

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
June 23, 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 May, 2014 by Reviewing Check History Reports in Detail*
- B. Review and Consideration of Pending Legal Invoices for May, 2014*
- C. Review of May, 2014 Bank Reconciliation*
- D. Review of Budget Report for May, 2014*
- E. Discussion of COLA for FY14-15*
- F. Review of Proposed General Fund Budget for FY 2014-15*
- G. Discussion of Attorney's Attendance at Board Meetings
- H. Update Regarding Bond Investments

5. Announcements

- A. San Gorgonio Pass Regional Water Alliance – Technical Committee Meeting, June 25, 2014 at 4:00 p.m. at Banning City Hall Conference Room
- B. San Gorgonio Pass Regional Water Alliance, June 25, 2014 at 6:00 p.m. at Banning City Council Chambers
- C. Capacity Fee Workshop, Thursday, June 26, 2014 at 6:30 p.m.
- D. The office will be closed July 4, 2014 in observance of Independence Day
- E. Regular Board Meeting, July 7, 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.

BR Bank Register Report

San Gorgonio Pass Water Agency(ASG)

06/02/2014 10:38:46

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Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Bank Code: WFC Wells Fargo Checking					Current Balance	\$237,534.18
015165	05/05/2014	BDL ALARMS, INC.	CHK	CLR	AP	\$78.00
015166	05/05/2014	BEST BEST & KRIEGER LLP	CHK	CLR	AP	\$13,409.94
015167	05/05/2014	STATE OF CALIFORNIA	CHK	CLR	AP	\$115.00
015168	05/05/2014	CHRISTOFFERSEN TILE AND STONE	CHK	CLR	AP	\$1,908.19
015169	05/05/2014	WILLIAM E. DICKSON	CHK	CLR	AP	\$32.47
015170	05/05/2014	SOUTHERN CALIFORNIA EDISON	CHK	CLR	AP	\$20.32
015171	05/05/2014	VISIONARY LOGICS	CHK	CLR	AP	\$540.00
015172	05/05/2014	WASTE MANAGEMENT INLAND EMPIRE	CHK	CLR	AP	\$92.27
015173	05/12/2014	CB&T / ACWA-JPIA	CHK	CLR	AP	\$818.62
015174	05/12/2014	GOPHER PATROL	CHK	CLR	AP	\$48.00
015175	05/12/2014	HOWARD'S	CHK	CLR	AP	\$2,675.00
015176	05/12/2014	KENNEDY/JENKS CONSULTANTS	CHK	CLR	AP	\$6,164.60
015177	05/12/2014	UNLIMITED SERVICES BUILDING MAINT.	CHK	CLR	AP	\$295.00
015179	05/15/2014	CALIFORNIA PUBLIC EMPLOYEES'	CHK	CLR	AP	\$7,324.50
015180	05/15/2014	FRANCHISE TAX BOARD	CHK	CLR	AP	\$180.06
218357	05/15/2014	EMPLOYMENT DEVELOPMENT DEPARTMENT	CHK	CLR	AP	\$935.75
229751	05/15/2014	ELECTRONIC FEDERAL TAX PAYMNT SYSTM	CHK	CLR	AP	\$5,922.64
015181	05/19/2014	AUTOMATION PRIDE	CHK	CLR	AP	\$100.00
015182	05/19/2014	CALIFORNIA PUBLIC EMPLOYEES'	CHK	CLR	AP	\$6,023.20
015183	05/19/2014	CV STRATEGIES	CHK	CLR	AP	\$1,279.39
015184	05/19/2014	JEFFREY W. DAVIS	CHK	O/S	AP	\$288.37
015185	05/19/2014	INCONTACT, INC.	CHK	CLR	AP	\$57.79
015186	05/19/2014	IN-SITU, INC.	CHK	CLR	AP	\$3,738.05
015187	05/19/2014	JOHN R. JETER	CHK	CLR	AP	\$449.12
015188	05/19/2014	MATTHEW PISTILLI LANDSCAPE SERVICES	CHK	CLR	AP	\$452.66
015189	05/19/2014	MARY ANN HARVEY-MELLEBY	CHK	CLR	AP	\$1,174.33
015190	05/19/2014	SOUTHERN CALIFORNIA GAS	CHK	CLR	AP	\$5.59
015191	05/19/2014	THOMAS W. TODD, JR.	CHK	CLR	AP	\$1,277.03
015192	05/19/2014	VERIZON	CHK	CLR	AP	\$1,009.36
015193	05/19/2014	WELLS FARGO REMITTANCE CENTER	CHK	CLR	AP	\$3,065.99
015194	05/27/2014	AT&T MOBILITY	CHK	O/S	AP	\$211.05
015195	05/27/2014	WILLIAM R. MORRIS	CHK	O/S	AP	\$38.08
015196	05/27/2014	RIVERSIDE COUNTY	CHK	CLR	AP	\$3,500.00
015197	05/27/2014	SOUTHERN CALIFORNIA EDISON	CHK	CLR	AP	\$112.35
015198	05/27/2014	VALLEY OFFICE EQUIPMENT, INC.	CHK	CLR	AP	\$203.86
015199	05/29/2014	CALIFORNIA PUBLIC EMPLOYEES'	CHK	O/S	AP	\$7,324.50
015200	05/29/2014	STANDARD INSURANCE COMPANY	CHK	O/S	AP	\$311.87
218436	05/29/2014	EMPLOYMENT DEVELOPMENT DEPARTMENT	CHK	CLR	AP	\$935.75
254829	05/29/2014	ELECTRONIC FEDERAL TAX PAYMNT SYSTM	CHK	CLR	AP	\$6,044.60
015201	05/30/2014	CITY OF BEAUMONT	CHK	CLR	AP	\$745.00
900084	05/30/2014	DEPARTMENT OF WATER RESOURCES	CHK	CLR	AP	\$367,725.00

	Bank Totals	Items	Total Voids	Items
Checks	\$446,633.30	41	\$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: (\$446,633.30)

BR Bank Register Report

San Gorgonio Pass Water Agency(ASG)

06/02/2014 10:38:46

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Report Totals						\$237,534.18
		Bank Totals	Items	Total Current Balance		
				Total Voids	Items	
		Checks	\$446,633.30	41	\$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:		(\$446,633.30)

Report Selection Criteria

Bank Accounts	Start WFC	End WFC
Date Range	Custom	
Check Date	05/01/2014	05/31/2014
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)

06/02/2014 10:39:09

Document Number	Date	Payee Name/Description	Type	Status	Source	Amount
Bank Code: WFC Wells Fargo Checking					Current Balance	\$237,534.18
000881	05/14/2014	DAVIS, JEFFREY W.	CHK	CLR	PR	\$4,130.21
000882	05/14/2014	DICKSON, WILLIAM E.	CHK	CLR	PR	\$942.50
000883	05/14/2014	FALLS, KENNETH M.	CHK	CLR	PR	\$2,683.89
000884	05/14/2014	RASMUSSEN, CHERYLE M.	CHK	CLR	PR	\$2,172.98
000885	05/14/2014	TODD, JR., THOMAS W.	CHK	CLR	PR	\$3,017.90
015178	05/14/2014	JETER, JOHN R.	CHK	CLR	PR	\$872.56
000886	05/30/2014	DAVIS, JEFFREY W.	CHK	CLR	PR	\$4,130.21
000887	05/30/2014	DUNCAN, RONALD A.	CHK	CLR	PR	\$1,122.56
000888	05/30/2014	FALLS, KENNETH M.	CHK	CLR	PR	\$2,683.89
000889	05/30/2014	HARVEY-MELLEBY, MARY ANN	CHK	CLR	PR	\$1,122.56
000890	05/30/2014	MORRIS, WILLIAM R.	CHK	CLR	PR	\$1,122.56
000891	05/30/2014	RASMUSSEN, CHERYLE M.	CHK	CLR	PR	\$2,172.98
000892	05/30/2014	TODD, JR., THOMAS W.	CHK	CLR	PR	\$3,017.90
000893	05/30/2014	VOIGT, BARBARA A.	CHK	CLR	PR	\$1,122.56

	Bank Totals	Items	Total Voids	Items
Checks	\$30,315.26	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:** **(\$30,315.26)**

Report Totals	Bank Totals	Items	Total Current Balance	Total Voids	Items
	\$30,315.26	14	\$237,534.18	\$0.00	0
Checks	\$30,315.26	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
Report Total				Net Activity:	(\$30,315.26)

Report Selection Criteria

	Start	End
Bank Accounts	WFC	WFC
Date Range	Custom	
Check Date	05/01/2014	05/31/2014
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	140531	LEGAL SERVICES MAY14	9,015.44

TOTAL PENDING INVOICES FOR JUNE 2014

9,015.44

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

BALANCE PER BANK AT 05/31/2014 - CHECKING ACCOUNT	245,708.05
	245,708.05

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
15184	288.37	15199	7,324.50
15194	211.05	15200	311.87
15195	38.08		
	537.50		7,636.37

TOTAL OUTSTANDING CHECKS	(8,173.87)
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BALANCE PER GENERAL LEDGER	237,534.18
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BALANCE PER GENERAL LEDGER AT 04/30/2014	339,751.64
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CASH RECEIPTS FOR MAY	5,999,777.87
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CASH DISBURSEMENTS FOR MAY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	(446,633.30)	
NET PAYROLL FOR MAY	(30,315.26)	(476,948.56)

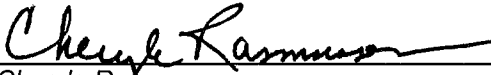
BANK CHARGES	(46.77)
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TRANSFERS FROM WF SAVINGS	475,000.00
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TRANSFERS TO WF SAVINGS	(6,100,000.00)
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BALANCE PER GENERAL LEDGER AT 05/31/2014	237,534.18
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REPORT PREPARED BY:



 Cheryl Rasmussen

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
05/01/14	W.F.SECURITIES	MONEY MARKET INTEREST	1.64	1.64
05/01/14	STATE OF CALIF/DWR	BOND COVER REFUND WSRB	81,024.00	
05/01/14	STATE OF CALIF/DWR	BOND COVER REFUND OAP	88,744.00	
05/01/14	STATE OF CALIF/DWR	BOND COVER REFUND TSAB	4,649.00	
05/01/14	STATE OF CALIF/DWR	BOND COVER REFUND EBX	848,629.00	
05/01/14	S.B. COUNTY	GENERAL TAX LEVY	11.99	1,023,057.99
05/09/14	RIVERSIDE COUNTY	PROPERTY TAXES	75,206.29	75,206.29
05/14/14	STATE OF CALIF/DWR	SMIF INTEREST	4,918.00	4,918.00
05/14/14	BCVWD	WATER SALES	182,275.00	182,275.00
05/14/14	RIVERSIDE COUNTY	PROPERTY TAXES	46,571.93	46,571.93
05/14/14	RIVERSIDE COUNTY	PROPERTY TAXES	3,362.82	3,362.82
05/14/14	RIVERSIDE COUNTY	PROPERTY TAXES	1,653.00	1,653.00
05/15/15	W.F.SECURITIES	BOND INTEREST	3,125.00	3,125.00
05/19/14	RIVERSIDE COUNTY	PROPERTY TAXES	3,247,039.64	3,247,039.64
05/23/14	RIVERSIDE COUNTY	PROPERTY TAXES	1,350,336.56	1,350,336.56
05/27/14	STATE OF CALIF/DWR	TSAB SERVICE CREDIT 2013	37,187.00	37,187.00
05/29/14	CITY OF BANNING	WATER SALES	25,043.00	25,043.00
	TOTAL FOR MAY, 2014		5,999,777.87	5,999,777.87

**SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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	2,093,340.86	32.47%
TAX REVENUE	1,900,000		1,900,000	1,591,067.79	16.26%
INTEREST	32,000		32,000	24,135.31	24.58%
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	3,718,065.31	26.87%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	2,800,000		2,800,000	1,382,231.68	50.63%
TOTAL COMMODITY PURCHASE	2,800,000	0	2,800,000	1,382,231.68	50.63%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	386,500		386,500	356,279.42	7.82%
PAYROLL TAXES	33,000		33,000	31,110.37	5.73%
WORKERS COMP INSURANCE	4,300		4,300	2,637.73	38.66%
RETIREMENT	127,000		127,000	114,865.54	9.55%
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	-2.55%
LIFE INSURANCE	0		0	317.11	0.00%
SGPWA STAFF MISC. MEDICAL	7,000		7,000	5,491.66	56.96%
LONG TERM DISABILITY	3,100		3,100	3,012.87	2.81%
EMPLOYEE EDUCATION	2,000		2,000	604.00	69.80%
TOTAL SALARIES AND EMPLOYEE BENEFITS	681,255	225,000	906,255	855,353.82	5.62%

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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	90,658.97	11.12%
DIRECTORS TRAVEL & EDUCATION	35,000		35,000	14,863.14	57.53%
DIRECTORS MISC. MEDICAL	22,000		22,000	8,258.05	62.46%
OFFICE EXPENDITURES					
OFFICE EXPENSE	12,000		12,000	5,276.36	56.03%
POSTAGE	1,200		1,200	1,003.28	16.39%
TELEPHONE	7,000		7,000	7,559.61	-7.99%
UTILITIES	4,500		4,500	3,738.32	16.93%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	4,500		4,500	7,541.63	-67.59%
GENERAL MANAGER & STAFF TRAVEL	15,000		15,000	20,161.14	-34.41%
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	2,900.00	27.50%
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	9,788.36	24.70%
MAINTENANCE & REPAIRS - BUILDING	10,000		10,000	10,598.07	-5.98%
MAINTENANCE & REPAIRS - FIELD	30,000		30,000	2,869.50	90.44%
CONTRACT OPERATIONS AND MAINTENANCE	160,000		160,000	84,555.90	47.15%
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	7,768.45	-3.58%
TOTAL ADMINISTRATIVE & PROFESSIONAL	517,700	0	517,700	366,601.76	29.19%

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BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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	29,194.46	30.49%
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	52,917.88	10.31%
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	0.00	100.00%
B L NING PIPELINE CEQA	30,000	-30,000	0	0.00	
B O NING PIPELINE DESIGN	80,000	-80,000	0	0.00	
STUDIES					
CL S - Agreement #23100	135,000	110,000	245,000	188,294.96	23.14%
VARIER 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	20,904.08	22.58%
UPDATED UWMP	35,000		35,000	23,366.20	33.24%
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	1,353.88	72.92%
TOTAL GENERAL ENGINEERING	808,000	10,000	818,000	421,304.21	48.50%

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	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	108,775.92	12.98%
TOTAL LEGAL SERVICES	125,000	0	125,000	108,775.92	12.98%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	8,000		8,000	5,200.00	35.00%
ADULT EDUCATION PROGRAMS	2,500		2,500	1,000.00	60.00%
OTHER CONSERVATION, EDUCATION AND PUBLIC RELATIONS	0	40,000	40,000	12,708.93	68.23%
TOTAL CONSERVATION & EDUCATION	10,500	40,000	50,500	18,908.93	62.56%
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	4,789.00	90.42%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	75,000	0	75,000	10,630.19	85.83%
TRANSFERS TO OTHER FUNDS	0	0	0	0.00	
TOTAL GENERAL FUND EXPENSES	5,017,455	275,000	5,292,455	3,163,806.51	40.22%
TRANSFERS FROM RESERVES					
NEW WATER	253,000		253,000	253,000.00	
CONTRIBUTION TO OPEB - CERBT		300,000	300,000	300,000.00	
TOTAL TRANSFERS FROM RESERVES	253,000	300,000	553,000	553,000	
GENERAL FUND NET INCOME YEAR TO DATE	319,545	25,000	344,545	1,107,258.79	

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR BUDGET 2013-14
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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	13,670,139.22	9.10%
INTEREST		72,000		72,000	56,160.06	22.00%
GRANTS		0		0	0.00	
OTHER		1,910,000		1,910,000	2,262,395.40	-18.45%
TOTAL DEBT SERVICE FUND INCOME		17,021,000	0	17,021,000	15,988,694.68	6.06%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
SALARIES		46,000		46,000	43,778.42	4.83%
PAYROLL TAXES		3,500		3,500	3,348.98	4.31%
BENEFITS		31,500	33,000	64,500	57,108.73	11.46%
SWC CONTRACTOR DUES		37,000		37,000	36,173.00	2.24%
STATE WATER CONTRACT PAYMENTS		16,270,649		16,270,649	12,779,599.00	21.46%
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	147,681.30	26.16%
SWP ENGINEERING		10,000		10,000	36,270.26	-262.70%
DEBT SERVICE UTILITIES		9,000		9,000	7,845.44	12.83%
TAX COLLECTION CHARGES		45,000		45,000	44,021.19	2.18%
TOTAL DEBT SERVICE FUND EXPENSES		16,949,649	33,000	16,982,649	13,269,436.46	21.86%
DEBT SERVICE FUND NET INCOME YEAR TO DATE						
		71,351	-33,000	38,351	2,719,258.23	



MEMORANDUM

From: Thomas W. Todd, Jr.
Finance Manager

Date: June 16, 2014

To: Jeff Davis

RE: Consumer Price Index for 2014

Jeff,

This memo reviews CPI changes from 2008 to the present, April of 2014.

For 2009, the CPI actually decreased, so the Board did not enact a COLA increase for 2009.

There was a slight increase for 2010, but when it was combined with the decrease from 2009, the increase was very small. The Board chose to take no action.

There was an increase for 2011 and the Board chose to take no action for that year as well.

There was an increase for 2012. The Board chose to grant a 3.0% cost-of-living increase effective July 1, 2012. In February 2013, the Board also passed a resolution that effectively stated that the Board would not take a bigger annual increase than had been granted to the staff.

There was an increase in 2013. The Board chose to grant a 3.0% cost-of-living increase effective July 1, 2013.

The following information is available for April, 2014:

<u>Index Point Change</u>	U.S. City Average	L.A., Riverside, Orange County
CPI in April, 2014:	237.1	242.4
Less: CPI in April, 2014:	232.5	239.0
Index Point Change .	4.6	3.4
 <u>Percentage Change</u>		
Index Point Change	4.6	3.4
Divided by CPI in April,	232.5	239.3
Percentage Increase	2.0 %	1.4%

We typically use the L.A., Riverside, and Orange County figures. If the Board chooses to enact a COLA, I recommend rounding to the nearest .5%

SAN GORGONIO PASS WATER AGENCY
PROPOSED FISCAL YEAR BUDGET 2014-15
ESTIMATED TOTAL EXPENSES FY 2013-14 VS. PROPOSED BUDGET FY 2014-15
PROPOSED VERSION #2

	FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014				PROPOSED FY 2014-15	
	1 TOTAL BUDGET FY 2013-14	2 ACTUAL 10 MOS. APRIL 2014	3 EST. ACTUAL AT JUNE 2014	4 PERCENT ACTUAL TO BUDGET	5 PROPOSED BUDGET FY 2014-15	6 PERCENT ACTUAL TO PRO. BUDGET
GENERAL FUND - INCOME						
INCOME						
WATER SALES	3,100,000	1,886,022.86	2,250,000	72.58%	1,800,000	-20.00%
TAX REVENUE	1,900,000	1,198,884.22	1,650,000	86.84%	1,750,000	6.06%
INTEREST	32,000	21,581.42	26,000	81.25%	26,000	0.00%
PASS-THRU	0	0.00	0	0.00%	0	0.00%
GRANTS	0	0.00	0	0.00%	0	0.00%
OTHER (REIMBURSEMENTS, TRANSFERS)	52,000	9,521.35	11,426	21.97%	10,000	-12.48%
TOTAL GENERAL FUND INCOME	5,084,000	3,116,010	3,937,426	77.45%	3,586,000	-26.42%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
PURCHASED WATER	2,800,000	1,241,699.58	1,750,000	37.50%	1,700,000	-2.86%
TOTAL COMMODITY PURCHASE	2,800,000	1,241,700	1,750,000	62.50%	1,700,000	-2.86%
SALARIES AND EMPLOYEE BENEFITS						
SALARIES	386,500	323,664.26	388,700	100.57%	404,000	3.94%
PAYROLL TAXES	33,000	28,057.82	33,669	102.03%	36,000	6.92%
WORKERS COMP INSURANCE	4,300	2,637.73	3,500	81.40%	3,700	5.71%
RETIREMENT	127,000	104,451.84	125,342	98.69%	315,000	151.31%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	291,000	284,349.73	287,000	98.63%	-20,000	-106.97%
HEALTH INSURANCE	47,000	45,479.57	49,500	105.32%	52,000	5.05%
DENTAL INSURANCE	5,355	5,207.29	5,680	106.07%	6,000	5.63%
LIFE INSURANCE	0	242.08	325		1,000	N/A
SGPWA STAFF MISC. MEDICAL	7,000	4,959.05	5,951	85.01%	9,400	57.96%
DISABILITY	3,100	2,735.64	3,300	106.45%	3,500	6.06%
EMPLOYEE EDUCATION	2,000	604.00	604	30.20%	2,000	231.13%
TOTAL SALARIES AND EMPLOYEE BENEFITS	906,255	802,389	903,571	99.70%	812,600	-10.07%

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SAN GORGONIO PASS WATER AGENCY
PROPOSED FISCAL YEAR BUDGET 2014-15
ESTIMATED TOTAL EXPENSES FY 2013-14 VS. PROPOSED BUDGET FY 2014-15
PROPOSED VERSION #2

	FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014				PROPOSED FY 2014-15	
	1 TOTAL BUDGET FY 2013-14	2 ACTUAL 10 MOS. APRIL 2014	3 EST. ACTUAL AT JUNE 2014	4 PERCENT ACTUAL TO BUDGET	5 PROPOSED BUDGET FY 2014-15	6 PERCENT ACTUAL TO PRO. BUDGET
GENERAL FUND - EXPENSES						
ADMINISTRATIVE & PROFESSIONAL						
DIRECTOR EXPENDITURES						
DIRECTORS FEES	102,000	83,365.67	100,039	98.08%	103,000	2.96%
DIRECTORS TRAVEL & EDUCATION	35,000	13,435.49	16,123	46.06%	35,000	117.09%
DIRECTORS MISC. MEDICAL	22,000	7,145.58	8,575	38.98%	26,000	203.22%
OFFICE EXPENDITURES						
OFFICE EXPENSE	12,000	5,020.92	9,000	75.00%	12,000	33.33%
POSTAGE	1,200	1,003.28	1,200	100.00%	1,200	0.00%
TELEPHONE	7,000	6,857.66	8,229	117.56%	9,000	9.37%
UTILITIES	4,500	3,607.62	4,329	96.20%	4,500	3.95%
SERVICE EXPENDITURES						
COMPUTER, WEB SITE AND TELEPHONE SUPPORT & SERVICE	4,500	6,950.76	8,000	177.78%	5,000	-37.50%
GENERAL MANAGER & STAFF TRAVEL	15,000	18,189.00	21,827	145.51%	15,000	-31.28%
INSURANCE & BONDS	24,000	22,354.00	22,354	93.14%	24,000	7.36%
ACCOUNTING & AUDITING	21,000	20,345.00	20,345	96.88%	21,000	3.22%
STATE WATER CONTRACT AUDIT	5,300	4,229.00	4,229	79.79%	5,000	18.23%
OUTSIDE PROFESSIONAL SERVICES	4,000	2,900.00	2,900	72.50%	2,000	-31.03%
DUES & ASSESSMENTS	32,000	37,544.04	38,000	118.75%	35,000	-7.89%
BANK CHARGES	1,500	686.33	824	54.91%	1,200	45.70%
MISCELLANEOUS EXPENSES	1,000	0.00	0	0.00%	1,000	0.00%
MAINTENANCE & EQUIPMENT EXPENDITURES						
TOOLS PURCHASE & MAINTENANCE	2,000	382.08	458	22.92%	2,000	336.21%
VEHICLE REPAIR & MAINTENANCE	13,000	8,665.64	10,399	79.99%	11,000	5.78%
MAINTENANCE & REPAIRS - BUILDING	10,000	9,610.14	11,532	115.32%	12,000	4.06%
MAINTENANCE & REPAIRS - FIELD	30,000	194.50	3,000	10.00%	5,000	66.67%
CONTRACT OPERATIONS AND MAINTENANCE	160,000	84,555.90	161,000	100.63%	170,000	5.59%
COUNTY EXPENDITURES						
LAFCO COST SHARE	3,200	3,358.76	3,359	104.97%	3,600	7.17%
ELECTION EXPENSE	0	0.00	0		166,000	N/A
TAX COLLECTION CHARGES	7,500	6,075.98	7,291	97.22%	8,000	9.72%
TOTAL ADMINISTRATIVE & PROFESSIONAL	517,700	346,477	463,012	89.44%	677,500	46.32%

SAN GORGONIO PASS WATER AGENCY
PROPOSED FISCAL YEAR BUDGET 2014-15
ESTIMATED TOTAL EXPENSES FY 2013-14 VS. PROPOSED BUDGET FY 2014-15
PROPOSED VERSION #2

	FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014				PROPOSED FY 2014-15	
	1 TOTAL BUDGET FY 2013-14	2 ACTUAL 10 MOS. APRIL 2014	3 EST. ACTUAL AT JUNE 2014	4 PERCENT ACTUAL TO BUDGET	5 PROPOSED BUDGET FY 2014-15	6 PERCENT ACTUAL TO PRO. BUDGET
GENERAL FUND - EXPENSES						
GENERAL ENGINEERING						
RECHARGE						
BEAUMONT AVE. RECHARGE FACILITY CEQA	42,000	29,194.46	29,194	69.51%	0	
B.A.R.F. SERVICE CONNECTION (MT. VIEW CONNec.)	100,000	9,649.00	20,000	20.00%	105,000	
B.A.R.F. DESIGN PIPELINE	59,000	52,917.88	53,000	89.83%	0	
B.A.R.F. DESIGN RECHARGE FACILITY	30,000	26,125.00	28,675	95.58%	0	
B.A.R.F. POST DESIGN	25,000	0.00	25,000	100.00%	200,000	
B.A.R.F. DESIGN PIPELINE CEQA	0	0.00	0	0.00%	0	
B.A.R.F. DESIGN PIPELINE DESIGN	0	0.00	0	0.00%	0	
STUDIES						
U.S. - Agreement #23100	245,000	184,556.91	184,557	75.33%	95,000	
WATER RATE NEXUS STUDY	75,000	0.00	0	0.00%	45,000	
WATER RATE FINANCIAL MODELING	0	0.00	0	0.00%	20,000	
CAPACITY FEE NEXUS STUDY UPDATE	45,000	0.00	0	0.00%	45,000	
SUPPORT - CAPACITY FEE & COOPERATIVE AGREEMENTS	30,000	0.00	0	0.00%	50,000	
EMERGING CONTAMINANTS TASK FORCE	5,000	2,110.00	2,110	42.20%	5,000	
WATER SUPPLY UPDATE	27,000	20,904.08	25,085	92.91%	5,000	
UPDATED UWMP	35,000	17,201.60	30,000	85.71%	40,000	
OTHER PROJECTS						
CALIMESA BASIN STUDY	0				44,000	
STRATEGIC PLAN IMPLEMENTATION - COMMUNICATIONS	15,000	3,300.00	3,300	22.00%	0	
WATER QUALITY MODELING (SAN TIMOTEO)	5,000	0.00	0	0.00%	0	
SUPPLEMENTAL FUNDING AGREEMENT FOR BDCP	65,000	64,848.00	68,488	105.37%	0	
DISTRICT VALUATION	10,000	8,889.75	9,000	90.00%	0	
GENERAL AGENCY ENGINEERING AND GIS SERVICES	5,000	1,353.88	1,625	32.49%	10,000	
TOTAL GENERAL ENGINEERING	818,000	421,051	480,034	58.68%	664,000	38.32%

SAN GORGONIO PASS WATER AGENCY
PROPOSED FISCAL YEAR BUDGET 2014-15
ESTIMATED TOTAL EXPENSES FY 2013-14 VS. PROPOSED BUDGET FY 2014-15
PROPOSED VERSION #2

	FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014				PROPOSED FY 2014-15	
	1 TOTAL BUDGET FY 2013-14	2 ACTUAL 10 MOS. APRIL 2014	3 EST. ACTUAL AT JUNE 2014	4 PERCENT ACTUAL TO BUDGET	5 PROPOSED BUDGET FY 2014-15	6 PERCENT ACTUAL TO PRO. BUDGET
GENERAL FUND - EXPENSES						
LEGAL SERVICES						
LEGAL SERVICES - GENERAL	125,000	97,396.38	116,876	93.50%	175,000	49.73%
TOTAL LEGAL SERVICES	125,000	97,396	116,876	93.50%	175,000	49.73%
CONSERVATION & EDUCATION						
SCHOOL EDUCATION PROGRAMS	8,000	5,200.00	5,200	65.00%	14,000	169.23%
ADULT EDUCATION PROGRAMS	2,500	1,000.00	1,000	40.00%	5,000	400.00%
CONSUMER CONSERVATION AND/OR EDUCATION PROGRAMS	40,000	11,429.54	18,000	45.00%	22,000	22.22%
TOTAL CONSERVATION & EDUCATION	50,500	17,630	24,200	47.92%	41,000	591.45%
GENERAL FUND CAPITAL EXPENDITURES						
BUILDING	15,000	3,933	5,833	38.89%	15,000	157.16%
FURNITURE & OFFICE EQUIPMENT	5,000	0	0	0.00%	5,000	0.00%
TRANSPORTATION EQUIPMENT	5,000	0	0	0.00%	35,000	0.00%
B.A.R.F. PIPELINE CONSTRUCTION	50,000	544	40,000	80.00%	1,400,000	3400.00%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	75,000	4,477	45,833	61.11%	1,455,000	3074.57%
TRANSFERS TO OTHER FUNDS	0	0	0		0	
TOTAL GENERAL FUND EXPENSES	5,292,455	2,931,119	3,783,526	71.49%	5,525,100	
TRANSFERS FROM RESERVES						
REPLACEMENTS - RETIREMENT CONTRIBUTION	253,000	253,000	253,000		185,000	
LEGAL					50,000	
NEW INFRASTRUCTURE	300,000	300,000	300,000		1,600,000	
TOTAL TRANSFERS FROM RESERVES	553,000	553,000	553,000		1,835,000	
GENERAL FUND NET INCOME	344,545	737,890	706,900		-104,100	