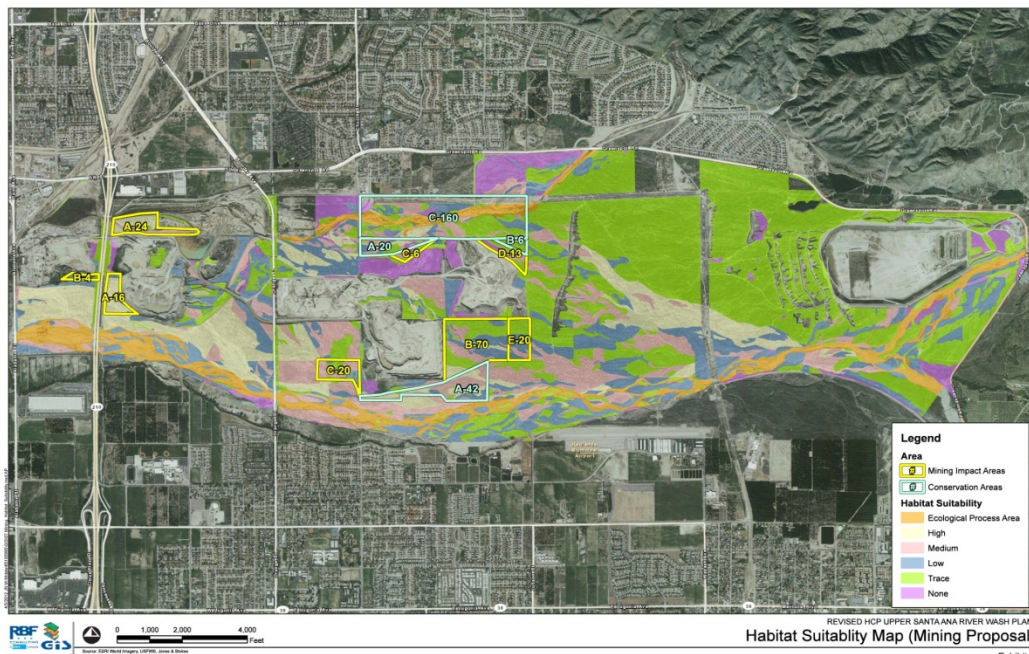
BENEFITS OF THE “NEW WASH PLAN APPROACH”

Until now, USFWS has been reviewing and commenting on our evolving conservation strategy, as documented in the various drafts of the HCP, but they have not had ownership in the process, along with a commitment to making it happen. As we went into negotiating with the new Palm Springs office of USFWS, they at first expressed concerns that issuing a Take Permit may not be possible if further development in the Wash would jeopardize the continued survival of SBKR as a species. However, they did assign one of their senior biologists to begin a review of the latest Preliminary Draft HCP and the accompanying GIS modeling. Based on his thorough review of the existing data, he expressed a need to field check the existing data. As a result, he began, what USFWS felt was a critical process as recommended by the agency

reasonable compromise acceptable to the mining companies and the District has been proposed and is currently being evaluated by USFWS. The two biologists (USFWS and ours) will be meeting over the next few weeks to finalize a mutually acceptable solution that will be our final conservation strategy. Both sides agree that we have developed a good configuration of conservation, a good plan for managing the land that is defensible and that all parties, including the SBKR, benefit from finally getting this long-standing barrier to the use of the Wash by everyone put to bed. With all parties agreeing, this strategy will then become the basis for revising the HCP and the EIS. The expectation is that the process of revising the HCP and EIS can commence in June 2012.

ADDITIONAL REVISIONS FOR AN IMPROVED CONSERVATION STRATEGY

Two other important revisions recommended by the USFWS consists of : 1) apply a conservation easement over all of the Santa Ana River that lies within the Plan boundary, and 2) apply conservation easements over District land that is designated to jointly serve both water conservation and habitat conservation. The possibility of an easement over the river course is being discussed with San Bernardino County Flood Control District (SBCFCD). SBCFCD indicated it is amenable to the concept based on accommodation of maintenance activities or flood damage repair that may be required. SBCFCD is also seeking a method of establishing habitat credits for excess conservation it can use for downstream flood control activities beyond the Wash Plan boundaries. Details of the easement restrictions for the District lands will need to be examined more closely, but the concept seems workable given the fact the Wash Plan included provisions for joint uses in and around the existing ponds and any new percolation ponds to be constructed. District staff has raised the question as to whether easements on District land are needed since the HCP will spell out the uses and limitations on activities and land area. The point will be examined further during the final drafting of the HCP.



ROUGH STEPS AND CREDITS

Another important element of the new approach is to establish a clear understanding by the USFWS and the Task Force members of temporal and sequential characteristics of project implementation. Timing is important and difficult to ascertain for this type of project. Timing relies on an enormous number of variables, from seasonal rains to economic conditions to the health of the species. Due to these variables in timing, the efforts under the new approach will be separated into “Rough Steps” which will keep the habitat required and impacts to habitat roughly equal over time. While the acres of habitat and development are shown as totals these will be divided into steps for implementation. Additionally, in cases where there is excess habitat conserved or it is conserved in advance of impacts, we expect the new approach will provide a method (instrument) to account for them and provide credit for projects that may be outside the Wash Plan area, projects that will occur in the future, or monetized for sale through a mitigation bank. This would be important for all, but critical to the County of San Bernardino and for the District.

LAND EXCHANGE WITH THE BLM

A critical component of the proposed project requires that a Land Exchange be executed between BLM and the District. The Land Exchange will be analyzed in the EIS in accordance with Federal environmental procedures such as the NEPA. The exchange is necessary to allow mining expansion at the edges of existing quarries on what would be land owned by a local agency, specifically the District. Following the Land Exchange, regulation of mining activity would be subject to city planning and zoning laws as well as State Mining and Reclamation Act regulations (SMARA). Conversion to local and state regulation would create uniformity and consistency with regulation of existing mining operations. More importantly, the exchange would facilitate an important goal of the Wash Plan by assembling common ownerships and common land uses thereby contributing to more efficient and effective land management within the Wash Plan area.

The Land Exchange approval could occur as a Record of Decision (ROD) in conjunction with completing the EIS. However, the land transfer transaction would be completed pursuant to the authority of Section 206 of the Federal Land Policy and Management Act (FLPMA) and regulations at 43 Code of Federal Regulations 2200. FLPMA requires that the values of lands to be exchanged be equal or made equal by a cash payment. Additionally, any cash equalization payment cannot exceed 25 percent of the value of the lands being transferred out of Federal ownership and should be reduced to the smallest amount possible. Furthermore, implementing legislation will be required to clarify that the earlier 1909 reservation of these lands for water conservation, and various unused utility rights-of-way previously granted over portions of the exchanged lands, will not prevent the exchange. The technical procedures of the exchange of ownership could take three to five years following the issuance of the ROD.

The proposed exchange consists of a core exchange, which includes those lands minimally necessary to implement the Wash Plan, as well as additional lands that may be exchanged if necessary to equalize values. With the proposed core exchange, the BLM would convey ownership of approximately 315 acres of public lands to the District and the BLM would acquire approximately 312 acres of District land. The BLM lands to be exchanged are located within

Sections 9 and 10, lying both east and west of Orange Street, and the District land is located in Section 12, located westerly of the Inland Feeder north-south alignment.

If the value of the public lands were to exceed the value of the District lands in the core exchange, the District may convey all, or a portion of, 65 acres of additional lands, located in the southwesterly portion of Section 9, to the BLM. If the value of the public lands were less than the value of the District lands, the BLM may convey all, or a portion of, 85 acres located in the southeasterly portion of Section 9, to the District. The BLM has indicated additional review should be undertaken to determine if the lands can be purchased rather than exchanged in the planned congressional action.

NEW APPROACH BENEFITS

The goal of the Wash Plan is to promote an environmentally, economically, and socially beneficial balance of land, mineral, and water resources within the Planning Area.

Implementation of the Wash Plan will allow a more coherent and logical land use pattern within the wash by assembling land ownership and similar land uses into management units that reduce the fragmentation of open space and habitat as well as improving efficiency and cost-effective use of the land for the primary land owners. The overarching objective of the Wash Plan is to balance the ground-disturbing activities of aggregate mining, water conservation, recreational activities, and other public services with quality, natural habitat for endangered, threatened, and sensitive species. As such, the Wash Plan will enable the coordination and management of present and future activities by multiple parties in the multiple jurisdictions comprising the Planning Area.

Specific objectives of the Project include:

- Ensure the continued ability of the District to replenish the Bunker Hill Groundwater Basin with native Santa Ana River water using existing and proposed future water recharge facilities in the Planning Area;
- Ensure the continued ability of the SBCFCD to protect land and property by managing the floodwaters of the Santa Ana River and its local tributaries (Mill Creek, Plunge Creek, and City Creek);
- Set aside and maintain contiguous habitat for sensitive, threatened, or endangered species populations in the Planning Area, and limit or prevent colonization of the Planning Area by non-native plants and animals, all serving as mitigation for impacts from other aspects of the plan, such as mining and the designation of areas for future roadways or water spreading facilities or credits;
- Accommodate the relocation and expansion of aggregate mining quarries, to help ensure long-term availability of high quality aggregate reserves located within the Planning Area for local and regional use, consistent with the MRZ-2 (State Mineral Resource Zone) designation for reserves in this area, and to do so on land adjacent to existing quarries, that is largely already disturbed, while providing valuable employment opportunities directly and indirectly for the mining and construction industry;
- Enable the District and cities to achieve royalty revenue in the future;
- Accommodate arterial roads and highways to provide safe modes of travel; and
- Provide trails for public enjoyment of the existing environment.

PROJECT COSTS, RISKS AND FUNDING

A preliminary project budget for the Wash Plan is shown in the Table below. This budget was reviewed and accepted by the District's mining partners but has not been vetted with the other Wash Plan partners. The budget was developed to fully fund the needs for processing the technical work as well as the rest of the program needed to have the highest certainty of completing the plan possible. Prior budgets relied heavily on contributions from the District. Due to the reduction in mining on District lands and other economic factors the District can no longer contribute to the plan. The preliminary budget shows funds the District's share of costs including legal and staff costs. The Draft Budget will be developed from this preliminary budget for approval by the Task Force.

Preliminary Wash Plan Budget

Wash Plan Activity	Proposed Cost	Contingency	Total
Revisions to Draft HCP	\$70,000.00	\$35,000 (50%)	\$105,000.00
Revised EIS	\$200,000.00	\$50,000 (25%)	\$250,000.00
Project Management	\$50,000.00	\$0.00	\$50,000.00
Legal Support	\$70,000.00	\$0.00	\$70,000.00
New Appraisal for Land Exchange	\$37,500.00	\$0.00	\$37,500.00
Agency Support	\$125,000.00	\$25,000.00	\$150,000.00
Outreach /Communications	\$100,000.00	\$25,000.00	\$125,000.00
Total	\$652,500.00	\$110,000.00	\$787,500.00
2012 Budget	\$391,500.00	\$66,000.00	\$472,500.00
2013 Budget	\$261,000.00	\$44,000.00	\$315,000.00

If the Wash Plan moves forward and is approved, several sources of funding and new costs will occur.

Costs:

- Lost land use options due to mining or mitigation requirements
- Ongoing operations and maintenance of mitigation lands in perpetuity
- Management costs
- Others

Funding:

- Mining royalty revenue
- Habitat mitigation revenue from mining partners or others
- Habitat credit or sales revenue - potential
- Partnerships with other groups and projects as habitat/water partner

A summary of 20 year revenue and expense Proforma for the project is being prepared and will be presented in Attachment A. Additionally an estimate of mitigation maintenance costs and the estimation basis is presented in Appendix B.

COSTS FOR “NO WASH PLAN”

The costs for the Wash Plan are not insignificant. While little effort has been expended to date on an alternative to the Wash Plan, there are areas that would have to be addressed in the absence of the Wash Plan coverage. Some of these areas are included below with the value, if known.

- Refund of prepaid royalties that are not otherwise accommodated - \$5 Million
- Habitat coverage for future maintenance and minor improvements to district facilities
- Ramp down of mining in areas that will not be permitted
- Coordination with others using our lands for trails, roads and etc.
- District plan for land use determining use i.e. General Plan for District land - \$100,000
- And others

Without the Wash Plan these costs would be borne by the District Land Enterprise, or have to be found elsewhere in the District Budget. Loss of reserves is significant in security even if it is not significant in interest earnings at the current time.

RISKS

Significant risks to the project exist despite the efforts made to develop the “New Approach”. Initially there are risks in obtaining funding for the project. The Mining Partners have committed to participate in the effort, but we have not yet prepared agreements to document funding. The Wash Plan Task Force has not had the opportunity to review the “New Approach” or the funding needed. Additionally, process risks are significant due to the need for two federal agency approvals, congressional action, and complicated agreements for Land Exchange, purchase or other arrangements. Additionally, any environmental project is subject to litigation and delays which could stall or cause failure of the project.

If approved, implementation risks are also present. The need to generate adequate revenue from endowment for management and maintenance of the habitat is critical. Future investment returns are needed to maintain the principal and utilize returns for management. If inadequate, other sources of funding would be needed.

Each of these risks will be mitigated to the maximum extent possible to reduce the probability but cannot be eliminated.

SUMMARY PROS AND CONS TABLE

The table below summarized the pros and cons of developing and implementing the Wash Plan project. Staff has estimated the relative weight or significance of the Pro/Con to the District with the number of checks in the table below. These estimates are on a scale from 1-3 and made from a District perspective and the Pro/Con level would be different if judged from other perspectives.

ISSUE	PRO	CON
Proceeding with Wash Plan		
Provides ESA Clearance for Recharge Facility Operations and future Mining	√√√	
Augments District Revenue in Mining royalties	√√	
Increases Habitat and Mitigation revenue from mining partners or others	√√	
Potential Habitat credit (for internal use) or sale (to external use) and revenue	√√	
Partnerships with other groups and projects as habitat/water partner	√√√	
Lost land use flexibility/options with mining or mitigation commitments		√√
HCP to provide options for Wash Areas Management with habitat and restrictions	√√	√
Management of lands	√	√
Comprehensive approach to land management for all uses	√√√	
Habitat solutions for endangered species, resource management	√√	
Ongoing operations and maintenance of mitigation lands in perpetuity, depending on revenue for mitigation fund		√√√√
Not proceeding with Wash Plan		
Diminished relationship with Community Partners in Wash Plan		√
Refund pre-paid royalties and diminished revenue from long term royalty contracts		√√
Lack of comprehensive ESA clearance for future needs, projects and operations		√√√
Lack of Comprehensive resource management plan for the wash area		√√
Time and cost of creating Mitigation Bank to substitute for the Wash Plan		√√
Loss of Public Value to Communities in Trails and other opportunities in Wash Plan		√√√

While these pros and cons do not spell out all issues associated with the Go/Nogo decision they characterize the major issues. To provide additional information on the issues in the format of advantages and disadvantages, see Attachment C.

RECOMMENDATION TO THE BOARD AND TASK FORCE

Based on review of the available data and from the experience and understanding of the project staff and consultants recommend the Board consider the approval of the following actions: in the following phases:

Phase 1, Finalizing Conservation Strategy, Project Funding, and Implementation Planning

1. Finalize the Conservation Strategy
2. Finalize project funding agreement, budgets and tracking with partners
3. Convene the Task Force for discussion and consideration of moving forward
4. Complete the MOU with BLM and USFWS
5. Initiate Contracts to support the rest of the project
6. Authorize Phase 2 and 3

Phase 2, Mitigation Maintenance Requirements and Funding

1. Negotiating and coordinating with USFWS on:
 - a. Mitigation maintenance requirements for Wash Plan mitigation easements
 - b. Easement conditions and costs
 - c. Reporting requirements and phasing
2. Negotiation with Wash Plan Task Force partners and agreements on Mitigation Funding
3. Determine process and methods for maintenance financial management

Phase 3, EIR and HCP Revisions (concurrently with Phase 2)

1. Complete EIR and HCP from Conservation areas identified in conservation strategy.

Phase 4, Land Exchange and Certification

1. At a mid-point in EIR and HCP preparation begin significant efforts on Land Exchange, sale transfer etc.
2. At the end of the EIR and HCP certify the document with USFWS and BLM

Phase 5, Conservation Easements and Commitments

1. Prior to permitting the District will need enter into conservation easements benefiting the USFWS which commit the mitigation property in perpetuity.
2. To support the ongoing management and maintenance of the easements the District will be required to commit to certain to be determined management and maintenance efforts for the conservation lands and to demonstrate financial assurances for the future funding of such tasks.

3. Likely an endowment, trust or similar fund will be needed to demonstrate funding adequate.

Phase 6, Implementation and Permitting

Once the Phase 3 tasks are complete and accepted and Phases 4 and 5 are complete, implementation and permitting can be completed. Elements of these efforts will begin before the other task are completed but may not be completed until approved.

SCHEDULE

The overall schedule is expected to be approximately 2.5 years to complete all task and obtain permits under the new approach. The tasks are shown a high level schedule below by quarter year.

Phase Description	2012 Q-3	2012 Q-4	2013 Q-1	2013 Q-2	2013 Q-3	2013 Q-4	2014 Q-1	2014 Q-2	2014 Q-3	2014 Q-4
Phase 1, Finalizing Conservation Strategy, Project Funding, and Implementation Planning										
Phase 2, Mitigation Maintenance Requirements and Funding										
Phase 3, EIR and HCP Revisions										
Phase 4, Land Exchange and Certification										
Phase 5, Conservation Easements and Commitments										
Phase 6, Implementation and Permitting										

One approved and the Phase 2 is initiated a more detailed schedule will be developed for Phases 2-6.

Attachment A - Preliminary Proforma Financial Analysis

Attachment A will be provided under separate cover.

ATTACHMENT B HABITAT MITIGATION MEASURES FOR COST ESTIMATES (5/29/12)

Measures applicable to all species

Install barriers/fencing at strategic locations to eliminate trespass
Provide law enforcement/employee surveillance
Develop information & education program to aid overall protection of habitat areas

SBKR Measures

Controlling Non-Native Grasses and Forbs

Hand scalping;
Targeted Herbicide;
Monitor results

Reducing Shrub Cover

Shrub removal or individual plant thinning – primarily along '38 breakout channel to restore connectivity between Plunge Creek & SAR

SBKR Population Monitoring

Before and after monitoring in treatment areas;
Possible selective, systematic monitoring in District responsibility areas in conjunction with WSPA monitoring

Create SBKR Movement Corridor/Connectivity thru Dike D

Design and construction a ramp over, or culvert thru dike

Gnatcatcher Measures

Monitor for nests in nesting season prior to any disturbance activity

Woollystar Measures

Targeted non-native grass control
Population monitoring

Spineflower Measures

Propagation and transplantation
Spineflower population monitoring
Conduct systematic surveys of previously unsurveyed areas

Compliance Monitoring and Reporting

Track Conservation and Impacts
Annual Reporting

Estimated Start-Management Costs

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 1-5 Total	Year 6	Year 7	Year 8	Year 9	Year 10	Year 6-10 Total
Staffing												
Ex. Director	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	150,000.00	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000.00
HCP Manager	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	375,000.00	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000.00
Program Development												
SBKR	\$125,000	\$100,000	\$75,000	\$75,000	\$75,000	450,000.00	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000.00
SAWR	\$15,000	\$15,000	\$10,000	\$10,000	\$10,000	60,000.00	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000.00
Spineflower	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	125,000.00	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	125,000.00
GIS Database	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	75,000.00	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	75,000.00
AMMP Preparation Implementation	\$50,000	\$25,000	\$15,000	\$15,000	\$15,000	120,000.00	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	75,000.00
<i>Subtotal</i>	<i>\$305,000</i>	<i>\$285,000</i>	<i>\$245,000</i>	<i>\$245,000</i>	<i>\$245,000</i>	<i>1,325,000</i>	<i>\$240,000</i>	<i>\$240,000</i>	<i>\$240,000</i>	<i>\$240,000</i>	<i>\$240,000</i>	<i>\$1,200,000</i>
AMMP Implementation												
Habitat Mgmt.	\$50,000	\$25,000	\$15,000	\$15,000	\$15,000	120,000.00	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000.00
Contingency Reserve (15% of 5-year Total)												
Total Start-up Costs												

Attachment C – Plan Advantages and Disadvantages

This attachment provided additional discussion for the Pro/Con Table shown in the text.

OVERALL ADVANTAGES OF WASH PLAN

1. Ensure the continued ability of the District to replenish the Bunker Hill Groundwater Basin with native Santa Ana River water using existing and potential future water recharge facilities in the Planning Area;
2. Ensure the continued ability of the SBCFCD to protect land and property by managing the floodwaters of the Santa Ana River and its local tributaries;
3. Set aside and maintain habitat for sensitive, threatened, or endangered species populations in the Planning Area;
4. Accommodate the relocation and expansion of aggregate mining quarries, to help ensure long-term availability of high quality aggregate reserves located within the Planning Area;
5. Accommodate arterial roads and highways to provide safe modes of travel; and
6. Provide trails for public enjoyment of the existing environment;
7. Provide flexible long-term capacity for habitat management supporting multiple uses.

SPECIFIC ADVANTAGES RELATED TO MINING

1. Former lease areas will be set aside for open space, habitat and water conservation. These areas may be available for passive recreational uses such as trails.
2. Noise and dust sources will not change.
3. All onsite operations are subject to SCAQMD Rule 1157 (adopted January 2005) to control dust from all aggregate operations.
4. No additional visual impacts will be created.
5. Restriction of production from 7 million to 3 million tons per year caps potential impacts to traffic, air quality, and noise.
6. Development of internal haul road will substantially reduce trucks and associated congestion, road safety, rocks on roadway, car windshield damage, and pavement impacts on Orange Street and 5th Street (east of the 330 Freeway), as well as at the Boulder Ave. and 5th Street intersection.
7. City of Highland will quarterly receive business license extraction tax per ton of material extracted at rates per Highland Municipal Code (Chapter 5.17)
8. City of Redlands will quarterly receive business license extraction tax per ton of material extracted at rates per Redlands Municipal Code
9. Comprehensive plan will simplify and standardize operational, reclamation, and environmental compliance and monitoring for both Robertson's and CEMEX's operations.
10. Financial assurances will be provided to City in insure reclamation of sites and reviewed and revised annually as needed.

DISADVANTAGES OF WASH PLAN

1. Cost and time to complete already protracted approval/implementation process;
2. Limits future flexibility of District in use of non-allocated parcels, i.e. Wash Plan will assign specific uses to all properties with Plan boundaries that may be difficult to change;
3. May limits ability to create large-scale mitigation banks that could serve as future revenue source;
4. Makes long-term commitments to mining use on District leased property;
5. Long term commitment to maintenance costs associated with mitigation of endangered species.



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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Memorandum No. 1103

To: Board of Directors

From: General Manager, Daniel Cozad

Date: June 13, 2012

Subject: Comments on the San Bernardino County Flood Control Plunge and Elder Creek Project Mitigated Negative Declaration

RECOMMENDATION

Staff recommends the Board review and consider approval of the comments on the San Bernardino County Flood Control Plunge and Elder Creek Project Mitigated Negative Declaration.

BACKGROUND

Staff received and reviewed the project, shown in Attachment 1. The project may impact the Wash Plan, mining and potentially water recharge. Staff forwarded preliminary comments and requested an extension to the May 26, 2012 deadline from Erma Hurse and was granted an extension to June 13, 2012 to allow Board review. A draft letter to the Flood Control District is shown as Attachment B.

The project Mitigated Negative Declaration (MND) and attachments provide information on the project and its impacts and mitigation needed for the project. The MND lists a parcel of land that the County Records show belongs to the District, but there is some ambiguity in ownership as the Bureau of Land Management also shows ownership. The MND does not list impacts to the Wash Plan or Mining mitigation lands are planned for this area. We note that there is potential for lead shot to be liberated from the adjacent shooting range and we are indicating we would like to meet with the proponent to ensure the minimum reduction in water recharge to the groundwater basin occurs.

FISCAL IMPACT

The fiscal impact of the comments provided and coordination are minimal as the comments were prepared by staff. The impacts of the project to the District and the viability of the Wash Plan have not been estimated. We hope to meet with the County to discuss the potential impacts.

BOARD
OF
DIRECTORS

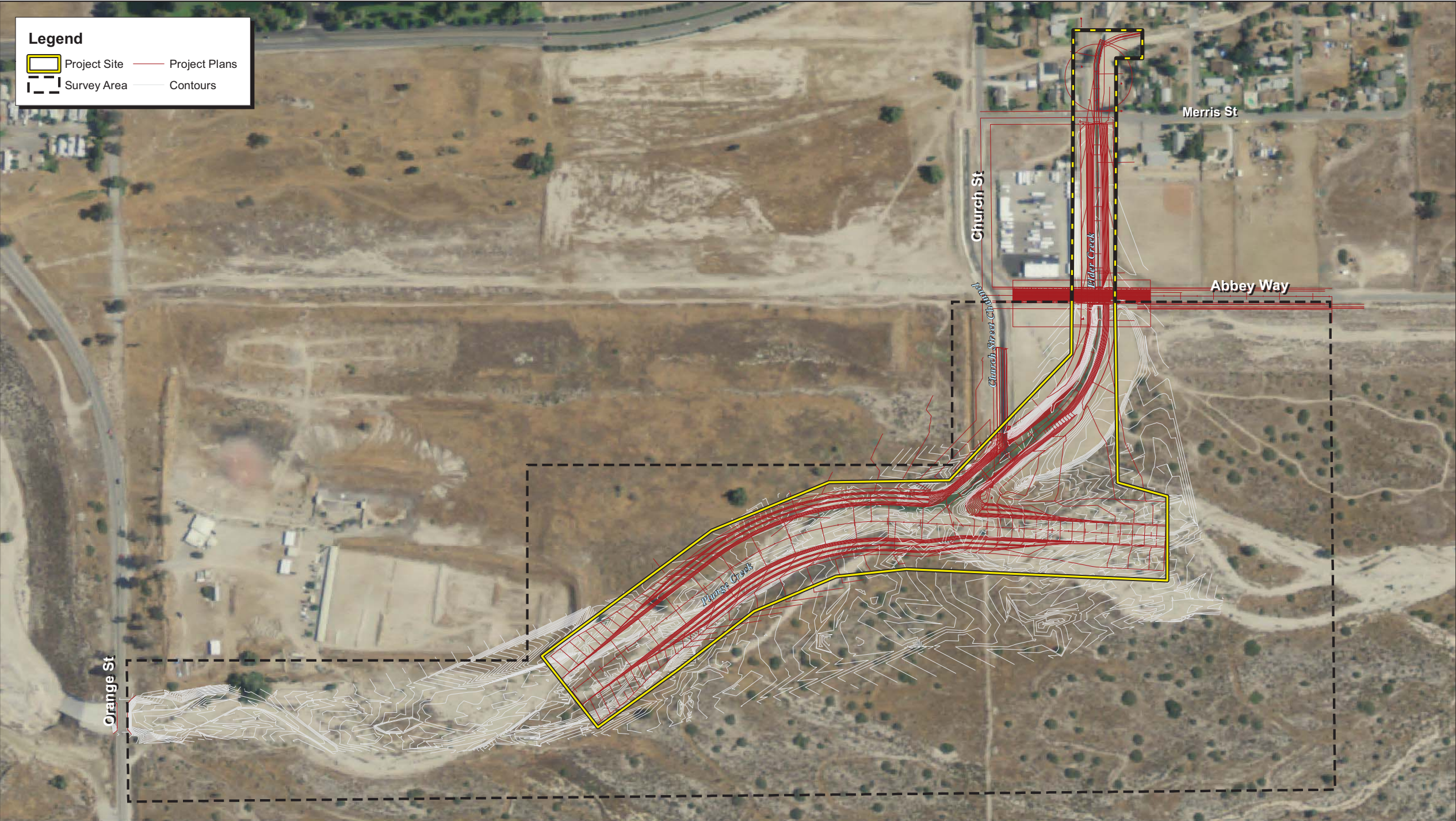
Richard W. Corneille
Clare Henry Day

Bob Glaubig
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad



Source: NAIP for San Bernardino County (2009); MBA Field Survey and GIS Data (2011).



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Erma J. Hurse
San Bernardino County Department of Public Works
Environmental Management Division
825 East Third Street, Room 201
San Bernardino, CA 92415-0450

RE: Plunge and Elder Creek Improvement and Maintenance Project Mitigated Negative Declaration

Ms. Hurse:

The Water Conservation District has reviewed the proposed project but has not had an opportunity to meet with project staff due to limited staffing available during the comment period. We appreciated your willingness to extend the comment deadline through June 13, 2012 so our Board of Directors could approve these comments.

General Observation:

As this is a water-related project the District well understands the purpose and need for the project and we believe our concerns may be able to be settled with better understanding of the project in the near future. The District provided preliminary comments and supersedes those with the following comments:

1. APN 029111202 is listed as an affected parcel, County records show this parcel owned by the Water Conservation District, while other records indicate this property may be held by the Bureau of Land Management. We request County staff work with us to provide title information and resolve any issue. Also see comments related to mining and Wash Plan below.
2. Because this project is within the boundary of the District's Wash Plan, we believe that the project may significantly impact mining operations (mineral resources MND page 63) nearby due to habitat loss needed for mining activities covered under the existing approved EIR for the District's Wash Plan. These impacts could be mitigated within the project or by offsetting additional lands within the Wash Plan. Because the County is a member of the Wash Plan Task Force this could likely be easily accommodated and should be discussed prior to approval of the project.

BOARD
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GENERAL
MANAGER

Daniel B. Cozad

3. The northwest section of the project is located in or near the Bureau of Land Management property formerly used as a shooting range. To our knowledge the lead shot associated with the projectiles used at this facility have not been remediated. The MND Section 8 (b or c) does not indicate the potential impact of grading this area and may have been overlooked in the preparation of the document or be take care of in the design. The Bureau of Land Management should be consulted on the status and impacts. Mobilizing the lead into a stream system could create further spread the lead shot into the environment.
4. From our preliminary review we believe this project may have an impact to water recharge above the “less than significant” level. We would like to work with the County to minimize impacts to the groundwater basin. We believe that the project presents and opportunity if reconfigured to construct an integrated project that provides flood control, improves, habitat, water conservation without significant additional cost. The District would support and appreciate working as a partner with the County to achieve such a project under the Wash Plan.
5. The Biological Resource section does not indicate any specific mitigation lands that would be required for the project, however if lands were needed the District would request this be coordinated with the Wash Plan Task Force to insure coherent planning for the threatened or endangered species in the wash.

We appreciate the extension granted to provide comments on the project. Again, we understand the purpose and need for the project and want to work with the County for successful resolution.

Daniel B. Cozad
General Manager



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
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www.sbvwd.dst.ca.us

Memorandum No. 1104

To: Board of Directors

From: General Manager, Daniel Cozad

Date: June 13, 2012

Subject: District Priorities Update

RECOMMENDATION

Staff recommends the Board receive and file, and discuss items on the District priority list as updated by staff.

BACKGROUND

The Board President recommended a workshop in February for Board Members to discuss, and prioritize District projects, tasks and set goals. These priorities were approved in March and incorporated into District resource planning and budget. Staff has provided updated on progress for the items on the priority list. Shown in Attachment 1.

FISCAL IMPACT

Planning efforts and staff costs are included in the approved budget. Costs for the elements which are prioritized are included in the District budget to the extent possible.

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Attachment 1 SBVWCD Board Priorities

REVISED AND UPDATED FOR JUNE 13, 2012

No.	Area or Item	Status	Board Priority	Target Completion	Resources	Links	Estimate Jun-12
1	Strategic Plan review, revisions, and adoption	Delayed	1	Dec-12	👤👤 \$		Dec-12
3	Governance Issues and Boundaries	Ad-hoc Committee	1	2013	👤👤👤 \$\$		2013
4	Total Wash Plan Assessment- Pros and Cons	Deliver Pro/Con for Go/NoGo Decision	1	May-12	👤👤👤 \$\$\$		Jun-12
9	Collaborative Agreement implementation	Legal Work	1	April 2012	👤👤 \$		June/July
10	EI Budget and Rate Setting for Groundwater	Staff Work	1	April 2012	👤👤👤 \$\$		Complete
13	Field Security and Habitat Issues	Developing	1	3/1/2012	👤👤 \$\$\$\$		August
14	Leasing of Redlands Plaza Units	Contracted	1	June 2012	👤👤 \$\$		Contracted
7	Updating the Website to be accurate/mandatory revisions	Staff work needed	1/2	5/1/2012	👤👤👤 \$\$\$		August
2	Redistricting as 7 Divisions or 5 Divisions	In Progress	2	Jul-12	👤👤 \$		October
6	Completion and Adoption of Operations Manual	Revision Complete	2	3/7/2012	👤		July
8	Sale of excess property (22 acres)	Cash	2	ASAP	👤 \$		Contracted
11	Capital/Water Conservation Projects	Resources Comm.	2	5/1/2012	👤👤 \$\$		List Underway
15	Other Revenue Sources	Developing	2	10/1/2012	👤👤 \$		Ongoing
19	Aggregate Management RFP	Legal/contract	2	10/1/2012	👤👤 \$		11/1/2012
5	Cooperative Joint Projects	Staff Engineer	3	TBD	👤👤 \$\$		TBD
16	Harmony Development	Ongoing	3	TBD	👤 \$		TBD
17	Greenspot Road	Ongoing	3	TBD	👤 \$		2013
18	East Branch Extension Easement and Construction	Ongoing	3	TBD	👤👤 \$\$		2013
20	CIP Automation for District and grant targets/research needs Lists	Staff/Engineer	3	10/1/2012	👤👤👤 \$		10/1/2012

1	Must Do 2012 (8)	Groundwater
2	Do based on resources (7)	District/GFE
3	If possible, as needed (5)	Land/Wash Plan

On Schedule
Watch
Caution



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Memorandum No. 1106

To: Board of Directors

From: Daniel Cozad, General Manager

Date: June 13, 2012

Subject: Statement of Investment Policy Revision and Banking Institution Change

RECOMMENDATION

Staff recommends the Board review and consider approval of the Statement of Investment Policy and approve Resolution No. 479, changing banking institutions.

BACKGROUND

In July of 2011 the Board approved a revised Statement of investment Policy. The District Statement of Investment Policy is reviewed annually for any potential revisions that Staff or the Board would like to implement. Staff is not recommending any changes in the Statement of Investment Policy but is recommending changing banking institution to reduce cost and streamline the workflow of the District. While some fees are higher at Citizens Business Bank, the interest rate paid on deposits ECR/EAR Credit proving a compensating balance is at .6% compared to .2% which offsets the fees and will mostly eliminate bank charges.

Resolution No. 479 authorizes staff to change banking institutions which will occur around year end.

FISCAL IMPACT

There is no fiscal impact pertaining to Statement of Investment Policy at this time. Some transactional costs may occur when changing banking institutions. A detailed comparison of banking institutions credits and fees is included on the following page.

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Daniel B. Cozad

Fees	Union Bank	Bank of America	Citizens Bank
ECR/EAR Rate (credit)	0.10%	0.20%	0.60%
Monthly Maintenance	\$10.00	\$20.00	\$18.00
ACH Debits	0	0.12	0.18
ACH Credits	0	0	0.12
ACH Web Monthly Base	\$30.00	\$10.00	\$100
FDIC Insurance	.0894/\$1000	0.1086/\$1,000	.12/\$1,000
Banking Center Deposits	\$2.00/dep	\$2.00/dep	\$1.65/dep
Other Deposits	\$2.00/dep	\$1.20/dep	\$1.65/dep
Paid Check Charge	0.18	0.25	0.18
Cash Management ACH Origination	0	0	\$50.00/mo
Cash Management ACH Per Item	0	0	.15/item
General Checks Paid-Not Truncated	0	.25/item	0
NSF Items Paid/Returned	\$33.00	\$40.00	0
ACH LV-Monthly Maintenance	0	\$10.00 (5)	0
ACH LV OFF US Items	0	\$2.50/item (5)	0
ACH LV ON US Items	0	\$1.50/item (9)	0
ACH Debit Received Item	0	.12/item	0
Bank Statement Web	\$2.00	0	0
Deposited Items Returned	\$6.25	0	0

SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT STATEMENT OF INVESTMENT POLICY JUNE 2012

1. PURPOSE

The investment policy of the San Bernardino Valley Water Conservation District provides delegation and guidelines for the investment of the District's surplus cash and reserves that are not required for near term operational needs of the District in accordance with Government Code §53601 or 53635.

2. SCOPE

The investment policy applies to all activities of the District with regard to investing surplus cash or reserves for future use.

3. POLICY

Investments shall comply with the requirements of § 53600-53683 of the Government Code. No investment shall be made unless authorized by Government Code § 16429.1, 53601 or 53635. The District shall utilize conservative investment vehicles consistent with its objectives and investment strategies identified and listed in this document.

4. OBJECTIVES

The primary objectives, in order of priority, of the District's investment activities and criteria for selection of investment shall be as follows:

1.1.SAFETY

The objective refers to potential loss of principal or interest associated with any investment vehicle. The District's investment policy is to protect principal at all times, and to invest only in those investments in which safety of principal is guaranteed by the federal government, or in those investments which demonstrate a past performance history where principal investments have not been lost or diminished.

1.2.LIQUIDITY

The District's investment vehicles shall be balanced between restricted and unrestricted investments, such that the District may convert its investment monies to liquid funds on short notice, in order to respond to demands or opportunities calling for immediate availability of investment or operating capital.

1.3.YIELD

The District's investment portfolio shall be managed to obtain the highest possible market rates of interest while preserving and protecting the investment monies in the overall portfolio.

5. STRATEGIES and AUTHORIZED INVESTMENTS

The District shall pursue an investment strategy where investments are limited to the following strategies:

1. Local Agency Investment Fund (LAIF) under §16429.1
2. CalTrust Investment Trust of California (CalTrust)
3. Investments guaranteed by the Federal Deposit Insurance Corporation (FDIC)
4. Government securities backed by the full faith of the federal government §53601
 - US Treasury bills, notes and bonds, certificates of indebtedness (T-Bills, etc)
 - Government National Mortgage Association (SBA)
 - Farmers Home Administration (FHA)
5. Federal Instrumentalities which do not carry the Federal guarantees but are guaranteed by the US Treasury (fixed interest rate only)
 - Federal National Mortgage Association (FNMA)
 - Federal Home Loan Bank (FHLB)
 - Federal Home Loan Mortgage Corporation (FHLMC)
6. Money Market Mutual Funds who invest in securities and obligations under §53601 and registered with the Securities and Exchange Commission and shall meet one of the following
 - Attained the highest rating or ranking by two or more rating services
 - Retained an investment advisor registered with the SEC with more than five years' experience investing under §53601 and with assets in excess of \$500 million.

In the event investment opportunities arise to divert investment funds into investments other than LAIF or CalTrust, the General Manager will consult with the Board of Directors to secure approval of the investment or investments.

6. INVESTMENT AUTHORITY

In accordance with Government Code §53607 and 53608 the District's General Manager is authorized and delegated by the Board to make investments on behalf of the District. Such investments shall be limited to investments listed in this policy or otherwise authorized by the District's Board of Directors. Any Government Securities dealers utilized by the District will be provided a copy of this policy and will acknowledge receipt and agree to abide by the policy. Officers and employees who are involved in the investment process shall avoid any conflicts of interest with District investments. Investments will not normally have maturities beyond five years.

7. REPORTING REQUIREMENTS

The District's Board of Directors will be provided, on no less than a quarterly basis, a report on the performance of all investments.

RESOLUTION NO. 479

A RESOLUTION AUTHORIZING SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

A “PUBLIC AGENCY” WITHIN THE MEANING OF THAT TERM AS DEFINED BY THE CALIFORNIA GOVERNMENT CODE, TO ”CLOSE EXISTING ACCOUNTS WITH CURRENT BANKING INSTITUTION AND OPEN A NEW ACCOUNT FOR SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

WHEREAS, San Bernardino Valley Water Conservation District, Redlands, California, herein after called “District”, a water conservation district duly organized and existing under the Water Conservation District Law of 1931, Sections 74000 et. seq. of the Water Code; and

WHEREAS, public agencies which constitute local agencies, as that term is defined in Section 53630 of the California Government Code, are authorized pursuant to Section 53601 and/or 53635 thereof to invest all money belonging to, or in the custody of the local agency in certain specified investments; and

WHEREAS, the General Manager of the District is employed by the Board to serve as the Chief Executive of the District and is responsible for: implementing the decisions of the Board; determining and executing administrative policies through subordinate Managers; supervising the operations and staffing of the District as prescribed by the Board; managing all engineering, planning, design and inspection for construction activities; and supervising and controlling the administrative, operational and financial affairs of the District, including all administrative, executive and ministerial powers not specifically reserved by law for the Board of Directors, General Counsel or District Auditor. Section 75500 states that unless the context otherwise requires, the provisions of this article shall govern the construction of this part; and

WHEREAS, the Board may designate the General Manager as the depository to have the custody of all, or a portion of, the district’s money pursuant to Section 31305 of the California Water Code. Per Section 74501, a district may make contracts and do all acts necessary for the full exercise of its powers; and

WHEREAS, Section 74229 of the California Water Code provides the Board shall, annually, make and render a verified statement of the financial condition of the district, showing particularly the receipts and disbursements of the last preceding year, together with the source of such receipts and purpose of such disbursements. This statement shall be placed on file in the office of the district; and

NOW, THEREFORE, BE IT RESOLVED by the governing body of the Public Agency San Bernardino Valley Water Conservation District as follows:

Section 1. That the General Manager/Secretary, Daniel Cozad, be authorized and directed to move bank accounts for the District with Citizens Business Bank, in the City of San Bernardino, which hereby is authorized to honor the deposits of the District, and checks drawn against such deposits signed by President Richard Corneille, Vice President Melody McDonald, and General Manager/Secretary Daniel B. Cozad, as long as there funds in the account. The named individuals may change as the officers of the Board of Directors change as documented by the minutes of the Board.

Section 2. The District will be establishing Treasury Management Services, including On-Line Banking. Each of the persons named above is authorized by the District to enter into a Treasury Management Agreement with Citizens Business Bank on behalf of this agency. This authorization is in addition to any other authorizations in effect and will remain in force until the Bank receives written notice of its revocation at the address and in the manner designated

Section 3. The appropriate officers, agents and employees of the District are hereby authorized and directed in the name of and on behalf of the District to take all actions and to make and execute any and all certificates, requisitions, agreements, notices, consents, warrants and other documents, which they, or any of them, might deem necessary or appropriate in order to accomplish the purposes of this Resolution.

Section 4. The undersigned, Daniel B. Cozad, certifies that he is duly appointed General Manager/Secretary of this District, and that the above is a true and correct copy of the resolution that was duly adopted at a meeting of the Board of Directors, which was held in accordance with State law and the Bylaws of the District.

Section 5. This Resolution shall take effect at the earliest date permitted by law.

DATED: June 13, 2012

Richard Corneille
President

Melody McDonald
Vice President

Manuel Aranda
Director

Clare Henry Day
Director

John Longville
Director

David Raley
Director

Bob Glaubig
Director

Daniel B. Cozad
General Manager/Secretary



General Manager's Report

For May 11, 2012 through June 4, 2012

Daniel B. Cozad

The following report summarizes the efforts and activities during the reporting period.

1. **Water Conservation** – Surface flows to the basins approximately have significantly reduced. Most days have flows between 10 and 20 CFS. combined at Santa Ana and Mill Creek. Approximately 7,500 AF recharged to date in Santa Ana and approximately 4,500 AF recharged in Mill Creek. No State Project Water is being recharged but is being delivered to Tate Treatment Plan as in-lieu of Big Bear Water.
2. **Personnel/Administration/Staff** – On May 31, our new staff Angie Quiroga came aboard and will be introduced at the Board Meeting. Planning for reviews for FY 2012-13. Prepared update to District Goals and priorities. Prepared resolution for Board review for PERS changes. Recruited and hired an new intern for GIS and Data Management.
3. **Finance/Budget/Audit** – Prepared revised draft budget document making changes recommended by Directors and the Board in the May meeting and Administrative Committee changes to benefits. Preparing for year
4. closeout and annual audit preparation. Revenue and expenses indicate reserves transfer may not be needed.
5. **Facilities Maintenance/Aggregate Management** – Significant support for the Resources Committee revisions of the Draft Operational Management Manual. Significant office and field meetings to support potential for Aggregate Management and Borrow Pit Restoration over the last few weeks.
6. **Wash Plan** – Significant Conservation Strategy efforts leading with USFWS, BLM and mining partners for the Wash Plan. 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. Continued to work with mining partners on support and scheduling of the next Task Force meeting. Staff and consultants completed initial decision document for the Board of Directors June meeting. Reviewed Mitigated Negative Declaration for the Plunge and Elder Creek Improvements and Maintenance project and prepared comments which would affect mining and potentially water percolation.
7. **East Branch Extension** – Coordinated with DWR and SBVMWD on plans and needs. Staff support provided support for negotiation and preparation for easement needs.
8. **Property/Redlands Plaza** – Working to renew additional leases. Needed repairs to long term leasee's units underway in June. Termite treatment planned for Mentone house in June or July.

- 9. Public Outreach and Legislative** – Coordinated meetings with partners related to Wash Plan and mining, water management and groundwater. Attended Santa Ana Sucker Task Force, Watermaster and BTAC meetings. Coordinating with ongoing activities, City of Highland Greenspot Road, EBX-2 Citrus Basin and Pipeline construction planning. Coordinating with County Flood for Highland Easement.
- 10. Redistricting** – Prepared revisions to the Redistricting Plan for reduction to 5 divisions. Preparing alternatives for Board review and discussion.
- 11. Current Board Action Implementation** – Implementing Board direction and worked with Ad-hoc Committees. GMs and Legal Counsels for Districts working on the Collaborative Agreement. Personnel/benefit changes and budget revisions implemented.
- 12. Computer and IS** – Planning website revision and updates when staff is available.
- 13. Future Board Activities** – Expected short term items for consideration
- a. East Branch Extension negotiation
 - b. Collaborative agreement review
 - c. Strategic Plan Elements – Summer

San Bernardino Valley Water Conservation District

Monthly Recharge Report

From: 4/1/2012
To: 4/30/2012



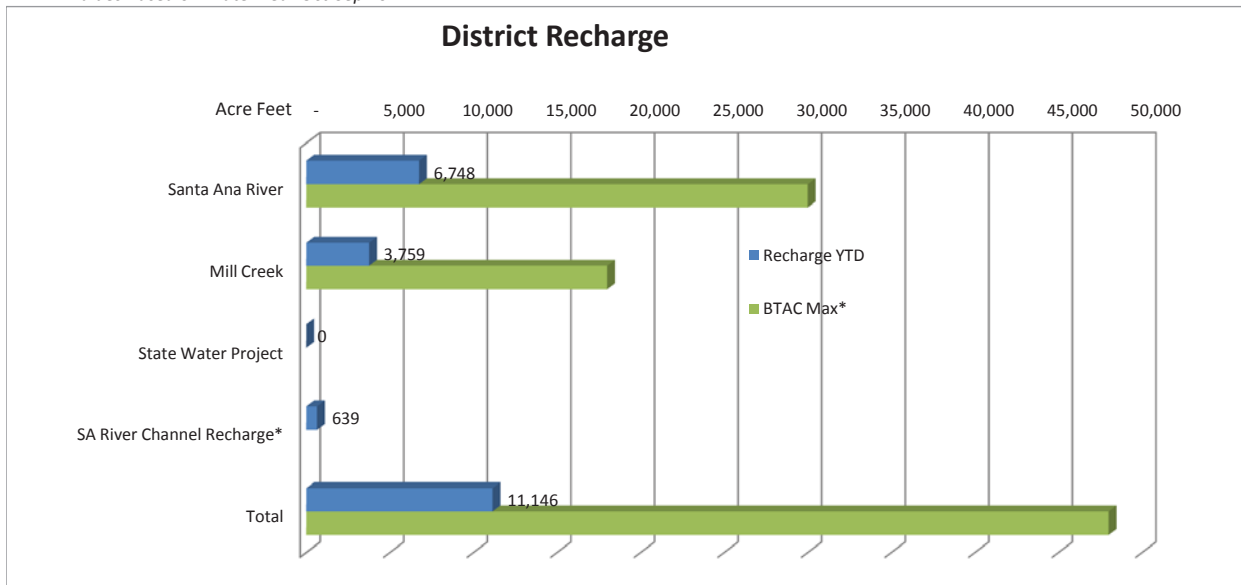
	April				
	Avg Daily Recharge	Monthly Recharge	Recharge YTD	BTAC Max*	% Max
Santa Ana River	153.7	4612	6,748	30,000	22%
Mill Creek	19.6	587	3,759	18,000	21%
State Water Project	0.0	0	0	NA	NA
In River Channel Recharge**	5.1	152	639	NA	NA
Total	178	5351	11,146	48,000	23%

Values in Acre Feet

*BTAC Revised Max in December 2011

**Monitoring began in Mid-April 2011

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



San Bernardino Valley Water Conservation District

Monthly Recharge Report

From: 5/1/2012
To: 5/31/2012



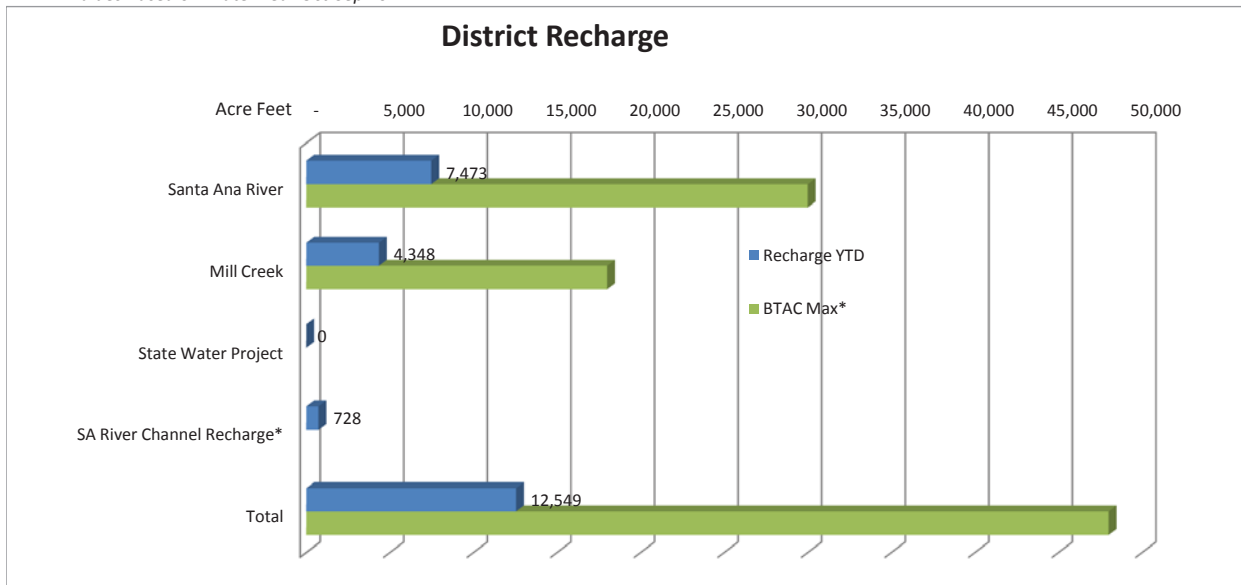
	May				
	Avg Daily Recharge	Monthly Recharge	Recharge YTD	BTAC Max*	% Max
Santa Ana River	23.4	725	7,473	30,000	25%
Mill Creek	19.0	589	4,348	18,000	24%
State Water Project	0.0	0	0	NA	NA
In River Channel Recharge**	2.9	89	728	NA	NA
Total	45	1403	12,549	48,000	26%

Values in Acre Feet

*BTAC Revised Max in December 2011

**Monitoring began in Mid-April 2011

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





2012 Board Calendar - San Bernardino Valley Water Conservation District

JANUARY						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Jan. 12 Board Meeting

JULY						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

July 25 Board Meeting

FEBRUARY						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

Feb 01 Special Board Meeting
Priorities Workshop

Feb. 08 Board Meeting

AUGUST						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 08 Board Meeting

MARCH						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

March 07 Board Meeting
Engineering Investigation
Report Presentation

March 28 Board Meeting
Board Budget Workshop

SEPTEMBER						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Sept. 12 Board Meeting

APRIL						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

April 11 Board Meeting
Public Meeting/Groundwater
Charge

April 30 Board Meeting
Public Hearing/Groundwater
Charge

OCTOBER						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Oct. 10 Board Meeting

MAY						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

May 9-10 ACWA

May 16 Board Meeting

NOVEMBER						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Nov. 14 Board Meeting

JUNE						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

June 13 Board Meeting

DECEMBER						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Dec. 12 Board Meeting