

SAN GORGONIO PASS WATER AGENCY

1210 Beaumont Ave, Beaumont, CA 92223

Board Finance & Budget Workshop

Agenda

December 22, 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 November, 2014 by Reviewing Check History Reports in Detail*
- B. Review and Consideration of Pending Legal Invoices for November, 2014*
- C. Review of November, 2014 Bank Reconciliation*
- D. Review of Budget Report for November, 2014*

5. Announcements

- A. The office will be closed December 25, 2014 in observance of Christmas.
- B. The office also will be closed the day after Christmas, December 26, 2014.
- C. The office will be closed January 1, 2015 in observance of New Year's Day.
- D. The office also will be closed the day after New Year's Day, January 2, 2015.
- E. Regular Board Meeting, January 5, 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
November 1 through November 30, 2014

ACCOUNTS PAYABLE

Date	Number	Name	Amount
11/03/2014	117180	BEAUMONT-CHERRY VALLEY WATER DISTRICT	395.30
11/03/2014	117181	BDL ALARMS, INC.	78.00
11/03/2014	117182	BEST BEST & KRIEGER	11,856.21
11/03/2014	117183	THEODORE F. HARING	205.00
11/03/2014	117184	MARY ANN HARVEY-MELLEBY	135.12
11/03/2014	117185	CHERYLE M. RASMUSSEN	45.84
11/03/2014	117186	SO. CAL. WEST COAST ELECTRIC	434.36
11/03/2014	117187	VALLEY OFFICE EQUIPMENT, INC.	133.69
11/03/2014	117188	WASTE MANAGEMENT INLAND EMPIRE	94.37
11/10/2014	117189	ACWA BENEFITS	839.85
11/10/2014	117190	AHERN ADCOCK DEVLIN LLP	2,550.00
11/10/2014	117191	BEAUMONT HOME CENTER	91.84
11/10/2014	117192	ERNST & YOUNG LLP	940.00
11/10/2014	117193	GOPHER PATROL	48.00
11/10/2014	117194	WILLIAM R. MORRIS	99.28
11/10/2014	117195	UNLIMITED SERVICES BUILDING MAINT.	295.00
11/13/2014	117196	PAYROLL CHECK	
11/14/2014	117197	CALPERS RETIREMENT	6,136.66
11/14/2014	117198	FRANCHISE TAX BOARD	180.06
11/17/2014	117199	WILLIAM E. DICKSON	75.67
11/17/2014	117200	KENNEDY JENKS CONSULTANTS	3,051.80
11/17/2014	117201	MARY ANN HARVEY-MELLEBY	212.92
11/17/2014	117202	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	59,191.89
11/17/2014	117203	WELLS FARGO REMITTANCE CENTER	3,627.55
11/20/2014	117204	CALPERS HEALTH	6,023.80
11/20/2014	117205	CV STRATEGIES	2,475.00
11/20/2014	117206	DAVID TAUSSIG & ASSOCIATES, INC.	1,950.59
11/20/2014	117207	MATTHEW PISTILLI LANDSCAPE SERVICES	325.00
11/20/2014	117208	CHERYLE M. RASMUSSEN	1,180.78
11/20/2014	117209	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	553.21
11/20/2014	117210	VERIZON	1,013.49
11/24/2014	117211	ASSOCIATION OF CALIFORNIA WATER AGENCIES	16,489.00
11/24/2014	117212	ATKINS NORTH AMERICA, INC.	24,458.38
11/24/2014	117213	INCONTACT, INC.	68.79
11/24/2014	117214	JACK'S ART & FRAMING	278.36
11/24/2014	117215	J. R. FREEMAN CO. INC.	124.61
11/24/2014	117216	SOUTHERN CALIFORNIA EDISON	117.45
11/24/2014	117217	THOMAS W. TODD, JR.	1,024.41
11/24/2014	117218	VISIONARY LOGICS	82.51
11/26/2014	117219	AT&T MOBILITY	217.46
11/26/2014	117220	JEFFREY W. DAVIS	1,003.62
11/26/2014	117221	VALLEY OFFICE EQUIPMENT, INC.	189.26
11/28/2014	117222	CALPERS RETIREMENT	6,136.67
11/28/2014	117223	STANDARD INSURANCE COMPANY	316.79
11/14/2014	519522	EMPLOYMENT DEVELOPMENT DEPARTMENT	987.51
11/14/2014	520167	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	5,540.32
11/28/2014	519594	EMPLOYMENT DEVELOPMENT DEPARTMENT	987.51
11/28/2014	550315	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	5,253.12
11/29/2014	900091	DEPARTMENT OF WATER RESOURCES	288,504.00
		TOTAL ACCOUNTS PAYABLE CHECKS	456,020.05

San Geronio Pass Water Agency
Check History Report
 November 1 through November 30, 2014

PAYROLL

		CHECKS	
Date	Number	Name	Amount
11/13/2014	117196	JOHN R. JETER	872.56
		TOTAL PAYROLL CHECKS	<u>872.56</u>
		DIRECT DEPOSIT	
Date	Number	Name	Amount
11/13/2014	800958	JEFFREY W. DAVIS	4,764.22
11/13/2014	800959	WILLIAM E. DICKSON	942.50
11/13/2014	800960	KENNETH M. FALLS	2,491.78
11/13/2014	800961	WILLIAM R. MORRIS	1,122.56
11/13/2014	800962	CHERYLE M. RASMUSSEN	2,058.06
11/13/2014	800963	THOMAS W. TODD, JR.	3,058.14
11/27/2014	800964	JEFFREY W. DAVIS	4,764.22
11/27/2014	800965	RONALD A. DUNCAN	898.05
11/27/2014	800966	KENNETH M. FALLS	2,491.78
11/27/2014	800967	MARY ANN HARVEY-MELLEBY	1,122.56
11/27/2014	800968	CHERYLE M. RASMUSSEN	2,058.06
11/27/2014	800969	THOMAS W. TODD, JR.	3,058.14
11/27/2014	800970	BARBARA A. VOIGT	1,122.56
		TOTAL PAYROLL DIRECT DEPOSIT	<u>29,952.63</u>
		TOTAL PAYROLL	<u>30,825.19</u>
		TOTAL DISBURSEMENTS FOR NOVEMBER, 2014	<u><u>486,845.24</u></u>

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

BALANCE PER BANK AT 11/30/2014 - CHECKING ACCOUNT 293,248.04

293,248.04

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
117210	1,013.49	117218	82.51
117211	16,489.00	117219	217.46
117212	24,458.38	117221	189.26
117215	124.61	117222	6,136.67
117217	1,024.41	117223	316.79
	43,109.89		6,942.69

TOTAL OUTSTANDING CHECKS (50,052.58)

BALANCE PER GENERAL LEDGER 243,195.46

BALANCE PER GENERAL LEDGER AT 10/31/2014 167,747.70

CASH RECEIPTS FOR NOVEMBER 212,379.64

CASH DISBURSEMENTS FOR NOVEMBER

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	(456,020.05)	
NET PAYROLL FOR NOVEMBER	(30,825.19)	(486,845.24)

BANK CHARGES (86.64)

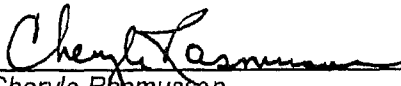
TRANSFERS FROM WF SAVINGS/LAIF 350,000.00

TRANSFERS TO WF SAVINGS/LAIF

BOND PURCHASE

BALANCE PER GENERAL LEDGER AT 11/30/2014 243,195.46

REPORT PREPARED BY:



 Cheryl Rasmussen

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
11/10/14	BCVWD	WATER SALES	99,855.00	99,855.00
11/12/14	TIME VALUE INVEST.	BOND INTEREST	9,400.07	9,400.07
11/17/14	BCVWD	FINAL PAYMENT PERM. CONNEC.	86,355.12	
11/17/14	YVWD	WATER SALES	3,093.09	89,448.21
11/17/14	RIVERSIDE COUNTY	PROPERTY TAXES	10,551.36	10,551.36
11/26/14	TIME VALUE INVEST.	BOND INTEREST	3,125.00	3,125.00
TOTAL FOR NOVEMBER 2014			212,379.64	212,379.64

SAN GORGONIO PASS WATER AGENCY
New Vendors List
December, 2014

Vendor	Address	Expenditure Type
Diane L. Haring	10961-354 Desert Lawn Dr., Calimesa, CA 922320	Directors
Tax and Bookkeeping Solutions, Inc.	155 W. Hospitality Lane, San Bernardino, CA 92408	Accounting Support
Blair M. Ball	39885 Vineland Place, Cherry Valley, CA 92223	Directors

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	141130	LEGAL SERVICES NOV14	15,042.67

TOTAL PENDING INVOICES FOR NOVEMBER 2014

15,042.67

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2014-15
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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
GENERAL FUND - INCOME					
INCOME					
WATER SALES	1,800,000		1,800,000	697,707.27	61.24%
TAX REVENUE	1,750,000		1,750,000	177,275.12	89.87%
INTEREST	26,000		26,000	10,722.62	58.76%
GRANTS	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	10,000	40,000	50,000	120,982.98	-141.97%
TOTAL GENERAL FUND INCOME	3,586,000	40,000	3,626,000	1,006,687.99	72.24%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	1,700,000		1,700,000	500,677.00	70.55%
TOTAL COMMODITY PURCHASE	1,700,000	0	1,700,000	500,677.00	70.55%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	404,000		404,000	169,894.13	57.95%
PAYROLL TAXES	36,000		36,000	13,689.56	61.97%
RETIREMENT	315,000	-20,000	295,000	225,625.89	23.52%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	-20,000		-20,000	9,155.25	145.78%
HEALTH INSURANCE	52,000		52,000	23,998.29	53.85%
DENTAL INSURANCE	6,000		6,000	2,840.34	52.66%
LIFE INSURANCE	1,000		1,000	485.41	51.46%
DISABILITY INSURANCE	3,500		3,500	1,444.12	58.74%
WORKERS COMP INSURANCE	3,700		3,700	927.00	74.95%
SGPWA STAFF MISC. MEDICAL	9,400		9,400	4,822.72	48.69%
EMPLOYEE EDUCATION	2,000		2,000	428.00	78.60%
TOTAL SALARIES AND EMPLOYEE BENEFITS	812,600	-20,000	792,600	453,310.71	42.81%

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2014-15
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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
GENERAL FUND - EXPENSES					
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	103,000		103,000	39,140.71	62.00%
DIRECTORS TRAVEL & EDUCATION	20,000		20,000	4,467.17	77.66%
DIRECTORS MISC. MEDICAL	18,000		18,000	1,744.18	90.31%
OFFICE EXPENDITURES					
OFFICE EXPENSE	12,000		12,000	6,293.18	47.56%
POSTAGE	1,200		1,200	816.63	31.95%
TELEPHONE	9,000		9,000	3,350.33	62.77%
UTILITIES	4,500		4,500	1,328.18	70.48%
SERVICES EXPENDITURES					
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	5,000		5,000	472.14	90.56%
GENERAL MANAGER & STAFF TRAVEL	15,000		15,000	5,796.09	61.36%
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	4,230.00	15.40%
DUES & ASSESSMENTS	35,000		35,000	23,991.00	31.45%
OUTSIDE PROFESSIONAL SERVICES	2,000		2,000	0.00	100.00%
BANK CHARGES	1,200		1,200	313.99	73.83%
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	11,976.68	-8.88%
MAINTENANCE & REPAIRS - BUILDING	12,000		12,000	4,346.21	63.78%
MAINTENANCE & REPAIRS - FIELD	5,000		5,000	0.00	100.00%
CONTRACT OPERATIONS AND MAINTENANCE	140,000		140,000	29,595.95	78.86%
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	565.42	92.93%
TOTAL ADMINISTRATIVE & PROFESSIONAL	608,400	0	608,400	182,971.70	69.93%

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2014-15
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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
GENERAL FUND - EXPENSES					
GENERAL ENGINEERING					
RECHARGE					
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	27,268.00	86.37%
STUDIES					
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	19,519.36	56.62%
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	7,786.40	84.43%
ALTERNATIVE WATER SUPPLY FOR BANNING & BANNING HTS.	0	60,000	60,000	0.00	100.00%
OTHER PROJECTS					
CLIMESA BASIN STUDY	44,000		44,000	0.00	100.00%
GENERAL AGENCY - CEQA ANALYSIS AND GIS SERVICES	15,000		15,000	8,250.00	45.00%
TOTAL GENERAL ENGINEERING	664,000	60,000	724,000	95,812.68	86.77%

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2014-15
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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
GENERAL FUND - EXPENSES					
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	175,000		175,000	56,110.14	67.94%
TOTAL LEGAL SERVICES	175,000	0	175,000	56,110.14	67.94%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	14,000		14,000	0.00	100.00%
ADULT EDUCATION PROGRAMS	5,000		5,000	1,000.00	80.00%
OTHER CONSERVATION, EDUCATION AND PUBLIC RELATIONS	22,000		22,000	8,529.53	61.23%
TOTAL CONSERVATION & EDUCATION	41,000	0	41,000	9,529.53	76.76%
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	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	946,165.63	32.42%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	1,420,000	0	1,420,000	946,165.63	33.37%
TRANSFERS TO OTHER FUNDS	0	0	0	0.00	
TOTAL GENERAL FUND EXPENSES	5,421,000	40,000	5,461,000	2,244,577.39	58.90%
TRANSFERS FROM RESERVES	1,835,000		1,835,000	0.00	
TOTAL TRANSFERS FROM RESERVES	1,835,000	0	1,835,000	0	
GENERAL FUND NET INCOME YEAR TO DATE	0	0	0	-1,237,889.40	

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2014-15
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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
DEBT SERVICE FUND - INCOME					
INCOME					
TAX REVENUE	14,419,358		14,419,358	1,414,828.14	90.19%
INTEREST	60,000		60,000	27,963.19	53.39%
GRANTS	0		0	0.00	
OTHER	2,097,576		2,097,576	3,836.00	99.82%
TOTAL DEBT SERVICE FUND INCOME	16,576,934	0	16,576,934	1,446,627.33	91.27%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	49,000		49,000	21,144.12	56.85%
PAYROLL TAXES	4,000		4,000	1,617.51	59.56%
BENEFITS	60,000		60,000	35,646.74	40.59%
SWC CONTRACTOR DUES	44,000		44,000	43,425.00	1.31%
STATE WATER CONTRACT PAYMENTS	17,149,793		17,149,793	7,865,173.00	54.14%
PURCHASED WATER	0		0	1,297.00	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	3,774.63	58.06%
TAX COLLECTION CHARGES	45,000		45,000	3,204.08	92.88%
TOTAL DEBT SERVICE FUND EXPENSES	17,595,793	0	17,595,793	8,015,442.52	54.45%
TRANSFERS FROM RESERVES	1,018,859		1,018,859	0.00	
DEBT SERVICE FUND NET INCOME YEAR TO DATE	0	0	0	-6,568,815.19	