

NOTE: If you wish to address the MWD Board of Directors during discussion of an agenda item, or during the PUBLIC FORUM, please complete a Speaker Request card (blue in color) and give it to the Board Secretary. Unless a detailed presentation of an agenda item is required by the Board of Directors, it is requested that each speaker limit comments to FIVE MINUTES. All testimony given before the Board of Directors is tape recorded.

A G E N D A
BIG BEAR MUNICIPAL WATER DISTRICT

BOARD OF DIRECTORS
Regular Meeting
July 21, 2011

PLACE: Big Bear Municipal Water District
40524 Lakeview Drive, Big Bear Lake, CA 92315

Next Resolution Number: 2011-06

OPEN SESSION: 1:00 P.M.

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. DISCUSSION AND ACTION ON CLOSED SESSION ITEMS**
- 4. REPORTS**
 - A. General Manager
 - B. Lake Manager
 - C. Legal
 - D. Committee
 - E. Other
- 5. CONSENT CALENDAR**
 - A. Minutes of a Regular Meeting of July 7, 2011
 - B. Warrant List Dated July 14, 2011 for \$1,320,361.15
 - C. Consider approval of proposal from Eadie and Payne, Certified Public Accountants, for the completion of the Annual Audit for the Year Ended June 30, 2011
 - D. Consider approval of CSDA Board of Directors election
- 6. BUSINESS**
 - A. Consider approval of a Resolution of the Board of Directors of Big Bear Municipal Water District establishing the terms and conditions for the sale of "Sliver" easements
 - B. Consider approval of a sliver fill easement for Wheeler/Hollyhock trust

7. PUBLIC FORUM

(The Board will receive comments from the public on items not on the agenda; no action is permitted on these items. Time set aside not to exceed 30 minutes total by all participants)

8. ANNOUNCEMENTS

9. DIRECTOR COMMENTS

10. ADJOURNMENT TO CLOSED SESSION

11. CLOSED SESSION

Conference with Legal Counsel:

Potential litigation: BBMWD vs. City of Big Bear Lake DWP (eminent domain)

Potential litigation: Conroy vs. BBMWD

NEXT MEETING: Open Session at 1:00 P.M.
Thursday, August 4, 2011
Big Bear Municipal Water District
40524 Lakeview Drive, Big Bear Lake, CA

**MINUTES OF A REGULAR MEETING OF
BIG BEAR MUNICIPAL WATER DISTRICT
HELD ON THURSDAY, JULY 7, 2011**

CALL TO ORDER

President Suhay called the Open Session to order at 1:00 PM. Those in attendance included Director Murphy, Director Fashempour, Director Eminger, Director Smith, District Counsel Wayne Lemieux (via Skype), General Manager Scott Heule, Lake Manager Mike Stephenson, and Board Secretary Vicki Sheppard.

REPORTS

General Manager, Scott Heule reported that the last TMDL samples that were paid for by the District were done last month. He added that the TMDL Task Force has asked the District to keep sampling (at their expense) commenting that Jim Weber is out sampling today. He explained that the Task Force will be billed for everything including staff time, boat use, shipping, and laboratory analysis fees. Mr. Heule reported that the District is still working on the work-in-kind with the ACOE. He explained that they did not seem to have the Alum Treatment information and needed it forwarded to them along with the final invoice.

Lake Manager, Mike Stephenson reported on the weed census explaining that 139 out of 321 spots have been completed. He reported on the Carp Roundup commenting that there were 96 participants and 11,000 pounds of carp removed from the lake. He stated that weed treatments are almost at a close adding that the balance will be completed by the end of the week. He added that the lake has stratified and the Algae is virtually gone. Mr. Stephenson reported on the 4th of July weekend explaining that boat counts were at about 50% of last year's counts. President Suhay commented that the Resort Association is saying that counts for lodging and restaurants were up from last year.

Director Eminger congratulated Mr. Stephenson on a successful Carp Roundup. Director Murphy commented that he is still working on HR issues associated with the potential acquisition of the DWP by eminent domain.

President Suhay reported that the Closed Session scheduled for today is being cancelled and will be re-scheduled in the future.

APPROVAL OF CONSENT CALENDAR

Upon a motion by Director Eminger, seconded by Director Smith, the following consent items were unanimously approved:

- Minutes of a Regular Meeting of June 16, 2011
- Warrant List Dated July 1, 2011 for \$193,806.37
- Approval of CSDA By-laws Amendments

RECEIVE A REPORT FROM FIELDMAN ROLAPP & ASSOCIATES, THE DISTRICTS' FINANCIAL ADVISOR, CONCERNING BOND REFINANCING ASSOCIATED WITH THE ACQUISITION OF THE CITY OF BIG BEAR LAKE, DEPARTMENT OF WATER & POWER

Mr. Heule reported that Fieldman Rolapp & Associates has been studying both the Districts' and DWP finances and bond obligations since being authorized to proceed at the Board meeting on May 19, 2011. He explained that they have reviewed a variety of refunding options for District and DWP bonds individually and collectively and have identified both cash flow and present value savings for several scenarios of maturity dates. He commented that the Ad Hoc Committee

met on Wednesday, July 6th, where Robert Porr reviewed their analysis and projections on the refunding of DWP and MWD bonds. He introduced Mr. Robert Porr who made a Power Point presentation (see attached). Mr. Porr went over restructuring considerations, existing annual debt service, debt refinancing structures, the 25 year wrapped refunding structure, the 30 year wrapped refunding structure, and refinancing comparisons. He reported that both of these options keep the maturity dates for the DWP State Revolving Fund maturity date the same as currently and adds two years to the maturity date of the MWD COP bonds (from year 2034 to 2036). He added that both the 25 year and the 30 year options provide significant cash flow savings overall. He stated that the projected MWD Lake Management portion of the debt service with the 25 year loan is about \$9,500 more than and the 30 year term debt service is \$8,000 less than the \$397,000 existing debt service. He explained that overall the cash flow savings on the 25 year term is projected to be \$1,541,713 per year through FY 2021-22 and on the 30 year term the cash flow savings is projected to be \$1,686,722 per year through FY 2021-22. He added that after that date there is a negative cash flow savings because the bulk of the refunded loans consists of the DWP 1996 bonds that would have defeased in FY 2021-22. He reported that the net present value savings for the 25 year term is \$480,623 and for the 30 year loan it is \$120,474. He added that based on these results the ad hoc committee is recommending that the 25 year wrapped scenario be pursued and that the cash flow savings be put back into the water system for infrastructure replacement for fire flow protection. Mr. Porr also discussed the different credit ratings "AAA", "AA", and "A" explaining the benefits of the better ratings and a unified credit that could raise the credit rating to "AA" adding that investors are very sensitive to credit ratings. He also discussed the differences and benefits of having cash verses paying off debts. He explained that investors will not purchase a municipal bond from anyone without a high credit rating. Director Smith asked if credit agencies would rather see cash or a reduction in debt. Mr. Porr stated that he believes they would rather see cash explaining that cash also gives you flexibility for capital projects. President Suhay commented that customers may inquire if their water bills will go down with the acquisition but he explained that most of the savings will go into infrastructure.

No formal action is recommended at this time but it is the consensus of the Board that if the acquisition of the City of Big Bear Lake Department of Water & Power goes through, the 25 year wrap refunding structure should move forward.

CONSIDER AUTHORIZING UNDERWRITING SERVICES FOR BOND SALE ASSOCIATED WITH ACQUISITION OF THE CITY OF BIG BEAR LAKE, DEPARTMENT OF WATER & POWER

Mr. Heule explained that Fieldman Rolapp & Associates solicited proposals on behalf of the District for bond underwriting services from three firms, Bank of America Merrill Lynch, CITI Group Global Markets Inc. and Stone and Youngberg. He stated that providing the acquisition occurs, the services of an underwriting firm will be necessary to structure the refunding to include DWP, MWD or both agencies' bonds, what kind and amount of reserves are needed, type of bonds to issue whether certificates of participation or revenue bonds and whether or not bond insurance should be included. He stated that they will also solicit and help the District secure credit ratings from rating agencies (Moody's, Fitch and or Standard & Poor's) and market the bonds to both retail and institutional investors. He added that all three organizations have a proven track record in successfully underwriting bonds for California water agencies.

Mr. Heule reported that the DWP Acquisition Ad Hoc committee has met and discussed the three proposals with Fieldman Rolapp & Associates. He reported that they have been advised that the fees proposed by the underwriters are all very competitive and that the fees should not be the sole determinant in the selection process. He explained that based on each organizations

understanding of the Districts' objectives, the unique situation posed by the eminent domain acquisition and suggested bond financing approach discussed in each of the proposals the Committee recommends selecting Citi Group Global Markets Inc. to perform underwriting services. He stated that the proposed fee for Citi Groups' work is \$112,589.67 based on \$29.5 million in financing. He added that the Committee also recommends that authorization to proceed be conditioned on the Board making a final decision to move forward with the acquisition, probably at the July 21, 2011 meeting. Mr. Porr explained the underwriting services that Citi would furnish if selected including: Purchase bonds to sell to the community, select the underwriting firm, and help the District structure the entire deal. He added that they specialize in water district bond issues. He explained that both Citi Group and B of A Merrill Lynch would serve the District extremely well but out of the two, they would recommend Citi Group. Director Smith clarified that they would buy the bonds and then turn around and sell them. Mr. Porr stated that they would take the bonds in their entirety and then sell them.

No formal action is recommended at this time but it is the consensus of the Board that if the acquisition goes through that Citi Group be selected for underwriting services for bond sale associated with the acquisition of the City of Big Bear Lake Department of Water & Power.

PUBLIC FORUM

No comments were made

ANNOUNCEMENTS

Mr. Heule explained that there is still a lot of work to do between now and the next Board meeting commenting that Dani McGee and DWP and MWD staff are looking at numerous HR issues.

DIRECTOR COMMENTS

Director Eminger commented "I would like to thank Caltrans and Flatiron Construction for getting Highway 330 open and our new bridge open - quite a job. With two heavy winters, our valley and all the businesses were hurting. Now I would like to fault Caltrans for, after agreeing to, not providing a bridge over the old dam. Division of Dams and Safety said that the old bridge is unsafe. We have known this was going to happen for some time and planned for a small bridge for us to work on the dam when necessary and be a pedestrian and bicycle crossing. We had more than one plan engineered to Caltrans specifications. We have spent almost \$200,000 and hundreds of man-hours. We met every deadline and every change order - sometimes weekly and sometimes hourly. Now we are getting nothing. Thanks a lot Caltrans." John Eminger, MWD Board Member.

ADJOURNMENT

There being no further business, the meeting was adjourned at 2:13 P.M.

NEXT MEETING

Open Session at 1:00 P.M.
Thursday, July 21, 2011
Big Bear Municipal Water District
40524 Lakeview Drive, Big Bear Lake, CA

Vicki Sheppard
Secretary to the Board
Big Bear Municipal Water District

(SEAL)



Big Bear Municipal Water District



Board Meeting Presentation

July 7, 2011

Presented by
 **FIELDMAN | ROLAPP**
& ASSOCIATES

FRA127606



Overview

- The District is contemplating the acquisition of the City's Water System
- Through the acquisition of the Water System, the District will assume all DWP's debt obligations
- District has outstanding its 2003 Certificates of Participation
- Most DWP and District debt obligations need to either be prepaid or refinanced for credit and financial reasons as part of the acquisition



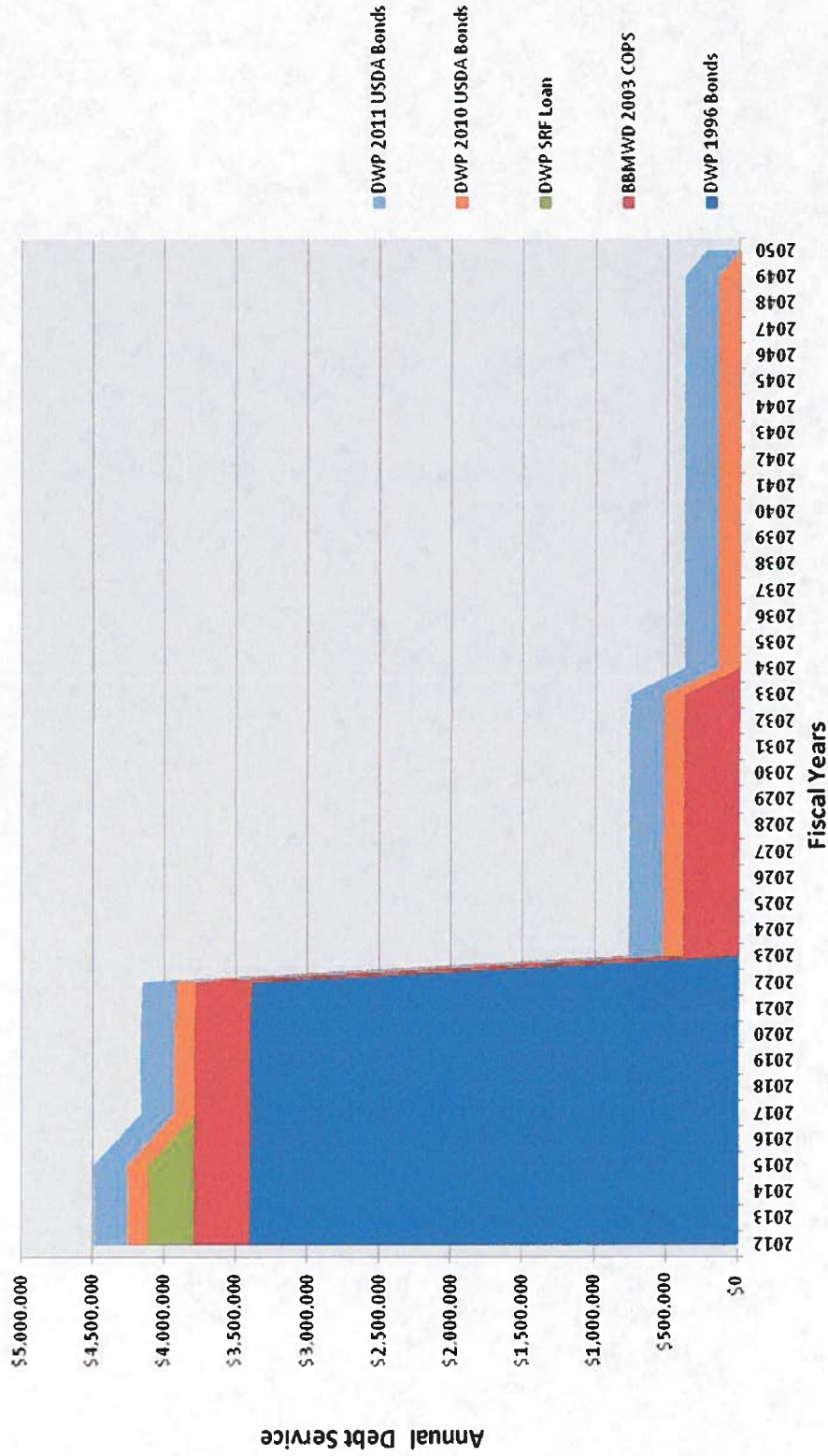
Restructuring Considerations

- ◆ Refinance
 - ◆ DWP 1996 Water Refunding Bonds - \$26,855,000 outstanding
 - ◆ DWP SRF Loan - \$1,360,300 outstanding
 - ◆ 2003 Certificates of Participation- \$5,160,000 outstanding
- ◆ Transfer
 - ◆ DWP 2010 USDA Bonds - \$3,628,000 outstanding
 - ◆ DWP 2011 USDA Bonds - \$5,000,000 outstanding
- ◆ Reasons for refinancing
 - ◆ Credit and financial requirements
 - ◆ New covenants
 - ◆ Cash flow savings
 - Build up reserves
 - Pay as you go capital improvement projects



Existing Annual Debt Service

Total Combined Debt Service = \$61,835,991





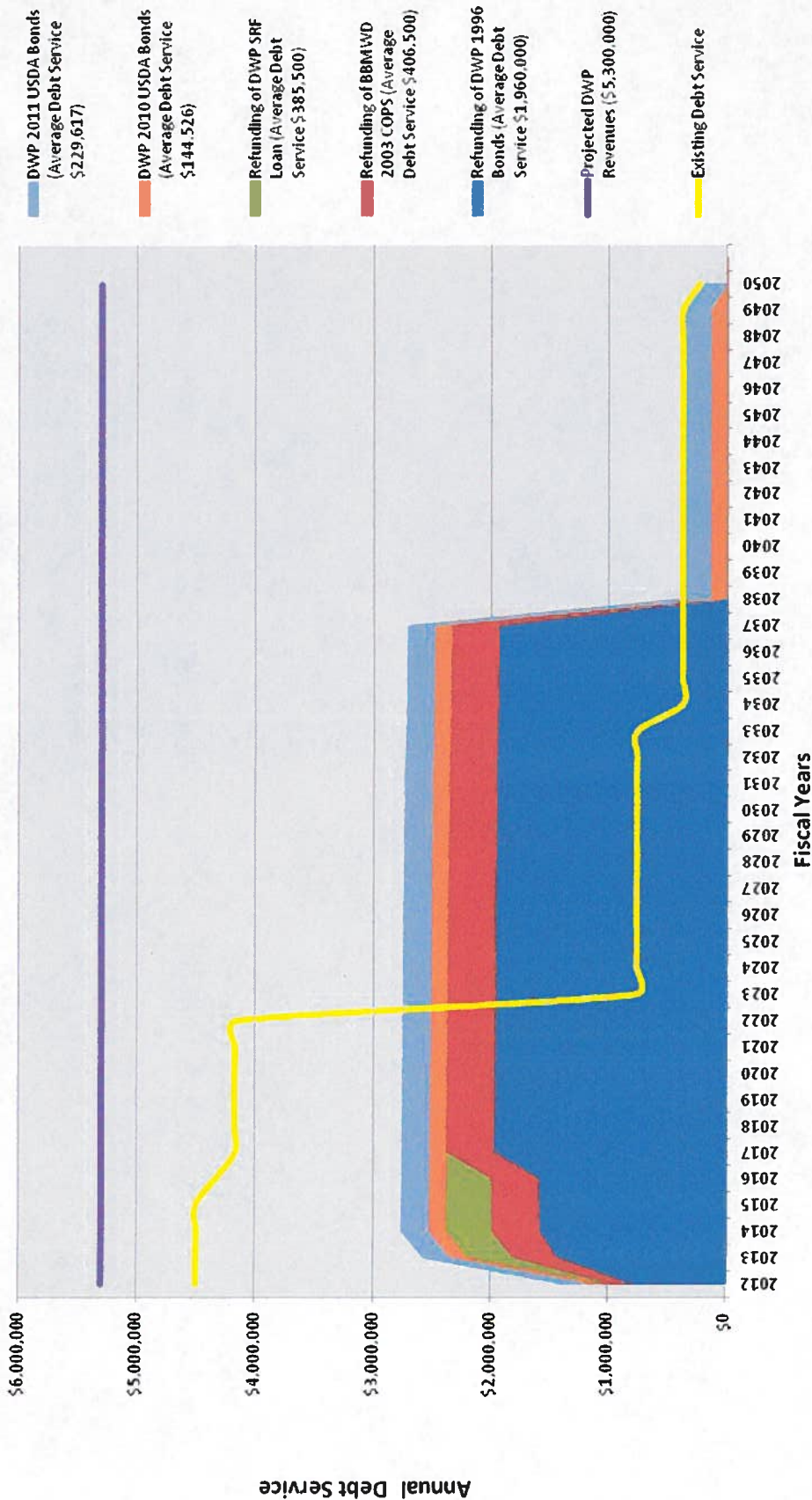
Debt Refinancing Structures

- ◆ District staff asked for analysis of different refinancing structures
 - ◆ Keeping existing interest and principal payment dates
 - ◆ 15 year level refunding
 - ◆ 20 year level refunding
 - ◆ 25 year level refunding
 - ◆ 30 year level refunding
 - ◆ **25 year wrapped refunding**
 - ◆ **30 year wrapped refunding**



25 Year Wrapped Refunding Structure

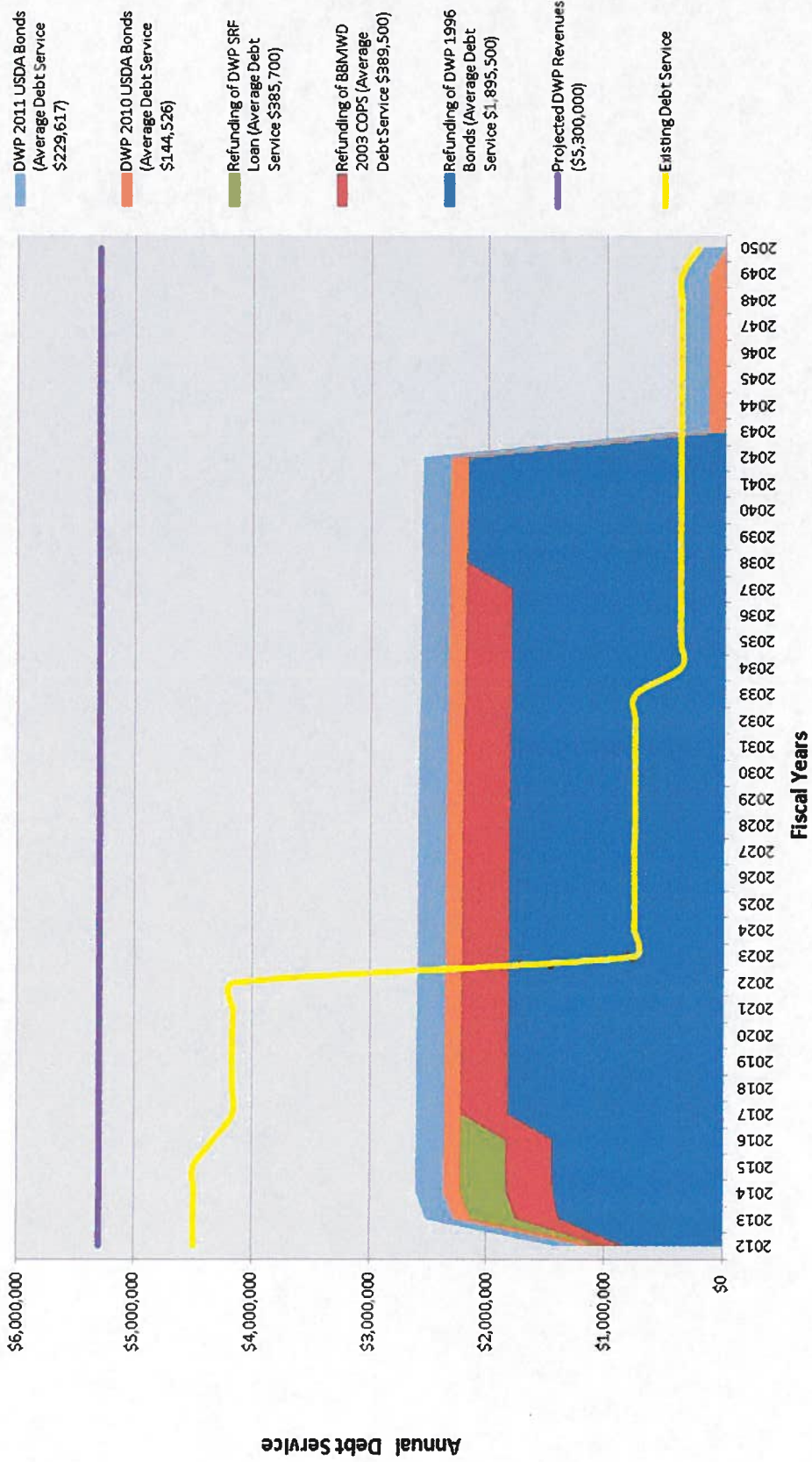
Total Combined Debt Service = \$74,514,026





30 Year Wrapped Refunding Structure

Total Combined Debt Service = \$81,815,569





Refinancing Comparisons

	25 Year Wrapped Refinancing	30 Year Wrapped Refinancing
Par Amount	\$32,890,000	\$33,135,000
Maximum Annual Debt Service	\$2,404,735	\$2,344,668
Average Annual Debt Service	\$2,391,783	\$2,237,124
Average Annual Debt Service with USDA Bonds Debt Service	\$2,765,926	\$2,611,267
True Interest Cost	5.05%	5.24%
Final maturity of refunding of DWP 1996 Water Bonds	2036	2041
Final maturity of refunding of BBMWD 2003 COPS	2036	2036
Final maturity of refunding of DWP SRF Loan	2015	2015
Net Present Value Savings	\$480,623	\$120,474
Percentage savings	1.44%	0.36%
Average Cashflow Savings through FY 2021-22	\$1,541,713	\$1,686,722
Average Cashflow Savings from FY 2022-23 through life of bonds	-\$2,078,872	-\$1,811,606
Projected Water System Annual Net Revenues	\$5,300,000	\$5,300,000
Projected Lake System Annual Net Revenues	\$500,000	\$500,000
Average Debt Service Coverage with USDA Bonds Debt Service with Water System Net Revenues	192%	203%
Average Debt Service Coverage with USDA Bonds Debt Service with Water System Net Revenues and Lake System Net Revenues	210%	222%



Recommendation

- ◆ Ad Hoc Committee recommends moving forward with 25 year wrap refunding structure
- ◆ Both structures result in paying more interest over the life of the borrowing
- ◆ *However each structure generates;*
- ◆ Significantly lower annual debt service through FY 2021-22
- ◆ Positive annual cash-flow in the early years
- ◆ Better nexus between useful life and borrowing term
- ◆ Ad Hoc Committee recommends using excess cash-flow towards infrastructure replacement for fire-flow

**Big Bear Municipal Water District
 Computer & Manual Check Register
 Current and History Files, 07/01/11 to 07/13/11
 Account 10010-00-001, Sessions 000000 to 002353**

**Active Sessions (Not Included in Report)
 002197, 002313**

Check	Payment / Vendor Information	Ck Date	Prty	Invoice	Session	Reference	Amount
Checking Account: 10010-00-001							
149468	SBVMWD / SAN BERNARDINO VALLEY MWD	07/05/11	2	07012011	002338	INLIEUWATR	1204220.28
SBVMWD Subtotal :							1204220.28
149469	BAUMGA / Richard A. Baumgartner, M.D.	07/09/11	2	07062014	002347	PHYSICALS	90.00
BAUMGA Subtotal :							90.00
149470	BBJANI / CHEM TECH PRODUCTS	07/09/11	2	10069	002347	JANITSUPPL	132.57
149470		07/09/11	2	10070	002347	JANITSUPPL	132.57
149470		07/09/11	2	10071	002347	JANITSUPPL	159.08
149470		07/09/11	2	2004	002347	JANITSUPPL	44.87
149470		07/09/11	2	2026	002347	JANITSUPPL	522.01
BBJANI Subtotal :							991.10
149471	CCONNE / CONNELLY PUMPING SERVICES	07/09/11	2	10804	002347	PORTABLES	255.33
149471		07/09/11	2	10805	002347	PORTABLES	220.00
149471		07/09/11	2	10806	002347	PORTABLES	290.28
149471		07/09/11	2	10807	002347	PORTABLES	290.28
CCONNE Subtotal :							1055.89
149472	CNKLIN / Conklin Paints	07/09/11	2	82620	002347		39.18
149472		07/09/11	2	82649	002347	EASTMAINT	63.77
149472		07/09/11	2	82726	002347	EASTMAINT	66.46
149472		07/09/11	2	82740	002347	EASTMAINT	23.07
CNKLIN Subtotal :							192.48
149473	CNTYSV / Water & Sanitation	07/09/11	2	06302011A	002347	UTIL-RAMPS	105.22
149473		07/09/11	2	06302011B	002347	UTIL-RAMPS	105.22
CNTYSV Subtotal :							210.44
149474	COMSER / ComSerCo	07/09/11	2	05040352-1	002347	RADIOMOBIL	14.00
149474		07/09/11	2	5MA502258	002347	RADSVCCONT	255.00
COMSER Subtotal :							269.00
149475	CYGNET / CYGNET ENTERPRISES, INC	07/09/11	2	5383	002347	AQUAPLCONT	58689.11
CYGNET Subtotal :							58689.11
149476	DWP / Department of Water and Power	07/09/11	2	06282011A	002347	UTIL-TROUT	73.60
149476		07/09/11	2	06282011B	002347	UTIL-MAIN	44.15

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 Account 10010-00-001, Sessions 000000 to 002353**

**Active Sessions (Not Included in Report)
 002197, 002313**

<u>Check</u>	<u>Payment / Vendor Information</u>	<u>Ck Date</u>	<u>Prty</u>	<u>Invoice</u>	<u>Session</u>	<u>Reference</u>	<u>Amount</u>
149476		07/09/11	2	06282011C	002347	UTIL-RAMPS	17.87
149476		07/09/11	2	06282011D0	002347	UTIL-RAMPS	197.42
149476		07/09/11	2	06282011E0	002347	UTIL-MAIN	13.40
149476		07/09/11	2	06282011F	002347	UTIL-MAIN	138.00
DWP Subtotal :							484.44
149477	FAIRVI / FAIRVIEW FORD SALES, INC.	07/09/11	2	PS921268	002347	ONROADMAIN	391.36
FAIRVI Subtotal :							391.36
149478	GEI / GEI Consultants, Inc	07/09/11	2	503852	002347	WATRTEST	5511.82
GEI Subtotal :							5511.82
149479	JAZZTR / JAZZTRAX	07/09/11	2	2011	002347	SPEVNTDEPO	245.00
JAZZTR Subtotal :							245.00
149480	LAHAYE / KATHLEEN LAHAYE	07/09/11	2	MAY-JUNE11	002347	DWPAQUISIT	2550.00
LAHAYE Subtotal :							2550.00
149481	LEMIEU / LEMIEUX & O'NEILL	07/09/11	2	20-022M 10	002347	LEGAL-CC	7394.29
LEMIEU Subtotal :							7394.29
149482		07/09/11	2	20-023M 2	002347	LEGAL-DWP	3257.50
LEMIEU Subtotal :							3257.50
149483		07/09/11	2	20-999M143	002347	LEGALRETAN	3500.00
LEMIEU Subtotal :							3500.00
149484	LUBRIC / Lubrication Engineers	07/09/11	2	IN170788	002347	PATROLBOAT	606.34
LUBRIC Subtotal :							606.34
149485	MASTER / FIRST BANKCARD CENTER	07/09/11	2	0630113378	002347	MASTER102	98.03
MASTER Subtotal :							98.03
149486		07/09/11	2	0630112328	002347	MASTER320	2760.34
MASTER Subtotal :							2760.34
149487	MCOYBR / Mountain Water Company	07/09/11	2	19546	002347	UTIL-RAMPS	74.35
149487		07/09/11	2	19636	002347	UTIL-RAMPS	231.00
MCOYBR Subtotal :							305.35
149488	NAPA / McConnell Motor Parts Inc.	07/09/11	2	031547	002347	ELECTRO	193.06
NAPA Subtotal :							193.06

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149489	ROTARY / Rotary Club of Big Bear Lake	07/09/11	2	789	002347	MEMBERSHIP	130.00
						ROTARY Subtotal :	130.00
149490	SAMENT / Sam Enterprises	07/09/11	2	30014	002347	SHOPMAINT	32.60
						SAMENT Subtotal :	32.60
149491	SCAQMD / SOUTH COAST A.Q.M.D.	07/09/11	2	2358725	002347	PERMITS	112.31
						SCAQMD Subtotal :	112.31
149492	TIFCO / Tifco Industries	07/09/11	2	70695923	002347	SHOPMAINT	292.77
						TIFCO Subtotal :	292.77
149493	TURNEY / Eric Turney	07/09/11	2	06072011	002347	PHONE-CELL	50.00
						TURNEY Subtotal :	50.00
149494	UPS / UPS	07/09/11	2	F33Y111271	002347	SHIPPING	119.26
						UPS Subtotal :	119.26
149495	VERIZO / Verizon California	07/09/11	2	06252011	002347	PHONE-WS	30.75
149495		07/09/11	2	06282011	002347	PHONE-DAM	40.77
						VERIZO Subtotal :	71.52
149496	VERWIR / VERIZON WIRELESS	07/09/11	2	991550700	002347	PHONE-CELL	250.42
						VERWIR Subtotal :	250.42
149497	XEROX / Xerox Corporation	07/09/11	2	055853540	002347	COPIERLEAS	578.62
						XEROX Subtotal :	578.62
149498	ACWAHB / ACWA Health Benefits Authority (H	07/10/11	2	08012011	002353	HEALTHINS	20131.74
						ACWAHB Subtotal :	20131.74
149499	AMP / AMP SISTER WIVES	07/10/11	2	2011-01	002353	FILMDEPO	225.00
						AMP Subtotal :	225.00
149500	ASBCSD / Association of San Bernardino	07/10/11	2	2011	002353	MEMBERSHIP	25.00
						ASBCSD Subtotal :	25.00
149501	BMARIN / Big Bear Marina	07/10/11	2	10311141	002353	PETRO-BOAT	2028.71
						BMARIN Subtotal :	2028.71
149502	CCONNE / CONNELLY PUMPING SERVICES	07/10/11	2	10856	002353	PORTABLES	130.00

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						CCONNE Subtotal :	130.00
149503	DISH / Dish Network	07/10/11	2	07042011	002353	UTIL-MAIN	55.99
						DISH Subtotal :	55.99
149504	FEDRAL / Federal Express, Corp.	07/10/11	2	755476008	002353	SHIPPING	103.07
						FEDRAL Subtotal :	103.07
149505	IDEARC / SUPERMEDIA LLC	07/10/11	2	07012011	002353	PHONE-MAIN	64.50
						IDEARC Subtotal :	64.50
149506	MCOYBR / Mountain Water Company	07/10/11	2	19656	002353	UTIL-RAMPS	216.00
						MCOYBR Subtotal :	216.00
149507	NOCONT / NO CONTRACT VOIP	07/10/11	2	0002352	002353	PHONE-MAIN	141.34
						NOCONT Subtotal :	141.34
149508	NORSHO / NORTH SHORE TRADING COMPANY	07/10/11	2	2011	002353	SPEVNTDEPO	65.00
						NORSHO Subtotal :	65.00
149509	QUILL / Quill Corporation	07/10/11	2	5286825	002353	OFFICSUPPL	77.03
						QUILL Subtotal :	77.03
149510	SBCNTY / Auditor/Controller	07/10/11	2	3776	002353	LAFCO	1827.74
						SBCNTY Subtotal :	1827.74
149511	TURNEY / Eric Turney	07/10/11	2	07072011	002353	PHONE-CELL	50.00
						TURNEY Subtotal :	50.00
149512	VERIZO / Verizon California	07/10/11	2	07012011A	002353	PHONE-MAIN	416.98
149512		07/10/11	2	07012011B	002353	PHONE-RAMP	54.29
149512		07/10/11	2	07012011C	002353	PHONE-RAMP	43.81
149512		07/10/11	2	07012011D	002353	PHONE-RAMP	51.62
						VERIZO Subtotal :	566.70
Total For Check Account: 10010-00-001							1320361.15
Check Register Total :							1320361.15

**BIG BEAR MUNICIPAL WATER DISTRICT
REPORT TO BOARD OF DIRECTORS**

MEETING DATE: July 21, 2011

AGENDA ITEM: 5C

SUBJECT:

CONSIDER APPROVAL OF PROPOSAL FROM EADIE AND PAYNE, CERTIFIED PUBLIC ACCOUNTANTS, FOR THE COMPLETION OF THE ANNUAL AUDIT FOR THE YEAR ENDED JUNE 30, 2011

RECOMMENDATION:

The General Manager and the Budget and Financial Committee (Directors Murphy and Smith) recommend approval of this proposal from Eadie and Payne, Certified Public Accountants.

DISCUSSION/FINDINGS:

Eadie and Payne have submitted a proposal for preparing the FY 2010-11 audit at an estimated cost of \$19,000 to \$21,000. They have been the Districts' auditors for several years. Last year they performed the work for \$23,000. Staff is working closely with Eadie and Payne already to be sure the audit can be completed in October or November this year. Although the Committee recommends approval of this proposal (see attached) they would like to see proposals from a selection of other firms for the FY 2011-12 audit.

OTHER AGENCY INVOLVEMENT: None

FINANCING: Cost is based on the amount of time spent completing the audit and preparing the annual State Controller's Report and has been included in the FY 2011-12 budget.

Submitted by: Scott Heule, General Manager

EDEN C. CASARENO, C.P.A.
DEBORAH L. CROWLEY, C.P.A.
TODD C. LANDRY, C.P.A.



ADRIENNE J. LINDGREN, C.P.A.
JOHN F. PRENTICE, C.P.A.
DAVID M. THAYER, C.P.A.
FRANK M. ZABAleta, C.P.A.

*Certified Public Accountants
and
Business Advisors*

May 23, 2011

Board of Directors
Big Bear Municipal Water District
P.O. Box 2863
Big Bear Lake, CA 92315-2863

Dear Members of the Board:

We are pleased to confirm our understanding of the services we are to provide for Big Bear Municipal Water District for the year ended June 30, 2011.

We will audit the financial statements of the governmental activities, and each major fund, which collectively comprise the basic financial statements of Big Bear Municipal Water District as of and for year ended June 30, 2011. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. Budgetary Comparison Information
3. CalPERS Schedule of Funding Program

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

1. Organization Data
2. Certificate of Participation 2003 Issue – Payment Schedule

Audit Objective

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report as a result of this engagement.

Audit Procedures

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors, fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

Management Responsibilities

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. Although we may advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, the responsibility for the financial statements remains with you. This responsibility includes maintaining adequate records and related internal control policies and procedures, selecting and applying accounting principles, accepting actuarial methods and assumptions used by the actuary, and safeguarding assets. Management is also responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

As part of our engagement, we may also propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing all the services performed as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for the services. In addition, management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

By your signature below, you acknowledge that you are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity that involves management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, illegal acts, or violations of contracts and agreements. You agree that you will confirm to us in your management representation letter your understanding of your responsibilities as defined in this letter.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We expect to begin our audit on approximately October 2011 and to issue our report no later than December 2011.

Eden Casareno is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Firm's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

As part of our engagement, we will also prepare the Annual Report of financial Transactions of Special Districts for the year ending June 30, 2011. We will prepare federal Form 990 and California form 199 for Big Bear Municipal Water District Public Facilities Corporation for the year ended June 30, 2011 from information you furnish us. We will also advise you on income tax matters for which you specifically request our advice.

We are responsible for preparing only the returns listed above. All others are to be prepared by you or other preparers.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will adopt whatever position you request on your return, so long as it is consistent with the codes and regulations and interpretations that have been promulgated. When possible, we will resolve questions involving application of tax rules in your favor, if there is reasonable justification for doing so. If the Internal Revenue Service or other taxing agency should later contest the position taken, there may be assessment of additional tax plus interest and penalties. We assume no liability for such additional penalties, interest, or assessments. Additional services will be subject to arrangements made in writing at the time requested.

It is your responsibility to provide us with all information required for preparing complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

By your signature below, you are confirming to us that unless we are otherwise advised, the travel and entertainment, gift, and related expenses are supported by the necessary records under Section 274 of the Internal Revenue Code. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the taxing authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

The law provides for a penalty to be imposed where taxpayers make a substantial understatement for the year exceeds the greater of ten percent of the tax required to be shown on the return, or \$10,000. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) that the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns if you desire us to identify or perform further research with respect to any material tax issues for the purpose of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.

Our fee does not include responding to inquiries or examinations by taxing authorities. However, we are available upon request to represent you and will render additional invoices for the time and expenses incurred. Fees for these additional services will be communicated in a separate engagement letter.

We generally base our fees on the amount of time required at standard billing rates plus out-of-pocket expenses, such as travel, postage, and computer charges. However, our fees may also include other appropriate factors, including the difficulty of the assignment, the degree of risk and responsibility the work entails, time limitations imposed on us by others, the experience and professional expertise of the personnel assigned, and the priority and importance of the work to the client. In any event our fees will be between \$19,000 - \$21,000. If the state of California or other governmental entity imposes a tax on accounting services, this tax will be in addition to our regular fee. You will be responsible for any such tax. Payments for services are due when rendered, and interim billings may be submitted as work progresses and expenses are incurred. A late charge of one percent per month will be assessed on all balances remaining unpaid after thirty days.

Billings become delinquent if not paid within 30 days of the invoice date. If billings are not paid within 45 days of the invoice date, at our election, we will stop all work until your account is brought current, or we will withdraw from this engagement. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

If a dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

It is our policy to keep records related to this engagement for seven years. However, Eadie and Payne, LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Eadie and Payne, LLP shall be free to destroy our records related to this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. By signing this letter you agree that you will not extend an offer of employment to any of our employees during the term of this engagement, as such offer could impair our independence. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

EADIE AND PAYNE, LLP



Eden C. Casareno

This letter correctly sets forth the understanding of
BIG BEAR MUNICIPAL WATER DISTRICT

Officer signature: _____

Title: _____

Date: _____

**BIG BEAR MUNICIPAL WATER DISTRICT
REPORT TO BOARD OF DIRECTORS**

MEETING DATE: *July 21, 2011*

AGENDA ITEM: *5D*

SUBJECT:

CONSIDER APPROVAL OF CSDA BOARD OF DIRECTORS ELECTION

RECOMMENDATION:

The General Manager and the Administrative Committee (Directors Suhay & Eminger) recommends the Board vote for R.J. Kelly.

DISCUSSION/FINDINGS:

CSDA Region 5 Seat C Board Member Election - Each of the CSDA's 6 regional divisions has three seats on the Board. Our District is in Region Five and Seat C on the Board is up for election. Three candidates have been nominated, Jim Acosta (incumbent) President of the Saticoy Sanitary District, R. J. Kelly Director on the Castaic Lake Water District, and John Fox Director on the Goleta Sanitary District. The Committee recommends the Board vote for R.J. Kelly.

OTHER AGENCY INVOLVEMENT: None

FINANCING: None

Submitted by: Scott Heule, General Manager



CALIFORNIA SPECIAL DISTRICTS ASSOCIATION
2011 BOARD ELECTIONS
MAIL BALLOT INFORMATION

Dear Member:

A mail ballot has been enclosed for your district's use in voting to elect a representative to the CSDA Board of Directors in your Region for Seat C. Each of CSDA's six (6) regional divisions has three seats on the Board. Each of the candidates is either a board member or management-level employee of a member district located in your geographic region. Each Regular Member (district) in good standing shall be entitled to vote for one (1) director to represent its region.

We have enclosed the candidate statements for each candidate who submitted one. Please vote for **only one** candidate to represent your region in Seat C and be sure to sign, date and fill in your member district information (*in some regions, there may only be one candidate*). If any part of the ballot is not complete, the ballot will not be valid and will not be counted.

Please utilize the enclosed return envelope to return the completed ballot. Ballots must be received at the CSDA office at 1112 I Street, Suite 200, Sacramento, CA 95814 by **5:00pm on Friday, August 5, 2011**.

If you do not use the enclosed envelope, please mail in your ballot to:
California Special Districts Association
Attn: 2011 Board Elections
1112 I Street, Suite 200
Sacramento, CA 95814

Please contact Charlotte Lowe toll-free at 877.924.CSDA or charlottel@cdda.net with any questions.

JIM ACOSTA
P.O. BOX 4464
VENTURA, CA 93007
805.647.6477 cell 805.340.0870 email:acostabserv@aol.com

My name is Jim Acosta and I am currently on the board of directors of CSDA. I am seeking re-election to the CSDA board of directors. I would like your support to continue the work of representing you at CSDA.

I am proud of the accomplishments of CSDA during my time on the board. Working in conjunction with the rest of the directors, we have increased the membership numbers, targeting small districts, by offering incentives to become members of CSDA. We also have increased the number of member benefit programs. One of the accomplishments that I am most proud of is the Annual Conference. We have focused resources on the Annual Conference to elevate it to the stature of a premier conference amongst the different associations. We have accomplished that by bringing in speakers to the conference that are timely, and bringing a message that is pertinent to special districts.

This past year has seen many challenges for Independent Special Districts. The transparency laws that were put in place presented another challenge to Special Districts and CSDA was there to assist members to comply and meet the deadline. The CSDA continues to meet those kinds of challenges and I think we have a good board that works well together. For these reasons I would like your support for re-election to the board of CSDA

I serve as President of the Saticoy Sanitary District, and treasurer of the Saticoy Lions Club, and Secretary Treasurer for the Downtown Center for the Arts. I have served as a director of the Ventura Regional Sanitation District and the Triunfo Sanitary District. I have also served as a commissioner of the Ventura County LAFCO, representing the Special Districts of Ventura County. Other boards that I have served include the Ventura County Special District Association, the Boys and Girls Club of Ventura and the Saticoy Community Council.

Please support me in my bid for re-election.

RJ Kelly, Castaic Lake Water Agency Region 5

RJ Kelly has been serving on the Castaic Lake Water Agency Board for the past 8 years. How did this happen? RJ's private practice is in the finance and tax field. This lead the Board to request him to replace an outgoing director that was retiring. During the 8 years of service RJ has served as Board Vice President for 4 years and Board president for the last 2 years.

RJ earned the CSDA award of Board President of the Year in 2010. RJ has been promoting CSDA to his Board and Agency (which has been a member for several years) and attends the annual conferences. He completed and was certified with both the SDI and CSDI Governance programs. RJ is committed to giving a 100% to the CSDA Region 5 Board if elected and looks forward to your votes and resolutions of support.

**CSDA BOARD OF DIRECTORS
JOHN FOX'S CANDIDATE STATEMENT**

I joined the Board in 1989 and have served CSDA continuously in many capacities including Board Member over 18 years, President 2006-07, Chair of most committees, Santa Barbara Chapter President 4 times, CSDA Finance Corporation President 7 times.

I believe very strongly that Special Districts serves an important role as the third leg of local government in bringing mostly single purpose focus to grass roots in more than twenty different infrastructure and community needs through over 2100 independent Special Districts statewide. I feel my background and experience over a considerable period of time uniquely qualify me to provide a leadership contribution to maintaining and strengthening CSDA further during the current unsettling times.

My primary thrust at present is on five project areas:

CSDA Finance Corporation - Current President of this dynamic activity which has financed almost one BILLION dollars in Capital Improvements and equipment leases to over 70 Special Districts.

I am also actively involved in the following:

Chapter Development
Membership Committee
Education Committee
New Products and Services

Creative Programs designed to address membership retention and growth, low cost tax exempt loans and consideration of new products and services are underway and I look forward to participating in those deliberations.

Space does not allow further elaboration here but I will be sending a letter to you expanding on these and other topics in the near future.

CSDA needs dedicated directors who are willing and able to commit substantial amounts of time to attending meeting in Sacramento and elsewhere and communicating by Email and phone regarding all manner of

actions. I have the dedication, time, willingness, energy, enthusiasm and commitment for the job.

I would welcome your call with questions and comments at any time. Try it to see! Call 805-967-9071 or Email - FXIJON@aol.com.

Your vote would be greatly appreciated.

John R. Fox

**BIG BEAR MUNICIPAL WATER DISTRICT
REPORT TO BOARD OF DIRECTORS**

MEETING DATE: July 21, 2011

AGENDA ITEM: 6A

SUBJECT:

CONSIDER APPROVAL OF A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT ESTABLISHING THE TERMS AND CONDITIONS FOR THE SALE OF "SLIVER" EASEMENTS

RECOMMENDATION:

The General Manager and the Administrative Committee (Directors Suhay & Eminger) recommend approval of this Resolution.

DISCUSSION/FINDINGS:

The Administrative Committee asked Wayne Lemieux to draft resolution language that could be used to address the disposition of sliver fills in the future. After review of the draft resolution the Committee added language concerning fencing on the sliver fill easements as described in the attachment. The resolution describes how the District will address requests to purchase sliver fill easements in the future and how their value will be calculated. The Committee recommends that the Board approve the resolution on Sliver Fills.

OTHER AGENCY INVOLVEMENT: None

FINANCING: None

Submitted by: Scott Heule, General Manager

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
BIG BEAR MUNICIPAL WATER DISTRICT
ESTABLISHING THE TERMS AND CONDITIONS
FOR THE SALE OF "SLIVER" EASEMENTS**

**BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BIG BEAR
MUNICIPAL WATER DISTRICT as follows:**

1. Purpose.

From time-to-time, the District discovers small pieces of land ("slivers") owned by the District abutting what would otherwise be private lakefront property. These slivers may have little value to the District or the public. They may even burden the District with maintenance disproportionate to the public benefit. As a result, the District wishes to establish the following procedure and policy for the disposition of slivers.

2. Procedure.

(a) A person who wishes to acquire District owned land lying between that person's property and Big Bear Lake shall make application to the District to purchase a "sliver parcel easement." The application shall describe the location and size of the sliver and provide a metes and bounds survey of the applicant's property with and without attached sliver.

(b) The District will sell the sliver easement to the applicant for fair market value (as described below) if: the District determines the sliver is surplus to District needs and will have no impact on the use and enjoyment of Big Bear Lake or the surrounding shore zone.

(c) If the application is approved, the District shall convey the easement property to the applicant.

3. Use.

The use of the easement shall be limited to **use**, the attachment of a dock gangway, **construction of a fence approved by the District** and landscaping. In no event shall the easement be used to construct, operate or maintain a structure of any sort. The owner of the easement shall be responsible for protecting the sliver parcel from erosion into Big Bear Lake.

4. Fair Market Value.

Fair market value of sliver property as of the date of this Resolution is \$6.86 per square foot. This value shall be adjusted each fiscal year by the same rate as the rate of change in the value of taxable property within the District. For the record, the value of taxable property in the District for 2010-2011 was \$4,719,211,009.

PASSED, APPROVED AND ADOPTED on _____, 2011.

President

ATTEST:

Secretary

(SEAL)

Approved as to Form:

By: _____
District Counsel

**BIG BEAR MUNICIPAL WATER DISTRICT
REPORT TO BOARD OF DIRECTORS**

MEETING DATE: July 21, 2011

AGENDA ITEM: 6B

SUBJECT:

**CONSIDER APPROVAL OF A SLIVER FILL EASEMENT FOR WHEELER/
HOLLYHOCK TRUST**

RECOMMENDATION:

The General Manager and the Administrative Committee (Directors Suhay & Eminger) recommend approval of this agreement.

DISCUSSION/FINDINGS:

Wheeler/Hollyhock Trust Sliver Fill Easement - At a meeting held July 8th, the Administrative Committee reviewed the draft easement deed for a sliver fill between the Wheelers parcel adjacent to Pleasure Point Marina and the Lake. The 2204 square foot fill is not accessible to the general public and has no value to the District. It can only be accessed across the adjacent private Wheeler parcel, APN 306-124-10. During a previous Committee meeting held on June 20, 2011 the Committee concluded the value of an easement for this sliver fill is \$15,111 (\$6.86 per square foot). The Committee recommends the Board approve the sale of an easement over this sliver fill to the Wheelers using the general form and conditions described on the attached Easement Deed. A new plat map and legal description of the easement parcel that will be used for the final recorded easement is being prepared for the District by Transtech-MAPCO.

OTHER AGENCY INVOLVEMENT: None

FINANCING: None

Submitted by: Scott Heule, General Manager

DRAFT

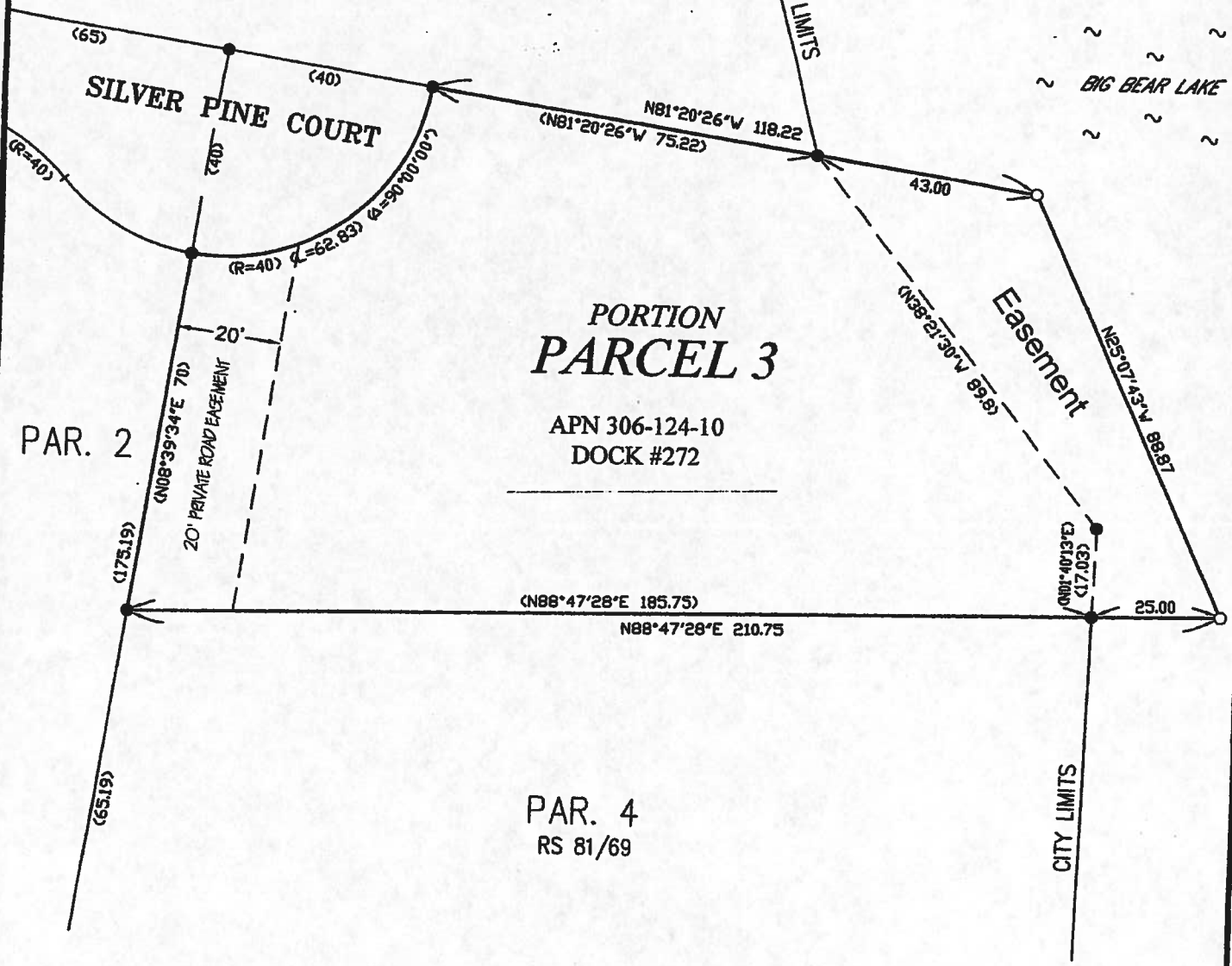
City of Big Bear Lake

EXHIBIT "A"
EASEMENT MAP



MARINA

CITY LIMITS



PAR. 2

PORTION
PARCEL 3

APN 306-124-10
DOCK #272

PAR. 4
RS 81/69

Prepared by: Paul Christ EHE (7-14-11)
Signature: Paul Christ EHE PLS # 5280
Name (Print): P. Christopher Ehe
Company Name: ENVIRONMENTAL HIGHTECH ENGINEERING
Address: 3272 North "E" Street, Suite A, San Bernardino, CA 92405
Phone: (909) 886-1811 Fax: (909) 883-1297

