

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
October 28, 2013, at 1:30 p.m.

1. Call to Order, Flag Salute and Roll Call

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 September, 2013 by Reviewing Check History Reports in Detail*
- B. Review and Consideration of Pending Legal Invoices for September, 2013*
- C. Review of September, 2013 Bank Reconciliation*
- D. Review of Budget Report for September, 2013*
- E. Review of Cash Reconciliation Report for June and September, 2013*
- F. Review of Reserve Allocation Report for June and September, 2013*

5. Announcements

- A. Regular Board Meeting, November 4, 2013 at 1:30 p.m.
- B. San Gorgonio Pass Water Task Force, November 4, 2013 at 6:00 p.m.,
Banning City Hall Council Chambers
- C. The office will be closed in observance of Veterans Day, November 11, 2013
- D. Engineering Workshop, Tuesday, November 12, 2013 at 1:30 p.m.
- E. Regular Board Meeting, November 18, 2013 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.

BR Bank Register Report

San Gorgonio Pass Water Agency(ASG)

10/01/2013 11:52:45

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Bank Code: WFC Wells Fargo Checking						Current Balance \$288,640.96
014816	09/03/2013	ATKINS NORTH AMERICA, INC.	CHK	CLR	AP	\$1,764.00
014817	09/03/2013	BDL ALARMS, INC.	CHK	CLR	AP	\$78.00
014818	09/03/2013	BEAUMONT-CHERRY VALLEY WATER DIST.	CHK	CLR	AP	\$420.82
014819	09/03/2013	BEST BEST & KRIEGER LLP	CHK	CLR	AP	\$3,156.08
014820	09/03/2013	METROPOLITAN WATER DISTRICT	CHK	CLR	AP	\$45.39
014821	09/03/2013	MICHAEL BRANDMAN ASSOCIATES	CHK	CLR	AP	\$1,178.12
014822	09/03/2013	VALLEY OFFICE EQUIPMENT, INC.	CHK	CLR	AP	\$194.71
014823	09/03/2013	WASTE MANAGEMENT INLAND EMPIRE	CHK	CLR	AP	\$92.27
014825	09/13/2013	CALIFORNIA PUBLIC EMPLOYEES'	CHK	CLR	AP	\$6,893.51
014826	09/13/2013	FRANCHISE TAX BOARD	CHK	CLR	AP	\$147.37
014827	09/13/2013	CB&T / ACWA-JPIA	CHK	CLR	AP	\$656.44
014828	09/13/2013	AUTOMATION PRIDE	CHK	CLR	AP	\$100.00
014829	09/13/2013	WILLIAM E. DICKSON	CHK	CLR	AP	\$98.73
014830	09/13/2013	GOPHER PATROL	CHK	CLR	AP	\$48.00
014831	09/13/2013	THEODORE F. HARING	CHK	CLR	AP	\$1,680.00
014832	09/13/2013	JOHN R. JETER	CHK	CLR	AP	\$287.17
014833	09/13/2013	J. R. FREEMAN CO. INC.	CHK	CLR	AP	\$139.15
014834	09/13/2013	MACRO COMMUNICATIONS	CHK	CLR	AP	\$100.00
014835	09/13/2013	MARY ANN HARVEY-MELLEBY	CHK	CLR	AP	\$30.00
014836	09/13/2013	WILLIAM R. MORRIS	CHK	CLR	AP	\$15.26
014837	09/13/2013	THOMAS W. TODD, JR.	CHK	CLR	AP	\$706.38
014838	09/13/2013	UNLIMITED SERVICES BUILDING MAINT.	CHK	CLR	AP	\$295.00
014839	09/16/2013	AHERN ADCOCK DEVLIN LLP	CHK	CLR	AP	\$16,750.00
014840	09/16/2013	ACWA JPIA	CHK	CLR	AP	\$20,023.00
014841	09/16/2013	KENNEDY/JENKS CONSULTANTS	CHK	CLR	AP	\$4,927.00
014842	09/16/2013	MICHAEL BRANDMAN ASSOCIATES	CHK	CLR	AP	\$5,564.08
014843	09/16/2013	U. S. GEOLOGICAL SURVEY	CHK	CLR	AP	\$17,310.74
014844	09/16/2013	VERIZON	CHK	CLR	AP	\$999.30
014845	09/16/2013	WELLS FARGO REMITTANCE CENTER	CHK	CLR	AP	\$3,066.48
014846	09/16/2013	MACRO COMMUNICATIONS	CHK	CLR	AP	\$275.00
014847	09/23/2013	ATKINS NORTH AMERICA, INC.	CHK	CLR	AP	\$2,548.00
014848	09/23/2013	AT&T MOBILITY	CHK	O/S	AP	\$210.53
014849	09/23/2013	CALIFORNIA PUBLIC EMPLOYEES'	CHK	CLR	AP	\$6,503.05
014850	09/23/2013	CITY OF BANNING	CHK	O/S	AP	\$52.00
014851	09/23/2013	DELOACH & ASSOCIATES, LLC	CHK	O/S	AP	\$950.00
014852	09/23/2013	DT MOBILE WROUGHT IRON	CHK	CLR	AP	\$287.50
014853	09/23/2013	KENNETH M. FALLS	CHK	CLR	AP	\$130.25
014854	09/23/2013	INCONTACT, INC.	CHK	CLR	AP	\$60.68
014855	09/23/2013	MATTHEW PISTILLI LANDSCAPE SERVICES	CHK	CLR	AP	\$325.00
014856	09/23/2013	U. S. GEOLOGICAL SURVEY	CHK	CLR	AP	\$4.97
014857	09/26/2013	MARY ANN HARVEY-MELLEBY	CHK	O/S	AP	\$20.00
014858	09/26/2013	SOUTHERN CALIFORNIA EDISON	CHK	O/S	AP	\$169.73
014860	09/30/2013	CALIFORNIA PUBLIC EMPLOYEES'	CHK	O/S	AP	\$7,009.76
014861	09/30/2013	STANDARD INSURANCE COMPANY	CHK	O/S	AP	\$293.19
212325	09/13/2013	ELECTRONIC FEDERAL TAX PAYMNT SYSTM	CHK	CLR	AP	\$5,534.50
2166283	09/13/2013	EMPLOYMENT DEVELOPMENT DEPARTMENT	CHK	CLR	AP	\$883.10
216725	09/30/2013	EMPLOYMENT DEVELOPMENT DEPARTMENT	CHK	CLR	AP	\$908.85
233032	09/30/2013	ELECTRONIC FEDERAL TAX PAYMNT SYSTM	CHK	CLR	AP	\$4,847.46
900075	09/30/2013	DEPARTMENT OF WATER RESOURCES	CHK	CLR	AP	\$6,306,641.00

	Bank Totals	Items	Total Voids	Items
Checks	\$6,424,421.57	49	\$0.00	0
Deposits	\$0.00	0	\$0.00	0
Deductions	\$0.00	0	\$0.00	0
Bank Charges	\$0.00	0	\$0.00	0
Additions	\$0.00	0	\$0.00	0

Total for Bank Code: WFC Wells Fargo Checking Net Activity: (\$6,424,421.57)

BR Bank Register Report

San Gorgonio Pass Water Agency(ASG)

10/01/2013 11:52:45

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Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Report Totals						\$288,640.96
		Bank Totals	Items	Total Current Balance		
				Total Voids	Items	
		Checks	\$6,424,421.57	\$0.00	0	
		Deposits	\$0.00	\$0.00	0	
		Deductions	\$0.00	\$0.00	0	
		Bank Charges	\$0.00	\$0.00	0	
		Additions	\$0.00	\$0.00	0	
Report Total				Net Activity:		(\$6,424,421.57)

Report Selection Criteria

Bank Accounts	Start	End	
Date Range	WFC	WFC	
Check Date	Custom		
Document /Check Numbers	09/01/2013	09/30/2013	
Payee Code	Start	End	
	Start	End	

Report Type: Single Line
Sort By: Doc/Item Type
Includes Items posted from these source modules: AP AR
Includes Items with status: Outstanding Cleared Voided
Includes Items of the Activity Type: All: Check Deduction Bank Charge Deposit Addition
Includes Item Notes: No
Includes Bank Notes: No

Search For 1:
Search For 2:
Search For 3:
And/Or:
Search For 4:
Search For 5:
Search For 6:

BR Bank Register Report

San Gorgonio Pass Water Agency(ASG)

10/01/2013 11:52:57

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Bank Code: WFC Wells Fargo Checking						Current Balance \$288,640.96
000773	09/15/2013	DAVIS, JEFFREY W.	CHK	CLR	PR	\$4,076.53
000774	09/15/2013	DICKSON, WILLIAM E.	CHK	CLR	PR	\$942.50
000775	09/15/2013	FALLS, KENNETH M.	CHK	CLR	PR	\$2,302.42
000776	09/15/2013	MORRIS, WILLIAM R.	CHK	CLR	PR	\$1,089.87
000777	09/15/2013	RASMUSSEN, CHERYLE M.	CHK	CLR	PR	\$2,248.00
000778	09/15/2013	TODD, JR., THOMAS W.	CHK	CLR	PR	\$2,758.05
000779	09/30/2013	DAVIS, JEFFREY W.	CHK	CLR	PR	\$4,447.42
000780	09/30/2013	FALLS, KENNETH M.	CHK	CLR	PR	\$2,537.35
000781	09/30/2013	HARVEY-MELLEBY, MARY ANN	CHK	CLR	PR	\$1,089.87
000782	09/30/2013	RASMUSSEN, CHERYLE M.	CHK	CLR	PR	\$2,248.00
000783	09/30/2013	TODD, JR., THOMAS W.	CHK	CLR	PR	\$2,758.05
000784	09/30/2013	VOIGT, BARBARA A.	CHK	CLR	PR	\$1,089.87
014824	09/13/2013	JETER, JOHN R.	CHK	CLR	PR	\$939.87
014859	09/30/2013	HARING, THEODORE F.	CHK	CLR	PR	\$989.87

	Bank Totals	Items	Total Voids	Items
Checks	\$29,517.67	14	\$0.00	0
Deposits	\$0.00	0	\$0.00	0
Deductions	\$0.00	0	\$0.00	0
Bank Charges	\$0.00	0	\$0.00	0
Additions	\$0.00	0	\$0.00	0

Total for Bank Code: WFC Wells Fargo Checking Net Activity: (\$29,517.67)

Report Totals	Bank Totals	Items	Total Current Balance	Total Voids	Items	Amount
						\$288,640.96
Checks	\$29,517.67	14	\$0.00	\$0.00	0	
Deposits	\$0.00	0	\$0.00	\$0.00	0	
Deductions	\$0.00	0	\$0.00	\$0.00	0	
Bank Charges	\$0.00	0	\$0.00	\$0.00	0	
Additions	\$0.00	0	\$0.00	\$0.00	0	
Report Total						Net Activity: (\$29,517.67)

Report Selection Criteria

Bank Accounts	Start WFC	End WFC
Date Range	Custom	
Check Date	09/01/2013	09/30/2013
Document /Check Numbers	Start	End
Payee Code	Start	End
Report Type:	Single Line	
Sort By:	Doc/Item Type	
Includes Items posted from these source modules:	PR AR	
Includes Items with status:	Outstanding Cleared Voided	
Includes Items of the Activity Type:	All: Check Deduction Bank Charge Deposit Addition	
Includes Item Notes:	No	
Includes Bank Notes:	No	

Search For 1:
 Search For 2:
 Search For 3:
 And/Or:
 Search For 4:
 Search For 5:
 Search For 6:

SAN GORGONIO PASS WATER AGENCY

**LEGAL INVOICES
ACCOUNTS PAYABLE INVOICE LISTING**

<u>VENDOR</u>	<u>INVOICE NUMBER</u>	<u>COMMENT</u>	<u>AMOUNT</u>
BEST, BEST & KRIEGER	130930	LEGAL SERVICES SEP13	15,433.20
METROPOLITAN WATER DISTRICT	40491	AREA OF ORIGIN LEGAL JUN13	68.29

TOTAL PENDING INVOICES FOR SEPTEMBER 2013

15,501.49

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
September 30, 2013**

BALANCE PER BANK AT 09/30/2013 - CHECKING ACCOUNT 297,346.17

297,346.17

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
14848	210.53	14860	7,009.76
14850	52.00	14861	293.19
14851	950.00		
14857	20.00		
14858	169.73		
	1,402.26		7,302.95

TOTAL OUTSTANDING CHECKS (8,705.21)

BALANCE PER GENERAL LEDGER 288,640.96

BALANCE PER GENERAL LEDGER AT 08/31/2013 399,788.25

CASH RECEIPTS FOR SEPTEMBER 842,573.20

CASH DISBURSEMENTS FOR SEPTEMBER

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	(6,424,421.57)	
NET PAYROLL FOR SEPTEMBER	(29,517.67)	(6,453,939.24)

BANK CHARGES (56.25)

TRANSFERS FROM LAIF 5,500,000.00

TRANSFERS TO LAIF

Reissue of ck #14611 \$275.00

BALANCE PER GENERAL LEDGER AT 09/30/2013 288,640.96

REPORT PREPARED BY:


Cheryl Rasmussen

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF SEPTEMBER, 2013**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
09/16/13	BCVWD	WATER SALES	226,021.00	226,021.00
09/18/13	CITY OF BANNING	WATER SALES	31,700.00	31,700.00
09/23/13	YVWD	WATER SALES	3,358.83	3,358.83
09/23/13	RIVERSIDE COUNTY	PROPERTY TAXES	581,493.37	581,493.37
TOTAL FOR SEPTEMBER, 2013			842,573.20	842,573.20

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14**

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2013**

FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - INCOME					
INCOME					
WATER SALES	3,100,000		3,100,000	569,434.10	81.63%
TAX REVENUE	1,900,000		1,900,000	167,054.50	91.21%
INTEREST	32,000		32,000	6,171.22	80.71%
PASS-THRU	0		0		
GRANTS	0		0		
OTHER (REIMBURSEMENTS, TRANSFERS)	52,000		52,000	1,927.62	96.29%
TOTAL GENERAL FUND INCOME	5,084,000	0	5,084,000	744,587.44	85.35%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	2,800,000		2,800,000	644,294.70	76.99%
TOTAL COMMODITY PURCHASE	2,800,000	0	2,800,000	644,294.70	76.99%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	386,500		386,500	93,077.99	75.92%
PAYROLL TAXES	33,000		33,000	8,555.20	74.08%
WORKERS COMP INSURANCE	4,300		4,300	0.00	100.00%
RETIREMENT	127,000		127,000	30,638.39	75.88%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	66,000		66,000	6,543.58	90.09%
HEALTH INSURANCE	47,000		47,000	16,987.28	63.86%
DENTAL INSURANCE	5,355		5,355	1,893.56	92.57%
SGPWA STAFF MISC. MEDICAL	7,000		7,000	397.95	88.63%
LONG TERM DISABILITY	3,100		3,100	795.62	74.33%
EMPLOYEE EDUCATION	2,000		2,000	0.00	100.00%
TOTAL SALARIES AND EMPLOYEE BENEFITS	681,255	0	681,255	158,889.57	76.68%

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2013**

FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - EXPENSES						
ADMINISTRATIVE & PROFESSIONAL						
DIRECTOR EXPENDITURES						
DIRECTORS FEES	102,000		102,000	23,603.00	76.86%	
DIRECTORS TRAVEL & EDUCATION	35,000		35,000	4,183.85	88.05%	
DIRECTORS MISC. MEDICAL	22,000		22,000	2,295.90	89.56%	
OFFICE EXPENDITURES						
OFFICE EXPENSE	12,000		12,000	961.87	91.98%	
POSTAGE	1,200		1,200	666.04	44.50%	
TELEPHONE	7,000		7,000	2,038.92	70.87%	
UTILITIES	4,500		4,500	749.90	83.34%	
SECURITY EXPENDITURES						
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	4,500		4,500	135.33	96.99%	
GENERAL MANAGER & STAFF TRAVEL	15,000		15,000	4,177.99	72.15%	
INSURANCE & BONDS	24,000		24,000	20,023.00	16.57%	
ACCOUNTING & AUDITING	21,000		21,000	16,750.00	20.24%	
STATE WATER CONTRACT AUDIT	5,300		5,300	1,269.00	76.06%	
OUTSIDE PROFESSIONAL SERVICES	4,000		4,000	0.00	100.00%	
DUES & ASSESSMENTS	32,000		32,000	11,092.00	65.34%	
BANK CHARGES	1,500		1,500	236.35	84.24%	
MISCELLANEOUS EXPENSES	1,000		1,000	0.00	100.00%	
MAINTENANCE & EQUIPMENT EXPENDITURES						
TOOLS PURCHASE & MAINTENANCE	2,000		2,000	0.00	100.00%	
VEHICLE REPAIR & MAINTENANCE	13,000		13,000	2,765.65	78.73%	
MAINTENANCE & REPAIRS - BUILDING	10,000		10,000	2,827.64	71.72%	
MAINTENANCE & REPAIRS - FIELD	30,000		30,000	1.61	99.99%	
CONTRACT OPERATIONS AND MAINTENANCE	160,000		160,000	0.00	100.00%	
COUNTY EXPENDITURES						
LAFCO COST SHARE	3,200		3,200	3,358.76	-4.96%	
ELECTION EXPENSE	0		0	0.00		
TAX COLLECTION CHARGES	7,500		7,500	422.28	94.37%	
TOTAL ADMINISTRATIVE & PROFESSIONAL	517,700	0	517,700	97,559.09	81.16%	

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2013**

FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014					
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES					
GENERAL ENGINEERING					
RECHARGE					
BEAMONT AVE. RECHARGE FACILITY CEQA	42,000		42,000	6,742.20	83.95%
B.A.R.F. SERVICE CONNECTION (MT. VIEW CONNEX.)	100,000		100,000	0.00	100.00%
B.A.R.F. DESIGN PIPELINE	59,000		59,000	4,312.00	92.69%
B.A.R.F. DESIGN RECHARGE FACILITY	30,000		30,000	625.00	97.92%
B.A.R.F. POST DESIGN	25,000		25,000	0.00	100.00%
BANKING PIPELINE CEQA	30,000		30,000	0.00	100.00%
BANKING PIPELINE DESIGN	80,000		80,000	0.00	100.00%
STUDIES					
UNUS - Agreement #23100	135,000		135,000	17,310.74	87.18%
WATER RATE NEXUS STUDY	75,000		75,000	0.00	100.00%
CAPACITY FEE NEXUS STUDY UPDATE	45,000		45,000	0.00	100.00%
SUPPORT - CAPACITY FEE & COOPERATIVE AGREEMENTS	30,000		30,000	0.00	100.00%
EMERGING CONTAMINANTS TASK FORCE	5,000		5,000	2,110.00	57.80%
WATER SUPPLY UPDATE	27,000		27,000	5,538.00	79.49%
UPDATED UWMP	35,000		35,000	1,105.00	96.84%
OTHER PROJECTS					
STRATEGIC PLAN IMPLEMENTATION - COMMUNICATIONS	15,000		15,000	1,600.00	89.33%
WATER QUALITY MODELING (SAN TIMEO)	5,000		5,000	0.00	100.00%
SUPPLEMENTAL FUNDING AGREEMENT FOR BDCP	65,000		65,000	32,424.00	50.12%
GENERAL AGENCY - CEQA ANALYSIS AND GIS SERVICES	5,000		5,000	835.50	83.29%
TOTAL GENERAL ENGINEERING	808,000	0	808,000	72,602.44	91.01%

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14**

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2013**

FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014					
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES					
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	125,000		125,000	10,819.46	91.34%
TOTAL LEGAL SERVICES	125,000	0	125,000	10,819.46	91.34%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	8,000		8,000	0.00	100.00%
ADULT EDUCATION PROGRAMS	2,500		2,500	0.00	100.00%
OTHER CONSERVATION AND/OR EDUCATION PROGRAMS	0		0	0.00	
TOTAL CONSERVATION & EDUCATION	10,500	0	10,500	0.00	100.00%
GENERAL FUND CAPITAL EXPENDITURES					
BUILDING	15,000		15,000	0.00	100.00%
FURNITURE & OFFICE EQUIPMENT	5,000		5,000	0.00	100.00%
OTHER EQUIPMENT	5,000		5,000	0.00	100.00%
B.A.R.F. PIPELINE CONSTRUCTION	50,000		50,000	0.00	100.00%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	75,000	0	75,000	0.00	100.00%
TRANSFERS TO OTHER FUNDS					
TRANSFERS FROM RESERVES - NEW WATER	253,000		253,000	0.00	
TOTAL GENERAL FUND EXPENSES	5,017,455	0	5,017,455	984,165.26	80.39%
GENERAL FUND NET INCOME YEAR TO DATE	319,545	0	319,545	-239,577.82	

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL**

FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2013

		FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014			
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
DEBT SERVICE FUND - INCOME					
INCOME					
TAX REVENUE	15,039,000		15,039,000	1,042,373.97	93.07%
INTEREST	72,000		72,000	15,868.85	77.96%
GRANTS	0		0	0.00	
OTHER	1,910,000		1,910,000	223,948.00	88.27%
TOTAL DEBT SERVICE FUND INCOME	17,021,000	0	17,021,000	1,282,190.82	92.47%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	46,000		46,000	11,183.99	75.69%
PAYROLL TAXES	3,500		3,500	855.55	75.56%
BENEFITS	31,500		31,500	7,096.10	77.47%
SWC CONTRACTOR DUES	37,000		37,000	36,173.00	2.24%
STATE WATER CONTRACT PAYMENTS	16,270,649		16,270,649	6,686,765.00	58.90%
PURCHASED WATER	242,000		242,000	68,647.30	71.63%
STATE WATER PROJECT LEGAL SERVICES	5,000		5,000	45.39	99.09%
USGS - Agreement #23700	50,000		50,000	0.00	100.00%
CONTRACT OPERATIONS AND MAINTENANCE	200,000		200,000	596.28	99.70%
SWP ENGINEERING	10,000		10,000	0.00	100.00%
DEBT SERVICE UTILITIES	9,000		9,000	2,054.12	77.18%
TAX COLLECTION CHARGES	45,000		45,000	2,392.90	94.68%
TOTAL DEBT SERVICE FUND EXPENSES	16,949,649	0	16,949,649	6,815,809.63	59.79%
DEBT SERVICE FUND NET INCOME YEAR TO DATE					
	71,351	0	71,351	-5,533,618.81	

**SAN GORGONIO PASS WATER AGENCY
CASH RECONCILIATION REPORT
FY 2012-13
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2013**

DEBT SERVICE FUND - RESTRICTED

BEGINNING BALANCE - JULY 1, 2012		
RESERVE FOR STATE WATER PROJECT	<u>25,727,239</u>	
DEBT SERVICE ACTIVITY		
DEBT SERVICE DEPOSITS		
PROPERTY TAX - DEBT SERVICE DEPOSITS	15,359,807	
INTEREST INCOME	61,354	
DWR REFUNDS	1,645,960	
DEBT SERVICE DISBURSEMENTS	(13,100,655)	
ENDING RESTRICTED FUNDS BALANCE - JUN 30 2013	<u>29,693,705</u>	<u>29,693,705</u>

GENERAL FUND - UNRESTRICTED

BEGINNING BALANCE - JULY 1, 2012	<u>11,077,166</u>	
GENERAL FUND ACTIVITY		
GENERAL FUND DEPOSITS		
WATER SALES	2,329,323	
PROPERTY TAX - GENERAL PURPOSE DEPOSITS	1,779,999	
INTEREST INCOME	28,781	
OTHER INCOME	9,327	
CHANGE IN RECEIVABLES	286,885	
GENERAL FUND DISBURSEMENTS		
CHANGE IN LIABILITIES	(407,690)	
CHANGE IN CAPITAL ASSETS	(1,007,474)	
OPERATING EXPENDITURES	(2,404,585)	
ENDING UNRESTRICTED FUNDS BALANCE - JUN 30 2013	<u>11,691,732</u>	<u>11,691,732</u>
<u>TOTAL CASH - JUN 30 2013</u>		<u>41,385,437</u>

CASH LOCATION - JUN 30 2013

PETTY CASH	100
CASH IN CHECKING ACCOUNTS	239,889
CASH IN WELLS FARGO TRUST ACCOUNT	366,020
LOCAL AGENCY INVESTMENT FUND	27,307,173
BANK OF HEMET LOCAL AGENCY MONEY MARKET ACCOUNT	10,472,255
WELLS FARGO SECURITIES	3,000,000
<u>TOTAL CASH - JUN 30 2013</u>	<u>41,385,437</u>

**SAN GORGONIO PASS WATER AGENCY
CASH RECONCILIATION REPORT
FY 2012-13
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2013**

TREASURY BILL INFORMATION

<u>CUSIP</u>	<u>MATURITY DATE</u>	<u>TOTAL PAR</u>	<u>ISSUE DATE</u>	<u>PURCHASE PRICE / \$100</u>	<u>YIELD RATE</u>	<u>TERM</u>
<i>No Treasury Bills at this time</i>						

CERTIFICATE OF DEPOSIT INFORMATION

<u>INSTITUTION</u>	<u>PURCHASE AMOUNT</u>	<u>YIELD RATE</u>	<u>MATURITY DATE</u>	<u>CURRENT VALUE</u>
<i>No CDs at this time</i>				

LOCAL AGENCY INVESTMENT FUND (LAIF) INFORMATION

<u>INSTITUTION</u>	<u>YIELD RATE</u>	<u>STATEMENT DATE</u>	<u>CURRENT VALUE</u>
State of California - PMIA	0.24%	06/30/13	27,307,173.13

BANK OF HEMET LOCAL AGENCY MONEY MARKET ACCOUNT

<u>INSTITUTION</u>	<u>YIELD RATE</u>	<u>STATEMENT DATE</u>	<u>CURRENT VALUE</u>
Bank of Hemet	0.16%	06/30/13	10,472,254.96

WELLS FARGO SECURITIES

<u>TYPE OF SECURITY</u>	<u>PURCHASE AMOUNT</u>	<u>YIELD RATE</u>	<u>MATURITY DATE</u>	<u>CURRENT VALUE ^</u>
FNMA Callable*	2,000,000	0.50%	02/08/2017	2,000,000
FNMA Callable*	1,000,000	0.50%	11/15/2017	1,000,000
TOTAL				3,000,000

^ Current Value at purchase cost.

* Interest rates adjust upward at various intervals.

ALL INVESTMENTS LISTED ON THE QUARTERLY CASH RECONCILIATION REPORT AND HELD BY THE SAN GORGONIO PASS WATER AGENCY ARE IN COMPLIANCE WITH THE AGENCY'S STATEMENT OF INVESTMENT POLICY.

THE AGENCY CAN MEET ITS EXPENDITURE REQUIREMENTS FOR THE NEXT SIX MONTHS.

**SAN GORONIO PASS WATER AGENCY
CASH RECONCILIATION REPORT
FY 2012 - 13
BY QUARTER**

	SEP 30, 12	DEC 31, 12	MAR 31, 13	JUN 30, 13
<u>DEBT SERVICE FUND - RESTRICTED</u>				
BEGINNING BALANCE - JULY 1, 2012				
RESERVE FOR STATE WATER PROJECT	<u>25,727,239</u>	<u>25,727,239</u>	<u>25,727,239</u>	<u>25,727,239</u>
DEBT SERVICE ACTIVITY				
DEBT SERVICE DEPOSITS				
PROPERTY TAX - D. S. DEPOSITS	1,508,866	4,707,180	9,075,916	15,359,807
INTEREST INCOME	20,835	38,504	56,541	61,354
DWR REFUNDS	-	801,489	801,489	1,645,960
DEBT SERVICE DISBURSEMENTS	(5,803,684)	(7,055,042)	(12,207,938)	(13,100,655)
<u>ENDING RESTRICTED FUNDS BALANCE</u>	<u>21,453,256</u>	<u>24,219,370</u>	<u>23,453,246</u>	<u>29,693,705</u>
<u>GENERAL FUND - UNRESTRICTED</u>				
BEGINNING BALANCE - JULY 1, 2012	<u>11,077,166</u>	<u>11,077,166</u>	<u>11,077,166</u>	<u>11,077,166</u>
GENERAL FUND ACTIVITY				
GENERAL FUND DEPOSITS				
WATER SALES	431,006	1,280,133	1,830,863	2,329,323
PROPERTY TAX - GENERAL DEPOSITS	195,624	727,836	1,122,712	1,779,999
INTEREST INCOME	10,733	17,922	26,410	28,781
OTHER INCOME	482	544	777	9,327
CHANGE IN RECEIVABLES	281,502	286,885	286,884	286,885
GENERAL FUND DISBURSEMENTS				
CHANGE IN LIABILITIES	(407,084)	(382,064)	(322,398)	(407,690)
CHANGE IN CAPITAL ASSETS	(90,238)	(223,416)	(871,840)	(1,007,474)
OPERATING EXPENDITURES	(637,723)	(1,629,012)	(1,729,444)	(2,404,585)
<u>ENDING UNRESTRICTED FUNDS BALANCE</u>	<u>10,861,468</u>	<u>11,155,994</u>	<u>11,421,130</u>	<u>11,691,732</u>
<u>TOTAL CASH - END OF QUARTER</u>	<u>32,314,724</u>	<u>35,375,364</u>	<u>34,874,376</u>	<u>41,385,437</u>
<u>CASH LOCATION - END OF QUARTER</u>				
PETTY CASH	100	100	100	100
CASH IN CHECKING ACCOUNTS	368,118	306,024	283,512	239,889
TRUST ACCOUNT - SAVINGS	365,608	365,756	365,891	366,020
LOCAL AGENCY INVESTMENT FUND	24,121,035	24,140,520	20,757,173	27,307,173
LOCAL AGENCY MM ACCT. BOFH	4,459,863	7,562,964	10,467,700	10,472,555
TREASURY BILLS	-			
CDs	-			
WELLS FARGO SECURITIES	3,000,000	3,000,000	3,000,000	3,000,000
<u>TOTAL CASH - END OF QUARTER</u>	<u>32,314,724</u>	<u>35,375,364</u>	<u>34,874,376</u>	<u>41,385,737</u>

**SAN GORGONIO PASS WATER AGENCY
CASH RECONCILIATION REPORT
FY 2013-14
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2013**

DEBT SERVICE FUND - RESTRICTED

BEGINNING BALANCE - JULY 1, 2013		
RESERVE FOR STATE WATER PROJECT	<u>29,693,705</u>	
DEBT SERVICE ACTIVITY		
DEBT SERVICE DEPOSITS		
PROPERTY TAX - DEBT SERVICE DEPOSITS	1,042,374	
INTEREST INCOME	15,869	
DWR REFUNDS	223,948	
DEBT SERVICE DISBURSEMENTS	(6,815,810)	
ENDING RESTRICTED FUNDS BALANCE - SEP 30 2013	<u>24,160,086</u>	<u>24,160,086</u>

GENERAL FUND - UNRESTRICTED

BEGINNING BALANCE - JULY 1, 2013		<u>11,691,732</u>	
GENERAL FUND ACTIVITY			
GENERAL FUND DEPOSITS			
WATER SALES	569,434		
PROPERTY TAX - GENERAL PURPOSE DEPOSITS	167,055		
INTEREST INCOME	6,171		
OTHER INCOME	1,928		
CHANGE IN RECEIVABLES	277,608		
GENERAL FUND DISBURSEMENTS			
CHANGE IN LIABILITIES	(419,602)		
CHANGE IN CAPITAL ASSETS	(28,990)		
OPERATING EXPENDITURES	(955,176)		
ENDING UNRESTRICTED FUNDS BALANCE - SEP 30 2013	<u>11,310,159</u>	<u>11,310,159</u>	
<u>TOTAL CASH - SEP 30 2013</u>			<u>35,470,246</u>

CASH LOCATION - SEP 30 2013

PETTY CASH		100
CASH IN CHECKING ACCOUNTS		288,641
CASH IN WELLS FARGO TRUST ACCOUNT		366,112
LOCAL AGENCY INVESTMENT FUND		21,338,963
BANK OF HEMET LOCAL AGENCY MONEY MARKET ACCOUNT		10,476,430
WELLS FARGO SECURITIES		3,000,000
<u>TOTAL CASH - SEP 30 2013</u>		<u>35,470,246</u>

**SAN GORGONIO PASS WATER AGENCY
CASH RECONCILIATION REPORT
FY 2013-14
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2013**

TREASURY BILL INFORMATION

<u>CUSIP</u>	<u>MATURITY DATE</u>	<u>TOTAL PAR</u>	<u>ISSUE DATE</u>	<u>PURCHASE PRICE / \$100</u>	<u>YIELD RATE</u>	<u>TERM</u>
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No Treasury Bills at this time

CERTIFICATE OF DEPOSIT INFORMATION

<u>INSTITUTION</u>	<u>PURCHASE AMOUNT</u>	<u>YIELD RATE</u>	<u>MATURITY DATE</u>	<u>CURRENT VALUE</u>
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No CDs at this time

LOCAL AGENCY INVESTMENT FUND (LAIF) INFORMATION

<u>INSTITUTION</u>	<u>YIELD RATE</u>	<u>STATEMENT DATE</u>	<u>CURRENT VALUE</u>
State of California - PMIA	0.26%	09/30/13	21,338,962.74

BANK OF HEMET LOCAL AGENCY MONEY MARKET ACCOUNT

<u>INSTITUTION</u>	<u>YIELD RATE</u>	<u>STATEMENT DATE</u>	<u>CURRENT VALUE</u>
Bank of Hemet	0.15%	09/30/13	10,476,430.07

WELLS FARGO SECURITIES

<u>TYPE OF SECURITY</u>	<u>PURCHASE AMOUNT</u>	<u>YIELD RATE</u>	<u>MATURITY DATE</u>	<u>CURRENT VALUE ^</u>
FNMA Callable*	2,000,000	0.50%	02/08/2017	2,000,000
FNMA Callable*	1,000,000	0.50%	11/15/2017	1,000,000
			TOTAL	3,000,000

^ Current Value at purchase cost.

* Interest rates adjust upward at various intervals.

ALL INVESTMENTS LISTED ON THE QUARTERLY CASH RECONCILIATION REPORT AND HELD BY THE GORGONIO PASS WATER AGENCY ARE IN COMPLIANCE WITH THE AGENCY'S STATEMENT OF INVESTMENT POLICY.

THE AGENCY CAN MEET ITS EXPENDITURE REQUIREMENTS FOR THE NEXT SIX MONTHS.

**SAN GORONIO PASS WATER AGENCY
CASH RECONCILIATION REPORT
FY 2013 - 14
BY QUARTER**

	SEP 30, 13	DEC 31, 13	MAR 31, 14	JUN 30, 14
<u>DEBT SERVICE FUND - RESTRICTED</u>				
BEGINNING BALANCE - JULY 1, 2013				
RESERVE FOR STATE WATER PROJECT	<u>29,693,705</u>	<u>29,693,705</u>	<u>29,693,705</u>	<u>29,693,705</u>
DEBT SERVICE ACTIVITY				
DEBT SERVICE DEPOSITS				
PROPERTY TAX - D. S. DEPOSITS	1,042,374			
INTEREST INCOME	15,869			
DWR REFUNDS	223,948			
DEBT SERVICE DISBURSEMENTS	(6,815,810)			
<u>ENDING RESTRICTED FUNDS BALANCE</u>	<u>24,160,086</u>	<u>29,693,705</u>	<u>29,693,705</u>	<u>29,693,705</u>
<u>GENERAL FUND - UNRESTRICTED</u>				
BEGINNING BALANCE - JULY 1, 2013	<u>11,691,732</u>	<u>11,691,732</u>	<u>11,691,732</u>	<u>11,691,732</u>
GENERAL FUND ACTIVITY				
GENERAL FUND DEPOSITS				
WATER SALES	569,434			
PROPERTY TAX - GENERAL DEPOSITS	167,055			
INTEREST INCOME	6,171			
OTHER INCOME	1,928			
CHANGE IN RECEIVABLES	227,608			
GENERAL FUND DISBURSEMENTS				
CHANGE IN LIABILITIES	(419,602)			
CHANGE IN CAPITAL ASSETS	(28,990)			
OPERATING EXPENDITURES	(955,176)			
<u>ENDING UNRESTRICTED FUNDS BALANCE</u>	<u>11,260,160</u>	<u>11,691,732</u>	<u>11,691,732</u>	<u>11,691,732</u>
<u>TOTAL CASH - END OF QUARTER</u>	<u>35,420,246</u>	<u>41,385,437</u>	<u>41,385,437</u>	<u>41,385,437</u>
<u>CASH LOCATION - END OF QUARTER</u>				
PETTY CASH	100			
CASH IN CHECKING ACCOUNTS	288,641			
TRUST ACCOUNT - SAVINGS	366,112			
LOCAL AGENCY INVESTMENT FUND	21,338,963			
LOCAL AGENCY MM ACCT. BOFH	10,476,430			
TREASURY BILLS	-			
CDs	-			
WELLS FARGO SECURITIES	3,000,000			
<u>TOTAL CASH - END OF QUARTER</u>	<u>35,470,246</u>	<u>-</u>	<u>-</u>	<u>-</u>

**SAN GORGONIO PASS WATER AGENCY
RESERVE ALLOCATION REPORT
FY 2012-13
FOR THE TWELVE MONTHS ENDING JUNE 30, 2013**

	JUN 30, 12	SEP 30, 12	DEC 31, 12	MAR 31, 13	JUN 30, 13
RESTRICTED					
STATE WATER CONTRACT FUND	25,727,239	21,453,256	24,219,370	23,453,246	29,693,705
UNRESTRICTED					
OPERATIONS	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
NEW INFRASTRUCTURE	2,456,115	2,921,115	2,921,115	3,170,000	3,170,000
Additions	465,000	0	248,885	218,768	416,887
Expenditures					
Ending Balance	2,921,115	2,921,115	3,170,000	3,388,768	3,586,887
ADDITIONAL WATER	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Adjustments from Other Sources	1,752,761	1,505,807	1,452,289	1,500,000	1,500,000
Ratepayer Contribution	670,258	734,546	800,652	821,792	877,160
From Excess Rate Stabilization	33,032	32,144	33,053	10,570	27,685
Expenditures					
Ending Balance	4,956,051	4,740,353	4,785,994	4,832,362	4,904,845
RATE STABILIZATION					
Taxpayer Contribution	0	0	0	0	0
Previous Ratepayer Balance	150,000	150,000	150,000	150,000	150,000
Ratepayer Contribution	33,032	32,144	33,053	10,570	27,685
Excess Contribut.-To Adnl. Water	-33,032	-32,144	-33,053	-10,570	-27,685
Expenditures					
Ending Balance	150,000	150,000	150,000	150,000	150,000
REPLACEMENTS	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
UNEXPECTED LEGAL SERVICES	250,000	250,000	250,000	250,000	250,000
TOTAL UNRESTRICTED RESERVES	11,077,166	10,861,468	11,155,994	11,421,130	11,691,732
TOTAL RESERVES	36,804,405	32,314,724	35,375,364	34,874,376	41,385,437

CASH LOCATION

Petty Cash	100	100	100	100	100
Checking Accounts	358,218	368,118	306,024	283,512	239,889
Trust Account - Business Savings	365,423	365,608	365,756	365,891	366,020
LAIF	28,623,715	24,121,035	24,140,520	20,757,173	27,307,173
Local Agency M M Acct. BofH	4,456,948	4,459,863	7,562,964	10,467,700	10,472,255
Investments					
Treasury Bills	0	0	0	0	0
CD's	0	0	0	0	0
Wells Fargo Securities	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
TOTAL CASH	36,804,405	32,314,724	35,375,364	34,874,376	41,385,437

**SAN GORGONIO PASS WATER AGENCY
RESERVE ALLOCATION REPORT
FY 2013-14
FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2013**

	JUN 30, 13	SEP 30, 13	DEC 31, 13	MAR 31, 14	JUN 30, 14
RESTRICTED					
STATE WATER CONTRACT FUND	29,693,705	24,160,086			
UNRESTRICTED					
OPERATIONS	1,500,000	1,500,000			
NEW INFRASTRUCTURE	3,170,000	3,170,000			
Additions	416,887	34,887			
Expenditures					
Ending Balance	3,586,887	3,204,887	0	0	0
ADDITIONAL WATER	2,500,000	2,500,000			
Adjustments from Other Sources	1,500,000	1,500,000			
Ratepayer Contribution	877,160	944,112			
Rate Stabilization Previous Quarter	0	27,865			
From Excess Rate Stabilization	27,685	33,476			
Expenditures					
Ending Balance	4,904,845	5,005,453	0	0	0
RATE STABILIZATION					
Taxpayer Contribution	0	0			
Previous Ratepayer Balance	150,000	150,000			
Ratepayer Contribution	27,685	33,476			
Excess Contribut.-To Addnl. Water	-27,685	-33,476			
Expenditures					
Ending Balance	150,000	150,000	0	0	0
REPLACEMENTS	1,300,000	1,300,000			
UNEXPECTED LEGAL SERVICES	250,000	150,000			
TOTAL UNRESTRICTED RESERVES	11,691,732	11,310,340	0	0	0
TOTAL RESERVES	41,385,437	35,470,426	0	0	0

CASH LOCATION

Petty Cash	100	100			
Checking Accounts	239,889	288,641			
Trust Account - Business Savings	366,020	366,112			
LAIF	27,307,173	21,338,963			
Local Agency M M Acct. BofH	10,472,255	10,476,430			
Investments					
Treasury Bills	0	0			
CD's	0	0			
Wells Fargo Securities	3,000,000	3,000,000			
TOTAL CASH	41,385,437	35,470,246	0	0	0