

**SAN GORGONIO PASS WATER AGENCY**  
1210 Beaumont Ave, Beaumont, CA 92223  
Board Finance & Budget Workshop  
Agenda  
November 24, 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 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 October, 2014 by Reviewing Check History Reports in Detail\*
- B. Review and Consideration of Pending Legal Invoices for October, 2014\*
- C. Review of October, 2014 Bank Reconciliation\*
- D. Review of Budget Report for October, 2014\*

**5. Announcements**

- A. The office will be closed November 27, 2014 in observance of Thanksgiving.
- B. The office also will be closed the day after Thanksgiving, November 28, 2014.
- C. Regular Board Meeting, December 1, 2014 at 1:30 p.m.
- D. Engineering Workshop, December 8, 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.

## San Geronio Pass Water Agency

## Check History Report

October 1 through October 31, 2014

## ACCOUNTS PAYABLE

Date	Number	Name	Amount
10/06/2014	117139	ACWA BENEFITS	843.85
10/06/2014	117140	BDL ALARMS, INC.	78.00
10/06/2014	117141	BEST BEST & KRIEGER	15,924.18
10/06/2014	117142	ERNST & YOUNG LLP	940.00
10/06/2014	117143	GOPHER PATROL	48.00
10/06/2014	117144	KENNEDY JENKS CONSULTANTS	936.00
10/06/2014	117145	WILLIAM R. MORRIS	75.00
10/06/2014	117146	UNLIMITED SERVICES BUILDING MAINT.	295.00
10/06/2014	117147	VALLEY OFFICE EQUIPMENT, INC.	175.96
10/06/2014	117148	WASTE MANAGEMENT INLAND EMPIRE	94.37
10/06/2014	117149	VOID	
10/13/2014	117150	ACWA JPIA	1,022.00
10/13/2014	117151	WILLIAM E. DICKSON	49.61
10/13/2014	117152	MARY ANN HARVEY-MELLEBY	143.10
10/13/2014	117153	CHERYLE M. RASMUSSEN	901.64
10/13/2014	117154	THOMAS W. TODD, JR.	901.75
10/13/2014	117155	VISIONARY LOGICS	389.63
10/13/2014	117156	WELLS FARGO REMITTANCE CENTER	3,992.77
10/14/2014	117157	PAYROLL CHECK	
10/15/2014	117158	CALPERS RETIREMENT	6,212.88
10/15/2014	117159	FRANCHISE TAX BOARD	180.06
10/20/2014	117160	ALBERT WEBB ASSOCIATES	8,396.02
10/20/2014	117161	ATKINS NORTH AMERICA, INC.	55,724.10
10/20/2014	117162	CALPERS HEALTH	6,023.80
10/20/2014	117163	CV STRATEGIES	1,974.50
10/20/2014	117164	FEDERAL EXPRESS	26.42
10/20/2014	117165	INCONTACT, INC.	59.76
10/20/2014	117166	MATTHEW PISTILLI LANDSCAPE SERVICES	325.00
10/27/2014	117167	ASSOCIATION OF GOVERNMENT ACCOUNTANTS	129.00
10/27/2014	117168	AT&T MOBILITY	218.16
10/27/2014	117169	CA STATE TREASURER'S OFFICE	100.00
10/27/2014	117170	CITIZENS BUSINESS BANK	8,014.10
10/27/2014	117171	CSDA	5,288.00
10/27/2014	117172	KENNETH M. FALLS	84.30
10/27/2014	117173	THE PRESS-ENTERPRISE	285.99
10/27/2014	117174	PRO-CRAFT CONSTRUCTION, INC.	152,267.90
10/27/2014	117175	SOUTHERN CALIFORNIA EDISON	140.54
10/27/2014	117176	VERIZON	1,012.92
10/29/2014	117177	PAYROLL CHECK	
10/30/2014	117178	CALPERS RETIREMENT	6,263.69
10/30/2014	117179	STANDARD INSURANCE COMPANY	330.08
10/15/2014	519334	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,077.27
10/30/2014	519429	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,037.35
10/15/2014	584943	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	5,747.46
10/30/2014	579013	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	5,914.34
10/13/2014	900089	DEPARTMENT OF WATER RESOURCES	171,158.00
10/31/2014	900090	DEPARTMENT OF WATER RESOURCES	431,861.00
		TOTAL ACCOUNTS PAYABLE CHECKS	<u>896,663.50</u>

**San Geronio Pass Water Agency**  
**Check History Report**  
**October 1 through October 31, 2014**

<b>PAYROLL</b>
----------------

CHECKS			
Date	Number	Name	Amount
10/14/2014	117157	JOHN R. JETER	872.56
10/29/2014	117177	THEODORE F. HARING	1,022.56
		TOTAL PAYROLL CHECKS	<u>1,895.12</u>

DIRECT DEPOSIT			
Date	Number	Name	Amount
10/14/2014	800945	JEFFREY W. DAVIS	4,764.22
10/14/2014	800946	WILLIAM E. DICKSON	942.50
10/14/2014	800947	KENNETH M. FALLS	3,065.76
10/14/2014	800948	CHERYLE M. RASMUSSEN	2,058.06
10/14/2014	800949	THOMAS W. TODD, JR.	3,058.14
10/29/2014	800950	JEFFREY W. DAVIS	4,764.22
10/29/2014	800951	RONALD A. DUNCAN	1,122.56
10/29/2014	800952	KENNETH M. FALLS	2,825.88
10/29/2014	800953	MARY ANN HARVEY-MELLEBY	1,122.56
10/29/2014	800954	WILLIAM R. MORRIS	673.53
10/29/2014	800955	CHERYLE M. RASMUSSEN	2,058.06
10/29/2014	800956	THOMAS W. TODD, JR.	3,058.14
10/29/2014	800957	BARBARA A. VOIGT	1,122.56
		TOTAL PAYROLL DIRECT DEPOSIT	<u>30,636.19</u>

	<u>32,531.31</u>
--	------------------

	<u><u>929,194.81</u></u>
--	--------------------------

**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	141031	LEGAL SERVICES OCT14	19,880.55

TOTAL PENDING INVOICES FOR OCTOBER, 2014

19,880.55

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
October 31, 2014**

BALANCE PER BANK AT 10/31/2014 - CHECKING ACCOUNT	189,399.28
	189,399.28

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
117167	129.00	117173	285.99
117168	218.16	117177	1,022.56
117169	100.00	117178	6,263.69
117170	8,014.10	117179	330.08
117171	5,288.00		
	13,749.26		7,902.32

TOTAL OUTSTANDING CHECKS	(21,651.58)
--------------------------	-------------

BALANCE PER GENERAL LEDGER	167,747.70
----------------------------	------------

BALANCE PER GENERAL LEDGER AT 09/30/2014	273,992.11
--	------------

CASH RECEIPTS FOR OCTOBER	197,950.32
---------------------------	------------

CASH DISBURSEMENTS FOR OCTOBER

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	(896,663.50)	
NET PAYROLL FOR OCTOBER	(32,531.31)	(929,194.81)

BANK CHARGES

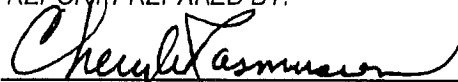
TRANSFERS FROM WF SAVINGS/LAIF	625,000.00
--------------------------------	------------

TRANSFERS TO WF SAVINGS/LAIF

BOND PURCHASE

BALANCE PER GENERAL LEDGER AT 10/31/2014	167,747.62
--	------------

REPORT PREPARED BY:

  
 \_\_\_\_\_  
 Cheryl Rasmussen

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
<b>DEPOSIT TO CHECKING ACCOUNT</b>				
10/08/14	VERIZON	CELL TOWER LEASE FY14-15	24,000.00	24,000.00
10/20/14	JOHN JETER	PAT JETER AT ACWA FALL14	235.00	
10/20/14	BCVWD	WATER SALES	146,771.00	
10/20/14	YVWD	WATER SALES	2,620.32	149,626.32
10/28/14	STATE OF CALIF/DWR	SMIF INTEREST JAN-JUN14	3,836.00	
10/28/14	ACWA	TRUCK REPAIRS	200.00	4,036.00
10/29/14	CITY OF BANNING	WATER SALES	20,288.00	20,288.00
TOTAL FOR OCTOBER 2014			197,950.32	197,950.32

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2014**

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>					
INCOME					
WATER SALES	1,800,000		1,800,000	594,759.18	66.96%
TAX REVENUE	1,750,000		1,750,000	174,561.77	90.03%
INTEREST	26,000		26,000	6,875.00	73.56%
GRANTS	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	10,000	40,000	50,000	9,627.86	80.74%
<b>TOTAL GENERAL FUND INCOME</b>	<b>3,586,000</b>	<b>40,000</b>	<b>3,626,000</b>	<b>785,823.81</b>	<b>78.33%</b>
<b>GENERAL FUND - EXPENSES</b>					
COMMODITY PURCHASE					
PURCHASED WATER	1,700,000		1,700,000	501,974.00	70.47%
<b>TOTAL COMMODITY PURCHASE</b>	<b>1,700,000</b>	<b>0</b>	<b>1,700,000</b>	<b>501,974.00</b>	<b>70.47%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
SALARIES	404,000		404,000	136,384.13	66.24%
PAYROLL TAXES	36,000		36,000	11,478.74	68.11%
RETIREMENT	315,000		295,000	217,239.02	26.36%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	-20,000	-20,000	-20,000	7,629.35	138.15%
HEALTH INSURANCE	52,000		52,000	19,998.51	61.54%
DENTAL INSURANCE	6,000		6,000	2,366.95	60.55%
LIFE INSURANCE	1,000		1,000	405.95	59.41%
DISABILITY INSURANCE	3,500		3,500	1,159.28	66.88%
WORKERS COMP INSURANCE	3,700		3,700	927.00	74.95%
SGPWA STAFF MISC. MEDICAL	9,400		9,400	2,377.51	74.71%
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>400,394.44</b>	<b>49.48%</b>

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2014**

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>					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	103,000		103,000	32,090.52	68.84%
DIRECTORS TRAVEL & EDUCATION	20,000		20,000	4,068.76	79.66%
DIRECTORS MISC. MEDICAL	18,000		18,000	1,151.31	93.60%
OFFICE EXPENDITURES					
OFFICE EXPENSE	12,000		12,000	4,266.88	64.44%
POSTAGE	1,200		1,200	804.68	32.94%
TELEPHONE	9,000		9,000	2,684.76	70.17%
UTILITIES	4,500		4,500	1,223.12	72.82%
SELF-EMPLOYMENT EXPENDITURES					
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	5,000		5,000	389.63	92.21%
GENERAL MANAGER & STAFF TRAVEL	15,000		15,000	3,747.12	75.02%
INSURANCE & BONDS	24,000		24,000	18,998.00	20.84%
ACCOUNTING & AUDITING	21,000		21,000	18,000.00	14.29%
STATE WATER CONTRACT AUDIT	5,000		5,000	3,290.00	34.20%
DUES & ASSESSMENTS	35,000		35,000	7,502.00	78.57%
OUTSIDE PROFESSIONAL SERVICES	2,000		2,000	0.00	100.00%
BANK CHARGES	1,200		1,200	227.35	81.05%
MISCELLANEOUS EXPENSES	900		900	0.00	100.00%
MAINTENANCE & EQUIPMENT EXPENDITURES					
TOOLS PURCHASE & MAINTENANCE	2,000		2,000	819.73	59.01%
VEHICLE REPAIR & MAINTENANCE	11,000		11,000	11,189.94	-1.73%
MAINTENANCE & REPAIRS - BUILDING	12,000		12,000	3,149.48	73.75%
MAINTENANCE & REPAIRS - FIELD	5,000		5,000	0.00	100.00%
CONTRACT OPERATIONS AND MAINTENANCE	140,000		140,000	0.00	100.00%
COUNTY EXPENDITURES					
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	561.45	92.98%
<b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>	<b>608,400</b>	<b>0</b>	<b>608,400</b>	<b>118,340.84</b>	<b>80.55%</b>



**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2014**

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>					
RECHARGE					
B.A.R.F. SERVICE CONNECTION (MT. VIEW CONNEX.)	105,000		105,000	0.00	100.00%
B.A.R.F. POST DESIGN	200,000		200,000	27,268.00	86.37%
<b>STUDIES</b>					
USGS - Agreement #23100	95,000		95,000	0.00	100.00%
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	17,568.77	60.96%
SUPPORT - CAPACITY FEE & COOPERATIVE AGREEMENTS	40,000		40,000	32,988.92	17.53%
EMERGING CONTAMINANTS TASK FORCE	5,000		5,000	0.00	100.00%
UPDATED UWMP	50,000		50,000	4,734.60	90.53%
ALTERNATIVE WATER SUPPLY FOR BANNING & BANNING HTS.	0	60,000	60,000	8,250.00	86.25%
<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	0.00	100.00%
<b>TOTAL GENERAL ENGINEERING</b>	<b>664,000</b>	<b>60,000</b>	<b>724,000</b>	<b>90,810.29</b>	<b>87.46%</b>

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2014-15  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2014**

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>LEGAL SERVICES</b>					
LEGAL SERVICES - GENERAL	175,000		175,000	36,229.59	79.30%
<b>TOTAL LEGAL SERVICES</b>	175,000	0	175,000	36,229.59	79.30%
<b>CONSERVATION &amp; EDUCATION</b>					
SCHOOL EDUCATION PROGRAMS	14,000		14,000	0.00	100.00%
ART EDUCATION PROGRAMS	5,000		5,000	1,000.00	80.00%
OTHER CONSERVATION, EDUCATION AND PUBLIC RELATIONS	22,000		22,000	6,054.53	72.48%
<b>TOTAL CONSERVATION &amp; EDUCATION</b>	41,000	0	41,000	7,054.53	82.79%
<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	921,615.41	34.17%
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>	1,420,000	0	1,420,000	921,615.41	35.10%
<b>TRANSFERS TO OTHER FUNDS</b>					
	0	0	0	0.00	
<b>TOTAL GENERAL FUND EXPENSES</b>	5,421,000	40,000	5,461,000	2,076,419.10	61.98%
<b>TRANSFERS FROM RESERVES</b>	1,835,000		1,835,000	0.00	
<b>TOTAL TRANSFERS FROM RESERVES</b>	1,835,000	0	1,835,000	0	
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	0	0	0	-1,290,595.29	

**SAN GORGONIO PASS WATER AGENCY**  
**FISCAL YEAR BUDGET 2014-15**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2014**

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>					
INCOME					
TAX REVENUE	14,419,358		14,419,358	1,406,963.68	90.24%
INTEREST	60,000		60,000	18,069.30	69.88%
GRANTS	0		0	0.00	
OTHER	2,097,576		2,097,576	3,836.00	99.82%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>16,576,934</b>	<b>0</b>	<b>16,576,934</b>	<b>1,428,868.98</b>	<b>91.38%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>					
EXPENSES					
SALARIES	49,000		49,000	17,384.12	64.52%
PAYROLL TAXES	4,000		4,000	1,329.87	66.75%
BENEFITS	60,000		60,000	33,988.15	43.35%
SWC CONTRACTOR DUES	44,000		44,000	43,425.00	1.31%
STATE WATER CONTRACT PAYMENTS	17,149,793		17,149,793	7,576,669.00	55.82%
PURCHASED WATER	0		0	0.00	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	7,203.16	96.57%
SWP ENGINEERING	25,000		25,000	2,775.11	88.90%
DEBT SERVICE UTILITIES	9,000		9,000	3,050.07	66.11%
TAX COLLECTION CHARGES	45,000		45,000	3,181.60	92.93%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>17,595,793</b>	<b>0</b>	<b>17,595,793</b>	<b>7,689,013.44</b>	<b>56.30%</b>
TRANSFERS FROM RESERVES	1,018,859		1,018,859	0.00	
<b>DEBT SERVICE FUND NET INCOME YEAR TO DATE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-6,260,144.46</b>	