

# **SAN GORGONIO PASS WATER AGENCY**

**1210 Beaumont Ave, Beaumont, CA 92223**

**Board Finance & Budget Workshop**

**Agenda**

**November 28, 2016, at 4:00 p.m.**

**1. Call to Order, Flag Salute**

**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 and possible recommendations for action at a future regular Board meeting)**

- A. Ratification of Paid Invoices and Monthly Payroll for October, 2016 by Reviewing Check History Reports in Detail\*
- B. Review of Pending Legal Invoices\*
- C. Review of October, 2016 Bank Reconciliation\*
- D. Review of Budget Report for October, 2016\*
- E. Review of Final Budget Report for June, 2016\*

**5. Announcements**

- A. Regular Board Meeting, December 5, 2016, 7:00 p.m.
- B. Engineering Workshop, December 12, 2016, **1:00 p.m.** (Note Time)
- C. Regular Board Meeting, December 19, 2016, 7:00 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. 1 / 1 7 request for a disability-related modification or accommodation.

**San Geronio Pass Water Agency**  
**Check History Report**  
**October 1 through October 31, 2016**

ACCOUNTS PAYABLE
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Date	Number	Name	Amount
10/03/2016	118144	ACWA BENEFITS	748.93
10/03/2016	118145	ACWA JPIA	951.00
10/03/2016	118146	BDL ALARMS, INC.	78.00
10/03/2016	118147	BEST BEST & KRIEGER	15,815.36
10/03/2016	118148	CA STATE TREASURER'S OFFICE	125.00
10/03/2016	118149	KENNETH M. FALLS	609.75
10/03/2016	118150	ROY McDONALD	2,975.00
10/03/2016	118151	UNDERGROUND SERVICE ALERT	10.50
10/10/2016	118152	BEAUMONT HOME CENTER	21.33
10/10/2016	118153	FRONTIER COMMUNICATIONS	1,214.59
10/10/2016	118154	GOPHER PATROL	48.00
10/10/2016	118155	OFFICE SOLUTIONS	67.15
10/10/2016	118156	THE RECORD-GAZETTE	747.40
10/10/2016	118157	UNLIMITED SERVICES BUILDING MAINT.	295.00
10/10/2016	118158	VISIONARY LOGICS	945.00
10/10/2016	118159	WASTE MANAGEMENT INLAND EMPIRE	94.80
10/10/2016	118160	WATER RESOURCES CONSULTING - VOID	0.00
10/12/2016	118161	WRC - MARY LOU COTTON	2,455.45
10/12/2016	118162	WILLIAM E. DICKSON	31.22
10/13/2016	118163	SEE PAYROLL CATEGORY, JOHN R. JETER	
10/14/2016	118164	CALPERS RETIREMENT	4,753.63
10/14/2016	118165	CALPERS 457-SIP	1,150.00
10/14/2016	118166	FRANCHISE TAX BOARD	196.91
10/18/2016	118167	RONALD A. DUNCAN	395.01
10/18/2016	118168	INCONTACT, INC.	87.42
10/18/2016	118169	KENNEDY JENKS CONSULTANTS	8,065.20
10/18/2016	118170	THE PRESS-ENTERPRISE	280.80
10/18/2016	118171	PROVOST & PRITCHARD	3,724.50
10/18/2016	118172	SINGER LEWAK - AHERN ADCOCK DEVILIN	15,080.35
10/18/2016	118173	WELLS FARGO REMITTANCE CENTER	5,165.26
10/24/2016	118174	ACWA DUES	17,484.00
10/24/2016	118175	AT&T MOBILITY	253.98
10/24/2016	118176	AUTOMATION PRIDE	137.80
10/24/2016	118177	CALPERS HEALTH	6,908.59
10/24/2016	118178	ERNST & YOUNG LLP	1,002.00
10/24/2016	118179	MATTHEW PISTILLI LANDSCAPE SERVICES	325.00
10/24/2016	118180	SOUTHERN CALIFORNIA EDISON	134.92
10/29/2016	118181	CALPERS RETIREMENT	4,547.25
10/29/2016	118182	CALPERS 457-SIP	1,150.00
10/29/2016	118183	STANDARD INSURANCE COMPANY	424.08
10/26/2016	118184	BLAIR M. BALL	935.00
10/26/2016	118185	MARY ANN HARVEY-MELLEBY	288.00
10/26/2016	118186	PROVOST & PRITCHARD	487.50
10/26/2016	118187	THOMAS W. TODD, JR.	1,182.26
10/26/2016	118188	VALLEY OFFICE EQUIPMENT, INC.	130.58

**San Geronio Pass Water Agency**  
**Check History Report**  
**October 1 through October 31, 2016**

**ACCOUNTS PAYABLE (CON'T)**

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10/14/2016	540582	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,147.03
10/29/2016	540899	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,895.77
10/14/2016	585556	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,056.65
10/29/2016	599540	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,264.71
10/30/2016	900127	DEPARTMENT OF WATER RESOURCES	853,625.00
TOTAL ACCOUNTS PAYABLE CHECKS			970,512.68

**PAYROLL**

<b>CHECKS</b>			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10/13/2016	118163	JOHN R. JETER	724.41
TOTAL PAYROLL CHECKS			724.41

<b>DIRECT DEPOSIT</b>			
<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10/13/2016	801274	JEFFREY W. DAVIS	5,646.12
10/13/2016	801275	WILLIAM E. DICKSON	942.50
10/13/2016	801276	KENNETH M. FALLS	2,576.58
10/13/2016	801277	CHERYLE M. RASMUSSEN	2,119.57
10/13/2016	801278	THOMAS W. TODD, JR.	3,306.77
10/28/2016	801279	BLAIR M. BALL	1,139.41
10/28/2016	801280	JEFFREY W. DAVIS	4,885.37
10/28/2016	801281	RONALD A. DUNCAN	1,139.41
10/28/2016	801282	KENNETH M. FALLS	2,804.72
10/28/2016	801283	MARY ANN HARVEY-MELLEBY	1,139.41
10/28/2016	801284	CHERYLE M. RASMUSSEN	2,119.57
10/28/2016	801285	LEONARD C. STEPHENSON	1,139.41
10/28/2016	801286	THOMAS W. TODD, JR.	3,306.77

TOTAL PAYROLL DIRECT DEPOSIT 32,265.61

TOTAL PAYROLL 32,990.02

TOTAL DISBURSEMENTS FOR OCTOBER, 2016 1,003,502.70

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
November, 2016

Vendor - Name and Address	Expenditure Type
Red Truck Fire & Safety Co. 4790 Irvine Blvd. #105-110; Irvine, CA 92620	Office Maintenance

**SAN GORGONIO PASS WATER AGENCY**

**LEGAL INVOICES  
ACCOUNTS PAYABLE INVOICE LISTING**

<u>VENDOR</u>	<u>INVOICE NBR</u>	<u>COMMENT</u>	<u>AMOUNT</u>
BEST, BEST & KRIEGER	161031	LEGAL SERVICES OCT16	15,149.26

TOTAL PENDING INVOICES FOR OCTOBER 2016

15,149.26

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
October 31, 2016**

BALANCE PER BANK AT 10/31/2016 - CHECKING ACCOUNT 1,455,794.19

LESS OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
118148	125.00	118182	1,150.00
118160	VOID	118183	424.08
118167	395.01	118184	935.00
118171	3724.50	118185	288.00
118176	137.8	118186	487.50
118181	4547.25	118187	1,182.26
		118188	130.58
	<u>8,929.56</u>		<u>4,597.42</u>

TOTAL OUTSTANDING CHECKS (13,526.98)

BALANCE PER GENERAL LEDGER 1,442,267.21

BALANCE PER GENERAL LEDGER AT 09/30/2016 273,181.00

CASH RECEIPTS FOR OCTOBER 2,172,680.72

CASH DISBURSEMENTS FOR OCTOBER

ACCOUNTS PAYABLE - CHECK HISTORY REPORT (970,512.68)

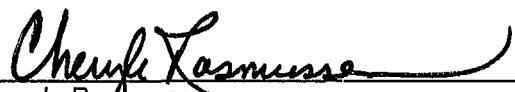
NET PAYROLL FOR OCTOBER (32,990.02) (1,003,502.70)

BANK CHARGES (123.03)

VOIDED CHECKS 31.22

BALANCE PER GENERAL LEDGER AT 10/31/2016 1,442,267.21

REPORT PREPARED BY:

  
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 Cheryl Rasmussen

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF OCTOBER 2016**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT	TOTAL DEPOSIT AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>				
10/10/16	COACHELLA VWD	EAST BRANCH MEETINGS	2,000.00	
10/10/16	MOJAVE WATER AGENCY	EAST BRANCH MEETINGS	2,000.00	
10/10/16	ATT MOBILITY	WIRELESS DATA SETTLEMENT	4.74	4,004.74
10/12/16	BCVWD	WATER SALES	333,167.00	333,167.00
10/20/16	YVWD	WATER SALES	17,637.72	17,637.72
10/24/16	STATE OF CALIF/DWR	BOND COVER REFUND - OAP	8,024.00	
10/24/16	STATE OF CALIF/DWR	BCR - WSRB JUL15	95,081.00	103,105.00
10/25/16	STATE OF CALIF/DWR	BCR - EBX SEP15	1,652,878.00	1,652,878.00
10/27/16	STATE OF CALIF/DWR	BCR - TAB SEP15	4,918.00	
10/27/16	CITY OF BANNING	WATER SALES	52,622.00	57,540.00
10/27/16	TVI	CD - BOND INTEREST	4,348.26	4,348.26
TOTAL FOR OCTOBER 2016			2,172,680.72	2,172,680.72

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2016-17**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE FOUR MONTHS ENDING ON OCOTBER 31, 2016**

	FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017				
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - INCOME</b>					Compare: 67%
<b>INCOME</b>					
WATER SALES	3,993,000		3,993,000	1,157,185.95	71.02%
TAX REVENUE	2,240,000		2,240,000	183,328.91	91.82%
INTEREST	64,000		64,000	31,053.17	51.48%
CAPACITY FEE	0		0	0.00	0.00%
GRANTS	0		0	0.00	0.00%
OTHER (REIMBURSEMENTS, TRANSFERS)	69,000		69,000	41,074.98	40.47%
<b>TOTAL GENERAL FUND INCOME</b>	<b>6,366,000</b>	<b>0</b>	<b>6,366,000</b>	<b>1,412,643.01</b>	<b>77.81%</b>
<b>GENERAL FUND - EXPENSES</b>					
<b>COMMODITY PURCHASE</b>					
PURCHASED WATER	3,875,000		3,875,000	887,839.00	77.09%
<b>TOTAL COMMODITY PURCHASE</b>	<b>3,875,000</b>	<b>0</b>	<b>3,875,000</b>	<b>887,839.00</b>	<b>77.09%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
SALARIES	431,000		431,000	142,276.57	66.99%
PAYROLL TAXES	39,000		39,000	11,810.98	69.72%
RETIREMENT	108,000		108,000	50,903.61	52.87%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	23,000		23,000	9,384.88	59.20%
HEALTH INSURANCE	52,000		52,000	21,265.02	59.11%
DENTAL INSURANCE	4,500		4,500	1,787.60	60.28%
LIFE INSURANCE	1,100		1,100	521.58	52.58%
DISABILITY INSURANCE	4,500		4,500	1,474.04	67.24%
WORKERS COMP INSURANCE	3,700		3,700	864.00	76.65%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	1,993.07	80.07%
EMPLOYEE EDUCATION	1,000		1,000	0.00	100.00%
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>677,800</b>	<b>0</b>	<b>677,800</b>	<b>242,281.35</b>	<b>64.25%</b>



**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2016-17**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE FOUR MONTHS ENDING ON OCOTBER 31, 2016**

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017					
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>					
<b>ADMINISTRATIVE &amp; PROFESSIONAL</b>					
<b>DIRECTOR EXPENDITURES</b>					
DIRECTORS FEES	105,000		105,000	34,052.88	67.57%
DIRECTORS TRAVEL & EDUCATION	20,000		20,000	1,220.00	93.90%
DIRECTORS MISC. MEDICAL	32,000		32,000	3,755.42	88.26%
<b>OFFICE EXPENDITURES</b>					
OFFICE EXPENSE	18,000		18,000	1,967.28	89.07%
POSTAGE	1,000		1,000	37.43	96.26%
TELEPHONE	10,000		10,000	3,577.58	64.22%
UTILITIES	5,000		5,000	906.30	81.87%
<b>SERVICE EXPENDITURES</b>					
COMPUTER, WEB SITE AND PHONE SUPPORT	9,000		9,000	1,007.00	88.81%
GENERAL MANAGER & STAFF TRAVEL	20,000		20,000	6,445.87	67.77%
INSURANCE & BONDS	23,000		23,000	19,692.00	14.38%
ACCOUNTING & AUDITING	22,000		22,000	15,080.35	31.45%
STATE WATER CONTRACT AUDIT	5,000		5,000	4,510.00	9.80%
DUES & ASSESSMENTS	29,000		29,000	19,537.50	32.63%
SPONSORSHIPS	8,000		8,000	1,000.00	87.50%
OUTSIDE PROFESSIONAL SERVICES	650		650	650.00	0.00%
BANK CHARGES	1,600		1,600	570.18	64.36%
MISCELLANEOUS EXPENSES	1,000		1,000	2.79	99.72%
<b>MAINTENANCE &amp; EQUIPMENT EXPENDITURES</b>					
TOOLS PURCHASE & MAINTENANCE	3,500		3,500	28.38	99.19%
VEHICLE REPAIR & MAINTENANCE	9,000		9,000	3,724.96	58.61%
MAINTENANCE & REPAIRS - BUILDING	11,000		11,000	3,996.08	63.67%
MAINTENANCE & REPAIRS - FIELD	6,500		6,500	2,691.67	58.59%
CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	0.00	100.00%
<b>COUNTY EXPENDITURES</b>					
LAFCO COST SHARE	5,000		5,000	4,440.49	11.19%
ELECTION EXPENSE	175,000		175,000	0.00	100.00%
TAX COLLECTION CHARGES	9,500		9,500	457.29	95.19%
<b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>	<b>679,750</b>	<b>0</b>	<b>679,750</b>	<b>129,351.45</b>	<b>80.97%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2016-17**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE FOUR MONTHS ENDING ON OCOTBER 31, 2016**

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

	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. DESIGN + CONSTRUCTION			CAPITAL EXPENDITURE		
B.A.R.F. ENVIRONMENTAL MITIGATION			CAPITAL EXPENDITURE		
FERC/FLUME					
FLUME SUPPORT	40,000		40,000	15,987.07	60.03%
NEW WATER					
PROGRAMATIC EIR	75,000		75,000	0.00	100.00%
UPDATED STUDY ON AVAILABLE SOURCES	45,000		45,000	15,989.20	64.47%
SITES RESERVOIR	300,000		300,000	0.00	100.00%
BCVWD CONNECTION					
ENGINEERING	30,000		30,000	5,200.00	82.67%
CEQA	15,000		15,000	0.00	100.00%
INTEGRATED REGIONAL WATER MANAGEMENT PLAN (IRWMP)	5,000		5,000	0.00	100.00%
SGMA SUPPORT	15,000		15,000	0.00	100.00%
STUDIES					
USGS	100,000		100,000	26,735.08	73.26%
WATER RATE NEXUS STUDY	50,000		50,000	0.00	100.00%
WATER RATE FINANCIAL MODELING	30,000		30,000	0.00	100.00%
CAPACITY FEE NEXUS STUDY UPDATE	0		0	0.00	0.00%
SUPPORT - CAPACITY FEE & AGREEMENTS	0		0	0.00	0.00%
UPDATED UWMP	10,000		10,000	25,568.40	-155.68%
OTHER PROJECTS					
BASIN MONITORING TASK FORCE	21,000		21,000	20,180.00	3.90%
BUNKER HILL CONJUNCTIVE USE PROJECT	20,000		20,000	0.00	100.00%
GENERAL AGENCY - CEQA AND GIS SERVICES	35,000		35,000	23,433.18	33.05%
<b>TOTAL GENERAL ENGINEERING</b>	<b>791,000</b>	<b>0</b>	<b>791,000</b>	<b>133,092.93</b>	<b>83.17%</b>

10/17

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2016-17**  
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**FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2016**

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017					
	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	62,283.81	64.41%
<b>TOTAL LEGAL SERVICES</b>	<b>175,000</b>	<b>0</b>	<b>175,000</b>	<b>62,283.81</b>	<b>64.41%</b>
<b>CONSERVATION &amp; EDUCATION</b>					
SCHOOL EDUCATION PROGRAMS	10,000		10,000	0.00	100.00%
ADULT EDUCATION PROGRAMS	5,000		5,000	0.00	100.00%
OTHER CONSERVATION, EDUCATION AND P. R.	20,000	15,000	35,000	8,518.66	75.66%
<b>TOTAL CONSERVATION &amp; EDUCATION</b>	<b>35,000</b>	<b>15,000</b>	<b>50,000</b>	<b>8,518.66</b>	<b>82.96%</b>
<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	37,000		37,000	0.00	100.00%
MT. VIEW TURNOUT + B.A.R.F. CONSTRUCTION	0		0	31,125.01	
SBVMWD PIPELINE CAPACITY PURCHASE	330,000		330,000	0.00	100.00%
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>	<b>387,000</b>	<b>0</b>	<b>387,000</b>	<b>31,125.01</b>	<b>91.96%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>6,620,550</b>	<b>15,000</b>	<b>6,635,550</b>	<b>1,494,492.21</b>	<b>77.48%</b>
<b>TRANSFERS FROM RESERVES</b>	<b>300,000</b>		<b>300,000</b>		
<b>TOTAL TRANSFERS FROM RESERVES</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	<b>45,450</b>	<b>-15,000</b>	<b>30,450</b>	<b>-81,849.20</b>	

11/17

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2016-17**  
**BUDGET VS. REVISED BUDGET VS. ACTUAL**  
**FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2016**

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>DEBT SERVICE FUND - INCOME</b>					
<b>INCOME</b>					
TAX REVENUE	19,350,000		19,350,000	1,149,380.45	94.06%
INTEREST	170,000		170,000	89,377.57	47.42%
GRANTS	0		0	0.00	0.00%
DWR CREDITS - BOND COVER, OTHER	3,170,000		3,170,000	1,824,997.66	42.43%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>22,690,000</b>	<b>0</b>	<b>22,690,000</b>	<b>3,063,755.68</b>	<b>86.50%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>					
<b>EXPENSES</b>					
SALARIES	52,000		52,000	17,450.56	66.44%
PAYROLL TAXES	4,000		4,000	1,334.93	66.63%
BENEFITS	28,000		28,000	11,451.64	59.10%
SWC CONTRACTOR DUES	33,000		33,000	38,712.00	-17.31%
STATE WATER CONTRACT PAYMENTS	18,600,000		18,600,000	10,332,439.00	44.45%
PURCHASED WATER	5,000		5,000	317.00	93.66%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	0.00%
USGS	0		0	0.00	0.00%
CONTRACT OPERATIONS AND MAINTENANCE	120,000		120,000	2,033.22	98.31%
SWP ENGINEERING	30,000		30,000	477.86	98.41%
DEBT SERVICE UTILITIES	10,000		10,000	3,461.62	65.38%
TAX COLLECTION CHARGES	60,000		60,000	2,618.24	95.64%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>18,942,000</b>	<b>0</b>	<b>18,942,000</b>	<b>10,410,296.07</b>	<b>45.04%</b>
<b>TRANSFERS FROM RESERVES</b>			<b>0</b>	<b>0.00</b>	
<b>DEBT SERVICE NET INCOME YEAR TO DATE</b>	<b>3,748,000</b>	<b>0</b>	<b>3,748,000</b>	<b>-7,346,540.39</b>	

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**FINAL**

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2015-16  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE TWELVE MONTHS ENDING ON JUN 30, 2016**

	FOR THE FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016				
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - INCOME</b>					
<b>INCOME</b>					
WATER SALES	1,400,000		1,400,000	1,859,343.97	-32.81%
TAX REVENUE	2,000,000		2,000,000	2,136,273.11	-6.81%
INTEREST	29,000		29,000	87,314.94	-201.09%
CAPACITY FEE	0		0	0.00	0.00%
GRANTS	0		0	0.00	0.00%
OTHER (REIMBURSEMENTS, TRANSFERS)	110,000		110,000	109,806.23	0.18%
<b>TOTAL GENERAL FUND INCOME</b>	<b>3,539,000</b>	<b>0</b>	<b>3,539,000</b>	<b>4,192,738.25</b>	<b>-18.47%</b>
<b>GENERAL FUND - EXPENSES</b>					
<b>COMMODITY PURCHASE</b>					
PURCHASED WATER	1,200,000		1,200,000	1,192,955.79	0.59%
<b>TOTAL COMMODITY PURCHASE</b>	<b>1,200,000</b>	<b>0</b>	<b>1,200,000</b>	<b>1,192,955.79</b>	<b>0.59%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
SALARIES	420,000		420,000	418,698.40	0.31%
PAYROLL TAXES	36,000		36,000	36,037.58	-0.10%
RETIREMENT	105,000		105,000	116,244.66	-10.71%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	21,000		21,000	0.00	100.00%
HEALTH INSURANCE	48,000		48,000	48,881.45	-1.84%
DENTAL INSURANCE	6,000		6,000	4,438.56	26.02%
LIFE INSURANCE	1,000		1,000	1,089.08	-8.91%
DISABILITY INSURANCE	4,200		4,200	4,287.52	-2.08%
WORKERS COMP INSURANCE	4,000		4,000	3,824.00	4.40%
SGPWA STAFF MISC. MEDICAL	9,000		9,000	7,445.41	17.27%
EMPLOYEE EDUCATION	2,000		2,000	299.00	85.05%
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>656,200</b>	<b>0</b>	<b>656,200</b>	<b>641,245.66</b>	<b>2.28%</b>

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**FINAL**

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2015-16  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE TWELVE MONTHS ENDING ON JUN 30, 2016**

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FOR THE FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016					
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>					
<b>ADMINISTRATIVE &amp; PROFESSIONAL</b>					
<b>DIRECTOR EXPENDITURES</b>					
DIRECTORS FEES	104,000		104,000	101,765.12	2.15%
DIRECTORS TRAVEL & EDUCATION	20,000		20,000	11,439.28	42.80%
DIRECTORS MISC. MEDICAL	31,000		31,000	15,275.51	50.72%
<b>OFFICE EXPENDITURES</b>					
OFFICE EXPENSE	15,000		15,000	15,491.86	-3.28%
POSTAGE	1,200		1,200	857.51	28.54%
TELEPHONE	9,000		9,000	9,881.63	-9.80%
UTILITIES	4,500		4,500	4,237.15	5.84%
<b>SERVICE EXPENDITURES</b>					
COMPUTER, WEB SITE AND PHONE SUPPORT	16,000		16,000	11,652.33	27.17%
GENERAL MANAGER & STAFF TRAVEL	17,000		17,000	20,479.79	-20.47%
INSURANCE & BONDS	23,000		23,000	21,431.00	6.82%
ACCOUNTING & AUDITING	21,000	1,000	22,000	21,755.00	1.11%
STATE WATER CONTRACT AUDIT	5,000		5,000	4,866.00	2.68%
DUES & ASSESSMENTS	33,000		33,000	27,705.67	16.04%
SPONSORSHIPS	10,000		10,000	1,000.00	90.00%
OUTSIDE PROFESSIONAL SERVICES	3,000		3,000	4,350.00	-45.00%
BANK CHARGES	1,200		1,200	1,478.92	-23.24%
MISCELLANEOUS EXPENSES	1,000		1,000	0.00	100.00%
<b>MAINTENANCE &amp; EQUIPMENT EXPENDITURES</b>					
TOOLS PURCHASE & MAINTENANCE	3,000		3,000	3,490.33	-16.34%
VEHICLE REPAIR & MAINTENANCE	8,000		8,000	9,047.61	-13.10%
MAINTENANCE & REPAIRS - BUILDING	12,000		12,000	12,588.69	-4.91%
MAINTENANCE & REPAIRS - FIELD	6,500		6,500	5,789.21	10.94%
CONTRACT OPERATIONS AND MAINTENANCE	90,000		90,000	66,807.28	25.77%
<b>COUNTY EXPENDITURES</b>					
LAFCO COST SHARE	4,500		4,500	4,694.59	-4.32%
ELECTION EXPENSE	0		0	0.00	0.00%
TAX COLLECTION CHARGES	8,000		8,000	9,952.62	-24.41%
<b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>	<b>446,900</b>	<b>1,000</b>	<b>447,900</b>	<b>386,037.10</b>	<b>13.81%</b>

**FINAL**

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2015-16  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE TWELVE MONTHS ENDING ON JUN 30, 2016**

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FOR THE FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016					
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>					
<b>GENERAL ENGINEERING</b>					
<b>RECHARGE</b>					
B.A.R.F. DESIGN + CONSTRUCTION: REPORTED IN CAPITAL EXPENDITURES					
B.A.R.F. ENVIRONMENTAL MITIGATION	65,000		65,000	0.00	100.00%
<b>FERC/FLUME</b>					
ALTERNATIVE WATER SUPPLY BANNING/BHMWC	0		0	0.00	0.00%
NOTICE OF PREPARATION + EIR	50,000	-50,000	0	0	0.00%
WHITewater FLUME TUNNEL	90,000		90,000	35,725.86	60.30%
ENVIRONMENTAL JUSTICE	27,000	-27,000	0	0.00	0.00%
BALANCE HYDROLOGICS	0	10,802	10,802	10,799.30	0.03%
FLUME SUPPORT	0	22,000	22,000	22,000.00	0.00%
<b>STUDIES</b>					
USGS - Agreement #96710	125,000		125,000	113,216.21	9.43%
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	0		0	15,026.48	0.00%
SUPPORT - CAPACITY FEE & AGREEMENTS	0		0	999.50	0.00%
EMERGING CONTAMINANTS TASK FORCE	0		0	0.00	0.00%
UPDATED UWMP	50,000		50,000	31,034.90	37.93%
<b>OTHER PROJECTS</b>					
BASIN MONITORING TASK FORCE	15,000		15,000	13,924.00	7.17%
MODELING 15.5 ANALYSIS	25,000		25,000	0.00	100.00%
GENERAL AGENCY - CEQA AND GIS SERVICES	15,000		15,000	18,831.76	-25.55%
<b>TOTAL GENERAL ENGINEERING</b>	<b>527,000</b>	<b>-44,198</b>	<b>482,802</b>	<b>261,558.01</b>	<b>45.83%</b>

**FINAL**

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2015-16  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE TWELVE MONTHS ENDING ON JUN 30, 2016**

FOR THE FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

	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	166,019.60	5.13%
<b>TOTAL LEGAL SERVICES</b>	175,000	0	175,000	166,019.60	5.13%
<b>CONSERVATION &amp; EDUCATION</b>					
SCHOOL EDUCATION PROGRAMS	14,000		14,000	12,200.00	12.86%
ADULT EDUCATION PROGRAMS	5,000		5,000	1,000.00	80.00%
OTHER CONSERVATION, EDUCATION AND P. R.	10,000	15,000	25,000	3,839.83	84.64%
<b>TOTAL CONSERVATION &amp; EDUCATION</b>	29,000	15,000	44,000	17,039.83	61.27%
<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	48,000		48,000	44,947.00	6.36%
B.A.R.F. CONSTRUCTION	4,635,000		4,635,000	91,719.87	98.02%
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>	4,703,000	0	4,703,000	136,666.87	97.09%
<b>TRANSFERS TO OTHER FUNDS</b>	0	0	0	0.00	
<b>TOTAL GENERAL FUND EXPENSES</b>	7,737,100	-28,198	7,708,902	2,801,522.86	63.66%
<b>TRANSFERS FROM RESERVES</b>	4,700,000		4,700,000		
<b>TOTAL TRANSFERS FROM RESERVES</b>	4,700,000	0	4,700,000	0	
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	501,900	28,198	530,098	1,391,215.39	

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**FINAL**

**SAN GORGONIO PASS WATER AGENCY  
FISCAL YEAR BUDGET 2015-16  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE TWELVE MONTHS ENDING ON JUN 30, 2016**

FOR THE FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>DEBT SERVICE FUND - INCOME</b>					
<b>INCOME</b>					
TAX REVENUE	18,300,000		18,300,000	18,506,495.14	-1.13%
INTEREST	73,000		73,000	219,022.66	-200.03%
GRANTS	0		0	0.00	0.00%
DWR CREDITS - BOND COVER, OTHER	2,900,000		2,900,000	3,090,491.72	-6.57%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>21,273,000</b>	<b>0</b>	<b>21,273,000</b>	<b>21,816,009.52</b>	<b>-2.55%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>					
<b>EXPENSES</b>					
SALARIES	50,000		50,000	50,543.37	-1.09%
PAYROLL TAXES	4,000		4,000	3,866.54	3.34%
BENEFITS	25,000		25,000	27,174.74	-8.70%
SWC CONTRACTOR DUES	44,000		44,000	41,390.00	5.93%
STATE WATER CONTRACT PAYMENTS	20,700,000		20,700,000	20,639,936.00	0.29%
PURCHASED WATER	0		0	4,465.86	0.00%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	0.00%
USGS - Agreement #23100	60,000		60,000	23,250.00	61.25%
CONTRACT OPERATIONS AND MAINTENANCE	100,000		100,000	91,239.86	8.76%
SWP ENGINEERING	40,000		40,000	14,039.68	64.90%
DEBT SERVICE UTILITIES	9,200		9,200	9,509.49	-3.36%
TAX COLLECTION CHARGES	44,000		44,000	56,398.20	-28.18%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>21,076,200</b>	<b>0</b>	<b>21,076,200</b>	<b>20,961,813.74</b>	<b>0.54%</b>
<b>TRANSFERS FROM RESERVES</b>			0	0.00	
<b>DEBT SERVICE NET INCOME YEAR TO DATE</b>	<b>196,800</b>	<b>0</b>	<b>196,800</b>	<b>854,195.78</b>	

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