

**SAN GORGONIO PASS WATER AGENCY**  
1210 Beaumont Ave, Beaumont, CA 92223  
Board Finance & Budget Workshop  
Agenda  
March 23, 2015, at 1:30 p.m.

**Revised**

**1. Call to Order, Flag Salute**

**2. Adoption and Adjustment of Agenda**

**3. Public Comment**

Members of the public may address the Board at this time concerning items not on the agenda. To comment on specific agenda items, please complete a speaker's request form and hand it to the Board secretary.

**4. New Business (Discussion only)**

- A. Ratification of Paid Invoices and Monthly Payroll for February, 2015 by Reviewing Check History Reports in Detail\*
- B. Review and Consideration of Pending Legal Invoices for February, 2015\*
- C. Review of February, 2015 Bank Reconciliation\*
- D. Review of Budget Report for February, 2015\*

**5. Announcements**

- A. San Gorgonio Pass Regional Water Alliance, Technical Committee Meeting March 25, 2015 at 4:30 p.m., Banning City Hall Conference Room
- B. San Gorgonio Pass Regional Water Alliance Meeting, March 25, 2015 at 6:00 p.m., Banning City Hall Council Chambers
- C. Capacity Fee Workshop, March 30, 2015 at 1:30 p.m.
- D. Regular Board Meeting, April 6, 2015 at 1:30 p.m.
- E. Engineering Workshop, April 13, 2015 at 1:30 p.m.

**6. Adjournment**

**\*Information Included In Agenda Packet**

1. Materials related to an item on this agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the Agency's office at 1210 Beaumont Ave., Beaumont, CA 92223 during normal business hours. 2. Pursuant to Government Code section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than seventy-two (72) hours prior to the meeting will be available for public inspection at the Agency's office, during regular business hours. When practical, these public records will also be available on the Agency's Internet website, accessible at <http://www.sgpwa.com>. 3. Any person with a disability who requires accommodation in order to participate in this meeting should telephone the Agency (951-845-2577) at least 48 hours prior to the meeting to make a request for a disability-related modification or accommodation.

**San Geronio Pass Water Agency**  
**Check History Report**  
February 1 through February 28, 2015

ACCOUNTS PAYABLE
------------------

Date	Number	Name	Amount
02/02/2015	117317	AUTOMATION PRIDE	100.00
02/02/2015	117318	BDL ALARMS, INC.	78.00
02/02/2015	117319	BEST BEST & KRIEGER	20,558.00
02/02/2015	117320	BEAUMONT CHAMBER OF COMMERCE	90.00
02/02/2015	117321	CALPERS HEALTH	6,551.38
02/02/2015	117322	KENNEDY JENKS CONSULTANTS	3,559.40
02/02/2015	117323	U. S. GEOLOGICAL SURVEY	43,998.56
02/02/2015	117324	VALLEY OFFICE EQUIPMENT, INC.	133.01
02/03/2015	117325	J. R. FREEMAN CO. INC.	224.17
02/03/2015	117326	ROY McDONALD	700.00
02/03/2015	117327	STATE WATER CONTRACTORS	70.00
02/03/2015	117328	WASTE MANAGEMENT INLAND EMPIRE	94.37
02/09/2015	117329	ACWA BENEFITS	807.59
02/09/2015	117330	BEAUMONT HOME CENTER	68.03
02/09/2015	117331	CHERRY VALLEY CHAMBER OF COMMERCE	25.00
02/09/2015	117332	GOPHER PATROL	48.00
02/09/2015	117333	THE RECORD-GAZETTE	289.00
02/09/2015	117334	THOMAS W. TODD, JR.	1,075.81
02/09/2015	117335	UNLIMITED SERVICES BUILDING MAINT.	295.00
02/12/2015	117336	SEE PAYROLL CATEGORY, JOHN R. JETER	
02/13/2015	117337	CALPERS RETIREMENT	6,136.66
02/13/2015	117338	FRANCHISE TAX BOARD	196.91
02/17/2015	117339	ALBERT WEBB ASSOCIATES	40,397.88
02/17/2015	117340	KENNETH M. FALLS	160.00
02/17/2015	117341	SOUTHERN CALIFORNIA GAS	115.56
02/17/2015	117342	UNDERGROUND SERVICE ALERT	62.50
02/17/2015	117343	WELLS FARGO REMITTANCE CENTER	5,353.07
02/23/2015	117344	ATKINS NORTH AMERICA, INC.	3,368.34
02/23/2015	117345	CALPERS HEALTH	6,551.38
02/23/2015	117346	CV STRATEGIES	1,023.96
02/23/2015	117347	FREEDOM NEWS GROUP	200.00
02/23/2015	117348	INCONTACT, INC.	146.61
02/23/2015	117349	MATTHEW PISTILLI LANDSCAPE SERVICES	325.00
02/23/2015	117350	LEONARD C. STEPHENSON	506.43
02/23/2015	117351	VERIZON	1,042.96
02/27/2015	117352	CALPERS RETIREMENT	6,136.66
02/27/2015	117353	STANDARD INSURANCE COMPANY	387.60
02/13/2015	520105	EMPLOYMENT DEVELOPMENT DEPARTMENT	955.48
02/27/2015	520188	EMPLOYMENT DEVELOPMENT DEPARTMENT	955.48
02/13/2015	585985	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,236.68
02/27/2015	599813	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,276.47
02/14/2015	900097	DEPARTMENT OF WATER RESOURCES	89,652.00
02/28/2015	900098	DEPARTMENT OF WATER RESOURCES	410,725.54
TOTAL ACCOUNTS PAYABLE CHECKS			665,678.49

**San Geronio Pass Water Agency  
Check History Report  
February 1 through February 28, 2015**

PAYROLL
---------

		CHECKS	
Date	Number	Name	Amount
02/12/2015	117336	JOHN R. JETER	839.41
		TOTAL PAYROLL CHECKS	<u>839.41</u>
		DIRECT DEPOSIT	
Date	Number	Name	Amount
02/12/2015	801000	JEFFREY W. DAVIS	4,303.16
02/12/2015	801001	WILLIAM E. DICKSON	942.50
02/12/2015	801002	KENNETH M. FALLS	2,471.21
02/12/2015	801003	CHERYLE M. RASMUSSEN	2,049.38
02/12/2015	801004	THOMAS W. TODD, JR.	3,013.22
02/26/2015	801005	JEFFREY W. DAVIS	4,303.16
02/26/2015	801006	RONALD A. DUNCAN	1,139.41
02/26/2015	801007	KENNETH M. FALLS	2,471.21
02/26/2015	801008	MARY ANN HARVEY-MELLEBY	1,139.41
02/26/2015	801009	WILLIAM R. MORRIS	911.53
02/26/2015	801010	CHERYLE M. RASMUSSEN	2,049.38
02/26/2015	801011	LEONARD C. STEPHENSON	1,139.41
02/26/2015	801012	THOMAS W. TODD, JR.	3,013.22
		TOTAL PAYROLL DIRECT DEPOSIT	<u>28,946.20</u>
		TOTAL PAYROLL	<u>29,785.61</u>
		TOTAL DISBURSEMENTS FOR FEBRUARY, 2015	<u><u>695,464.10</u></u>

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
March, 2015

Vendor	Address	Expenditure Type
Drought Solutions, Susan Savolainen	P. O. Box 575, Banning, CA 92220	Water Conservation
Aspen Environmental Group	5020 Cheseboro Rd. Suite 200, Agoura Hills, CA 91301	FERC Project

**SAN GORGONIO PASS WATER AGENCY**

**LEGAL INVOICES  
ACCOUNTS PAYABLE INVOICE LISTING**

<u>VENDOR</u>	<u>INVOICE NBR</u>	<u>COMMENT</u>	<u>AMOUNT</u>
BEST, BEST & KRIEGER	150228	LEGAL SERVICES FEB15	11,049.69

TOTAL PENDING INVOICES FOR FEBRUARY 2015

11,049.69

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
February 28, 2015**

BALANCE PER BANK AT 02/28/2015 - CHECKING ACCOUNT	264,361.94
	264,361.94

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
117275	4,000.00	117346	1,023.96
117331	25.00	117351	1,042.96
117341	115.56	117352	6,136.66
		117353	387.60
	4,140.56		8,591.18

TOTAL OUTSTANDING CHECKS	(12,731.74)
--------------------------	-------------

BALANCE PER GENERAL LEDGER	251,630.20
----------------------------	------------

BALANCE PER GENERAL LEDGER AT 01/31/2015	364,320.30
--	------------

CASH RECEIPTS FOR FEBRUARY	32,774.00
----------------------------	-----------

CASH DISBURSEMENTS FOR FEBRUARY


ACCOUNTS PAYABLE - CHECK HISTORY REPORT	(665,678.49)	
NET PAYROLL FOR FEBRUARY	(29,785.61)	(695,464.10)

BANK CHARGES	-
--------------	---

TRANSFERS FROM WF SAVINGS/LAIF	550,000.00
--------------------------------	------------

TRANSFERS TO WF SAVINGS/LAIF	
------------------------------	--

BALANCE PER GENERAL LEDGER AT 02/28/2015	251,630.20
--	------------

REPORT PREPARED BY:  
  
 \_\_\_\_\_  
 Cheryl Rasmussen

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF FEBRUARY 2015**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
<b>DEPOSIT TO CHECKING ACCOUNT</b>				
02/05/15	CITY OF BANNING	WATER SALES	15,216.00	15,216.00
02/10/15	CLAWA	COST SHARING KENNEDY JENKS	1,500.00	1,500.00
02/11/15	CITY OF BANNING	WATER SALES	13,948.00	13,948.00
02/24/15	JOHN JETER	PAT AT ACWA SPR15	235.00	235.00
02/26/15	TIME VALUE INVEST.	BOND INTEREST BOND CALLED	1,875.00	1,875.00
TOTAL FOR FEBRUARY 2015			32,774.00	32,774.00

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2015**

	FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015				
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - INCOME</b>					
<b>INCOME</b>					
WATER SALES	1,800,000		1,800,000	952,892.27	47.06%
TAX REVENUE	1,750,000	75,000	1,825,000	1,150,140.44	36.98%
INTEREST	26,000		26,000	16,662.63	35.91%
GRANTS	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	10,000	110,000	120,000	36,898.85	69.25%
<b>TOTAL GENERAL FUND INCOME</b>	<b>3,586,000</b>	<b>185,000</b>	<b>3,771,000</b>	<b>2,156,594.19</b>	<b>42.81%</b>
<b>GENERAL FUND - EXPENSES</b>					
<b>COMMODITY PURCHASE</b>					
PURCHASED WATER	1,700,000		1,700,000	844,878.54	50.30%
<b>TOTAL COMMODITY PURCHASE</b>	<b>1,700,000</b>	<b>0</b>	<b>1,700,000</b>	<b>844,878.54</b>	<b>50.30%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
SALARIES	404,000		404,000	272,925.63	32.44%
PAYROLL TAXES	36,000		36,000	22,375.49	37.85%
RETIREMENT	315,000	-20,000	295,000	250,289.94	15.16%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	-20,000		-20,000	14,275.98	171.38%
HEALTH INSURANCE	52,000		52,000	36,616.26	29.58%
DENTAL INSURANCE	6,000		6,000	4,190.67	30.16%
LIFE INSURANCE	1,000		1,000	731.79	26.82%
DISABILITY INSURANCE	3,500		3,500	2,503.20	28.48%
WORKERS COMP INSURANCE	3,700		3,700	1,831.00	50.51%
SGPWA STAFF MISC. MEDICAL	9,400		9,400	5,375.99	42.81%
EMPLOYEE EDUCATION	2,000		2,000	428.00	78.60%
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>812,600</b>	<b>-20,000</b>	<b>792,600</b>	<b>611,543.95</b>	<b>22.84%</b>



**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2015**

	FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015				
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>					
<b>ADMINISTRATIVE &amp; PROFESSIONAL</b>					
<b>DIRECTOR EXPENDITURES</b>					
DIRECTORS FEES	103,000		103,000	62,458.81	39.36%
DIRECTORS TRAVEL & EDUCATION	20,000		20,000	9,670.37	51.65%
DIRECTORS MISC. MEDICAL	18,000		18,000	5,816.12	67.69%
<b>OFFICE EXPENDITURES</b>					
OFFICE EXPENSE	12,000		12,000	10,927.80	8.94%
POSTAGE	1,200		1,200	1,255.74	-4.65%
TELEPHONE	9,000		9,000	5,270.90	41.43%
UTILITIES	4,500		4,500	2,801.94	37.73%
<b>SERVICE EXPENDITURES</b>					
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	5,000		5,000	615.90	87.68%
GENERAL MANAGER & STAFF TRAVEL	15,000		15,000	10,069.96	32.87%
INSURANCE & BONDS	24,000		24,000	18,998.00	20.84%
ACCOUNTING & AUDITING	21,000		21,000	20,550.00	2.14%
STATE WATER CONTRACT AUDIT	5,000		5,000	4,699.00	6.02%
DUES & ASSESSMENTS	35,000		35,000	30,336.04	13.33%
OUTSIDE PROFESSIONAL SERVICES	2,000		2,000	0.00	100.00%
BANK CHARGES	1,200		1,200	397.86	66.85%
MISCELLANEOUS EXPENSES	900		900	0.00	100.00%
<b>MAINTENANCE &amp; EQUIPMENT EXPENDITURES</b>					
TOOLS PURCHASE & MAINTENANCE	2,000		2,000	2,012.98	-0.65%
VEHICLE REPAIR & MAINTENANCE	11,000		11,000	12,825.58	-16.60%
MAINTENANCE & REPAIRS - BUILDING	12,000		12,000	7,286.90	39.28%
MAINTENANCE & REPAIRS - FIELD	5,000		5,000	3,459.16	30.82%
CONTRACT OPERATIONS AND MAINTENANCE	140,000		140,000	29,595.95	78.86%
<b>COUNTY EXPENDITURES</b>					
LAFCO COST SHARE	3,600		3,600	4,176.11	-16.00%
ELECTION EXPENSE	150,000		150,000	0.00	100.00%
TAX COLLECTION CHARGES	8,000		8,000	4,011.62	49.85%
<b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>	<b>608,400</b>	<b>0</b>	<b>608,400</b>	<b>247,236.74</b>	<b>59.36%</b>

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2015**

	FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015				
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>					
<b>GENERAL ENGINEERING</b>					
<b>RECHARGE</b>					
B.A.R.F. SERVICE CONNECTION (MT. VIEW CONNEC.)	105,000		105,000	0.00	100.00%
B.A.R.F. POST DESIGN	200,000		200,000	65,355.92	67.32%
<b>STUDIES</b>					
USGS - Agreement #23100	95,000		95,000	43,998.56	53.69%
WATER RATE NEXUS STUDY	45,000		45,000	0.00	100.00%
WATER RATE FINANCIAL MODELING	20,000		20,000	0.00	100.00%
CAPACITY FEE NEXUS STUDY UPDATE	45,000		45,000	30,252.48	32.77%
SUPPORT - CAPACITY FEE & COOPERATIVE AGREEMENTS	40,000		40,000	44,059.30	-10.15%
EMERGING CONTAMINANTS TASK FORCE	5,000		5,000	0.00	100.00%
UPDATED UWMP	50,000	-20,000	30,000	11,345.80	62.18%
ALTERNATIVE WATER SUPPLY FOR BANNING & BANNING HTS.	0	60,000	60,000	46,593.58	22.34%
NOTICE OF PREPARATION + EIR	0	29,000	29,000	19,412.68	33.06%
WHITewater FLUME TUNNEL	0	90,000	90,000	0.00	100.00%
ENVIRONMENTAL JUSTICE	0	15,000	15,000	0.00	100.00%
<b>OTHER PROJECTS</b>					
CLIMESA BASIN STUDY	44,000		44,000	0.00	100.00%
GENERAL AGENCY - CEQA ANALYSIS AND GIS SERVICES	15,000		15,000	4,615.80	69.23%
<b>TOTAL GENERAL ENGINEERING</b>	<b>664,000</b>	<b>174,000</b>	<b>838,000</b>	<b>265,634.12</b>	<b>68.30%</b>

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2015**

	FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015				REMAINING PERCENT OF BUDGET
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	
<b>GENERAL FUND - EXPENSES</b>					
<b>LEGAL SERVICES</b>					
LEGAL SERVICES - GENERAL	175,000		175,000	102,500.03	41.43%
<b>TOTAL LEGAL SERVICES</b>	<b>175,000</b>	<b>0</b>	<b>175,000</b>	<b>102,500.03</b>	<b>41.43%</b>
<b>CONSERVATION &amp; EDUCATION</b>					
SCHOOL EDUCATION PROGRAMS	14,000		14,000	6,400.00	54.29%
A - LT EDUCATION PROGRAMS	5,000		5,000	1,000.00	80.00%
C - ER CONSERVATION, EDUCATION AND PUBLIC RELATIONS	22,000		22,000	10,034.74	54.39%
<b>TOTAL CONSERVATION &amp; EDUCATION</b>	<b>41,000</b>	<b>0</b>	<b>41,000</b>	<b>17,434.74</b>	<b>57.48%</b>
<b>GENERAL FUND CAPITAL EXPENDITURES</b>					
BUILDING	15,000		15,000	0.00	100.00%
FURNITURE & OFFICE EQUIPMENT	5,000		5,000	0.00	100.00%
OTHER EQUIPMENT	0		0	0.00	0.00%
TRANSPORTATION EQUIPMENT	0		0	0.00	0.00%
B.A.R.F. PIPELINE CONSTRUCTION	1,400,000		1,400,000	1,069,241.22	23.63%
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>	<b>1,420,000</b>	<b>0</b>	<b>1,420,000</b>	<b>1,069,241.22</b>	<b>24.70%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>5,421,000</b>	<b>154,000</b>	<b>5,575,000</b>	<b>3,158,469.34</b>	<b>43.35%</b>
<b>TRANSFERS FROM RESERVES</b>	<b>1,835,000</b>		<b>1,835,000</b>	<b>1,060,177.00</b>	
<b>TOTAL TRANSFERS FROM RESERVES</b>	<b>1,835,000</b>	<b>0</b>	<b>1,835,000</b>	<b>1,060,177</b>	
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	<b>0</b>	<b>31,000</b>	<b>31,000</b>	<b>58,301.85</b>	

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2015**

	FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015				
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>DEBT SERVICE FUND - INCOME</b>					
<b>INCOME</b>					
TAX REVENUE	14,419,358		14,419,358	9,952,834.14	30.98%
INTEREST	60,000		60,000	45,469.65	24.22%
GRANTS	0		0	0.00	
OTHER	2,097,576		2,097,576	972,538.00	53.64%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>16,576,934</b>	<b>0</b>	<b>16,576,934</b>	<b>10,970,841.79</b>	<b>33.82%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>					
<b>EXPENSES</b>					
SALARIES	49,000		49,000	33,521.62	31.59%
PAYROLL TAXES	4,000		4,000	2,564.40	35.89%
BENEFITS	60,000		60,000	41,266.05	31.22%
SWC CONTRACTOR DUES	44,000		44,000	44,662.00	-1.50%
STATE WATER CONTRACT PAYMENTS	17,149,793		17,149,793	9,380,555.00	45.30%
PURCHASED WATER	0		0	1,937.00	0.00%
STATE WATER PROJECT LEGAL SERVICES	0		0	7.36	over
USGS - Agreement #23100	0		0	0.00	0.00%
CONTRACT OPERATIONS AND MAINTENANCE	210,000		210,000	37,064.52	82.35%
SWP ENGINEERING	25,000		25,000	3,088.56	87.65%
DEBT SERVICE UTILITIES	9,000		9,000	5,944.01	33.96%
TAX COLLECTION CHARGES	45,000		45,000	22,732.48	49.48%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>17,595,793</b>	<b>0</b>	<b>17,595,793</b>	<b>9,573,343.00</b>	<b>45.59%</b>
<b>TRANSFERS FROM RESERVES</b>	<b>1,018,859</b>		<b>1,018,859</b>	<b>0.00</b>	
<b>DEBT SERVICE FUND NET INCOME YEAR TO DATE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,397,498.79</b>	