

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

**REGULAR BOARD MEETING
AGENDA**

January 8, 2014 – 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. DISTRICT STANDING COMMITTEE APPOINTMENTS

A. Board President Appointments4

4. CONSENT CALENDAR

A. Approval of Board Minutes, December 11, 2013.....5
B. Approval of Expenditure Report, December 201312

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.

5. ACTION ITEMS

- A. UNAUDITED FINANCIALS, DECEMBER 2013(M#1235)16
Presenter: Daniel Cozad
Recommendation: Review, discuss and approve the unaudited financials for December 2013.
- B. STRATEGIC PLAN REVIEW AND DISTRICT BOARD PRIORITIES FOR 2014(M#1236)
.....41
Presenter: Daniel Cozad
Recommendation: Review Plan, accomplished and ongoing priorities, and provide any new or revised activities and consider approval of the District priorities for 2014
- C. DISTRICT RECORDS DESTRUCTION (M#1237)45
Presenter: Daniel Cozad
Recommendation: Requests approval of the destruction of District records in accordance with existing policy of the documents listed within Staff memo using a commercial records destruction company.
- D. DISTRICT WEBSITE UPDATE (M#1238)46
Presenter: Daniel Cozad
Recommendation: Informational report on the incorporation of any changes and final website changes for the new District Website.

6. INFORMATION ITEMS:

- A. General Manager's Report.....47
B. Monthly Recharge Report49
C. Wash Plan Stock Presentation and Report.....50
D. Future Agenda Items & Staff Task requests from Directors

7. MONTHLY BOARD MEMBER MEETING REPORTS, AND/OR BOARD MEMBER COMMENTS

- A. Board Member Meeting Reports
a. None Received by publication date; any received after will be handed out at meeting.

8. UPCOMING MEETINGS:

- A. January 9, 2014 Upper Santa Ana Water Resources Association,
9:30 a.m. at District Office
- B. January 15, 2014 Administrative Committee, 1:30 p.m. at District
Office

- C. January 20, 2014 Office Closed in Observance of Martin Luther King, Jr. Birthday
- D. January 21, 2014 San Bernardino Valley Municipal Water District, 2:30 p.m. at Valley District
- E. January 23, 2014 Loma Linda Chamber of Commerce Installation Dinner, 6:00 pm at San Bernardino Hilton
- F. January 27, 2014 Association of San Bernardino County Special Districts Dinner, 6:00 p.m. at TBD
- G. January 30, 2014 San Bernardino Area Chamber of Commerce Installation Dinner, 5:30 pm at San Bernardino Hilton

9. **CLOSED SESSION**

- A. The Board may convene in Closed Session to discuss pending litigation, under Government Code section 54956.9(a), City of Loma Linda vs. State of California, San Bernardino County Superior Court Case No. 34-2013-80001583 and City of Redlands vs. Ana J. Matosantos, et al, San Bernardino California Superior Case No. 34-2013-80001610.
- B. The Board may convene in Closed Session under Government Code section 54956.8, to discuss real property negotiations, relating to lease terms on portions of property located in the Santa Ana River Wash, and depicted as “Cemex” in Figure 3.7 of the Final Environmental Impact Report for the Upper Santa Ana Wash Land Management and Habitat Conservation Plan, with CEMEX Construction Materials Pacific, LLC. Daniel B. Cozad and David B. Cosgrove are the negotiators for the District. Bryan Forgey, Scott Hess and Christine Jones are the negotiators for CEMEX.
- C. Under authority of Government Code section 54956.9 (c), the Board may meet in Closed Session to decide whether to initiate litigation.

10. **ADJOURN MEETING.** The next regular Board meeting will be on February 12, 2014 at 1:30 p.m., at District Headquarters, 1630 W. Redlands Blvd., Redlands, CA.

APPENDIX “B”

BOARD COMMITTEES

STANDING COMMITTEES

COMMITTEE CHARTER

FINANCE/ADMINISTRATION

Chair - _____

Member - _____

Alternate: _____

The Finance and Administration Committee may review or be referred items by the Board or General Manager in the areas of Finance, Budget, Investments and Reporting, Staffing and Human Resources, Benefits, Board and Employee Administrative Policies and Procedures, and other issues designated by the Board.

OPERATIONS (formerly Resources)

Chair - _____

Member - _____

Alternate - _____

The Operations Committee may review or be referred items by the Board or General Manager in the areas of Water Management, Land and Habitat Resource Planning, Groundwater Recharge Monitoring and Reporting, Engineering Investigation, Groundwater Charge Rates. Facilities Operation, Maintenance and Development, Regulatory Compliance, Mineral Lease Oversight or other issues designated by the Board.

OUTREACH AND COMMUNICATIONS

Chair - _____

Member - _____

Alternate - _____

The Outreach and Communications Committee may review or be referred items by the Board or General Manager in the areas of Public Information, Outreach Programs, Conservation and Landscape Education, District Legislative Monitoring, Intergovernmental Press and Media Coordination or other issues designated by the Board.

AD HOC COMMITTEES

Ad Hoc Committees are informal, temporarily formed advisory committees to investigate or address situation specific occurrences, and are created by appointment of the President of the Board of Directors. For example, an Ad Hoc Audit committee is formed in the spring each year to oversee the District’s Annual Audit.

SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT
BOARD OF DIRECTORS

MINUTES OF DECEMBER 11, 2013
10:00 A.M.

President Corneille called the Board Meeting of the Board of Directors to order at 10:03 a.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
David E. Raley, Director
Manuel Aranda, Director
John Longville, Director

BOARD MEMBERS ABSENT:

None

GENERAL COUNSEL PRESENT:

David Cosgrove, Rutan & Tucker, LLP

STAFF PRESENT:

Daniel Cozad, General Manager
Athena Medina, Administrative Services Specialist
Jeff Beehler, Land Resource Manager
Manuel Colunga, Field Operations Supervisor

GUESTS PRESENT:

Charles Roberts, Highland Community News
Michelle Diamond, Tetra Tech

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.

3. OATH OF OFFICE

Daniel Cozad administered the Oath of Office to the newly appointed officials: Vice President McDonald, Director Raley and Director Longville.

4. ELECTIONS OF OFFICERS

President Corneille opened nominations for President for a two year term through December 2015.

Director Raley moved and Director Longville seconded to nominate President Corneille for President. There being no other nominations the President closed the nominations and called for voting on the office of President. The vote was recorded 4-0 in favor, with President Corneille abstaining from the vote.

President Corneille opened nominations for Vice President for a two year term through December 2015.

President Corneille moved and Director Aranda seconded to nominate Director McDonald for the position of Vice President. There being no other nominations the President closed the nominations and called for voting on the office of Vice President. The vote was recorded 4-0 in favor, with Director McDonald abstaining from the vote.

5. CONSENT CALENDAR

- A. Approval of the Board Minutes from November 13, 2013
- B. Approval of Check Register, November 2013
- C. Ratification of Proclamation for George "Skip" Wilson of EVWD

President Corneille requested ratification of the proclamation that he and Staff developed and presented to retiring director George "Skip" Wilson of EVWD on December 6th. He noted that he and Vice President McDonald attended the retirement gathering in honor of Mr. Wilson.

It was moved by Vice President McDonald and seconded by Director Aranda to approve Consent Calendar. The motion carried unanimously.

6. ACTION ITEMS

A. APPROVAL OF DISTRICT MEETING DATES

Mr. Cozad noted that this item was reviewed by the Board at the November 13th meeting. He also indicated that if an Administrative Committee meeting needs to be modified the Committee can do so at its discretion.

It was moved by Vice President McDonald and seconded by Director Aranda to approve the District Meeting Dates for 2014. The motion carried unanimously.

B. RESOLUTION SETTING COMPENSATION AND ORDINANCE UPDATE

Vice President McDonald noted minor edits that needed to be made to Resolution No. 505. Mr. Cozad gave a brief staff report noting that Vice President McDonald brought to Staff's attention the change in law prohibiting automatic increases in Director's per diem compensation. He stated that the Resolution is to set the per diem rate for next year leaving it at \$197, if approved today. Also, discussed is the need to update Ordinance 2010-01 which sets the foundation of Resolution No. 505. Vice President McDonald requested more information pertaining to the change to reduce the number of meetings that the Board limited itself to attend. She stated that she would like to revisit the number of meetings Directors may attend.

Vice President McDonald thanked Staff for the information and requested that Staff bring this item back annually at the same time as the budget review. Discussion ensued. Director Aranda requested additional information pertaining to the new legislation requiring various public entities to remove automatic increases from their policies. Mr. Cosgrove reviewed in detail the change to legislation and advised the Board that the direct statute pertaining to compensation, Water Code §20202, has not been amended. However, he indicated that since legislation surrounding the issue of compensation in regards to automatic increases has been changed that it would be prudent to discontinue the automatic increase. Director Longville stated that despite the lack of a legislative change to the water code the District should still abide by the intent of State law requiring the termination of the automatic increase. Director Aranda believes the Board should receive a modest increase in compensation in the near future since they have not received an increase since approximately 2010.

Vice President McDonald is in support of foregoing the increase for 2014 but she would like this item revisited during the next budget for fiscal year 2014-2015. President Corneille clarified that the approval of the resolution brought before the Board today will keep the per diem at the current rate of \$197 and discontinues any automatic increase. Discussion ensued. President Corneille suggested that the Board approve the resolution and forego the increase for 2014 and that staff perform a survey to compare the Board's current per diem to other Boards within the local water districts. Discussion ensued. Staff indicated the Ordinance will be brought to the Administrative Committee meeting scheduled for January 15th along with the policy resolution pertaining to the number of meetings the Board may attend.

It was moved by Vice President McDonald and seconded by Director Longville to adopt Resolution No. 505 which foregoes the 5% increase for the upcoming calendar year setting the rate to \$197. The motion carried 4-1 with Director Aranda in opposition.

C. UNAUDITED FINANCIALS, NOVEMBER 2013

Mr. Cozad introduced this item for discussion noting the revised handout of the memo and graph at each director's desk. General Leger (GL) 4025 shows up in the financials as an accrual of billed costs not as actual receipts. He continued to identify the difference between the various reports given to the Board.

It was moved by Director Aranda and seconded by Vice President McDonald to approve the revised Unaudited Financials for November 2013. The motion carried unanimously.

D. ACWA STATEWIDE WATER ACTION PLAN

President Corneille noted that this item was brought to the Board first at the November meeting. He stated that a comparison of the ACWA and the Governor's Plans has been presented in the package. President Corneille noted that this item will be discussed at the SBVMWD Advisory Commission on Thursday. President Corneille suggested that the District support the ACWA plan by adopting Resolution No. 504 because he believes it is a balanced action oriented plan. Mr. Cozad indicated that both programs have inclusion for items that the District would receive funding from, but the ACWA plan is more project oriented where the Governor's plan is more policy oriented.

It was moved by Vice President McDonald and seconded by Director Aranda to approve Resolution No. 504 in support of ACWA's Statewide Water Action Plan. The motion carried unanimously.

E. UPDATE ON DIKE D SPILL AND AUTHORIZE CONTRACT AMENDMENT FOR CLEANUP

Mr. Cozad presented this item for discussion. He stated that the District has been working closely with Spiniello Construction's insurer, Travelers Insurance and a release has been provided and returned to the insurance company upon review, changes, and acceptance of changes from District Counsel. The District received proposals for clean-up and is recommending the Board approve the contract amendment with Jacinto Construction (Jacinto) in the amount not to exceed \$101,000 for the clean-up in Dike D. Staff received three proposals to do the cleanup which were very close in cost; however the Jacinto proposal has the shortest hauling time. Jacinto proposed to clean up in 3-4 days rather than 8-10 days; this is why Travelers selected this cost for payment. President Corneille stated that the District has used Jacinto in the past and that they are a trusted vendor. Director Aranda asked if the clean-up is fully compensated. Mr. Cozad stated that besides staff and General Counsel hours to get the claim submitted and approved all costs are paid. Brief discussion ensued. Director Aranda commended staff and counsel on their efforts.

It was moved by Vice President McDonald and seconded by Director Aranda to authorize the amendment and extension to the existing contract for Jacinto Construction not to exceed \$101,000 for cleanup of Dike D. The motion carried unanimously.

F. ENGINEERING INVESTIGATION PLAN FOR 2014

Mr. Cozad presented this item for discussion. The Engineering Investigation Plan (Plan) is the same as in prior years with the addition of the QA/QC section that Director Glaubig recommended last year. Director Raley asked how the Plan will account for decreasing water levels of the basin. Mr. Cozad stated that it will document the change in storage. Discussion ensued regarding storage in the basin. President Corneille stated that the QA/QC aspect of the Plan is crucial to show that it includes both internal and independent Quality Assurance. Mr. Cozad stated that multiple people enter the data, another checks the compilation and that data is verified with submitting agencies. On page 8, the footnote on the schedule which states 2012-2013 needs to be updated. Mr. Cozad stated that the report is based on the prior year data. He stated when estimating the next year Staff uses an assumption of average precipitation. President Corneille is in support of obtaining assistance from the previous intern Ryan Hejka, if necessary.

It was moved by Vice President McDonald and seconded by Director Aranda to approve the Engineering Investigation Plan for 2014. The motion carried unanimously.

G. TRACTOR LOADER REPLACEMENT PROCUREMENT

President Corneille asked Field Supervisor, Manuel Colunga to speak on this item. He asked if he preferred the enclosed cab or the open cab and he recommended the enclosed cab. Mr. Colunga said that there is very fine soil material from the site that is used on the roads which is excellent for inhibiting weed growth. He said that the material creates fine dust when maintenance is done on the roads. Mr. Cozad reviewed the three proposals in the package. He stated that the new tractor loaders presented have better suspension and the enclosed cab is an added safety feature to prevent injuries that were recently experienced. Vice President McDonald is in support of the enclosed cab and is in support of additional funds if a higher value product would be purchased. Director Raley asked for the cost difference between enclosed and open cab. Mr. Cozad estimated about \$10,000 higher for enclosed cab. Mr. Colunga stated that the Case tractor that the District used was purchased over 16 years ago.

It was moved by Director Longville and seconded by Vice President McDonald to purchase a tractor loader in an amount not to exceed \$75,000. The motion carried unanimously.

7. INFORMATION ITEMS

A. GENERAL MANAGER'S REPORT

Mr. Cozad reviewed the General Manager's report. He noted that the District's HVAC system was vandalized leaving the District without heating and air conditioning as well as Discover Cruises. Staff has contacted JPIA advising them of the issue as well as filed a police report with

Redlands Police Department. Mr. Cozad stated that he appreciates Staffs efforts to resolve this issue.

B. MONTHLY RECHARGE REPORT

Mr. Cozad stated that this year continues to be a dry year. The District is putting as much water as available into the ground.

C. WASH PLAN REPORT

Mr. Beehler stated that Staff is working to align the covered activities with the conservation strategies. An initial version has been done. The mitigation measures are roughly tied to the individual projects. The alternatives analysis which includes the history of Plan A continues to be worked on. President Corneille asked if the Federal Agencies were still engaged in the project and Mr. Beeler said they were. Vice President McDonald spoke on the value of the Wash Plan. She also stated that having SBVMWD involved in the Wash Plan is a positive aspect. President Corneille said he spoke with the chair of the Outreach Committee, Director Aranda on the potential of press releases or outreach activities to make the public aware of the project's progress and purpose. President Corneille asked for a boiler plate presentation on the Wash Plan, so that directors can present it as needed. Mr. Cozad stated that Staff does have a presentation that can be used but it needs minor updates to it. Mr. Cosgrove suggested that Staff discuss with the miners as to any potential savings to construction projects on the availability of local aggregate and concrete.

D. FUTURE AGENDA ITEMS & STAFF TASK REQUEST FROM DIRECTORS

President Corneille noted the accomplishments handout pertaining to District accomplishments of 2013. Director Aranda stated that he support Mr. Cozad 100 percent and that he has shown he could lead us out of a dismal financial situation. President Corneille concurred with Director Aranda. Mr. Cozad thanked both Board and Staff for their support.

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

A. Board Member Meeting Reports

Vice President McDonald attended the Water Management Committee meeting, ACWA Fall Conference, JPIA meeting and Special Districts Dinner.

Director Raley attended the Watermaster, Redlands Rise N Shine, and BTAC meeting.

Director Aranda attended the JPIA meeting and ACWA Fall Conference.

President Corneille attended the ACWA Fall Conference, Water Management and Groundwater Committee meetings, HACC Installation Dinner and Breakfast, BTAC and EVWD meeting. Tomorrow night will be Advisory Commission meeting.

Director Longville made no report.

9. UPCOMING MEETINGS

It was noted that there will be Governance Training for the full Board, Executive Staff and the Board Secretary on December 17th.

10. CLOSED SESSION

Under Government Code Section 54956.8 the Board will be entering into Closed Session to discuss negotiations with CEMEX as listed in the Agenda.

It was moved by Vice President McDonald and seconded by Director Aranda to enter into Closed Session. The motion carried unanimously.

11. ADJOURN MEETING

There was no reportable action taken in Closed Session.

It was moved by Vice President McDonald and seconded by Director Longville to adjourn. The motion carried unanimously.

At 11:57 a.m. the meeting adjourned to the next regular Board Meeting scheduled for January 8, 2013 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

Expenditure Report

December 2013

| Num | Date | Name | Account | Class | Original Amount |
|----------------|-------------------|---|---------------------------------------|-------------|------------------|
| ACHebb7 | 12/02/2013 | Aranda, Manuel | 1012 · Citizens Business Bank | | -1,430.98 |
| | 12/02/2013 | | 6401 · Directors' Fees | 4-Genera... | 1,379.00 |
| | | | 6410 · Mileage | 4-Genera... | 51.98 |
| TOTAL | | | | | 1,430.98 |
| 18808 | 12/02/2013 | Edison - 8812 | 1012 · Citizens Business Bank | | -164.48 |
| | 11/30/2013 | | 5420 · Electricity | 4-Genera... | 46.05 |
| | | | 5420 · Electricity | 1-Ground... | 32.90 |
| | | | 5420 · Electricity | 2-Redlan... | 85.53 |
| TOTAL | | | | | 164.48 |
| 18809 | 12/02/2013 | Edison - Redlands Plaza | 1012 · Citizens Business Bank | | -235.79 |
| | 11/30/2013 | | 6026 · Redlands Plaza CAM expens... | 2-Redlan... | 235.79 |
| TOTAL | | | | | 235.79 |
| 18810 | 12/02/2013 | Image Source | 1012 · Citizens Business Bank | | -443.03 |
| | 11/14/2013 | | 6033 · Office Equipment Rental | 4-Genera... | 332.28 |
| | | | 6033 · Office Equipment Rental | 1-Ground... | 22.15 |
| | | | 6033 · Office Equipment Rental | 2-Redlan... | 66.45 |
| | | | 6033 · Office Equipment Rental | 3-Land R... | 22.15 |
| TOTAL | | | | | 443.03 |
| 18811 | 12/02/2013 | JAN-PRO Cleaning Systems of ... | 1012 · Citizens Business Bank | | -618.00 |
| | 12/01/2013 | | 6018 · Janitorial Services | 4-Genera... | 618.00 |
| TOTAL | | | | | 618.00 |
| 18812 | 12/02/2013 | Pitney Bowes | 1012 · Citizens Business Bank | | -165.76 |
| | 11/18/2013 | | 6039 · Postage and Overnight Deliv... | 4-Genera... | 91.16 |
| | | | 6039 · Postage and Overnight Deliv... | 1-Ground... | 41.44 |
| | | | 6039 · Postage and Overnight Deliv... | 2-Redlan... | 16.58 |
| | | | 6039 · Postage and Overnight Deliv... | 3-Land R... | 16.58 |
| TOTAL | | | | | 165.76 |
| 18813 | 12/02/2013 | Stanley Steemer California | 1012 · Citizens Business Bank | | -1,023.20 |
| | 11/29/2013 | | 6012 · Office Maintenance | 4-Genera... | 409.28 |
| | | | 6012 · Office Maintenance | 2-Redlan... | 613.92 |
| TOTAL | | | | | 1,023.20 |
| 18814 | 12/02/2013 | Valero Marketing & Supply Com... | 1012 · Citizens Business Bank | | -430.98 |
| | 11/26/2013 | | 5320 · Fuel | 1-Ground... | 430.98 |
| TOTAL | | | | | 430.98 |
| 18815 | 12/02/2013 | Verizon California-6637 | 1012 · Citizens Business Bank | | -290.59 |
| | 11/19/2013 | | 5470 · Internet Services | 4-Genera... | 145.30 |
| | | | 5470 · Internet Services | 1-Ground... | 87.18 |
| | | | 5470 · Internet Services | 2-Redlan... | 14.53 |
| | | | 5470 · Internet Services | 3-Land R... | 43.58 |
| TOTAL | | | | | 290.59 |

San Bernardino Valley Water Conservation District

Expenditure Report

December 2013

| Num | Date | Name | Account | Class | Original Amount |
|--------------|-------------------|--|--------------------------------------|-------------|------------------|
| 18816 | 12/02/2013 | Verizon California-8398 | 1012 · Citizens Business Bank | | -180.86 |
| | 11/22/2013 | | 5410 · Alarm Service | 4-Genera... | 90.43 |
| | | | 5410 · Alarm Service | 1-Ground... | 90.43 |
| TOTAL | | | | | 180.86 |
| 18817 | 12/16/2013 | Aaron Pederson | 1012 · Citizens Business Bank | | -35.00 |
| | 12/09/2013 | | 6018 · Janitorial Services | 4-Genera... | 35.00 |
| TOTAL | | | | | 35.00 |
| 18818 | 12/16/2013 | Antimite Pest Control, Inc. | 1012 · Citizens Business Bank | | -66.00 |
| | 11/30/2013 | | 6026 · Redlands Plaza CAM expens... | 2-Redlan... | 66.00 |
| TOTAL | | | | | 66.00 |
| 18819 | 12/16/2013 | Aranda, Manuel | 1012 · Citizens Business Bank | | -1,953.89 |
| | 12/16/2013 | | 6401 · Directors' Fees | 4-Genera... | 1,773.00 |
| | | | 6410 · Mileage | 4-Genera... | 97.18 |
| | | | 6425 · Meals | 4-Genera... | 83.71 |
| TOTAL | | | | | 1,953.89 |
| 18820 | 12/16/2013 | Arrowhead | 1012 · Citizens Business Bank | | -65.45 |
| | 11/26/2013 | | 5460 · Water / Trash / Sewer | 1-Ground... | 65.45 |
| TOTAL | | | | | 65.45 |
| 18821 | 12/16/2013 | Burgeson's Heating & Air Condi... | 1012 · Citizens Business Bank | | -198.00 |
| | 12/05/2013 | | 4066 · Redlands Plaza CAM | 2-Redlan... | 198.00 |
| TOTAL | | | | | 198.00 |
| 18822 | 12/16/2013 | Castro Landscaping Services | 1012 · Citizens Business Bank | | -500.00 |
| | 11/30/2013 | | 6015 · Mentone House Maintenance | 2-Redlan... | 200.00 |
| | | | 6026 · Redlands Plaza CAM expens... | 2-Redlan... | 300.00 |
| TOTAL | | | | | 500.00 |
| 18823 | 12/16/2013 | Corneille, Richard | 1012 · Citizens Business Bank | | -617.56 |
| | 12/02/2013 | | 6401 · Directors' Fees | 4-Genera... | 591.00 |
| | | | 6410 · Mileage | 4-Genera... | 26.56 |
| TOTAL | | | | | 617.56 |
| 18824 | 12/16/2013 | Edison - 7241 | 1012 · Citizens Business Bank | | -59.99 |
| | 12/11/2013 | | 5420 · Electricity | 4-Genera... | 16.80 |
| | | | 5420 · Electricity | 1-Ground... | 12.00 |
| | | | 5420 · Electricity | 2-Redlan... | 31.19 |
| TOTAL | | | | | 59.99 |

San Bernardino Valley Water Conservation District

Expenditure Report

December 2013

| Num | Date | Name | Account | Class | Original Amount |
|-------|------------|----------------------------------|-------------------------------|-------------|-----------------|
| 18825 | 12/16/2013 | Edison -5552 | 1012 · Citizens Business Bank | | -273.02 |
| | 12/10/2013 | | 5420 · Electricity | 4-Genera... | 58.83 |
| | | | 5420 · Electricity | 1-Ground... | 42.02 |
| | | | 5420 · Electricity | 2-Redlan... | 109.26 |
| | | | 5420 · Electricity | 2-Redlan... | 62.91 |
| TOTAL | | | | | 273.02 |
| 18826 | 12/16/2013 | Green Geeks | 1012 · Citizens Business Bank | | 0.00 |
| TOTAL | | | | | 0.00 |
| 18827 | 12/16/2013 | Highland Area Chamber of Com... | 1012 · Citizens Business Bank | | -165.00 |
| | 12/01/2013 | | 6093 · Memberships | 4-Genera... | 165.00 |
| TOTAL | | | | | 165.00 |
| 18828 | 12/16/2013 | Home Depot | 1012 · Citizens Business Bank | | -180.54 |
| | 11/28/2013 | | 5215 · Property Maintenance | 1-Ground... | 180.54 |
| TOTAL | | | | | 180.54 |
| 18829 | 12/16/2013 | IERCD | 1012 · Citizens Business Bank | | -1,490.21 |
| | 12/01/2013 | | 5125 · Engineering Services | 1-Ground... | 1,490.21 |
| TOTAL | | | | | 1,490.21 |
| 18830 | 12/16/2013 | Netsteller | 1012 · Citizens Business Bank | | -450.00 |
| | 12/01/2013 | | 5160 · IT Support | 4-Genera... | 165.02 |
| | | | 5160 · IT Support | 1-Ground... | 239.99 |
| | | | 5160 · IT Support | 3-Land R... | 44.99 |
| TOTAL | | | | | 450.00 |
| 18831 | 12/16/2013 | Rogers, Anderson, Malody & Sc... | 1012 · Citizens Business Bank | | -440.00 |
| | 11/30/2013 | | 5170 · Audit | 4-Genera... | 44.00 |
| | | | 5170 · Audit | 1-Ground... | 246.40 |
| | | | 5170 · Audit | 2-Redlan... | 66.00 |
| | | | 5170 · Audit | 3-Land R... | 83.60 |
| TOTAL | | | | | 440.00 |
| 18832 | 12/16/2013 | Rutan & Tucker | 1012 · Citizens Business Bank | | -12,120.22 |
| | 12/12/2013 | | 5180 · Legal | 4-Genera... | 7,904.38 |
| | | | 5180 · Legal | 3-Land R... | 2,505.84 |
| | | | 5175 · Legal - Wash Plan | 5-Wash ... | 1,710.00 |
| TOTAL | | | | | 12,120.22 |
| 18833 | 12/16/2013 | Wilbur's | 1012 · Citizens Business Bank | | -25.80 |
| | 12/02/2013 | | 5210 · Equipment Maintenance | 1-Ground... | 25.80 |
| TOTAL | | | | | 25.80 |

San Bernardino Valley Water Conservation District

Expenditure Report

December 2013

| Num | Date | Name | Account | Class | Original Amount |
|------------|------------|-----------------|----------------------------------|-------------|-----------------|
| 18834 | 12/19/2013 | Melody McDonald | 1012 · Citizens Business Bank | | -2,005.44 |
| | | | 6401 · Directors' Fees | 4-Genera... | 1,773.00 |
| | | | 6410 · Mileage | 4-Genera... | 212.44 |
| | | | 6425 · Meals | 4-Genera... | 20.00 |
| TOTAL | | | | | 2,005.44 |
| 100071N | 12/10/2013 | PERS | 1012 · Citizens Business Bank | | -4,584.95 |
| | | | 6170 · PERS Retirement | 4-Genera... | 627.04 |
| | | | 6170 · PERS Retirement | 1-Ground... | 2,090.14 |
| | | | 6170 · PERS Retirement | 2-Redlan... | 209.02 |
| | | | 6170 · PERS Retirement | 3-Land R... | 1,254.08 |
| | | | 2102 · Pers Retirement Liability | 4-Genera... | 404.67 |
| TOTAL | | | | | 4,584.95 |
| 100072N | 12/10/2013 | PERS | 1012 · Citizens Business Bank | | -4,584.95 |
| | | | 6170 · PERS Retirement | 4-Genera... | 627.04 |
| | | | 6170 · PERS Retirement | 1-Ground... | 2,090.14 |
| | | | 6170 · PERS Retirement | 2-Redlan... | 209.02 |
| | | | 6170 · PERS Retirement | 3-Land R... | 1,254.08 |
| | | | 2102 · Pers Retirement Liability | 4-Genera... | 404.67 |
| TOTAL | | | | | 4,584.95 |
| ADP 120613 | 12/13/2013 | ADP | 1012 · Citizens Business Bank | | -70.65 |
| | | | 6042 · Payroll Processing | 4-Genera... | 70.65 |
| TOTAL | | | | | 70.65 |



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

Email: info@sbvwcd.org
www.sbvwd.org

Memorandum No.1235

To: Board of Directors

From: General Manager, Daniel Cozad

Date: January 8, 2014

Subject: Unaudited Financials, December 2013

RECOMMENDATION

Review, discuss and approve the unaudited financials for December 2013.

BACKGROUND

The financials are attached for Board review and approval. A quarterly report spreadsheet with budget amendments will be presented to the Administrative Committee at the next scheduled meeting, January 15, 2014.

FISCAL IMPACT

None.

BOARD
OF
DIRECTORS

Division 1:
Richard Corneille
Division 2:
David E. Raley

Division 3:
Manual Aranda, Jr.
Division 4:
John Longville

Division 5:
Melody McDonald

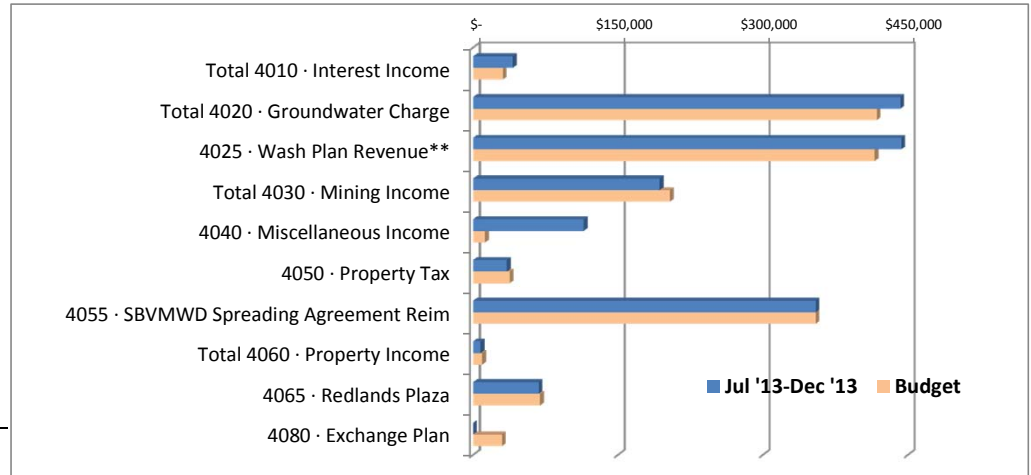
GENERAL
MANAGER

Daniel B. Cozad

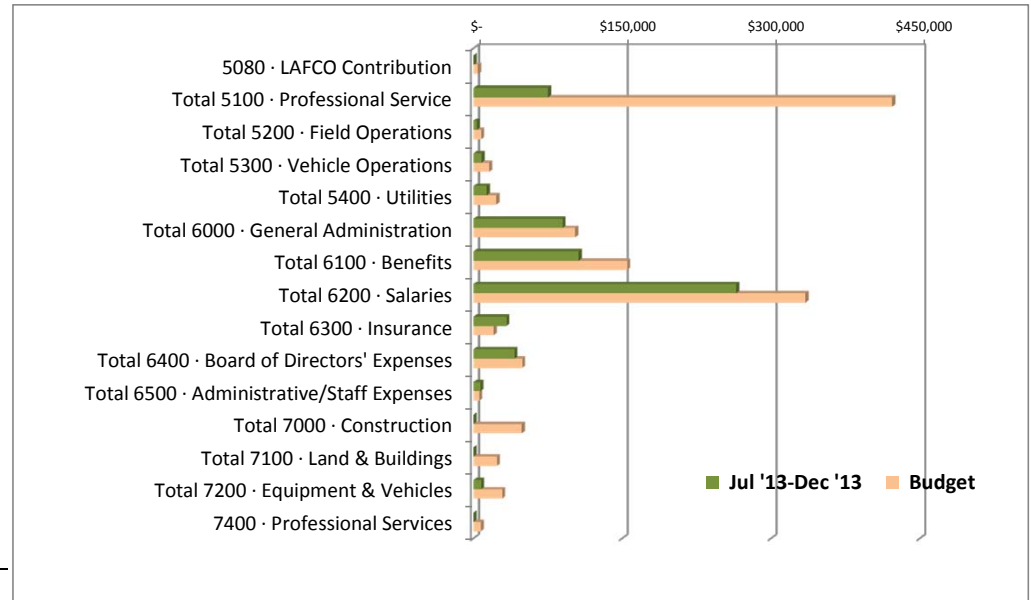
SBVWCD - All Enterprises Budget and Actual
December 2013

| REVENUE | Jul '13-Dec '13 | Budget |
|--|------------------------|---------------------|
| Total 4010 · Interest Income | \$ 41,103 | \$ 30,900 |
| Total 4020 · Groundwater Charge | \$ 442,343 | \$ 417,805 |
| 4025 · Wash Plan Revenue** | \$ 443,256 | \$ 415,800 |
| Total 4030 · Mining Income | \$ 193,249 | \$ 203,917 |
| 4040 · Miscellaneous Income | \$ 114,717 | \$ 12,500 |
| 4050 · Property Tax | \$ 35,087 | \$ 38,000 |
| 4055 · SBVMWD Spreading Agreement Reim | \$ 354,550 | \$ 354,550 |
| Total 4060 · Property Income | \$ 7,875 | \$ 9,450 |
| 4065 · Redlands Plaza | \$ 67,981 | \$ 69,532 |
| 4080 · Exchange Plan | \$ - | \$ 30,000 |
| Total Revenue | \$ 1,700,161 | \$ 1,582,454 |

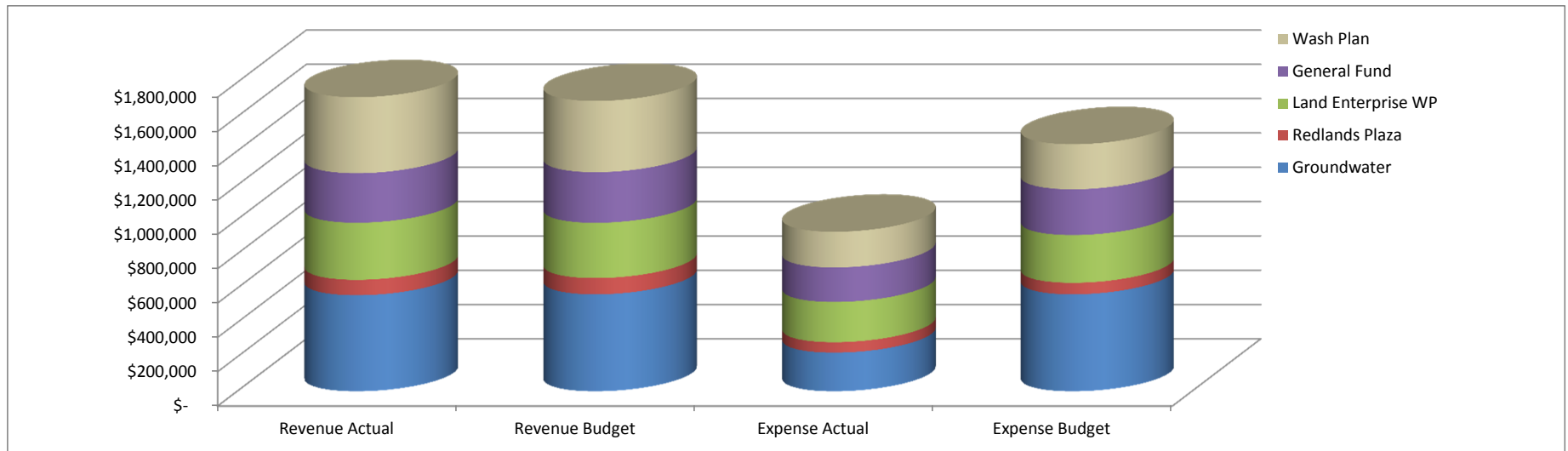
**4025 reported on cash basis



| EXPENSES Operating and Capital | Jul '13-Dec '13 | Budget |
|--|------------------------|---------------------|
| 5080 · LAFCO Contribution | \$ 327 | \$ 4,673 |
| Total 5100 · Professional Service | \$ 75,040 | \$ 422,174 |
| Total 5200 · Field Operations | \$ 3,300 | \$ 7,753 |
| Total 5300 · Vehicle Operations | \$ 8,340 | \$ 15,750 |
| Total 5400 · Utilities | \$ 13,420 | \$ 22,989 |
| Total 6000 · General Administration | \$ 89,824 | \$ 102,553 |
| Total 6100 · Benefits | \$ 106,199 | \$ 154,996 |
| Total 6200 · Salaries | \$ 264,792 | \$ 334,718 |
| Total 6300 · Insurance | \$ 33,272 | \$ 20,270 |
| Total 6400 · Board of Directors' Expenses | \$ 41,330 | \$ 49,135 |
| Total 6500 · Administrative/Staff Expenses | \$ 6,951 | \$ 5,880 |
| Total 7000 · Construction | \$ - | \$ 48,750 |
| Total 7100 · Land & Buildings | \$ - | \$ 23,623 |
| Total 7200 · Equipment & Vehicles | \$ 7,732 | \$ 28,947 |
| 7400 · Professional Services | \$ - | \$ 7,500 |
| Total Expense | \$ 650,528 | \$ 1,249,710 |



Enterprises to Date (December 2013)



| Enterprise | Actual | Budget | % of Budget |
|-----------------------------|------------|------------|-------------|
| Groundwater Revenue | \$ 559,497 | \$ 564,807 | 99% |
| Groundwater Expense | \$ 225,120 | \$ 378,118 | 60% |
| Revenue -Expense | \$ 334,378 | \$ 186,689 | |
| Redlands Plaza Revenue | \$ 89,845 | \$ 94,581 | 95% |
| Redlands Plaza Expense | \$ 60,628 | \$ 66,961 | 91% |
| Revenue -Expense | \$ 29,217 | \$ 27,620 | |
| Land Enterprise Revenue | \$ 332,596 | \$ 322,110 | 103% |
| Land Enterprise Expense | \$ 234,686 | \$ 278,453 | 84% |
| Revenue -Expense | \$ 97,910 | \$ 43,657 | |
| General Fund Revenue | \$ 288,955 | \$ 295,280 | 98% |
| General Fund Expense | \$ 200,904 | \$ 266,581 | 75% |
| Revenue -Expense | \$ 88,051 | \$ 28,699 | |
| Wash Plan Revenue | 443,256 | 415,800 | 107% |
| Wash Plan Expense | 208,027 | 263,263 | 79% |
| Revenue-Expense | 235,229 | 152,537 | |
| Total All Revenue - Expense | \$ 784,785 | \$ 439,201 | |

| Cash Status | As of 7/1/2013 | As of 12/31/2013 |
|----------------------|-------------------|-------------------|
| LAIF | \$ 444,140.23 | \$ 444,697.37 |
| Cal Trust | \$ 6,041,653.21 | \$ 7,448,459.61 |
| Citizens Bank | \$ 992,497.69 | \$ 610,391.29 |
| Total Cash | \$ 7,478,291.13 | \$ 8,503,548.27 |
| Less Prepaid Royalty | \$ (5,000,000.00) | \$ (5,000,000.00) |
| Cash Position | \$ 2,478,291.13 | \$ 3,503,548.27 |

Increase of \$ 1,025,257.14

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

| | Jul '13 - Jun 14 | Budget | \$ Over Budget | % of Budget |
|--|------------------|--------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 - Interest Income | | | | |
| 4012 - LAIF | 257.14 | 1,800.00 | -1,542.86 | 14.29% |
| 4013 - Caltrust Investment Income | 40,845.44 | 60,000.00 | -19,154.56 | 68.08% |
| 4010 - Interest Income - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 4010 - Interest Income | 41,102.58 | 61,800.00 | -20,697.42 | 66.51% |
| 4020 - Groundwater Charge | | | | |
| 4021 - Assessments - Ag | 23,226.17 | 43,357.64 | -20,131.47 | 53.57% |
| 4023 - Assessments - Non-Ag | 419,116.75 | 792,252.81 | -373,136.06 | 52.9% |
| Total 4020 - Groundwater Charge | 442,342.92 | 835,610.45 | -393,267.53 | 52.94% |
| 4025 - Wash Plan Revenue | 686,007.16 | 415,800.00 | 270,207.16 | 164.99% |
| 4030 - Mining Income | | | | |
| 4031 - Plant Site - CEMEX | 24,000.00 | 48,000.00 | -24,000.00 | 50.0% |
| 4032 - Cemex - Royalty / Lease | 133,333.32 | 308,333.33 | -175,000.01 | 43.24% |
| 4034 - Redlands Aggregate 5% Royalty | 18,000.00 | 36,000.00 | -18,000.00 | 50.0% |
| 4036 - Aggregate Maintenance | 18,216.16 | 23,500.00 | -5,283.84 | 77.52% |
| Total 4030 - Mining Income | 193,549.48 | 415,833.33 | -222,283.85 | 46.55% |
| 4040 - Miscellaneous Income | 114,717.03 | 25,000.00 | 89,717.03 | 458.87% |
| 4050 - Property Tax | 35,086.83 | 76,000.00 | -40,913.17 | 46.17% |
| 4055 - SBVMWD Spreading Agreement Reim | 354,550.00 | 354,550.00 | 0.00 | 100.0% |
| 4060 - Property Income | | | | |
| 4062 - Mentone Property | 9,450.00 | 18,900.00 | -9,450.00 | 50.0% |
| Total 4060 - Property Income | 9,450.00 | 18,900.00 | -9,450.00 | 50.0% |
| 4065 - Redlands Plaza | 67,981.05 | 139,063.00 | -71,081.95 | 48.89% |
| 4066 - Redlands Plaza CAM | 15,252.39 | 31,198.00 | -15,945.61 | 48.89% |
| 4080 - Exchange Plan | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 4086 - Plunge Creek IRWMP | 0.00 | 189,050.00 | -189,050.00 | 0.0% |
| Total Income | 1,960,039.44 | 2,592,804.78 | -632,765.34 | 75.6% |
| Gross Profit | 1,960,039.44 | 2,592,804.78 | -632,765.34 | 75.6% |
| Expense | | | | |
| 5050 - Regional Programs | | | | |
| 5080 - LAFCO Contribution | 327.07 | 9,345.83 | -9,018.76 | 3.5% |
| 5081 - Wash Plan | 27.54 | | | |
| 5082 - Plunge Creek | 0.00 | 8,617.03 | -8,617.03 | 0.0% |
| 5083 - Repayment of Wash Plan Advance | 188,365.40 | 0.00 | 188,365.40 | 100.0% |
| Total 5050 - Regional Programs | 188,720.01 | 17,962.86 | 170,757.15 | 1,050.61% |
| 5100 - Professional Service | | | | |
| 5120 - Misc. Professional Services | 7,556.52 | 120,000.00 | -112,443.48 | 6.3% |
| 5122 - Wash Plan Professional Services | 7,926.76 | 100,000.00 | -92,073.24 | 7.93% |
| 5124 - Plunge Creek Prof Services | 2,375.00 | 179,510.00 | -177,135.00 | 1.32% |
| 5125 - Engineering Services | 1,490.21 | 15,000.00 | -13,509.79 | 9.94% |
| 5130 - Aerial Photography & Surveying | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 5145 - Environmental Services (WP) | 0.00 | 250,000.00 | -250,000.00 | 0.0% |
| 5160 - IT Support | 1,935.00 | 7,500.00 | -5,565.00 | 25.8% |
| 5170 - Audit | 18,550.00 | 19,000.00 | -450.00 | 97.63% |
| 5175 - Legal - Wash Plan | 6,990.70 | 42,000.00 | -35,009.30 | 16.65% |
| 5180 - Legal | 28,215.75 | 100,227.78 | -72,012.03 | 28.15% |
| Total 5100 - Professional Service | 75,039.94 | 834,237.78 | -759,197.84 | 9.0% |
| 5123 - Temp. Field Labor | 0.00 | 0.00 | 0.00 | 0.0% |
| 5133 - Regional River HCP Contribution | 20,000.00 | 20,000.00 | 0.00 | 100.0% |
| 5143 - Wash Plan District Contribution | 78,176.00 | 78,176.00 | 0.00 | 100.0% |
| 5175.01 - Legal Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| 5200 - Field Operations | | | | |
| 5210 - Equipment Maintenance | 1,122.02 | 8,000.00 | -6,877.98 | 14.03% |
| 5215 - Property Maintenance | 2,177.62 | 7,500.00 | -5,322.38 | 29.04% |
| Total 5200 - Field Operations | 3,299.64 | 15,500.00 | -12,200.36 | 21.29% |

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

| | Jul '13 - Jun 14 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|--------------------|---------------|
| 5300 - Vehicle Operations | | | | |
| 5310 - Vehicle Maintenance | 4,156.45 | 15,000.00 | -10,843.55 | 27.71% |
| 5320 - Fuel | 4,183.71 | 16,500.00 | -12,316.29 | 25.36% |
| Total 5300 - Vehicle Operations | 8,340.16 | 31,500.00 | -23,159.84 | 26.48% |
| 5400 - Utilities | | | | |
| 5410 - Alarm Service | 1,543.86 | 3,000.00 | -1,456.14 | 51.46% |
| 5420 - Electricity | 4,387.43 | 14,000.00 | -9,612.57 | 31.34% |
| 5430 - Mobile Phone | 796.25 | 1,000.00 | -203.75 | 79.63% |
| 5440 - Telephone | 2,637.41 | 7,400.00 | -4,762.59 | 35.64% |
| 5450 - Natural Gas | 143.34 | 1,500.00 | -1,356.66 | 9.56% |
| 5460 - Water / Trash / Sewer | 668.14 | 11,660.00 | -10,991.86 | 5.73% |
| 5470 - Internet Services | 3,243.84 | 7,500.00 | -4,256.16 | 43.25% |
| Total 5400 - Utilities | 13,420.27 | 46,060.00 | -32,639.73 | 29.14% |
| 6000 - General Administration | | | | |
| 6001 - General Administration - Other | 540.80 | 7,500.00 | -6,959.20 | 7.21% |
| 6002 - Website Administration | 172.50 | 3,100.00 | -2,927.50 | 5.57% |
| 6003 - Property Tax | 0.00 | 2,170.00 | -2,170.00 | 0.0% |
| 6004 - Meeting Expenses | | | | |
| 6004.01 - Wash Plan Meeting expense | 0.00 | 0.00 | 0.00 | 0.0% |
| 6004 - Meeting Expenses - Other | 351.21 | 5,200.00 | -4,848.79 | 6.75% |
| Total 6004 - Meeting Expenses | 351.21 | 5,200.00 | -4,848.79 | 6.75% |
| 6006 - Permits | 50.00 | 1,648.00 | -1,598.00 | 3.03% |
| 6007 - Inter District Costs | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 6009 - Licenses | 850.14 | 1,300.00 | -449.86 | 65.4% |
| 6010 - Surety Bond | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 6012 - Office Maintenance | 2,701.13 | 3,000.00 | -298.87 | 90.04% |
| 6013 - Office Lease Payment | 24,885.00 | 59,724.00 | -34,839.00 | 41.67% |
| 6015 - Mentone House Maintenance | 666.61 | 3,050.00 | -2,383.39 | 21.86% |
| 6016 - Redlands Plaza Maintenance | 400.00 | 14,000.00 | -13,600.00 | 2.86% |
| 6018 - Janitorial Services | 4,501.00 | 8,343.00 | -3,842.00 | 53.95% |
| 6019 - Janitorial Supplies | 96.29 | 315.00 | -218.71 | 30.57% |
| 6020 - Vacancy Marketing-Redlands Plaz | 6,009.12 | 5,817.00 | 192.12 | 103.3% |
| 6024 - Computer Equip Maint. | 85.58 | 200.00 | -114.42 | 42.79% |
| 6026 - Redlands Plaza CAM expenses | 26,271.12 | 25,000.00 | 1,271.12 | 105.08% |
| 6027 - Computer Supplies | 74.63 | 650.00 | -575.37 | 11.48% |
| 6030 - Office Supplies | 1,662.64 | 4,250.67 | -2,588.03 | 39.12% |
| 6032 - Small Office Equipment | 0.00 | 0.00 | 0.00 | 0.0% |
| 6033 - Office Equipment Rental | 2,620.07 | 8,240.00 | -5,619.93 | 31.8% |
| 6036 - Printing | 456.84 | 1,000.00 | -543.16 | 45.68% |
| 6039 - Postage and Overnight Delivery | 1,017.39 | 1,600.00 | -582.61 | 63.59% |
| 6042 - Payroll Processing | 954.30 | 1,728.40 | -774.10 | 55.21% |
| 6045 - Bank Service Charges | 393.79 | 3,000.00 | -2,606.21 | 13.13% |
| 6051 - Uniforms | 487.64 | 1,450.00 | -962.36 | 33.63% |
| 6060 - Outreach | 120.59 | 5,000.00 | -4,879.41 | 2.41% |
| 6087 - Educational Reimbursement | 2,345.09 | 3,135.00 | -789.91 | 74.8% |
| 6090 - Subscriptions/Publications | 284.91 | 1,500.00 | -1,215.09 | 18.99% |
| 6091 - Public Notices | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 6093 - Memberships | 12,444.00 | 20,000.00 | -7,556.00 | 62.22% |
| Total 6000 - General Administration | 90,442.39 | 205,921.07 | -115,478.68 | 43.92% |
| 6046 - Interest expense | 0.00 | 0.00 | 0.00 | 0.0% |
| 6100 - Benefits | | | | |
| 6110 - Vision Insurance | 694.39 | 1,910.64 | -1,216.25 | 36.34% |
| 6115 - Maint/Rep. Rolling Maint. Equip | 0.00 | 0.00 | 0.00 | 0.0% |
| 6120 - Workers' Comp. Insurance | 6,387.00 | 21,409.57 | -15,022.57 | 29.83% |
| 6130 - Dental Insurance | 3,301.15 | 9,511.40 | -6,210.25 | 34.71% |
| 6140 - State Unemployment Insurance | 0.00 | 0.00 | 0.00 | 0.0% |
| 6150 - Medical Insurance | 30,736.21 | 95,267.79 | -64,531.58 | 32.26% |
| 6160 - Payroll Taxes-Employer | 17,150.23 | 41,175.34 | -24,025.11 | 41.65% |
| 6170 - PERS Retirement | 47,929.85 | 140,715.94 | -92,786.09 | 34.06% |
| 6100 - Benefits - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 6100 - Benefits | 106,198.83 | 309,990.68 | -203,791.85 | 34.26% |

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

| | Jul '13 - Jun 14 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|---------------------|----------------------|----------------|
| 6200 - Salaries | | | | |
| 6230 - Regular Salaries | 264,791.97 | 669,436.37 | -404,644.40 | 39.55% |
| 6231 - Salary Overhead Charge | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 6200 - Salaries | <u>264,791.97</u> | <u>669,436.37</u> | <u>-404,644.40</u> | <u>39.55%</u> |
| 6250 - Allocated Overhead | 0.00 | 0.00 | 0.00 | 0.0% |
| 6300 - Insurance | | | | |
| 6310 - Property/ Auto Insurance | 965.75 | 6,924.00 | -5,958.25 | 13.95% |
| 6320 - General Liability Insurance | 32,306.55 | 19,209.32 | 13,097.23 | 168.18% |
| Total 6300 - Insurance | <u>33,272.30</u> | <u>26,133.32</u> | <u>7,138.98</u> | <u>127.32%</u> |
| 6400 - Board of Directors' Expenses | | | | |
| 6401 - Directors' Fees | 30,732.00 | 79,000.00 | -48,268.00 | 38.9% |
| 6410 - Mileage | 1,723.68 | 3,000.00 | -1,276.32 | 57.46% |
| 6415 - Air Fare | 919.10 | 4,750.00 | -3,830.90 | 19.35% |
| 6420 - Other Travel | 45.50 | 500.00 | -454.50 | 9.1% |
| 6425 - Meals | 1,271.20 | 2,930.37 | -1,659.17 | 43.38% |
| 6430 - Lodging | 2,338.56 | 3,500.00 | -1,161.44 | 66.82% |
| 6435 - Conf/Seminar Registrations | 4,300.00 | 4,590.00 | -290.00 | 93.68% |
| 6440 - Election Fees / Re-Districting | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 6400 - Board of Directors' Expenses | <u>41,330.04</u> | <u>98,270.37</u> | <u>-56,940.33</u> | <u>42.06%</u> |
| 6500 - Administrative/Staff Expenses | | | | |
| 6505 - Mtg. Support Expense (food, bev | 0.00 | 0.00 | 0.00 | 0.0% |
| 6510 - Mileage | 1,146.17 | 2,672.72 | -1,526.55 | 42.88% |
| 6515 - Air Fare | 186.80 | 1,500.00 | -1,313.20 | 12.45% |
| 6520 - Travel, Other (rental car, taxi | 495.28 | 1,327.28 | -832.00 | 37.32% |
| 6525 - Meals | 592.85 | 1,500.00 | -907.15 | 39.52% |
| 6530 - Lodging | 1,719.21 | 2,128.51 | -409.30 | 80.77% |
| 6535 - Conf/Seminar Registrations | 2,811.00 | 2,631.32 | 179.68 | 106.83% |
| Total 6500 - Administrative/Staff Expenses | <u>6,951.31</u> | <u>11,759.83</u> | <u>-4,808.52</u> | <u>59.11%</u> |
| 6700 - Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| 8010 - Capital Reserve GWE/Rate Stabil | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Total Expense | <u>929,982.86</u> | <u>2,384,948.28</u> | <u>-1,454,965.42</u> | <u>38.99%</u> |
| Net Ordinary Income | 1,030,056.58 | 207,856.50 | 822,200.08 | 495.56% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| 7000 - Construction | | | | |
| 7010 - Materials | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| 7050 - Basins- Capital Annual Repair | 0.00 | 60,000.00 | -60,000.00 | 0.0% |
| 7055 - Plunge Creek Expansion | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Total 7000 - Construction | <u>0.00</u> | <u>97,500.00</u> | <u>-97,500.00</u> | <u>0.0%</u> |
| 7100 - Land & Buildings | | | | |
| 7110 - Property Capital Repairs | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 7130 - Mentone Property (House)-CapRep | 0.00 | 1,746.00 | -1,746.00 | 0.0% |
| 7140 - Mentone Property (Shop)-CapRep | 0.00 | 15,500.00 | -15,500.00 | 0.0% |
| 7150 - Mill Creek Maint. Permitting | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| Total 7100 - Land & Buildings | <u>0.00</u> | <u>97,246.00</u> | <u>-97,246.00</u> | <u>0.0%</u> |
| 7200 - Equipment & Vehicles | | | | |
| 7210 - Computer Hardware-Capital Purch | 0.00 | 4,500.00 | -4,500.00 | 0.0% |
| 7220 - Computer Software | 3,016.00 | 3,500.00 | -484.00 | 86.17% |
| 7230 - Field Equipment / Vehicles | 77,602.60 | 78,480.00 | -877.40 | 98.88% |
| 7240 - Office Equipment | 1,235.99 | 1,235.99 | 0.00 | 100.0% |
| Total 7200 - Equipment & Vehicles | <u>81,854.59</u> | <u>87,715.99</u> | <u>-5,861.40</u> | <u>93.32%</u> |
| 7400 - Professional Services Capital | | | | |
| 7438 - Engineering Services-Other | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total 7400 - Professional Services Capital | <u>0.00</u> | <u>15,000.00</u> | <u>-15,000.00</u> | <u>0.0%</u> |

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

| | <u>Jul '13 - Jun 14</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------|--------------------------|--------------------------|----------------------------|-------------------------|
| Total Other Expense | <u>81,854.59</u> | <u>297,461.99</u> | <u>-215,607.40</u> | <u>27.52%</u> |
| Net Other Income | <u>-81,854.59</u> | <u>-297,461.99</u> | <u>215,607.40</u> | <u>27.52%</u> |
| Net Income | <u><u>948,201.99</u></u> | <u><u>-89,605.49</u></u> | <u><u>1,037,807.48</u></u> | <u><u>-1,058.2%</u></u> |

10:55 AM

01/03/14

Accrual Basis

San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July through December 2013

| | 1-Groundwater Ent. | | | |
|--|--------------------|-------------------|-------------------|---------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 - Interest Income | | | | |
| 4012 - LAIF | 0.00 | | | |
| 4013 - Caltrust Investment Income | 0.00 | | | |
| 4010 - Interest Income - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 4010 - Interest Income | 0.00 | 0.00 | 0.00 | 0.0% |
| 4020 - Groundwater Charge | | | | |
| 4021 - Assessments - Ag | 23,226.17 | 21,678.82 | 1,547.35 | 107.1% |
| 4023 - Assessments - Non-Ag | 419,116.75 | 396,126.41 | 22,990.34 | 105.8% |
| Total 4020 - Groundwater Charge | 442,342.92 | 417,805.23 | 24,537.69 | 105.9% |
| 4025 - Wash Plan Revenue | 0.00 | | | |
| 4030 - Mining Income | | | | |
| 4031 - Plant Site - CEMEX | 0.00 | | | |
| 4032 - Cemex - Royalty / Lease | 0.00 | | | |
| 4034 - Redlands Aggregate 5% Royalty | 0.00 | | | |
| 4036 - Aggregate Maintenance | 0.00 | | | |
| Total 4030 - Mining Income | 0.00 | | | |
| 4040 - Miscellaneous Income | 153.00 | 0.00 | 153.00 | 100.0% |
| 4050 - Property Tax | 0.00 | | | |
| 4055 - SBVMWD Spreading Agreement Reim | 117,001.50 | 117,001.50 | 0.00 | 100.0% |
| 4060 - Property Income | | | | |
| 4062 - Mentone Property | 0.00 | | | |
| Total 4060 - Property Income | 0.00 | | | |
| 4065 - Redlands Plaza | 0.00 | | | |
| 4066 - Redlands Plaza CAM | 0.00 | | | |
| 4080 - Exchange Plan | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 4086 - Plunge Creek IRWMP | 0.00 | | | |
| Total Income | 559,497.42 | 564,806.73 | -5,309.31 | 99.1% |
| Gross Profit | 559,497.42 | 564,806.73 | -5,309.31 | 99.1% |
| Expense | | | | |
| 5050 - Regional Programs | | | | |
| 5080 - LAFCO Contribution | 0.00 | | | |
| 5081 - Wash Plan | 0.00 | | | |
| 5082 - Plunge Creek | 0.00 | | | |
| 5083 - Repayment of Wash Plan Advance | 0.00 | | | |
| Total 5050 - Regional Programs | 0.00 | | | |
| 5100 - Professional Service | | | | |
| 5120 - Misc. Professional Services | 2,100.00 | 0.00 | 2,100.00 | 100.0% |
| 5122 - Wash Plan Professional Services | 0.00 | | | |
| 5124 - Plunge Creek Prof Services | 237.50 | 8,975.48 | -8,737.98 | 2.6% |
| 5125 - Engineering Services | 1,490.21 | 7,500.00 | -6,009.79 | 19.9% |
| 5130 - Aerial Photography & Surveying | 0.00 | | | |
| 5145 - Environmental Services (WP) | 0.00 | | | |
| 5160 - IT Support | 1,031.95 | 2,000.02 | -968.07 | 51.6% |
| 5170 - Audit | 10,388.00 | 8,109.08 | 2,278.92 | 128.1% |
| 5175 - Legal - Wash Plan | 0.00 | | | |
| 5180 - Legal | 0.00 | 25,056.93 | -25,056.93 | 0.0% |
| Total 5100 - Professional Service | 15,247.66 | 51,641.51 | -36,393.85 | 29.5% |
| 5133 - Regional River HCP Contribution | 0.00 | | | |
| 5143 - Wash Plan District Contribution | 0.00 | | | |
| 5200 - Field Operations | | | | |
| 5210 - Equipment Maintenance | 1,122.02 | 4,003.00 | -2,880.98 | 28.0% |
| 5215 - Property Maintenance | 2,197.62 | 3,750.00 | -1,552.38 | 58.6% |
| Total 5200 - Field Operations | 3,319.64 | 7,753.00 | -4,433.36 | 42.8% |

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Accrual Basis

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 1-Groundwater Ent. | | | |
|--|--------------------|-------------------|-------------------|--------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 5300 • Vehicle Operations | | | | |
| 5310 • Vehicle Maintenance | 4,156.45 | 7,500.00 | -3,343.55 | 55.4% |
| 5320 • Fuel | 4,183.71 | 8,250.00 | -4,066.29 | 50.7% |
| Total 5300 • Vehicle Operations | 8,340.16 | 15,750.00 | -7,409.84 | 53.0% |
| 5400 • Utilities | | | | |
| 5410 • Alarm Service | 771.93 | 750.00 | 21.93 | 102.9% |
| 5420 • Electricity | 861.66 | 1,400.02 | -538.36 | 61.5% |
| 5430 • Mobile Phone | 455.00 | 486.67 | -31.67 | 93.5% |
| 5440 • Telephone | 858.33 | 1,110.00 | -251.67 | 77.3% |
| 5450 • Natural Gas | -20.30 | 300.00 | -320.30 | -6.8% |
| 5460 • Water / Trash / Sewer | 387.77 | 2,331.98 | -1,944.21 | 16.6% |
| 5470 • Internet Services | 800.33 | 1,125.00 | -324.67 | 71.1% |
| Total 5400 • Utilities | 4,114.72 | 7,503.67 | -3,388.95 | 54.8% |
| 6000 • General Administration | | | | |
| 6001 • General Administration - Other | 285.67 | 1,875.00 | -1,589.33 | 15.2% |
| 6002 • Website Administration | 0.00 | | | |
| 6003 • Property Tax | 0.00 | | | |
| 6004 • Meeting Expenses | 8.68 | | | |
| 6006 • Permits | 0.00 | 411.98 | -411.98 | 0.0% |
| 6007 • Inter District Costs | 0.00 | 1,875.00 | -1,875.00 | 0.0% |
| 6009 • Licenses | 850.14 | 519.98 | 330.16 | 163.5% |
| 6010 • Surety Bond | 0.00 | | | |
| 6012 • Office Maintenance | 53.36 | | | |
| 6013 • Office Lease Payment | 7,465.50 | 8,958.60 | -1,493.10 | 83.3% |
| 6015 • Mentone House Maintenance | 0.00 | | | |
| 6016 • Redlands Plaza Maintenance | 0.00 | | | |
| 6018 • Janitorial Services | 0.00 | | | |
| 6019 • Janitorial Supplies | 38.52 | 63.00 | -24.48 | 61.1% |
| 6020 • Vacancy Marketing-Redlands Plaz | 0.00 | | | |
| 6024 • Computer Equip Maint. | 53.49 | 62.48 | -8.99 | 85.6% |
| 6026 • Redlands Plaza CAM expenses | 0.00 | | | |
| 6027 • Computer Supplies | 14.93 | 65.02 | -50.09 | 23.0% |
| 6030 • Office Supplies | 83.13 | 106.27 | -23.14 | 78.2% |
| 6032 • Small Office Equipment | 0.00 | | | |
| 6033 • Office Equipment Rental | 131.00 | 206.02 | -75.02 | 63.6% |
| 6036 • Printing | 163.30 | 200.02 | -36.72 | 81.6% |
| 6039 • Postage and Overnight Delivery | 254.34 | 200.02 | 54.32 | 127.2% |
| 6042 • Payroll Processing | 0.00 | | | |
| 6045 • Bank Service Charges | 0.00 | | | |
| 6051 • Uniforms | 292.59 | 435.00 | -142.41 | 67.3% |
| 6060 • Outreach | 19.50 | 1,000.00 | -980.50 | 2.0% |
| 6087 • Educational Reimbursement | 0.00 | | | |
| 6090 • Subscriptions/Publications | 0.00 | | | |
| 6091 • Public Notices | 0.00 | 0.00 | 0.00 | 0.0% |
| 6093 • Memberships | 0.00 | | | |
| Total 6000 • General Administration | 9,714.15 | 15,978.39 | -6,264.24 | 60.8% |
| 6100 • Benefits | | | | |
| 6110 • Vision Insurance | 351.70 | 500.50 | -148.80 | 70.3% |
| 6120 • Workers' Comp. Insurance | 3,235.01 | 5,608.42 | -2,373.41 | 57.7% |
| 6130 • Dental Insurance | 1,672.02 | 2,491.61 | -819.59 | 67.1% |
| 6150 • Medical Insurance | 16,060.99 | 24,956.15 | -8,895.16 | 64.4% |
| 6160 • Payroll Taxes-Employer | 3,833.86 | 10,786.19 | -6,952.33 | 35.5% |
| 6170 • PERS Retirement | 24,027.70 | 36,861.63 | -12,833.93 | 65.2% |
| Total 6100 • Benefits | 49,181.28 | 81,204.50 | -32,023.22 | 60.6% |
| 6200 • Salaries | | | | |
| 6230 • Regular Salaries | 109,607.65 | 170,368.81 | -60,761.16 | 64.3% |
| Total 6200 • Salaries | 109,607.65 | 170,368.81 | -60,761.16 | 64.3% |

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Accrual Basis

San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July through December 2013

| | 1-Groundwater Ent. | | | |
|---|--------------------|--------------------|--------------------|---------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 6300 · Insurance | | | | |
| 6310 · Property/ Auto Insurance | 742.51 | 2,596.50 | -1,853.99 | 28.6% |
| 6320 · General Liability Insurance | 23,902.49 | 14,406.98 | 9,495.51 | 165.9% |
| Total 6300 · Insurance | 24,645.00 | 17,003.48 | 7,641.52 | 144.9% |
| 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 | 6.00 | | | |
| 6430 · Lodging | 79.14 | | | |
| 6435 · Conf/Seminar Registrations | 0.00 | | | |
| 6440 · Election Fees / Re-Districting | 0.00 | | | |
| Total 6400 · Board of Directors' Expenses | 85.14 | | | |
| 6500 · Administrative/Staff Expenses | | | | |
| 6510 · Mileage | 66.18 | 267.24 | -201.06 | 24.8% |
| 6515 · Air Fare | 37.36 | 150.00 | -112.64 | 24.9% |
| 6520 · Travel, Other (rental car, taxi) | 99.05 | 132.74 | -33.69 | 74.6% |
| 6525 · Meals | 108.05 | 150.00 | -41.95 | 72.0% |
| 6530 · Lodging | 553.73 | 212.82 | 340.91 | 260.2% |
| 6535 · Conf/Seminar Registrations | 0.00 | | | |
| Total 6500 · Administrative/Staff Expenses | 864.37 | 912.80 | -48.43 | 94.7% |
| 8010 · Capital Reserve GWE/Rate Stabil | 0.00 | 10,002.00 | -10,002.00 | 0.0% |
| Total Expense | 225,119.77 | 378,118.16 | -152,998.39 | 59.5% |
| Net Ordinary Income | 334,377.65 | 186,688.57 | 147,689.08 | 179.1% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| 7000 · Construction | | | | |
| 7010 · Materials | 0.00 | 3,750.00 | -3,750.00 | 0.0% |
| 7050 · Basins- Capital Annual Repair | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 7055 · Plunge Creek Expansion | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total 7000 · Construction | 0.00 | 48,750.00 | -48,750.00 | 0.0% |
| 7100 · Land & Buildings | | | | |
| 7110 · Property Capital Repairs | 0.00 | 13,500.00 | -13,500.00 | 0.0% |
| 7130 · Mentone Property (House)-CapRep | 0.00 | | | |
| 7140 · Mentone Property (Shop)-CapRep | 0.00 | 7,749.98 | -7,749.98 | 0.0% |
| 7150 · Mill Creek Maint. Permitting | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 7100 · Land & Buildings | 0.00 | 21,249.98 | -21,249.98 | 0.0% |
| 7200 · Equipment & Vehicles | | | | |
| 7210 · Computer Hardware-Capital Purch | 0.00 | 225.00 | -225.00 | 0.0% |
| 7220 · Computer Software | 904.80 | 525.00 | 379.80 | 172.3% |
| 7230 · Field Equipment / Vehicles | 3,480.00 | 23,711.46 | -20,231.46 | 14.7% |
| 7240 · Office Equipment | 0.00 | | | |
| Total 7200 · Equipment & Vehicles | 4,384.80 | 24,461.46 | -20,076.66 | 17.9% |
| 7400 · Professional Services Capital | | | | |
| 7438 · Engineering Services-Other | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| Total 7400 · Professional Services Capital | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| Total Other Expense | 4,384.80 | 101,961.44 | -97,576.64 | 4.3% |
| Net Other Income | -4,384.80 | -101,961.44 | 97,576.64 | 4.3% |
| Net Income | 329,992.85 | 84,727.13 | 245,265.72 | 389.5% |

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Accrual Basis

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 2-Redlands Plaza/Mentone Ent. | | | |
|--|-------------------------------|-----------|----------------|-------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 - Interest Income | | | | |
| 4012 - LAIF | 0.00 | | | |
| 4013 - Caltrust Investment Income | 0.00 | | | |
| 4010 - Interest Income - Other | 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 | | | |
| 4034 - Redlands Aggregate 5% Royalty | 0.00 | | | |
| 4036 - Aggregate Maintenance | 0.00 | | | |
| Total 4030 - Mining Income | 0.00 | | | |
| 4040 - Miscellaneous Income | 0.00 | | | |
| 4050 - Property Tax | 0.00 | | | |
| 4055 - SBVMWD Spreading Agreement Reim | 0.00 | | | |
| 4060 - Property Income | | | | |
| 4062 - Mentone Property | 7,875.00 | 9,450.00 | -1,575.00 | 83.3% |
| Total 4060 - Property Income | 7,875.00 | 9,450.00 | -1,575.00 | 83.3% |
| 4065 - Redlands Plaza | 67,981.05 | 69,531.52 | -1,550.47 | 97.8% |
| 4066 - Redlands Plaza CAM | 13,989.16 | 15,599.02 | -1,609.86 | 89.7% |
| 4080 - Exchange Plan | 0.00 | | | |
| 4086 - Plunge Creek IRWMP | 0.00 | | | |
| Total Income | 89,845.21 | 94,580.54 | -4,735.33 | 95.0% |
| Gross Profit | 89,845.21 | 94,580.54 | -4,735.33 | 95.0% |
| Expense | | | | |
| 5050 - Regional Programs | | | | |
| 5080 - LAFCO Contribution | 0.00 | | | |
| 5081 - Wash Plan | 0.00 | | | |
| 5082 - Plunge Creek | 0.00 | | | |
| 5083 - Repayment of Wash Plan Advance | 0.00 | | | |
| Total 5050 - Regional Programs | 0.00 | | | |
| 5100 - Professional Service | | | | |
| 5120 - Misc. Professional Services | 0.00 | | | |
| 5122 - Wash Plan Professional Services | 0.00 | | | |
| 5124 - Plunge Creek Prof Services | 0.00 | | | |
| 5125 - Engineering Services | 0.00 | | | |
| 5130 - Aerial Photography & Surveying | 0.00 | | | |
| 5145 - Environmental Services (WP) | 0.00 | | | |
| 5160 - IT Support | 0.00 | | | |
| 5170 - Audit | 2,782.50 | 2,304.55 | 477.95 | 120.7% |
| 5175 - Legal - Wash Plan | 0.00 | | | |
| 5180 - Legal | 0.00 | 5,011.40 | -5,011.40 | 0.0% |
| Total 5100 - Professional Service | 2,782.50 | 7,315.95 | -4,533.45 | 38.0% |
| 5133 - Regional River HCP Contribution | 0.00 | | | |
| 5143 - Wash Plan District Contribution | 0.00 | | | |
| 5200 - Field Operations | | | | |
| 5210 - Equipment Maintenance | 0.00 | | | |
| 5215 - Property Maintenance | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5200 - Field Operations | 0.00 | 0.00 | 0.00 | 0.0% |

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Accrual Basis

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 2-Redlands Plaza/Mentone Ent. | | | |
|--|-------------------------------|-----------|----------------|-------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 5300 · Vehicle Operations | | | | |
| 5310 · Vehicle Maintenance | 0.00 | | | |
| 5320 · Fuel | 0.00 | | | |
| Total 5300 · Vehicle Operations | 0.00 | | | |
| 5400 · Utilities | | | | |
| 5410 · Alarm Service | 0.00 | | | |
| 5420 · Electricity | 2,223.56 | 3,639.00 | -1,415.44 | 61.1% |
| 5430 · Mobile Phone | 0.00 | | | |
| 5440 · Telephone | 0.00 | | | |
| 5450 · Natural Gas | 0.00 | | | |
| 5460 · Water / Trash / Sewer | 0.00 | 0.00 | 0.00 | 0.0% |
| 5470 · Internet Services | 117.20 | 187.50 | -70.30 | 62.5% |
| Total 5400 · Utilities | 2,340.76 | 3,826.50 | -1,485.74 | 61.2% |
| 6000 · General Administration | | | | |
| 6001 · General Administration - Other | 0.00 | | | |
| 6002 · Website Administration | 0.00 | | | |
| 6003 · Property Tax | 0.00 | | | |
| 6004 · Meeting Expenses | 0.00 | | | |
| 6006 · Permits | 0.00 | | | |
| 6007 · Inter District Costs | 0.00 | | | |
| 6009 · Licenses | 0.00 | | | |
| 6010 · Surety Bond | 0.00 | | | |
| 6012 · Office Maintenance | 1,567.32 | 900.00 | 667.32 | 174.1% |
| 6013 · Office Lease Payment | 2,488.50 | 2,986.20 | -497.70 | 83.3% |
| 6015 · Mentone House Maintenance | 666.61 | 1,524.98 | -858.37 | 43.7% |
| 6016 · Redlands Plaza Maintenance | 400.00 | 7,000.00 | -6,600.00 | 5.7% |
| 6018 · Janitorial Services | 0.00 | | | |
| 6019 · Janitorial Supplies | 0.00 | | | |
| 6020 · Vacancy Marketing-Redlands Plaz | 6,009.12 | 2,908.50 | 3,100.62 | 206.6% |
| 6024 · Computer Equip Maint. | 8.56 | 9.98 | -1.42 | 85.8% |
| 6026 · Redlands Plaza CAM expenses | 26,271.12 | 12,500.02 | 13,771.10 | 210.2% |
| 6027 · Computer Supplies | 7.46 | 32.48 | -25.02 | 23.0% |
| 6030 · Office Supplies | 166.28 | 212.55 | -46.27 | 78.2% |
| 6032 · Small Office Equipment | 0.00 | | | |
| 6033 · Office Equipment Rental | 393.01 | 618.00 | -224.99 | 63.6% |
| 6036 · Printing | 0.00 | | | |
| 6039 · Postage and Overnight Delivery | 101.76 | 80.02 | 21.74 | 127.2% |
| 6042 · Payroll Processing | 0.00 | | | |
| 6045 · Bank Service Charges | 0.00 | | | |
| 6051 · Uniforms | 0.00 | | | |
| 6060 · Outreach | 0.00 | | | |
| 6087 · Educational Reimbursement | 0.00 | | | |
| 6090 · Subscriptions/Publications | 0.00 | | | |
| 6091 · Public Notices | 0.00 | | | |
| 6093 · Memberships | 0.00 | | | |
| Total 6000 · General Administration | 38,079.74 | 28,772.73 | 9,307.01 | 132.3% |
| 6100 · Benefits | | | | |
| 6110 · Vision Insurance | 35.29 | 50.18 | -14.89 | 70.3% |
| 6120 · Workers' Comp. Insurance | 324.46 | 562.51 | -238.05 | 57.7% |
| 6130 · Dental Insurance | 167.70 | 249.92 | -82.22 | 67.1% |
| 6150 · Medical Insurance | 1,651.57 | 2,503.15 | -851.58 | 66.0% |
| 6160 · Payroll Taxes-Employer | 0.00 | 1,081.89 | -1,081.89 | 0.0% |
| 6170 · PERS Retirement | 2,452.82 | 3,697.26 | -1,244.44 | 66.3% |
| Total 6100 · Benefits | 4,631.84 | 8,144.91 | -3,513.07 | 56.9% |
| 6200 · Salaries | | | | |
| 6230 · Regular Salaries | 7,463.77 | 16,940.76 | -9,476.99 | 44.1% |
| Total 6200 · Salaries | 7,463.77 | 16,940.76 | -9,476.99 | 44.1% |

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Accrual Basis

San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July through December 2013

| | 2-Redlands Plaza/Mentone Ent. | | | |
|---|-------------------------------|------------------|------------------|---------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 6300 · Insurance | | | | |
| 6310 · Property/ Auto Insurance | 156.28 | 519.30 | -363.02 | 30.1% |
| 6320 · General Liability Insurance | 5,173.42 | 1,440.70 | 3,732.72 | 359.1% |
| Total 6300 · Insurance | 5,329.70 | 1,960.00 | 3,369.70 | 271.9% |
| 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 | | | | |
| 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 | | | |
| 8010 · Capital Reserve GWE/Rate Stabil | 0.00 | | | |
| Total Expense | 60,628.31 | 66,960.85 | -6,332.54 | 90.5% |
| Net Ordinary Income | 29,216.90 | 27,619.69 | 1,597.21 | 105.8% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| 7000 · Construction | | | | |
| 7010 · Materials | 0.00 | | | |
| 7050 · Basins- Capital Annual Repair | 0.00 | | | |
| 7055 · Plunge Creek Expansion | 0.00 | | | |
| Total 7000 · Construction | 0.00 | | | |
| 7100 · Land & Buildings | | | | |
| 7110 · Property Capital Repairs | 0.00 | | | |
| 7130 · Mentone Property (House)-CapRep | 0.00 | 873.00 | -873.00 | 0.0% |
| 7140 · Mentone Property (Shop)-CapRep | 0.00 | | | |
| 7150 · Mill Creek Maint. Permitting | 0.00 | | | |
| Total 7100 · Land & Buildings | 0.00 | 873.00 | -873.00 | 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 Capital | | | | |
| 7438 · Engineering Services-Other | 0.00 | | | |
| Total 7400 · Professional Services Capital | 0.00 | | | |
| Total Other Expense | 0.00 | 873.00 | -873.00 | 0.0% |
| Net Other Income | 0.00 | -873.00 | 873.00 | 0.0% |
| Net Income | 29,216.90 | 26,746.69 | 2,470.21 | 109.2% |

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Accrual Basis

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 3-Land Resources | | | |
|--|-------------------|-------------------|-------------------|---------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 - Interest Income | | | | |
| 4012 - LAIF | 0.00 | | | |
| 4013 - Caltrust Investment Income | 0.00 | | | |
| 4010 - Interest Income - Other | 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 | 0.00 | 0.00 | 0.0% |
| 4030 - Mining Income | | | | |
| 4031 - Plant Site - CEMEX | 24,000.00 | 20,000.00 | 4,000.00 | 120.0% |
| 4032 - Cemex - Royalty / Lease | 133,333.32 | 154,166.69 | -20,833.37 | 86.5% |
| 4034 - Redlands Aggregate 5% Royalty | 18,000.00 | 18,000.00 | 0.00 | 100.0% |
| 4036 - Aggregate Maintenance | 17,916.16 | 11,750.02 | 6,166.14 | 152.5% |
| Total 4030 - Mining Income | 193,249.48 | 203,916.71 | -10,667.23 | 94.8% |
| 4040 - Miscellaneous Income | 114,528.00 | 3,125.02 | 111,402.98 | 3,664.9% |
| 4050 - Property Tax | 0.00 | | | |
| 4055 - SBVMWD Spreading Agreement Reim | 24,818.50 | 24,818.50 | 0.00 | 100.0% |
| 4060 - Property Income | | | | |
| 4062 - Mentone Property | 0.00 | | | |
| Total 4060 - Property Income | 0.00 | | | |
| 4065 - Redlands Plaza | 0.00 | | | |
| 4066 - Redlands Plaza CAM | 0.00 | | | |
| 4080 - Exchange Plan | 0.00 | | | |
| 4086 - Plunge Creek IRWMP | 0.00 | 90,249.98 | -90,249.98 | 0.0% |
| Total Income | 332,595.98 | 322,110.21 | 10,485.77 | 103.3% |
| Gross Profit | 332,595.98 | 322,110.21 | 10,485.77 | 103.3% |
| Expense | | | | |
| 5050 - Regional Programs | | | | |
| 5080 - LAFCO Contribution | 0.00 | | | |
| 5081 - Wash Plan | 0.00 | | | |
| 5082 - Plunge Creek | 0.00 | 4,308.49 | -4,308.49 | 0.0% |
| 5083 - Repayment of Wash Plan Advance | 0.00 | | | |
| Total 5050 - Regional Programs | 0.00 | 4,308.49 | -4,308.49 | 0.0% |
| 5100 - Professional Service | | | | |
| 5120 - Misc. Professional Services | 5,410.52 | 0.00 | 5,410.52 | 100.0% |
| 5122 - Wash Plan Professional Services | 5,738.56 | 0.00 | 5,738.56 | 100.0% |
| 5124 - Plunge Creek Prof Services | 2,137.50 | 80,779.50 | -78,642.00 | 2.6% |
| 5125 - Engineering Services | 0.00 | 0.00 | 0.00 | 0.0% |
| 5130 - Aerial Photography & Surveying | 0.00 | 500.02 | -500.02 | 0.0% |
| 5145 - Environmental Services (WP) | 0.00 | 0.00 | 0.00 | 0.0% |
| 5160 - IT Support | 193.47 | 375.00 | -181.53 | 51.6% |
| 5170 - Audit | 3,524.50 | 2,731.84 | 792.66 | 129.0% |
| 5175 - Legal - Wash Plan | 0.00 | 0.00 | 0.00 | 0.0% |
| 5180 - Legal | 5,085.84 | 5,011.40 | 74.44 | 101.5% |
| Total 5100 - Professional Service | 22,090.39 | 89,397.76 | -67,307.37 | 24.7% |
| 5133 - Regional River HCP Contribution | 20,000.00 | 20,000.00 | 0.00 | 100.0% |
| 5143 - Wash Plan District Contribution | 78,176.00 | 78,176.00 | 0.00 | 100.0% |
| 5200 - Field Operations | | | | |
| 5210 - Equipment Maintenance | 0.00 | | | |
| 5215 - Property Maintenance | 0.00 | | | |
| Total 5200 - Field Operations | 0.00 | | | |

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 3-Land Resources | | | |
|--|------------------|------------------|------------------|---------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 5300 · Vehicle Operations | | | | |
| 5310 · Vehicle Maintenance | 0.00 | | | |
| 5320 · Fuel | 0.00 | | | |
| Total 5300 · Vehicle Operations | 0.00 | | | |
| 5400 · Utilities | | | | |
| 5410 · Alarm Service | 0.00 | | | |
| 5420 · Electricity | 0.00 | | | |
| 5430 · Mobile Phone | 113.75 | | | |
| 5440 · Telephone | 0.00 | | | |
| 5450 · Natural Gas | 0.00 | | | |
| 5460 · Water / Trash / Sewer | 46.72 | 582.98 | -536.26 | 8.0% |
| 5470 · Internet Services | 322.49 | 562.50 | -240.01 | 57.3% |
| Total 5400 · Utilities | 482.96 | 1,145.48 | -662.52 | 42.2% |
| 6000 · General Administration | | | | |
| 6001 · General Administration - Other | 0.00 | | | |
| 6002 · Website Administration | 0.00 | | | |
| 6003 · Property Tax | 0.00 | | | |
| 6004 · Meeting Expenses | 94.41 | 650.02 | -555.61 | 14.5% |
| 6006 · Permits | 50.00 | | | |
| 6007 · Inter District Costs | 0.00 | 2,625.00 | -2,625.00 | 0.0% |
| 6009 · Licenses | 0.00 | | | |
| 6010 · Surety Bond | 0.00 | 1,002.00 | -1,002.00 | 0.0% |
| 6012 · Office Maintenance | 0.00 | | | |
| 6013 · Office Lease Payment | 4,977.00 | 5,972.40 | -995.40 | 83.3% |
| 6015 · Mentone House Maintenance | 0.00 | | | |
| 6016 · Redlands Plaza Maintenance | 0.00 | | | |
| 6018 · Janitorial Services | 0.00 | | | |
| 6019 · Janitorial Supplies | 0.00 | | | |
| 6020 · Vacancy Marketing-Redlands Plaz | 0.00 | | | |
| 6024 · Computer Equip Maint. | 0.00 | | | |
| 6026 · Redlands Plaza CAM expenses | 0.00 | | | |
| 6027 · Computer Supplies | 0.00 | | | |
| 6030 · Office Supplies | 83.12 | 106.27 | -23.15 | 78.2% |
| 6032 · Small Office Equipment | 0.00 | | | |
| 6033 · Office Equipment Rental | 131.00 | 206.02 | -75.02 | 63.6% |
| 6036 · Printing | 89.42 | 50.02 | 39.40 | 178.8% |
| 6039 · Postage and Overnight Delivery | 101.75 | 80.02 | 21.73 | 127.2% |
| 6042 · Payroll Processing | 0.00 | | | |
| 6045 · Bank Service Charges | 0.00 | | | |
| 6051 · Uniforms | 0.00 | | | |
| 6060 · Outreach | 3.00 | 249.98 | -246.98 | 1.2% |
| 6087 · Educational Reimbursement | 0.00 | | | |
| 6090 · Subscriptions/Publications | 0.00 | | | |
| 6091 · Public Notices | 0.00 | 99.98 | -99.98 | 0.0% |
| 6093 · Memberships | 0.00 | | | |
| Total 6000 · General Administration | 5,529.70 | 11,041.71 | -5,512.01 | 50.1% |
| 6100 · Benefits | | | | |
| 6110 · Vision Insurance | 200.11 | 146.49 | 53.62 | 136.6% |
| 6120 · Workers' Comp. Insurance | 1,840.74 | 1,641.64 | 199.10 | 112.1% |
| 6130 · Dental Insurance | 951.39 | 729.34 | 222.05 | 130.4% |
| 6150 · Medical Insurance | 8,963.58 | 7,304.97 | 1,658.61 | 122.7% |
| 6160 · Payroll Taxes-Employer | 6,304.18 | 3,157.26 | 3,146.92 | 199.7% |
| 6170 · PERS Retirement | 14,497.18 | 10,789.89 | 3,707.29 | 134.4% |
| Total 6100 · Benefits | 32,757.18 | 23,769.59 | 8,987.59 | 137.8% |
| 6200 · Salaries | | | | |
| 6230 · Regular Salaries | 74,154.33 | 49,732.81 | 24,421.52 | 149.1% |
| Total 6200 · Salaries | 74,154.33 | 49,732.81 | 24,421.52 | 149.1% |

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Accrual Basis

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 3-Land Resources | | | |
|---|-------------------|-------------------|-------------------|---------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 6300 • Insurance | | | | |
| 6310 • Property/ Auto Insurance | 22.32 | 173.10 | -150.78 | 12.9% |
| 6320 • General Liability Insurance | 1,287.89 | 480.24 | 807.65 | 268.2% |
| Total 6300 • Insurance | 1,310.21 | 653.34 | 656.87 | 200.5% |
| 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 | 1.50 | | | |
| 6430 • Lodging | 19.78 | | | |
| 6435 • Conf/Seminar Registrations | 0.00 | | | |
| 6440 • Election Fees / Re-Districting | 0.00 | | | |
| Total 6400 • Board of Directors' Expenses | 21.28 | | | |
| 6500 • Administrative/Staff Expenses | | | | |
| 6510 • Mileage | 16.55 | 66.80 | -50.25 | 24.8% |
| 6515 • Air Fare | 9.34 | 37.50 | -28.16 | 24.9% |
| 6520 • Travel, Other (rental car, taxi) | 24.76 | 33.18 | -8.42 | 74.6% |
| 6525 • Meals | 27.02 | 37.50 | -10.48 | 72.1% |
| 6530 • Lodging | 86.39 | 53.21 | 33.18 | 162.4% |
| 6535 • Conf/Seminar Registrations | 0.00 | | | |
| Total 6500 • Administrative/Staff Expenses | 164.06 | 228.19 | -64.13 | 71.9% |
| 8010 • Capital Reserve GWE/Rate Stabil | 0.00 | | | |
| Total Expense | 234,686.11 | 278,453.37 | -43,767.26 | 84.3% |
| Net Ordinary Income | 97,909.87 | 43,656.84 | 54,253.03 | 224.3% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| 7000 • Construction | | | | |
| 7010 • Materials | 0.00 | | | |
| 7050 • Basins- Capital Annual Repair | 0.00 | | | |
| 7055 • Plunge Creek Expansion | 0.00 | | | |
| Total 7000 • Construction | 0.00 | | | |
| 7100 • Land & Buildings | | | | |
| 7110 • Property Capital Repairs | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 7130 • Mentone Property (House)-CapRep | 0.00 | | | |
| 7140 • Mentone Property (Shop)-CapRep | 0.00 | | | |
| 7150 • Mill Creek Maint. Permitting | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 7100 • Land & Buildings | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 7200 • Equipment & Vehicles | | | | |
| 7210 • Computer Hardware-Capital Purch | 0.00 | | | |
| 7220 • Computer Software | 1,055.60 | 612.52 | 443.08 | 172.3% |
| 7230 • Field Equipment / Vehicles | 0.00 | | | |
| 7240 • Office Equipment | 0.00 | | | |
| Total 7200 • Equipment & Vehicles | 1,055.60 | 612.52 | 443.08 | 172.3% |
| 7400 • Professional Services Capital | | | | |
| 7438 • Engineering Services-Other | 0.00 | | | |
| Total 7400 • Professional Services Capital | 0.00 | | | |
| Total Other Expense | 1,055.60 | 2,112.52 | -1,056.92 | 50.0% |
| Net Other Income | -1,055.60 | -2,112.52 | 1,056.92 | 50.0% |
| Net Income | 96,854.27 | 41,544.32 | 55,309.95 | 233.1% |

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Accrual Basis

San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July through December 2013

| | 4-General Fund Ent. | | | |
|--|---------------------|------------|----------------|-------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 - Interest Income | | | | |
| 4012 - LAIF | 257.14 | 900.00 | -642.86 | 28.6% |
| 4013 - Caltrust Investment Income | 40,845.44 | 30,000.00 | 10,845.44 | 136.2% |
| 4010 - Interest Income - Other | 0.00 | | | |
| Total 4010 - Interest Income | 41,102.58 | 30,900.00 | 10,202.58 | 133.0% |
| 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 | | | |
| 4034 - Redlands Aggregate 5% Royalty | 0.00 | | | |
| 4036 - Aggregate Maintenance | 0.00 | | | |
| Total 4030 - Mining Income | 0.00 | | | |
| 4040 - Miscellaneous Income | 36.03 | 9,375.00 | -9,338.97 | 0.4% |
| 4050 - Property Tax | 35,086.83 | 38,000.02 | -2,913.19 | 92.3% |
| 4055 - SBVMWD Spreading Agreement Reim | 212,730.00 | 212,730.00 | 0.00 | 100.0% |
| 4060 - Property Income | | | | |
| 4062 - Mentone Property | 0.00 | | | |
| Total 4060 - Property Income | 0.00 | | | |
| 4065 - Redlands Plaza | 0.00 | | | |
| 4066 - Redlands Plaza CAM | 0.00 | | | |
| 4080 - Exchange Plan | 0.00 | | | |
| 4086 - Plunge Creek IRWMP | 0.00 | 4,275.00 | -4,275.00 | 0.0% |
| Total Income | 288,955.44 | 295,280.02 | -6,324.58 | 97.9% |
| Gross Profit | 288,955.44 | 295,280.02 | -6,324.58 | 97.9% |
| Expense | | | | |
| 5050 - Regional Programs | | | | |
| 5080 - LAFCO Contribution | 327.07 | 4,672.92 | -4,345.85 | 7.0% |
| 5081 - Wash Plan | 0.00 | | | |
| 5082 - Plunge Creek | 0.00 | | | |
| 5083 - Repayment of Wash Plan Advance | 0.00 | | | |
| Total 5050 - Regional Programs | 327.07 | 4,672.92 | -4,345.85 | 7.0% |
| 5100 - Professional Service | | | | |
| 5120 - Misc. Professional Services | 46.00 | 60,000.00 | -59,954.00 | 0.1% |
| 5122 - Wash Plan Professional Services | 0.00 | | | |
| 5124 - Plunge Creek Prof Services | 0.00 | | | |
| 5125 - Engineering Services | 0.00 | | | |
| 5130 - Aerial Photography & Surveying | 0.00 | | | |
| 5145 - Environmental Services (WP) | 0.00 | | | |
| 5160 - IT Support | 709.58 | 1,374.98 | -665.40 | 51.6% |
| 5170 - Audit | 1,855.00 | 1,409.10 | 445.90 | 131.6% |
| 5175 - Legal - Wash Plan | 0.00 | | | |
| 5180 - Legal | 23,129.91 | 15,034.19 | 8,095.72 | 153.8% |
| Total 5100 - Professional Service | 25,740.49 | 77,818.27 | -52,077.78 | 33.1% |
| 5133 - Regional River HCP Contribution | 0.00 | | | |
| 5143 - Wash Plan District Contribution | 0.00 | | | |
| 5200 - Field Operations | | | | |
| 5210 - Equipment Maintenance | 0.00 | | | |
| 5215 - Property Maintenance | -20.00 | | | |
| Total 5200 - Field Operations | -20.00 | | | |

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 4-General Fund Ent. | | | |
|--|---------------------|-----------|----------------|-------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 5300 • Vehicle Operations | | | | |
| 5310 • Vehicle Maintenance | 0.00 | | | |
| 5320 • Fuel | 0.00 | | | |
| Total 5300 • Vehicle Operations | 0.00 | | | |
| 5400 • Utilities | | | | |
| 5410 • Alarm Service | 771.93 | 750.00 | 21.93 | 102.9% |
| 5420 • Electricity | 1,302.21 | 1,959.98 | -657.77 | 66.4% |
| 5430 • Mobile Phone | 210.00 | 13.35 | 196.65 | 1,573.0% |
| 5440 • Telephone | 1,779.08 | 2,589.98 | -810.90 | 68.7% |
| 5450 • Natural Gas | 163.64 | 410.00 | -246.36 | 39.9% |
| 5460 • Water / Trash / Sewer | 233.65 | 2,915.02 | -2,681.37 | 8.0% |
| 5470 • Internet Services | 2,003.82 | 1,875.00 | 128.82 | 106.9% |
| Total 5400 • Utilities | 6,464.33 | 10,513.33 | -4,049.00 | 61.5% |
| 6000 • General Administration | | | | |
| 6001 • General Administration - Other | 255.13 | 1,875.00 | -1,619.87 | 13.6% |
| 6002 • Website Administration | 172.50 | 1,550.02 | -1,377.52 | 11.1% |
| 6003 • Property Tax | 0.00 | 1,085.02 | -1,085.02 | 0.0% |
| 6004 • Meeting Expenses | 248.12 | 1,950.00 | -1,701.88 | 12.7% |
| 6006 • Permits | 0.00 | 411.98 | -411.98 | 0.0% |
| 6007 • Inter District Costs | 0.00 | 500.02 | -500.02 | 0.0% |
| 6009 • Licenses | 0.00 | 129.98 | -129.98 | 0.0% |
| 6010 • Surety Bond | 0.00 | | | |
| 6012 • Office Maintenance | 1,080.45 | 600.00 | 480.45 | 180.1% |
| 6013 • Office Lease Payment | 7,465.50 | 8,958.60 | -1,493.10 | 83.3% |
| 6015 • Mentone House Maintenance | 0.00 | | | |
| 6016 • Redlands Plaza Maintenance | 0.00 | | | |
| 6018 • Janitorial Services | 3,883.00 | 4,171.50 | -288.50 | 93.1% |
| 6019 • Janitorial Supplies | 57.77 | 94.50 | -36.73 | 61.1% |
| 6020 • Vacancy Marketing-Redlands Plaz | 0.00 | | | |
| 6024 • Computer Equip Maint. | 23.53 | 27.52 | -3.99 | 85.5% |
| 6026 • Redlands Plaza CAM expenses | 0.00 | | | |
| 6027 • Computer Supplies | 52.24 | 227.48 | -175.24 | 23.0% |
| 6030 • Office Supplies | 1,330.11 | 1,700.26 | -370.15 | 78.2% |
| 6032 • Small Office Equipment | 0.00 | 0.00 | 0.00 | 0.0% |
| 6033 • Office Equipment Rental | 1,965.06 | 3,090.00 | -1,124.94 | 63.6% |
| 6036 • Printing | 204.12 | 249.98 | -45.86 | 81.7% |
| 6039 • Postage and Overnight Delivery | 559.54 | 440.02 | 119.52 | 127.2% |
| 6042 • Payroll Processing | 954.30 | 864.22 | 90.08 | 110.4% |
| 6045 • Bank Service Charges | 393.79 | 1,500.00 | -1,106.21 | 26.3% |
| 6051 • Uniforms | 195.05 | 580.00 | -384.95 | 33.6% |
| 6060 • Outreach | 98.09 | 1,250.02 | -1,151.93 | 7.8% |
| 6087 • Educational Reimbursement | 2,345.09 | 1,567.50 | 777.59 | 149.6% |
| 6090 • Subscriptions/Publications | 284.91 | 750.00 | -465.09 | 38.0% |
| 6091 • Public Notices | 0.00 | 200.00 | -200.00 | 0.0% |
| 6093 • Memberships | 12,444.00 | 9,999.98 | 2,444.02 | 124.4% |
| Total 6000 • General Administration | 34,012.30 | 43,773.60 | -9,761.30 | 77.7% |
| 6100 • Benefits | | | | |
| 6110 • Vision Insurance | 107.29 | 129.47 | -22.18 | 82.9% |
| 6120 • Workers' Comp. Insurance | 986.79 | 1,450.85 | -464.06 | 68.0% |
| 6130 • Dental Insurance | 510.04 | 644.56 | -134.52 | 79.1% |
| 6150 • Medical Insurance | 4,060.07 | 6,455.86 | -2,395.79 | 62.9% |
| 6160 • Payroll Taxes-Employer | 7,012.19 | 2,790.27 | 4,221.92 | 251.3% |
| 6170 • PERS Retirement | 6,952.15 | 9,535.67 | -2,583.52 | 72.9% |
| Total 6100 • Benefits | 19,628.53 | 21,006.68 | -1,378.15 | 93.4% |
| 6200 • Salaries | | | | |
| 6230 • Regular Salaries | 65,617.42 | 54,268.46 | 11,348.96 | 120.9% |
| Total 6200 • Salaries | 65,617.42 | 54,268.46 | 11,348.96 | 120.9% |

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Accrual Basis

San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July through December 2013

| | 4-General Fund Ent. | | | |
|---|---------------------|-------------------|-------------------|---------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 6300 • Insurance | | | | |
| 6310 • Property/ Auto Insurance | 44.64 | 173.10 | -128.46 | 25.8% |
| 6320 • General Liability Insurance | 1,942.75 | 480.24 | 1,462.51 | 404.5% |
| Total 6300 • Insurance | 1,987.39 | 653.34 | 1,334.05 | 304.2% |
| 6400 • Board of Directors' Expenses | | | | |
| 6401 • Directors' Fees | 30,732.00 | 39,500.02 | -8,768.02 | 77.8% |
| 6410 • Mileage | 1,723.68 | 1,500.00 | 223.68 | 114.9% |
| 6415 • Air Fare | 919.10 | 2,375.02 | -1,455.92 | 38.7% |
| 6420 • Other Travel | 45.50 | 249.98 | -204.48 | 18.2% |
| 6425 • Meals | 1,263.70 | 1,465.17 | -201.47 | 86.2% |
| 6430 • Lodging | 2,239.64 | 1,749.98 | 489.66 | 128.0% |
| 6435 • Conf/Seminar Registrations | 4,300.00 | 2,295.00 | 2,005.00 | 187.4% |
| 6440 • Election Fees / Re-Districting | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 6400 • Board of Directors' Expenses | 41,223.62 | 49,135.17 | -7,911.55 | 83.9% |
| 6500 • Administrative/Staff Expenses | | | | |
| 6510 • Mileage | 1,063.44 | 1,002.24 | 61.20 | 106.1% |
| 6515 • Air Fare | 140.10 | 562.50 | -422.40 | 24.9% |
| 6520 • Travel, Other (rental car, taxi) | 371.47 | 497.70 | -126.23 | 74.6% |
| 6525 • Meals | 457.78 | 562.50 | -104.72 | 81.4% |
| 6530 • Lodging | 1,079.09 | 798.20 | 280.89 | 135.2% |
| 6535 • Conf/Seminar Registrations | 2,811.00 | 1,315.64 | 1,495.36 | 213.7% |
| Total 6500 • Administrative/Staff Expenses | 5,922.88 | 4,738.78 | 1,184.10 | 125.0% |
| 8010 • Capital Reserve GWE/Rate Stabil | 0.00 | | | |
| Total Expense | 200,904.03 | 266,580.55 | -65,676.52 | 75.4% |
| Net Ordinary Income | 88,051.41 | 28,699.47 | 59,351.94 | 306.8% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| 7000 • Construction | | | | |
| 7010 • Materials | 0.00 | | | |
| 7050 • Basins- Capital Annual Repair | 0.00 | | | |
| 7055 • Plunge Creek Expansion | 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 | | | |
| 7150 • Mill Creek Maint. Permitting | 0.00 | | | |
| Total 7100 • Land & Buildings | 0.00 | | | |
| 7200 • Equipment & Vehicles | | | | |
| 7210 • Computer Hardware-Capital Purch | 0.00 | 2,025.00 | -2,025.00 | 0.0% |
| 7220 • Computer Software | 1,055.60 | 612.52 | 443.08 | 172.3% |
| 7230 • Field Equipment / Vehicles | 0.00 | | | |
| 7240 • Office Equipment | 1,235.99 | 1,235.99 | 0.00 | 100.0% |
| Total 7200 • Equipment & Vehicles | 2,291.59 | 3,873.51 | -1,581.92 | 59.2% |
| 7400 • Professional Services Capital | | | | |
| 7438 • Engineering Services-Other | 0.00 | | | |
| Total 7400 • Professional Services Capital | 0.00 | | | |
| Total Other Expense | 2,291.59 | 3,873.51 | -1,581.92 | 59.2% |
| Net Other Income | -2,291.59 | -3,873.51 | 1,581.92 | 59.2% |
| Net Income | 85,759.82 | 24,825.96 | 60,933.86 | 345.4% |

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Accrual Basis

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 5-Wash Plan | | | |
|--|-------------------|-------------------|--------------------|---------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 - Interest Income | | | | |
| 4012 - LAIF | 0.00 | | | |
| 4013 - Caltrust Investment Income | 0.00 | | | |
| 4010 - Interest Income - Other | 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 | 686,007.16 | 415,800.00 | 270,207.16 | 165.0% |
| 4030 - Mining Income | | | | |
| 4031 - Plant Site - CEMEX | 0.00 | | | |
| 4032 - Cemex - Royalty / Lease | 0.00 | | | |
| 4034 - Redlands Aggregate 5% Royalty | 0.00 | | | |
| 4036 - Aggregate Maintenance | 0.00 | | | |
| Total 4030 - Mining Income | 0.00 | | | |
| 4040 - Miscellaneous Income | 0.00 | | | |
| 4050 - Property Tax | 0.00 | | | |
| 4055 - SBVMWD Spreading Agreement Reim | 0.00 | | | |
| 4060 - Property Income | | | | |
| 4062 - Mentone Property | 0.00 | | | |
| Total 4060 - Property Income | 0.00 | | | |
| 4065 - Redlands Plaza | 0.00 | | | |
| 4066 - Redlands Plaza CAM | 0.00 | | | |
| 4080 - Exchange Plan | 0.00 | | | |
| 4086 - Plunge Creek IRWMP | 0.00 | | | |
| Total Income | 686,007.16 | 415,800.00 | 270,207.16 | 165.0% |
| Gross Profit | 686,007.16 | 415,800.00 | 270,207.16 | 165.0% |
| Expense | | | | |
| 5050 - Regional Programs | | | | |
| 5080 - LAFCO Contribution | 0.00 | | | |
| 5081 - Wash Plan | 27.54 | | | |
| 5082 - Plunge Creek | 0.00 | | | |
| 5083 - Repayment of Wash Plan Advance | 188,365.40 | 0.00 | 188,365.40 | 100.0% |
| Total 5050 - Regional Programs | 188,392.94 | 0.00 | 188,392.94 | 100.0% |
| 5100 - Professional Service | | | | |
| 5120 - Misc. Professional Services | 0.00 | | | |
| 5122 - Wash Plan Professional Services | 2,188.20 | 50,000.02 | -47,811.82 | 4.4% |
| 5124 - Plunge Creek Prof Services | 0.00 | | | |
| 5125 - Engineering Services | 0.00 | | | |
| 5130 - Aerial Photography & Surveying | 0.00 | | | |
| 5145 - Environmental Services (WP) | 0.00 | 125,000.02 | -125,000.02 | 0.0% |
| 5160 - IT Support | 0.00 | | | |
| 5170 - Audit | 0.00 | | | |
| 5175 - Legal - Wash Plan | 6,990.70 | 21,000.00 | -14,009.30 | 33.3% |
| 5180 - Legal | 0.00 | | | |
| Total 5100 - Professional Service | 9,178.90 | 196,000.04 | -186,821.14 | 4.7% |
| 5133 - Regional River HCP Contribution | 0.00 | | | |
| 5143 - Wash Plan District Contribution | 0.00 | | | |
| 5200 - Field Operations | | | | |
| 5210 - Equipment Maintenance | 0.00 | | | |
| 5215 - Property Maintenance | 0.00 | | | |
| Total 5200 - Field Operations | 0.00 | | | |

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Accrual Basis

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 5-Wash Plan | | | |
|--|-----------------|------------------|-------------------|--------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 5300 · Vehicle Operations | | | | |
| 5310 · Vehicle Maintenance | 0.00 | | | |
| 5320 · Fuel | 0.00 | | | |
| Total 5300 · Vehicle Operations | 0.00 | | | |
| 5400 · Utilities | | | | |
| 5410 · Alarm Service | 0.00 | | | |
| 5420 · Electricity | 0.00 | | | |
| 5430 · Mobile Phone | 17.50 | | | |
| 5440 · Telephone | 0.00 | | | |
| 5450 · Natural Gas | 0.00 | | | |
| 5460 · Water / Trash / Sewer | 0.00 | | | |
| 5470 · Internet Services | 0.00 | | | |
| Total 5400 · Utilities | 17.50 | | | |
| 6000 · General Administration | | | | |
| 6001 · General Administration - Other | 0.00 | | | |
| 6002 · Website Administration | 0.00 | | | |
| 6003 · Property Tax | 0.00 | | | |
| 6004 · Meeting Expenses | 0.00 | | | |
| 6006 · Permits | 0.00 | | | |
| 6007 · Inter District Costs | 0.00 | | | |
| 6009 · Licenses | 0.00 | | | |
| 6010 · Surety Bond | 0.00 | | | |
| 6012 · Office Maintenance | 0.00 | | | |
| 6013 · Office Lease Payment | 2,488.50 | 2,986.20 | -497.70 | 83.3% |
| 6015 · Mentone House Maintenance | 0.00 | | | |
| 6016 · Redlands Plaza Maintenance | 0.00 | | | |
| 6018 · Janitorial Services | 0.00 | | | |
| 6019 · Janitorial Supplies | 0.00 | | | |
| 6020 · Vacancy Marketing-Redlands Plaz | 0.00 | | | |
| 6024 · Computer Equip Maint. | 0.00 | | | |
| 6026 · Redlands Plaza CAM expenses | 0.00 | | | |
| 6027 · Computer Supplies | 0.00 | | | |
| 6030 · Office Supplies | 0.00 | | | |
| 6032 · Small Office Equipment | 0.00 | | | |
| 6033 · Office Equipment Rental | 0.00 | | | |
| 6036 · Printing | 0.00 | | | |
| 6039 · Postage and Overnight Delivery | 0.00 | | | |
| 6042 · Payroll Processing | 0.00 | | | |
| 6045 · Bank Service Charges | 0.00 | | | |
| 6051 · Uniforms | 0.00 | | | |
| 6060 · Outreach | 0.00 | | | |
| 6087 · Educational Reimbursement | 0.00 | | | |
| 6090 · Subscriptions/Publications | 0.00 | | | |
| 6091 · Public Notices | 0.00 | | | |
| 6093 · Memberships | 0.00 | | | |
| Total 6000 · General Administration | 2,488.50 | 2,986.20 | -497.70 | 83.3% |
| 6100 · Benefits | | | | |
| 6110 · Vision Insurance | 0.00 | 128.62 | -128.62 | 0.0% |
| 6120 · Workers' Comp. Insurance | 0.00 | 1,441.37 | -1,441.37 | 0.0% |
| 6130 · Dental Insurance | 0.00 | 640.37 | -640.37 | 0.0% |
| 6150 · Medical Insurance | 0.00 | 6,413.78 | -6,413.78 | 0.0% |
| 6160 · Payroll Taxes-Employer | 0.00 | 2,772.11 | -2,772.11 | 0.0% |
| 6170 · PERS Retirement | 0.00 | 9,473.57 | -9,473.57 | 0.0% |
| Total 6100 · Benefits | 0.00 | 20,869.82 | -20,869.82 | 0.0% |
| 6200 · Salaries | | | | |
| 6230 · Regular Salaries | 7,948.80 | 43,407.31 | -35,458.51 | 18.3% |
| Total 6200 · Salaries | 7,948.80 | 43,407.31 | -35,458.51 | 18.3% |

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Accrual Basis

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | 5-Wash Plan | | | |
|---|--------------|------------|----------------|-------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 6300 · Insurance | | | | |
| 6310 · Property/ Auto Insurance | 0.00 | | | |
| 6320 · General Liability Insurance | 0.00 | | | |
| Total 6300 · Insurance | 0.00 | | | |
| 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 | | | | |
| 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 | | | |
| 8010 · Capital Reserve GWE/Rate Stabil | 0.00 | | | |
| Total Expense | 208,026.64 | 263,263.37 | -55,236.73 | 79.0% |
| Net Ordinary Income | 477,980.52 | 152,536.63 | 325,443.89 | 313.4% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| 7000 · Construction | | | | |
| 7010 · Materials | 0.00 | | | |
| 7050 · Basins- Capital Annual Repair | 0.00 | | | |
| 7055 · Plunge Creek Expansion | 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 | | | |
| 7150 · Mill Creek Maint. Permitting | 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 Capital | | | | |
| 7438 · Engineering Services-Other | 0.00 | | | |
| Total 7400 · Professional Services Capital | 0.00 | | | |
| Total Other Expense | 0.00 | | | |
| Net Other Income | 0.00 | | | |
| Net Income | 477,980.52 | 152,536.63 | 325,443.89 | 313.4% |

San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July through December 2013

| | TOTAL | | | |
|--|---------------------|---------------------|--------------------|-----------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4010 - Interest Income | | | | |
| 4012 - LAIF | 257.14 | 900.00 | -642.86 | 28.6% |
| 4013 - Caltrust Investment Income | 40,845.44 | 30,000.00 | 10,845.44 | 136.2% |
| 4010 - Interest Income - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 4010 - Interest Income | 41,102.58 | 30,900.00 | 10,202.58 | 133.0% |
| 4020 - Groundwater Charge | | | | |
| 4021 - Assessments - Ag | 23,226.17 | 21,678.82 | 1,547.35 | 107.1% |
| 4023 - Assessments - Non-Ag | 419,116.75 | 396,126.41 | 22,990.34 | 105.8% |
| Total 4020 - Groundwater Charge | 442,342.92 | 417,805.23 | 24,537.69 | 105.9% |
| 4025 - Wash Plan Revenue | 686,007.16 | 415,800.00 | 270,207.16 | 165.0% |
| 4030 - Mining Income | | | | |
| 4031 - Plant Site - CEMEX | 24,000.00 | 20,000.00 | 4,000.00 | 120.0% |
| 4032 - Cemex - Royalty / Lease | 133,333.32 | 154,166.69 | -20,833.37 | 86.5% |
| 4034 - Redlands Aggregate 5% Royalty | 18,000.00 | 18,000.00 | 0.00 | 100.0% |
| 4036 - Aggregate Maintenance | 17,916.16 | 11,750.02 | 6,166.14 | 152.5% |
| Total 4030 - Mining Income | 193,249.48 | 203,916.71 | -10,667.23 | 94.8% |
| 4040 - Miscellaneous Income | 114,717.03 | 12,500.02 | 102,217.01 | 917.7% |
| 4050 - Property Tax | 35,086.83 | 38,000.02 | -2,913.19 | 92.3% |
| 4055 - SBVMWD Spreading Agreement Reim | 354,550.00 | 354,550.00 | 0.00 | 100.0% |
| 4060 - Property Income | | | | |
| 4062 - Mentone Property | 7,875.00 | 9,450.00 | -1,575.00 | 83.3% |
| Total 4060 - Property Income | 7,875.00 | 9,450.00 | -1,575.00 | 83.3% |
| 4065 - Redlands Plaza | 67,981.05 | 69,531.52 | -1,550.47 | 97.8% |
| 4066 - Redlands Plaza CAM | 13,989.16 | 15,599.02 | -1,609.86 | 89.7% |
| 4080 - Exchange Plan | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 4086 - Plunge Creek IRWMP | 0.00 | 94,524.98 | -94,524.98 | 0.0% |
| Total Income | 1,956,901.21 | 1,692,577.50 | 264,323.71 | 115.6% |
| Gross Profit | 1,956,901.21 | 1,692,577.50 | 264,323.71 | 115.6% |
| Expense | | | | |
| 5050 - Regional Programs | | | | |
| 5080 - LAFCO Contribution | 327.07 | 4,672.92 | -4,345.85 | 7.0% |
| 5081 - Wash Plan | 27.54 | 0.00 | 27.54 | 100.0% |
| 5082 - Plunge Creek | 0.00 | 4,308.49 | -4,308.49 | 0.0% |
| 5083 - Repayment of Wash Plan Advance | 188,365.40 | 0.00 | 188,365.40 | 100.0% |
| Total 5050 - Regional Programs | 188,720.01 | 8,981.41 | 179,738.60 | 2,101.2% |
| 5100 - Professional Service | | | | |
| 5120 - Misc. Professional Services | 7,556.52 | 60,000.00 | -52,443.48 | 12.6% |
| 5122 - Wash Plan Professional Services | 7,926.76 | 50,000.02 | -42,073.26 | 15.9% |
| 5124 - Plunge Creek Prof Services | 2,375.00 | 89,754.98 | -87,379.98 | 2.6% |
| 5125 - Engineering Services | 1,490.21 | 7,500.00 | -6,009.79 | 19.9% |
| 5130 - Aerial Photography & Surveying | 0.00 | 500.02 | -500.02 | 0.0% |
| 5145 - Environmental Services (WP) | 0.00 | 125,000.02 | -125,000.02 | 0.0% |
| 5160 - IT Support | 1,935.00 | 3,750.00 | -1,815.00 | 51.6% |
| 5170 - Audit | 18,550.00 | 14,554.57 | 3,995.43 | 127.5% |
| 5175 - Legal - Wash Plan | 6,990.70 | 21,000.00 | -14,009.30 | 33.3% |
| 5180 - Legal | 28,215.75 | 50,113.92 | -21,898.17 | 56.3% |
| Total 5100 - Professional Service | 75,039.94 | 422,173.53 | -347,133.59 | 17.8% |
| 5133 - Regional River HCP Contribution | 20,000.00 | 20,000.00 | 0.00 | 100.0% |
| 5143 - Wash Plan District Contribution | 78,176.00 | 78,176.00 | 0.00 | 100.0% |
| 5200 - Field Operations | | | | |
| 5210 - Equipment Maintenance | 1,122.02 | 4,003.00 | -2,880.98 | 28.0% |
| 5215 - Property Maintenance | 2,177.62 | 3,750.00 | -1,572.38 | 58.1% |
| Total 5200 - Field Operations | 3,299.64 | 7,753.00 | -4,453.36 | 42.6% |

San Bernardino Valley Water Conservation District
Profit & Loss Budget vs. Actual by Class
 July through December 2013

| | TOTAL | | | |
|--|-------------------|-------------------|-------------------|--------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 5300 • Vehicle Operations | | | | |
| 5310 • Vehicle Maintenance | 4,156.45 | 7,500.00 | -3,343.55 | 55.4% |
| 5320 • Fuel | 4,183.71 | 8,250.00 | -4,066.29 | 50.7% |
| Total 5300 • Vehicle Operations | 8,340.16 | 15,750.00 | -7,409.84 | 53.0% |
| 5400 • Utilities | | | | |
| 5410 • Alarm Service | 1,543.86 | 1,500.00 | 43.86 | 102.9% |
| 5420 • Electricity | 4,387.43 | 6,999.00 | -2,611.57 | 62.7% |
| 5430 • Mobile Phone | 796.25 | 500.02 | 296.23 | 159.2% |
| 5440 • Telephone | 2,637.41 | 3,699.98 | -1,062.57 | 71.3% |
| 5450 • Natural Gas | 143.34 | 710.00 | -566.66 | 20.2% |
| 5460 • Water / Trash / Sewer | 668.14 | 5,829.98 | -5,161.84 | 11.5% |
| 5470 • Internet Services | 3,243.84 | 3,750.00 | -506.16 | 86.5% |
| Total 5400 • Utilities | 13,420.27 | 22,988.98 | -9,568.71 | 58.4% |
| 6000 • General Administration | | | | |
| 6001 • General Administration - Other | 540.80 | 3,750.00 | -3,209.20 | 14.4% |
| 6002 • Website Administration | 172.50 | 1,550.02 | -1,377.52 | 11.1% |
| 6003 • Property Tax | 0.00 | 1,085.02 | -1,085.02 | 0.0% |
| 6004 • Meeting Expenses | 351.21 | 2,600.02 | -2,248.81 | 13.5% |
| 6006 • Permits | 50.00 | 823.96 | -773.96 | 6.1% |
| 6007 • Inter District Costs | 0.00 | 5,000.02 | -5,000.02 | 0.0% |
| 6009 • Licenses | 850.14 | 649.96 | 200.18 | 130.8% |
| 6010 • Surety Bond | 0.00 | 1,002.00 | -1,002.00 | 0.0% |
| 6012 • Office Maintenance | 2,701.13 | 1,500.00 | 1,201.13 | 180.1% |
| 6013 • Office Lease Payment | 24,885.00 | 29,862.00 | -4,977.00 | 83.3% |
| 6015 • Mentone House Maintenance | 666.61 | 1,524.98 | -858.37 | 43.7% |
| 6016 • Redlands Plaza Maintenance | 400.00 | 7,000.00 | -6,600.00 | 5.7% |
| 6018 • Janitorial Services | 3,883.00 | 4,171.50 | -288.50 | 93.1% |
| 6019 • Janitorial Supplies | 96.29 | 157.50 | -61.21 | 61.1% |
| 6020 • Vacancy Marketing-Redlands Plaz | 6,009.12 | 2,908.50 | 3,100.62 | 206.6% |
| 6024 • Computer Equip Maint. | 85.58 | 99.98 | -14.40 | 85.6% |
| 6026 • Redlands Plaza CAM expenses | 26,271.12 | 12,500.02 | 13,771.10 | 210.2% |
| 6027 • Computer Supplies | 74.63 | 324.98 | -250.35 | 23.0% |
| 6030 • Office Supplies | 1,662.64 | 2,125.35 | -462.71 | 78.2% |
| 6032 • Small Office Equipment | 0.00 | 0.00 | 0.00 | 0.0% |
| 6033 • Office Equipment Rental | 2,620.07 | 4,120.04 | -1,499.97 | 63.6% |
| 6036 • Printing | 456.84 | 500.02 | -43.18 | 91.4% |
| 6039 • Postage and Overnight Delivery | 1,017.39 | 800.08 | 217.31 | 127.2% |
| 6042 • Payroll Processing | 954.30 | 864.22 | 90.08 | 110.4% |
| 6045 • Bank Service Charges | 393.79 | 1,500.00 | -1,106.21 | 26.3% |
| 6051 • Uniforms | 487.64 | 1,015.00 | -527.36 | 48.0% |
| 6060 • Outreach | 120.59 | 2,500.00 | -2,379.41 | 4.8% |
| 6087 • Educational Reimbursement | 2,345.09 | 1,567.50 | 777.59 | 149.6% |
| 6090 • Subscriptions/Publications | 284.91 | 750.00 | -465.09 | 38.0% |
| 6091 • Public Notices | 0.00 | 299.98 | -299.98 | 0.0% |
| 6093 • Memberships | 12,444.00 | 9,999.98 | 2,444.02 | 124.4% |
| Total 6000 • General Administration | 89,824.39 | 102,552.63 | -12,728.24 | 87.6% |
| 6100 • Benefits | | | | |
| 6110 • Vision Insurance | 694.39 | 955.26 | -260.87 | 72.7% |
| 6120 • Workers' Comp. Insurance | 6,387.00 | 10,704.79 | -4,317.79 | 59.7% |
| 6130 • Dental Insurance | 3,301.15 | 4,755.80 | -1,454.65 | 69.4% |
| 6150 • Medical Insurance | 30,736.21 | 47,633.91 | -16,897.70 | 64.5% |
| 6160 • Payroll Taxes-Employer | 17,150.23 | 20,587.72 | -3,437.49 | 83.3% |
| 6170 • PERS Retirement | 47,929.85 | 70,358.02 | -22,428.17 | 68.1% |
| Total 6100 • Benefits | 106,198.83 | 154,995.50 | -48,796.67 | 68.5% |
| 6200 • Salaries | | | | |
| 6230 • Regular Salaries | 264,791.97 | 334,718.15 | -69,926.18 | 79.1% |
| Total 6200 • Salaries | 264,791.97 | 334,718.15 | -69,926.18 | 79.1% |

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Accrual Basis

San Bernardino Valley Water Conservation District

Profit & Loss Budget vs. Actual by Class

July through December 2013

| | TOTAL | | | |
|---|---------------------|---------------------|--------------------|---------------|
| | Jul - Dec 13 | Budget | \$ Over Budget | % of Budget |
| 6300 • Insurance | | | | |
| 6310 • Property/ Auto Insurance | 965.75 | 3,462.00 | -2,496.25 | 27.9% |
| 6320 • General Liability Insurance | 32,306.55 | 16,808.16 | 15,498.39 | 192.2% |
| Total 6300 • Insurance | 33,272.30 | 20,270.16 | 13,002.14 | 164.1% |
| 6400 • Board of Directors' Expenses | | | | |
| 6401 • Directors' Fees | 30,732.00 | 39,500.02 | -8,768.02 | 77.8% |
| 6410 • Mileage | 1,723.68 | 1,500.00 | 223.68 | 114.9% |
| 6415 • Air Fare | 919.10 | 2,375.02 | -1,455.92 | 38.7% |
| 6420 • Other Travel | 45.50 | 249.98 | -204.48 | 18.2% |
| 6425 • Meals | 1,271.20 | 1,465.17 | -193.97 | 86.8% |
| 6430 • Lodging | 2,338.56 | 1,749.98 | 588.58 | 133.6% |
| 6435 • Conf/Seminar Registrations | 4,300.00 | 2,295.00 | 2,005.00 | 187.4% |
| 6440 • Election Fees / Re-Districting | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 6400 • Board of Directors' Expenses | 41,330.04 | 49,135.17 | -7,805.13 | 84.1% |
| 6500 • Administrative/Staff Expenses | | | | |
| 6510 • Mileage | 1,146.17 | 1,336.28 | -190.11 | 85.8% |
| 6515 • Air Fare | 186.80 | 750.00 | -563.20 | 24.9% |
| 6520 • Travel, Other (rental car, taxi) | 495.28 | 663.62 | -168.34 | 74.6% |
| 6525 • Meals | 592.85 | 750.00 | -157.15 | 79.0% |
| 6530 • Lodging | 1,719.21 | 1,064.23 | 654.98 | 161.5% |
| 6535 • Conf/Seminar Registrations | 2,811.00 | 1,315.64 | 1,495.36 | 213.7% |
| Total 6500 • Administrative/Staff Expenses | 6,951.31 | 5,879.77 | 1,071.54 | 118.2% |
| 8010 • Capital Reserve GWE/Rate Stabil | 0.00 | 10,002.00 | -10,002.00 | 0.0% |
| Total Expense | 929,364.86 | 1,253,376.30 | -324,011.44 | 74.1% |
| Net Ordinary Income | 1,027,536.35 | 439,201.20 | 588,335.15 | 234.0% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| 7000 • Construction | | | | |
| 7010 • Materials | 0.00 | 3,750.00 | -3,750.00 | 0.0% |
| 7050 • Basins- Capital Annual Repair | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 7055 • Plunge Creek Expansion | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total 7000 • Construction | 0.00 | 48,750.00 | -48,750.00 | 0.0% |
| 7100 • Land & Buildings | | | | |
| 7110 • Property Capital Repairs | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 7130 • Mentone Property (House)-CapRep | 0.00 | 873.00 | -873.00 | 0.0% |
| 7140 • Mentone Property (Shop)-CapRep | 0.00 | 7,749.98 | -7,749.98 | 0.0% |
| 7150 • Mill Creek Maint. Permitting | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 7100 • Land & Buildings | 0.00 | 23,622.98 | -23,622.98 | 0.0% |
| 7200 • Equipment & Vehicles | | | | |
| 7210 • Computer Hardware-Capital Purch | 0.00 | 2,250.00 | -2,250.00 | 0.0% |
| 7220 • Computer Software | 3,016.00 | 1,750.04 | 1,265.96 | 172.3% |
| 7230 • Field Equipment / Vehicles | 3,480.00 | 23,711.46 | -20,231.46 | 14.7% |
| 7240 • Office Equipment | 1,235.99 | 1,235.99 | 0.00 | 100.0% |
| Total 7200 • Equipment & Vehicles | 7,731.99 | 28,947.49 | -21,215.50 | 26.7% |
| 7400 • Professional Services Capital | | | | |
| 7438 • Engineering Services-Other | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| Total 7400 • Professional Services Capital | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| Total Other Expense | 7,731.99 | 108,820.47 | -101,088.48 | 7.1% |
| Net Other Income | -7,731.99 | -108,820.47 | 101,088.48 | 7.1% |
| Net Income | 1,019,804.36 | 330,380.73 | 689,423.63 | 308.7% |



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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Redlands, CA 92373-8032
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Email: info@sbvwcd.org
www.sbvwd.org

Memorandum No. 1236

To: Board of Directors

From: General Manager, Daniel Cozad

Date: January 8, 2014

Subject: Strategic Plan Review and District Board Priorities for 2014

RECOMMENDATION

Review Plan, accomplished and ongoing priorities, and provide any new or revised activities and consider approval of the District priorities for 2014.

BACKGROUND

The Board has set District priorities since February 2012. The list allows for Board discussion and for Board Members to jointly prioritize District projects, tasks, and set timelines and goals. Each year the priorities are approved and incorporated into District resource planning and budget. In 2013 the goals and priorities were reviewed and revised in January to align with the approved Strategic Plan. Staff presented progress updates to the Board in May and October. Staff has provided updated progress status for the items on the priority list as of December 2013 as Attachment 1. The General Manager will provide a brief presentation on the status and progress from the attachment.

2014 PRIORITIES

Staff will provide a brief presentation on the efforts undertaken that support the Strategic Plan. The Strategic Plan is used to develop the list of proposed District Priorities for 2014. Staff has revised and updated the list based on completed elements and new efforts discussed during the year. Staff will revise the list based on Board discussion and direction as the final.

FISCAL IMPACT

Planning efforts and staff costs are included in the approved amended 2013-2014 budget. Costs related to elements which were prioritized in 2013 are included in the District budget. Priority revisions will take into account their impact on the budget, and additional items may need to be included in the 2014-2015 budget process.

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Melody McDonald

GENERAL
MANAGER

Daniel B. Cozad

Attachment 1 SBVWCD Board Priorities 2013 with Results

| No. | Area or Item | Status | Board Priority | Target Completion | Resources | Links | Estimate |
|-----|--|-------------------|----------------|-------------------|-------------|-------|-----------------|
| 1 | Sphere of Influence Reinstatement Application/Approval | Filed & Supported | 1 | Jun-13 | 👤👤 \$\$ | ➡ | Ongoing |
| 2 | Wash Plan - Complete Phase 1 and Initiate Phase 2 | Restarted Phase 3 | 1 | Jun-13 | 👤👤 \$\$ | ✓ | Complete 11/7 |
| 3 | Strategic Plan review, revisions, and adoption | Completed | 1 | May-13 | 👤👤 \$ | ✓ | Complete 5/13 |
| 4 | Plunge Creek Conservation Project Application/Grant Letter | Awaiting Award | 1 | 2013 | 👤👤 \$\$ | ➡ | 3/15/13 - 12/13 |
| 5 | Updating the Website | Completed | 1 | 2013 | 👤👤👤 \$\$ | ✓ | Dec-13 |
| 6 | Updating the Board Policy Handbook | Completed | 1 | Jun-13 | 👤👤👤 \$ | ✓ | Complete 4/13 |
| 7 | Municipal Service Review | Started/supported | 1 | Apr-14 | 👤👤👤 \$\$ | ➡ | 4/2014? |
| 8 | East Branch Extension Easement and Construction | Extra Work | 1 | 2013 | 👤👤 \$\$ | ➡👤 | Fall 2014 |
| 9 | Enhanced Recharge Support Coop SBVMWD/WMWD | Env. Permitting | 1 | 2013 | 👤👤👤 \$\$ | ➡ | Fall 2015 |
| 10 | Field Security and Habitat Issues | Work ongoing | 1 | 2013 | 👤👤 \$\$\$\$ | ➡ | Ongoing |
| 11 | Leasing of Redlands Plaza Units | Contract updated | 1 | Apr-13 | 👤👤 \$\$ | ➡ | Some Interest |
| 12 | Support Outreach/Conservation | IERCD/Staff | 2 | 2013 | 👤👤 \$ | ✓ | Ongoing |
| 13 | Other Revenue Sources | Rock Sales \$25K | 2 | 2013 | 👤👤 \$ | ✓ | Ongoing |
| 14 | CIP for District (automation etc and grant targets) | Staff/Engineer | 2 | 2013 | 👤👤👤 \$ | ➡ | Apr-14 |
| 15 | Aggregate Management RFP | SubmittedRFP | 3 | 2013 | 👤👤 \$ | ➡ | 3/30/2014 |
| 16 | Cooperative Joint Projects | Discussion | 3 | TBD | 👤👤 \$\$ | ➡ | Ongoing |
| 17 | Sale of excess property (22 acres) | Contract complete | 3 | 2013 | 👤 \$ | ✓ | No action |
| 18 | Greenspot Road | Awarded | 3 | TBD | 👤 \$ | ➡ | Summer 14 |
| 19 | Harmony Development | Coordination | 3 | TBD | 👤 \$ | | 2015 |
| New | Solar and Wind Evaluaiton | Solar for Office | | TBD | 👤👤 \$ | ➡ | Nov-13 |
| New | Support Regional IRWM update | two new sections | | Feb-14 | 👤👤👤 \$ | ➡ | Mar-14 |

| | | |
|---|---|----------------|
| 1 | Must Do 2013 (10) All underway, 4 completed | Groundwater |
| 2 | Do based on resources (3) all underway, 2 completed | District/GFE |
| 3 | If possible, as needed (6+) 5 underway, 2 completed | Land/Wash Plan |

| |
|-------------|
| On Schedule |
| Watch |
| Caution |

| No. | Community Strategic Plan Goals | 2013 Priority # | Complete /Total |
|-----|--|---------------------------|--------------------|
| 1 | Increase and enhance basin water resources and conservation management through core mission efforts and enhancement projects | 3, 4, 14 | 3/3 |
| 2 | Provide effective stewardship of District lands for environmental, water conservation and habitat management through the Wash Plan | 2, 10 | 2/2 |
| 3 | Continue to develop and improve financially sound and efficient District organization with secure foundation to better serve District Partners and Communities | 1, 3, 7, 8, 11, 15, 17 | 3/7 |
| 4 | Deliver services and programs to improve non-retail outdoor water use efficiency and new groundwater recharge in the valley watershed. | 5, 12 | 2/2 |
| 5 | Support Trails and outdoor recreation identified in the Wash Plan and in cooperation with District Partners and Communities where financially viable | 2 | 1/1 |
| 6 | Develop staff and District organization to support District Mission and regional projects and programs | 13 | 1/1 |
| 7 | Support and lead regional efforts related to water conservation and management of natural resources with District partners and communities | 9, 16, 18, 19 | 2/4 |

Attachment 2 SBVWCD Board Priorities 2014

January 2014 Draft

| No. | Area or Item | Status | Draft Priority | Staff Order | Target Completion | Resources | Links | Plan Goal | Estimate |
|-----|--|------------------|----------------|-------------|-------------------|-------------|-------|-----------|----------|
| 1 | Sphere of Influence Reinstatement Approval | Ongoing | 1 | 1 | Apr-14 | 👤👤 \$\$ | ➡ | 3 | Ongoing |
| 2 | Municipal Service Review | Ongoing | 1 | 2 | Apr-14 | 👤👤👤 \$ | ➡ | 3 | Ongoing |
| 3 | Wash Plan - EIS progress for Public Hearing | Ongoing | 1 | 3 | Jun-14 | 👤👤 \$\$ | ➡ | 2 | May-14 |
| 4 | Wash Plan - Draft Implementing Agreement | Unstarted | 1 | 4 | Aug-14 | 👤👤 \$\$ | | 2 | |
| 5 | Wash Plan - Reinitiate Fed. Action for Land Transfer | Unstarted | 1 | 5 | Dec-14 | 👤👤 \$\$ | | 2 | |
| 6 | District of Distinction/Transparency Certificate | Innitiated | 1 | 6 | May-14 | 👤👤 \$\$ | | 3 | Ongoing |
| 7 | Plunge Creek Conservation Project Design | Awaiting Award | 1 | 7 | Dec-14 | 👤👤 \$\$ | ➡ | 1/4 | |
| 8 | Enhanced Recharge Support SBVMWD/WMWD | Env. Permitting | 1 | 8 | 2015 | 👤👤👤 \$ | ➡ | 1 | Ongoing |
| 9 | Field Security, Habitat and Invasive Plant Issues | Work ongoing | 1 | 9 | -- | 👤👤 \$\$\$\$ | ➡ | 1 | Ongoing |
| 10 | Mining Agreement Updates | Ongoing | 1 | 10 | Apr-14 | 👤👤 \$ | | 2/3 | Ongoing |
| 11 | East Branch Extension Easement and Construction | Ongoing | 1 | 11 | 2014 | 👤👤 \$\$ | ➡ | 2 | |
| 12 | Develop CIP for Equipment & Mill Creek Updates | Staff/Engineer | 2 | 12 | Jul-05 | 👤👤👤 \$ | ➡ | 1 | |
| 13 | Leasing of Redlands Plaza Units | Advertising | 2 | 13 | -- | 👤👤 \$\$ | ➡ | 3 | |
| 14 | Support Outreach/Conservation | Ongoing | 2 | 14 | -- | 👤👤 \$\$ | | 4 | Ongoing |
| 15 | Staff and Organizational Development and Training | Initiating | 2 | 15 | May-14 | 👤👤 \$ | | 6 | |
| 16 | Aggregate Management - Multi Year Agreement | Submitted RFP | 3 | 16 | Jul-05 | 👤👤 \$ | ➡ | 2 | Apr-14 |
| 17 | Greenspot Road Coordination | Awarded | 3 | 17 | TBD | 👤 \$ | ➡ | 7 | Apr-14 |
| 18 | Wash Plan Trail Plan/Concept Design | Unstarted | 3 | 18 | Oct-14 | 👤👤👤 \$ | | 5 | |
| 19 | Harmony Development | Coordination | 3 | 19 | TBD | 👤 \$ | | 7 | 2015 |
| 20 | Solar and Wind Evaluaition | Solar for Office | 3 | 20 | TBD | 👤👤 \$ | ➡ | 7 | 2015 |
| 21 | Cooperative Joint Projects | Discussion | 3 | 21 | TBD | 👤👤 \$\$ | | 7 | Ongoing |
| 22 | Support Regional IRWM update | Ongoing | 3 | 22 | Mar-14 | 👤👤👤 \$ | ➡ | 6/7 | Apr-14 |
| 1 | Must Do 2014 | Groundwater | | | | | | | |
| 2 | Do based on resources | District/GFE | | | | | | | |
| 3 | If possible, as needed | Land/Wash Plan | | | | | | | |

On Schedule

Watch

Caution



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Memorandum No. 1237

To: Board of Directors

From: Daniel Cozad, General Manager

Date: January 8, 2014

Subject: District Records Destruction

RECOMMENDATION

Requests approval of the destruction of District records in accordance with existing policy of the documents listed within Staff memo using a commercial records destruction company.

BACKGROUND

The existing Records Retention Schedule approved in 1999 provides for destruction of any accounts payable records that are older than seven years. Many areas of the records policy have not been implemented and there is a backlog in destruction. In accordance with the approved policy staff seeks the Board's concurrence to destroy the following records in several boxes:

- Box 1 – Expenditures, 1993-1994
- Box 3 – Expenditures, 1981-1987
- Box 4 – Expenditures, 1991-1992
- Box 5 – Expenditures, 1994-1996
- Box 6 – Expenditures, 1987-1990
- Box 25 – Expenditures, 1997-1998
- Box 27 – Expenditures, 1969-1970, 1980-1981
- Box 34 – Expenditures, 1999-2000 (A-R)
- Box 29 – Expenditures, 1953-1970
- Box 30 – Expenditures, 1970-1971, 1987-1988
- Box 35 - Expenditures, 1999-2000 (S-Z), 2000-2001
- Box 37 – Expenditures, 2000-2001 (M-Z)

In addition to implementing the destruction, staff will work to update the Records Retention Schedule up to date and request approval. This is expected to be brought before the Administrative Committee on January 15th. Additionally, staff will also bring additional requests back to the Board as other records are marked for destruction.

FISCAL IMPACT

The projected cost to the District is estimated to be less than \$250.

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Memorandum No. 1238

To: Board of Directors

From: General Manager, Daniel Cozad

Date: January 8, 2014

Subject: District Website Redesign Completion

RECOMMENDATION

Informational report on the incorporation of any changes and final website changes for the new District Website.

BACKGROUND

The existing District Website was developed in 2008 by an outside developer. The site only allows limited changes to be performed by District staff with others requiring the assistance of the initial design consultant. Consistent with the Board priorities approved in January 2013 staff undertook a complete redesign consistent with elements in the Strategic Plan and critical District projects.

Staff contracted with YWM to convert the original design to a content management system in early 2013 and has been working on and off with the consultant. The entire site and files were migrated to a temporary site for development and review. Staff worked with YWM to reduce the need for the labor intensive process on a site with many files a document manager was selected to provide management organization and display of files related to categories such as Board Agenda's etc. Staff and the contractor are working to organize and provide appropriate categories for the files to insure they display properly. Staff also accomplished final editing and cleanup. District staff engaged a volunteer to help with editing and placement of files development of a credits page for the site.

STATUS AND COMPLETION

In December staff provided an internal link to Board Members to review the site. Staff will take all comments, edits changes and thoughts through January 8th 2014. In the 2 weeks following final changes will be made and the site will be transitioned to the live external site for the public. In January the new site will be in full use for the District. The General Manager will provide a brief presentation on the new site.

FISCAL IMPACT

Staff costs and approximately \$1,500 for consultants were used to update the site and were included in the approved 2013-2014 budget.

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MANAGER

Daniel B. Cozad



General Manager's Report

For December 7, 2013 to January 3, 2014

Daniel B. Cozad

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

- 1. Water Conservation – Plan Goal 1** – Water recharge for the first months of the water year have been minimal. Despite this, the District field staff has been busy performing maintenance activities. Additionally, significant work has been undertaken to work with DWR and the contractors working on EBX 2 construction which is ongoing. Field staff provided coordination ongoing work in Mill Creek and in Santa Ana. Contract amendment was developed with Jacinto Construction for silt/clay removal from Dike D within the claimed costs. The District received the check from Travelers Insurance. Staff authorized and ordered the CASE Tractor Loader authorized by the Board in December.
- 2. Personnel/Administration/Staff – Plan Goal 6** – Manuel Colunga returned to work after he injured his back driving the tractor loader and was off work for 3 days. ACWA/JPIA Workers Compensation documentation was filed. Staff implemented the approved changes to the Board Policy Manual and prepared materials for accomplishments handout.
- 3. Finance/Budget/Audit – Plan Goal 6** – Staff are implementing the changes in the amended budget and reports. Staff prepared the draft Audit RFP for release in January.
- 4. Facility Maintenance - Plan Goal 1** – Staff repaired fences and coordinated a survey with interns to develop the invasive plant removal plan for 2014. This plan will go into the budget for 2014-15. Staff also worked with contractors and permittees for their on-site field work and aggregate management by Upland Rock and Munoz Construction. Coordinated with Upland Rock on material processing licenses and received payments for material sales
- 5. Mining – Plan Goal 2/3** – District staff and District Counsel are working with CEMEX management to adjust rates to the royalty market. The effort is underway and a second meeting is planned for early January.
- 6. Wash Plan – Plan Goal 2** – Staff implemented agreements and actions authorized by the Board and Task Force. Staff held a technical meeting with Task Force members in December. Staff is working to get all the signatures for the MOU addendum for the Wash Plan. The next Wash Plan Task Force meeting will be in late January or February. For more detail please see the written Wash Plan update report.
- 7. East Branch Extension – Plan Goal 7** – Staff continues to work closely with DWR, contractors and SBVMWD on field activities, coordinating maintenance, management of flows, facilities. Mill Creek Spreading Grounds excavation and pipe construction is ongoing and has past the middle of the spreading grounds. The contractor curtailed work

in late December and has mostly completed work to get facilities capable of recharge while work continues.

- 8. Collaborative Enhanced Recharge Project – Plan Goal 7** – Significant coordination and cooperation on permitting and environmental habitat issues now related to the Wash Plan continues. MOU with BLM for construction of enhanced recharge operations is undergoing final changes for signature with BLM. Staff reviewed additional design changes for off-site facilities engineering design drawings and specifications for sedimentation basin and ancillary facilities. These facilities will be built first as they do not need additional environmental clearance.
- 9. Property/Redlands Plaza – Plan Goal 3** – Replaced heating and air conditioning equipment vandalized. Coordinated with ACWA JPIA for insurance claim. Planning after winter to review and revise landscaping for the building and capital improvements for signage.
- 10. Public Outreach and Legislative – Plan Goal 4** – Coordinated meetings with partners related to Wash Plan, Enhanced Recharge, water management and groundwater issues. Staff planned for the Director retirements and provided photos to press. Staff prepared a draft press release for Board Elections and Oath of Office for ACWA. Staff participated in meetings with SAWPA, SB County supporting the Wash Plan and others throughout the region.
- 11. Current Board Action Implementation – Plan Goal 3** – Staff awarded the prize to the lucky producer conservation survey participant. Staff prepared the plans for next Fiscal Year's rates and planning. Staff also ordered the new Tractor Loader.
- 12. Computer and IS – Plan Goal 6** – Staff and contracted web management firm completed implementation and file management to transfer the website. Staff and volunteers completed segregating documents, populating new pages, and updating/editing articles. Contractor will transition to the new site after Director comments are incorporated in January 2014.
- 13. Future Board Activities** – Expected short term items for consideration
 - a. Changes in Boardroom committees
 - b. Board Priorities for the District in January
 - c. Admin Committee meeting January 15th
- 14. District Successes**
 - a. Staff coordinated and organized the celebration of service for Clare Day and Bob Glaubig, all appeared to enjoy the lunch

San Bernardino Valley Water Conservation District

Monthly Recharge Report

From: 12/1/2013
To: 12/31/2013



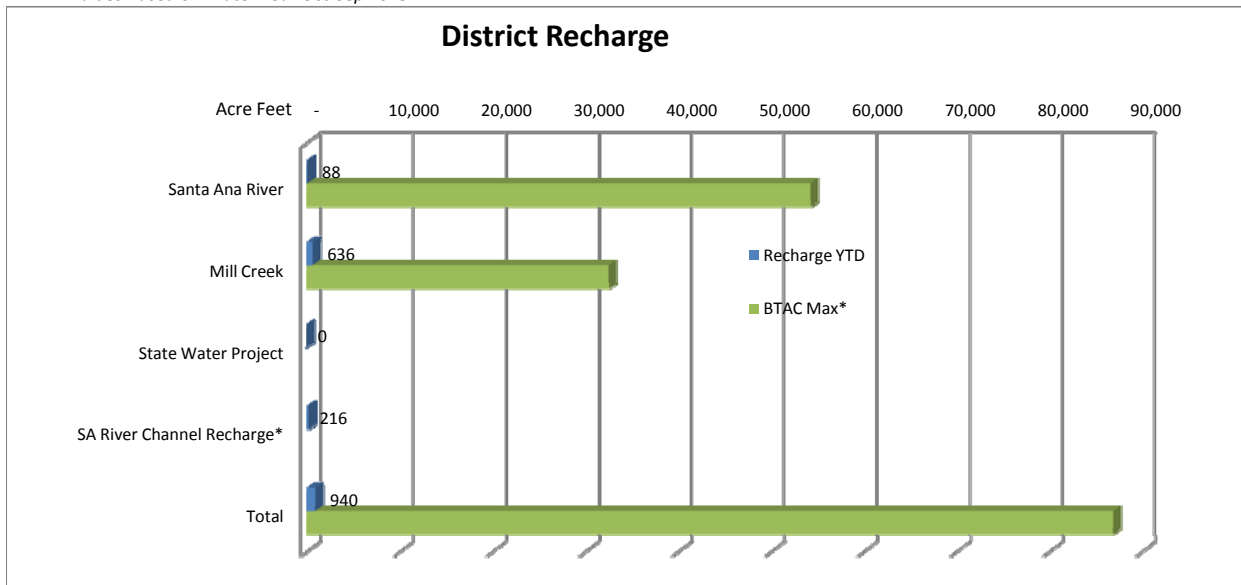
| September | | | | | |
|-----------------------------|--------------------|------------------|--------------|---------------|-----------|
| | Avg Daily Recharge | Monthly Recharge | Recharge YTD | BTAC Max* | % Max |
| Santa Ana River | 0.0 | 0 | 88 | 54,375 | 0% |
| Mill Creek | 0.0 | 0 | 636 | 32,625 | 2% |
| State Water Project | 0.0 | 0 | 0 | NA | NA |
| In River Channel Recharge** | 0.0 | 0 | 216 | NA | NA |
| Total | 0 | 0 | 940 | 87,000 | 1% |

Values in Acre Feet

*BTAC Revised Max in October 2012

**Monitoring began in Mid-April 2011

*** All Values Based on Water Year Oct-Sep 2013





Wash Plan Update

Dec. 7, 2013 through Jan. 3, 2014



The Wash Plan Governing Committee reinitiated Wash Plan activities in November and despite a busy holiday season with many out of the office for significant periods, work on the Plan continued. Work continues on the Habitat Conservation Plan (HCP) where staff is developing a draft rough step process to link covered activities with the species mitigation for those activities and the Federal environmental documentation (EIS) to support the HCP and land transfer between Bureau of Land Management (BLM) and the District. All Task Force partners have approved amendment to the Task Force agreement and have agreed to participate financially in the development of the Wash Plan. The BLM has requested additional clarifying language in the MOU between the District and the BLM and District staff has provided a revised version of the document.

Using the updated EIS table of contents as the outline for preparing the draft EIS document RBF will be circulating the project alternative section of the document for Technical Committee review. The document will consider Plan A, Plan B and the deliberative process to reach the current Wash Plan strategy. A Federal environmental review must include a detailed description of all project alternatives considered. Both Robertson's and CEMEX were helpful in providing detailed information on the Plan A alternative.

The Wash Plan Technical Committee met in December to review the covered activities data base and based on an initial set of maps and documents, the first portion of a rough step process which will align the proposed project impacts requiring mitigation and the conservation measures. This initial strategy divides project implementation and into three distinct time periods. This draft strategy also differentiates between the dedication of specific lands for conservation purposes and restoration/enhancement activities taking place on those lands. The next Technical Committee meeting will be scheduled in mid-January to refine the "rough step" conservation measures.

District staff met with California Department of Fish and Wildlife (CDFW) staff to: 1) update them on the current iteration of the Wash Plan, and; 2) to begin to strategize compliance with the California Endangered Species Act (CESA) for Wash Plan projects. Compliance can be achieved by broadening the scope of the HCP to meet the requirements of the California Natural Communities Conservation Plan program or to, through careful coordination with CDFW, insure that the HCP is consistent with CESA.

Staff assembled a brief presentation PowerPoint for use by those briefing on the Wash Plan. Staff will present the draft PowerPoint at the meeting.



2014 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. 08 Board Meeting
Jan. 15 4th Qtr. Admin Mtg.

| 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 09 Board Meeting
July 16 2nd Qtr. Admin Mtg.

| 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 | |

Feb. 12 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 | | | | | | |

Aug. 13 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 12 Board Meeting
Engineering Investigation
Report Presentation

| 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. 10 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 09 Board Meeting
Public Meeting/Groundwater
Charge
April 16 1st Qtr. Admin Mtg.
April 23 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. 08 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 14 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. 12 Board Meeting
Nov. 19 3rd Qtr. Admin Mtg.

| 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 11 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. 10 Board Meeting
Holiday Luncheon