

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

**REGULAR BOARD MEETING
AGENDA**

September 11, 2013 – 1:30 p.m.

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

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

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

1. PUBLIC PARTICIPATION

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

2. ADDITIONS/DELETIONS TO AGENDA

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

3. CONSENT CALENDAR

- A. Approval of Board Minutes, August 7 20135
- B. Approval of Expenditure Report, August 201312
- C. Groundwater Assessment Report, GWA #40.....17

4. ACTION ITEMS

- A. UNAUDITED FINANCIALS, AUGUST 2013 (M#1198)..... 33
Recommendation: Review, discuss and approve the unaudited financials for August 2013.

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.

- B. INVESTMENTS STATUS AND CHANGE TO INVESTMENT DURATIONS (M#1199)..... 55
Presenter: *Daniel Cozad*
Recommendation: Review and approve the Administrative Committee’s recommendation to split the investment funds between short and medium term investment accounts.
- C. RESERVE POLICY YEAR END REPORT AND CHANGES FOR 2013-2014 (M#1200)..... 69
Presenter: *Daniel Cozad*
Recommendation: Review and consider approval of the revisions to the Reserve Policy as recommended by the Administrative Committee meeting.
- D. OVERHEAD RATE IMPLEMENTATION AND ADJUSTMENT (M#1201)..... 76
Presenter: *Daniel Cozad*
Recommendation: Review the development and consider approval of the new overhead rate as recommended by Administrative Committee.
- E. EXPENDITURE PROCESSING AND APPROVAL POLICY (M#1202)..... 81
Presenter: Daniel Cozad
Recommendation: Review and approve the Expenditure Processing and Approval Policy as recommended by the Administrative Committee.
- F. INTERIM BIOLOGICAL CONSULTING SERVICES SUPPORTING THE WASH PLAN (M#1203)..... 83
Presenter: *Daniel Cozad/Jeff Beehler*
Recommendation: Consider approval of a work order to RBF Consulting in an amount not to exceed \$34,000, for on-call biological support services used in the interim development of the Wash Plan.
- G. REINTIATING WASH PLAN ACTIVITIES (M#1204)..... 84
Presenter: *Daniel Cozad/Jeff Beehler*
Recommendation: Staff recommends the Board consider approval of three actions supporting Wash Plan efforts. They are: 1) a work order to ICF Jones and Stokes for support of Wash Plan activities, including the redrafting of the Habitat Conservation Plan (HCP) document, for an amount not to exceed \$74,575; 2) a work order to RBF Consulting for additional support of Wash Plan activities of an amount not to exceed \$250,000 for the preparation of an Environmental Impact Statement (EIS) and an Environmental Impact Report (EIR) amendment, and; 3) direct staff to reinstate the Wash Plan and modify accounting for clarity.
- H. CONTINUE MSR/LAFCO CONSULTANT SUPPORT (M#1205)..... 96
Presenter: *Daniel Cozad*
Recommendation: Staff recommends the Board authorize the General Manager to contract for technical support in an amount not to exceed \$32,000 to support current Municipal Service Review and completion of re-instating the District’s sphere of influence through LAFCO.

- I. RIVER HABITAT CONSERVATION PLAN PARTICIPATION (M#1206)..... 104
Presenter: Daniel Cozad
Recommendation: Staff recommends the District obligate \$20,000 for participation in the HCP and contribute to the initial efforts for the Santa Ana River working with San Bernardino Valley Municipal Water District and others.

- J. BOARD POLICY HANDBOOK (M#1207)..... 105
Presenter: Daniel Cozad
Recommendation: Review, recommend and consider revisions to the Board Policy Handbook as suggested by Administrative Committee.

- K. ACWA STANDING COMMITTEE APPOINTMENTS FOR 2014-2015 TERM (M#1208)..... 110
Presenter: Daniel Cozad
Recommendation: Review and consider ACWA’s request for committee nominations to serve on a Standing/Limited/Unlimited committee. The term of office is two years starting on January 1 of each even-numbered year. All correspondence and forms must be in the ACWA office no later than September 30, 2013.

- L. EAST VALLEY WATER DISTRICT SHARED SERVICES AGREEMENT (M#1209)..... 127
Presenter: Daniel Cozad
Recommendation: Review the Draft Shared Services Agreement with East Valley Water District (EVWD), provide feedback to Staff or consider approval of the agreement.

- 5. **INFORMATION ITEMS:**
 - A. General Manager’s Report 138
 - B. Monthly Recharge Report 140
 - C. Future Agenda Items & Staff Task requests from Directors

- 6. **MONTHLY BOARD MEMBER COMMITTEE ACTIVITY REPORTS, AND/OR COMMENTS BY BOARD MEMBERS**
 - A. Association of California Water Districts Fall Conference, Request for Approval 141
 - President Corneille, Cost Estimate \$1,183.71
 - Vice President McDonald, Cost Estimate \$1,768.75
 - Director Aranda, Cost Estimate \$2,284.75

- 7. **UPCOMING MEETINGS:**
 - 1. September 12, 2013 Upper Santa Ana Water Resources Association, 9:30 a.m. at District Office
 - 2. September 13, 2013 ACWA Region 9 SOD Tour/Program 8:00 a.m. – 2:30 p.m. at East Valley Water District

3. September 16, 2013 Association of San Bernardino County Districts, 6:00 p.m., The Grill at the Antler Inn, Twin Peaks, CA
4. September 16-19, 2013 California Special Districts Association Annual Conference, Monterey Marriott Hotel
5. September 17, 2013 San Bernardino Valley Municipal Water District, 2:30 p.m. at Valley District
6. September 18, 2013 ACWA Communications Committee, 10:00 a.m. in Sacramento, CA
7. September 19, 2013 Western-San Bernardino Watermaster Collaborative Meeting, 1:30 p.m. at Valley District
8. October 3, 2013 Advisory Commission on Water Policy, 7:00 p.m. at Valley District
9. December 3-6, 2013 ACWA 2013 Fall Conference, held at JW Marriott LA Live in Los Angeles
(Board Approval Required)

8. **CLOSED SESSION**

1. 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.
 2. Under authority of Government Code section 54956.9 (c), the Board may meet in Closed Session to decide whether to initiate litigation.
9. **ADJOURN MEETING.** The next regular Board meeting will be on October 9, 2013 at 1:30 p.m., at District Headquarters, 1630 W. Redlands Blvd., Redlands, CA.

SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT
BOARD OF DIRECTORS

MINUTES OF August 7, 2013
1:30 P.M.

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

ROLL CALL:

BOARD MEMBERS PRESENT:

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

BOARD MEMBERS ABSENT:

None

GENERAL COUNSEL PRESENT:

David Cosgrove, Rutan & Tucker, LLP

STAFF PRESENT:

Daniel Cozad, General Manager
Athena Medina, Administrative Services Specialist

GUESTS PRESENT:

Charles Roberts, Highland Community News
Tom Field, 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

Director Longville requested that the Board add, "United Strategies Contract Termination and Refund" to the agenda as Action Item G. Daniel Cozad received an offer from Bruce Cash of United Strategies the morning of the meeting which required immediate action from the Board prior to termination of the contract which would occur before the District's September meeting.

It was moved by Director Longville and seconded by Vice President McDonald to add "United Strategies Contract Termination and Refund" to the agenda as Action Item G. The motion carried 7-0.

3. CONSENT CALENDAR

- A. Approval of the Board Minutes from July 10, 2013
- B. Approval of Check Register, July 2013

It was moved by Director Aranda and seconded by Vice President McDonald to approve the Consent Calendar, Items A & B. The motion carried 7-0.

- C. Groundwater Assessment Report, GWA #40

President Corneille requested that this item be pulled for discussion. He indicated that the report included in the package list paid producers, but does not include the producers that are unpaid. President Corneille requested a complete report that lists both paid and past due producers. Daniel Cozad reviewed the billing process and explained that the City of Riverside is processing their payment this week and we should be receiving payment soon. He also indicated that past due notices will be sent out at the end of the week. An updated report will be presented at the September 11th Board of Directors meeting.

It was moved by Director Longville and seconded by Vice President McDonald to approve the Consent Calendar, Item C. The motion carried 7-0.

4. ACTION ITEMS

- A. UNAUDITED FINANCIALS, JULY 2013

Mr. Cozad reviewed this item noting that all of the accruals entered into QuickBooks to support the Annual Audit have been reversed; so the numbers included in the package are on a cash basis. He stated there are a few issues that were identified through the preparations for the audit such as allocation of overhead, expenditure processing, and reserve policy implementation; which the Administrative Committee will be reviewing at their next meeting. President Corneille indicated that the costs included in the budget for the election will not be used and a budget amendment will be needed to remove them from the budget. Mr. Cozad stated there will be a budget amendment once Staff verifies additional amendment items that may need to be made. Vice President McDonald asked where this money would be allocated. Mr. Cozad indicated it would be allocated to General Fund reserves, if a specific use is not identified.

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

B. PHONE SYSTEM SERVICE CHANGES

Athena Medina presented this item for discussion indicating Staff's desire to change services currently being provided by Verizon. The change requested will increase efficiency and cut costs. The existing phone system is a VoIP system with DSL; which costs the District an estimated \$16,000 annually. Ms. Medina reviewed the options with current IT Consultant, Josh Zeitz and Independent Contractor, Ken Summers prior to bringing these options to the Board. Mr. Cozad reviewed the options in greater detail. Staff is recommending Option 3; which indicates a potential annual cost savings to the District of approximately \$10,000.

It was moved by Vice President McDonald and seconded by Director Aranda to approve the change from DSL to FiOS for both District Office and Mentone location. The motion was carried 7-0.

C. UNITED STRATEGIES (USI) UPDATE ON POTENTIAL SALE OF 22 ACRES

Mr. Cozad received a verbal report which he transcribed and handed out to the Board. He stated that Bruce Cash, of United Strategies, met with several entities, but has been unable to find a buyer. There was no action requested for this item.

D. WASH PLAN TASK FORCE AGREEMENT AMENDMENT AND BUDGET APPROVAL

Mr. Cozad presented this item noting that the Wash Plan Task Force Minutes from July 16th are included in the Board packet for reference. He provided a map to the Board of the Habitat Management Activities and Covered Activities. Mr. Cozad noted that one addition to the map is the Mill Creek Spreading Basins operated by the District. He stated that he and Jeff Beehler will be meeting with every Wash Plan partner to obtain feedback and finalize Covered Activities. One issue discussed at the Task Force meeting was sequestration; reduction of Staff at US Fish & Wildlife Service (USFWS). He indicated that an option that the Task Force may look into is developing an alternate source of funding primarily from the partners whose projects are first in line for construction. The funds would be used to cover the cost for USFWS staff that is needed to assist in the implementation of the Wash Plan. This would help avoid a delay in implementation.

The Task Force requested that partners take the following items to their full board for approval: 1) Draft Budget approved by Task Force and 2) Contract Amendment to add San Bernardino Valley Municipal Water District (SBVMWD) as a member agency. Mr. Cozad reviewed the Budget with the Board, which is a total of \$787,500 and a District share of \$87,348. He noted that the debt owed to the District for the Wash Plan of approximately \$180,000 will be retired due to obtaining additional funds from SBVMWD related to the Enhanced Recharge Project. Director Raley inquired as to why the District would need mitigation credits for activities that we have been performing for quite some time. David Cosgrove and Mr. Cozad indicated that even if the District's activities are grandfathered in there is some benefit to having them permitted under the Wash Plan. Discussion ensued.

It was moved by Director Longville and seconded by Director Aranda to approve the Wash Plan Budget total of \$787,500 including the Districts share of \$87,348. The motion was carried 7-0.

Discussion on this item was covered previously.

It was moved by Vice President McDonald and seconded by Director Raley to approve the Wash Plan Task Force Agreement Amendment adding SBVMWD as a regular member of the Task Force. The motion was carried 7-0.

E. GREENSPOT ROAD AND SANTA ANA BRIDGE PIPELINE CELL

Mr. Cozad stated that the City of Highland (City) was informed of the Board's decision from the July 10th Board meeting to move forward with Option 2A listed in package. The City recommended another option to pay for the cell costs of \$24,500. This would allow federal grant funds to cover a portion of the construction cost and the District to pay the difference if and when the cell is used. Vice President McDonald asked how the District would memorialize the agreement. Mr. Cosgrove stated that once funding is completed the District may request a formal agreement.

It was moved by Vice President McDonald and seconded by Director Aranda to approve Option 2A allowing the City of Highland to cover the additional pipe cell construction cost and reimburse at a later date. . The motion was carried 7-0.

F. ACWA REGION 9 BOARD ELECTION FOR 2014-2015

The ballot was reviewed by the Board for ACWA Region 9 Board election for fiscal year 2014-2015. President Corneille recommended that the Board choose from the individual Board member nominees. There was consensus amongst the Board to select individuals from within the District's boundaries. Brief discussion ensued regarding candidates.

It was moved by Director Raley and seconded by Director Aranda to nominate the following: Harvey Ryan, Craig Ewing, Joe Kuebler, Mary Ann Melleby, James Morales, Ed Pack, and Jim Ventura for the ACWA Region 9 Board. The motion carried 7-0.

G. UNITED STRATEGIES CONTRACT TERMINATION AND REFUND

This item was taken out of order.

Mr. Cozad indicated that through a telephone conversation with Mr. Cash this morning before the Board meeting that he has been unsuccessful in selling the property. Mr. Cash offered the District three different options which Mr. Cozad reviewed in detail with the Board. One of the options suggested by United Strategies was for them to return the District's retainer of \$5,000 due to lack of performance prior to the existing contract term end date, which is August 17,

2013. Another option discussed in depth was to keep the property in concurrent escrow which would tie-up the property with United Strategies for several years.

Mr. Cozad recommended letting the contract run until its termination date. Directors Day and Aranda indicated that they are in favor of obtaining a refund. Director Raley stated that Mr. Cash has advertised the space and that for his efforts the District should only accept a partial refund. Vice President McDonald is not in support of obtaining a refund due to the amount of work already performed and having satisfied his contract. Discussion ensued.

It was moved by Director Longville and seconded by Director Aranda to terminate the existing contract and accept the offered refund of \$5,000 from United Strategies. The motion was carried 6-1, with Vice President McDonald in opposition.

5. INFORMATION ITEMS

A. GENERAL MANAGER'S REPORT

The written General Manager's Report, prepared by Mr. Cozad, is included in the package. Mr. Cozad handed out and reviewed the response letter attachment to a request received from LAFCO. This item referred to disadvantaged unincorporated communities. It is related to the District's filing for reinstatement of its Sphere of Influence. Mr. Cozad stated that this is a new requirement that is being implemented by LAFCO. Brief discussion ensued. Mr. Cozad stated that since LAFCO will be reviewing all Water Conservation Services Municipal Service Reviews (MSRs) at the same time this may delay the District's application for the Sphere of Influence and MSR.

B. MONTHLY RECHARGE REPORT

The written report is included in the package. Mr. Cozad stated that it continues to be dry. The COE may pull stop logs in the near future to empty the Seven Oaks Dam debris pool. If and when that happens the District will not be able to take any of that water due to silt.

C. FUTURE AGENDA ITEMS & STAFF TASK REQUEST FROM DIRECTORS

ACWA Fall Conference registration will be open soon and those who desire to attend will need to submit their travels costs to the Board for approval at the September 11th meeting.

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

A. California Special District's Association Annual Conference meeting attendance request for approval

Director Aranda is requesting approval to attend the CSDA Conference in Monterey to be held September 16th-19th. His estimated costs for registration, lodging, mileage, per diem and meals are \$2,316.97. Director Raley stated that the costs are too high for one person to attend a conference. Director Aranda stated that the purpose of his attendance is to obtain information for his outreach activities. President Corneille stated that a travel day is not considered a

meeting therefore the District should not cover that cost. Discussion ensued. President Corneille requested that Director Aranda provide materials from the CSDA Conference to the Board. Director Raley requested that the District pay the cheaper of the two travel costs, air fare versus mileage.

It was moved by Vice President McDonald and seconded by Director Glaubig to approve Director Aranda's request to attend the CSDA Conference with the amendment that he will not be reimbursed for a travel day and he will be reimbursed for the least expensive travel cost. The motion carried 6-1 with Director Raley in opposition.

B. Expense Reimbursement Approval for Check Signing

Mr. Cozad spoke in regards to this request. He stated that reimbursement for check signing is not included in the Board Policy Manual. On this occasion Vice President McDonald was out of town and requested by Staff to come into the District and sign checks in the absence of President Corneille. Vice President McDonald stated that this is a District Requested function and requests a per diem for this occurrence due to the extenuating circumstance where she was required to drive from San Clemente to Redlands to sign checks. She does not typically request per diem for this function. President Corneille is opposed to paying a per diem for check signing, but states that the District should pay the mileage due to the circumstance. Vice President McDonald stated that historically the District has always had two signatories onsite, as of now that is not the case. This issue will be addressed at the upcoming Administrative Committee meeting. Director Raley spoke against the motion on the floor. Director Glaubig questioned General Counsel if this type of expense reimbursement was within Board Policy; David Cosgrove stated it was an acceptable reimbursement. Brief discussion ensued. Mr. Cozad stated that Staff will suggest to the Committee ways to alleviate some of the difficulties found in processing expenditures because of the second signatory requirement.

It was moved by Director Longville and seconded by Director Aranda to approve reimbursement of mileage to Vice President McDonald from San Clemente to the District Office for check signing. The motion carried 5-1-1 with Director Raley in opposition and Vice President McDonald abstaining from vote.

The Board discussed their monthly Board Member activities as follows:

Director Day completed Ethics Training.

Director Longville attended the Ad Hoc Committee on the Sphere of Influence.

Director Glaubig attended the Ad Hoc Committees for the Audit and Sphere of Influence.

Vice President McDonald attended the BTAC Committee, SBVMWD Board of Directors Workshop, and Advisory Commission meeting.

Director Raley attended two workshops at the SBVMWD. He also attended the Ad Hoc Audit Committee meeting and commended Staff on the Audit. In addition, he attended the Wash Plan Task Force meeting.

Director Aranda attended the SBVMWD Board Meeting, USAWRA, and will be attending the ACWA Regulatory Summit on August 14th and the SBC Water Conference on August 23rd.

President Corneille chaired the Advisory Commission meeting. He also attended the Wash Plan Task Force meeting, Ad Hoc Audit Committee, Countywide Vision Element meeting, and SBVMWD Board of Directors Workshop. Additionally, he will be attending the August 13th ACWA Groundwater Committee meeting, ACWA Regulatory Summit and SBC Water Conference.

7. UPCOMING MEETINGS

President Corneille noted that the next Advisory Commission Meeting is October 3rd. He also requested scheduling a Resource Committee Meeting to discuss the Enhanced Recharge project Final Design.

8. ADJOURN MEETING

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

At 3:38 p.m. the meeting adjourned to the next regular Board Meeting scheduled for September 11, 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
Check Detail
 August 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	ADP 0809	08/09/2013	ADP		1012 - Citizens Busi...		-68.65
					6042 - Payroll Proce...	-68.65	68.65
TOTAL						-68.65	68.65
Check	ADP0816	08/26/2013	ADP		1012 - Citizens Busi...		-68.65
					6042 - Payroll Proce...	-68.65	68.65
TOTAL						-68.65	68.65
Check	ACH2200	08/27/2013	Melody McDonald		1012 - Citizens Busi...		-2,528.13
					6401 - Directors' Fees	-1,773.00	1,773.00
					6410 - Mileage	-154.81	154.81
					6415 - Air Fare	-449.30	449.30
					6420 - Other Travel	-29.50	29.50
					6425 - Meals	-121.52	121.52
TOTAL						-2,528.13	2,528.13
Check	ACH 2215	08/09/2013	Aranda, Manuel		1012 - Citizens Busi...		-214.18
					6401 - Directors' Fees	-197.00	197.00
					6410 - Mileage	-17.18	17.18
TOTAL						-214.18	214.18
Bill Pmt -Check	18645	08/13/2013	Aaron Pederson		1012 - Citizens Busi...		-35.00
Bill		08/02/2013			6018 - Janitorial Ser...	-35.00	35.00
TOTAL						-35.00	35.00
Bill Pmt -Check	18646	08/13/2013	ACWA/JPIA		1012 - Citizens Busi...		-7,977.42
Bill		08/01/2013			6110 - Vision Insura...	-68.07	68.07
					6110 - Vision Insura...	-6.83	6.83
					6110 - Vision Insura...	-38.73	38.73
					6110 - Vision Insura...	-20.77	20.77
					6130 - Dental Insura...	-346.99	346.99
					6130 - Dental Insura...	-34.80	34.80
					6130 - Dental Insura...	-197.44	197.44
					6130 - Dental Insura...	-105.85	105.85
					6150 - Medical Insur...	-3,625.50	3,625.50
					6150 - Medical Insur...	-363.62	363.62
					6150 - Medical Insur...	-2,062.92	2,062.92
					6150 - Medical Insur...	-1,105.90	1,105.90
TOTAL						-7,977.42	7,977.42
Bill Pmt -Check	18647	08/13/2013	Castro Landscapin...		1012 - Citizens Busi...		-500.00
Bill		07/28/2013			6015 - Mentone Hou...	-200.00	200.00
					6026 - Redlands Pla...	-300.00	300.00
TOTAL						-500.00	500.00
Bill Pmt -Check	18648	08/13/2013	Chris Marich (Grap...		1012 - Citizens Busi...		-172.50
Bill		08/02/2013			6002 - Website Admi...	-172.50	172.50
TOTAL						-172.50	172.50
Bill Pmt -Check	18649	08/13/2013	Day Lite Maintenan...		1012 - Citizens Busi...		-144.00
Bill		08/01/2013			4066 - Redlands Pla...	-144.00	144.00
TOTAL						-144.00	144.00
Bill Pmt -Check	18650	08/13/2013	Edison - 7241		1012 - Citizens Busi...		-60.56
Bill		08/09/2013			5420 - Electricity	-60.56	60.56
TOTAL						-60.56	60.56

11:35 AM

09/03/13

San Bernardino Valley Water Conservation District
Check Detail
 August 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	18651	08/13/2013	Edison - 8812		1012 - Citizens Busi...		-523.08
Bill		07/30/2013			5420 - Electricity	-146.46	146.46
					5420 - Electricity	-104.62	104.62
					5420 - Electricity	-272.00	272.00
TOTAL						-523.08	523.08
Bill Pmt -Check	18652	08/13/2013	Edison - Redlands ...		1012 - Citizens Busi...		-238.20
Bill		07/31/2013			6026 - Redlands Pla...	-238.20	238.20
TOTAL						-238.20	238.20
Bill Pmt -Check	18653	08/13/2013	Edison -5552		1012 - Citizens Busi...		-380.65
Bill		08/08/2013			5420 - Electricity	-89.83	89.83
					5420 - Electricity	-64.16	64.16
					5420 - Electricity	-166.83	166.83
					5420 - Electricity	-59.83	59.83
TOTAL						-380.65	380.65
Bill Pmt -Check	18654	08/13/2013	Home Depot		1012 - Citizens Busi...		-250.03
Bill		07/28/2013			5215 - Property Main...	-227.91	227.91
					6026 - Redlands Pla...	-6.18	6.18
					5210 - Equipment M...	-15.94	15.94
TOTAL						-250.03	250.03
Bill Pmt -Check	18655	08/13/2013	J. R. Freeman		1012 - Citizens Busi...		-231.87
Bill		07/26/2013			6030 - Office Supplies	-185.50	185.50
					6030 - Office Supplies	-11.59	11.59
					6030 - Office Supplies	-23.19	23.19
					6030 - Office Supplies	-11.59	11.59
TOTAL						-231.87	231.87
Bill Pmt -Check	18656	08/13/2013	Lowe's Companies,...		1012 - Citizens Busi...		-576.93
Bill		07/25/2013			5215 - Property Main...	-576.93	576.93
TOTAL						-576.93	576.93
Bill Pmt -Check	18657	08/13/2013	Powers Electric Pr...		1012 - Citizens Busi...		-83.38
Bill		07/29/2013			5210 - Equipment M...	-83.38	83.38
TOTAL						-83.38	83.38
Bill Pmt -Check	18658	08/13/2013	PR Printing		1012 - Citizens Busi...		-194.40
Bill		08/05/2013			6036 - Printing	-48.60	48.60
					6036 - Printing	-72.90	72.90
					6036 - Printing	-58.32	58.32
					6036 - Printing	-14.58	14.58
TOTAL						-194.40	194.40
Bill Pmt -Check	18659	08/13/2013	Randy L. Scott		1012 - Citizens Busi...		-5,722.60
Bill		08/01/2013			5122 - Wash Plan Pr...	-5,722.60	5,722.60
TOTAL						-5,722.60	5,722.60
Bill Pmt -Check	18660	08/13/2013	Rogers, Anderson, ...		1012 - Citizens Busi...		-5,650.00
Bill		07/31/2013			5170 - Audit	-565.00	565.00
					5170 - Audit	-3,164.00	3,164.00
					5170 - Audit	-847.50	847.50
					5170 - Audit	-1,073.50	1,073.50
TOTAL						-5,650.00	5,650.00

11:35 AM

09/03/13

San Bernardino Valley Water Conservation District
Check Detail
 August 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	18661	08/13/2013	Star Auto Parts		1012 - Citizens Busi...		-43.69
Bill		07/31/2013			5310 - Vehicle Maint...	-43.69	116.35
TOTAL						-43.69	116.35
Bill Pmt -Check	18662	08/13/2013	Valero Marketing & ...		1012 - Citizens Busi...		-493.31
Bill		07/30/2013			5320 - Fuel	-493.31	493.31
TOTAL						-493.31	493.31
Bill Pmt -Check	18663	08/13/2013	Verizon California-6...		1012 - Citizens Busi...		-182.82
Bill		07/22/2013			5410 - Alarm Service	-91.41	91.41
					5410 - Alarm Service	-91.41	91.41
TOTAL						-182.82	182.82
Bill Pmt -Check	18664	08/27/2013	Aranda, Manuel		1012 - Citizens Busi...		-1,552.46
Bill		08/27/2013			6401 - Directors' Fees	-1,379.00	1,379.00
					6410 - Mileage	-173.46	173.46
TOTAL						-1,552.46	1,552.46
Bill Pmt -Check	18665	08/27/2013	Chevron & Texaco ...		1012 - Citizens Busi...		-62.33
Bill		08/22/2013			5320 - Fuel	-62.33	62.33
TOTAL						-62.33	62.33
Bill Pmt -Check	18666	08/27/2013	Citizens Business ...		1012 - Citizens Busi...		-3,239.49
Bill		08/14/2013			5122 - Wash Plan Pr...	-15.96	15.96
					5210 - Equipment M...	-96.23	96.23
					6001 - General Admi...	-19.44	19.44
					6004 - Meeting Expe...	-18.11	18.11
					6004 - Meeting Expe...	-6.04	6.04
					6030 - Office Supplies	-209.74	209.74
					6030 - Office Supplies	-13.11	13.11
					6030 - Office Supplies	-26.22	26.22
					6030 - Office Supplies	-13.11	13.11
					6039 - Postage and ...	-17.08	17.08
					6039 - Postage and ...	-7.76	7.76
					6039 - Postage and ...	-3.11	3.11
					6039 - Postage and ...	-3.10	3.10
					6060 - Outreach	-15.00	15.00
					6060 - Outreach	-12.00	12.00
					6060 - Outreach	-3.00	3.00
					6435 - Conf/Seminar...	-930.00	930.00
					6530 - Lodging	-511.86	511.86
					6530 - Lodging	-136.50	136.50
					6530 - Lodging	-34.12	34.12
					6535 - Conf/Seminar...	-1,148.00	1,148.00
TOTAL						-3,239.49	3,239.49
Bill Pmt -Check	18667	08/27/2013	City of Redlands - ...		1012 - Citizens Busi...		-1,830.64
Bill		07/31/2013			6026 - Redlands Pla...	-1,830.64	1,830.64
TOTAL						-1,830.64	1,830.64
Bill Pmt -Check	18668	08/27/2013	County of San Bern...		1012 - Citizens Busi...		-73.02
Bill		08/14/2013			5215 - Property Main...	-73.02	73.02
TOTAL						-73.02	73.02
Bill Pmt -Check	18669	08/27/2013	Day Lite Maintenan...		1012 - Citizens Busi...		-59.43
Bill		08/12/2013			6026 - Redlands Pla...	-59.43	59.43
TOTAL						-59.43	59.43

San Bernardino Valley Water Conservation District
Check Detail
 August 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	18670	08/27/2013	Image Source		1012 - Citizens Busi...		-441.60
Bill		08/15/2013			6033 - Office Equipm...	-331.20	331.20
					6033 - Office Equipm...	-22.08	22.08
					6033 - Office Equipm...	-66.24	66.24
					6033 - Office Equipm...	-22.08	22.08
TOTAL						-441.60	441.60
Bill Pmt -Check	18671	08/27/2013	JAN-PRO Cleaning ...		1012 - Citizens Busi...		-618.00
Bill		09/01/2013			6018 - Janitorial Ser...	-618.00	618.00
TOTAL						-618.00	618.00
Bill Pmt -Check	18672	08/27/2013	Pat's Pots		1012 - Citizens Busi...		-70.00
Bill		07/30/2013			5460 - Water / Trash...	-70.00	70.00
TOTAL						-70.00	70.00
Bill Pmt -Check	18673	08/27/2013	Redlands Chamber ...		1012 - Citizens Busi...		-100.00
Bill		08/15/2013			6093 - Memberships	-100.00	100.00
TOTAL						-100.00	100.00
Bill Pmt -Check	18674	08/27/2013	Rutan & Tucker		1012 - Citizens Busi...		-8,188.47
Bill		07/25/2013			5180 - Legal	-6,057.77	6,057.77
					5180 - Legal	-120.00	120.00
					5175 - Legal - Wash ...	-2,010.70	2,010.70
TOTAL						-8,188.47	8,188.47
Bill Pmt -Check	18675	08/27/2013	Steven Enterprises,...		1012 - Citizens Busi...		-200.05
Bill		08/14/2013			6030 - Office Supplies	-160.04	160.04
					6030 - Office Supplies	-10.00	10.00
					6030 - Office Supplies	-20.01	20.01
					6030 - Office Supplies	-10.00	10.00
TOTAL						-200.05	200.05
Bill Pmt -Check	18676	08/27/2013	Verizon California - ...		1012 - Citizens Busi...		-517.23
Bill		08/07/2013			5440 - Telephone	-222.06	222.06
					5470 - Internet Servi...	-60.00	60.00
					5440 - Telephone	-95.17	95.17
					5470 - Internet Servi...	-140.00	140.00
TOTAL						-517.23	517.23
Bill Pmt -Check	18677	08/27/2013	Verizon California - ...		1012 - Citizens Busi...		-150.78
Bill		08/13/2013			5440 - Telephone	-100.79	100.79
					5470 - Internet Servi...	-49.99	49.99
TOTAL						-150.78	150.78
Bill Pmt -Check	18678	08/27/2013	Water Education Fo...		1012 - Citizens Busi...		-65.00
Bill		08/16/2013			6093 - Memberships	-65.00	65.00
TOTAL						-65.00	65.00
Check	100063N	08/23/2013	PERS		1012 - Citizens Busi...		-4,584.95
					6170 - PERS Retire...	-627.04	627.04
					6170 - PERS Retire...	-2,090.14	2,090.14
					6170 - PERS Retire...	-209.02	209.02
					6170 - PERS Retire...	-1,254.08	1,254.08
					2102 - Pers Retirem...	-404.67	404.67
TOTAL						-4,584.95	4,584.95

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San Bernardino Valley Water Conservation District

Check Detail

August 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	100064N	08/27/2013	PERS		1012 - Citizens Busi...		-4,584.95
					6170 - PERS Retire...	-627.04	627.04
					6170 - PERS Retire...	-2,090.14	2,090.14
					6170 - PERS Retire...	-209.02	209.02
					6170 - PERS Retire...	-1,254.08	1,254.08
					2102 - Pers Retirem...	-404.67	404.67
TOTAL						-4,584.95	4,584.95

SBVWCD Groundwater Assessment Report

GWA Number **40**

Period January 1, 2013 to June 30, 2013

AgRate **\$3.14**

NonAgRate **\$11.28**

Owner	RecordationNumber	StateWellNumber	LocalName	Ag Production	Ag Payment	Non-Ag Production	Ag Payment	Amount Paid
AHD Limited								
	3601632	2S3W05A02S	Clock Canyon/Marcum Wel	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
Arrowhead Country Club								
	3601925	1N4W23E	1	200.20	\$628.63	0.00	\$0.00	
					\$628.63		\$0.00	<u>\$628.63</u>
Baseline Gardens Mutual Water Company								
	3602528	1N4W35R01S	#3 - 7251 Barton St.	0.00	\$0.00	0.00	\$0.00	
	3600458	1N4W36M01S	PS & B2	0.00	\$0.00	0.00	\$0.00	
	3610007		Well 5	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
Bear Valley Mutual Water Company								
	3601585	1S3W23A03S	San Bernardino Ave. 1	0.00	\$0.00	0.00	\$0.00	
	3600023	1S3W24C	Judson 1	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
Calvary Chapel Packinghouse								
	3600449	01S03W20A	Bell Well	0.19	\$0.60	0.00	\$0.00	
	3603919		Calvary Well	50.00	\$157.00	0.00	\$0.00	
					\$157.60		\$0.00	<u>\$157.60</u>
Cemex USA								
	3603653	1S3W10J2S	Orange Street	0.00	\$0.00	0.00	\$0.00	
	3601420	1S3W09E02S	Alabama Street 2	0.00	\$0.00	91.00	\$1,026.48	

GWA Number 40

Period January 1, 2013 to June 30, 2013

AgRate \$3.14

NonAgRate \$11.28

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
					\$0.00		\$1,026.48	\$1,026.48
Crafton Water Company								
	3602186	1S2W21L02S	Garnet/2 Zanja Well	0.00	\$0.00	0.00	\$0.00	
	3600272	1S2W29N	Fifth Ave. 1	8.93	\$28.04	0.00	\$0.00	
					\$28.04		\$0.00	\$28.04
Cram Patterson Well Co.								
	3600188	1S2W16C	Cram-Patterson 2					
	3602003	1S2W16C	Solano 3					
East Valley Water District								
	3602034	1S4W01Q08	PL 12A	0.00	\$0.00	1.36	\$15.33	
	3603734	1S3W02P06S	PL 147	0.00	\$0.00	955.87	\$10,782.19	
	3602563	1S4W02Q09S	PL 11A	0.00	\$0.00	179.92	\$2,029.52	
	3603904	01S03W05D03S	PL 132/Cull 5	0.00	\$0.00	742.37	\$8,373.90	
	3602337	1N4W26A03S	PL 24B	0.00	\$0.00	932.19	\$10,515.03	
	3601673	1N4W25C02S	PL 25A	0.00	\$0.00	154.75	\$1,745.63	
	3602564	1S4W12B07S	PL 28A	0.00	\$0.00	677.64	\$7,643.73	
	3602274	1N3W30J05S	PL 39	0.00	\$0.00	218.60	\$2,465.80	
	3602338	1S3W04N03S	PL 40A	0.00	\$0.00	83.41	\$940.83	
	3602370	1N4W25F04S	PL 107	0.00	\$0.00	16.86	\$190.18	
	3601671	1N4W26A02S	PL 24A	0.00	\$0.00	301.68	\$3,402.90	
	3601675	1N4W25A01S	PL 27	0.00	\$0.00	0.00	\$0.00	
	3602560	1S3W04G03S	PL 136 / Dunkirk 2	0.00	\$0.00	0.00	\$0.00	

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3601987	1S3W04G	PL 136 / Dunkirk 1	0.00	\$0.00	0.00	\$0.00	
	3600680	1S3W02J	PL 120/Cram	0.00	\$0.00	0.00	\$0.00	
	9900001	1S4W25M03S	Fairfax, Well #111	0.00	\$0.00	0.00	\$0.00	
	3601184	1N3W33F01S	PL 94 / Corwin	0.00	\$0.00	0.00	\$0.00	
	3601639	1S3W03R01S	PL 146	0.00	\$0.00	77.57	\$875.03	
	3601978	1S3W04N01S	PL 40	0.00	\$0.00	0.00	\$0.00	
	3602799	1S2W07F01S	PL 125	0.00	\$0.00	874.52	\$9,864.59	
	3601663	1S4W02Q08S	PL 12	0.00	\$0.00	0.00	\$0.00	
	3603926	01S03W06L06S	PL 151	0.00	\$0.00	1338.60	\$15,099.35	
	3603774	1S3W3R4S	PL 146A	0.00	\$0.00	410.39	\$4,629.15	
	3603583	1S3W02N02S	PL 143 / Abbey Way	0.00	\$0.00	325.07	\$3,666.75	
	3600220	1S3W01H	PL 142	0.00	\$0.00	244.66	\$2,759.72	
	3603247	1S3W06P18S	PL 141 / McDaniel	0.00	\$0.00	1163.03	\$13,118.99	
	3600855	1N3W28P01S	PL 54 / Seeley	0.00	\$0.00	0.00	\$0.00	
	3601660	1S3W06H04S	PL 9A	0.00	\$0.00	407.23	\$4,593.57	
					\$0.00		\$102,712.19	\$102,712.19
Fairview Water Company (B Marcum)								
	3600554	1S3W17R	Fairview 1	18.99	\$59.63	0.00	\$0.00	
					\$59.63		\$0.00	\$59.63
Gage Canal Company								
	3600796	1S4W23A05S	51-1	1083.00	\$3,400.62	68.00	\$767.04	
	3600798	1S4W23G01S	Cowlane	0.00	\$0.00	0.00	\$0.00	
	3602331	1S4W23G03S	66-1	1895.00	\$5,950.30	68.00	\$767.04	

GWA Number 40

Period January 1, 2013 to June 30, 2013

AgRate \$3.14

NonAgRate \$11.28

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3600787	1S4W23A02S	26-1	590.00	\$1,852.60	68.00	\$767.04	
	3600788	1S4W23H01S	27-1	609.00	\$1,912.26	68.00	\$767.04	
	3600789	1S4W23K01S	27-2	28.00	\$87.92	68.00	\$767.04	
	3600790	1S4W23K02S	29-1	610.00	\$1,915.40	68.00	\$767.04	
					\$15,119.10		\$4,602.24	<u>\$19,721.34</u>
General American Life Insurance Co. (Cushman & Wakefield)								
	3601352	1S3W19N	Langford					
George & Diane Everett								
	WP0003068		Everett Well	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
George Meadows								
	WP0002552	E085386	Meadows Well	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
Gladysta Well & Water Company (B Marcum)								
	3600182	1S3W20H02S		55.60	\$174.58	0.00	\$0.00	
					\$174.58		\$0.00	<u>\$174.58</u>
Greenspot Mutual Well Company								
	3600266	1S2W16C01S	Greenspot Mutual					
Greenspot Village & Market Place LLC								
	3600026	01S03W04J01S	PL 102	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
Happe Mutual Well Company								

GWA Number 40

Period January 1, 2013 to June 30, 2013

AgRate \$3.14

NonAgRate \$11.28

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3600795	01S04W13G02S	Gauge 46-1R	0.00	\$0.00	0.00	\$0.00	
	3600238	1S2W29M01S	1	37.29	\$117.09	0.00	\$0.00	
					\$117.09		\$0.00	<u>\$117.09</u>
Inland Valley Development Agency								
	0000091	1S4W12Q	Palm Meadows					
	0000087	1S4W12C	Local 3					
	0000089	1S4W12F	Local 5					
	0000086	1S4W12B	Local 2A					
J.G. Golfing Enterprises, Inc.								
	3602499	1S4W22A01S	Paine	98.10	\$308.04	0.00	\$0.00	
	3601478	1S4W22B03S	Thorn 10 & 11	186.60	\$585.93	0.00	\$0.00	
					\$893.97		\$0.00	<u>\$893.97</u>
Jack Dangermond								
	3602188	01S02W29K01	Rancho Ladera Roladera	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
Langford Ranches/Redlands Farming								
	3600524	1S3W17L01S	Nevada St.					
Laranni Gunter Well								
	3600160	1S3W32G01S	Gunter					
Larry Jacinto Construction								
	3602020	1S2W20K	F A R	0.00	\$0.00	0.00	\$0.00	

GWA Number 40

Period January 1, 2013 to June 30, 2013

AgRate \$3.14

NonAgRate \$11.28

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
					\$0.00		\$0.00	\$0.00
Loma Linda University Power Plant								
	3602855	1S4W25D07S	Anderson 3	0.00	\$0.00	518.22	\$5,845.52	
	3602781	1S4W25D06S	Anderson 2	0.00	\$0.00	23.53	\$265.42	
					\$0.00		\$6,110.94	\$6,110.94
Loma Linda, City of								
	3603721	1S4W24R08S	Mt. View #4	0.00	\$0.00	0.00	\$0.00	
	3603927	01S04W24L07	Richardson 6	0.00	\$0.00	690.35	\$7,787.15	
			Richardson 5	0.00	\$0.00	571.30	\$6,444.26	
	3603719	1S4W24A05S	Mt. View 3	0.00	\$0.00	348.75	\$3,933.86	
	3603776	01S04W24B03S	Mt. View #5	0.00	\$0.00	0.00	\$0.00	
			Mt. View #6	0.00	\$0.00	689.74	\$7,780.27	
	3603057	1S4W24C02S	Richardson 1	0.00	\$0.00	0.00	\$0.00	
	3603523	1S4W24P04S	Richardson 3	0.00	\$0.00	214.00	\$2,413.92	
	3603720	1S4W24F	Richardson 4	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$28,359.46	\$28,359.46
Lucky Farms, Inc./Spring Pacific Properties								
	3603554	1S3W19A01S	California St.					
	3600757	1S3W19L	Mission Marigold					
	3600418	1S3W19G	Lugonia					
Meeks & Daley Water Co.								
	3603215	1S4W15M11S	Station 91	0.00	\$0.00	0.00	\$0.00	
	3601887	1S4W15L03S	Station 59	0.00	\$0.00	0.00	\$0.00	

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3602863	1S4W22H02S	Warren 4	0.00	\$0.00	579.26	\$6,534.05	
	3602864	1S4W14N10S	Raub 6	0.00	\$0.00	1093.93	\$12,339.53	
			Raub 7	0.00	\$0.00	581.10	\$6,554.81	
	3603903	1S4W22H04S	Warren 1	0.00	\$0.00	0.00	\$0.00	
	3603906	1S4W14N09S	Raub 5	0.00	\$0.00	676.61	\$7,632.16	
	3603905	1S4W14N115S	Raub 8	0.00	\$0.00	772.05	\$8,708.72	
					\$0.00		\$41,769.27	<u>\$41,769.27</u>
Mentone Citrus Groves								
	3602280	1S2W18Q	2					
	3600139	1S2W18R01S	1 - PRH Ranch					
Mission Development Company								
	0000129	1S3W03N	Highland Harvest Barn	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
Monte LLC (Dangermond)								
	3600494	01SO3W29K	New Well	23.00	\$72.22	0.00	\$0.00	
					\$72.22		\$0.00	<u>\$72.22</u>
Montecito Memorial Park and Mortuary								
	9900002	1S4W26F	2					
	3600119	1S4W26F01S	1					
Mountain View Mortuary & Cemetery								
	3600743	1N4W26M	1	0.00	\$0.00	81.00	\$913.68	
	3600742	1N4W26N	2	0.00	\$0.00	64.00	\$721.92	

GWA Number 40

Period January 1, 2013 to June 30, 2013

AgRate \$3.14

NonAgRate \$11.28

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
					\$0.00		\$1,635.60	<u>\$1,635.60</u>
Mountainview Generating Station								
	3603796	01S03W18N01S	Edison Mid Aquifer Well B	0.00	\$0.00	9.26	\$104.90	
	3601015	1S3W18N02S	SB STMP2 67 (DW#1)	0.00	\$0.00	3.90	\$44.10	
	3601014	1S3W18N03S	SB STPM 66 (DW#2)	0.00	\$0.00	159.60	\$1,799.95	
	3603795	01S03W18N06S	Edison Mid Aquifer Well A	0.00	\$0.00	791.10	\$8,923.95	
					\$0.00		\$10,872.90	<u>\$10,872.90</u>
National Orange Show								
	3601924	1S4W15D		0.00	\$0.00	27.00	\$304.56	
					\$0.00		\$304.56	<u>\$304.56</u>
New England Water Co. (B Marcum)								
	3602320	1S3W16L		140.00	\$439.60	0.00	\$0.00	
					\$439.60		\$0.00	<u>\$439.60</u>
Patton State Hospital								
	3600931	1N3W29N01S	Patton 10	0.00	\$0.00	0.00	\$0.00	
	3602381	1N3W29M	14	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
Pharaoh's Adventure Park								
	3600415	1S3W29J01S						
Pioneer Mutual Water Company								
	3600642	1S3W14P01S	San Bernardino 1	10.22	\$32.09	0.00	\$0.00	
					\$32.09		\$0.00	<u>\$32.09</u>
Ramirez, J.J. Citrus Mgmt								

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3601728	1S3W30K	Frink 1					
	3600527	1S3W16A	Midas					
	3601046	1S3W21A	1 Stowe					
	3600484	1S3W16F	Buckeye 2					
Ramirez, Laura								
	3601649	1S3W28M	Hoover					
Raught Mutual Well Company								
	3602193	1S3W14R01S	Raught	162.67	\$510.79	0.00	\$0.00	
					\$510.79		\$0.00	<u>\$510.79</u>
Redlands Farming								
	3601126	1S2W30H	1					
Redlands Unified School District								
	3601641	1S2W30C01S	Opal St.	0.00	\$0.00	41.30	\$465.86	
					\$0.00		\$465.86	<u>\$465.86</u>
Redlands, City of								
	3602792	01S02W19A01S	Agate #2 IRR.	0.00	\$0.00	0.00	\$0.00	
	3602654	1S2W19J02S	Crafton	128.00	\$401.92	0.00	\$0.00	
	3601294	1S3W35G09S	13	0.00	\$0.00	0.00	\$0.00	
	3601301	1S3W28H01S	41	94.20	\$295.79	0.00	\$0.00	
	3602211	1S3W26C01S	37 Sylvyn	0.00	\$0.00	0.00	\$0.00	
	3602346	1S3W28J02S	New York St. IRR	295.10	\$926.61	0.00	\$0.00	

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3603655	1S3W29Q01S	38	0.00	\$0.00	1125.20	\$12,692.26	
	3603760	1S3W29Q02S	Well #39	0.00	\$0.00	695.90	\$7,849.75	
	3600054	1S3W31A03S	Bryn Mawr 2	0.00	\$0.00	0.00	\$0.00	
	3602109	1S3W31B01S	Bryn Mawr 4	0.00	\$0.00	0.00	\$0.00	
	3602065	1S3W32J02S	Lee Well	0.00	\$0.00	0.00	\$0.00	
	3600019	1S3W23A05S	Rees Well 1	0.00	\$0.00	918.10	\$10,356.17	
	3601291	1S3W35G08S	10	0.00	\$0.00	0.00	\$0.00	
	3600053	1S3W31A02S	Bryn Mawr 1	0.00	\$0.00	0.00	\$0.00	
	3601296	1S3W35H03S	16 IRR	0.00	\$0.00	0.00	\$0.00	
	3601295	1S3W35H04S	14	0.00	\$0.00	0.00	\$0.00	
	3601299	1S4W24K01S	34	0.00	\$0.00	0.00	\$0.00	
	3600918	2S3W01E01S	Redlands Heights IRR	0.00	\$0.00	145.70	\$1,643.50	
	3601298	01S03W21H01S	Well #32 IRR	0.00	\$0.00	147.10	\$1,659.29	
	3600748	1S3W24A01S	Mentone Acres #1	53.18	\$167.00	0.00	\$0.00	
	3602792	1S2W19A01S	Agate 2	0.00	\$0.00	155.50	\$1,754.04	
	3602549	01S03W19J01E	California St. IRR	0.00	\$0.00	137.50	\$1,551.00	
	3601292	1S3W35G07S	11 IRR	0.00	\$0.00	30.00	\$338.40	
	3602896	1S2W20D01S	Madeira	0.00	\$0.00	422.60	\$4,766.93	
	3602082	02S03W03K01S	36 (Irrigation)	0.00	\$0.00	86.60	\$976.85	
	3601298	1S3W21H01S	32	0.00	\$0.00	147.10	\$1,659.29	
	3600055	1S3W31A06S	Bryn Mawr	0.00	\$0.00	0.00	\$0.00	
	3603766	01S03W10K01S	N. Orange #1	0.00	\$0.00	633.60	\$7,147.01	
	3602036	1S3W21H07S	31-A	0.00	\$0.00	0.00	\$0.00	

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3601308	1S2W19K01S	Agate 1	0.00	\$0.00	0.00	\$0.00	
	3601287	1S2W21B02S	East Lugonia 3	0.00	\$0.00	4.40	\$49.63	
	3601290	1S2W21D01S	East Lugonia 6	0.00	\$0.00	0.00	\$0.00	
	3601283	1S2W22C02S	East Lugonia 2	0.00	\$0.00	0.00	\$0.00	
	3601284	1S2W21E01S	Maguet 2	0.00	\$0.00	0.00	\$0.00	
	3602895	1S3W13H02S	Airport 1	0.00	\$0.00	1052.50	\$11,872.20	
	3600756	1S3W19L01S	Mission 1	0.00	\$0.00	0.00	\$0.00	
	3603767	01S03W10K02S	N. Orange #2	0.00	\$0.00	1010.80	\$11,401.82	
	3602031	1S3W21H06S	30-A	0.00	\$0.00	0.00	\$0.00	
	3601281	1S2W36F01S	Maguet 1	0.00	\$0.00	0.00	\$0.00	
	3602032	1S3W22A02S	35	0.00	\$0.00	0.00	\$0.00	
	3600628	1S3W15G	Redlands Trap & Skeet	0.00	\$0.00	0.00	\$0.00	
	3601586	1S3W15F01S	Orange St.	0.00	\$0.00	941.20	\$10,616.74	
	3603656	1S3W14E01S	Church St	0.00	\$0.00	612.40	\$6,907.87	
	3603762	1S3W13M01S	Airport 2	0.00	\$0.00	99.70	\$1,124.62	
	3600749	1S3W13Q	Mentone Acres #2	0.00	\$0.00	878.60	\$9,910.61	
					\$1,791.32		\$104,277.98	\$106,069.30
Riverside, City of								
	3601476	1S4W22G19S	Thorn 8	0.00	\$0.00	0.00	\$0.00	
	3601238	1S4W23C03S	Raub 4	0.00	\$0.00	764.30	\$8,621.30	
	3601474	1S4W22G18S	Thorn 6	0.00	\$0.00	0.00	\$0.00	
	3601243	1S4W22H02S	Warren 4	0.00	\$0.00	0.00	\$0.00	
	3601475	1S4W22G17S	Thorn 7	0.00	\$0.00	0.00	\$0.00	

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3601230	1S4W22H03S	Warren 3	0.00	\$0.00	0.00	\$0.00	
	3601231	1S4W22H01S	Warren 2	0.00	\$0.00	0.00	\$0.00	
	3602772	1S4W27A09S	Hunt 10	0.00	\$0.00	0.00	\$0.00	
	3602773	1S4W27A10S	Hunt 11	0.00	\$0.00	0.00	\$0.00	
	3601431	1S4W27H01S	Stewart 20	0.00	\$0.00	0.00	\$0.00	
	3601479	1S4W22B05S	Thorn 11	0.00	\$0.00	186.60	\$2,104.85	
	3302794	1S4W02Q11S	Garner 7	0.00	\$0.00	1253.60	\$14,140.61	
	3310031	01S04W11D0	Cooley J	0.00	\$0.00	1172.00	\$13,220.16	
	3602484	1S4W14N09S	Raub 5	0.00	\$0.00	0.00	\$0.00	
	3601473	1S4W22G16S	Thorn 5	0.00	\$0.00	0.00	\$0.00	
	3602771	1S4W27A11S	Hunt 6	0.00	\$0.00	0.00	\$0.00	
	3601470	1S4W22B07S	Thorn 12	0.00	\$0.00	240.30	\$2,710.58	
	3601463	1S4W02A03S	Stiles	0.00	\$0.00	370.30	\$4,176.98	
	3601489	1S4W02L01S	Scheuer	0.00	\$0.00	1618.40	\$18,255.55	
	3601468	1S4W02P01S	Garner 5	0.00	\$0.00	312.90	\$3,529.51	
	3601464	1S4W02P06S	Garner 1	0.00	\$0.00	46.60	\$525.65	
	3603254	1S4W02P09S	Garner 6	0.00	\$0.00	1207.70	\$13,622.86	
	3601465	1S4W02Q03S	Garner 2	0.00	\$0.00	0.00	\$0.00	
	3601467	1S4W02Q06S	Garner 4	0.00	\$0.00	36.40	\$410.59	
	3601228	1S4W11D02S	Cooley H	0.00	\$0.00	0.00	\$0.00	
	3601229	1S4W11D03S	Cooley I	0.00	\$0.00	604.70	\$6,821.01	
	3603555	1S4W14N10S	Raub 8	0.00	\$0.00	0.00	\$0.00	
	3601239	1S4W14P06S	Raub 3					

GWA Number 40

Period January 1, 2013 to June 30, 2013

AgRate \$3.14

NonAgRate \$11.28

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3602778	1S4W14N10S	Raub 6	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$88,139.65	\$88,139.65
San Bernardino Avenue Water Company								
	3600125	1S3W14P	1					
San Bernardino County (Dave Lovell)								
	3601130	1S3W32D	Nicks					
	9900003	1S2W15	Domestic Well No. 3					
San Bernardino Valley MWD								
	3603116	1S3W13Q01S	SB Ave. 1/Big Bear					
San Bernardino, City of								
	3600730	1S4W02K01S	Antil 3	0.00	\$0.00	0.00	\$0.00	
	3602123	1S4W14J	Norman Road	0.00	\$0.00	0.00	\$0.00	
	3602128	1S4W14A	Gifford Park	0.00	\$0.00	0.00	\$0.00	
	3602422	1S4W02K08S	Antil 6	0.00	\$0.00	0.00	\$0.00	
	3600732	1S4W02K05S	Antil 2	0.00	\$0.00	0.00	\$0.00	
	3600733	1S4W02K04S	Antil 1	0.00	\$0.00	0.00	\$0.00	
	3600731	1S4W02K02S	Antil 5	0.00	\$0.00	0.00	\$0.00	
	3601114	1N4W35C01S	Perris Hill 2	0.00	\$0.00	0.00	\$0.00	
	3602066	1S4W02B	Van Loon 1	0.00	\$0.00	0.00	\$0.00	
	3602126	1S4W24F	Gould 2 New	0.00	\$0.00	0.00	\$0.00	
	3601115	1N4W26P03S	Perris Hill 5	0.00	\$0.00	0.00	\$0.00	

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
	3600727	1N4W26G	Lynwood	0.00	\$0.00	457.50	\$5,160.60	
	3603649	1S3W7A6S	Local 11	0.00	\$0.00	11.40	\$128.59	
	3603581	1S4W22C05S	Century	0.00	\$0.00	414.00	\$4,669.92	
	3603582	1S4W15P05S	Chandler	0.00	\$0.00	341.20	\$3,848.74	
	3600734	1S4W02K03S	Antil 4	0.00	\$0.00	0.00	\$0.00	
	3602125	1S4W24F04S	Gould 1 Old	0.00	\$0.00	0.00	\$0.00	
	3600729	1N4W35M03S	Gilbert St.	0.00	\$0.00	0.00	\$0.00	
	3601316	1S4W23N	Inter City	0.00	\$0.00	0.00	\$0.00	
	3602124	1S4W14J	Central Ave.	0.00	\$0.00	0.00	\$0.00	
	3601116	1N4W35C02S	Perris Hill 3	0.00	\$0.00	0.00	\$0.00	
	3601117	1N4W35C03S	Perris Hill 4	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$13,807.85	<u>\$13,807.85</u>
San Bernardino, County of								
	3601171	1S3W20F	Crim 1	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	<u>\$0.00</u>
Stater Bros.								
	3602917	1S3W33D01S	Stater Well	0.00	\$0.00	12.35	\$139.30	
					\$0.00		\$139.30	<u>\$139.30</u>
Tennessee Mutual Well Company (B Marcum)								
	3601161	1S3W16L	Pioneer 1	73.00	\$229.22	0.00	\$0.00	
					\$229.22		\$0.00	<u>\$229.22</u>
Tennessee Water Company (P. Marcum)								
	3600474	1S3W16L	1					

GWA Number 40

Period January 1, 2013 to June 30, 2013

AgRate \$3.14

NonAgRate \$11.28

Owner	RecordationNumber	StateWellNumber	LocalName	Ag-Production	Ag Payment	Non-AgProduction	Ag Payment	Amount Paid
Trojan Groves								
	3600451	1S3W15M						
University of California, Riverside								
	3601245	1S4W27A10S	Hunt 11	0.00	\$0.00	0.00	\$0.00	
	3601222	1S4W27A11S	Hunt 6	0.00	\$0.00	0.00	\$0.00	
	3601244	1S4W27A09S	Hunt 10	0.00	\$0.00	0.00	\$0.00	
					\$0.00		\$0.00	\$0.00
Williams Well Corporation, LTD (B. Marcum)								
	3600828	1S3W16J	-	137.70	\$432.38	0.00	\$0.00	
					\$432.38		\$0.00	\$432.38
Total Ag Payment:		\$20,686.26	Total Non-Ag Payment:		\$404,224.28	Total Ag + Non-Ag Payment:		\$424,910.54

IN-PROCESS COLLECTION REPORT FOR GROUNDWATER #40

GW #40 Past Due Producers		GW #38	GW #39	Last Reported	Amount	
1	Cram Patterson Well Co. 3600188 3602003	no report no report	no report no report	#33 7/1/2009-12/31/2009 no known record of payment	\$ - \$ -	*Sent email to Ron Arnott 9/3/13
2	General American Life Insurance Co. 3601352	820.01	1215.51			*Looking into reason for late
3	Greenspot Mutual Well Company 3600266	0	no report			*Ron Arnott
4	Inland Valley Development Agency 87 89 91 86	0 0 348.32 0	no report no report no report no report			*Expecting Payment
5	Langford Ranches/Redlands Farming 3600524	no report	no report	#29 7/1/2007-12/31/2007	\$ -	*Pete Marcum-no answer or machine
6	Laranni Gunter Well 3600160	no report	no report	#34 1/1/2010-6/30/2010	\$ -	*Pete Marcum-no answer or machine
7	Lucky Farms, Inc./Spring Pacific Proper 3600757 3600418 3603554	185.12 no report 13.7	672.15 no report 0	#35 7/1/2010-12/31/2010	\$ -	*Looking into why reports haven't been sent yet
8	Mentone Citrus Groves 3602280 3600139	no report no report	no report no report	#34 1/1/2010-6/30/2010 #34 1/1/2010-6/30/2010	\$ - \$ -	*sent email
9	Montecito Memorial Park and Mortua 3600119 9900002	671.58 671.58	no report no report			*Said reports were mailed last week
10	Pharaoh's Adventure Park 3600415	no report	no report	#36 1/1/2011-6/30/2011	\$111.86	*sent email
11	Ramirez, J.J. Citrus Mgmt 3600527 3601046 3600484 3601728	51.66 0 0 0	247.32 0 0 0			*left message
12	Ramirez, Laura 3601649	0	0			*left message
13	Redlands Farming 3601126	31.94	81.95			*Bert Marcum
14	San Bernardino Avenue Water Compa 3600125	no report	no report	#25 7/1/2005-12/31/2005	\$ -	Need to research
15	San Bernardino County (Dave Lovell) 9900003 3601130	no report no report	no report no report	#28 1/1/2007-06/30/2007 #35 7/1/2010-12/31/2010	\$8.65 \$ -	*States not able to cut a check until a certain amount is hit
16	San Bernardino Valley MWD 3603116	no report	no report	#37 7/1/2011-12/31/2011	\$5,175.76	*Tom said will submit ASAP
17	Tennessee Water Company (P. Marcu 3600474	no report	no report	#35 7/1/201-12/31/2010	\$ -	*Pete Marcum-no answer or machine
18	Trojan Groves 3600451	no report	no report	#36 1/1/2011-6/30/2011	\$ -	*left message



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.dst.ca.us
www.sbvwcd.dst.ca.us

Memorandum No. 1198

To: Board of Directors

From: General Manager, Daniel Cozad

Date: September 11, 2013

Subject: Unaudited Financial Reports for August 2013

RECOMMENDATION

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

BACKGROUND

The financials are attached for the Board review and approval.

FISCAL IMPACT

None.

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

Bob Glaubig
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

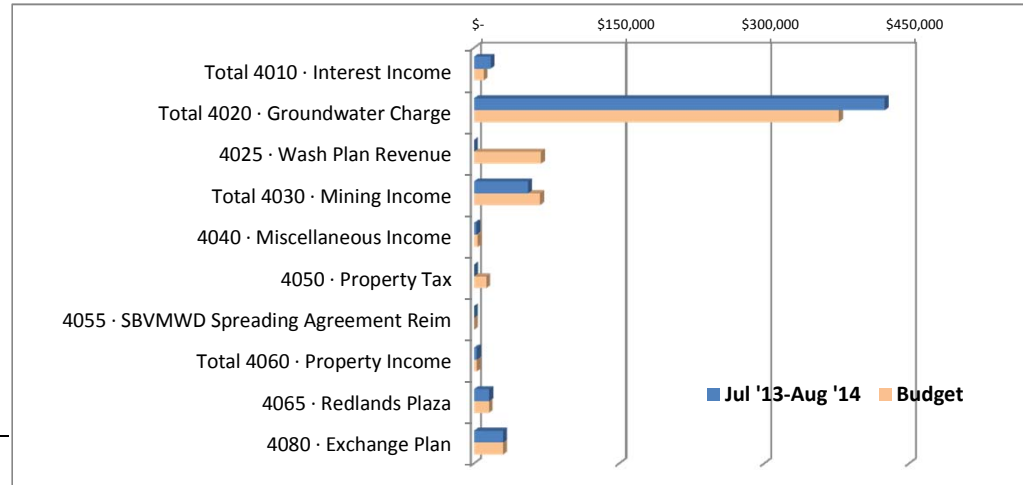
GENERAL
MANAGER

Daniel B. Cozad

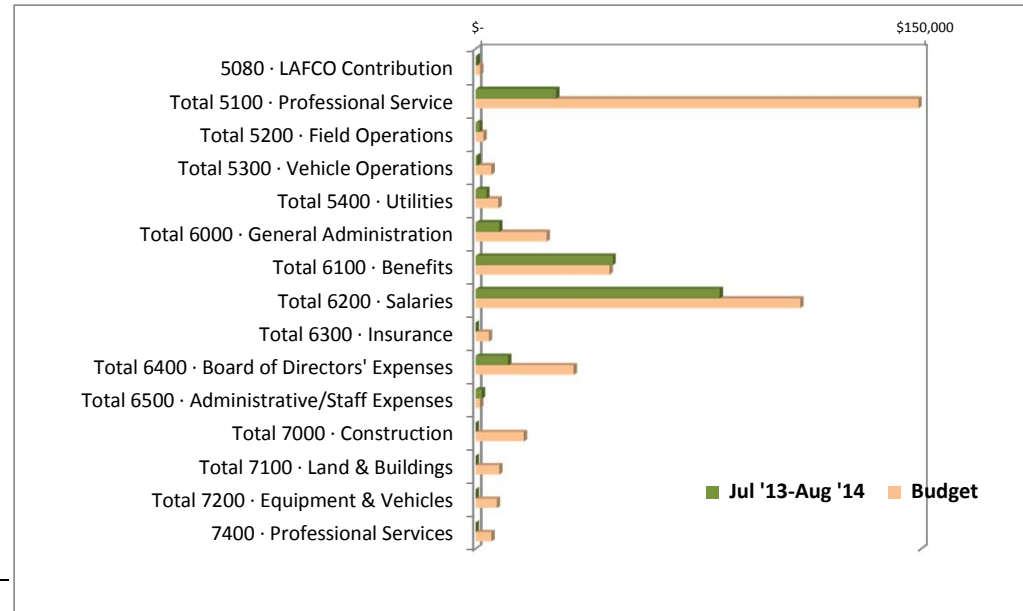
SBVWCD - All Enterprises Budget and Actual

August 2013

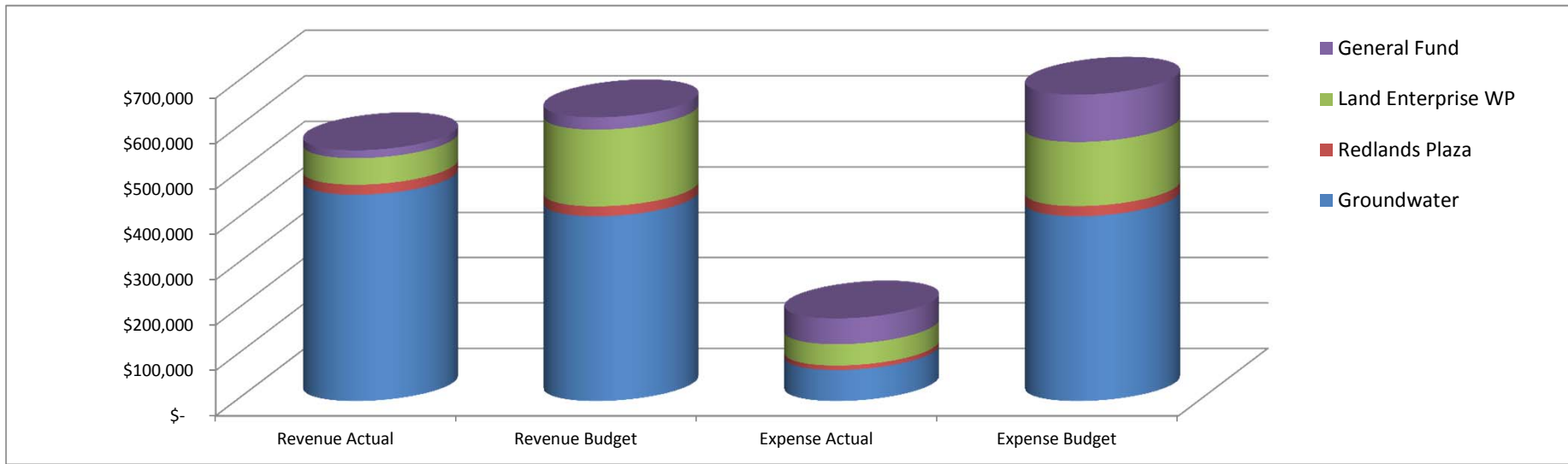
REVENUE	Jul '13-Aug '14	Budget
Total 4010 · Interest Income	\$ 17,271	\$ 10,000
Total 4020 · Groundwater Charge	\$ 424,911	\$ 377,373
4025 · Wash Plan Revenue	\$ -	\$ 69,300
Total 4030 · Mining Income	\$ 55,950	\$ 68,306
4040 · Miscellaneous Income	\$ 2,476	\$ 4,167
4050 · Property Tax	\$ 117	\$ 12,667
4055 · SBVMWD Spreading Agreement Reim	\$ -	\$ -
Total 4060 · Property Income	\$ 3,150	\$ 3,150
4065 · Redlands Plaza	\$ 15,922	\$ 15,314
4080 · Exchange Plan	\$ 30,000	\$ 30,000
Total Revenue without Wash Plan	\$ 549,797	\$ 590,275



EXPENSES Operating and Capital	Jul '13-Aug '14	Budget
5080 · LAFCO Contribution	\$ 327	\$ 1,558
Total 5100 · Professional Service	\$ 27,143	\$ 149,093
Total 5200 · Field Operations	\$ 1,292	\$ 2,585
Total 5300 · Vehicle Operations	\$ 666	\$ 5,250
Total 5400 · Utilities	\$ 3,655	\$ 7,647
Total 6000 · General Administration	\$ 7,894	\$ 23,948
Total 6100 · Benefits	\$ 46,103	\$ 44,998
Total 6200 · Salaries	\$ 82,096	\$ 109,317
Total 6300 · Insurance	\$ -	\$ 4,508
Total 6400 · Board of Directors' Expenses	\$ 10,968	\$ 33,045
Total 6500 · Administrative/Staff Expenses	\$ 2,126	\$ 1,539
Total 7000 · Construction	\$ -	\$ 16,250
Total 7100 · Land & Buildings	\$ -	\$ 7,874
Total 7200 · Equipment & Vehicles	\$ -	\$ 7,167
7400 · Professional Services	\$ -	\$ 5,292
Total Expense without Wash Plan	\$ 182,270	\$ 420,070



**Note: GL 4010 is negative due to an estimation by accountant to close out books for audit



Enterprise	Actual	Budget	% of Budget
Groundwater Revenue	\$ 454,911	\$ 407,373	112%
Groundwater Expense	\$ 68,525	\$ 120,735	57%
Revenue -Expense	\$ 386,386	\$ 286,638	
Redlands Plaza Revenue	\$ 21,864	\$ 21,798	100%
Redlands Plaza Expense	\$ 9,840	\$ 22,282	44%
Revenue -Expense	\$ 12,024	\$ (484)	
Land Enterprise and Wash Plan Revenue	\$ 58,410	\$ 168,731	35%
Land Enterprise and Wash Plan Expense	\$ 47,103	\$ 141,064	33%
Revenue -Expense	\$ 11,307	\$ 27,667	
General Fund Revenue	\$ 17,404	\$ 27,217	64%
General Fund Expense	\$ 56,802	\$ 104,177	55%
Revenue -Expense	\$ (39,398)	\$ (76,960)	
Total All Revenue - Expense	\$ 370,319	\$ 236,860	

Cash Status	As of 7/1/2013	As of 8/31/2013
LAIF	\$ 444,140.23	\$ 444,409.91
Cal Trust	\$ 6,041,653.21	\$ 6,808,954.35
Citizens Bank	\$ 992,497.69	\$ 619,139.71
*total	\$ 6,193,926.82	\$ 7,494,726.58
Less Cal Trust	\$ (5,000,000.00)	\$ (5,000,000.00)
Total	\$ 1,193,926.82	\$ 2,494,726.58
	Increase of	\$ 1,300,799.76

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>
Ordinary Income/Expense				
Income				
4010 - Interest Income				
4012 - LAIF	-30.32	2,000.00	-2,030.32	-1.52%
4013 - Caltrust Investment Income	17,301.14	60,000.00	-42,698.86	28.84%
4010 - Interest Income - Other	0.00	0.00	0.00	0.0%
Total 4010 - Interest Income	<u>17,270.82</u>	<u>62,000.00</u>	<u>-44,729.18</u>	<u>27.86%</u>
4020 - Groundwater Charge				
4021 - Assessments - Ag	21,712.74	38,465.00	-16,752.26	56.45%
4023 - Assessments - Non-Ag	403,197.79	716,280.00	-313,082.21	56.29%
Total 4020 - Groundwater Charge	<u>424,910.53</u>	<u>754,745.00</u>	<u>-329,834.47</u>	<u>56.3%</u>
4025 - Wash Plan Revenue	0.00	415,800.00	-415,800.00	0.0%
4030 - Mining Income				
4031 - Plant Site - CEMEX	8,000.00	48,000.00	-40,000.00	16.67%
4032 - Cemex - Royalty / Lease	41,666.66	308,333.33	-266,666.67	13.51%
4034 - Redlands Aggregate 5% Royalty	0.00	36,000.00	-36,000.00	0.0%
4036 - Aggregate Maintenance	5,443.30	23,500.00	-18,056.70	23.16%
4030 - Mining Income - Other	840.00			
Total 4030 - Mining Income	<u>55,949.96</u>	<u>415,833.33</u>	<u>-359,883.37</u>	<u>13.46%</u>
4040 - Miscellaneous Income	2,476.00	25,000.00	-22,524.00	9.9%
4050 - Property Tax	117.46	76,000.00	-75,882.54	0.16%
4055 - SBVMWD Spreading Agreement Reim	0.00	350,000.00	-350,000.00	0.0%
4060 - Property Income				
4062 - Mentone Property	4,725.00	18,900.00	-14,175.00	25.0%
Total 4060 - Property Income	<u>4,725.00</u>	<u>18,900.00</u>	<u>-14,175.00</u>	<u>25.0%</u>
4065 - Redlands Plaza	18,118.11	91,883.56	-73,765.45	19.72%
4066 - Redlands Plaza CAM	3,237.13	20,000.00	-16,762.87	16.19%
4080 - Exchange Plan	30,000.00	30,000.00	0.00	100.0%
4086 - Plunge Creek IRWMP	0.00	189,050.00	-189,050.00	0.0%
Total Income	<u>556,805.01</u>	<u>2,449,211.89</u>	<u>-1,892,406.88</u>	<u>22.73%</u>
Gross Profit	556,805.01	2,449,211.89	-1,892,406.88	22.73%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	327.07	9,345.83	-9,018.76	3.5%
5082 - Plunge Creek	0.00	8,617.03	-8,617.03	0.0%
Total 5050 - Regional Programs	<u>327.07</u>	<u>17,962.86</u>	<u>-17,635.79</u>	<u>1.82%</u>
5100 - Professional Service				
5120 - Misc. Professional Services	46.00	120,000.00	-119,954.00	0.04%
5122 - Wash Plan Professional Services	5,738.56	127,000.00	-121,261.44	4.52%
5124 - Plunge Creek Prof Services	0.00	179,510.00	-179,510.00	0.0%
5125 - Engineering Services	0.00	15,000.00	-15,000.00	0.0%
5130 - Aerial Photography & Surveying	0.00	1,000.00	-1,000.00	0.0%
5145 - Environmental Services (WP)	0.00	213,000.00	-213,000.00	0.0%
5160 - IT Support	585.00	7,500.00	-6,915.00	7.8%
5170 - Audit	13,170.00	19,000.00	-5,830.00	69.32%

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>
5175 · Legal - Wash Plan	2,010.70	42,000.00	-39,989.30	4.79%
5180 · Legal	6,177.77	120,000.00	-113,822.23	5.15%
Total 5100 · Professional Service	27,728.03	844,010.00	-816,281.97	3.29%
5123 · Temp. Field Labor	0.00	0.00	0.00	0.0%
5175.01 · Legal Expense	0.00	0.00	0.00	0.0%
5200 · Field Operations				
5210 · Equipment Maintenance	195.55	8,000.00	-7,804.45	2.44%
5215 · Property Maintenance	1,096.58	7,500.00	-6,403.42	14.62%
Total 5200 · Field Operations	1,292.13	15,500.00	-14,207.87	8.34%
5300 · Vehicle Operations				
5310 · Vehicle Maintenance	43.69	15,000.00	-14,956.31	0.29%
5320 · Fuel	622.14	16,500.00	-15,877.86	3.77%
Total 5300 · Vehicle Operations	665.83	31,500.00	-30,834.17	2.11%
5400 · Utilities				
5410 · Alarm Service	332.82	3,000.00	-2,667.18	11.09%
5420 · Electricity	1,372.12	14,000.00	-12,627.88	9.8%
5430 · Mobile Phone	245.00	1,000.00	-755.00	24.5%
5440 · Telephone	770.30	7,400.00	-6,629.70	10.41%
5450 · Natural Gas	8.22	1,500.00	-1,491.78	0.55%
5460 · Water / Trash / Sewer	135.41	11,660.00	-11,524.59	1.16%
5470 · Internet Services	790.84	7,500.00	-6,709.16	10.55%
Total 5400 · Utilities	3,654.71	46,060.00	-42,405.29	7.94%
6000 · General Administration				
6001 · General Administration - Other	123.69	7,500.00	-7,376.31	1.65%
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	-10.86	5,200.00	-5,210.86	-0.21%
Total 6004 · Meeting Expenses	-10.86	5,200.00	-5,210.86	-0.21%
6006 · Permits	0.00	1,648.00	-1,648.00	0.0%
6007 · Inter District Costs	0.00	10,000.00	-10,000.00	0.0%
6009 · Licenses	0.00	1,300.00	-1,300.00	0.0%
6010 · Surety Bond	0.00	2,000.00	-2,000.00	0.0%
6012 · Office Maintenance	0.00	3,000.00	-3,000.00	0.0%
6015 · Mentone House Maintenance	240.00	3,050.00	-2,810.00	7.87%
6016 · Redlands Plaza Maintenance	0.00	14,000.00	-14,000.00	0.0%
6018 · Janitorial Services	1,924.00	8,343.00	-6,419.00	23.06%
6019 · Janitorial Supplies	0.00	315.00	-315.00	0.0%
6020 · Vacancy Marketing-Redlands Plaz	0.00	5,817.00	-5,817.00	0.0%
6024 · Computer Equip Maint.	0.00	200.00	-200.00	0.0%
6026 · Redlands Plaza CAM expenses	2,947.15	25,000.00	-22,052.85	11.79%
6027 · Computer Supplies	74.63	650.00	-575.37	11.48%
6030 · Office Supplies	1,045.29	3,675.00	-2,629.71	28.44%
6032 · Small Office Equipment	0.00	0.00	0.00	0.0%
6033 · Office Equipment Rental	848.58	8,240.00	-7,391.42	10.3%
6036 · Printing	194.40	1,000.00	-805.60	19.44%

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>
6039 · Postage and Overnight Delivery	283.00	1,600.00	-1,317.00	17.69%
6042 · Payroll Processing	335.25	1,500.00	-1,164.75	22.35%
6045 · Bank Service Charges	108.84	3,000.00	-2,891.16	3.63%
6051 · Uniforms	0.00	1,450.00	-1,450.00	0.0%
6060 · Outreach	105.59	5,000.00	-4,894.41	2.11%
6087 · Educational Reimbursement	0.00	2,000.00	-2,000.00	0.0%
6090 · Subscriptions/Publications	29.95	1,500.00	-1,470.05	2.0%
6091 · Public Notices	0.00	2,000.00	-2,000.00	0.0%
6093 · Memberships	165.00	20,000.00	-19,835.00	0.83%
Total 6000 · General Administration	8,587.01	144,258.00	-135,670.99	5.95%
6046 · Interest expense	0.00	0.00	0.00	0.0%
6100 · Benefits				
6110 · Vision Insurance	291.21	1,612.80	-1,321.59	18.06%
6115 · Maint/Rep. Rolling Maint. Equip	0.00	0.00	0.00	0.0%
6120 · Workers' Comp. Insurance	3,674.00	18,072.09	-14,398.09	20.33%
6130 · Dental Insurance	1,392.47	6,462.00	-5,069.53	21.55%
6140 · State Unemployment Insurance	0.00	0.00	0.00	0.0%
6150 · Medical Insurance	14,321.68	74,962.51	-60,640.83	19.11%
6160 · Payroll Taxes-Employer	6,004.62	45,521.63	-39,517.01	13.19%
6170 · PERS Retirement	14,487.61	118,780.01	-104,292.40	12.2%
6100 · Benefits - Other	0.00	0.00	0.00	0.0%
Total 6100 · Benefits	40,171.59	265,411.04	-225,239.45	15.14%
6200 · Salaries				
6230 · Regular Salaries	72,669.32	655,900.87	-583,231.55	11.08%
6231 · Salary Overhead Charge	0.00	0.00	0.00	0.0%
Total 6200 · Salaries	72,669.32	655,900.87	-583,231.55	11.08%
6250 · Allocated Overhead	0.00	0.00	0.00	0.0%
6300 · Insurance				
6310 · Property/ Auto Insurance	0.00	6,924.00	-6,924.00	0.0%
6320 · General Liability Insurance	0.00	20,124.00	-20,124.00	0.0%
Total 6300 · Insurance	0.00	27,048.00	-27,048.00	0.0%
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	9,850.00	79,000.00	-69,150.00	12.47%
6410 · Mileage	648.87	3,000.00	-2,351.13	21.63%
6415 · Air Fare	449.30	4,750.00	-4,300.70	9.46%
6420 · Other Travel	29.50	500.00	-470.50	5.9%
6425 · Meals	206.52	2,930.37	-2,723.85	7.05%
6430 · Lodging	0.00	3,500.00	-3,500.00	0.0%
6435 · Conf/Seminar Registrations	1,165.00	4,590.00	-3,425.00	25.38%
6440 · Election Fees / Re-Districting	0.00	100,000.00	-100,000.00	0.0%
Total 6400 · Board of Directors' Expenses	12,349.19	198,270.37	-185,921.18	6.23%
6500 · Administrative/Staff Expenses				
6505 · Mtg. Support Expense (food, bev	0.00	0.00	0.00	0.0%
6510 · Mileage	481.37	1,900.00	-1,418.63	25.34%
6515 · Air Fare	0.00	1,500.00	-1,500.00	0.0%
6520 · Travel, Other (rental car, taxi	0.00	500.00	-500.00	0.0%
6525 · Meals	18.68	1,500.00	-1,481.32	1.25%

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>
6530 · Lodging	682.48	1,200.00	-517.52	56.87%
6535 · Conf/Seminar Registrations	1,286.00	2,631.32	-1,345.32	48.87%
Total 6500 · Administrative/Staff Expenses	2,468.53	9,231.32	-6,762.79	26.74%
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	169,913.41	2,275,152.46	-2,105,239.05	7.47%
Net Ordinary Income	386,891.60	174,059.43	212,832.17	222.28%
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	0.00	97,500.00	-97,500.00	0.0%
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%
Total 7100 · Land & Buildings	0.00	47,246.00	-47,246.00	0.0%
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	0.00	4,500.00	-4,500.00	0.0%
7220 · Computer Software	0.00	3,500.00	-3,500.00	0.0%
7230 · Field Equipment / Vehicles	0.00	35,000.00	-35,000.00	0.0%
7240 · Office Equipment	0.00	0.00	0.00	0.0%
Total 7200 · Equipment & Vehicles	0.00	43,000.00	-43,000.00	0.0%
7400 · Professional Services Capital				
7438 · Engineering Services-Other	0.00	31,750.00	-31,750.00	0.0%
Total 7400 · Professional Services Capital	0.00	31,750.00	-31,750.00	0.0%
Total Other Expense	0.00	219,496.00	-219,496.00	0.0%
Net Other Income	0.00	-219,496.00	219,496.00	0.0%
Net Income	386,891.60	-45,436.57	432,328.17	-851.5%

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

	1-Groundwater Ent.			
	Jul - Aug 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	21,712.74	19,232.50	2,480.24	112.9%
4023 - Assessments - Non-Ag	403,197.79	358,140.00	45,057.79	112.6%
Total 4020 - Groundwater Charge	424,910.53	377,372.50	47,538.03	112.6%
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			
4030 - Mining Income - Other	0.00			
Total 4030 - Mining Income	0.00			
4040 - Miscellaneous Income	0.00	0.00	0.00	0.0%
4050 - Property Tax	0.00			
4055 - SBVMWD Spreading Agreement Reim	0.00	0.00	0.00	0.0%
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	30,000.00	30,000.00	0.00	100.0%
4086 - Plunge Creek IRWMP	0.00			
Total Income	454,910.53	407,372.50	47,538.03	111.7%
Gross Profit	454,910.53	407,372.50	47,538.03	111.7%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	0.00			
5082 - Plunge Creek	0.00			
Total 5050 - Regional Programs	0.00			
5100 - Professional Service				
5120 - Misc. Professional Services	0.00	0.00	0.00	0.0%
5122 - Wash Plan Professional Services	0.00			
5124 - Plunge Creek Prof Services	0.00	2,991.80	-2,991.80	0.0%
5125 - Engineering Services	0.00	2,500.00	-2,500.00	0.0%
5130 - Aerial Photography & Surveying	0.00			
5145 - Environmental Services (WP)	0.00			
5160 - IT Support	0.00	666.70	-666.70	0.0%
5170 - Audit	7,375.20	6,421.80	953.40	114.8%
5175 - Legal - Wash Plan	0.00			
5180 - Legal	0.00	10,000.00	-10,000.00	0.0%
Total 5100 - Professional Service	7,375.20	22,580.30	-15,205.10	32.7%
5200 - Field Operations				
5210 - Equipment Maintenance	195.55	1,335.00	-1,139.45	14.6%
5215 - Property Maintenance	1,096.58	1,250.00	-153.42	87.7%
Total 5200 - Field Operations	1,292.13	2,585.00	-1,292.87	50.0%
5300 - Vehicle Operations				
5310 - Vehicle Maintenance	43.69	2,500.00	-2,456.31	1.7%
5320 - Fuel	622.14	2,750.00	-2,127.86	22.6%
Total 5300 - Vehicle Operations	665.83	5,250.00	-4,584.17	12.7%

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

	1-Groundwater Ent.			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
5400 · Utilities				
5410 · Alarm Service	166.41	250.00	-83.59	66.6%
5420 · Electricity	296.41	466.70	-170.29	63.5%
5430 · Mobile Phone	140.00	162.23	-22.23	86.3%
5440 · Telephone	298.20	370.00	-71.80	80.6%
5450 · Natural Gas	3.29	100.00	-96.71	3.3%
5460 · Water / Trash / Sewer	135.41	777.30	-641.89	17.4%
5470 · Internet Services	247.24	375.00	-127.76	65.9%
Total 5400 · Utilities	1,286.96	2,501.23	-1,214.27	51.5%
6000 · General Administration				
6001 · General Administration - Other	52.12	625.00	-572.88	8.3%
6002 · Website Administration	0.00			
6003 · Property Tax	0.00			
6004 · Meeting Expenses	0.00			
6006 · Permits	0.00	137.30	-137.30	0.0%
6007 · Inter District Costs	0.00	625.00	-625.00	0.0%
6009 · Licenses	0.00	173.30	-173.30	0.0%
6010 · Surety Bond	0.00			
6012 · Office Maintenance	0.00			
6015 · Mentone House Maintenance	0.00			
6016 · Redlands Plaza Maintenance	0.00			
6018 · Janitorial Services	0.00			
6019 · Janitorial Supplies	0.00	21.00	-21.00	0.0%
6020 · Vacancy Marketing-Redlands Plaz	0.00			
6024 · Computer Equip Maint.	0.00	20.80	-20.80	0.0%
6026 · Redlands Plaza CAM expenses	0.00			
6027 · Computer Supplies	0.00	21.70	-21.70	0.0%
6030 · Office Supplies	52.26	30.65	21.61	170.5%
6032 · Small Office Equipment	0.00			
6033 · Office Equipment Rental	42.43	68.70	-26.27	61.8%
6036 · Printing	58.32	66.70	-8.38	87.4%
6039 · Postage and Overnight Delivery	70.75	66.70	4.05	106.1%
6042 · Payroll Processing	0.00			
6045 · Bank Service Charges	0.00			
6051 · Uniforms	0.00	145.00	-145.00	0.0%
6060 · Outreach	12.00	334.00	-322.00	3.6%
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	287.88	2,335.85	-2,047.97	12.3%
6100 · Benefits				
6110 · Vision Insurance	147.49	136.19	11.30	108.3%
6120 · Workers' Comp. Insurance	1,860.88	2,288.69	-427.81	81.3%
6130 · Dental Insurance	705.28	545.54	159.74	129.3%
6150 · Medical Insurance	7,253.93	6,328.92	925.01	114.6%
6160 · Payroll Taxes-Employer	1,353.88	3,843.31	-2,489.43	35.2%
6170 · PERS Retirement	9,883.73	10,028.36	-144.63	98.6%
Total 6100 · Benefits	21,205.19	23,171.01	-1,965.82	91.5%
6200 · Salaries				
6230 · Regular Salaries	36,272.31	55,376.36	-19,104.05	65.5%
Total 6200 · Salaries	36,272.31	55,376.36	-19,104.05	65.5%
6300 · Insurance				
6310 · Property/ Auto Insurance	0.00	865.50	-865.50	0.0%
6320 · General Liability Insurance	0.00	2,515.50	-2,515.50	0.0%
Total 6300 · Insurance	0.00	3,381.00	-3,381.00	0.0%

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

	1-Groundwater Ent.			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	0.00			
6410 · Mileage	0.00			
6415 · Air Fare	0.00			
6420 · Other Travel	0.00			
6425 · Meals	0.00			
6430 · Lodging	0.00			
6435 · Conf/Seminar Registrations	0.00			
6440 · Election Fees / Re-Districting	0.00			
Total 6400 · Board of Directors' Expenses	0.00			
6500 · Administrative/Staff Expenses				
6510 · Mileage	2.68	63.30	-60.62	4.2%
6515 · Air Fare	0.00	50.00	-50.00	0.0%
6520 · Travel, Other (rental car, taxi	0.00	16.70	-16.70	0.0%
6525 · Meals	0.00	50.00	-50.00	0.0%
6530 · Lodging	136.50	40.00	96.50	341.3%
6535 · Conf/Seminar Registrations	0.00			
Total 6500 · Administrative/Staff Expenses	139.18	220.00	-80.82	63.3%
8010 · Capital Reserve GWE/Rate Stabil	0.00	3,334.00	-3,334.00	0.0%
Total Expense	68,524.68	120,734.75	-52,210.07	56.8%
Net Ordinary Income	386,385.85	286,637.75	99,748.10	134.8%
Other Income/Expense				
Other Expense				
7000 · Construction				
7010 · Materials	0.00	1,250.00	-1,250.00	0.0%
7050 · Basins- Capital Annual Repair	0.00	10,000.00	-10,000.00	0.0%
7055 · Plunge Creek Expansion	0.00	5,000.00	-5,000.00	0.0%
Total 7000 · Construction	0.00	16,250.00	-16,250.00	0.0%
7100 · Land & Buildings				
7110 · Property Capital Repairs	0.00	4,500.00	-4,500.00	0.0%
7130 · Mentone Property (House)-CapRep	0.00			
7140 · Mentone Property (Shop)-CapRep	0.00	2,583.30	-2,583.30	0.0%
Total 7100 · Land & Buildings	0.00	7,083.30	-7,083.30	0.0%
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	0.00	75.00	-75.00	0.0%
7220 · Computer Software	0.00	175.00	-175.00	0.0%
7230 · Field Equipment / Vehicles	0.00	5,833.30	-5,833.30	0.0%
7240 · Office Equipment	0.00			
Total 7200 · Equipment & Vehicles	0.00	6,083.30	-6,083.30	0.0%
7400 · Professional Services Capital				
7438 · Engineering Services-Other	0.00	5,291.70	-5,291.70	0.0%
Total 7400 · Professional Services Capital	0.00	5,291.70	-5,291.70	0.0%
Total Other Expense	0.00	34,708.30	-34,708.30	0.0%
Net Other Income	0.00	-34,708.30	34,708.30	0.0%
Net Income	386,385.85	251,929.45	134,456.40	153.4%

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

	2-Redlands Plaza/Mentone Ent.			
	Jul - Aug 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			
4030 · Mining Income - Other	0.00			
Total 4030 · Mining Income	0.00			
4040 · Miscellaneous Income	0.00			
4050 · Property Tax	0.00			
4055 · SBVMWD Spreading Agreement Reim	0.00			
4060 · Property Income				
4062 · Mentone Property	3,150.00	3,150.00	0.00	100.0%
Total 4060 · Property Income	3,150.00	3,150.00	0.00	100.0%
4065 · Redlands Plaza	15,921.89	15,313.96	607.93	104.0%
4066 · Redlands Plaza CAM	2,791.99	3,334.00	-542.01	83.7%
4080 · Exchange Plan	0.00			
4086 · Plunge Creek IRWMP	0.00			
Total Income	21,863.88	21,797.96	65.92	100.3%
Gross Profit	21,863.88	21,797.96	65.92	100.3%
Expense				
5050 · Regional Programs				
5080 · LAFCO Contribution	0.00			
5082 · Plunge Creek	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	1,975.50	1,940.91	34.59	101.8%
5175 · Legal - Wash Plan	0.00			
5180 · Legal	0.00	2,000.00	-2,000.00	0.0%
Total 5100 · Professional Service	1,975.50	3,940.91	-1,965.41	50.1%
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%
5300 · Vehicle Operations				
5310 · Vehicle Maintenance	0.00			
5320 · Fuel	0.00			
Total 5300 · Vehicle Operations	0.00			

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

	2-Redlands Plaza/Mentone Ent.			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
5400 · Utilities				
5410 · Alarm Service	0.00			
5420 · Electricity	564.88	1,214.00	-649.12	46.5%
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	14.54	62.50	-47.96	23.3%
Total 5400 · Utilities	579.42	1,276.50	-697.08	45.4%
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	300.00	-300.00	0.0%
6015 · Mentone House Maintenance	240.00	508.30	-268.30	47.2%
6016 · Redlands Plaza Maintenance	0.00	2,334.00	-2,334.00	0.0%
6018 · Janitorial Services	0.00			
6019 · Janitorial Supplies	0.00			
6020 · Vacancy Marketing-Redlands Plaz	0.00	969.50	-969.50	0.0%
6024 · Computer Equip Maint.	0.00	3.30	-3.30	0.0%
6026 · Redlands Plaza CAM expenses	2,947.15	4,166.70	-1,219.55	70.7%
6027 · Computer Supplies	0.00	10.80	-10.80	0.0%
6030 · Office Supplies	104.54	61.20	43.34	170.8%
6032 · Small Office Equipment	0.00			
6033 · Office Equipment Rental	127.29	206.00	-78.71	61.8%
6036 · Printing	0.00			
6039 · Postage and Overnight Delivery	28.31	26.70	1.61	106.0%
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	3,447.29	8,586.50	-5,139.21	40.1%
6100 · Benefits				
6110 · Vision Insurance	14.80	13.65	1.15	108.4%
6120 · Workers' Comp. Insurance	186.64	153.04	33.60	122.0%
6130 · Dental Insurance	70.74	54.73	16.01	129.3%
6150 · Medical Insurance	727.54	634.82	92.72	114.6%
6160 · Payroll Taxes-Employer	0.00	385.44	-385.44	0.0%
6170 · PERS Retirement	1,041.84	1,005.88	35.96	103.6%
Total 6100 · Benefits	2,041.56	2,247.56	-206.00	90.8%
6200 · Salaries				
6230 · Regular Salaries	1,796.44	5,554.34	-3,757.90	32.3%
Total 6200 · Salaries	1,796.44	5,554.34	-3,757.90	32.3%
6300 · Insurance				
6310 · Property/ Auto Insurance	0.00	173.10	-173.10	0.0%
6320 · General Liability Insurance	0.00	503.10	-503.10	0.0%
Total 6300 · Insurance	0.00	676.20	-676.20	0.0%

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

	2-Redlands Plaza/Mentone Ent.			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	0.00			
6410 · Mileage	0.00			
6415 · Air Fare	0.00			
6420 · Other Travel	0.00			
6425 · Meals	0.00			
6430 · Lodging	0.00			
6435 · Conf/Seminar Registrations	0.00			
6440 · Election Fees / Re-Districting	0.00			
Total 6400 · Board of Directors' Expenses	0.00			
6500 · Administrative/Staff Expenses				
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	9,840.21	22,282.01	-12,441.80	44.2%
Net Ordinary Income	12,023.67	-484.05	12,507.72	-2,484.0%
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	291.00	-291.00	0.0%
7140 · Mentone Property (Shop)-CapRep	0.00			
Total 7100 · Land & Buildings	0.00	291.00	-291.00	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	291.00	-291.00	0.0%
Net Other Income	0.00	-291.00	291.00	0.0%
Net Income	<u>12,023.67</u>	<u>-775.05</u>	<u>12,798.72</u>	<u>-1,551.3%</u>

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

	3-Land Resource/Wash & Mine Ent			
	Jul - Aug 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	69,300.00	-69,300.00	0.0%
4030 · Mining Income				
4031 · Plant Site - CEMEX	8,000.00	4,000.00	4,000.00	200.0%
4032 · Cemex - Royalty / Lease	41,666.66	51,388.93	-9,722.27	81.1%
4034 · Redlands Aggregate 5% Royalty	0.00	9,000.00	-9,000.00	0.0%
4036 · Aggregate Maintenance	5,443.30	3,916.70	1,526.60	139.0%
4030 · Mining Income - Other	840.00			
Total 4030 · Mining Income	55,949.96	68,305.63	-12,355.67	81.9%
4040 · Miscellaneous Income	2,460.00	1,041.70	1,418.30	236.2%
4050 · Property Tax	0.00			
4055 · SBVMWD Spreading Agreement Reim	0.00	0.00	0.00	0.0%
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	30,083.30	-30,083.30	0.0%
Total Income	58,409.96	168,730.63	-110,320.67	34.6%
Gross Profit	58,409.96	168,730.63	-110,320.67	34.6%
Expense				
5050 · Regional Programs				
5080 · LAFCO Contribution	0.00			
5082 · Plunge Creek	0.00	1,436.13	-1,436.13	0.0%
Total 5050 · Regional Programs	0.00	1,436.13	-1,436.13	0.0%
5100 · Professional Service				
5120 · Misc. Professional Services	0.00	0.00	0.00	0.0%
5122 · Wash Plan Professional Services	5,738.56	21,166.70	-15,428.14	27.1%
5124 · Plunge Creek Prof Services	0.00	26,926.50	-26,926.50	0.0%
5125 · Engineering Services	0.00	0.00	0.00	0.0%
5130 · Aerial Photography & Surveying	0.00	166.70	-166.70	0.0%
5145 · Environmental Services (WP)	0.00	35,500.00	-35,500.00	0.0%
5160 · IT Support	0.00	125.00	-125.00	0.0%
5170 · Audit	2,502.30	2,146.40	355.90	116.6%
5175 · Legal - Wash Plan	2,010.70	7,000.00	-4,989.30	28.7%
5180 · Legal	120.00	0.00	120.00	100.0%
Total 5100 · Professional Service	10,371.56	93,031.30	-82,659.74	11.1%
5200 · Field Operations				
5210 · Equipment Maintenance	0.00			
5215 · Property Maintenance	0.00			
Total 5200 · Field Operations	0.00			
5300 · Vehicle Operations				
5310 · Vehicle Maintenance	0.00			
5320 · Fuel	0.00			
Total 5300 · Vehicle Operations	0.00			

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

	3-Land Resource/Wash & Mine Ent			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
5400 · Utilities				
5410 · Alarm Service	0.00			
5420 · Electricity	0.00			
5430 · Mobile Phone	35.00			
5440 · Telephone	0.00			
5450 · Natural Gas	0.00			
5460 · Water / Trash / Sewer	0.00	194.30	-194.30	0.0%
5470 · Internet Services	43.63	187.50	-143.87	23.3%
Total 5400 · Utilities	78.63	381.80	-303.17	20.6%
6000 · General Administration				
6001 · General Administration - Other	0.00			
6002 · Website Administration	0.00			
6003 · Property Tax	0.00			
6004 · Meeting Expenses	12.57	216.70	-204.13	5.8%
6006 · Permits	0.00			
6007 · Inter District Costs	0.00	875.00	-875.00	0.0%
6009 · Licenses	0.00			
6010 · Surety Bond	0.00	334.00	-334.00	0.0%
6012 · Office Maintenance	0.00			
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	52.26	30.65	21.61	170.5%
6032 · Small Office Equipment	0.00			
6033 · Office Equipment Rental	42.43	68.70	-26.27	61.8%
6036 · Printing	63.18	16.70	46.48	378.3%
6039 · Postage and Overnight Delivery	28.30	26.70	1.60	106.0%
6042 · Payroll Processing	0.00			
6045 · Bank Service Charges	0.00			
6051 · Uniforms	0.00			
6060 · Outreach	3.00	83.30	-80.30	3.6%
6087 · Educational Reimbursement	0.00			
6090 · Subscriptions/Publications	0.00			
6091 · Public Notices	0.00	33.30	-33.30	0.0%
6093 · Memberships	0.00			
Total 6000 · General Administration	201.74	1,685.05	-1,483.31	12.0%
6100 · Benefits				
6110 · Vision Insurance	83.92	77.46	6.46	108.3%
6120 · Workers' Comp. Insurance	1,058.85	868.01	190.84	122.0%
6130 · Dental Insurance	401.31	310.35	90.96	129.3%
6150 · Medical Insurance	4,127.51	3,600.34	527.17	114.6%
6160 · Payroll Taxes-Employer	2,003.70	2,186.30	-182.60	91.6%
6170 · PERS Retirement	5,307.64	5,704.77	-397.13	93.0%
Total 6100 · Benefits	12,982.93	12,747.23	235.70	101.8%
6200 · Salaries				
6230 · Regular Salaries	23,433.65	31,501.63	-8,067.98	74.4%
Total 6200 · Salaries	23,433.65	31,501.63	-8,067.98	74.4%
6300 · Insurance				
6310 · Property/ Auto Insurance	0.00	57.70	-57.70	0.0%
6320 · General Liability Insurance	0.00	167.70	-167.70	0.0%
Total 6300 · Insurance	0.00	225.40	-225.40	0.0%

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

	3-Land Resource/Wash & Mine Ent			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	0.00			
6410 · Mileage	0.00			
6415 · Air Fare	0.00			
6420 · Other Travel	0.00			
6425 · Meals	0.00			
6430 · Lodging	0.00			
6435 · Conf/Seminar Registrations	0.00			
6440 · Election Fees / Re-Districting	0.00			
Total 6400 · Board of Directors' Expenses	0.00			
6500 · Administrative/Staff Expenses				
6510 · Mileage	0.67	15.80	-15.13	4.2%
6515 · Air Fare	0.00	12.50	-12.50	0.0%
6520 · Travel, Other (rental car, taxi	0.00	4.20	-4.20	0.0%
6525 · Meals	0.00	12.50	-12.50	0.0%
6530 · Lodging	34.12	10.00	24.12	341.2%
6535 · Conf/Seminar Registrations	0.00			
Total 6500 · Administrative/Staff Expenses	34.79	55.00	-20.21	63.3%
8010 · Capital Reserve GWE/Rate Stabil	0.00			
Total Expense	47,103.30	141,063.54	-93,960.24	33.4%
Net Ordinary Income	11,306.66	27,667.09	-16,360.43	40.9%
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	500.00	-500.00	0.0%
7130 · Mentone Property (House)-CapRep	0.00			
7140 · Mentone Property (Shop)-CapRep	0.00			
Total 7100 · Land & Buildings	0.00	500.00	-500.00	0.0%
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	0.00			
7220 · Computer Software	0.00	204.20	-204.20	0.0%
7230 · Field Equipment / Vehicles	0.00			
7240 · Office Equipment	0.00			
Total 7200 · Equipment & Vehicles	0.00	204.20	-204.20	0.0%
7400 · Professional Services Capital				
7438 · Engineering Services-Other	0.00			
Total 7400 · Professional Services Capital	0.00			
Total Other Expense	0.00	704.20	-704.20	0.0%
Net Other Income	0.00	-704.20	704.20	0.0%
Net Income	11,306.66	26,962.89	-15,656.23	41.9%

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

	4-General Fund Ent.			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Interest Income				
4012 - LAIF	-30.32	0.00	-30.32	100.0%
4013 - Caltrust Investment Income	17,301.14	10,000.00	7,301.14	173.0%
4010 - Interest Income - Other	0.00			
Total 4010 - Interest Income	<u>17,270.82</u>	<u>10,000.00</u>	<u>7,270.82</u>	<u>172.7%</u>
4020 - Groundwater Charge				
4021 - Assessments - Ag	0.00			
4023 - Assessments - Non-Ag	0.00			
Total 4020 - Groundwater Charge	<u>0.00</u>			
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			
4030 - Mining Income - Other	0.00			
Total 4030 - Mining Income	<u>0.00</u>			
4040 - Miscellaneous Income	16.00	3,125.00	-3,109.00	0.5%
4050 - Property Tax	117.46	12,666.68	-12,549.22	0.9%
4055 - SBVMWD Spreading Agreement Reim	0.00	0.00	0.00	0.0%
4060 - Property Income				
4062 - Mentone Property	0.00			
Total 4060 - Property Income	<u>0.00</u>			
4065 - Redlands Plaza	0.00			
4066 - Redlands Plaza CAM	0.00			
4080 - Exchange Plan	0.00			
4086 - Plunge Creek IRWMP	0.00	1,425.00	-1,425.00	0.0%
Total Income	<u>17,404.28</u>	<u>27,216.68</u>	<u>-9,812.40</u>	<u>63.9%</u>
Gross Profit	17,404.28	27,216.68	-9,812.40	63.9%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	327.07	1,557.64	-1,230.57	21.0%
5082 - Plunge Creek	0.00			
Total 5050 - Regional Programs	<u>327.07</u>	<u>1,557.64</u>	<u>-1,230.57</u>	<u>21.0%</u>
5100 - Professional Service				
5120 - Misc. Professional Services	46.00	20,000.00	-19,954.00	0.2%
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	458.32	-458.32	0.0%
5170 - Audit	1,317.00	1,081.82	235.18	121.7%
5175 - Legal - Wash Plan	0.00			
5180 - Legal	6,057.77	8,000.00	-1,942.23	75.7%
Total 5100 - Professional Service	<u>7,420.77</u>	<u>29,540.14</u>	<u>-22,119.37</u>	<u>25.1%</u>
5200 - Field Operations				
5210 - Equipment Maintenance	0.00			
5215 - Property Maintenance	0.00			
Total 5200 - Field Operations	<u>0.00</u>			
5300 - Vehicle Operations				
5310 - Vehicle Maintenance	0.00			
5320 - Fuel	0.00			
Total 5300 - Vehicle Operations	<u>0.00</u>			

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

	4-General Fund Ent.			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
5400 · Utilities				
5410 · Alarm Service	166.41	250.00	-83.59	66.6%
5420 · Electricity	510.83	653.32	-142.49	78.2%
5430 · Mobile Phone	70.00	4.46	65.54	1,569.5%
5440 · Telephone	472.10	863.32	-391.22	54.7%
5450 · Natural Gas	4.93	120.00	-115.07	4.1%
5460 · Water / Trash / Sewer	0.00	971.68	-971.68	0.0%
5470 · Internet Services	485.43	625.00	-139.57	77.7%
Total 5400 · Utilities	1,709.70	3,487.78	-1,778.08	49.0%
6000 · General Administration				
6001 · General Administration - Other	71.57	625.00	-553.43	11.5%
6002 · Website Administration	172.50	516.68	-344.18	33.4%
6003 · Property Tax	0.00	361.70	-361.70	0.0%
6004 · Meeting Expenses	-23.43	650.00	-673.43	-3.6%
6006 · Permits	0.00	137.30	-137.30	0.0%
6007 · Inter District Costs	0.00	166.70	-166.70	0.0%
6009 · Licenses	0.00	43.30	-43.30	0.0%
6010 · Surety Bond	0.00			
6012 · Office Maintenance	0.00	200.00	-200.00	0.0%
6015 · Mentone House Maintenance	0.00			
6016 · Redlands Plaza Maintenance	0.00			
6018 · Janitorial Services	1,306.00	1,390.50	-84.50	93.9%
6019 · Janitorial Supplies	0.00	31.50	-31.50	0.0%
6020 · Vacancy Marketing-Redlands Plaz	0.00			
6024 · Computer Equip Maint.	0.00	9.20	-9.20	0.0%
6026 · Redlands Plaza CAM expenses	0.00			
6027 · Computer Supplies	0.00	75.80	-75.80	0.0%
6030 · Office Supplies	836.23	490.00	346.23	170.7%
6032 · Small Office Equipment	0.00	0.00	0.00	0.0%
6033 · Office Equipment Rental	636.43	1,030.00	-393.57	61.8%
6036 · Printing	72.90	83.30	-10.40	87.5%
6039 · Postage and Overnight Delivery	155.64	146.70	8.94	106.1%
6042 · Payroll Processing	335.25	250.00	85.25	134.1%
6045 · Bank Service Charges	108.84	500.00	-391.16	21.8%
6051 · Uniforms	0.00	300.00	-300.00	0.0%
6060 · Outreach	90.59	416.70	-326.11	21.7%
6087 · Educational Reimbursement	0.00	333.30	-333.30	0.0%
6090 · Subscriptions/Publications	29.95	250.00	-220.05	12.0%
6091 · Public Notices	0.00	0.00	0.00	0.0%
6093 · Memberships	165.00	3,333.30	-3,168.30	5.0%
Total 6000 · General Administration	3,957.47	11,340.98	-7,383.51	34.9%
6100 · Benefits				
6110 · Vision Insurance	45.00	41.50	3.50	108.4%
6120 · Workers' Comp. Insurance	567.63	465.20	102.43	122.0%
6130 · Dental Insurance	215.14	166.38	48.76	129.3%
6150 · Medical Insurance	2,212.70	1,929.73	282.97	114.7%
6160 · Payroll Taxes-Employer	3,486.93	1,171.78	2,315.15	297.6%
6170 · PERS Retirement	3,345.58	3,057.70	287.88	109.4%
Total 6100 · Benefits	9,872.98	6,832.29	3,040.69	144.5%
6200 · Salaries				
6230 · Regular Salaries	20,594.05	16,884.34	3,709.71	122.0%
Total 6200 · Salaries	20,594.05	16,884.34	3,709.71	122.0%
6300 · Insurance				
6310 · Property/ Auto Insurance	0.00	57.70	-57.70	0.0%
6320 · General Liability Insurance	0.00	167.70	-167.70	0.0%
Total 6300 · Insurance	0.00	225.40	-225.40	0.0%

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

	4-General Fund Ent.			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	8,668.00	13,166.70	-4,498.70	65.8%
6410 · Mileage	449.98	500.00	-50.02	90.0%
6415 · Air Fare	449.30	791.70	-342.40	56.8%
6420 · Other Travel	29.50	83.30	-53.80	35.4%
6425 · Meals	206.52	488.37	-281.85	42.3%
6430 · Lodging	0.00	583.30	-583.30	0.0%
6435 · Conf/Seminar Registrations	1,165.00	765.00	400.00	152.3%
6440 · Election Fees / Re-Districting	0.00	16,666.70	-16,666.70	0.0%
Total 6400 · Board of Directors' Expenses	10,968.30	33,045.07	-22,076.77	33.2%
6500 · Administrative/Staff Expenses				
6510 · Mileage	135.06	237.50	-102.44	56.9%
6515 · Air Fare	0.00	187.50	-187.50	0.0%
6520 · Travel, Other (rental car, taxi	0.00	62.50	-62.50	0.0%
6525 · Meals	18.68	187.50	-168.82	10.0%
6530 · Lodging	511.86	150.00	361.86	341.2%
6535 · Conf/Seminar Registrations	1,286.00	438.52	847.48	293.3%
Total 6500 · Administrative/Staff Expenses	1,951.60	1,263.52	688.08	154.5%
8010 · Capital Reserve GWE/Rate Stabil	0.00			
Total Expense	56,801.94	104,177.16	-47,375.22	54.5%
Net Ordinary Income	-39,397.66	-76,960.48	37,562.82	51.2%
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			
Total 7100 · Land & Buildings	0.00			
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	0.00	675.00	-675.00	0.0%
7220 · Computer Software	0.00	204.20	-204.20	0.0%
7230 · Field Equipment / Vehicles	0.00			
7240 · Office Equipment	0.00	0.00	0.00	0.0%
Total 7200 · Equipment & Vehicles	0.00	879.20	-879.20	0.0%
7400 · Professional Services Capital				
7438 · Engineering Services-Other	0.00			
Total 7400 · Professional Services Capital	0.00			
Total Other Expense	0.00	879.20	-879.20	0.0%
Net Other Income	0.00	-879.20	879.20	0.0%
Net Income	-39,397.66	-77,839.68	38,442.02	50.6%

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

	TOTAL			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Interest Income				
4012 - LAIF	-30.32	0.00	-30.32	100.0%
4013 - Caltrust Investment Income	17,301.14	10,000.00	7,301.14	173.0%
4010 - Interest Income - Other	0.00	0.00	0.00	0.0%
Total 4010 - Interest Income	<u>17,270.82</u>	<u>10,000.00</u>	<u>7,270.82</u>	<u>172.7%</u>
4020 - Groundwater Charge				
4021 - Assessments - Ag	21,712.74	19,232.50	2,480.24	112.9%
4023 - Assessments - Non-Ag	403,197.79	358,140.00	45,057.79	112.6%
Total 4020 - Groundwater Charge	<u>424,910.53</u>	<u>377,372.50</u>	<u>47,538.03</u>	<u>112.6%</u>
4025 - Wash Plan Revenue	0.00	69,300.00	-69,300.00	0.0%
4030 - Mining Income				
4031 - Plant Site - CEMEX	8,000.00	4,000.00	4,000.00	200.0%
4032 - Cemex - Royalty / Lease	41,666.66	51,388.93	-9,722.27	81.1%
4034 - Redlands Aggregate 5% Royalty	0.00	9,000.00	-9,000.00	0.0%
4036 - Aggregate Maintenance	5,443.30	3,916.70	1,526.60	139.0%
4030 - Mining Income - Other	840.00	0.00	840.00	100.0%
Total 4030 - Mining Income	<u>55,949.96</u>	<u>68,305.63</u>	<u>-12,355.67</u>	<u>81.9%</u>
4040 - Miscellaneous Income	2,476.00	4,166.70	-1,690.70	59.4%
4050 - Property Tax	117.46	12,666.68	-12,549.22	0.9%
4055 - SBVMWD Spreading Agreement Reim	0.00	0.00	0.00	0.0%
4060 - Property Income				
4062 - Mentone Property	3,150.00	3,150.00	0.00	100.0%
Total 4060 - Property Income	<u>3,150.00</u>	<u>3,150.00</u>	<u>0.00</u>	<u>100.0%</u>
4065 - Redlands Plaza	15,921.89	15,313.96	607.93	104.0%
4066 - Redlands Plaza CAM	2,791.99	3,334.00	-542.01	83.7%
4080 - Exchange Plan	30,000.00	30,000.00	0.00	100.0%
4086 - Plunge Creek IRWMP	0.00	31,508.30	-31,508.30	0.0%
Total Income	<u>552,588.65</u>	<u>625,117.77</u>	<u>-72,529.12</u>	<u>88.4%</u>
Gross Profit	552,588.65	625,117.77	-72,529.12	88.4%
Expense				
5050 - Regional Programs				
5080 - LAFCO Contribution	327.07	1,557.64	-1,230.57	21.0%
5082 - Plunge Creek	0.00	1,436.13	-1,436.13	0.0%
Total 5050 - Regional Programs	<u>327.07</u>	<u>2,993.77</u>	<u>-2,666.70</u>	<u>10.9%</u>
5100 - Professional Service				
5120 - Misc. Professional Services	46.00	20,000.00	-19,954.00	0.2%
5122 - Wash Plan Professional Services	5,738.56	21,166.70	-15,428.14	27.1%
5124 - Plunge Creek Prof Services	0.00	29,918.30	-29,918.30	0.0%
5125 - Engineering Services	0.00	2,500.00	-2,500.00	0.0%
5130 - Aerial Photography & Surveying	0.00	166.70	-166.70	0.0%
5145 - Environmental Services (WP)	0.00	35,500.00	-35,500.00	0.0%
5160 - IT Support	0.00	1,250.02	-1,250.02	0.0%
5170 - Audit	13,170.00	11,590.93	1,579.07	113.6%
5175 - Legal - Wash Plan	2,010.70	7,000.00	-4,989.30	28.7%
5180 - Legal	6,177.77	20,000.00	-13,822.23	30.9%
Total 5100 - Professional Service	<u>27,143.03</u>	<u>149,092.65</u>	<u>-121,949.62</u>	<u>18.2%</u>
5200 - Field Operations				
5210 - Equipment Maintenance	195.55	1,335.00	-1,139.45	14.6%
5215 - Property Maintenance	1,096.58	1,250.00	-153.42	87.7%
Total 5200 - Field Operations	<u>1,292.13</u>	<u>2,585.00</u>	<u>-1,292.87</u>	<u>50.0%</u>
5300 - Vehicle Operations				
5310 - Vehicle Maintenance	43.69	2,500.00	-2,456.31	1.7%
5320 - Fuel	622.14	2,750.00	-2,127.86	22.6%
Total 5300 - Vehicle Operations	<u>665.83</u>	<u>5,250.00</u>	<u>-4,584.17</u>	<u>12.7%</u>

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

	TOTAL			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
5400 · Utilities				
5410 · Alarm Service	332.82	500.00	-167.18	66.6%
5420 · Electricity	1,372.12	2,334.02	-961.90	58.8%
5430 · Mobile Phone	245.00	166.69	78.31	147.0%
5440 · Telephone	770.30	1,233.32	-463.02	62.5%
5450 · Natural Gas	8.22	220.00	-211.78	3.7%
5460 · Water / Trash / Sewer	135.41	1,943.28	-1,807.87	7.0%
5470 · Internet Services	790.84	1,250.00	-459.16	63.3%
Total 5400 · Utilities	3,654.71	7,647.31	-3,992.60	47.8%
6000 · General Administration				
6001 · General Administration - Other	123.69	1,250.00	-1,126.31	9.9%
6002 · Website Administration	172.50	516.68	-344.18	33.4%
6003 · Property Tax	0.00	361.70	-361.70	0.0%
6004 · Meeting Expenses	-10.86	866.70	-877.56	-1.3%
6006 · Permits	0.00	274.60	-274.60	0.0%
6007 · Inter District Costs	0.00	1,666.70	-1,666.70	0.0%
6009 · Licenses	0.00	216.60	-216.60	0.0%
6010 · Surety Bond	0.00	334.00	-334.00	0.0%
6012 · Office Maintenance	0.00	500.00	-500.00	0.0%
6015 · Mentone House Maintenance	240.00	508.30	-268.30	47.2%
6016 · Redlands Plaza Maintenance	0.00	2,334.00	-2,334.00	0.0%
6018 · Janitorial Services	1,306.00	1,390.50	-84.50	93.9%
6019 · Janitorial Supplies	0.00	52.50	-52.50	0.0%
6020 · Vacancy Marketing-Redlands Plaz	0.00	969.50	-969.50	0.0%
6024 · Computer Equip Maint.	0.00	33.30	-33.30	0.0%
6026 · Redlands Plaza CAM expenses	2,947.15	4,166.70	-1,219.55	70.7%
6027 · Computer Supplies	0.00	108.30	-108.30	0.0%
6030 · Office Supplies	1,045.29	612.50	432.79	170.7%
6032 · Small Office Equipment	0.00	0.00	0.00	0.0%
6033 · Office Equipment Rental	848.58	1,373.40	-524.82	61.8%
6036 · Printing	194.40	166.70	27.70	116.6%
6039 · Postage and Overnight Delivery	283.00	266.80	16.20	106.1%
6042 · Payroll Processing	335.25	250.00	85.25	134.1%
6045 · Bank Service Charges	108.84	500.00	-391.16	21.8%
6051 · Uniforms	0.00	445.00	-445.00	0.0%
6060 · Outreach	105.59	834.00	-728.41	12.7%
6087 · Educational Reimbursement	0.00	333.30	-333.30	0.0%
6090 · Subscriptions/Publications	29.95	250.00	-220.05	12.0%
6091 · Public Notices	0.00	33.30	-33.30	0.0%
6093 · Memberships	165.00	3,333.30	-3,168.30	5.0%
Total 6000 · General Administration	7,894.38	23,948.38	-16,054.00	33.0%
6100 · Benefits				
6110 · Vision Insurance	291.21	268.80	22.41	108.3%
6120 · Workers' Comp. Insurance	3,674.00	3,774.94	-100.94	97.3%
6130 · Dental Insurance	1,392.47	1,077.00	315.47	129.3%
6150 · Medical Insurance	14,321.68	12,493.81	1,827.87	114.6%
6160 · Payroll Taxes-Employer	6,844.51	7,586.83	-742.32	90.2%
6170 · PERS Retirement	19,578.79	19,796.71	-217.92	98.9%
Total 6100 · Benefits	46,102.66	44,998.09	1,104.57	102.5%
6200 · Salaries				
6230 · Regular Salaries	82,096.45	109,316.67	-27,220.22	75.1%
Total 6200 · Salaries	82,096.45	109,316.67	-27,220.22	75.1%
6300 · Insurance				
6310 · Property/ Auto Insurance	0.00	1,154.00	-1,154.00	0.0%
6320 · General Liability Insurance	0.00	3,354.00	-3,354.00	0.0%
Total 6300 · Insurance	0.00	4,508.00	-4,508.00	0.0%

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

	TOTAL			
	Jul - Aug 13	Budget	\$ Over Budget	% of Budget
6400 · Board of Directors' Expenses				
6401 · Directors' Fees	8,668.00	13,166.70	-4,498.70	65.8%
6410 · Mileage	449.98	500.00	-50.02	90.0%
6415 · Air Fare	449.30	791.70	-342.40	56.8%
6420 · Other Travel	29.50	83.30	-53.80	35.4%
6425 · Meals	206.52	488.37	-281.85	42.3%
6430 · Lodging	0.00	583.30	-583.30	0.0%
6435 · Conf/Seminar Registrations	1,165.00	765.00	400.00	152.3%
6440 · Election Fees / Re-Districting	0.00	16,666.70	-16,666.70	0.0%
Total 6400 · Board of Directors' Expenses	10,968.30	33,045.07	-22,076.77	33.2%
6500 · Administrative/Staff Expenses				
6510 · Mileage	138.41	316.60	-178.19	43.7%
6515 · Air Fare	0.00	250.00	-250.00	0.0%
6520 · Travel, Other (rental car, taxi	0.00	83.40	-83.40	0.0%
6525 · Meals	18.68	250.00	-231.32	7.5%
6530 · Lodging	682.48	200.00	482.48	341.2%
6535 · Conf/Seminar Registrations	1,286.00	438.52	847.48	293.3%
Total 6500 · Administrative/Staff Expenses	2,125.57	1,538.52	587.05	138.2%
8010 · Capital Reserve GWE/Rate Stabil	0.00	3,334.00	-3,334.00	0.0%
Total Expense	182,270.13	388,257.46	-205,987.33	46.9%
Net Ordinary Income	370,318.52	236,860.31	133,458.21	156.3%
Other Income/Expense				
Other Expense				
7000 · Construction				
7010 · Materials	0.00	1,250.00	-1,250.00	0.0%
7050 · Basins- Capital Annual Repair	0.00	10,000.00	-10,000.00	0.0%
7055 · Plunge Creek Expansion	0.00	5,000.00	-5,000.00	0.0%
Total 7000 · Construction	0.00	16,250.00	-16,250.00	0.0%
7100 · Land & Buildings				
7110 · Property Capital Repairs	0.00	5,000.00	-5,000.00	0.0%
7130 · Mentone Property (House)-CapRep	0.00	291.00	-291.00	0.0%
7140 · Mentone Property (Shop)-CapRep	0.00	2,583.30	-2,583.30	0.0%
Total 7100 · Land & Buildings	0.00	7,874.30	-7,874.30	0.0%
7200 · Equipment & Vehicles				
7210 · Computer Hardware-Capital Purch	0.00	750.00	-750.00	0.0%
7220 · Computer Software	0.00	583.40	-583.40	0.0%
7230 · Field Equipment / Vehicles	0.00	5,833.30	-5,833.30	0.0%
7240 · Office Equipment	0.00	0.00	0.00	0.0%
Total 7200 · Equipment & Vehicles	0.00	7,166.70	-7,166.70	0.0%
7400 · Professional Services Capital				
7438 · Engineering Services-Other	0.00	5,291.70	-5,291.70	0.0%
Total 7400 · Professional Services Capital	0.00	5,291.70	-5,291.70	0.0%
Total Other Expense	0.00	36,582.70	-36,582.70	0.0%
Net Other Income	0.00	-36,582.70	36,582.70	0.0%
Net Income	370,318.52	200,277.61	170,040.91	184.9%



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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Memorandum No. 1199

To: Board of Directors

From: Administrative Committee/Daniel Cozad, General Manager

Date: September 11, 2013

Subject: Investment Status and Changes to Investment Durations

RECOMMENDATION

Review and approve the Administrative Committee's recommendation to split the investment funds between short and medium term investment accounts.

BACKGROUND

In June 2011 the Board authorized the addition of CalTrust as a medium term vehicle for District Investments. CalTrust was selected because it was formed and launched in February 2005 to provide an alternative to the Local Agency Investment Fund (LAIF) for local agencies that had need for longer maturity investments and monthly rather than daily liquidity needs. The District initially put \$5.500 million in the medium term fund and has increased the fund with interest to approximately \$6.2M

POLICY AND CHANGES

Staff does not recommend any changes to the Investment Policy. However, in the late spring the Federal Bank began to indicate they may raise interest rates to normalize them to what would be more natural. With an increase in interest rates, investments like CalTrust are subject to have a lower coupon on Asset Value. This can erode the capital investment potentially beyond the value of the interest payment.

Because of this in July 2012, Staff invested \$500,000 in surplus cash from checking and moved \$2.25M from the medium term fund to the short term fund. Staff would like to discuss the option of moving an additional \$1 to \$2 million from medium term to short term to avert losses which are likely when interest rates rise later this calendar year and next year.

Staff has attached a PowerPoint provided by CalTrust to better explain the reason for the changes and differences in the effects to the short and medium term funds.

FISCAL IMPACT

District revenues have been increased by implementing the investment change to CalTrust. However volatility in the share or net asset value could reduce capital. This risk is higher in the medium term fund. The short term fund is less impacted but also produces a lower interest rate. Some transactional costs are involved and changes in investments but these should be a fraction of the earning or savings.

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

Bob Glaubig
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad



Investment Trust of California

Service Center
888-422-8778

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CalTrust Short Term Fund

201-000117-10

SAN BERNARDINO VALLEY WATER CONSERV

Date	Transaction	Shares	Price	Amount
12/31/2007	Balance Forward	0.00	9.98	\$0.00
7/30/2013	Purchase	74,925.075	10.01	\$750,000.00
7/31/2013	Transfer	224,775.225	10.01	\$2,250,000.00
8/1/2013	INCOME DISTRIBUTION - JULY	3.250	10.02	\$32.56
8/6/2013	Ending Balance - SAN BERNARDINO VALLEY WATER CONSERV	299,703.550	10.02	\$3,003,029.57

Total Ending Balance as of 8/6/2013 - CalTrust Short Term Fund

\$3,003,029.57

CalTrust Medium Term Fund

202-000117-10

SAN BERNARDINO VALLEY WATER CONSERV

Date	Transaction	Shares	Price	Amount
12/31/2007	Balance Forward	0.00	9.91	\$0.00
9/27/2011	Purchase	544,015.826	10.11	\$5,500,000.00
9/30/2011	INCOME ACCRUAL - SEPTEMBER	.000	10.10	\$778.11
10/3/2011	INCOME DISTRIBUTION - SEPTEMBER	77.041	10.10	\$778.11
10/31/2011	INCOME ACCRUAL - OCTOBER	.000	10.10	\$5,576.18
11/1/2011	INCOME DISTRIBUTION - OCTOBER	552.097	10.10	\$5,576.18
11/30/2011	INCOME ACCRUAL - NOVEMBER	.000	10.09	\$5,593.25
12/1/2011	INCOME DISTRIBUTION - NOVEMBER	554.336	10.09	\$5,593.25
12/30/2011	INCOME ACCRUAL - DECEMBER	.000	10.08	\$5,553.74
1/3/2012	INCOME DISTRIBUTION - DECEMBER	550.966	10.08	\$5,553.74
1/31/2012	INCOME ACCRUAL - JANUARY	.000	10.10	\$5,372.00
2/1/2012	INCOME DISTRIBUTION - JANUARY	531.881	10.10	\$5,372.00
2/29/2012	INCOME ACCRUAL - FEBRUARY	.000	10.10	\$5,581.16
3/1/2012	INCOME DISTRIBUTION - FEBRUARY	552.590	10.10	\$5,581.16
4/2/2012	INCOME DISTRIBUTION - MARCH	494.957	10.09	\$4,994.12

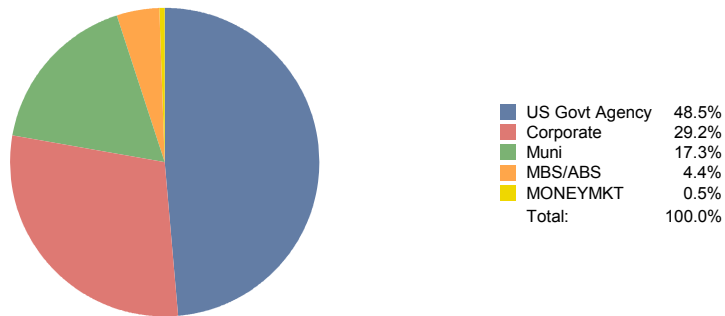
5/1/2012	INCOME DISTRIBUTION - APRIL	508.407	10.10	\$5,134.91
6/1/2012	INCOME DISTRIBUTION - MAY	459.982	10.09	\$4,641.22
7/2/2012	INCOME DISTRIBUTION - JUNE	455.516	10.09	\$4,596.16
8/1/2012	INCOME DISTRIBUTION - JULY	414.561	10.11	\$4,191.21
9/4/2012	INCOME DISTRIBUTION - AUGUST	411.302	10.11	\$4,158.26
10/1/2012	INCOME DISTRIBUTION - SEPTEMBER	408.467	10.11	\$4,129.60
11/1/2012	INCOME DISTRIBUTION - OCTOBER	383.721	10.10	\$3,875.58
12/3/2012	INCOME DISTRIBUTION - NOVEMBER	396.314	10.10	\$4,002.77
1/2/2013	INCOME DISTRIBUTION - DECEMBER	357.273	10.09	\$3,604.88
2/1/2013	INCOME DISTRIBUTION - JANUARY	352.793	10.09	\$3,559.68
3/1/2013	INCOME DISTRIBUTION - FEBRUARY	386.274	10.09	\$3,897.50
3/28/2013	Purchase	49,554.014	10.09	\$500,000.00
4/1/2013	INCOME DISTRIBUTION - MARCH	319.934	10.09	\$3,228.13
5/1/2013	INCOME DISTRIBUTION - APRIL	333.695	10.10	\$3,370.32
6/3/2013	INCOME DISTRIBUTION - MAY	286.299	10.07	\$2,883.03
7/1/2013	INCOME DISTRIBUTION - JUNE	306.842	10.03	\$3,077.63
7/31/2013	Transfer	(223,880.597)	10.05	(\$2,250,000.00)
8/1/2013	INCOME DISTRIBUTION - JULY	291.682	10.05	\$2,931.40
8/6/2013	Ending Balance - SAN BERNARDINO VALLEY WATER CONSERV	379,076.173	10.05	\$3,809,715.54
Total Ending Balance as of 8/6/2013 - CalTrust Medium Term Fund				\$3,809,715.54
Grand Total				\$6,812,745.11



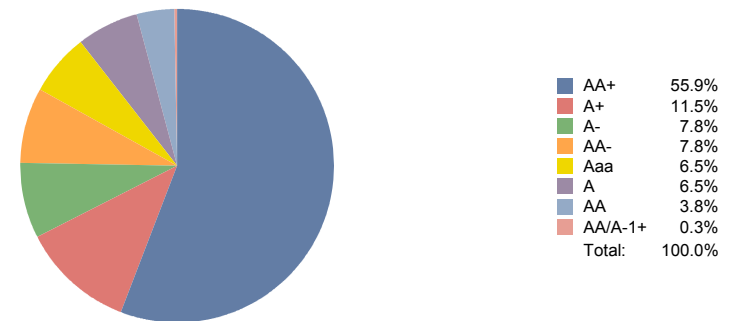
	CalTrust Medium Term	Merrill Lynch 1-3 Corp & Gov't, A Rated & Above	CalTrust Medium Term Total Return	CalTrust Medium Term Yield Return	Merrill Lynch 1-3 Corp & Gov't, A Rated & Above	
Market Value	\$655,112,784.24	N/A	One Month	-0.29%	0.05%	-0.12%
NAV per Share	\$10.03	N/A	Three Month	-0.41%	0.15%	-0.14%
Distribution Yield	0.62%	N/A	Six Month	-0.27%	0.35%	0.04%
Period Return	-0.29%	-0.12%	Calendar Y-T-D	-0.27%	0.35%	0.04%
Effective Duration	1.87 yrs.	1.91 yrs.	One Year*	0.26%	0.78%	0.66%
Average Maturity	2.03 yrs.	1.97 yrs.	Two Year*	0.61%	0.98%	0.86%
			Three Year*	0.96%	1.09%	1.17%
			Five Year*	1.78%	1.65%	2.24%
			Since Inception*	2.71%	2.62%	3.13%

*Annualized

Portfolio Sector Breakdown



Portfolio Quality Breakdown



Disclosure to Performance Information

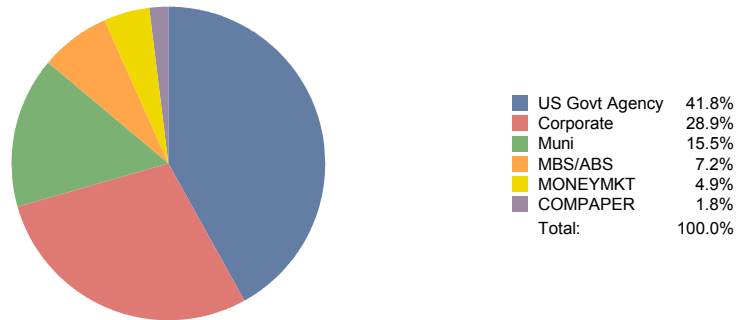
- This performance information is based on an inception date of February 13, 2005, when the CalTrust Medium-Term portfolio commenced investment operations according to its investment objective, and does not include any investment returns from temporary investments held before the commencement of those operations.
- Performance was calculated net of investment advisor and program administration fees.
- Yield represents the 7-day net distribution on investments for the period.
- Rating source - Standard & Poor's.
- Past performance is no guarantee of future results.



	CalTrust Short Term	LAIF		CalTrust Short Term Total Return	CalTrust Short Term Yield Return	LAIF Yield Return
Market Value	\$655,071,377.44	N/A	One Month	-0.07%	0.03%	0.02%
NAV per Share	\$10.01	N/A	Three Month	-0.04%	0.08%	0.06%
Yield	0.35%	0.25%	Six Month	0.04%	0.16%	0.13%
Period Total Return	-0.07%	N/A	Calendar Y-T-D	0.04%	0.16%	0.13%
Period Yield Return	0.03%	0.02%	One Year*	0.28%	0.35%	0.31%
Effective Duration	0.67 yrs.	N/A	Two Year*	0.34%	0.42%	0.34%
Average Maturity	1.22 yrs.	0.67 yrs.	Three Year*	0.48%	0.47%	0.38%
			Five Year*	0.90%	0.80%	0.80%
			Since Inception*	2.27%	2.24%	2.21%

*Annualized

Portfolio Sector Breakdown



Portfolio Quality Breakdown



Disclosure to Performance Information

- This performance information is based on an inception date of February 13, 2005, when the CalTrust Short-Term portfolio commenced investment operations according to its investment objective, and does not include any investment returns from temporary investments held before the commencement of those operations.
- First-month index returns, February 13-28, 2005, are intra-period and were calculated by calculating the average daily return during the month and multiplying the average daily return by number of days in the shortened period.
- Performance was calculated net of investment advisory and program administration fees.
- The Local Agency Investment Fund (LAIF) is a diversified portfolio managed by the State of California for local governments and special districts.
- Performance for the CalTRUST Short Term Account is on a trade date basis. LAIF's monthly performance was calculated by taking the average monthly effective yield and dividing it by 365 then multiplying the result by the number of days in the month.
- Yield represents the 7-day net distribution on investments for the period.
- Rating source - Standard & Poor's.
- Past performance is no guarantee of future results.

Net Asset Value (NAV) Webinar

www.wellscap.com

July 17th, 2013

Presented by:

Kip Meadows – CEO, Nottingham Investment Administration
Jeffrey Weaver, CFA – Head of Short Duration Separate Accounts



WELLS CAPITAL MANAGEMENT



Table of Contents

- **The Benefits of Unitizing Funds**
- **Floating NAV: Principal, Interest, and Total Return**
- **Drivers of NAV Volatility**
- **Money Market Funds: Stable or Floating NAV?**
- **CalTRUST Portfolio Strategy in Today's Environment**



The Benefits of Unitizing Funds

- ▶ Combining assets from multiple subaccounts for efficiency
- ▶ Accuracy of ownership interests in underlying subaccounts
 - ▶ Principal
 - ▶ Undistributed net income
 - ▶ Realized and unrealized capital gains
- ▶ Allowance for intra-month entry and exit into portfolios
 - ▶ Principal accounting versus unitized



Floating NAV: Principal, Interest, and Total Return

- Two components make up the Total Return of the Fund:
 - Principal (NAV)** – will show gains as interest rates fall
 - Interest Income (Dividends)** – will improve as interest rates rise

These two components, when examined on an **individual basis**, do not provide a clear picture of the Total Return on the Fund.

Example: In a rising interest rate environment, investors will be cautious of principal loss, however, income return will supplement this decline as rates rise as the interest earnings produce solid returns.

Drivers of NAV Volatility

Interest Rate Risk

- Large function of **duration** (interest rate sensitivity) → As interest rates rise, bond prices (and NAV) decrease. The longer the duration of a bond or Fund, the greater the price decrease as rates increase.

Example: If a bond (or Fund) has a duration of 2.00, a 1% increase in interest rates will result in a 2% decrease in market value (NAV).

Credit Risk

- Function of one-off, name specific incidents as well as corporate sector underperformance relative to Treasury securities of equal maturities.

Example: A widening in corporate bond yield spreads during down markets, relative to Treasuries, will cause security prices to decline to a greater magnitude than matched Treasuries. This occurred in the second quarter of 2013 which was the worst quarter for corporate credit since the third quarter of 2008. The overall Fund NAV can fall as a result.



Scenario Analysis and NAV Sensitivity

As of 6/30/2013

Representative: CalTRUST Short Term

Duration: 0.79

Initial NAV: \$10.01

Horizon Months: 12

Reinvestment Rate: 0.51%

Initial Investment: \$1,000,000

Yield Chg (bps)	Total Return	Income Return	Price Return	Ending YTW	NAV	Market Value
-50	0.723	0.347	0.376	0.006	10.05	\$1,007,230
-25	0.597	0.408	0.189	0.255	10.03	\$1,005,970
0	0.492	0.492	0.000	0.505	10.01	\$1,004,920
25	0.379	0.571	-0.192	0.755	9.99	\$1,003,790
50	0.252	0.646	-0.394	1.005	9.97	\$1,002,520
75	0.122	0.724	-0.602	1.254	9.95	\$1,001,220
100	-0.006	0.804	-0.811	1.504	9.93	\$999,940
125	-0.133	0.883	-1.016	1.754	9.91	\$998,670
150	-0.258	0.961	-1.219	2.004	9.89	\$997,420

Source: CMS BondEdge & Wells Capital Management

Scenario Analysis and NAV Sensitivity

As of 6/30/2013

Representative: CalTRUST Medium Term

Duration: 1.89

Initial NAV \$10.03

Horizon Months: 12

Reinvestment Rate: 0.77%

Initial Investment: \$1,000,000

Yield Chg (bps)	Total Return	Income Return	Price Return	Ending YTW	NAV	Market Value
-50	1.687	0.743	0.944	0.265	10.12	\$1,016,870
-25	1.230	0.757	0.473	0.515	10.08	\$1,012,300
0	0.774	0.774	0.000	0.765	10.03	\$1,007,740
25	0.317	0.791	-0.474	1.014	9.98	\$1,003,170
50	-0.142	0.808	-0.950	1.264	9.93	\$998,580
75	-0.602	0.825	-1.427	1.514	9.89	\$993,980
100	-1.058	0.843	-1.901	1.763	9.84	\$989,420
125	-1.510	0.860	-2.370	2.013	9.79	\$984,900
150	-1.957	0.877	-2.834	2.263	9.75	\$980,430

Source: CMS BondEdge & Wells Capital Management

Money Market Funds: Stable or Floating NAV?

- ▶ SEC released two reform proposals for comment on June 5th, 2013 with a 90 day window for comments. The final proposal is expected to be released in the first quarter of 2014 or shortly thereafter.

I. **Floating NAVs:** Institutional Prime Funds required to float NAVs

- i. Movement away from cost-accounting (amortized) to market pricing (mark-to-market)
- ii. All Retail and Government MMFs are excluded

II. **Liquidity Fees and Redemption Gates:** Prime Funds (both retail and institutional) required to adopt both

- i. Fund may continue to transact at a stable share price if 'liquidity fees' and 'gates' are imposed during times of 'stress' (defined as weekly liquid assets falling below 15% of total assets)
 - Fee: 2% liquidity fee on all redemptions
 - Gate: 30 day temporary suspension (Board discretion)
- ii. Government MMFs are excluded

III. **Additional Disclosure & Diversification Requirements**

CalTRUST Portfolio Strategy in Today's Environment

- **Money Market Fund** – Shorter than the universe of comparable money market funds. As of 6/30/13, the Fund had a weighted average maturity of 31 Days. To ensure sufficient liquidity, the Fund offered 26% daily liquidity and 44% weekly liquidity which is higher than the industry standard.
- **Short Term Fund** – Duration of the Fund is targeted between 0.50 and 1.00. Yield advantaged sectors add diversification and yield to the portfolio. Corporates are capped at 30% per California Government Code Section 53601 and the Fund is usually fully invested in that sector. Other sectors include Agency debentures, Asset-Backed securities and municipal securities.
- **Medium Term Fund** – The Fund has a duration of 1.88 as of 6/30/13. The majority of the Fund is invested in securities with maturities of less than three years in order to protect against a steepening of the yield curve. Similar to the Short Term Fund, yield advantaged sectors are emphasized within the context of CA Code.





SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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Memorandum No. 1200

To: Board of Directors

From: Administrative Committee/General Manager, Daniel Cozad

Date: September 11, 2013

Subject: Reserve Policy Year End Report and Changes for 2013-2014

RECOMMENDATION

Review and consider approval of the revisions to the Reserve Policy as recommended by the Administrative Committee meeting.

BACKGROUND

In 2011, the Board approved the Enterprise Description and Reserve Policy to more accurately depict the business and finance units of the District's services. Each enterprise was separated with cost and revenue budgets and had their associated reserve accounts. This fulfilled the Boards goals for transparency in revenue, cost and ease of budgeting and billing. This policy was used to develop the 2011-2012 and 2012-2013 budgets. The Board in April 2013 revised the Reserve Policy for the 2013-2014 budget adding and revising reserves as shown below:

- Addition of a Groundwater Enhanced Recharge Reserve related to the SBVMWD agreement
- Revision of the Groundwater Enterprise based on existing budgets
- Addition of a Groundwater Assessment Rate Stabilization Reserve, recommended by the Committee
- Addition of a Wash Plan Reserve, if funding provided for multi-year efforts
- Addition of a Habitat Management Reserve/Trust for Mitigation/Management funding in the future
- Revision of the Capital Improvement Reserve to include equipment and levels
- Revision of the levels for the Self Insurance Reserve to better match coverage from JPIA

DISCUSSION

At the close of the 2012-2013 year staff with assistance from RAMS was able to allocate fixed assets and depreciation by enterprise and post end of year enterprise balances for 2012-2013 fiscal year. Additionally, staff and RAMS reviewed the reserve policies in place for 2011-2012 fiscal year. Staff and RAMS allocated the general fund reserve in accordance with the then policy targets and calculated ending balance (profit or loss) of each enterprise to obtain current reserve balances. Due in part to the deferral of capital equipment and projects including the Wash Plan, some enterprises, including groundwater, show ending balances credited to reserves. A spreadsheet showing these calculations and results is attached.

BOARD
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MANAGER

Daniel B. Cozad

Staff will review these calculations. Additionally, Staff is recommending a onetime transfer from the Land Resources Reserve to the General Fund reserve to balance expenses.

Finally, Staff has identified in discussion that there was some confusion and overlap between the Groundwater Recharge Reserve and the Enhanced Recharge Reserve, due to the fact that their uses are very similar. Staff recommends the policy be revised as attached; to show the different funding for each reserve and to clarify the uses are indeed similar.

Based on the feedback from the Administrative Committee and Ad Hoc Audit Committee, Staff will revise the policy and present it for approval.

FISCAL IMPACT

The allocation of reserves based on policy does not affect the overall financial status of the District, but does revise the allocations between enterprise reserves. The changes to the reserve policy do not have direct fiscal impacts. The development and funding of appropriate reserve levels from available cash in the short term and managing with reduced costs in the long term will maintain and build fiscal health for the enterprises. The clarity and transparency achieved by the system is believed to outweigh the small increase in transactional costs required for the implementation of enterprise and reserve policies.

San Bernardino Valley Water Conservation District Policy

Policy Number 0001

Date: Revised 08/26/2013

Policy Name: District and Enterprise Reserve Policy

History: Adopted 1/2011 revised 4/15/2013 Proposed Revision 9/11/13

Application: All SBVWCD Employees, Board Members, Enterprises, Partners and Financial Advisors

GENERAL POLICY:

SBVWCD desires to better document and communicate its reserve policy to identify the necessity, purpose, development and use of District General and Enterprise reserves.

Additionally the District needs to: 1) document a calculation methodology and/or maintained level of reserves for all existing and future needs within the agency where reserve funds are required and/or necessary; 2) allocate and separate fund excesses for similar use, restrict transfer without Board Approval. The policy addresses the following:

Consideration on the establishment and development/continuation of a reserve fund will be decided based on the following criteria:

- Purpose and need for the reserve fund;
- Availability and source of funds to continue, replenish or establish the reserve;
- Operating expenditures approved by annual budgets or Groundwater Charge processes;
- Current and future emergency repairs, capital expenditures and debt service requirements;
- Board approval or changes to the reserve policy.

SBVWCD recognizes the importance of operating an agency or company with sound reserve levels in place that provides for unanticipated/emergency costs, should they arise within a budgeted fiscal year. These costs would be set aside to avoid requesting significant increased funding from year to year from groundwater charge entities or other revenue sources and to insure that the District is able to perform required critical tasks.

SCOPE:

The development of the enterprise model was proposed based on the review of the District's operation and performance in prior fiscal years. Additionally the enterprise model requires a policy and process for transferring reserves. It is critical to identify and build a General Fund operating reserve to provide funding for both District special contingencies and annual budget shortfalls.

This policy will provide direction to staff for the following areas:

- Sources of funds and segregation of the accounts and reserves
- Level and/or target for a reserve;
- Limits placed on the use of reserves;
- Requirements for reporting trends for reserves
- Limitation of transfers without Board Approval;

SPECIFIC PROVISIONS:

A. Groundwater Recharge Enterprise Reserve

The Groundwater Recharge Enterprise Reserve (GRER) shall be developed to fund general operating cash flow needs relative to the operation of the GRER fund. Through the Groundwater Charge rate setting process, each year Staff shall coordinate with Groundwater Charge payees on the level of this

San Bernardino Valley Water Conservation District Policy

reserve in accordance with this policy. Initially it is proposed that the reserve level be set at an amount equal to 25% of the GRE operating budget or a target of \$200,000, but deferred for fiscal year 2011-12. This level is intended to build over the years to cover large emergency repairs and significant operations costs or capital purchases and mitigate large changes in rates from year to year as needed. The primary source of these funds is the District Groundwater Charge and the General Fund Reserve when approved by the Board. The GRER shall stop accumulating funding when it contains one year's operating costs for the Groundwater Enterprise.

An Agreement with SBVMWD and WMWD provides separate funding for Enhanced Recharge operation and maintenance. While this funding is separate from that received from the Groundwater Charge the uses of the funding are very similar. A specific allocation of a portion of Enhanced Recharge funds annually to fund exceptional water year event costs is recommended. Allocation of a maximum of \$50,000 per year contribution up to \$250,000 will be included in the GRER.

B. Groundwater Assessment Rate Stabilization Reserve

This is a new reserve recommended to assist the District in providing stability and predictability in the Groundwater Assessment Fee. The reserve budget and excess funds will allow multi-year stability and support when costs increase or revenues decrease due to adverse weather or other changes. This reserve will accumulate 10% of any net retained earnings of the Groundwater Enterprise and beginning in 2014 will be budgeted at 5% of the total rate. This 5% may be phased in over time. The reserve shall no longer be budgeted when it reaches \$400,000 or one half year expense budget for the Groundwater Enterprise.

C. Redlands Plaza Reserve

The District's offices are in Redlands Plaza and it manages the building for itself and its tenants. In addition, other real property owned by the District that is leased is also managed under this enterprise. The Redlands Plaza Reserve (RPR) shall be developed solely of lease payments of the property leased up to an amount not to exceed greater of 150% of the average annual maintenance costs or 50% of annual rental proceeds plus any capital improvement needed. The purpose of the RPR is to accumulate funding to pay for major maintenance, upgrades, marketing, or emergency repairs.

D. Land Resources Reserve

The Land Resources Reserve (LRR) shall be developed to fund general operating cash flow needs relative to the land management, planning, habitat, wash plan and other costs related to the Districts held lands. Through the payment of Aggregate royalties and other revenue, the LRR will accumulate capital to be able to fund the management needs and establish security against future unexpected expenses. Staff shall coordinate with Land Resource Partners on likely income for each fiscal year and plan for the contribution or use of this reserve fund.

Initially in 2011 this reserve did not have funding contribution due to limited mining activities. Costs to the Land Resources Enterprise will be funded by mining interests and District General Fund Reserve if they cannot be avoided. In future years the level of contribution will be set by the Annual Budget.

E. Prepaid Royalties Reserve

The District holds a \$5 Million prepaid royalty from Robertsons. This reserve is subject to call provisions in the contract with Robertsons and is invested in 1 year or shorter investments. This Prepaid Royalties Reserve (PRR) is intended to provide the assurance to the District from Robertsons for the long term lease of District property and the payment of future royalties. District revenue from interest may be used in the General Fund or fund the PRR as identified in the Annual Budget.

F. Wash Plan Reserve

This reserve is to provide multi-year funding to support future Wash Plan requirements requiring restricted reserve funds for payment of future costs. The District does not currently have any Wash Plan requirements budgeted for reserve but may have when the Wash Plan is implemented. The level for this reserve will be determined when a plan is approved by the Board.

G. Habitat Management Reserve/Trust (future)

This reserve is to provide multi-year funding to support future habitat projects in support of the Wash Plan related project requiring restricted reserve funds for payment of future costs. These funds may be contributed to a Trust for safekeeping if required. The District does not currently have any habitat management requirements budgeted for reserve but will when the wash plan is implemented. The level for this reserve will be determined when a plan is approved by the Board.

General Fund Reserves

1. General Fund Reserve

This reserve is to secure funding to the General Fund for District operations in time of temporary deficit and to balance the large swings in District cash flow. The sources of funding to the District are ephemeral and tend toward moving together so when one revenue source is down others are as well. Thus, the District needs to have longer term reserves and short term operating funds and capital.

Because there will be urgent needs and possible unforeseen costs after the District sets rates and or costs which are over budget the District will use the General Fund Reserve (GFR). This allows the District flexibility to operate even in down economic cycles.

This is the only existing reserve (with the exception of the Prepaid Royalty Reserve) and it has been significantly depleted in the past years due to the general economy and litigation costs. This reserve will be budgeted each year to increase and/or decrease based on annual operating expenditures of the General Fund and annual decisions made by the Board. It is envisioned that this reserve level balance once achieved, will be maintained at a level equal to two years General Fund operating expenses, currently approximately \$1,200,000

2. Operating Fund and Level

The Board has established an “Operating Fund” as a subset of the General Fund Reserve. This fund, not to exceed \$300,000, is established and may be withdrawn by the General Manager, from LAIF or other investments to meet the projected operating cash flow needs of the District within the budget year. Because revenue and expense timing as well as contract reimbursements do not align with expenses this Operating Funding is important. Costs vary from year to year; therefore the Operating Fund level should be reviewed and may be modified by the Board as part of the Annual Budget process. The General Manager shall not transfer operating funds from investments beyond the level of the Operating Fund without Board approval.

3. PERS Employer Contribution and Post Employment Expense Reserve

This reserve is to provide funding for the District to protect against future fluctuations in the employer contribution as witnessed over the past several years. SBVWCD, as most agencies were not obligated to contribute to the PERS retirement program as interest rates and earnings exceeded the projected liabilities of the retirement fund. Over the past few years the SBVWCD Employer Contribution has increased and additional increases are forecasted in the future. This reserve will be created to set aside

San Bernardino Valley Water Conservation District Policy

funds at 7% of payroll even when the requested contribution from PERS falls below this level. No contribution and/or set aside will be required at this time.

The District has limited post-employment liabilities due to its prudent management of benefits. The District shall complete an actuarial evaluation every three years or similar report to provide reserve funding adequate to fund projected post-employment expenses. In November, 2011 the Board authorized \$3,118.00 allocated to this Reserve for the full funding of anticipated costs. The actuarial evaluation recommended additional annual contributions of \$1,000.00.

4. Self-Insurance Reserve

This reserve is to provide insurance protection to the District for losses that could arise from property, general liability and worker's compensation claims. The reserve should be maintained at a level that together with SBVWCD's existing insurance policies would adequately protect the District. The Self-Insurance Reserve (SIR) will accumulate funds at an annual rate of \$5,000 earning interest allocated quarterly on balances maintained. The fund shall be utilized to cover insurance losses experienced by the agency that may or may not be awaiting insurance claim reimbursement. The agency shall cease to contribute set-aside funds upon reaching a \$50,000 balance.

5. Capital Improvement and Equipment Reserve

This reserve is to provide multi-year funding to support future capital projects and equipment identified and approved by the Board in the District plans and budgets. Costly equipment or vehicles are budgeted and reserves maintained as an alternative to funding depreciation in the budget process. The District currently has only an equipment plan and contributions are determined on a budget basis currently approximately \$30,000 per year.

CLARIFICATION:

Restricted Reserves

The only funds classified as restricted are those which are specifically governed by a written contract with the agency or outlined within the "bond covenants" of a bond issue.

Unrestricted Reserves

Reserve levels classified as unrestricted are set by SBVWCD Board Resolution. The Board may modify or transfer funds between reserves by Board action.

Reserve and Enterprise Transfers, Loans and Approval

The District Board has authority over all transfers and loans among enterprises and their Reserve accounts. The Board delegates day to day management of the funds of the enterprises to the General Manager. Under this authority, the General Manager may approve the transfer/loan of funds from one enterprise/reserve to/from another within the fiscal year in an amount not to exceed \$50,000. Such transfers/loans must be repaid within the same fiscal year and accrued interest (at the LAIF rate) is due to the lending enterprise reserve from the borrowing enterprise reserve. Invested funds are pooled and interest is allocated to the general fund unless specifically identified.

Transactions beyond/above this limit or which will extend past the end of the fiscal year shall be disclosed and approved by the Board unless included in the approved annual budget.

Reserve Balances, Contributions, Uses and Loans

	July 2011 at Adoption						July 2012						July 2013						July 2014						
	Beginning	Net Increases	Net Uses	Loans	Target or Max	% Funded	Balance	Net Increases	Net Uses	Loans	Target or Max	% Funded	Balance	Net Increases	Net Uses	Loans	Target or Max	% Funded	Balance	Net Increases	Net Uses	Loans	Target or Max	Balance	% Funded
District Policy Reserves																									
Groundwater Recharge Enterprise Reserve*	\$0	\$300,934	\$0	\$0	\$130,000	231%	\$300,934	\$928,067	\$0	\$0	\$130,000	945%	\$1,229,001	\$0	\$75,000	\$0	\$200,000	577%	\$1,154,001		\$300,000	\$0	\$600,000	\$854,001	142%
Groundwater ER Maintenance Reserve	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$50,000	\$0	\$0	\$50,000	100%	\$50,000	\$50,000	\$0	\$0	\$100,000	100%	\$100,000	\$50,000	\$0	\$0	\$150,000	\$150,000	100%
GWA Rate Stabilization	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$20,000	\$0	\$0	\$45,000	44%	\$20,000	\$40,000	\$0	\$0	\$90,000	\$60,000	67%
Redlands Plaza Reserve	\$0	\$0	\$3,330	\$0	\$50,000	-7%	-\$3,330	\$0	\$4,678	\$0	\$50,000	-16%	-\$8,008	\$0	\$0	\$0	\$65,000	-12%	-\$8,008	\$20,000	\$0	\$0	\$80,000	\$11,992	15%
Land Resources Reserve	\$0	\$43,682	\$0	\$0	\$0	#DIV/0!	\$43,682	\$635,524	\$0	\$0	\$50,000	1358%	\$679,206	\$15,000	\$400,000	\$0	\$400,000	74%	\$294,206	\$0	\$0	\$0	\$400,000	\$294,206	74%
Prepaid Royalties Reserve (Land Enterprise)	\$5,000,000	\$0	\$0	\$0	\$5,000,000	100%	\$5,000,000	\$0	\$0	\$0	\$5,000,000	100%	\$5,000,000	\$0	\$0	\$0	\$5,000,000	100%	\$5,000,000	\$0	\$0	\$0	\$5,000,000	\$5,000,000	100%
Habitat Management Reserve/Trust	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
PERS/Post Employment Expense Trust	\$962	\$1,000	\$0	\$0	\$3,118	63%	\$1,962	\$1,156	\$0	\$0	\$3,118	100%	\$3,118	\$1,000	\$0	\$0	\$3,118	132%	\$4,118	\$1,000	\$0	\$0	\$5,118	\$5,118	100%
Self Insurance Reserve	\$0	\$0	\$0	\$0	\$5,000	0%	\$0	\$10,000	\$0	\$0	\$10,000	100%	\$10,000	\$0	\$0	\$0	\$15,000	67%	\$10,000	\$0	\$0	\$0	\$20,000	\$10,000	50%
Capital Improvement/Equipment Reserve	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$30,000	\$0	\$0	\$30,000	100%	\$30,000	\$30,000	\$50,000	\$0	\$60,000	17%	\$10,000		\$0	\$0	\$60,000	\$10,000	17%
General Fund Reserve	\$1,359,095	n/a	n/a	\$0	\$1,200,000	71%	\$851,219	n/a	n/a	\$0	\$1,000,000	52%	\$518,035	\$581,906	\$0	\$0	\$1,048,000	105%	\$1,099,941	\$100,000	\$0	\$0	\$1,500,000	\$1,199,941	80%
Total All Allocated Reserves	\$6,360,057	\$345,616	\$3,330	\$0	\$6,388,118		\$6,194,467	\$1,654,747	\$4,678	\$0	\$6,323,118		\$7,511,352	\$697,906	\$525,000	\$0	\$6,936,118	92%	\$7,684,258	\$211,000	\$300,000	\$0	\$7,905,118	\$7,595,258	96%

Cash & Cash Equivalents (Enter Audited \$#) \$6,360,057

\$6,194,467

\$7,511,352

Wash Plan Reserve	-\$110,764	\$0	\$51,142	\$0			-\$161,906	\$0	\$20,000	\$0	\$0		-\$181,906	\$0	\$0	\$0		#DIV/0!	-\$181,906	\$0	\$0	\$0		-\$181,906	#DIV/0!
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2013-14 transfer from land to general fund and repayment of Washplan debt

* Includes Defered Capital Purchases, reversed in budget

Restricted fund sources not transferable

Budget

Forecast



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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Memorandum No. 1201

To: Board of Directors

From: Administrative Committee/General Manager, Daniel Cozad

Date: September 11, 2013

Subject: Overhead Rate Implementation and Adjustment

RECOMMENDATION

Review the development and consider approval of the new overhead rate as recommended by Administrative Committee.

BACKGROUND

In 2011, the Board approved the Enterprise Descriptions and with the budget of that year approved a 20% overhead allocation on Labor and Benefits charged out to each dependent enterprise, Groundwater, Redlands Plaza and Land Resources as well as all reimbursement agreements and grant contracts. The 20% rate was estimated based on major costs of unallocated costs. The level was appropriate because the District did not have adequate operating experience with the enterprise system to identify the exact components of the overhead.

DISCUSSION

After the first year implementation of the overhead rate, staff believed that the rate was likely not accounting for all the costs which were appropriate for an overhead rate. Additionally, the board asked for a review of the rate and why certain costs are included or not included.

With the additional operating experience each subsequent budget better allocated costs directly to the enterprises based on their actual or estimated share of costs. An example would be insurance, which is allocated on the basis of the value of the insured property or vehicles which are allocated by use. Staff will prepare a policy to detail the overhead policy as incorporated into the budget for the past years. Critical elements are shown below:

- All directly allocable costs are charged to the appropriate enterprise or project
- Prorated allocable costs are allocated and charged as shown in the budget unless actual use changes the allocation percentage between enterprises or projects
- General Ledger items which cannot be or due to small size are not reasonable to be allocated to enterprises, or which vary directly with labor will have costs recovered on a charge to labor calculated as a percentage on labor costs

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

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John Longville

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Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad

- Staff will review times included in the overhead for allocatability from time to time to determine if the inclusion in overhead is appropriate
- Costs for the items to be billed out as overhead will be shown in the general fund enterprise and the credit from the overhead charges will be credited to the general fund enterprise.
- Overhead rate will be determined by the cost of the overhead General Ledger items divided by total labor costs.

A review of costs based on this policy was performed. The results of the review indicate that an overhead rate of approximately 30% better represents the true cost of unallocated overhead costs. A spreadsheet showing these calculations and results is attached for discussion. Staff will review these calculations in the meeting.

Based on the feedback from the Administrative Committee, Staff will further document the policy and present it for approval with any adjustment to the percentage.

FISCAL IMPACT

The allocation of overhead is important in an Enterprise System because if the costs due to a project or enterprise do not pay their appropriate share of costs the general fund will be chronically underfunded and not be able to support the enterprises and projects. Overhead policy also affects the overall financial status of the District if it is used to charge out labor for reimbursement or grants.

GL ACCT:	GL DESCRIPTION:	Proposed 2012-2013 Budget	Overhed Cost	DRAFT 2013-2014 Budget	Overhead Cost	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY- MENTONE HOUSE			LAND RESOURCE (WASH PLAN & MINING)		
						2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:
Budget 2013-2014																	
INCOME:																	
4012	INTEREST INCOME-LAIF	5,000.00		2,000.00		2,000.00	100.00%		0.00			0.00			0.00		
4013	INTEREST INCOME-CALTRUST	50,000.00		60,000.00		60,000.00	100.00%		0.00			0.00			0.00		
4021	GROUNDWATER CHARGE-AG	48,730.50		38,465.00		0.00			38,465.00	100.00%	No Rate increase	0.00			0.00		
4023	GROUNDWATER CHARGE-NON AG	652,610.25		716,280.00		0.00			716,280.00	100.00%	No Rate increase	0.00			0.00		
4031	PLANT SITE CEMEX	48,000.00		48,000.00		0.00			0.00		754,745.00	0.00			48,000.00	100.00%	PER LEASE MIN
4032	CEMEX - ROYALTY/LEASE	208,333.33		308,333.33		0.00		Includes CEMEX Wash Plan	0.00			0.00			308,333.33	100.00%	Per Lease Agreement
4034	REDLANDS AGGREGATE 5% ROYALTY	36,000.00		36,000.00		0.00			0.00			0.00			36,000.00	100.00%	PER CONTRACT
4036	AGGREGATE MAINTENANCE	23,500.00		23,500.00		0.00			0.00			0.00			23,500.00	100.00%	EST FROM 2010
4040	MISCELLANEOUS INCOME	25,000.00		25,000.00		18,750.00	75.00%	ESTIMATE	0.00			0.00			6,250.00	25.00%	ESTIMATE
4050	PROPERTY TAX	75,000.00		76,000.00		76,000.00	100.00%	Assessor \$70K plus \$6K RDA	0.00			0.00			0.00		
4055	SBVMWD LEASE AGREEMENT	300,000.00		350,000.00		210,000.00	60.00%	General and Reserve	115,500.00	33.00%	Allocation to Cost	0.00			24,500.00	7.00%	Land Lease Cost
4062	MENTONE PROPERTY INCOME	19,800.00		18,900.00		0.00		Lower rental value	0.00			18,900.00	100.00%	PER LEASE	0.00		
4065	REDLANDS PLAZA	88,349.58		91,883.56		0.00			0.00			91,883.56	100.00%	Estimated via revised leases	0.00		
4066	REDLANDS PLAZA CAM	20,000.00		20,000.00		0.00			0.00			20,000.00	100.00%	Estimated via revised leases	0.00	0.00%	
4080	EXCHANGE PLAN	30,000.00		30,000.00		0.00			30,000.00	100.00%	HISTORIC	0.00			0.00		
4025	WASH PLAN REVENUE	409,500.00		415,800.00		0.00		Per Wash Plan	0.00			0.00			415,800.00	100.00%	
4086	PLUNGE CREEK IRWMP	0.00		190,000.00		8,550.00	4.50%		0.00			0.00			180,500.00	95.00%	
	TOTAL INCOME:	2,039,823.66		2,450,161.90		375,300.00			900,245.00			130,783.56			1,042,883.33		
EXPENSES:																	
5080	LAFCO CONTRIBUTION/FEES	3,750.00	\$3,750.00	9,345.83	9,345.83	9,345.83	100.00%		0.00			0.00			0.00		
5082	PLUNGE CREEK LABOR EXPENSE			8,617.03		0.00	0.00%		0.00			0.00			8,617.03	100.00%	
5120	MISC. PROFESSIONAL SERVICES	95,000.00	\$47,500.00	120,000.00	48,000.00	120,000.00	100.00%	Accounting/Sub.	0.00	0.00%		0.00	0.00%		0.00		
5122	WASH PLAN PROFESSIONAL SERVICES	127,000.00		127,000.00		0.00		Per Wash Plan Budget	0.00			0.00			127,000.00	100.00%	Per Wash Plan Budget
5124	PLUNGE CREEK PROFESSIONAL SERVICES			179,510.00		0.00			17,951.00	10.00%		0.00			161,559.00	90.00%	Per Wash Plan Budget
5125	ENGINEERING SERVICES	15,000.00	\$15,000.00	15,000.00	15,000.00	0.00			15,000.00	100.00%	GENERAL ENG./GIS	0.00			0.00		
5130	AERIAL PHOTO/SURVEYING/MARKET	60,000.00		1,000.00		0.00		Complete 2013	0.00			0.00			1,000.00	100.00%	
5145	ENVIRONMENTAL SERVICES (WASH PLAN)	213,000.00		213,000.00		0.00		Per Wash Plan Budget	0.00			0.00			213,000.00	100.00%	Per Wash Plan Budget
5160	IT SUPPORT	7,500.00		7,500.00		2,750.00	36.67%		4,000.00	53.33%	% OF 2010	0.00			750.00	10.00%	
5170	AUDIT	19,000.00		19,000.00		1,900.00	10.00%		10,640.00	56.00%	ON REVENUE	2,850.00	15.00%	ON REVENUE	3,610.00	19.00%	ON REVENUE
5175	LEGAL-WASH PLAN	42,000.00		42,000.00		0.00		Per Wash Plan Budget	0.00			0.00			42,000.00	100.00%	Per Wash Plan Budget
5180	LEGAL	160,000.00		120,000.00		48,000.00	40.00%		60,000.00	50.00%	Collaboative Agreement Etc.	12,000.00	10.00%	REV/NO WASH PLAN	0.00		
FIELD OPERATIONS:																	
5123	TEMP FIELD LABOR	2,500.00		0.00		0.00			0.00	100.00%		0.00			0.00		
5210	EQUIPMENT MAINTENANCE	2,500.00		8,000.00		0.00			8,000.00	100.00%	EST. FROM 2010	0.00			0.00		
5215	PROPERTY MAINTENANCE	6,500.00		7,500.00		0.00			7,500.00	100.00%	EST. FROM 2010	0.00			0.00		
5310	VEHICLE MAINTENANCE	12,500.00		15,000.00		0.00			15,000.00	100.00%	EST. FROM 2010 BASE	0.00			0.00		
5320	FUEL	15,000.00		16,500.00		0.00			16,500.00	100.00%	EST. PLUS FUEL COST	0.00			0.00		
UTILITIES:																	
5410	ALARM SERVICE	4,150.00		3,000.00		1,500.00	50.00%		1,500.00	50.00%		0.00			0.00		
5420	ELECTRICITY	15,000.00		14,000.00		3,920.00	28.00%		2,800.00	20.00%	% OF 2010	7,280.00	52.00%		0.00		
5430	MOBILE PHONES	1,500.00		1,000.00		26.67	2.67%		973.33	97.33%	% OF 2010	0.00			0.00		
5440	TELEPHONE	7,000.00		7,400.00		5,180.00	70.00%		2,220.00	30.00%	% OF 2010	0.00			0.00		
5450	NATURAL GAS	1,050.00		1,500.00		900.00	60.00%		600.00	40.00%	% OF 2010	0.00			0.00		
5460	WATER / TRASH / SEWER	10,600.00		11,660.00		5,830.00	50.00%		4,664.00	40.00%	% OF 2010	0.00			1,166.00	10.00%	
5470	INTERNET SERVICES	7,000.00		7,500.00		3,750.00	50.00%		2,250.00	30.00%		375.00	5.00%		1,125.00	15.00%	
GENERAL ADMINISTRATION:																	
6001	GENERAL ADMIN-OTHER	10,000.00		7,500.00		3,750.00	50.00%		3,750.00	50.00%		0.00			0.00		
6002	WEBSITE ADMINISTRATION	3,100.00	\$3,100.00	3,100.00	3,100.00	3,100.00	100.00%		0.00			0.00			0.00		
6003	PROPERTY TAX	2,170.00		2,170.00		2,170.00	100.00%		0.00			0.00			0.00		
6004	MEETING EXPENSES	4,000.00		5,200.00		3,900.00	75.00%		0.00			0.00			1,300.00	25.00%	
6006	PERMITS	1,600.00		1,648.00		824.00	50.00%		824.00	50.00%	% OF 2010	0.00			0.00		
6007	INTER DISTRICT COSTS	0.00		10,000.00		1,000.00	10.00%		3,750.00	37.50%		0.00			5,250.00	52.50%	
6009	LICENSES	1,000.00		1,300.00		260.00	20.00%		1,040.00	80.00%	% OF 2010	0.00			0.00		
6010	SURETY BOND	1,900.00		2,000.00		0.00	0.00%		0.00			0.00			2,000.00	100.00%	

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						2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:	2013 BUDGET:	% BUDGET	BASIS:
Budget 2013-2014																	
6012	OFFICE MAINTENANCE	1,000.00	\$1,000.00	3,000.00	3,000.00	1,200.00	40.00%		0.00			1,800.00	60.00%	upkeep	0.00		
6015	MENTONE HOUSE MAINTENANCE	3,300.00		3,050.00		0.00	0.00%		0.00			3,050.00	100.00%	TERMITE REPAIRS	0.00		
6016	REDLANDS PLAZA MAINTENANCE	14,000.00		14,000.00		0.00	0.00%	New sign on Redlands Blvd from	0.00			14,000.00	100.00%	ADJUST FOR CAM	0.00		
6026	REDLANDS PLAZA CAM EXPENSES	20,000.00		25,000.00		0.00	0.00%		0.00			25,000.00	100.00%	ADJUST FOR CAM	0.00		
6018	JANITORIAL SERVICES	8,100.00	\$8,100.00	8,343.00		8,343.00	100.00%		0.00			0.00	0.00%		0.00		
6019	JANITORIAL SUPPLIES	300.00	\$300.00	315.00		189.00	60.00%		126.00	40.00%		0.00			0.00		
6020	VACANCY MARKETING-REDLANDS PLAZA	5,540.00		5,817.00		0.00			0.00			5,817.00	100.00%	RENTAL SUPPORT	0.00		
6024	COMPUTER EQUIPMENT MAINTENANCE	100.00		200.00		55.00	27.50%		125.00	62.50%	% OF 2010	20.00	10.00%		0.00		
6027	COMPUTER SUPPLIES	500.00		650.00		455.00	70.00%		130.00	20.00%		65.00	10.00%		0.00		
6030	OFFICE SUPPLIES	3,500.00		3,675.00		2,940.00	80.00%		183.75	5.00%	% OF 2010	367.50	10.00%		183.75	5.00%	
6033	OFFICE EQUIPMENT RENTAL	8,000.00		8,240.00		6,180.00	75.00%		412.00	5.00%	% OF 2010	1,236.00	15.00%		412.00	5.00%	
6036	PRINTING	1,000.00		1,000.00		500.00	50.00%		400.00	40.00%		0.00			100.00	10.00%	
6039	POSTAGE AND OVERNIGHT DELIVERY	1,600.00		1,600.00		880.00	55.00%		400.00	25.00%	% OF 2010	160.00	10.00%		160.00	10.00%	
6042	PAYROLL PROCESSING FEES	1,500.00	\$1,500.00	1,500.00	1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6045	BANK SERVICE CHARGES	500.00	\$500.00	3,000.00	3,000.00	3,000.00	100.00%		0.00			0.00			0.00		
6051	UNIFORMS	750.00		1,450.00		580.00	40.00%		870.00	60.00%	% OF 2010	0.00			0.00		
6060	OUTREACH	0.00		5,000.00		2,500.00	50.00%		2,000.00	40.00%	Estimate	0.00			500.00	10.00%	
6087	EDUCATIONAL REIMBURSEMENT	2,000.00	\$2,000.00	2,000.00	2,000.00	2,000.00	100.00%		0.00			0.00			0.00		
6090	SUBSCRIPTIONS/PUBLICATIONS	1,500.00	\$1,500.00	1,500.00	1,500.00	1,500.00	100.00%		0.00			0.00			0.00		
6091	PUBLIC NOTICES	2,000.00		2,000.00	2,000.00	200.00	10.00%		1,600.00	80.00%	% OF 2010	0.00			200.00	10.00%	
6093	MEMBERSHIPS	25,135.00	\$25,135.00	20,000.00		20,000.00	100.00%	ACWA CSDA see subsheet	0.00			0.00			0.00		
BENEFITS:																	
6110	VISION INSURANCE	1,568.62		1,612.80		249.10	15.45%	7% INCREASE FORECAST	816.99	50.66%	Based on percent of hours	81.95	5.08%		464.76	28.82%	
6120	WORKER'S COMP INSURANCE	13,500.00		18,072.08		2,791.30	15.45%	BASE ON LABOR	9,154.74	50.66%	Based on percent of hours	918.24	5.08%		5,207.81	28.82%	
6130	DENTAL INSURANCE	5,170.20		6,462.00		998.08	15.45%	BASE ON LABOR	3,273.44	50.66%	Based on percent of hours	328.33	5.08%		1,862.15	28.82%	
6150	MEDICAL INSURANCE	93,022.60		74,962.52		11,578.23	15.45%	Policy Reduction	37,973.62	50.66%	Based on percent of hours	3,808.82	5.08%		21,601.84	28.82%	
6160	PAYROLL TAXES - EMPLOYER	36,047.50					15.45%	Consolidated	0.00	50.66%	Based on percent of hours	0.00	5.08%		0.00	28.82%	
6170	PERS RETIREMENT	81,309.00		118,780.01		18,346.00	15.45%	Actual increase	60,170.16	50.66%	Based on percent of hours	6,035.18	5.08%		34,228.67	28.82%	
SALARIES:																	
6230	REGULAR SALARIES			563,468.43													
-92,432.44																	
Sub	Field Supervisor	50,000.00		32,784.00		0.00			39,340.80	100.00%	Salary+overhead 20% % time	0.00	0.00%		0.00		
Sub	Field Tech II	66,424.78		61,066.21		0.00		Increase COLA 2%/RP - EMP PBS	69,615.48	95.00%	Salary+overhead 20% % time	3,663.97	5.00%		0.00		
Sub	Field Tech I	34,530.30		35,006.46		0.00		Increase COLA 2%/RP - EMP PBS	42,007.75	100.00%	Salary+overhead 20% % time	0.00			0.00		
Sub	Lands and Habitat Mgr.	0.00		119,973.00		11,997.30	10.00%	Increase COLA 2%/RP - EMP PBS	43,190.28	30.00%	Salary overhead 20% % time	0.00	0.00%		86,380.56	60.00%	
Sub	Admin Services Spec.	59,400.00		58,309.46		23,323.78	40.00%	Increase COLA 2%/RP - EMP PBS	30,787.40	44.00%	Salary+overhead 20% % time	3,498.57	5.00%		7,696.85	11.00%	
Sub	Admin Services Spec.	59,071.68		51,866.27		12,966.57	25.00%	Increase COLA 2%/RP - EMP PBS	18,671.86	30.00%	Salary+overhead 20% % time	15,559.88	25.00%		12,447.91	20.00%	
Sub	Engineering Intern	12,135.00		14,380.80		0.00	0.00%	Increase hrs COLA 2%/RP-EMP PE	13,805.57	80.00%	Salary+overhead 20% % time	0.00			3,451.39	20.00%	
Sub	GIS Intern/contract	10,000.00		13,353.60		0.00	0.00%	Increase COLA 2%/RP - EMP PBS	11,217.02	70.00%	Salary+overhead 20% % time	0.00			4,807.30	30.00%	
Sub	General Manager	179,256.24		176,728.62		53,018.59	30.00%	Increase COLA 2%/RP - EMP PBS	63,622.30	30.00%	Salary overhead 20% % time	10,603.72	5.00%		74,226.02	35.00%	
INSURANCE:																	
6310	PROPERTY / AUTO INSURANCE	3,424.00		6,924.00		346.20	5.00%		5,193.00	75.00%	FROM INSURER	1,038.60	15.00%		346.20	5.00%	
6320	GENERAL LIABILITY INSURANCE	25,124.00		20,124.00		1,006.20	5.00%		15,093.00	75.00%	FROM INSURER	3,018.60	15.00%		1,006.20	5.00%	
DIRECTOR'S EXPENSES:																	
6401	DIRECTOR'S FEES	67,500.00	\$67,500.00	79,000.00	79,000.00	79,000.00	100.00%	Based on board Polic and 2011	0.00			0.00			0.00		
6410	MILEAGE	2,850.00	\$2,850.00	3,000.00		3,000.00	100.00%	Based on board Polic and 2011	0.00			0.00			0.00		
6415	AIR FARE	3,000.00		4,750.00		4,750.00	100.00%	Based on board Polic and 2011	0.00			0.00			0.00		
6420	OTHER TRAVEL	350.00		500.00		500.00	100.00%	Based on board Polic and 2011	0.00			0.00			0.00		
6425	MEALS	1,500.00		2,930.37		2,930.37	100.00%	Based on board Polic and 2011	0.00			0.00			0.00		
6430	LODGING	3,500.00		3,500.00		3,500.00	100.00%	Based on board Polic and 2011	0.00			0.00			0.00		
6435	CONF/SEMINAR REGISTRATIONS	4,500.00		4,590.00		4,590.00	100.00%	Based on board Polic and 2011	0.00			0.00			0.00		
6440	ELECTION FEES/REDISTRICTING	5,000.00		100,000.00		100,000.00	100.00%	2x\$50K from registrar	0.00			0.00			0.00		
ADMINISTRATIVE/STAFF EXPENSES:																	
6510	MILEAGE	1,500.00		1,900.00		1,425.00	75.00%		380.00	20.00%	Allocation of 2011	0.00			95.00	5.00%	
6515	AIR FARE	1,500.00		1,500.00		1,125.00	75.00%		300.00	20.00%	Allocation of 2011	0.00			75.00	5.00%	
6520	OTHER TRAVEL	500.00		500.00		375.00	75.00%		100.00	20.00%	Allocation of 2011	0.00			25.00	5.00%	

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Budget 2013-2014																	
6525	MEALS	1,500.00		1,500.00		1,125.00	75.00%		300.00	20.00%	Allocation of 2011	0.00			75.00	5.00%	
6530	LODGING	1,200.00		1,200.00		900.00	75.00%		240.00	20.00%	Allocation of 2011	0.00			60.00	5.00%	
6535	CONF/SEMINAR REGISTRATIONS	2,000.00	\$2,000.00	2,631.32	2,631.32	2,631.32	100.00%		0.00			0.00			0.00		
CONSTRUCTION CAPITAL COSTS:																	
7010	MATERIALS	5,000.00		7,500.00		0.00			7,500.00	100.00%	Field Security Changes	0.00			0.00		
7050	BASINS -CAPITAL ANNUAL REPAIRS	60,000.00		60,000.00		0.00			60,000.00	100.00%	ANNUAL MAINTENANCE	0.00			0.00		
7055	PLUNGE CREEK EXPANSION			0.00		0.00			0.00			0.00			0.00		
	3 year Maintenance	30,000.00		30,000.00		0.00			30,000.00	100.00%	25% OF \$120K IN 3 YEARS	0.00			0.00		
LAND & BUILDINGS																	
7110	PROPERTY - CAPITAL REPAIRS	27,500.00		30,000.00		0.00			27,000.00	90.00%	Allocation of 2011	0.00			3,000.00	10.00%	
7130	MENTONE PROPERTY (HOUSE) CAPITAL REPAIR	2,000.00		1,746.00		0.00			0.00			1,746.00	100.00%		0.00		
7140	MENTONE PROPERTY (SHOP) CAPITAL REPAIR	2,500.00		15,500.00		0.00			15,500.00	100.00%	Field Shop capital repairs	0.00			0.00		
EQUIPMENT & VEHICLES																	
7210	COMPUTER HARDWARE CAPITAL REPAIRS	6,500.00		4,500.00		4,050.00	90.00%		450.00	10.00%	Allocation of 2011	0.00			0.00		
7220	COMPUTER SOFTWARE	5,500.00		3,500.00		1,225.00	35.00%		1,050.00	30.00%	Allocation of 2011	0.00			1,225.00	35.00%	
7230	FIELD EQUIPMENT / VEHICLES	30,500.00		35,000.00		0.00		Inc. Capital Repair/Replace	35,000.00	100.00%	Vehicle expense/Replacement	0.00			0.00		
7240	OFFICE EQUIPMENT	0.00		0.00		0.00	100.00%		0.00			0.00			0.00		
8010	Capital Reserve GWE/Rate Stabilization			20,000.00		0.00	0.00%		20,000.00	100.00%	Rate Stabilization/Capital	0.00			0.00		
PROFESSIONAL SERVICES:																	
7438	ENGINEERING SERVICES-OTHER	25,000.00		31,750.00		0.00			31,750.00	100.00%	Add Rate Study for 14	0.00			0.00		
TOTAL EXPENSES:		1,972,528.92	181,735.00	2,356,694.39	170,077.15	617,876.53			878,712.51			124,322.36			828,215.42		
Projected Revenue		2,039,823.66	39%	2,450,161.90	30%	375,300.00			900,245.00			130,783.56			1,042,883.33		
Revenue Minus Expenses		67,294.74		93,467.51		242,576.53											
Overhead Charged out		70,708.17				-92,432.44											
One Time revenue																	
Contributions to Reserves				20,000.00								6461.21			0.00		
Projected Deficit (-Credit)				-106,056.31		150,144.10			-21,532.49			0.00			-214,667.91		



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.dst.ca.us
www.sbvwcd.dst.ca.us

Memorandum No. 1202

To: Board of Directors

From: Administrative Committee/Daniel Cozad, General Manager

Date: September 11, 2013

Subject: Expenditure Processing and Approval Policy

RECOMMENDATION

Review and approve the Expenditure Processing and Approval Policy as recommended by the Administrative Committee.

BACKGROUND

The current CPA firm Rogers, Anderson, Malody and Scott (RAMS) who assist the District with Year End Closeout and District financial Reporting have reviewed the process with staff and recommended changes to current expenditure processing policy. These changes are recommended to reduce redundancy and increase efficiency.

POLICY AND CHANGES

RAMS has recommended that the District: 1) eliminate the dual signature requirement for disbursements because they are overly constrictive and cause a delay in processing required payments for low check amounts. 2) Eliminate the dual signature requirement for reoccurring monthly expenditure payments such as utilities.

These changes may require an amendment to Resolution No. 479 if the Board decides to add an additional signatory.

FISCAL IMPACT

There is a projected cost savings to the District by expediting payments and avoiding potential late fees and reducing burden on Board Members to sign low value checks.

BOARD
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Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad

San Bernardino Valley Water Conservation District Policy

Policy Number 0002

Date: 08/26/13

Policy Name: Accounting Policies for Expenditure Processing

History: Proposed 09/2013

Application: All SBVWCD Employees, Board Members, Enterprises, Partners and Auditors

GENERAL POLICY:

SBVWCD desires to development clear and concise instructions on expenditure processing. This document will communicate the method in which expenditures are processed and outline the responsibilities of the signatories. This document is supplemental to the existing Accounting Policies and Procedures currently in place and approved by the Board. Under existing processes one Administrative Services Specialist prepares all expenditures sheets/warrants with backup and a different Administrative Services Specialist reviews and processes/prints checks. The General Manager reviews the expenditures, verifies the amounts and signs checks. One of the other two Board signatories either President or Vice President provides the counter signature on the check. Electronic payments are not approved by a board member in advance. Expenditure sheets/warrants are signed by a single member of the Board at the monthly board meeting. Finally the Check Register of all payments is approved by the entire Board of Directors at their monthly meeting.

Revision of current practice under this policy

SBVWCD recognizes the importance of identifying clear and concise methods on how expenditures are processed. The following revised process under the new policy:

1. The District staff shall print checks in an efficient manner biweekly every other Tuesday for approved expenditures.
2. All checks will be signed by the General Manager or an exempt employee as designated in his absence.
3. Checks for expenditures over \$5,000 will be counter signed by the President or Vice President of the Board of Directors. Checks below \$5,000 do not require counter signatures.
4. Checks for payment of routine expenditures such as utilities, payroll and benefits will be made electronically, or if paid by check, do not require counter signature by a Board Member.
5. Expenditure sheets/warrants will be prepared by staff and signed as approved by one Board Member, preferably not the member who countersigned the check.

The recommended process has been streamlined to increase efficiency and reduce redundancy and is the recommendation of the current auditor or CPA.



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Memorandum No. 1203

To: Board of Directors

**From: General Manager, Daniel Cozad
Land Resources Manager, Jeffrey Beehler**

Date: September 11, 2013

Subject: Interim Biological Consulting Services Supporting the Wash Plan

RECOMMENDATION

Consider approval of a work order to RBF Consulting in an amount not to exceed \$34,000, for on-call biological support services used in the interim development of the Wash Plan.

BACKGROUND

Interim Wash Plan efforts to address issues raised by the US Fish and Wildlife Service (USFWS) and others about earlier Plan versions required biological consulting services. Work was performed at the request of District staff to ensure that sufficient information was available to support the decision to reinstate the Wash Plan and support requesting funds from the Task Force members. These services included endangered species surveys (slender horned spine flower and San Bernardino kangaroo rat), land conservation strategy development, specific habitat management regimens for specific conserved areas, and coordination with the USFWS. RBF reports the approximate total cost of efforts was \$93,000, of this Robertson's and CEMEX paid \$60,000 directly to RBF under the agreement the District has with RBF. The work done for them was the review and assistance with changes and negotiations related to the area to be mined over the last year.

FISCAL IMPACT

The District's approved budget includes adequate budget to cover the cost of this work order. These costs are also reimbursed in part by San Bernardino Valley Municipal Water District as part of the Wash Plan Amendment.

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Memorandum No. 1204

To: Board of Directors

**From: General Manager, Daniel Cozad
Land Resources Manager, Jeffrey Beehler**

Date: September 11, 2013

Subject: Reinitiating Wash Plan Activities

RECOMMENDATION

Consider approval of three actions supporting Wash Plan efforts. They are: 1) a work order to ICF Jones and Stokes for support of Wash Plan activities, including the redrafting of the Habitat Conservation Plan (HCP) document, for an amount not to exceed \$74,575; 2) a work order to RBF Consulting for additional support of Wash Plan activities of an amount not to exceed \$250,000 for the preparation of an Environmental Impact Statement (EIS) and an Environmental Impact Report (EIR) amendment, and; 3) direct staff to reinitiate the Wash Plan and modify accounting for clarity.

BACKGROUND

Interim efforts have been undertaken by the District and other Wash Plan participants to advance the Wash Plan project to the point where it could move forward. Recently, the Water Conservation District, San Bernardino Valley Municipal Water District (SBVMWD), the Cities of Highland and Redlands, Robertson's Ready Mix, and CEMEX have all amended the Task Force agreement to include SBVMWD and authorize funding the Wash Plan process. The San Bernardino County Flood Control District, the County of San Bernardino and East Valley Water District will be requesting the Task Force amendment and funding approval shortly. Task Force participants have agreed to fund the completion of the HCP and associated environmental documents (EIR and EIS) at the cost share ratios listed in the Task Force agreement. These work orders will support the development of the HCP and prepare the District to implement the HCP in two years.

Staff has worked with the Administrative Committee and discussed the accounting process for the Wash Plan. Working with Daniel Turner, CPA from RAMS, we determined there were two alternatives for improving the clarity of accounting for the Wash Plan. One option would be to form a separate company in QuickBooks and separate accounts. The second, recommended by staff and the Administrative Committee would be to separate the Wash Plan from the Land Enterprise and into its own enterprise. This can be done quickly and managed in an efficient manner.

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FISCAL IMPACT

The District's approved budget includes adequate budget for its cost share and adequate staff resources to manage the project. Other parties have agreed to pay a proportional cost share. Depending on payment timing the District may need to borrow funds for cash flow between year 1 and year 2, in accordance with the District's existing Reserve Policy.

CONTRACTOR SERVICES AGREEMENT FOR PROFESSIONAL SERVICES

THIS PROFESSIONAL SERVICES AGREEMENT FOR CONSULTING WORK (“Consulting”) (“Agreement”) by and between the **SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT**, a California Special District (“District”), and **ICF JONES & STOKES**, (“Consultant”), is effective upon the later date on which this Agreement is signed by District and Consultant (“Effective Date”).

NOW THEREFORE, the parties hereto agree as follows:

1.0 SERVICES OF CONSULTANT

- 1.1 Scope of Services. In compliance with all of the terms and conditions of this Agreement, the Consultant shall complete the following tasks involved in redrafting the Wash Plan Habitat Conservation Plan (HCP), including responding to the United States Fish and Wildlife Service (USFWS) comments on the draft HCP document, updating the covered activities, and integrating the revised conservation strategy. The anticipated level of effort to redraft the HCP is outlined in Attachment A. The cost for the tasks covered in this amendment is included in Attachment B.

Task 1. Re-draft HCP based on USFWS comments

Consultant will make changes to the HCP based on the itemized list of comments provided by USFWS. Consultant will revise the HCP to clearly describe with more detail the proposed approach for the conservation strategy based on the description of the new conservation (description to be provided by RBF and USFWS). Consultant will incorporate covered activities with a phased implementation that is in "rough-step" with the mitigation and conservation measures such that conservation stays ahead of impacts. The adaptive management and monitoring section will be rewritten based on details also to be provided by RBF and USFWS. This scope does not include significant revisions resulting from any changes to preserve boundaries that would require substantial effort to revise the plan document, figures, and GIS calculations. This scope assumed preparation of one major revision to the HCP, with minor subsequent revisions. Subsequent additional iterative revisions to the HCP would be supported on a time and material basis.

Task 2. EIS Support

Consultant will provide coordination support to RBF, USFWS, and SBVWCD on the preparation of the EIS. This would primarily include coordination and sharing of GIS data and/or other electronic files for the HCP to support development of the EIS.

Task 3. Meetings

Consultant will attend up to three meetings with the U.S. Fish and Wildlife Service or other State and Federal Wildlife or Land Management Agencies in the USFWS Carlsbad office, and up to five client meetings in the SBVWCD Redlands office. Consultant assumes that the meetings will be five hours each in duration including travel time to and from the meeting location. The meetings would be interchangeable, and the budget is for a total of eight meetings.

Task 4. Interim Meetings and Coordination

Per our discussion, this task is included to accommodate some additional effort during the interim between the previous contract and this amendment. Consultant attended a number of meetings and provided interim support and coordination during the period of USFWS coordination on the new conservation strategy that were funded in part by two supplementary independent task orders. The additional effort not covered by those task orders is included in this task.

1.2 Authorization to Begin, Schedule and Retention Term. This Agreement, and the Consultant’s retention term begin work or services upon receipt of a Notice to Proceed. Further, no work or services other than that described in the Scope of Work shall be initiated by the Consultant without written authorization of the District and documented as a Change Order to this agreement. The following schedule will allow completion of USFWS process within approximately two years. Schedule variations must be approved in writing by the District.

Task 1. Re-draft HCP based on USFWS comments.	Three months from authorization to proceed. Assumes materials to be provided by RBF, USFWS, and SBVWCD will not cause a delay.
Task 2. EIS Support	Ongoing as needed support to RFP and SBVWCD.
Task 3. Meetings	Ongoing as needed through submittal of permit application package (anticipated to be two years).
Task 4. Interim Meetings and Coordination	Completed.

1.3 Compliance With Law. All work and services rendered hereunder shall be provided in accordance with applicable ordinances, resolutions, statutes, rules, and regulations of the District and any Federal, State, or local governmental agency of competent jurisdiction.

1.4 Licenses, Permits, Fees and Assessments. Consultant shall obtain at its sole cost and expense such licenses, permits, and approvals as may be required by law for the performance of the services required by this Agreement.

2.0 COMPENSATION

2.1 Contract Sum. For the services rendered pursuant to this Agreement, the Consultant shall be paid for all Consulting Work performed on a time and materials basis not to exceed a total payment of seventy-four thousand five hundred seventy-five dollars (\$74,575.00). Services provided under this agreement are in support of the efforts of the Wash Plan Task Force and the District collects funds to support these efforts. The District's ability to provide payment is contingent upon the collection of these funds and the Consultant should endeavor not to provide services beyond the funds collected for these purposes. The District's Contract Officer will provide regular updates to the Consultant concerning funds collected and may issue a stop work notice if adequate funding is not available.

2.2 Method of Payment. Provided that Consultant is not in default under the terms of this Agreement, the Consultant shall be paid monthly based on time and materials for each task described in the Scope of Work, under submission of an invoice, provided that prior to payment of the final invoice, all work authorized by the District shall be completed including delivery of final documentation.

2.3 Content of Invoices. Each invoice submitted by the Consultant shall reflect the amount of time; a description of the work performed within that time by each employee or sub-consultant for each task, and any materials or other direct costs. Invoices without this information shall not be paid.

3.0 COORDINATION OF WORK

3.1 Representative of Consultant Scott Fleury shall be the Consultant authorized under all applicable laws to act in its behalf with respect to the work and services specified herein and to make all decisions in connection therewith.

3.2 Contract Officer. The General Manager is hereby designated as the representative of the District, authorized to act in its behalf with respect to the work and services specified herein and make all decisions in connection therewith ("Contract Officer"). The District also designates Jeffrey Beehler as Project Manager, who is authorized to direct work of the Consultant.

3.3 Prohibition Against Subcontracting or Assignment. Consultant shall not contract with any entity to perform in whole or in part Consulting Work required of Consultant herein without the prior express written approval of the District. Neither this Agreement nor any interest herein may be assigned or transferred, voluntarily or by operation of law, without the prior written approval of the District. Any such prohibited assignment or transfer shall be void.

3.4 Independent Consultant. Consultant shall perform all work and services required herein as an independent contractor of the District and shall remain under only such obligations as are consistent with that role. Consultant shall not at any time or in any manner represent that it or any of its agents or employees are agents or employees of the District.

1.0 INSURANCE AND INDEMNIFICATION

4.1 Insurance. The Consultant shall procure and maintain, at its sole cost and expense, in a form and content satisfactory to District, during the entire term of this Agreement including any extension thereof, the following policies of insurance:

4.1-01 Workers' Compensation Insurance. By signature hereunder, Consultant certifies that Consultant is aware of the provisions of Section 3700 of the Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and Consultant will comply with such provisions before commencing the performance or the work of this Agreement.

4.1-02 Workers' Compensation and Employer's Liability Insurance. The Consultant and all sub-consultants shall cover or insure under the applicable laws relating to workers compensation insurance, each of their employees involved in any way in carrying out the work contemplated under this Agreement, all in accordance with the Worker's Compensation and Insurance Act," Division IV of the Labor Code of the State of California and any Acts amendatory thereof. The Consultant shall provide employer's liability insurance in the amount of, at least, \$1,000,000 per accident for bodily injury and disease.

4.1-03 Liability Insurance. The Consultant shall provide and maintain at all times during the performance of this Agreement, the following commercial general liability insurance:

4.1-03.01 Coverage. Coverage shall be at least as broad as the following:

Insurance Services Office Commercial General Liability coverage (Occurrence Form CG 0001) in the amount of one million dollars (\$1,000,000) per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the project/location (with the ISO CG 2501 or insurer=s equivalent endorsement provided to the District) or the general aggregate limit shall be twice the required occurrence limit.

4.1-03.02 Required Provisions. The policy specified in Section 4.1-03.01 is to state or be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days (10 days for nonpayment of premium) prior written notice by U.S. mail has been given to the District.

4.1-03.03 Required Format. All of the liability insurance shall be provided on policy forms satisfactory to the District. All insurance correspondence, notations, certificates, or other documents from the insurance carrier or agent/broker shall each separately reference the District project number.

4.1-03.04 Laws, Regulations and Permits. The Consultant shall exercise all professional care to give all notices required by law and comply with all laws, ordinances, rules and regulations pertaining to the conduct of the work. The Consultant shall be liable for all negligent or intentional violations of the law in connection with work furnished by the Consultant. If the

Consultant negligently or intentionally performs any work contrary to such laws, ordinances, rules and regulations, the Consultant shall bear all costs and penalties, civil or criminal, arising therefrom.

4.1-03.05 Safety. The Consultant shall execute and maintain Consultant's work so as to avoid injury or damage to any person or property. In carrying out the work, the Consultant shall at all times, exercise all necessary precautions for the safety of its employees appropriate to the nature of the work and the conditions under which the work is to be performed, and be in compliance with all federal, state and local statutory and regulatory requirements including State of California, Division of Industrial Safety (Cal/OSHA) regulations, and the U.S. Department of Transportation Omnibus Transportation Employee Testing Act (as applicable).

4.1-03.06 Deductibles and Self-Insured Retention. Any deductible or self-insurance retention must be declared to and approved by the District. At the option of the District, and at its sole expense, the insurer shall reduce or eliminate such deductibles or self-insured retention.

4.1-03.07 Acceptability of Insurers. Insurance is to be placed with insurers having a current A.M. Best's rating of no less than A-:VII or equivalent or as otherwise approved by the District.

4.1-03.08 Evidences and Cancellation of Insurance. Prior to execution of the Agreement, the Consultant shall file with the District evidence of insurance satisfactory to the District. The insurer will give by U.S. mail written notice to the District at least thirty (30) days prior to the effective date of any cancellation, except for nonpayment of premium for which ten (10) days prior written notice will be given. The Consultant shall, upon demand of the District, deliver to the District all nonconfidential portions of such policy or policies of insurance and the receipts for payment of premiums thereon.

4.1-03.09 Sub-Consultants. In the event that Consultant employs other consultants as part of the services covered by this Agreement, consistent with Section 3.3 above, it shall be the Consultant's responsibility to confirm that each sub-consultant meets the minimum insurance requirements specified above.

4.2 Indemnification.

(a) Consultant shall indemnify, hold harmless, and defend at its own cost, expense and risk, the District, its directors, officers, employees or designated volunteers, and each of them from and against any and all claims, demands, lawsuits, or causes of action, damages, costs, expenses, losses, or liabilities, of every kind and nature whatsoever, whether at law or in equity or referred to arbitration or mediation, including but not limited to injury to or death of any person or any directors, officers, employees or designated volunteers of District or Consultant, and damages to or destruction of property of any person, including but not limited to, District and/or Consultant and their directors, officers, employees or designated volunteers, arising out of or in any manner directly or indirectly connected with the work to be performed under this Agreement, due to the Consultant's negligent acts, errors or omissions ("suits").

(b) Consultant shall reimburse District and its directors, officers, employees or designated volunteers, for any and all legal expenses and other costs incurred by each of them in connection with any such suits or in enforcing the indemnity herein provided.

(c) Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the District, or its directors, officers, employees or designated volunteers.

5.0 TERM OF AGREEMENT

5.1 Term. This Agreement shall be effective from date of signature of both parties and shall continue in full force and effect until completion and approval of the work and services described hereunder, unless extended by mutual consent, or until otherwise terminated under Section 6.11 below.

6.0 MISCELLANEOUS

6.1 Covenant Against Discrimination. The Consultant covenants that, by and for herself, her heirs, executors, assigns and all persons claiming under or through them, that there shall be no discrimination against, or segregation of, any person or group of persons on account of race, color, creed, religion, sex, marital status, national origin, or ancestry in the performance of this Agreement

6.2 Non-liability of District Officers and Employees. No officer or employee of the District shall be personally liable to Consultant, or a successor in interest, in the event of any default or breach by the District or for any amount that may become due to the Consultant or to tis successor, or for breach of any obligation of the terms of this Agreement.

6.3 Conflict of Interest. No director, officer, agent, employee or designated volunteer of the District shall have any financial interest, direct or indirect, in this Agreement, nor shall any such person participate in any decision relating to the Agreement which affects his or her financial interest or the financial interest of any corporation, partnership or association in which he or she is, directly or indirectly, interested, in violation of any State statute or regulation. The Consultant warrants that it has not paid or given and will not pay or give, any third party any money or other consideration for obtaining this Agreement.

6.4 Notice. Any notice, demand, request, document, consent, approval, or communication either party desires or is required to give to the other party or any other person shall be in writing and either served personally or sent by prepaid, first-class mail, in the case of the District, to the General Manager, San Bernardino Valley Water Conservation District, 1630 West Redlands Avenue, Suite A, Redlands, CA 92373, with a copy to David B. Cosgrove, Esq., Rutan & Tucker, 611 Anton Boulevard, Suite 1400, Costa Mesa, CA 92626, and in the case of the Consultant, at the address designated on the execution page of this Agreement.

6.5 Interpretation. The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement.

6.6 Integration; Amendment. It is understood that there are no oral agreements between the parties hereto affecting this Agreement and this Agreement supersedes and cancels any and all previous negotiations, arrangements, agreements, and understandings between the parties and none shall be used to interpret this Agreement. This Agreement may be amended at any time only by the mutual consent of the parties and only by an instrument in writing.

6.7 Severability. In the event that part of this Agreement shall be declared invalid or unenforceable by a valid judgment or decree of a court of competent jurisdiction, such invalidity or inability to enforce shall not affect any of the remaining portions of this Agreement, which are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

6.8 Waiver. No delay or omission in the exercise of any right or remedy by a non-defaulting party on any default shall impair such right or remedy or be construed as a waiver. A party's consent to or approval of any act by the other party requiring the party's consent or approval shall not be deemed to waive or render unnecessary the other party's consent to or approval of any subsequent act. Any waiver by either party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement.

6.9 Attorney's Fees. If either party to this Agreement is required to initiate or defend or made a party to any action or proceeding in any way connected with this Agreement, the prevailing party in such action or proceeding, in addition to any other relief which may be granted, whether legal or equitable, shall be entitled to reasonable attorney's fees, whether or not the matter proceeds to judgment.

6.10 Ownership of Work. All record keeping and records performed by the Consultant hereunder shall be the exclusive property of the District. The Consultant shall provide to the District all notes, maps, schedules, graphs, worksheets, reports, computer databases and programs, or any other analysis or analytical tools created or produced by the Consultant in connection with its work performed hereunder ("work"), no later than the time of the completion of the Consultant's work or earlier termination of this Agreement under Section 6.11 below. The Consultant shall not disclose or utilize its work under this Contract in any other assignment or for any other purpose, or otherwise disclose or utilize such work, without the prior written consent of the District, which consent shall not be unreasonably withheld.

6.11 Termination. This Agreement may be terminated by either party giving 30 days notice in writing to the other party and sent by registered mail to the principal place of business that such notice is addressed. The right, duties, and responsibilities of the Consultant shall continue in full force during the period of this 30-day notice. After the expiration of the 30-day interval following notice, no rights or liabilities shall arise out of this relationship, regardless of expenses which may have been made for future endeavors, and any task undertaken by Consultant, on written District authorization and still uncompleted at the expiration of the notice period, shall be carried to completion by Consultant and paid for by District at rates provided hereunder, unless mutually agreed in writing to the contrary, in accordance with the provisions herein. Upon such termination, Consultant will immediately hand over to District, at no additional cost or charge, all files (electronic or otherwise), data, investigations, maps, analyses, or any other work product, whether

completed or in process at the time of termination.

6.12 Mediation. In the event of disagreement as to termination procedures, the Consultant and District shall meet and confer in an attempt to resolve the issue. If the meet and confer process fails to resolve any controversy or claim arising out of or related to work performed under this Agreement, within 10 days after written notice by one party to the other identifying the nature of the dispute and requesting a meet and confer conference, such claim or controversy shall be submitted to non-binding mediation unless the parties mutually agree otherwise. The submission to non-binding mediation shall be upon such terms, conditions, and procedures as the parties might mutually agree, and shall not preclude the initiation or exercise of any other remedy, legal, equitable, or otherwise, available to any party. The mediation proceedings shall take place in San Bernardino County, California.

6.13 Authority. The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

IN WITNESS WHEREOF, the parties have executed and entered into this Agreement and by signature below:

SAN BERNARDINO VALLEY WATER
CONSERVATION DISTRICT

By: _____
Daniel B. Cozad
General Manager

Date: _____

CONSULTANT

By: _____
ICF Jones & Stokes

Date: _____

Attachment A. Assumptions for Level of Effort on HCP Revisions

HCP Chapters and sections with major or minor revisions expected.

Summary

- Major revision to reflect document update.

Chapter 1. Purpose, Scope, and Context

1.2.1 Covered Parties

- Expand to include recent updates

1.2.4 Covered Activities

- Expand to include update to covered activities. Describe in terms of project phasing to be linked with phased mitigation.

1.2.5 Term of the ITP

- Describe as 50 year permit term with comprehensive review and assessment at 30 years.

1.3 Context

- Minimal changes

Chapter 2. Plan Area Profile

2.3 Vegetation and Land Covers

- Revisions to include USFWS SBKR habitat classification. Discussion of cryptogamic soils relationship with nonnative grass and spineflower occurrence.

Chapter 3. The Covered Species

- Incorporate USFWS habitat classification for SBKR, and other USFWS comments.

3.1.3 Critical Habitat

- Minor revisions related to reversion to 2002 Critical Habitat.

Chapter 4. Potential for Take and Estimated Impacts

- Moderate level of revisions to reflect additional conservation required in new Conservation strategy.

4.1 Approach

- Describe in relation to new Conservation Strategy (Ch. 5). Detailed description of project phasing linked with “rough step” conservation to ensure that timing of conservation stays ahead of impacts. Assume USFWS acceptance of “subcomponents” approach.

Chapter 5. Conservation Program

- Major revisions as described below.

5.1 Biological Goals

- Limited revisions anticipated.

5.2 New and Enhanced Habitat Conservation

- Major revisions to incorporate new Conservation Strategy (to be provided by USFWS and RBF).

5.3 Adaptive Management and Monitoring

- Major revisions, based on specific management and monitoring details to be provided by USFWS and RBF.

5.4 GIS Database and Vegetation Map Updates

- Minimal changes

5.5 Impact Avoidance and Minimization Measures

- Minimal changes

5.6 Compliance Monitoring and Reporting

- Moderate revisions. Expand based on USFWS input.

5.7 Responses to Changed Circumstances

- Moderate revisions. Expand based on USFWS input.

5.8 Responses to Unforeseen Circumstances

- Moderate revisions. Expand based on USFWS input.

5.9 Amendment Procedures

- Minimal changes

5.10 Institutional Structure

- Minimal changes

5.11 Funding Requirements, Sources, and Assurances 5-17

- Major revisions based on input from SBVWCD and guidance from Task Force Amendment. Additional detail in monitoring and management to allow more detailed implementation cost estimates.

Chapter 6. Alternatives Considered

- Minimal changes

Attachment B. Cost Estimate for Redrafting HCP for Wash Plan

Task	Consulting Staff						Production Staff		Labor Total	Direct Expenses	Total Price			
	Employee Name	Zippin Dav	Fleury Sco	Franklin, Lis	Romich Mik	Zeisler Ama								
	Project Role	Sr. Advisor	Proj. Mgr	Bio Support	Lead Biologist	GIS								
ICF Labor Classification	Proj Dir	Proj Dir	Assoc III	Sr Consult II	Sr Consult I	Subtotal	Editor	Subtotal						
Task 1 Update HCP Based on USFWS Comments	16	80	108	140	32	\$49,400	24	\$2,040	\$51,440					
Task 2 EIS Support		4		8	8	\$2,664		\$0	\$2,664					
Task 3 Meetings (assume 3 wildlife agency meetings & 5 client meetings: 5hr/mtg incl.)	16	40		20		\$13,240		\$0	\$13,240					
Task 4. Interim Support (1/11 - 3/13)		30				\$5,700		\$0	\$5,700					
Total hours	32	154	108	168	40		24							
ICF Jones & Stokes Billing Rates for SBVWCD	\$190	\$190	\$88	\$130	\$108		\$85							
Subtotals	\$6,080	\$29,260	\$9,504	\$21,840	\$4,320	\$71,004	\$2,040	\$2,040	\$73,044					
Percent of Total Effort	Total Hours = 526					6.1%	29.3%	20.5%	31.9%	7.6%	4.6%			
Direct Expenses														
522.00 Airfares RT Airfare Oak to SNA \$375 Assume David Zippin to attend up to four meetings, including one meeting in person and three by conf. call/webex.										\$375				
523.02 Reproductions (8.5x11 Color = .16/page) (8.5x11 B&W = .08/page)										\$200				
523.04 Postage and Delivery										\$75				
incl. Mileage at current										\$667				
523.09 Project Supplies										\$75				
Mark up on all non-labor costs and subcontractors: 10%										\$139				
Direct expense subtotal										\$1,531				
Total price \$74,575														



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

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Fax: (909) 793-0188

Email: info@sbvwcd.dst.ca.us
www.sbvwcd.dst.ca.us

Memorandum No. 1205

To: Board of Directors

From: General Manager, Daniel Cozad

Date: September 11, 2013

Subject: Continue MSR\LAFCO Consultant Support Contract

RECOMMENDATION

Staff recommends the Board authorize the General Manager to contract for technical support in an amount not to exceed \$32,000 to support current Municipal Service Review (MSR) and completion of re-instating the District's sphere of influence through LAFCO.

BACKGROUND

The Board directed Staff on its priorities to review and address governance related matters including the MSR and other LAFCO issues. Previously, California Strategies, Inc. has been helpful handling the technical and governance matters needed to support the District in LAFCO issues. Since completion of the current MSR and re-instatement of the District's sphere of influence is not complete, the District will continue to utilize the previous contractor for these services for 2013-14.

FISCAL IMPACT

The District approved budget for 2013-14 includes adequate professional services budget for these costs.

BOARD
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Clare Henry Day

Bob Glaubig
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad

**CONSULTANT SERVICES AGREEMENT
FOR
GOVERNMENTAL CONSULTING SERVICES**

This Consultant Services Agreement for Governmental Consulting Services (“Agreement”) by and between the **SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT**, a water conservation district, duly formed and existing under Water Code sections 74000, et seq. (“District”), and **CALIFORNIA STRATEGIES, LLC** a California limited liability company (“Consultant”), is effective as of September 15, 2013.

NOW THEREFORE, the parties hereto agree as follows:

1.0 SERVICES OF CONSULTANT

1.1 Scope of Services. In compliance with all of the terms and conditions of this Agreement, the Consultant shall provide overall planning and implementation of Municipal Service Review or possible sphere of influence change with an outcome most favorable to the District, depending on the policy direction of the District Board of Directors.

1.2 Authorization to Begin. The Consultant shall begin work or services immediately upon execution of this Agreement by District and Consultant. Further, no work or services other than that described in the Scope of Work shall be initiated by the Consultant without express authorization of the District and documented as a Change Order to this Agreement.

1.3 Compliance With Law. All work and services rendered hereunder shall be provided in accordance with applicable ordinances, resolutions, statutes, rules, and regulations of the District and any Federal, State, or local governmental agency of competent jurisdiction.

1.4 Licenses, Permits, Fees and Assessments. Consultant shall obtain at its sole cost and expense such licenses, permits, and approvals as may be required by law for the performance of the services required by this Agreement.

1.5 Term. Consultant’s services shall be completed immediately upon the execution of this Agreement, and shall continue until not to exceed amount is reached. The term shall be extended only by a written amendment to this Agreement, signed by both parties and presented to the District’s Board of Directors during its regularly scheduled meeting.

2.0 COMPENSATION

2.1 Contract Sum. For the services rendered pursuant to this Agreement, the Consultant shall be paid a total fee of a not to exceed amount of Thirty Two Thousand Dollars (\$32,000), to be paid for each month of service up to \$4,000 per month. If expense is in excess of specified amount it will require prior written approval by District.

2.2 Method of Payment. Provided that Consultant is not in default under the terms of the Agreement, the Consultant shall be paid upon submission of an invoice, provided that prior to payment of the final invoice, all work authorized by the District shall be fully completed, and Consultant shall not otherwise be in default under this Agreement.

3.0 COORDINATION OF WORK

3.1 Representative of Consultant. John Withers is hereby designated as the principal representative of the Consultant, authorized to act in its behalf with respect to the work and services specified herein and to make all decisions in connection therewith. A substitution of the designated representative must be approved in advance by the District.

3.2 Contract Officer. Daniel B. Cozad is hereby designated as the representative of the District, authorized to act in its behalf with respect to the work and services specified herein and make all decisions in connection therewith (“Contract Officer”).

3.3 Prohibition Against Subcontracting or Assignment. Consultant shall not contract with any entity to perform in whole or in part the work and services required of Consultant, herein without the prior express approval of the District. Neither this Agreement nor any interest herein may be assigned or transferred, voluntarily or by operation of law, without the prior written approval of the District. Any such prohibited assignment or transfer shall be void.

3.4 Independent Consultant. Consultant shall perform all work and services required herein as an independent contractor of the District and shall remain under only such obligations as are consistent with that role. Consultant shall not at any time or in any manner represent that it or any of its agents or employees are agents or employees of the District.

4.0 INSURANCE AND INDEMNIFICATION

4.1 Insurance. The Consultant shall procure and maintain, at its sole cost and expense, in a form and content satisfactory to District, during the entire term of this Agreement including any extension thereof, the following policies of insurance:

4.1-01 Workers’ Compensation Insurance. By signature hereunder, Consultant certifies that Consultant is aware of the provisions of Section 3700 of the Labor Code, which requires every employer to be insured against liability for workers’ compensation or to undertake self-insurance in accordance with the provisions of that code, and Consultant will comply with such provisions before commencing the performance or the work of this Agreement.

4.1-02 Workers’ Compensation and Employer’s Liability Insurance. The Consultant and all sub-consultants shall cover or insure under the applicable laws relating to workers’ compensation insurance, all of their employees employed directly by them or through sub-consultants in carrying out the work contemplated under this Agreement, all in accordance with the Workers’ Compensation and Insurance Act, Division IV of the Labor Code of the State

of California and any Acts amendatory thereof. The Consultant shall provide employer's liability insurance in the amount of, at least, \$1,000,000 per accident for bodily injury and disease.

4.1-03 Liability Insurance. The Consultant shall provide and maintain at all times during the performance of this Agreement, the following commercial general liability insurance:

4.1-03.01 Coverage. Coverage shall be at least as broad as the following:

Commercial General Liability. Commercial General Liability coverage (Occurrence Form CG 0001) in the amount of one million dollars (\$1,000,000) per occurrence for bodily injury, personal injury, and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the project/location (with the ISO CG 2501 or insurer's equivalent endorsement provided to the District) or the general aggregate limit shall be twice the required occurrence limit.

Professional Liability. Professional Liability appropriate to the Consultant's profession covering Consultant's wrongful acts, negligent actions, errors or omissions in the amount of one million dollars (\$1,000,000) per claim and annual aggregate.

4.1-03.02 Required Provisions. The policies specified in Section 4.1-03.01 is to state or be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days (10 days for nonpayment of premium) prior written notice by U.S. mail has been given to the District.

4.1-03.03 Required Format. All of the liability insurance shall be provided on policy forms satisfactory to the District. All insurance correspondence, notations, certificates, or other documents from the insurance carrier or agent/broker shall each separately reference the District project number.

4.1-03.04 Deductibles and Self-Insured Retention. Any deductible or self-insurance retention must be declared to and approved by the District. At the option of the District, the insurer shall reduce or eliminate such deductibles or self-insured retention.

4.1-03.05 Acceptability of Insurers. Insurance is to be placed with insurers having a current A.M. Best's rating of no less than A-:VII or equivalent or as otherwise approved by the District.

4.1-03.06 Evidences and Cancellation of Insurance. Unless waived by District's Contract Officer, prior to execution of this Agreement, the Consultants shall file with the District evidence of insurance satisfactory to the District. The insurer will give by U.S. mail written notice to the District at least thirty (30) days prior to the effective date of any cancellation, except for nonpayment of premium for which ten (10) days prior written notice will be given. The

Consultant shall, upon demand of the District, deliver to the District all such policy or policies of insurance and the receipts for payment of premiums thereon.

4.2 Indemnification. To the fullest extent permitted by law, Consultant shall indemnify and hold harmless and defend the District, its directors, officers, employees or designated volunteers, and each of them from and against:

4.2-01 Any and all claims, demands, causes of action, damages, costs, expenses, losses, or liabilities, in law or in equity, of every kind of nature whatsoever for, but not limited to, injury to or death of any person including District and/or Consultant, or any directors, officers, employees or designated volunteers of District or Consultant, and damages to or destruction of property of any person, including but not limited to, District and/or Consultant and their directors, officers, employees or designated volunteers, arising out of or in any manner directly or indirectly connected with the work to be performed under this Agreement, due to the Consultant's negligent acts, errors, or omissions committed or alleged to have been committed, except in those cases where the District is liable.

4.2-02 Any and all actions, proceedings, damages, costs, expenses, penalties or liabilities, in law or equity, of every kind of nature whatsoever, arising out of, resulting from, or on account of the violation of any governmental law or regulation, compliance with which is the responsibility of Consultant, except in those cases where the District is liable.

4.2-03 Consultant shall defend, at its own cost, expense and risk, with Counsel of District's choice, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against District or District's directors, officers, employees or designated volunteers.

4.2-04 Consultant shall pay and satisfy any judgment, award or decree that may be rendered against District or its directors, officers, employees or designated volunteers, in any and all such aforesaid suits, actions or other legal proceeding.

4.2-05 Consultant shall reimburse District and its directors, officers, employees or designated volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.

4.2-06 Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the District, or its directors, officers, employees or designated volunteers.

4.3 Laws, Regulations and Permits. The Consultant shall give all notices required by law and comply with all laws, ordinances, rules, and regulations pertaining to the conduct of the work. The Consultant shall be liable for all violations of the law in connection with work furnished by the Consultant.

5.0 MISCELLANEOUS

5.1 Covenant Against Discrimination. The Consultant covenants that, by and for itself, its heirs, executors, assigns and all persons claiming under or through them, that there shall be no discrimination against, or segregation of, any person or group of persons on account of race, color, creed, religion, sex, marital status, national origin, or ancestry in the performance of this Agreement.

5.2 Non-liability of District Officers and Employees. No officer or employee of the District shall be personally liable to the Consultant, or any successor in interest, in the event of any default or breach by the District or for any amount that may become due to the Consultant or to its successor, or for breach of any obligation of the terms of this Agreement.

5.3 Conflict of Interest. No officer or employee of the District shall have any financial interest, direct or indirect, in this Agreement, nor shall any such officer or employee participate in any decision relating to the Agreement which affects his or her financial interest or the financial interest of any corporation, partnership or association in which he or she is, directly or indirectly, interested, in violation of any State statute or regulation. The Consultant warrants that it has not paid or given and will not pay or give, any third party any money or other consideration for obtaining this Agreement.

5.4 Notice. Any notice, demand, request, document, consent, approval, or communication either party desires or is required to give to the other party or any other person shall be in writing and either served personally or sent by prepaid, first-class mail, in the case of the District, to the General Manager and to the attention of the Contract Officer, San Bernardino Valley Water Conservation District, 1630 W. Redlands Boulevard, Suite A, Redlands, CA 92373-0581, and in the case of the Consultant, to the person at the address designated on the execution page of this Agreement.

5.5 Interpretation. The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement.

5.6 Integration; Amendment. It is understood that there are no oral agreements between the parties hereto affecting this Agreement and this Agreement supersedes and cancels any and all previous negotiations, arrangements, agreements and understandings, if any, between the parties, and none shall be used to interpret this Agreement. This Agreement may be amended at any time only by the mutual consent of the parties and only by an instrument in writing.

5.7 Severability. In the event that part of this Agreement shall be declared invalid or unenforceable by a valid judgment or decree of a court of competent jurisdiction, such invalidity or inability to enforce shall not affect any of the remaining portions of this Agreement which are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

5.8 Waiver. No delay or omission in the exercise of any right or remedy by a non-defaulting party on any default shall impair such right or remedy or be construed as a waiver. A party's consent to or approval of any act by the other party requiring the party's consent or approval shall not be deemed to waive or render unnecessary the other party's consent to or approval of any subsequent act. Any waiver by either party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement.

5.9 Attorney's Fees. If either party to this Agreement is required to initiate or defend or made a party to any action or proceeding in any way connected with this Agreement, the prevailing party in such action or proceeding, in addition to any other relief which may be granted, whether legal or equitable, shall be entitled to reasonable attorney's fees, whether or not the matter proceeds to judgment.

5.10 Ownership of Work. All work performed by the Consultant hereunder shall be the exclusive property of the District, and shall be kept confidential by the Consultant unless otherwise directed by the District. The Consultant shall provide to the District all notes, maps, graphs, worksheets, reports, computer databases and programs, or any other analysis or analytical tools created or produced by the Consultant in connection with its work performed hereunder ("work"), no later than the time of the completion of the Consultant's work or earlier termination of this Agreement under Section 5.11 below. The Consultant shall not disclose or utilize its work under this Contract in any other assignment or for any other purpose, or otherwise disclose or utilize such work, without the prior written consent of the District, which consent shall not be unreasonably withheld.

5.11 Termination. This Agreement may be terminated by either party giving 5 days notice in writing to the other party and sent by registered mail to the principal place of business that such notice is addressed. After the expiration of the 5-day interval following notice, no rights or liabilities shall arise out of this relationship, regardless of expenses which may have been made for future governmental affairs endeavors, except that the indemnification provisions of Section 4.2 above shall survive termination, and any task undertaken by Consultant on written District authorization, and still uncompleted at the expiration of the notice period, shall be carried to completion by Consultant and paid for by District at rates provided hereunder, unless mutually agreed in writing to the contrary, in accordance with the provisions herein. Upon termination pursuant to this section, any amount of fees paid for portions of any month during which this Agreement was terminated, following the 5-day notice period, shall be refunded to District on a pro-rata basis.

5.12 Mediation. In the event of disagreement as to termination procedures, the Consultant and District shall meet and confer in an attempt to resolve the issue. If the meet and confer process fails to resolve any controversy or claim arising out of or related to work performed under this Agreement, within 10 business days after written notice by one party to the other identifying the nature of the dispute and requesting a meet and confer conference, such claim or controversy shall be submitted to non-binding mediation unless the parties mutually agree otherwise. The submission to non-binding mediation shall be upon such terms, conditions,

and procedures as the parties might mutually agree, and shall not preclude the initiation or exercise of any other remedy, legal, equitable, or otherwise, available to any party. The mediation proceedings shall take place in San Bernardino County, California.

5.13 Corporate Authority. The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

IN WITNESS WHEREOF, the parties have executed and entered into this Agreement and by signature below confirm that the Terms of this Agreement begin on the date of District's signature below.

SAN BERNARDINO VALLEY WATER
CONSERVATION DISTRICT

By: _____
Daniel B. Cozad
General Manager

APPROVED AS TO FORM:

RUTAN & TUCKER

Date: _____

By: _____
David B. Cosgrove, General Counsel

CONSULTANT

CALIFORNIA STRATEGIES

By: _____
John Withers

Date: _____



SAN BERNARDINO VALLEY WATER CONSERVATION DISTRICT

Established 1932

1630 West Redlands Boulevard, Suite A
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Memorandum No. 1206

To: Board of Directors

From: General Manager, Daniel Cozad

Date: September 11, 2013

Subject: River Habitat Conservation Plan Participation

RECOMMENDATION

Staff recommends the District obligate \$20,000 for participation in the HCP and contribute to the initial efforts for the Santa Ana River working with San Bernardino Valley Municipal Water District and others.

BACKGROUND

For the past several months the District staff has attended planning meetings to coordinate a River Habitat Conservation Plan (HCP) of all the projects on the river that would require or potentially require coverage for take of Santa Ana Sucker. Staff identified the Mill Creek Diversion Works as potentially requiring coverage for Santa Ana Sucker, if modified or under some potential maintenance activities.

This plan is closely coordinated with the Wash Plan to ensure that the highest value is recognized from both plans. Staffs have worked hard to coordinate, prepare procurement documents and select a consultant. The \$20,000 is intended to cover an equal share of costs for the initial planning and scoping for the HCP.

FISCAL IMPACT

Funding this effort is not budgeted in the fiscal year budget but a surplus is expected in the Land Resources Enterprise that would be more than adequate to fund the expenditure should the Board act to obligate funds for the participation.

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GENERAL
MANAGER

Daniel B. Cozad



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Memorandum No. 1207

To: Board of Directors

From: Administrative Committee/ Daniel Cozad, General Manager

Date: September 11, 2013

Subject: Board Policy Handbook

RECOMMENDATION

Review, recommend and consider revisions to the Board Policy Handbook as suggested by Administrative Committee.

BACKGROUND

The Administrative Committee met on August 26th and discussed the Board Policy Handbook issues and recommended policy changes described below. The policy changes are recommended modifications to Section 4025-Expense Reimbursement of Directors. The recommended changes are suggested for inclusion in the policy to reduce ambiguity previously identified by the Board pertaining to what may constitute a meeting, whether a service day may be paid for travel, and a new requirement for Board Member Meeting Reports to be submitted for Director Selected or Set by Board Action meetings. Currently a verbal report is provided at the meeting; however a written report was recommended as a useful reference. The Board Member Meeting Report was suggested by the Committee to assist other Board members that are unable to attend all meeting in keeping them abreast of current issues and concerns. The Committees recommendations are presented in the attached and shown in redline strikeout.

FISCAL IMPACT

Increased in costs for travel days is very difficult to estimate because directors infrequently travel to multiday meetings over 200 miles from the District. Additionally, not all members who do travel would charge the travel day. Based on the Direction of the Board and assumptions for usage the fiscal impact cannot be determined. This will be reflected in an amended budget submitted for review by the Board for consideration of approval.

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Daniel B. Cozad

San Bernardino Valley Water Conservation District

POLICY HANDBOOK

POLICY TITLE: Directors Expense Policy

POLICY NUMBER: 4025

4025.1 Eligible Compensation Reimbursement. Directors' compensation shall be in accordance with the California Water Code. The Board enacted Resolution 2010-001 and a companion Resolution 457 setting forth the compensation of Board Directors and setting the maximum number of compensated meetings to nine per month. The District shall compensate Directors for attendance at approved District Requested and Director Selected meetings in accordance with the following:

(a) District Requested meetings

District requested meetings are pre-approved, organizations that the Board has determined as essential for participation. The Board designates a primary and alternate; the alternate only attends if the primary indicates they are unavailable to attend. Any additional Board member attending is only eligible for reimbursement of eligible expense or per-diem compensation as a Director Selected meeting.

(b) Director Selected meetings-Maximum of 3

Director Selected meetings are pre-approved, discretionary meetings that each Director may attend in a number not to exceed (3) per month, and are eligible for meeting per diem compensation and eligible expense reimbursement. Reimbursement for travel expenses (such as meeting registration, airfare and hotel) for any Director Selected meeting shall be paid only upon prior approval of the Board in advance. A cost estimate must be presented to the Board in advance at regular scheduled Board meetings for approval.

(c) Compensation - Directors shall receive compensation for each District Requested meeting indicated in Appendix "C," Roster of Organizations and Committees with Assigned Representatives. The amount of compensation shall be established by a resolution of the Board.

(d) Meeting Definition - For the purpose of determining compensation for Directors only, a "meeting" is defined as a District Requested or Director Selected activity of several parties conducting business related to the parties, of which the District is a party. A simple phone call is not a meeting, but a scheduled teleconference conducted between the parties in lieu

[Proposed Revisions 9/11/2013](#)

of a scheduled meeting is a "meeting." Conducting research, involvement in a discussion, or discussion by telephone in preparation for a meeting is also not a "meeting."

- (e) Any and all meetings in a single day where a Director is representing the District, qualifies for compensation for only one meeting.
- (f) Compensation for serving on another agency board of directors is the responsibility of that other agency. However, if serving on that other agency's board of directors is a direct result of appointment by the District Board of Directors, then attendance at meetings of both agencies on one day would be compensated as one day's pay, which would be paid by the District, and compensation from the other agency would not be permitted.

4025.1.1 Eligible Expense Reimbursement.

- (a) District Requested - The District shall reimburse Directors for costs incurred related to approved attendance at District Requested meetings, seminars, or conferences, as provided herein.

Expenses eligible for reimbursement shall be limited to (1) registration or tuition costs, or other charges for participation in the District Requested listed in Appendix "C"; (2) transportation to and from the event, including airfare, car rental, or mileage for use of Director's own automobile, and other miscellaneous transportation costs (shuttle, taxi, etc.); (3) lodging at the event rate or the State/Federal rate for the area; and (4) limited costs of meals. Out of state travel shall be prohibited without specific Board approval, (i.e.: Association of California Water Agencies' (ACWA) Washington, D.C. Conference, etc.).

- (b) Director Selected - The District shall reimburse Directors for costs incurred related to approved attendance at Director Selected meetings, seminars, or conferences, as provided herein.

Expenses eligible for reimbursement shall be limited to (1) mileage for use of Director's own automobile, and other miscellaneous transportation costs (shuttle, parking, etc.); (2) limited costs of meals. Reimbursement for travel expenses (such as meeting registration, airfare and hotel) for any Director Selected meeting shall be paid only upon prior approval of the Board in advance. A cost estimate must be presented to the Board in advance at regular scheduled Board meetings for approval. Out of state travel shall be prohibited without specific Board approval, (i.e.: Association of California Water Agencies' (ACWA) Washington, D.C. Conference, etc.

- (c) Exceptions - Any other costs incurred by the Director shall be at the expense of the Director, as a Director Selected meeting, unless, because of unusual circumstances, the

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Board, in its discretion, determines that any additional cost shall be authorized as an expense of the District.

Directors must include per-diem request with cost proposals for the following Conferences/ Forums:

Association of California Water Agencies Conferences
Sacramento/Washington DC Legislative Forums
California Special Districts Association Annual Conference

~~(d)~~ ~~(d)~~ Mileage - Directors shall be reimbursed for mileage on the basis of total miles driven for business purposes and at the rate specified in the Internal Revenue Code in effect at the time of the vehicle usage. The District will reimburse the lower of mileage described above or the lowest reasonable airfare to the location.

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~~(e)~~ Board Member Meeting Report – Directors shall be required to submit a Board Member Meeting Report in a format acceptable to the Board for all meetings which are Set by Board Action, Director Selected, presentations, conferences and education events where per diem/expenses are paid. Staff shall provide the reports in the Board Package if they are submitted with Expense Reports, or Members may provide them at any regular Board Meeting.

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~~(f)~~ Service Day – A director may claim and be paid per diem for one travel day to or from a District Requested or Director Selected multiday meeting or event which requires travel of 200 miles or more from District Office. A Director may also receive per diem payment for critical District Requested functions.

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4025.1.2 Ineligible Expenses.

(a) Directors may attend more than three (3) Director Selected meetings in a single month, but such attendance will be ineligible for per diem. Attendance by Directors at regular or special Board meetings and meetings of Committees created by the Board or President are not eligible for reimbursement of any expenses.

Reimbursement for travel expenses (including registration or tuition costs, airfare, lodging or any other charges for participation) for any Director Selected meeting shall be paid only upon prior approval of the Board in advance. A cost estimate must be presented to the Board in advance at regular scheduled Board meetings for approval.

(b) Directors shall not be eligible for reimbursement for any expenses incurred by any person traveling or attending an event as a guest of the Director. No Director shall be eligible for reimbursement for any expenses for personal services not related to District business.

4025.1.3 Compensation and Expense Reimbursement Procedure.

- (a) Compensation. To receive compensation for attendance at District Requested or Director Selected meetings, a Director shall submit a request for reimbursement to the General Manager not later than sixty (60) days after the meeting, or by the next regular Board meeting.
- (b) Expenses. In order to obtain reimbursement, a Director who has incurred reimbursable expenses shall submit a request for reimbursement to the General Manager not later than sixty (60) days after termination of the event for which the expenses were incurred, or by the next Regular Board meeting, whichever is later. The request shall be accompanied by itemized receipts verifying the expenses incurred. To the extent the incurring of expenses was approved by the Board, or pre-approved under this Policy Manual, the General Manager may reimburse the expenses as requested, and shall make a report of such reimbursement and its amount to the Board. To the extent such expenses were not approved or pre-approved: the General Manager shall refer the matter to the Board for its consideration at the next regularly scheduled meeting.
- (c) Training. Each newly elected or appointed Director shall be provided with instruction on procedures and forms to be used to request reimbursements. No sixty (60) day window of time to submit such request shall commence until after such training has been provided or offered.

4025.1.4 Compensation and Expense Reimbursement Annual Disclosure. Under California Government Code 53065.5, "Each special district, as defined by subdivision (a) of Section 56036, shall, at least annually, disclose any reimbursement paid by the District within the immediately preceding fiscal year of at least \$100 for each individual charge for services or product received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the District. The disclosure requirements shall be fulfilled by including the reimbursement information in a document published or printed at least annually by a date determined by that District and shall be made available for public inspection." The District shall post on District website annually and make available for public inspection at the end of each fiscal year all reimbursements over \$100.



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.dst.ca.us
www.sbvwcd.dst.ca.us

Memorandum No. 1208

To: Board of Directors

From: Daniel Cozad, General Manager

Date: September 11, 2013

Subject: ACWA Standing Committee Appointments for 2014-2015 Term

RECOMMENDATION

Review and consider ACWA's request for committee nominations to serve on a Standing/Limited/Unlimited committee. The term of office is two years starting on January 1 of each even-numbered year. All correspondence and forms must be in the ACWA office no later than September 30, 2013.

BACKGROUND

It is recommended that an individual normally serve on only one limited, standing committee. The Board should consider the positive benefits and fiscal constraints when making these nominations. The Bylaws excerpts relating to committees, policy guidelines, committee purposes and responsibilities and criteria for member nominations are attached for your consideration.

The Districts current ACWA Committee Members are as follows:

- Director Aranda – Communications Committee
- President Corneille – Groundwater Committee
- Vice President McDonald – State Legislative Committee and Water Management Committee
- Daniel Cozad – Aquatic Species Subcommittee

FISCAL IMPACT

The District would be responsible for all costs associated with the participation of its representatives on committees. Committee members on monthly committees typically would travel to Sacramento for meetings. The average trip to Sacramento is approximately \$750.00; which includes air fare, mileage, parking, per diem and meals. Some committees mainly meet at conferences and via teleconference which would require only a reimbursement for a per diem of \$197.00. Other committees meet quarterly or at the conferences and may be more or less in expenses, per meeting. A rough estimate for the cost of participation is approximately \$17,000 and is shown in the table on the next page.

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

Bob Glaubig
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad

Estimated Cost of Committee Meeting Appointments

Committee	Meetings	Cost	Per Diem	Total
Legislative	12	\$ 750.00	\$ 2,364.00	\$ 11,364.00
Communications*	4	\$ 750.00	\$ 788.00	\$ 3,788.00
Groundwater Mgt.*	4	\$ 200.00	\$ 788.00	\$ 988.00
Water Management*	4	\$ 200.00	\$ 788.00	\$ 988.00
Aquatic Species (telecon)	4	\$ -	\$ -	\$ -
				\$ 17,128.00
<i>* other meetings held by telecon</i>				



San Bernardino Valley WCD

Mr. Manuel (Manny) Aranda, Jr.	Communications Committee	Member
Mr. Richard Corneille	Groundwater Committee	Member
Mr. Daniel B. Cozad	Aquatic Species Subcommittee	Member
Ms. Melody A. McDonald	State Legislative Committee Water Management Committee	Member Member





MEMORANDUM

August 8, 2013

**TO: ACWA MEMBER AGENCY BOARD PRESIDENTS
ACWA MEMBER AGENCY GENERAL MANAGERS**

FROM: RANDY RECORD, ACWA PRESIDENT

**SUBJECT: ACWA COMMITTEE APPOINTMENT NOMINATIONS
FOR THE 2014-2015 TERM**

PLEASE RESPOND BY SEPTEMBER 30, 2013

Committees are an integral part of ACWA's activities and policy development. The end of the current committee term is fast approaching and it is time again to request committee nominations from ACWA members. New officers (President/Vice President) will be elected at the fall conference by the general membership, so it is time to prepare to reconstitute all committees for the 2014-2015 term.

In submitting names for consideration, please do so with the understanding that committees need active, involved individuals able to expend the time and provide their expertise if appointed. **Please keep in mind that the district is responsible for all costs associated with the participation of its representatives on committees.**

An important part of helping committees function as effectively as possible is attendance. ACWA's bylaws state, "Two consecutive, unexcused absences from an ACWA **limited** committee shall constitute a resignation and a replacement will be named as soon as possible." Also, those with a record of repeated, excused absences will be reviewed and considered for replacement.

The following information is enclosed in this packet.

- ACWA Policy Committee Guidelines
- ACWA Committee Purposes and Responsibilities
- Committee attendance records (only for limited committees)
- Committee consideration form (before you begin, please make extra copies)
- *Sample* committee consideration form

Committee Appointments

Page 2

- Current agency committee representation (if you receive a blank report, this indicates your agency has no committee representation)
- Committee timeline

All correspondence and forms regarding committee appointments must be in to the ACWA office no later than **September 30, 2013** to be eligible for consideration. Committee appointments will be made by the incoming ACWA president in Decmeber. Please contact Paula Quinn at (916) 441-4545 or paulaq@acwa.com, if you have any questions concerning the committee appointment process.

We appreciate your timely attention to this matter.

Enclosures

RR:pq

ACWA POLICY COMMITTEE GUIDELINES Revised May 21, 2013

GENERAL COMMITTEES

1. All committees of the Association shall strive to provide continuity in leadership, shall geographically distribute membership and shall ensure all regions are adequately represented.
2. All committee chairs, vice chairs, and members shall be appointed by the president, and shall serve for a term to coincide with that of the president.
3. Nominations for committee appointments shall be made in writing by members for consideration by the region chair and vice chair. If an agency chooses to designate a representative other than a director or salaried staff member, written confirmation to that effect must be received in the ACWA office prior to appointment consideration. Nomination forms (aka Committee Consideration Form) can be obtained from the Association office or on-line at www.acwa.com.
 - a. Where membership on a given ACWA committee is limited, only one representative from an agency may be appointed. Since we do not count the chairperson in the maximum count, then one person could be on the committee that is from the same agency as the chairperson. Other individuals representing an agency may serve on subcommittees of that committee.
 - b. Unlimited committees may have more than one representative from an agency on their committees.
4. The committee chairperson shall:
 - a. chair all meetings of the committee;
 - b. submit a written report regarding committee activities for all meetings of the Board of Directors (with assistance from the ACWA staff committee liaison).
 - c. pre-schedule meetings and check the ACWA calendar to foster total committee member attendance and avoid conflicts.

The vice chairperson shall assume those duties in the chairperson's absence.

5. All committee appointments are made by the ACWA president following recommendations submitted by the region chairs and vice chairs. The appointments are for two years and run simultaneously with the board term. Committee chairpersons may appoint subcommittees as necessary to carry out the committee responsibilities. **<The subchair must be a member of the full committee, subcommittee members do not need to be a member of the full committee.>**

ACWA COMMITTEES

PURPOSES AND RESPONSIBILITIES

IMPORTANT COMMITTEE INFORMATION

ATTENDANCE REQUIREMENTS FOR LIMITED COMMITTEES:

Two consecutive, unexcused absences from an ACWA limited committee shall constitute a resignation and a replacement will be named as soon as possible. Travel required to any area of the state where a committee meeting is being held, and lack of a travel budget will not constitute an excused absence.

****NOTE:** When a committee member is “unable” to attend a meeting and has asked for an excused absence in advance of the meeting, they may send a representative from their agency for monitoring purposes only. However, the committee member will still be recorded with an excused absence from the meeting. The representative does not have a voting right.**

STATE LEGISLATIVE COMMITTEE ONLY: The State Legislative Committee will allow a member of the committee with an excused absence to designate an alternate. The committee member will be required to secure the concurrence of the appropriate ACWA Region Chair for the alternate. The committee member should provide the name of the alternate to ACWA's Director of State Relations prior to the committee meeting. The alternate will be authorized to fully participate in all discussions of the committee and to vote on issues before the committee. Committee members, including alternates, act on behalf of the region for which they were appointed to represent.

GRASSROOTS OUTREACH:

As a member of the committee, you will be enrolled as an active participant in ACWA's Grassroots Outreach Program. See ACWA's website for more information on the grassroots outreach program which supports ACWA's legislative and regulatory efforts.

COMMITTEE VACANCIES WILL NOT BE FILLED AFTER THE SPRING CONFERENCE OF AN UPCOMING ELECTION YEAR.

BLUE INDICATES BYLAW COMMITTEE LANGUAGE.

COMMUNICATIONS COMMITTEE - *STANDING/LIMITED (40 MAXIMUM)*

ACWA COMMITTEE STAFF LIAISON: LISA LIEN-MAGER

MEETINGS ARE HELD 4 TIMES A YEAR

- One at both the Fall and Spring conferences
- Two at the Sacramento office between conferences

The purpose of the ACWA Communications Committee is to develop and make recommendations to the Board of Directors regarding a comprehensive internal and external communications program for the Association. Programs are crafted to support ACWA and its members' positions on legislative, regulatory, and policy issues.

The committee is responsible for developing and updating a comprehensive communications plan for ACWA. The committee promotes the development and implementation of sound public information and education programs and practices among member agencies. It prepares materials that can be duplicated or used by member agencies for their local public information/education efforts. The committee also provides guidance to ACWA's Communications Department.

ENERGY COMMITTEE – *STANDING/UNLIMITED*

ACWA COMMITTEE STAFF LIAISON: ABBY SCHNEIDER

MEETINGS ARE HELD 2 TIMES A YEAR

- One at both the Fall and Spring conferences

The purpose of the Energy Committee is to recommend policies and programs to the Board of Directors and to the State Legislative Committee and/or Federal Affairs Committee as appropriate. Work with staff in developing and making recommendations to the Board of Directors regarding:

- ◆ Programs to assure an adequate power supply for member agencies, including energy, availability, pricing, distribution and hydro generation
- ◆ Policy recommendations relating to the development of new power sources
- ◆ Recommended positions regarding state and federal legislation to the State Legislative and Federal Affairs Committees
- ◆ Assistance with the development, direction and work associated with representation before the Public Utilities Commission, the Federal Energy Regulatory Commission and other regulatory agencies dealing with energy
- ◆ Educate members on all energy matters having impact on their operations

FEDERAL AFFAIRS COMMITTEE - *STANDING/LIMITED (5 PER REGION)*

ACWA COMMITTEE STAFF LIAISON: DAVID REYNOLDS

MEETINGS ARE HELD 4 TIMES A YEAR

- One at both the Fall and Spring conferences
- Two between conferences (Jan & Sept) in the Sacramento office
- DC Conference ~ Attendance is not REQUIRED, but STRONGLY encouraged

The purpose of the Federal Affairs Committee is to review all federal legislative proposals and regulatory proposals affecting members of the Association, after consulting with other appropriate committees, and to develop Association positions consistent with existing policy, where it has been established; recommend sponsorship of bills that will resolve problems or improve conditions for members of the Association; and assist in the establishment of the Association's federal legislative program. The committee shall consist of at least one and no more than five individuals from each region. Coordinates with other ACWA committees regarding their input on any issues directly related to federal issues before both Congress and the Federal administrative branches.

The committee currently has four separate subcommittees. Committee members have the opportunity to sign-up for as many of the subcommittees as they want, plus being supplemented by other members with interest in a focused area. The subcommittees with areas of responsibility are:

- ♦ Drinking Water & Energy Subcommittee: Responsible for the oversight and policy direction on Environmental Protection Agency and Energy-Water Nexus.
- ♦ Water Supply Subcommittee: Responsible for oversight and policy direction on the Safe Drinking Water Act and Endangered Species Act.
- ♦ Infrastructure & Agriculture Subcommittee: Responsible for oversight and policy direction on the Clean Water Act, and agricultural issues.
- ♦ Finance, Technology & Research Subcommittee: Responsible for oversight and policy direction on financing water infrastructure legislation.

FINANCE COMMITTEE - *STANDING/LIMITED (2 PER REGION – 1 SPOT IS FILLED BY REGION CHAIR OR VICE CHAIR; OTHER SPOT IS FILLED BY A REPRESENTATIVE FROM REGION WITH EXPERIENCE IN FINANCIAL MATTERS)*

ACWA COMMITTEE STAFF LIAISON: FILI GONZALEZ

MEETINGS ARE HELD APPROXIMATELY 4-5 TIMES A YEAR

- One at both the Fall and Spring conferences
- All other meetings are held in the Sacramento office

The purpose of the Finance Committee is to make recommendations to the Board of Directors regarding annual budgets, dues formula and schedules and other revenue-producing income, annual audit and selection of an auditor, and investment strategies. Makes recommendations to the Board of Directors regarding annual budgets, investment strategies, annual audits and the selection of the auditor, the dues formula and schedules and other financial matters that may come before the committee. Each committee member will be expected to serve on at least one of the subcommittees, which are:

- ◆ Audit Subcommittee
- ◆ Budget Subcommittee
- ◆ Investment Subcommittee
- ◆ Revenue Subcommittee
- ◆ Education Subcommittee

GROUNDWATER COMMITTEE - *STANDING/UNLIMITED*

ACWA COMMITTEE STAFF LIAISON: TO BE ASSIGNED

MEETINGS ARE HELD 4 TIMES A YEAR

- One at both the Fall and Spring conferences
- One in Northern California between conferences
- One in Southern California between conferences

The purpose of the Groundwater Committee is to recommend policies and programs to the Board of Director and to the State Legislative Committee and/or Federal Affairs Committee as appropriate. Monitors state and federal regulations and legislation that could affect the quality or quantity of groundwater, conducts studies, develops policies regarding the management of groundwater and coordinates with other ACWA committees on issues directly related to groundwater.

Committee members are expected to participate in a variety of activities including writing legislation, preparing comments for state or federal hearings on groundwater issues, developing programs for workshops and conferences, and providing input on state and federal legislation.

PERSONNEL AND BENEFITS COMMITTEE - *STANDING/LIMITED ~ (2 PER REGION)*

ACWA COMMITTEE STAFF LIAISON: PAULA QUINN

MEETINGS ARE HELD 4 TIMES A YEAR

- One at both the Fall and Spring conferences
- Two in the Sacramento office

The purpose of the Personnel and Benefits Committee is to review, on a regular basis, membership salary survey, retirement issues, and other personnel, benefits, and administrative issues pertinent to the management

of members of the Association. Works with staff in developing, reviewing and making recommendations to the Board of Directors regarding the following:

- ◆ Sponsor special studies on personnel-related problems and issues
- ◆ Sponsor safety programs for risk management or workers' compensation claims
- ◆ Define the scope of any audit to be performed by an independent actuary, as needed
- ◆ Gather, develop and publish comparative data on salary ranges, employee benefits and other personnel and administrative data pertinent to the management of member agencies

LEGAL AFFAIRS COMMITTEE - *STANDING/LIMITED (45 MAXIMUM)*

ACWA COMMITTEE STAFF LIAISON: WHITNIE WILEY

MEETINGS ARE HELD APPROXIMATELY 2-3 TIMES A YEAR

- One at both the Fall and Spring conferences
- As needed in between the conferences

The purpose of the Legal Affairs Committee is to support the mission of the Association, and more particularly to deal with requests for assistance involving legal matters of significance to members of the Association, including but not limited to state and federal court litigation, water rights matters, selected regulatory and resources agency matters, proposed bylaw revisions, review of legislation as requested by the State Legislative Committee, etc. The committee shall consider matters and issues submitted to it in order to determine which ones are of major significance to members of the Association and, assuming a finding of major significance, recommend to the Board of Directors the position(s) which the committee believes the Association should take with respect thereto. The committee shall be composed of between 35 and 45 attorneys, each of whom shall be, or act as, counsel for a member of the Association, representing diverse interests within the Association, including but not limited to, different geographical areas throughout the state, large and small agencies, agricultural and urban agencies, agencies created under the various enabling statutes, etc. The committee's primary purpose is to support the mission of the Association, and more particularly, to deal with requests for assistance involving legal matters of significance to ACWA member agencies, water rights matters, proposed ACWA bylaw revisions, etc. The committee also works with staff to produce publications to assist water agency officials in complying with applicable state and federal laws. The committee's areas of responsibility include:

- ◆ Amicus curia filings on important cases
- ◆ Commenting on proposed regulations and guidelines of state agencies such as Fair Political Practices Commission regulations or opinions and CEQA implementation guidelines
- ◆ Entering a suit as primary litigant
- ◆ Dealing with any water rights matters of interest to member agencies

- ◆ Reviewing all proposed ACWA bylaws for technical competence and consistency with the nonprofit corporation law and other bylaws

LOCAL GOVERNMENT COMMITTEE - *STANDING/LIMITED (3 PER REGION)*

ACWA COMMITTEE STAFF LIAISON: WENDY RIDDERBUSCH

MEETINGS ARE HELD 4 TIMES A YEAR

- One at both the Fall and Spring conferences
- Two in between the conferences in the Sacramento office

The purpose of the Local Government Committee is to recommend policies to the State Legislative Committee, as appropriate, and Board of Directors on matters affecting water agencies as a segment of local government in California.

- ◆ Recommends policies to the State Legislative Committee and the Board of Directors on matters affecting water agencies as a segment of local government in California, such as planning issues and local government organization and finance
- ◆ Plans and presents a program at each ACWA conference relating to local governance issues affecting water agencies
- ◆ Gathers data and disseminates information on the value of special districts
- ◆ Disseminates information promoting excellence in service delivery
- ◆ As a member of the committee, you will be enrolled as an active participant in ACWA's Outreach Program.

MEMBERSHIP COMMITTEE - *STANDING/UNLIMITED*

ACWA COMMITTEE STAFF LIAISON: TIFFANY GIAMMONA

MEETINGS ARE HELD 2 TIMES A YEAR

- One at both the Fall and Spring conferences

The purpose of the Membership Committee is to assist staff in developing membership recruitment and retention programs, make recommendations to the Board of Directors regarding membership policies, eligibility, and applications for membership and review and make recommendations to the Finance Committee regarding an equitable dues structure. Takes any suggestions regarding ACWA policy to the ACWA Board of Directors for approval, meets to review and make recommendations regarding membership eligibility and all membership applications; assists the staff with the development of recruitment and retention programs and reviews and makes recommendations regarding an equitable dues structure to the ACWA Finance Committee.

STATE LEGISLATIVE COMMITTEE - *STANDING/LIMITED (4 PER REGION)*

ACWA STAFF LIAISON: WENDY RIDDERBUSCH

MEETINGS ARE HELD APPROXIMATELY 10-12 TIMES A YEAR

- Every three weeks during Session in the Sacramento Office
- One planning meeting at the end of the year in the Sacramento Office

The purpose of the State Legislative Committee is to review all state legislative proposals affecting members of the Association and to establish Association positions, consistent with existing policy, where it has been established; sponsor bills that will resolve problems or improve conditions for members of the Association; and assist in the establishment of the Association's legislative program. Sets state legislative policy for the Associations. Committee members are responsible for reading relevant legislation, developing positions, working with staff to draft appropriate amendments to bills, providing input to the ACWA Board of Directors, and directing ACWA legislative staff on legislative matters.

WATER MANAGEMENT COMMITTEE - *STANDING/LIMITED (4 PER REGION)*

ACWA COMMITTEE STAFF LIAISON: DAVE BOLLAND

MEETINGS ARE HELD 4 TIMES A YEAR

- One at both the Fall and Spring conferences
- Two between conferences in the Sacramento office

The purpose of the Water Management Committee is to recommend policy and programs to the Board of Directors on any area of concern in water management. Work with staff in developing and making recommendations to the Board of Directors regarding policy and programs on significant areas of concern in water management, review and recommend positions regarding legislation and regulations as requested by other committees.

The committee is also responsible for the gathering and dissemination of information regarding management of agricultural and domestic water, conjunctive use, water management and conservation activities, development and use of water resources, and wastewater treatment and its reclamation and reuse.

WATER QUALITY COMMITTEE - *STANDING/UNLIMITED*

ACWA COMMITTEE STAFF LIAISON: TO BE ASSIGNED

MEETINGS ARE HELD BY SUBCOMMITTEES

Safe Drinking Water Subcommittee meets 4 times a year

- One at both Fall and Spring conferences
- One in Northern California between conferences
- One in Southern California between conferences

Clean Water Subcommittee meets 3 times a year

- One at both the Fall and Spring conferences

The purpose of the Water Quality Committee is to develop and recommend Association policy, positions, and programs to the Board of Directors, to promote cost-effective state and federal water quality regulations that protect the public health, to enable interested members of the Association to join together to develop and coordinate with other organizations, and to present unified comments regarding agricultural and domestic water quality regulations. This committee was established to recommend policy and programs to the Board of Directors, State Legislative Committee and/or Federal Affairs Committee; promote cost effective state and federal water quality regulations affecting both agricultural and domestic water agencies; and provide a means for members to work together to develop and present unified comments on water quality regulations, as well as to coordinate with other organizations. The ACWA bylaws provide authority to the committee to develop and recommend ACWA positions and testimony on water quality regulatory issues.

Revised: May 21, 2013



Association of California Water Agencies

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COMMITTEE CONSIDERATION FORM ASSOCIATION OF CALIFORNIA WATER AGENCIES

910 K Street, Suite 100
Sacramento, California 95814-3577
(916) 441-4545 Fax (916) 325-4849

NAME/TITLE <small>Please print legibly</small>	COMMITTEE	Rank*

*Rank
1= 1st choice
2= 2nd choice
3= 3rd choice

QUESTIONS? Please call Paula Quinn at ACWA (916) 441-4545 or email at paulaq@acwa.com.

FORM MUST BE COMPLETE TO BE PROCESSED.

RECOMMENDATION SUBMITTED BY:

District/Company Name _____

Phone _____

SIGNATURE: _____ Title _____

Either the Agency/District General manager or Board President must sign this form.



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COMMITTEE CONSIDERATION FORM ASSOCIATION OF CALIFORNIA WATER AGENCIES

910 K Street, Suite 100
Sacramento, California 95814-3577
(916) 441-4545 Fax (916) 325-4849

NAME/TITLE <small>Please print legibly</small>	COMMITTEE	Rank* 1= 1st choice 2= 2 nd choice 3= 3rd choice
John Doe, General Manager	Federal Affairs Committee	1
John Doe, General Manager	State Legislative Committee	2
Barbara Smith, President	Legal Affairs Committee	1
T.O. Goode	Water Management Committee	1

QUESTIONS? Please call Paula Quinn at ACWA (916) 441-4545 or email at paulaq@acwa.com.

FORM MUST BE COMPLETE TO BE PROCESSED.

RECOMMENDATION SUBMITTED BY:

District/Company Name _____

Phone _____

SIGNATURE: _____ Title _____

Either the Agency/District General manager or Board President must sign this form.

ACWA 2014-2015 COMMITTEE APPOINTMENT PROCESS TIMELINE

2013

August 8th	<p>Committee Appointment Packets are sent to all Agency general managers, board presidents & Friends of ACWA contacts</p> <p>The packet contains: List of all agency staff, directors, associate/affiliate members currently serving on ACWA committees. Committee descriptions, purposes and responsibilities. Committee consideration form and sample for the 2014-2015 term. 2014-2015 Committee consideration process and timeline outline.</p>
August 12th	<p>Letters are sent to all current committee members notifying them of the process for reappointment to ACWA committees. IMPORTANT NOTE: All current committee members must stand again for reappointment by completing and submitting to ACWA a committee consideration form.</p>
September 30th	<p>DEADLINE: ALL committee consideration forms must be submitted to ACWA. Any consideration forms submitted after this date will be added to the waiting list after ACWA's President has made his/her committee selections.</p>
October	<p>Committee considerations are compiled and organized for recommendations by the new region chairs. Copy to region chairs and staff liaisons.</p>
November 21st	<p>DEADLINE: The incoming region chairs/vice chairs will make their recommendations for committee appointments. They will meet with the outgoing and incoming region chairs/vice chairs for training, input and continuity of the committee process.</p>
November 11th - 22nd	<p>Region recommendations are compiled and organized for the new ACWA President.</p>
December 5th	<p>Region committee recommendations are submitted to the incoming ACWA President and Vice President for their consideration.</p>
December 20th	<p>DEADLINE: for the ACWA President to complete committee appointments.</p>
December 31st	<p>ACWA sends official appointment letters to new committee members who will serve for the 2014-2015 term.</p>

2014

January	<p>Executive Assistant/Clerk of the Board holds a conference call to ratify the chair/vice chair appointments. ACWA sends letters to those not receiving an appointment to ACWA committees and places those individuals on a waiting list for possible future appointment as vacancies occur.</p>
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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.dst.ca.us
www.sbvwcd.dst.ca.us

Memorandum No. 1209

To: Board of Directors

From: General Manager, Daniel Cozad

Date: September 11, 2013

Subject: East Valley Water District Shared Services Agreement

RECOMMENDATION

Review the Draft Shared Services Agreement with East Valley Water District (EVWD), provide feedback to Staff or consider approval of the agreement.

BACKGROUND

The EVWD and the District have been cooperating on water resources issues for many years. With the arrival of General Manager John Mura, the managers of the districts have been meeting regularly to coordinate and understand how we can work more closely together to mutual benefit. With the efforts planned for the Wash Plan and potential for sharing staff and equipment the districts managers propose to memorialize the excellent working relationship that has been developed in a MOU. The MOU is permissive and does not specifically require the agencies to any specific action or budget; rather it allows the Districts to exchange services or assistance and to be assured of payment if the exchange is unbalanced.

As an example, EVWD has assisted the District with HR related needs provided by their excellent new HR Manager Kerrie Bryan. The Districts believe that staff and equipment as well as other opportunities to work together to save money and investment can benefit both districts. Many of these exchanges may not need specific documentation and would be handled informally. Should a specific request be costly or not be something that would likely be in balance with services the District may provide in exchange, the District would reimburse EVWD for the cost.

FISCAL IMPACT

Funding for any efforts under the MOU would be recorded in the Inter-District general ledger account. The approved budget for 2013-14 includes \$10,000 for this item for such work.

BOARD
OF
DIRECTORS

Richard W. Corneille
Clare Henry Day

Bob Glaubig
John Longville

David E. Raley
Melody McDonald
Manuel Aranda, Jr.

GENERAL
MANAGER

Daniel B. Cozad

SHARED SERVICES AGREEMENT

THIS SHARED SERVICES AGREEMENT (“*Agreement*”) is made and entered into to be effective as of the ____ day of _____, 2013 (“*Effective Date*”), by and between the San Bernardino Valley Water Conservation District, a water conservation district organized and incorporated under the California Municipal Water District Act of 1911 (“*SBVWCD*”), and the East Valley Water District, a water district organized and authorized under the County Water District Law pursuant to California Water Code Section 30000 et seq. (“*EVWD*”). SBVWCD and EVWD may at times hereinafter be referred to individually as “*Party*” and collectively as “*Parties*.”

RECITALS

- A. WHEREAS**, East Valley Water District (EVWD) and San Bernardino Valley Water Conservation District (SBVWCD) have facilities and interests in the Eastern Santa Ana River Area.
- B. WHEREAS**, The Districts wish to most efficiently use their public resources, equipment and staff resources, from time to time a Party may desire to undertake projects or tasks for which it does not have employees with sufficient expertise or may require additional resources for a limited duration, while the other Party may have the additional resources and/or expertise necessary to assist with a specific project or task pursuant to the form attached hereto as Exhibit “B”.
- C. WHEREAS**, The Districts wish to develop a cooperative agreement to memorialize this mutually beneficial arrangement.
- D. WHEREAS**, This agreement is intended to be cooperative and voluntary; nothing within this agreement creates a requirement to supply or contractual commitment to supply or maintain a certain resource.
- E. WHEREAS**, the Parties have each determined that in order to save costs and create efficiencies, it would be in their respective best interests to share employees, equipment, and facilities from time to time as provided herein.
- F. WHEREAS**, pursuant to Sections 71722 and 31048 of the California Water Code, and Section 895 et seq. of the California Government Code, which permit the contracting for services between public agencies, the Parties desire to enter into this Agreement upon the terms and conditions set forth herein.

OPERATIVE PROVISIONS

NOW THEREFORE,

- A.** The Boards of the Districts agree to provide resources, materials, equipment and staff to one another whenever available without jeopardizing their own mission.

B. Each District will account for actual cost and overhead of the resources and bill the other for reimbursement in a timely manner. The District may trade resources, but the trade should be documented in a manner similar to an invoice/credit.

C. If requested, the cost of any particular resource, equipment, material or staff shall be provided in advance to the other District.

D. Notwithstanding any other provision this agreement the District can create a specific informal arrangement for cooperative use of resources agreeable to the Districts.

In consideration of the Recitals set forth above (which are material to this Agreement and by this reference are incorporated herein) and the mutual covenants and agreements hereinafter set forth, the Parties agree to provide one another with access to, and use of, their respective employees, equipment, and East Valley Water District Headquarters Site, upon the following terms and conditions:

1. Term. The term of this Agreement shall commence on the Effective Date and shall continue on a month-to-month basis until terminated by either Party providing not less than thirty (30) days prior written notice to the other Party of its intent to terminate this Agreement (“**Term**”). Upon the termination of this Agreement, a Party in possession of documents and work product belonging to the other Party shall deliver all such documents and all work products to the other party, whether complete or not, which were acquired in connection with the rendering of Services hereunder.

2. Coordination. The administration of any Services hereunder shall be coordinated by the Parties’ respective general managers or by their designated representative(s). The Parties shall confer as in previous meetings, in person or by telephonic or video conferencing, as reasonably determined by the Parties, to address mutual concerns and confirm that the Services are being provided as contemplated hereunder.

3. Requests For Services. Requests for Services under this Agreement shall be made in writing by a Party’s general manager or designee pursuant to the form attached hereto as Exhibit “A.”

4. Provider and Recipient. The Party rendering Services under this Agreement is referred to as “**Provider**” and the Party receiving or benefitting from the Services is referred to as “**Recipient**.”

5. General Nature of Services. The rendering of Services shall at all times be completely discretionary and shall only be provided at such times and in such quantities as Provider determines in its sole discretion. Recipient shall have oversight of any Services performed on its behalf and shall be solely responsible to ensure that the Services are performed properly and in accordance with all laws and regulations. Provider and the employees of Provider shall have no liability for the Services rendered, except in the case of gross negligence or willful misconduct. The execution of this Agreement shall not create any duty to provide Services on the part of the other Party. There shall be no liability for either Party failing to provide Services hereunder. Each Party has the absolute discretion to decline any requested Services and to abandon or cease providing Services at any time by giving notice of the same to the other Party.

6. Employees. Each Party shall remain responsible and liable for the compensation and benefits of its own employees. Employees loaned under the terms of this Agreement will be under the supervision and control of the Recipient. Provider shall remain responsible for all regular costs associated with workers' compensation insurance while an employee is on a loaned status to Recipient. Provider will not be responsible for cessation or slowdown of work if Provider's employees decline or are reluctant to perform any assigned tasks. All work performed or prepared hereunder for Recipient by an employee of Provider (including but not limited to all data, reports, working notes, drawings, design, and specifications developed or prepared in connection with such work) shall become the sole and exclusive property of Recipient, unless specifically otherwise agreed upon in writing by the Parties. Provider and Provider's employees hereby unconditionally assign to Recipient all rights related thereto, including copyright.

7. Liability and Hold Harmless.

a. As permitted by California Government Code Section 895.4, except in the case of the grossly negligent acts or omissions of Provider or Provider's employees, Recipient shall assume the defense of, fully indemnify and hold harmless Provider, its directors, officers, and employees, from all claims, loss, damage, injury and liability of every kind, nature and description, directly or indirectly arising from or related to the Recipient's use of Provider's employees hereunder, including, but not limited to, negligent or wrongful use of employees on loan to Recipient, faulty workmanship or other negligent acts, errors or omissions by Recipient or by employees on loan to Recipient.

b. Each Party shall give to the other prompt and timely written notice of any claim made or any suit instituted coming to its knowledge, which in any way, directly or indirectly, contingently or otherwise, affects or might affect them, and each Party shall have the right to participate in the defense of the same to the extent of its own interest.

8. Workers' Compensation and Employee Claims. Provider's employees who are made available to Recipient shall be the special employees of Recipient and the general employees of Provider (as defined in Insurance Code 11663) while engaged in carrying out duties, functions, or activities pursuant to this Agreement. Provider shall at all times remain responsible for providing workers' compensation benefits and administering workers' compensation claims for its own employees (i.e., without regard to an employee providing Service on behalf of the other Party). If a Provider's employee is anticipated to provide Services on behalf of Recipient for an extended period of time (as reasonably determined between the Parties), each Party shall notify its respective workers' compensation insurance carrier of the same.

9. Insurance. Each Party shall, at its sole cost and expense, maintain in effect at all times during the performance of the Services, not less than the coverage and limits of insurance described herein, which shall be maintained with an insurance company licensed to do business in California and having a minimum A.M. Best rating of A-IX, or better. Notwithstanding the preceding sentence, each of the Parties shall have the right to provide the insurance coverage specified in this Section by self-insurance.

Each Party shall, at its sole cost and expense, procure and maintain in effect for the Term of this Agreement the following insurance policies, and to the extent permitted, naming the other Party as

an additional insured: (i) professional liability insurance, with policy limits of no less than \$1,000,000 (combined single limit per claim and annual aggregate); (ii) workers' compensation insurance, as required by law and employer's liability insurance policy of at least \$1,000,000 per occurrence; (iii) general liability insurance policy of at least \$1,000,000 per occurrence, and in the aggregate \$1,000,000; and (iv) automobile liability, or equivalent form, with a combined single limit of no less than \$1,000,000 per occurrence; such insurance shall include coverage for non-owned and hired automobiles and owned.

If a Party obtains an insurance policy from a third-party carrier, which policy covers claims made in connection with this Agreement, such policy shall name the other Party as an additional insured. Certificates evidencing such coverage (if any) and adding the other Party as additional insured, where permitted, shall be delivered to a requesting Party upon not less than two (2) weeks' prior written notice from the requesting Party to the other Party.

10. Confidentiality.

a. Definition. "**Confidential Information**" means all proprietary or confidential information of a Party which is (i) designated in writing as such, (ii) by nature of the circumstances surrounding the disclosures in good faith ought to be treated as proprietary or confidential, or (iii) information that is imparted orally to a Party that, at the time of imparting, is orally designated as confidential. The presence of a copyright notice on any Confidential Information shall not constitute publication or otherwise impair the confidential nature thereof.

b. Obligations. Each Party and its employees shall use the Confidential Information disclosed by the other Party solely for the purposes of performing its obligations under this Agreement. The receiving Party shall exercise at least the same degree of care to carry out its obligations under this Section and to protect the confidentiality of the disclosing Party's Confidential Information which it exercises to protect the confidentiality of its own similar Confidential Information, but in no event less than reasonable care. The receiving Party shall not remove any confidentiality, copyright, or similar notices or legends from the disclosing Party's Confidential Information and shall implement such safeguards and controls as may be necessary or appropriate to protect against unauthorized uses or disclosures of the other Party's Confidential Information.

c. Restrictions. Unless otherwise required by applicable law or court order, a receiving Party shall not disclose Confidential Information of the other Party, except to its employees, consultants or any third party having a legitimate business purpose with respect to this Agreement and having a need to know such Confidential Information. Prior to permitting access to the Confidential Information, the receiving Party shall inform such employees, consultants or any third party of the confidential nature of the Confidential Information and shall execute written agreements with its consultants or other third parties in form and substance reasonably satisfactory to the disclosing Party sufficient to enable the receiving Party to comply with all the provisions of this Section.

d. Breach of Confidentiality. If any employee, officer, director, consultant, or agent of the receiving Party violates or threatens to violate the provisions of this Section, or if any third party obtains any Confidential Information through the receiving Party's breach of its obligations under

this Section, then the receiving Party shall take commercially reasonable steps to remedy such violation. Each Party acknowledges that the other Party's Confidential Information contains valuable trade secrets and proprietary information, that any actual or threatened breach of this Section shall constitute immediate, irreparable harm to the disclosing Party for which monetary damages would be an inadequate remedy, and that injunctive relief is an appropriate remedy for such breach.

11. Representations and Warranties. Each Party individually represents and warrants the following:

a. Each Party is duly organized, validly existing and in good standing under the laws of the state of formation or incorporation and has all requisite power and authority to conduct the business with which it conducts and proposes to conduct;

b. All action on the part of each Party necessary for the authorization, execution, delivery, and performance of this Agreement, and the consummation of the transactions contemplated herein, has been properly taken and obtained in compliance with applicable law; and

c. Each Party has not entered into nor will either enter into any agreement (whether written or oral) in conflict with this Agreement or which would prevent a Party from performing its obligations under this Agreement.

12. Miscellaneous.

a. Entire Agreement. This Agreement constitutes the entire agreement and understanding between the Parties and supersedes any prior understandings, agreements, or representations by or between the Parties, written or oral, to the extent they have related in any way to the subject matter hereof.

b. No Partnership. This Agreement is not intended and shall not be construed to create the relationship of agent, employee, partnership, joint venture or association between the Parties, and neither Party shall have the right or authority to assume, create or enlarge any obligation or commitment on behalf of the other Party and shall not represent itself as having the authority to bind the other Party in any manner.

c. No Third-Party Beneficiaries. This Agreement shall not confer any rights or remedies upon any person or entity other than the Parties and their respective successors and permitted assigns.

d. Assignment. This Agreement is not transferable or assignable, in whole or in part, without the prior written consent of the other Party, which consent may be withheld in a Party's sole and absolute discretion.

e. Succession. This Agreement shall be binding upon and inure to the benefit of the Parties named herein and their respective successors and permitted assigns.

f. Headings. The section headings contained in this Agreement are inserted for convenience only and shall not affect in any way the meaning or interpretation of this Agreement.

g. Notices. All notices, requests, demands, claims, and other communications hereunder will be in writing. Any notice, request, demand, claim, or other communication hereunder shall be deemed duly given two (2) business days after it is sent by registered or certified mail, return receipt requested, postage prepaid, and addressed to the intended recipient as set forth below:

If to SBVWCD: San Bernardino Valley Water Conservation District
1630 W. Redlands Blvd. Suite A
Redlands, CA 92373
Attn: Daniel B. Cozad, General Manager
Telephone: (909) 793-2503

If to EVWD: East Valley Water District
3654 E. Highland Avenue, Suite 30
Highland, California 92346
Attn: John Mura, General Manager
Telephone: (909) 885-4900

h. Governing Law; Venue. This Agreement shall be governed by and construed in accordance with the domestic laws of the State of California without giving effect to any choice or conflict of law provision or rule (whether of the State of California or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than the State of California. Venue for any suit, action or proceeding shall exist exclusively in the courts having jurisdiction over the County of San Bernardino.

i. Arbitration. Any controversy or claim arising out of or relating to this Agreement or the breach thereof, shall be settled by arbitration in accordance with the Rules of the American Arbitration Association and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

j. Waivers. No waiver by any Party of any default, misrepresentation, or breach of warranty or covenant hereunder, whether intentional or not, shall be deemed to extend to any prior or subsequent default, misrepresentation, or breach of warranty or covenant hereunder or affect in any way any rights arising by virtue of any prior or subsequent occurrence.

k. Amendment. Except as expressly provided otherwise herein, this Agreement may not be amended without the express written consent of both Parties.

l. Severability. Any term or provision of this Agreement that is invalid or unenforceable in any situation in any jurisdiction shall not affect the validity or enforceability of the remaining terms and provisions hereof or the validity or enforceability of the offending term or provision in any other situation or in any other jurisdiction.

m. Release of Information and Advertising. Neither Party shall, without the prior written consent of other Party, issue any news release regarding this Agreement.

n. Construction. The Parties have participated jointly in the negotiation and drafting of this Agreement. In the event an ambiguity or question of intent or interpretation arises, this

Agreement shall be construed as if drafted jointly by the Parties and no presumption or burden of proof shall arise favoring or disfavoring any Party by virtue of the authorship of any of the provisions of this Agreement. Any reference to any federal, state, local, or foreign statute or law shall be deemed also to refer to all rules and regulations promulgated thereunder, unless the context requires otherwise. The word “including” shall mean including without limitation.

o. Attorneys’ Fees. If any legal action is necessary to enforce or interpret the terms of this Agreement, the prevailing Party shall be entitled to reasonable attorneys’ fees, reasonable expert witness fees, costs, and necessary disbursements in addition to any other relief to which that Party may be entitled.

p. Cooperation of Parties. The Parties agree to cooperate to accomplish the purpose of this Agreement and to execute any and all supplementary documents and to take all additional actions not inconsistent with the terms set forth in this Agreement that are necessary and appropriate to give full force and effect to the terms and intent of this Agreement.

q. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original but all of which together will constitute one and the same instrument.

[signature page follows]

IN WITNESS WHEREOF, the Parties hereby execute this Agreement to be effective on the date first written above.

SBVWCD:

**San Bernardino Valley Water Conservation District,
a water district organized and incorporated under the
California Municipal Water District Act of 1911**

By: _____
Name: _____
Its: _____

EVWD:

**East Valley Water District,
a County Water District organized and authorized under
the California Water Code Section 30000 et seq.**

By: _____
Name: _____
Its: _____

EXHIBIT "A"
Request for Services Form

Date: _____

Requesting Party ("Recipient"): _____

Department within Requesting Party: _____

Request Details

1. Requested Services: _____

2. Anticipated Start Date: _____

3. Anticipated Duration: _____

4. Special Instructions/Requests: _____

Authorization:

San Bernardino Valley Water Conservation District

East Valley Water District

By: _____

By: _____

Name: _____

Name: _____

Its: _____

Its: _____

Date: _____

Date: _____

EXHIBIT “B”

Examples of Resources (From SBVWCD)

- Field Services
- Field Equipment and Operators
- GIS Services (Intern)
- Biological and Habitat Services
- Aggregate Materials
- Emergency Response
- Assistance in Maintaining Detention Basins

Examples of Resources (From EVWD)

- Human Resources and Training
- Field Equipment and Operators
- Vehicle and Equipment Storage
- IT Support
- Emergency Response
- Civil Engineering Services
- GIS Services



General Manager's Report

For August 3, 2013 through September 6, 2013

Daniel B. Cozad

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

- 1. Water Conservation** – Water recharge is minimal, historic low flows from Santa Ana River Canyon were interrupted by brief rain storms in August but significant rainfall has not occurred. Staff is performing maintenance on the canal in Mill Creek, and protection for our basins when EBX II construction starts in September.
- 2. Personnel/Administration/Staff** – The District welcomed two interns, Katelyn Scholte and Erin Berger who will be helping with Engineering and GIS work supporting the Wash Plan and Groundwater Maintenance description until the Engineering Investigation is started.
- 3. Finance/Budget/Audit** – Staff worked with RAMS and the District Auditor to complete audit field work and review the Audit report. Staff worked with the Administrative Committee to make several changes to accounting and review reserves. The significant policy elements of these will come to the Board in this meeting.
- 4. Facilities Maintenance/Aggregate Management** – Munoz Construction completes their project this month and has been reducing the equipment and the amount of sand taken from Mill Creek for City of Redlands projects. Executed Access Permit for SBVMWD to store rock for the City Creek Project in the Borrow Pit. With CEMEX initiated royalty market evaluation. Coordinated with Upland Rock on material processing licenses received payments for material sales. The District is also providing backfill materials for EVWD from excess District fill. Small projects bringing native materials accepted with truck fee.
- 5. Wash Plan** – Staff has been working hard to complete the description and mapping of covered activities for the Wash Plan. We have held several meetings with USFWS and met with County Flood Control, County Parks, SBVMWD, City of Highland, City of Redlands, Redlands Municipal Utilities and Engineering and others. Staff worked with consultants and USFWS to document management and mitigation costs. Staff worked to prepare materials for all Task Force Members to support consideration by their Boards/Councils. Coordinated with BLM for MOU and coordinated activities agreement. Met with consultants to rework proposals for restart if approved by Task Force members and the District. Next Task Force meeting is scheduled for late September.
- 6. East Branch Extension** – Staff continues to work closely with DWR, contractors and SBVMWD on field changes, new plans and material needs. EBX-2 contractor continues to excavate and place pipe in Santa Ana working across the River near Mill Creek. Mill Creek Spreading Grounds excavation will begin in September.

- 7. Collaborative Enhanced Recharge Project** – Staff with District equipment implementing maintenance work in support of contractor’s efforts to keep 60 CFS flowing to basins in Mill Creek. Significant coordination and cooperation on permitting and environmental habitat issues now related to the Wash Plan continues. Successful meetings with USFWS and SBVMWD on Wash Plan activities in the Enhanced Recharge Project. Engineering design review for diversion structure and sediment basin and canal design awaiting final design.
- 8. Property/Redlands Plaza** – Working with Hello Sushi on lease renewal and issues related to sale of business to management. Coordinated with Progressive related to potential tenant e-cigarette firm, no offer received. Working in fall or winter to review and revise landscaping for the building.
- 9. Public Outreach and Legislative** – Coordinated meetings with partners related to Wash Plan, EVWD MOU, Enhanced Recharge, water management and groundwater issues. Continued coordination with staff at cities and districts for projects and covered activities in the Wash Plan HCP. Staff supported outreach efforts and press releases for Devin McGloin’s conservation garden, see attached. Staff also provided a letter to oppose SB-594, which would limit non-profits who take public agency funds from supporting or opposing ballot measures, letter attached.
- 10. Current Board Action Implementation** – Staff prepared materials and data requested for the audit field work and reviewed the draft audit report. Staff also prepared information and documents for LAFCO in support of our Sphere of Influence request 3173 and MSR 3174. Staff coordinated with CSDA on several legislative issues and provided a letter opposing SB- 594 attached.
- 11. Computer and IS** – Contracted web management system implementation initial transfer is complete working on file transfer for documents. Staff is working to review, make changes and update to the website and transition in September 2013.
- 12. Future Board Activities** – Expected short term items for consideration
 - a. Wash Plan MOU Approval
 - b. Audit presentation in September
 - c. Wash Plan Task Force Meeting in September
- 13. District Successes**
 - a. Engineering Intern Emerald Mancilla, is performing the analysis for the IRWM plan update on DAC Locations and Jeff Beehler is the author for the climate change section.

San Bernardino Valley Water Conservation District



Monthly Recharge Report

From: 8/1/2013
To: 8/31/2013

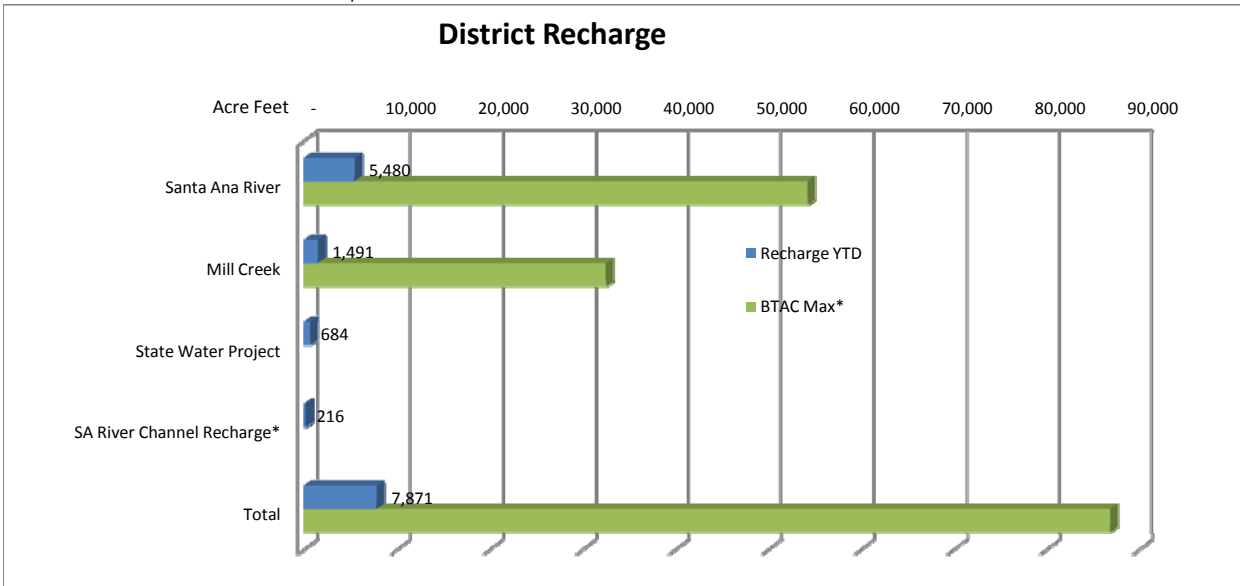
August					
	Avg Daily Recharge	Monthly Recharge	Recharge YTD	BTAC Max*	% Max
Santa Ana River	-176.8	-5480	5,480	54,375	10%
Mill Creek	-48.1	-1491	1,491	32,625	5%
State Water Project	-22.1	-684	684	NA	NA
In River Channel Recharge**	0.0	0	216	NA	NA
Total	-247	-7655	7,871	87,000	9%

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



REQUEST FOR APPROVAL FOR: Richard Corneille
TRAVEL AND EXPENSES COST ESTIMATE TO ATTEND
2013 ACWA FALL CONFERENCE

Registration	\$	485.00	12/3 & 4 & meals
Hotel	\$	199.00	Tuesday 12/3
Mileage	\$	75.71	134 miles RT
Per Diem	\$	394.00	2 days
Meals	\$	30.00	
Parking	\$	40.00	allow for
Total	\$	1,183.71	

REQUEST FOR APPROVAL FOR: **MELODY MCDONALD**
TRAVEL AND EXPENSES COST ESTIMATE TO ATTEND
2013 ACWA FALL CONFERENCE

Registration	\$	695.00	Full Conference
Hotel	\$	398.00	Taxes not included
Mileage	\$	84.75	
Per Diem	\$	591.00	3 days
Meals	\$	-	
Parking	\$	-	
Total	\$	1,768.75	

REQUEST FOR APPROVAL FOR: **MANNY ARANDA**
TRAVEL AND EXPENSES COST ESTIMATE TO ATTEND
2013 ACWA FALL CONFERENCE

Registration	\$	695.00	Full Conference
Hotel	\$	597.00	Taxes not included
Mileage	\$	84.75	
Per Diem	\$	788.00	4 Days
Meals	\$	40.00	
Parking	\$	80.00	
Total	\$	2,284.75	