

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
July 28, 2014, 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 June 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 June, 2014 by Reviewing Check History Reports in Detail*
- B. Review and Consideration of Pending Legal Invoices for June, 2014*
- C. Review of June, 2014 Bank Reconciliation*
- D. Review of Budget Report for June, 2014*
- E. Review of Proposed Debt Service Fund Budget for FY 2014-15*
- F. Review Tax Rate Proposal for FY 2014-15

5. Announcements

- A. San Gorgonio Pass Regional Water Alliance – Technical Committee Meeting, July 29, 2014 at 4:00 p.m. at Banning City Hall Conference Room
- B. San Gorgonio Pass Regional Water Alliance, July 29, 2014 at 6:00 p.m. at Banning City Council Chambers
- C. Regular Board Meeting, August 4, 2014 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)

07/01/2014 11:07:08

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Bank Code: WFC Wells Fargo Checking					Current Balance	(\$1,822,754.81)
015202	06/09/2014	BDL ALARMS, INC.	CHK	O/S	AP	\$78.00
015203	06/09/2014	GOPHER PATROL	CHK	O/S	AP	\$48.00
015204	06/09/2014	J. R. FREEMAN CO. INC.	CHK	O/S	AP	\$164.26
015205	06/09/2014	THE RECORD-GAZETTE	CHK	O/S	AP	\$24.95
015206	06/09/2014	UNLIMITED SERVICES BUILDING MAINT.	CHK	O/S	AP	\$295.00
015207	06/09/2014	WASTE MANAGEMENT INLAND EMPIRE	CHK	O/S	AP	\$92.27
015208	06/09/2014	BEST BEST & KRIEGER LLP	CHK	O/S	AP	\$11,379.54
015210	06/12/2014	CALIFORNIA PUBLIC EMPLOYEES'	CHK	O/S	AP	\$7,249.51
015211	06/12/2014	FRANCHISE TAX BOARD	CHK	O/S	AP	\$180.06
218536	06/12/2014	EMPLOYMENT DEVELOPMENT DEPARTMENT	CHK	O/S	AP	\$937.10
272942	06/12/2014	ELECTRONIC FEDERAL TAX PAYMNT SYSTEM	CHK	O/S	AP	\$6,104.59
015212	06/16/2014	ALBERT WEBB ASSOCIATES	CHK	O/S	AP	\$2,550.00
015213	06/16/2014	ATKINS NORTH AMERICA, INC.	CHK	O/S	AP	\$29,764.89
015214	06/16/2014	BABCOCK LABORATORIES, INC.	CHK	O/S	AP	\$35.00
015215	06/16/2014	BEAUMONT-CHERRY VALLEY WATER DIST.	CHK	O/S	AP	\$404.20
015216	06/16/2014	CONTROL TEMP, INC.	CHK	O/S	AP	\$186.84
015217	06/16/2014	FEDERAL EXPRESS	CHK	O/S	AP	\$41.85
015218	06/16/2014	INCONTACT, INC.	CHK	O/S	AP	\$63.82
015219	06/16/2014	IN-SITU, INC.	CHK	O/S	AP	\$1,171.75
015220	06/16/2014	KENNEDY/JENKS CONSULTANTS	CHK	O/S	AP	\$8,157.50
015221	06/16/2014	MATTHEW PISTILLI LANDSCAPE SERVICES	CHK	O/S	AP	\$458.00
015222	06/16/2014	WILLIAM R. MORRIS	CHK	O/S	AP	\$38.08
015223	06/16/2014	SOUTHERN CALIFORNIA GAS	CHK	O/S	AP	\$4.56
015224	06/16/2014	THOMAS W. TODD, JR.	CHK	O/S	AP	\$915.89
015225	06/16/2014	U. S. GEOLOGICAL SURVEY	CHK	O/S	AP	\$30,191.80
015226	06/16/2014	VERIZON	CHK	O/S	AP	\$1,008.40
015227	06/16/2014	WELLS FARGO REMITTANCE CENTER	CHK	O/S	AP	\$4,089.85
015228	06/25/2014	ALBERT WEBB ASSOCIATES	CHK	O/S	AP	\$152.50
015229	06/25/2014	AT&T MOBILITY	CHK	O/S	AP	\$210.75
015230	06/25/2014	I.E. RESOURCE CONSERVATION DISTRICT	CHK	O/S	AP	\$3,000.00
015231	06/25/2014	MST BACKFLOW	CHK	O/S	AP	\$182.36
015232	06/25/2014	CHERYLE M. RASMUSSEN	CHK	O/S	AP	\$85.45
015233	06/25/2014	SAN BERNARDINO VALLEY MUNICIPAL	CHK	O/S	AP	\$44,031.07
015234	06/25/2014	SOUTHERN CALIFORNIA EDISON	CHK	O/S	AP	\$302.00
015235	06/25/2014	TPR TRAFFIC SOLUTIONS	CHK	O/S	AP	\$2,190.60
015236	06/25/2014	BEAUMONT SAFE & LOCK	CHK	O/S	AP	\$154.12
015239	06/26/2014	CALIFORNIA PUBLIC EMPLOYEES'	CHK	O/S	AP	\$7,249.51
015240	06/26/2014	STANDARD INSURANCE COMPANY	CHK	O/S	AP	\$309.89
215165	06/26/2014	ELECTRONIC FEDERAL TAX PAYMNT SYSTEM	CHK	O/S	AP	\$6,056.56
218631	06/26/2014	EMPLOYMENT DEVELOPMENT DEPARTMENT	CHK	O/S	AP	\$918.75
015241	06/29/2014	ACWA JPIA	CHK	O/S	AP	\$1,030.00
015242	06/29/2014	CHERYLE M. RASMUSSEN	CHK	O/S	AP	\$23.52
015243	06/29/2014	THE RECORD-GAZETTE	CHK	O/S	AP	\$80.75
015244	06/29/2014	VALLEY OFFICE EQUIPMENT, INC.	CHK	O/S	AP	\$151.67
015245	06/29/2014	KENNETH M. FALLS	CHK	O/S	AP	\$482.40
900085	06/29/2014	DEPARTMENT OF WATER RESOURCES	CHK	O/S	AP	\$459,248.00

	Bank Totals	Items	Total Voids	Items
Checks	\$631,495.61	46	\$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: (\$631,495.61)

BR Bank Register Report

San Gorgonio Pass Water Agency(ASG)

07/01/2014 11:07:08

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Report Totals						(\$1,822,754.81)
		Bank Totals	Items		Total Current Balance	
					Total Voids	Items
		Checks	\$631,495.61	46	\$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
Report Total					Net Activity:	(\$631,495.61)

Report Selection Criteria

Bank Accounts	Start WFC	End WFC
Date Range	Custom	
Check Date	06/01/2014	06/30/2014
Document /Check Numbers	Start	End
Payee Code	Start	End

Report Type: Single Line
Sort By: Date/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)

07/01/2014 11:07:38

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Bank Code: WFC Wells Fargo Checking						Current Balance (\$1,822,754.81)
000894	06/13/2014	DAVIS, JEFFREY W.	CHK	O/S	PR	\$4,130.21
000895	06/13/2014	DICKSON, WILLIAM E.	CHK	O/S	PR	\$942.50
000896	06/13/2014	FALLS, KENNETH M.	CHK	O/S	PR	\$2,593.81
000897	06/13/2014	MORRIS, WILLIAM R.	CHK	O/S	PR	\$1,122.56
000898	06/13/2014	RASMUSSEN, CHERYLE M.	CHK	O/S	PR	\$2,256.58
000899	06/13/2014	TODD, JR., THOMAS W.	CHK	O/S	PR	\$3,017.90
015209	06/13/2014	JETER, JOHN R.	CHK	O/S	PR	\$872.56
000900	06/26/2014	DAVIS, JEFFREY W.	CHK	O/S	PR	\$4,130.21
000901	06/26/2014	DUNCAN, RONALD A.	CHK	O/S	PR	\$1,122.56
000902	06/26/2014	FALLS, KENNETH M.	CHK	O/S	PR	\$2,471.78
000903	06/26/2014	HARVEY-MELLEBY, MARY ANN	CHK	O/S	PR	\$1,122.56
000904	06/26/2014	RASMUSSEN, CHERYLE M.	CHK	O/S	PR	\$2,256.58
000905	06/26/2014	TODD, JR., THOMAS W.	CHK	O/S	PR	\$3,017.90
000906	06/26/2014	VOIGT, BARBARA A.	CHK	O/S	PR	\$1,122.56
015237	06/26/2014	HARING, THEODORE F.	CHK	O/S	PR	\$1,022.56

	Bank Totals	Items	Total Voids	Items
Checks	\$31,202.83	15	\$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: (\$31,202.83)**

Report Totals	Bank Totals	Items	Total Current Balance	Total Voids	Items
			(\$1,822,754.81)		
Checks	\$31,202.83	15	\$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: (\$31,202.83)**

Report Selection Criteria

	Start	End
Bank Accounts	WFC	WFC
Date Range	Custom	
Check Date	06/01/2014	06/30/2014
Document /Check Numbers	Start	End
Payee Code	Start	End

Report Type: Single Line
Sort By: Date/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	140630	LEGAL SERVICES JUN14	13,110.28

TOTAL PENDING INVOICES FOR JUNE 2014

13,110.28

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
June 30, 2014**

BALANCE PER BANK AT 06/30/2014 - CHECKING ACCOUNT 235,488.73

235,488.73

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
15222	38.08	15237	1,022.56
15228	152.50	15238	
15229	210.75	15239	7,249.51
15230	3,000.00	15240	309.89
15231	182.36	15241	1,030.00
15233	44,031.07	15243	80.75
15234	302.00	15244	151.67
		15245	482.40
	47,916.76		10,326.78

TOTAL OUTSTANDING CHECKS (58,243.54)

BALANCE PER GENERAL LEDGER 177,245.19

BALANCE PER GENERAL LEDGER AT 05/31/2014 237,534.18

CASH RECEIPTS FOR JUNE 1,227,621.89

CASH DISBURSEMENTS FOR JUNE

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	(631,495.61)	
NET PAYROLL FOR JUNE	(31,202.83)	(662,698.44)

BANK CHARGES (212.44)


TRANSFERS FROM WF SAVINGS 500,000.00

TRANSFERS FROM WF SSECURITY TRADE 2,000,000.00

TRANSFERS TO WF SAVINGS (3,125,000.00)

BALANCE PER GENERAL LEDGER AT 06/30/2014 177,245.19

REPORT PREPARED BY:


 Cheryl Rasmussen

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF JUNE, 2014**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
06/02/14	W.F.SECURITIES	MONEY MARKET INTEREST	16.99	16.99
06/02/14	DWR	RESERVE INTEREST	169,838.00	169,838.00
06/05/14	RIVERSIDE COUNTY	PROPERTY TAXES	836,485.90	836,485.90
06/10/14	RIVERSIDE COUNTY	PROPERTY TAXES	32,231.27	32,231.27
06/10/14	RIVERSIDE COUNTY	PROPERTY TAXES	2,804.00	2,804.00
06/20/14	RIVERSIDE COUNTY	PROPERTY TAXES	8,029.80	8,029.80
06/23/14	BCVWD	WATER SALES	106,512.00	106,512.00
06/23/14	YVWD	WATER SALES	3,018.93	3,018.93
06/29/14	STATE OF CALIF/DWR	OAP CHARGES + REFUNDS	68,685.00	68,685.00
TOTAL FOR JUNE, 2014			1,227,621.89	1,227,621.89

Unaudited

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2014

	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	2,202,871.79	28.94%
TAX REVENUE	1,900,000		1,900,000	1,721,480.52	9.40%
INTEREST	32,000		32,000	25,307.52	20.91%
PASS-THRU	0		0		
GRANTS	0		0		
OTHER (REIMBURSEMENTS, TRANSFERS)	52,000		52,000	9,521.35	81.69%
TOTAL GENERAL FUND INCOME	5,084,000	0	5,084,000	3,959,181.18	22.12%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	2,800,000		2,800,000	1,564,973.68	44.11%
TOTAL COMMODITY PURCHASE	2,800,000	0	2,800,000	1,564,973.68	44.11%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	386,500		386,500	388,927.24	-0.63%
PAYROLL TAXES	33,000		33,000	34,258.43	-3.81%
WORKERS COMP INSURANCE	4,300		4,300	3,525.17	18.02%
RETIREMENT	127,000		127,000	125,289.68	1.35%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	66,000	225,000	291,000	285,875.48	1.76%
HEALTH INSURANCE	47,000		47,000	49,478.96	-5.27%
DENTAL INSURANCE	5,355		5,355	5,680.68	-8.96%
LIFE INSURANCE	0		0	317.11	0.00%
SGPWA STAFF MISC. MEDICAL	7,000		7,000	5,834.68	52.99%
LONG TERM DISABILITY	3,100		3,100	3,290.38	-6.14%
EMPLOYEE EDUCATION	2,000		2,000	604.00	69.80%
TOTAL SALARIES AND EMPLOYEE BENEFITS	681,255	225,000	906,255	903,081.81	0.35%

Unaudited

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2014

	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	99,167.82	2.78%
DIRECTORS TRAVEL & EDUCATION	35,000		35,000	17,032.70	51.34%
DIRECTORS MISC. MEDICAL	22,000		22,000	8,258.05	62.46%
OFFICE EXPENDITURES					
OFFICE EXPENSE	12,000		12,000	7,866.05	34.45%
POSTAGE	1,200		1,200	1,045.13	12.91%
TELEPHONE	7,000		7,000	8,229.83	-17.57%
UTILITIES	4,500		4,500	4,419.29	1.79%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	4,500		4,500	7,816.58	-73.70%
GENERAL MANAGER & STAFF TRAVEL	15,000		15,000	22,270.23	-48.47%
INSURANCE & BONDS	24,000		24,000	22,354.00	6.86%
ACCOUNTING & AUDITING	21,000		21,000	20,345.00	3.12%
STATE WATER CONTRACT AUDIT	5,300		5,300	4,229.00	20.21%
OUTSIDE PROFESSIONAL SERVICES	4,000		4,000	3,015.00	24.63%
DUES & ASSESSMENTS	32,000		32,000	37,659.04	-17.68%
BANK CHARGES	1,500		1,500	733.10	51.13%
MISCELLANEOUS EXPENSES	1,000		1,000	0.00	100.00%
MAINTENANCE & EQUIPMENT EXPENDITURES					
TOOLS PURCHASE & MAINTENANCE	2,000		2,000	382.08	80.90%
VEHICLE REPAIR & MAINTENANCE	13,000		13,000	11,961.71	7.99%
MAINTENANCE & REPAIRS - BUILDING	10,000		10,000	13,232.88	-32.33%
MAINTENANCE & REPAIRS - FIELD	30,000		30,000	2,869.50	90.44%
CONTRACT OPERATIONS AND MAINTENANCE	160,000		160,000	87,571.53	45.27%
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	7,780.57	-3.74%
TOTAL ADMINISTRATIVE & PROFESSIONAL	517,700	0	517,700	391,597.85	24.36%

Unaudited

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2014**

	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	33,394.46	20.49%
B.A.R.F. SERVICE CONNECTION (MT. VIEW CONNEC.)	100,000		100,000	0.00	100.00%
B.A.R.F. DESIGN PIPELINE	59,000		59,000	55,467.88	5.99%
B.A.R.F. DESIGN RECHARGE FACILITY	30,000		30,000	26,125.00	12.92%
B.A.R.F. POST DESIGN	25,000		25,000	25,564.89	-2.26%
BANNING PIPELINE CEQA	30,000	-30,000	0	0.00	
BANNING PIPELINE DESIGN	80,000	-80,000	0	0.00	
STUDIES					
LOS - Agreement #23100	135,000	110,000	245,000	219,658.51	10.34%
VALUER RATE NEXUS STUDY	75,000		75,000	0.00	100.00%
CAPACITY FEE NEXUS STUDY UPDATE	45,000		45,000	5,071.01	88.73%
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	20,904.08	22.58%
UPDATED UWMP	35,000		35,000	31,523.70	9.93%
OTHER PROJECTS					
STRATEGIC PLAN IMPLEMENTATION - COMMUNICATIONS	15,000		15,000	3,300.00	78.00%
WATER QUALITY MODELING (SAN TIMETEO)	5,000		5,000	0.00	100.00%
SUPPLEMENTAL FUNDING AGREEMENT FOR BDCP	65,000		65,000	64,848.00	0.23%
DISTRICT VALUATION	0	10,000	10,000	8,889.75	11.10%
GENERAL AGENCY - CEQA ANALYSIS AND GIS SERVICES	5,000		5,000	1,548.44	69.03%
TOTAL GENERAL ENGINEERING	808,000	10,000	818,000	498,405.72	39.07%

Unaudited

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2014**

	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	130,901.64	-4.72%
TOTAL LEGAL SERVICES	125,000	0	125,000	130,901.64	-4.72%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	8,000		8,000	8,200.00	-2.50%
ADULT EDUCATION PROGRAMS	2,500		2,500	1,000.00	60.00%
CIVIL CONSERVATION, EDUCATION AND PUBLIC RELATIONS	0	40,000	40,000	15,588.99	61.03%
TOTAL CONSERVATION & EDUCATION	10,500	40,000	50,500	24,788.99	50.91%
GENERAL FUND CAPITAL EXPENDITURES					
BUILDING	15,000		15,000	5,841.19	61.06%
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	47,144.85	5.71%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	75,000	0	75,000	52,986.04	29.35%
TRANSFERS TO OTHER FUNDS	0	0	0	0.00	
TOTAL GENERAL FUND EXPENSES	5,017,455	275,000	5,292,455	3,566,735.73	32.61%
TRANSFERS FROM RESERVES					
NEW WATER	253,000		253,000	253,300.00	
CONTRIBUTION TO OPEB - CERBT		300,000	300,000	300,000.00	
TOTAL TRANSFERS FROM RESERVES	253,000	300,000	553,000	553,300	
GENERAL FUND NET INCOME YEAR TO DATE	319,545	25,000	344,545	945,745.45	

Unaudited

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2014

		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	14,419,358.24	4.12%
	INTEREST	72,000		72,000	58,895.23	18.20%
	GRANTS	0		0	0.00	
	OTHER	1,910,000		1,910,000	2,500,918.40	-30.94%
TOTAL DEBT SERVICE FUND INCOME		17,021,000	0	17,021,000	16,979,171.87	0.25%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
	SALARIES	46,000		46,000	47,588.24	-3.45%
	PAYROLL TAXES	3,500		3,500	3,640.42	-4.01%
	BENEFITS	31,500	33,000	64,500	58,674.77	9.03%
	SWC CONTRACTOR DUES	37,000		37,000	36,173.00	2.24%
	STATE WATER CONTRACT PAYMENTS	16,270,649		16,270,649	13,056,105.00	19.76%
	PURCHASED WATER	242,000		242,000	113,347.58	53.16%
	STATE WATER PROJECT LEGAL SERVICES	5,000		5,000	262.56	94.75%
	USGS - <i>Agreement #23100</i>	50,000		50,000	0.00	100.00%
	CONTRACT OPERATIONS AND MAINTENANCE	200,000		200,000	170,278.93	14.86%
	SWP ENGINEERING	10,000		10,000	54,688.07	-446.88%
	DEBT SERVICE UTILITIES	9,000		9,000	8,584.83	4.61%
	TAX COLLECTION CHARGES	45,000		45,000	44,089.85	2.02%
TOTAL DEBT SERVICE FUND EXPENSES		16,949,649	33,000	16,982,649	13,593,433.25	19.96%
DEBT SERVICE FUND NET INCOME YEAR TO DATE		71,351	-33,000	38,351	3,385,738.62	

SAN GORGONIO PASS WATER AGENCY
Comparison of Debt Service Income and Expense
 FY 2008-09 - FY 2013-14

Year	INCOME					
	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14*
Tax Revenue	13,568,172	12,055,739	11,543,904	13,987,297	16,200,996	14,419,358
Other Income - DWR	1,348,395	1,566,181	1,763,863	2,525,934	1,645,960	2,500,918
Other Income - SGPWA	510,540	147,958	109,705	88,707	74,095	58,895
Total	15,427,107	13,769,878	13,417,472	16,601,937	17,921,051	16,979,172

Year	EXPENSE					
	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14*
Budgeted	12,300,000	15,813,100	13,720,800	13,720,800	13,731,432	16,982,649
Actual (pre-audit)	10,590,051	13,950,321	13,381,042	14,048,786	13,206,505	13,593,433
Difference	1,709,949	1,862,779	339,758	-327,986	524,927	3,389,216

*Unaudited figures

DEPARTMENT OF WATER RESOURCES

1416 NINTH STREET, P.O. BOX 942836
 SACRAMENTO, CA 942360001
 (916) 653-5791



July 1, 2014

Mr. Jeff Davis, P.E.
 General Manager and Chief Engineer
 San Geronimo Pass Water Agency
 1210 Beaumont Avenue
 Beaumont, California 92223-1506

Dear Mr. Davis:

This is the Statement of Charges referred to in Article 29 of your agency's contract for a water supply from the State Water Project and Articles 17 and 22 of your Devil Canyon-Castaic Contract, for payments which will be due in calendar year 2015.

Accompanying this statement are the attachments containing the supporting data used in determining the following charges:

Invoice No. 15-022-T, Attachment 1:

Water System Revenue Bond Surcharge		\$525,953
Capital Cost Component		
Delta Water Charge	\$311,911	
Less Rate Management Credit Under Monterey Amendment	<u>0</u>	311,911
Transportation Charge	745,259	
Less Rate Management Credit Under Monterey Amendment	<u>0</u>	
Less Permanent Table A Transfer Credit	<u>\$33,829</u>	711,430
Minimum Operation, Maintenance, Power and Replacement Component		
Delta Water Charge		617,957
Transportation Charge		<u>3,844,252</u>
Total for Invoice No. 15-022-T		<u>\$6,011,503</u>

Devil Canyon-Castaic Contract Charges, Invoice No. 15-005-DCC, Attachment 1A:

Article 17 (a)		
Debt Service		\$96,658
Article 17 (b)		
Operation and Maintenance		<u>152,161</u>
Total for Invoice No. 15-005-DCC		<u>\$248,819</u>

(See reconciliation of charges between contracts per Attachment 1B)

Mr. Jeff Davis, P.E.
July 1, 2014
Page Two

Based on scheduled deliveries of entitlement water, the variable OMP&R component unit rates for the Transportation Charge are calculated on Attachment 5 for pumping water deliveries from the Delta.

The estimated charges for 2015 are:

Variable Operation, Maintenance,
Power and Replacement Component

Transportation Charge \$2,568,041

In accordance with Article 28, adjustments for overpayments and underpayments of prior Transportation Charges are accumulated with interest, at the project interest rate of 4.610 percent, and are applied against the payments to be made in 2015. The adjustment of the variable OMP&R component of the Transportation Charges will be applied equally each month to the actual metered water delivery billings.

The 2015 Off-Aqueduct Facility charge, Invoice No. 15-020-O, Attachment 1-1 is:

Minimum Operation, Maintenance,
Power and Replacement Component

Off-Aqueduct Power Facilities \$121,140

The 2015 Replacement Account System Charge for Conservation Facilities, Invoice No. 15-022-U; Attachment 1-2 is:

Conservation Replacement Account System Charge \$7,016

The 2015 East Branch Extension Facilities Transportation Charge, Invoice No. 15-002-X, Attachment 1-5 is:

Capital Cost Component

East Branch Extension Facilities \$16,729,507

The 2015 Tehachapi Second Afterbay Facilities Transportation Charge, Invoice No. 15-012-TAB, Attachment 1-6 is:

Capital Cost Component

Tehachapi Second Afterbay Facilities \$50,692

Enclosed is Attachment 8 which shows the charges under the executed agreement for Municipal Water Quality Investigations (MWQI). The MWQI charges are included in the annual Statement of Charges under the Transportation Minimum OMP&R component.

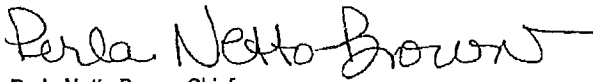
Mr. Jeff Davis, P.E.
July 1, 2014
Page Three

The Transportation Capital charge shown on Attachment 1 and 1C (for M&I contractors) or 1D (for AG contractors) includes a credit for calendar year 2015 that resulted from permanent Table A transfers. Attachment 11 summarizes the credit by the State Water Project repayment reach that your agency participates in. The Department will work with your agency to develop a process and the timing, based on availability of funds, for the return of the credits for the years prior to calendar year 2015.

Transportation and Conservation Capital charges do not include the Rate Management Credit under the Monterey Amendment for 2015. The Department will keep the contractors informed regarding the possible 2015 Rate Management Credit as information becomes available.

If you have any questions concerning these charges, please contact Rachel Corbett, Chief of the Water Project Bill Processing and Analysis Office at (916) 653-6892.

Sincerely,



Perla Netto-Brown, Chief
Division of Fiscal Services

Enclosures
Overnight Mail

State of California
 California Natural Resources Agency
 DEPARTMENT OF WATER RESOURCES
 Post Office Box 942836
 Sacramento, California 94236-0001

STATE WATER RESOURCES DEVELOPMENT SYSTEM

INVOICE FOR

SAN GORGONIO PASS WATER AGENCY

CAPITAL AND MINIMUM O.M.P.&R. COMPONENT
 CHARGES FOR A WATER SUPPLY
 IN 2015

Mr. Jeff Davis, P.E.
 General Manager and Chief Engineer
 San Gorgonio Pass Water Agency
 1210 Beaumont Avenue
 Beaumont, California 92223-1506

Invoice No: 15-022-T

Date: June 30, 2014

Contract No: 160197

[in dollars]

Due on or Before	Water System Revenue Bond		Capital Cost Component C/		Minimum O.M.P.&R. Component		Total Payment Due
	Surcharge	25 Percent Bond Cover Charge	Delta Water Charge A/	Transportation Charge D/	Delta Water Charge B/	Transportation Charge	
January 1	\$ 166,998	\$ 95,979	\$ 155,956	\$ 355,715	\$ 51,497	\$ 320,355	\$ 1,146,500
February 1					51,497	320,355	371,852
March 1					51,497	320,355	371,852
April 1					51,497	320,355	371,852
May 1					51,497	320,354	371,851
June 1					51,496	320,354	371,850
July 1	166,998	95,978	155,955	355,715	51,496	320,354	1,146,496
August 1					51,496	320,354	371,850
September 1					51,496	320,354	371,850
October 1					51,496	320,354	371,850
November 1					51,496	320,354	371,850
December 1					51,496	320,354	371,850
Total:	\$ 333,996	\$ 191,957	\$ 311,911	\$ 711,430	\$ 617,957	\$ 3,844,252	\$ 6,011,503

TERMS: As provided under Article 32 (b) of the contract, interest shall accrue at the Pooled Money Investment Fund Rate per month on delinquency payment if the delinquency continues for more than 30 days

A/ 17,300 acre feet @ \$18.02953837

B/ 17,300 acre feet @ \$35.72006400

C/ Charges under the Capital Cost Component have been reduced by:

Urban Rate Reduction Credit \$0

Agricultural Rate Reduction Credit \$0

D/ Permanent Table A Transfer Credit (\$33,829)

Attachment 1

State of California
 California Natural Resources Agency
 DEPARTMENT OF WATER RESOURCES
 Post Office Box 942836
 Sacramento, California 94236-0001

STATE WATER RESOURCES DEVELOPMENT SYSTEM

INVOICE FOR

SAN GORGONIO PASS WATER AGENCY

CHARGES UNDER THE
 DEVIL CANYON-CASTAIC CONTRACT
 IN 2015

Mr. Jeff Davis, P.E.
 General Manager and Chief Engineer
 San Gorgonio Pass Water Agency
 1210 Beaumont Avenue
 Beaumont, California 92223-1506

Invoice No: 15-005-DCC

Date: June 30, 2014

Contract No: 160197

[in dollars]

Due on or Before	Debt Service on Bonds A/	O.M.P.&R. Component B/		Total Payment Due
		Devil Canyon Facilities		
January 1	\$ 48,329	\$ 12,681	\$ 61,010	
February 1		12,680	12,680	
March 1		12,680	12,680	
April 1		12,680	12,680	
May 1		12,680	12,680	
June 1		12,680	12,680	
July 1	48,329	12,680	61,009	
August 1		12,680	12,680	
September 1		12,680	12,680	
October 1		12,680	12,680	
November 1		12,680	12,680	
December 1		12,680	12,680	
Total:	\$ 96,658	\$ 152,161	\$ 248,819	

TERMS: As provided under Article 32 (b) of the contract, interest shall accrue at the Pooled Money Investment Fund Rate per month on delinquency payment if the delinquency continues for more than 30 days.

A/ Article 17(a)
 B/ Article 17(b)

State of California
California Natural Resources Agency
Department of Water Resources

RECONCILIATION OF PAYMENTS DUE UNDER DEVIL CANYON-
CASTAIC CONTRACT A/ AND WATER SUPPLY CONTRACT IN 2015
FOR
SAN GORGONIO PASS WATER AGENCY

Water Supply Contract Charges	Water Supply Contract Payments If Devil Canyon-Castaic Cost Were Reimbursable Thereunder	Payments Due Under The Devil Canyon-Castaic Contract and the Water Water Supply Contract	
WATER SYSTEM REVENUE BOND SURCHARGE	\$525,953		\$525,953
CAPITAL COST COMPONENT:			
Delta Water Charge	\$311,911		\$311,911
Less Urban Rate Reduction Credit	0	311,911	0
Transportation Charge	841,917		841,917
Less Payments made under Article 17(a) of Devil Canyon-Castaic Contract			96,658
Less Urban Rate Reduction Credit	0		0
Less Permanent Table A Transfer Credit	33,829	808,088	33,829
711,430			711,430
MINIMUM OMP&R COMPONENT:			
Delta Water Charge		617,957	617,957
Transportation Charge		3,996,413	3,996,413
Less Payments made under Article 17(b) of Devil Canyon-Castaic Contract			152,161
3,844,252			3,844,252
Subtotal:			\$6,011,503
<u>DEVIL CANYON-CASTAIC CONTRACT CHARGES</u>			
DEBT SERVICE			\$96,658
OPERATION AND MAINTENANCE			152,161
Subtotal:			\$248,819
Total charges for Calendar Year 2015:	\$6,260,322		\$6,260,322

A/ In compliance with Article 22.

Attachment 1B
June 30, 2014

State of California
California Natural Resources Agency
Department of Water Resources
State Water Project

Adjustment of Capital Cost Component
Under Article 41, 51 and 53 of the Water Supply Contract

SAN GORGONIO PASS WATER AGENCY

IN 2015

<u>Capital Cost Component</u> (1)	<u>Water Supply Contract Charges A/</u> (2)	<u>Urban Rate Reduction Credit B/</u> (3)	<u>Perm Table A Transfer Credit C/</u> (4)	<u>Adjusted Charges</u> (5)
Delta Water Charge	\$311,911	\$0	\$0	\$311,911
Transportation Charge	745,259	0	(33,829)	711,430
Total	<u>\$1,057,170</u>	<u>\$0</u>	<u>(\$33,829)</u>	<u>\$1,023,341</u>

A/ The charges in column 2 are the payments to be credited for purposes of calculating future charges under the Water Supply Contract.

B/ The Urban Rate Reduction credit will be redetermined each year and does not affect the calculation of future charges under the Water Supply Contract.

C/ The Permanent Table A Transfer Credit will be redetermined each year and does not affect the calculation of future charges under the Water Supply Contract.

State of California
 California Natural Resources Agency
 DEPARTMENT OF WATER RESOURCES
 Post Office Box 942836
 Sacramento, California 94236-0001

STATE WATER RESOURCES DEVELOPMENT SYSTEM

INVOICE FOR

SAN GORGONIO PASS WATER AGENCY

OFF-AQUEDUCT POWER FACILITIES
 MINIMUM OMP&R COMPONENT OF THE TRANSPORTATION CHARGE
 IN 2015

Mr. Jeff Davis, P.E.
 General Manager and Chief Engineer
 San Gorgonio Pass Water Agency
 1210 Beaumont Avenue
 Beaumont, California 92223-1506

Invoice No: 15-020-O
 Date: June 30, 2014
 Contract No: 160197

[In dollars]

Due on or Before	Debt Service	Cover	Maintenance	RG4 Separation	Amount
January 1	\$7,238	\$1,810	\$40	\$1,009	\$10,097
February 1	7,238	1,810	40	1,009	10,097
March 1	7,238	1,810	40	1,009	10,097
April 1	7,238	1,810	39	1,008	10,095
May 1	7,238	1,810	39	1,008	10,095
June 1	7,238	1,810	39	1,008	10,095
July 1	7,238	1,809	39	1,008	10,094
August 1	7,238	1,809	39	1,008	10,094
September 1	7,238	1,809	39	1,008	10,094
October 1	7,238	1,809	39	1,008	10,094
November 1	7,238	1,809	39	1,008	10,094
December 1	7,238	1,809	39	1,008	10,094
Total:	<u>\$86,856</u>	<u>\$21,714</u>	<u>\$471</u>	<u>\$12,099</u>	<u>\$121,140</u>

TERMS: As provided under Article 32 (b) of the contract, interest shall accrue at the Pooled Money Investment Fund Rate per month on delinquency payment if the delinquency continues for more than 30 days.

Attachment 1-1

State of California
California Natural Resources Agency
DEPARTMENT OF WATER RESOURCES
Post Office Box 942836
Sacramento, California 94236-0001

STATE WATER RESOURCES DEVELOPMENT SYSTEM

INVOICE FOR

SAN GORGONIO PASS WATER AGENCY

CONSERVATION REPLACEMENT ACCOUNT SYSTEM CHARGE

IN 2015

Mr. Jeff Davis, P.E.
General Manager and Chief Engineer
San Gorgonio Pass Water Agency
1210 Beaumont Avenue
Beaumont, California 92223-1506

Invoice No: 15-022-U

Date: June 30, 2014

Contract No: 160197

[in dollars]

<u>Due on or Before</u>	<u>Amount Due</u>
January 1	\$585
February 1	585
March 1	585
April 1	585
May 1	585
June 1	585
July 1	585
August 1	585
September 1	584
October 1	584
November 1	584
December 1	584
Total:	<u><u>\$7,016</u></u>

TERMS: As provided under Article 32 (b) of the contract, Interest shall accrue at the Pooled Money Investment Fund Rate per month on delinquency payment if the delinquency continues for more than 30 days.

State of California
 California Natural Resources Agency
 DEPARTMENT OF WATER RESOURCES
 Post Office Box 942836
 Sacramento, California 94236-0001

STATE WATER RESOURCES DEVELOPMENT SYSTEM

INVOICE FOR

SAN GORGONIO PASS WATER AGENCY

EAST BRANCH EXTENSION FACILITIES
 CAPITAL COMPONENT OF THE TRANSPORTATION CHARGE
 IN 2015

Mr. Jeff Davis, P.E.
 General Manager and Chief Engineer
 San Gorgonio Pass Water Agency
 1210 Beaumont Avenue
 Beaumont, California 92223-1506

Invoice No: 15-002-X

Date: June 30, 2014

Contract No: 160197

[in dollars]

Due on or Before	Capital Cost Component		Total Payment Due
	Bond Principal and Interest Surcharge	25 Percentage Bond Cover Charge	
January 1			
February 1			
March 1	\$ 4,187,196	\$ 1,672,951	\$ 5,860,146
April 1			
May 1			
June 1			
July 1			
August 1			
September 1	9,196,411	1,672,950	10,869,361
October 1			
November 1			
December 1			
Total:	\$ 13,383,606	\$ 3,345,901	\$ 16,729,507

TERMS: As provided under Article 32 (b) of the contract, interest shall accrue at the Pooled Money Investment Fund Rate per month on delinquency payment if the delinquency continues for more than 30 days

State of California
 California Natural Resources Agency
 DEPARTMENT OF WATER RESOURCES
 Post Office Box 942836
 Sacramento, California 94236-0001

STATE WATER RESOURCES DEVELOPMENT SYSTEM

INVOICE FOR

SAN GORGONIO PASS WATER AGENCY

TEHACHAPI SECOND AFTERBAY FACILITIES
 CAPITAL COMPONENT OF THE TRANSPORTATION CHARGE
 IN 2015

Mr. Jeff Davis, P.E.
 General Manager and Chief Engineer
 San Gorgonio Pass Water Agency
 1210 Beaumont Avenue
 Beaumont, California 92223-1506

Invoice No: 15-012-TAB

Date: June 30, 2014

Contract No: 160197

[in dollars]

Due on or Before	Capital Cost Component		Total Payment Due
	Tehachapi Second Afterbay Debt Service Charge	25 Percentage Bond Cover Charge	
January 1			
February 1			
March 1	\$ 20,277	\$ 5,069	\$ 25,346
April 1			
May 1			
June 1			
July 1			
August 1			
September 1	20,277	5,069	25,346
October 1			
November 1			
December 1			
Total:	\$ 40,554	\$ 10,138	\$ 50,692

TERMS: As provided under Article 32 (b) of the contract, interest shall accrue at the Pooled Money Investment Fund Rate per month on delinquency payment if the delinquency continues for more than 30 days