

SAN GORGONIO PASS WATER AGENCY

1210 Beaumont Ave, Beaumont, CA 92223

Board Finance & Budget Workshop

Agenda

November 27, 2017, at 1:30 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, 2017 by Reviewing Check History Reports in Detail*

B. Review of Pending Legal Invoices*

C. Review of October, 2017 Bank Reconciliation*

D. Review of Budget Report for October, 2017*

E. Discussion of General Fund Monies Previously Used for SWP

5. Announcements

A. Regular Board Meeting, December 4, 2017, 1:30 pm

B. Engineering Workshop, December 11, 2017, 1:30 pm

C. Finance and Budget Workshop, December 18, 2017, 1:30 pm

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 2 request for a disability-related modification or accommodation.

San Geronio Pass Water Agency
Check History Report
 October 1 through October 31, 2017

ACCOUNTS PAYABLE

Date	Number	Name	Amount
10/02/2017	118609	ACWA JPIA	20,968.00
10/02/2017	118610	BDL ALARMS, INC.	78.00
10/02/2017	118611	BEST BEST & KRIEGER	37,029.35
10/02/2017	118612	EADIE AND PAYNE LLP	3,995.00
10/02/2017	118613	MACRO COMMUNICATIONS	225.00
10/02/2017	118614	OFFICE SOLUTIONS	267.90
10/02/2017	118615	THE PRESS-ENTERPRISE	296.67
10/02/2017	118616	UNDERGROUND SERVICE ALERT	14.95
10/02/2017	118617	U. S. GEOLOGICAL SURVEY	32,502.79
10/02/2017	118618	VALLEY OFFICE EQUIPMENT, INC.	129.38
10/02/2017	118619	WASTE MANAGEMENT INLAND EMPIRE	94.80
10/11/2017	118620	ACWA BENEFITS	759.58
10/11/2017	118621	KENNETH M. FALLS	179.00
10/11/2017	118622	CALIFORNIA NEWSPAPER PARTNERSHIP	1,328.40
10/11/2017	118623	UNLIMITED SERVICES BUILDING MAINT.	295.00
10/17/2017	118624	ASSOCIATION OF CALIFORNIA WATER AGENCIES	17,765.00
10/17/2017	118625	ALBERT WEBB ASSOCIATES	1,670.62
10/17/2017	118626	BARTEL ASSOCIATES, LLC	1,500.00
10/17/2017	118627	CALPERS HEALTH	7,747.81
10/17/2017	118628	ERNST & YOUNG LLP	1,032.00
10/17/2017	118629	FRONTIER COMMUNICATIONS	1,208.83
10/17/2017	118630	GOPHER PATROL	51.00
10/17/2017	118631	INCONTACT, INC.	122.49
10/17/2017	118632	STEPHEN J. LEHTONEN	738.53
10/17/2017	118633	PITNEY BOWES RESERVE ACCOUNT	400.00
10/17/2017	118634	SOUTHERN CALIFORNIA EDISON	24.94
10/17/2017	118635	STATE WATER PROJECT CONT. AUTHORITY	1,846.00
10/17/2017	118636	WELLS FARGO REMITTANCE CENTER	3,034.08
10/23/2017	118637	ACWA JPIA	966.04
10/23/2017	118638	DAVID TAUSSIG & ASSOCIATES, INC.	2,762.50
10/23/2017	118639	I. E. RESOURCE CONSERVATION DISTRICT	3,250.00
10/23/2017	118640	MATTHEW PISTILLI LANDSCAPE SERVICES	325.00
10/23/2017	118641	SITES PROJECT JPA	221,032.00
10/23/2017	118642	SOUTHERN CALIFORNIA EDISON	94.85
10/23/2017	118643	VISIONARY LOGICS	405.00
10/27/2017	118644	AT&T MOBILITY	260.43
10/27/2017	118645	CONTROL TEMP, INC.	679.02
10/27/2017	118646	THE RECORD-GAZETTE	290.00
10/27/2017	118647	THOMAS W. TODD, JR.	1,541.41
10/27/2017	118648	VALLEY OFFICE EQUIPMENT, INC.	125.57
10/30/2017	118649	STANDARD INSURANCE COMPANY	441.32
10/13/2017	586869	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,073.12
10/30/2017	548877	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,164.65
10/13/2017	565137	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	5,773.48
10/30/2017	556982	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,606.29

San Geronio Pass Water Agency
Check History Report
 October 1 through October 31, 2017

ACCOUNTS PAYABLE (CON'T)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10/13/2017	900154	CALPERS RETIREMENT	5,880.54
10/30/2017	900155	CALPERS RETIREMENT	6,115.76
10/31/2017	900156	DEPARTMENT OF WATER RESOURCES	772,287.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,166,379.10

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10/12/2017	801441	BLAIR M. BALL	934.32
10/12/2017	801442	JEFFREY W. DAVIS	5,192.36
10/12/2017	801443	RONALD A. DUNCAN	1,167.90
10/12/2017	801444	KENNETH M. FALLS	2,702.58
10/12/2017	801445	CHERYLE M. STIFF	2,212.54
10/12/2017	801446	MICHAEL D. THOMPSON	1,167.90
10/12/2017	801447	THOMAS W. TODD, JR.	3,546.72
10/29/2017	801448	JEFFREY W. DAVIS	5,192.36
10/29/2017	801449	RONALD A. DUNCAN	1,167.90
10/29/2017	801450	KENNETH M. FALLS	3,281.20
10/29/2017	801451	DAVID L. FENN	1,167.90
10/29/2017	801452	STEPHEN J. LEHTONEN	1,167.90
10/29/2017	801453	LEONARD C. STEPHENSON	1,167.90
10/29/2017	801454	CHERYLE M. STIFF	2,212.54
10/29/2017	801455	MICHAEL D. THOMPSON	1,167.90
10/29/2017	801456	THOMAS W. TODD, JR.	3,546.72
TOTAL PAYROLL			36,996.64
TOTAL DISBURSEMENTS FOR OCTOBER, 2017			1,203,375.74

SAN GORGONIO PASS WATER AGENCY
New Vendors List
November, 2017

Vendor - Name and Address	Expenditure Type
NICE-inContact name change from inContact	long-distance phone
Wheeler Ridge-Maricopa Water Storage District 12109 Highway 166; Bakersfield, CA 93313-9630	consultant
Wells Fargo Elite Credit Card Payment old address: P O Box 6415; Carol Stream, IL 60197-6415 new address: P O Box 77066; Minneapolis, MN 55480-7766	

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	171031	LEGAL SERVICES OCT17	27,424.92

TOTAL PENDING INVOICES FOR OCTOBER 2017

27,424.92

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
October 31, 2017**

BALANCE PER BANK AT 10/31/2017 - CHECKING ACCOUNT 469,531.01

LESS OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
118579	290.23	118643	405.00
118635	1846.00	118644	260.43
118640	325.00	118649	441.32
118641	221,032.00		
	<u>223,493.23</u>		<u>1,106.75</u>

TOTAL OUTSTANDING CHECKS (224,599.98)

BALANCE PER GENERAL LEDGER 244,931.03

BALANCE PER GENERAL LEDGER AT 09/30/2017 3,102,157.66

CASH RECEIPTS FOR OCTOBER 1,846,162.46

CASH DISBURSEMENTS FOR OCTOBER

ACCOUNTS PAYABLE - CHECK HISTORY REPORT (1,166,379.10)

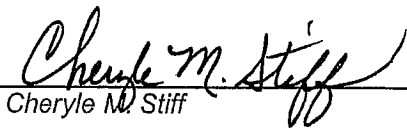
NET PAYROLL FOR OCTOBER (36,996.64) (1,203,375.74)

BANK CHARGES (13.35)

TRANSFER TO LAIF (3,500,000.00)

BALANCE PER GENERAL LEDGER AT 10/31/2017 244,931.03

REPORT PREPARED BY:


Cheryl M. Stiff

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF OCTOBER 2017**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
10/13/17	Los Angeles Engineering	Fiesta Recharge Plans	15.00	
10/13/17	Norstar Plumbing & Eng.	Fiesta Recharge Plans	50.00	
10/13/17	Spiess Construction Co. Inc	Fiesta Recharge Plans	15.00	
10/13/17	Elser Constructors, Inc.	Fiesta Recharge Plans	25.00	
10/13/17	Pro-Craft Construction, Inc.	Fiesta Recharge Plans	15.00	
10/13/17	Envrionmental Construction	Fiesta Recharge Plans	15.00	
10/13/17	Cora Constructors, Inc.	Fiesta Recharge Plans	15.00	150.00
10/16/17	BCVWD	WATER SALES	389,276.00	389,276.00
10/16/17	CITY OF BANNING	WATER SALES	50,403.00	50,403.00
10/24/17	YVWD	WATER SALES	29,351.91	
10/24/17	Norstar Plumbing & Eng.	Fiesta Recharge Plans	15.00	29,366.91
10/26/17	STATE OF CALIF/DWR	BOND COVER REFUND	1,269,677.00	
10/26/17	STATE OF CALIF/DWR	BOND COVER REFUND	97,760.00	
10/26/17	STATE OF CALIF/DWR	BOND COVER REFUND	4,949.00	1,372,386.00
10/26/17	TVI	CD - BOND INTEREST	4,580.55	4,580.55
TOTAL FOR OCTOBER 2017			1,846,162.46	1,846,162.46

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2017**

FOR THE FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - INCOME				Comparison:	67%	
INCOME						
WATER SALES	5,500,000		5,500,000	1,598,444.54	70.94%	
TAX REVENUE	2,350,000		2,350,000	192,348.83	91.81%	
INTEREST	110,000		110,000	43,559.07	60.40%	
DESIGNATED REVENUES	0		0	0.00	0.00%	
OTHER (REIMBURSEMENTS, TRANSFERS)	456,000		456,000	129,536.89	71.59%	
TOTAL GENERAL FUND INCOME	8,416,000	0	8,416,000	1,963,889.33	76.66%	
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
MONICHASED WATER	6,230,000		6,230,000	1,087,924.15	82.54%	
TOTAL COMMODITY PURCHASE	6,230,000	0	6,230,000	1,087,924.15	82.54%	
SALARIES AND EMPLOYEE BENEFITS						
SALARIES	454,000		454,000	151,244.49	66.69%	
PAYROLL TAXES	38,000		38,000	12,161.11	68.00%	
RETIREMENT	123,000		123,000	56,065.62	54.42%	
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	25,000		25,000	9,333.30	62.67%	
HEALTH INSURANCE	61,000		61,000	24,763.70	59.40%	
DENTAL INSURANCE	4,500		4,500	1,787.60	60.28%	
LIFE INSURANCE	1,300		1,300	547.59	57.88%	
DISABILITY INSURANCE	4,700		4,700	1,572.93	66.53%	
WORKERS COMP INSURANCE	3,400		3,400	873.36	74.31%	
SGPWA STAFF MISC. MEDICAL	10,000		10,000	3,400.65	65.99%	
EMPLOYEE EDUCATION	1,000		1,000	299.00	70.10%	
TOTAL SALARIES AND EMPLOYEE BENEFITS	725,900	0	725,900	262,049.35	63.90%	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18**

BUDGET VS. REVISED BUDGET VS. ACTUAL

FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2017

FOR THE FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES				Comparison:	67%
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	108,000		108,000	28,072.30	74.01%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	1,873.00	87.51%
DIRECTORS MISC. MEDICAL	23,000		23,000	5,330.09	76.83%
OFFICE EXPENDITURES					
OFFICE EXPENSE	24,000		24,000	2,068.94	91.38%
POSTAGE	650		650	400.00	38.46%
TELEPHONE	11,000		11,000	3,575.67	67.49%
UTILITIES	5,000		5,000	1,282.93	74.34%
SECURITY EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	10,000		10,000	1,339.98	86.60%
GENERAL MANAGER & STAFF TRAVEL	22,000		22,000	6,975.19	68.29%
INSURANCE & BONDS	23,000		23,000	20,968.00	8.83%
ACCOUNTING & AUDITING	21,000		21,000	20,600.00	1.90%
STATE WATER CONTRACT AUDIT	5,500		5,500	4,643.00	15.58%
DUES & ASSESSMENTS	31,500		31,500	18,892.00	40.03%
OUTSIDE PROFESSIONAL SERVICES	2,000		2,000	1,850.00	7.50%
BANK CHARGES	1,500		1,500	131.20	91.25%
MISCELLANEOUS EXPENSES	500		500	0.00	100.00%
MAINTENANCE & EQUIPMENT EXPENDITURES					
TOOLS PURCHASE & MAINTENANCE	1,000		1,000	0.00	100.00%
VEHICLE REPAIR & MAINTENANCE	7,000		7,000	2,388.95	65.87%
MAINTENANCE & REPAIRS - BUILDING	15,000		15,000	3,842.22	74.39%
MAINTENANCE & REPAIRS - FIELD	4,500		4,500	71.25	98.42%
CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	25,011.35	83.33%
COUNTY EXPENDITURES					
LAFCO COST SHARE	5,000		5,000	5,368.12	-7.36%
ELECTION EXPENSE	0		0	0.00	0.00%
TAX COLLECTION CHARGES	10,500		10,500	500.02	95.24%
TOTAL ADMINISTRATIVE & PROFESSIONAL	496,650	0	496,650	155,184.21	68.75%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2017**

FOR THE FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - EXPENSES						
GENERAL ENGINEERING						
GRANT WRITER	10,000		10,000	0.00	100.00%	
NEW WATER						
PROGRAMATIC EIR	50,000		50,000	0.00	100.00%	
UPDATED STUDY ON AVAILABLE SOURCES	5,000		5,000	14,830.06	-196.60%	
SGMA SUPPORT	10,000		10,000	0.00	100.00%	
STUDIES						
USGS	100,000		100,000	32,502.79	67.50%	
WATER RATE NEXUS STUDY	40,000		40,000	0.00	100.00%	
WATER RATE FINANCIAL MODELING	20,000		20,000	5,787.50	71.06%	
WATER UTILITY FEE NEXUS STUDY UPDATE	10,000		10,000	0.00	100.00%	
WATER RATING RATE STUDY	20,000		20,000	0.00	100.00%	
OTHER PROJECTS						
BASIN MONITORING TASK FORCE	22,000		22,000	14,019.00	36.28%	
GENERAL AGENCY - CEQA AND GIS SERVICES	15,000		15,000	7,481.57	50.12%	
TOTAL GENERAL ENGINEERING	302,000	0	302,000	74,620.92	75.29%	
LEGAL SERVICES						
LEGAL SERVICES - GENERAL	200,000		200,000	70,767.56	64.62%	
TOTAL LEGAL SERVICES	200,000	0	200,000	70,767.56	64.62%	
CONSERVATION & EDUCATION						
SCHOOL EDUCATION PROGRAMS	14,000		14,000	3,250.00	76.79%	
ADULT EDUCATION PROGRAMS	5,000		5,000	0.00	100.00%	
OTHER CONSERVATION, EDUCATION AND P. R.	35,000		35,000	0.00	100.00%	
TOTAL CONSERVATION & EDUCATION	54,000	0	54,000	3,250.00	93.98%	

Comparison:

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18**

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2017**

FOR THE FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018					
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES				Comparison:	67%
GENERAL FUND CAPITAL EXPENDITURES					
BUILDING & EQUIPMENT					
BUILDING	10,000		10,000	0.00	100.00%
FURNITURE & OFFICE EQUIPMENT	10,000		10,000	0.00	100.00%
OTHER EQUIPMENT	0		0	0.00	0.00%
TRANSPORTATION EQUIPMENT	37,000		37,000	33,666.21	9.01%
FIESTA RECHARGE FACILITY					
POST DESIGN	250,000		250,000	0.00	100.00%
CONSTRUCTION	2,500,000		2,500,000	39,849.37	98.41%
FINANCING	120,000		120,000	0.00	100.00%
IRIGATION	15,000		15,000	0.00	100.00%
LANDSCAPING/POWER/WATER	0		0	0.00	0.00%
BUNKER HILL CONJUNCTIVE USE PROJECT	0		0	0.00	0.00%
BCVWD TURNOUT EXPANSION					
DESIGN	35,000		35,000	0.00	100.00%
CONSTRUCTION	162,000		162,000	0.00	100.00%
POST DESIGN	30,000		30,000	0.00	100.00%
SITES RESERVOIR	270,000		270,000	0.00	100.00%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	3,439,000	0	3,439,000	73,515.58	97.86%
TRANSFERS TO OTHER FUNDS	0		0	0.00	
TOTAL GENERAL FUND EXPENSES	11,447,550	0	11,447,550	1,727,311.77	84.91%
WITHDRAWALS FROM RESERVES	3,155,000		3,155,000		
TOTAL TRANSFERS FROM RESERVES	3,155,000	0	3,155,000	0.00	
GENERAL FUND NET INCOME YEAR TO DATE	123,450	0	123,450	236,577.56	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18**

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FOUR MONTHS ENDING ON OCTOBER 31, 2017**

FOR THE FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
DEBT SERVICE FUND - INCOME						
INCOME				Comparison:	67%	
TAX REVENUE	21,053,359		21,053,359	1,217,491.52	94.22%	
INTEREST	300,000		300,000	125,928.09	58.02%	
GRANTS	0		0	0.00	0.00%	
DWR CREDITS - BOND COVER, OTHER	2,827,882		2,827,882	1,410,109.66	50.14%	
TOTAL DEBT SERVICE FUND INCOME	24,181,241	0	24,181,241	2,753,529.27	88.61%	
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
SALARIES	54,000		54,000	18,564.49	65.62%	
PROPERTY TAXES	4,100		4,100	1,420.11	65.36%	
BENEFITS	29,000		29,000	12,915.66	55.46%	
SWC CONTRACTOR DUES	42,000		42,000	41,154.00	2.01%	
STATE WATER CONTRACT PAYMENTS	17,563,554		17,563,554	10,863,253.00	38.15%	
PURCHASED WATER	0		0	356.61	0.00%	
STATE WATER PROJECT LEGAL SERVICES	0		0	185.04	0.00%	
USGS	0		0	0.00	0.00%	
CONTRACT OPERATIONS AND MAINTENANCE	180,000		180,000	25,011.35	86.10%	
SWP ENGINEERING	75,000		75,000	34,339.95	54.21%	
DEBT SERVICE UTILITIES	10,000		10,000	3,467.43	65.33%	
TAX COLLECTION CHARGES	76,000		76,000	2,833.47	96.27%	
TOTAL DEBT SERVICE FUND EXPENSES	18,033,654	0	18,033,654	11,003,501.11	38.98%	
TRANSFERS FROM RESERVES						
			0	0.00		
DEBT SERVICE NET INCOME YEAR TO DATE	6,147,587	0	6,147,587	-8,249,971.84		