

# SAN GORGONIO PASS WATER AGENCY

1210 Beaumont Ave, Beaumont, CA 92223

Board Finance & Budget Workshop

Agenda

February 26, 2018, 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 January, 2018 by Reviewing Check History Reports in Detail\*
- B. Review of Pending Legal Invoices\*
- C. Review of January, 2018 Bank Reconciliation\*
- D. Review of Budget Report for January, 2018\*

**5. Announcements**

- A. San Gorgonio Pass Regional Water Alliance, February 28, 2018, 5:00 pm, Banning City Hall
- B. Water Rate Workshop, Thursday, March 1, 2018, 6:00 pm
- C. Regular Board Meeting, March 5, 2018, 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 to make a request for a disability-related modification or accommodation.

**San Geronio Pass Water Agency**  
**Check History Report**  
 January 1 through January 31, 2018

ACCOUNTS PAYABLE
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Date	Number	Name	Amount
01/02/2018	118712	AT&T MOBILITY	260.65
01/02/2018	118713	AUTOMATION PRIDE	100.00
01/02/2018	118714	BDL ALARMS, INC.	78.00
01/02/2018	118715	BEST BEST & KRIEGER	21,092.51
01/02/2018	118716	BEAUMONT COPY & GRAPHICS	1,444.93
01/02/2018	118717	MACRO COMMUNICATIONS	225.00
01/02/2018	118718	SOUTHERN CALIFORNIA EDISON	124.61
01/02/2018	118719	UNDERGROUND SERVICE ALERT	29.80
01/02/2018	118720	VALLEY OFFICE EQUIPMENT, INC.	107.90
01/12/2018	118721	ACWA BENEFITS	862.42
01/12/2018	118722	BEAUMONT-CHERRY VALLEY WATER DISTRICT	394.28
01/12/2018	118723	FRONTIER COMMUNICATIONS	1,318.40
01/12/2018	118724	GOPHER PATROL	51.00
01/12/2018	118725	SOUTHERN CALIFORNIA GAS	107.46
01/12/2018	118726	UNLIMITED SERVICES BUILDING MAINT.	295.00
01/12/2018	118727	WASTE MANAGEMENT INLAND EMPIRE	94.80
01/19/2018	118728	STEPHEN J. LEHTONEN	708.73
01/19/2018	118729	MATTHEW PISTILLI LANDSCAPE SERVICES	325.00
01/19/2018	118730	MICHAEL D. THOMPSON	521.28
01/19/2018	118731	WELLS FARGO ELITE CREDIT CARD	1,826.36
01/22/2018	118732	U. S. GEOLOGICAL SURVEY	52,752.98
01/22/2018	118733	WOODARD & CURRAN	21,650.25
01/23/2018	118734	CJM LIGHTING SERVICE	1,804.90
01/23/2018	118735	I. E. RESOURCE CONSERVATION DISTRICT	600.00
01/23/2018	118736	IN-SITU, INC.	1,156.80
01/23/2018	118737	NICE-INCONTACT	106.43
01/23/2018	118738	PROVOST & PRITCHARD	440.00
01/23/2018	118739	SOUTHERN CALIFORNIA EDISON	142.38
01/23/2018	118740	THOMAS W. TODD, JR.	832.27
01/30/2018	118741	STANDARD INSURANCE COMPANY	467.02
01/14/2018	587232	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,287.66
01/14/2018	514296	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,179.89
01/30/2018	555780	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,177.26
01/30/2018	556461	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	8,312.72
01/14/2018	900164	CALPERS RETIREMENT	6,121.67
01/15/2018	900165	DEPARTMENT OF WATER RESOURCES	313,727.00
01/19/2018	900166	CALPERS HEALTH	7,740.38
01/30/2018	900167	CALPERS RETIREMENT	6,265.76
01/31/2018	900168	DEPARTMENT OF WATER RESOURCES	93,704.00
TOTAL ACCOUNTS PAYABLE CHECKS			555,437.50

**San Gorgonio Pass Water Agency**  
**Check History Report**  
 January 1 through January 31, 2018

<b>PAYROLL</b>
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Date	Number	Name	Amount
01/13/2018	801487	JEFFREY W. DAVIS	4,702.17
01/13/2018	801488	KENNETH M. FALLS	4,112.59
01/13/2018	801489	CHERYLE M. STIFF	2,147.79
01/13/2018	801490	THOMAS W. TODD, JR.	3,546.72
01/29/2018	801491	BLAIR M. BALL	1,199.54
01/29/2018	801492	DAVID J. CASTALDO	5,871.15
01/29/2018	801493	JEFFREY W. DAVIS	4,930.26
01/29/2018	801494	RONALD A. DUNCAN	1,199.54
01/29/2018	801495	KENNETH M. FALLS	3,421.68
01/29/2018	801496	DAVID L. FENN	1,199.54
01/29/2018	801497	STEPHEN J. LEHTONEN	1,199.54
01/29/2018	801498	LEONARD C. STEPHENSON	1,199.54
01/29/2018	801499	CHERYLE M. STIFF	2,239.38
01/29/2018	801500	MICHAEL D. THOMPSON	1,199.54
01/29/2018	801501	THOMAS W. TODD, JR.	3,446.72
TOTAL PAYROLL			41,615.70
TOTAL DISBURSEMENTS FOR JANUARY, 2018			597,053.20

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
February, 2018

Vendor - Name and Address	Expenditure Type
Unlimited Serives Building Maintenance old: 2535 Campo Del Rio W. STe. #205; San Diego, CA 92108 new: 3914 Murphy Canyon Rd. Ste. #A243; San Diego, CA 92123	Building Maintenance
Southern California Water Committee/Coalition old: 12711 Ventura Blvd. Suite 280; Studio City, CA 91604 new: 3750 San Ramond Drive; Corona, CA 92882	Dues & Assessments

**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	180131	LEGAL SERVICES JAN18	19,925.22

TOTAL PENDING INVOICES FOR JANUARY 2018

19,925.22

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
January 31, 2018**

BALANCE PER BANK AT 01/31/2018 - CHECKING ACCOUNT 451,626.19

LESS OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
118735	600.00		
118738	440.00		
118741	467.02		
	<u>1,507.02</u>		<u>0.00</u>

TOTAL OUTSTANDING CHECKS (1,507.02)

BALANCE PER GENERAL LEDGER 450,119.17

BALANCE PER GENERAL LEDGER AT 12/31/2017 206,423.97

CASH RECEIPTS FOR JANUARY 8,340,748.40

CASH DISBURSEMENTS FOR JANUARY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT (555,437.50)

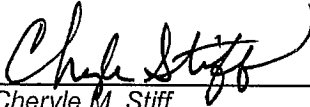
NET PAYROLL FOR JANUARY (41,615.70) (597,053.20)

BANK CHARGES —

TRANSFER TO LAIF (7,500,000.00)

BALANCE PER GENERAL LEDGER AT 01/31/2018 450,119.17

REPORT PREPARED BY:

  
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 Cheryl M. Stiff

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF JANUARY 2018**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
<b>DEPOSIT TO CHECKING ACCOUNT</b>				
1/3/18	RIVERSIDE COUNTY	PROPERTY TAXES	1,030,076.38	1,030,076.38
1/8/17	RIVERSIDE COUNTY	PROPERTY TAXES	76,311.27	76,311.27
1/16/18	RIVERSIDE COUNTY	PROPERTY TAXES	123,539.55	123,539.55
1/16/18	RIVERSIDE COUNTY	PROPERTY TAXES	108,823.32	108,823.32
1/16/18	RIVERSIDE COUNTY	PROPERTY TAXES	8,077.42	8,077.42
1/17/18	BCVWD	WATER SALES	379,766.00	379,766.00
1/22/18	RIVERSIDE COUNTY	PROPERTY TAXES	3,553,890.11	3,553,890.11
1/23/18	YVWD	WATER SALES	16,395.54	16,395.54
1/23/18	RIVERSIDE COUNTY	PROPERTY TAXES	3,034,624.31	3,034,624.31
TOTAL FOR JANUARY 2018			8,331,503.90	8,331,503.90

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

**BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2018**

FOR THE FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
<b>GENERAL FUND - INCOME</b>						
<b>INCOME</b>				Comparison:	42%	
WATER SALES	5,500,000		5,500,000	2,736,124.55	50.25%	
TAX REVENUE	2,350,000		2,350,000	1,553,369.63	33.90%	
INTEREST	110,000		110,000	82,392.92	25.10%	
DESIGNATED REVENUES	0		0	0.00	0.00%	
OTHER (REIMBURSEMENTS, TRANSFERS)	456,000		456,000	193,278.60	57.61%	
<b>TOTAL GENERAL FUND INCOME</b>	<b>8,416,000</b>	<b>0</b>	<b>8,416,000</b>	<b>4,565,165.70</b>	<b>45.76%</b>	
<b>GENERAL FUND - EXPENSES</b>						
<b>COMMODITY PURCHASE</b>						
PURCHASED WATER	6,230,000		6,230,000	2,974,337.17	52.26%	
<b>TOTAL COMMODITY PURCHASE</b>	<b>6,230,000</b>	<b>0</b>	<b>6,230,000</b>	<b>2,974,337.17</b>	<b>52.26%</b>	
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
SALARIES	454,000		454,000	267,887.23	40.99%	
PAYROLL TAXES	38,000		38,000	21,407.94	43.66%	
RETIREMENT	123,000		123,000	78,556.45	36.13%	
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	25,000		25,000	14,448.93	42.20%	
HEALTH INSURANCE	61,000		61,000	42,459.24	30.39%	
DENTAL INSURANCE	4,500		4,500	3,080.06	31.56%	
LIFE INSURANCE	1,300		1,300	915.82	29.55%	
DISABILITY INSURANCE	4,700		4,700	2,762.00	41.23%	
WORKERS COMP INSURANCE	3,400		3,400	873.36	74.31%	
SGPWA STAFF MISC. MEDICAL	10,000		10,000	6,297.54	37.02%	
EMPLOYEE EDUCATION	1,000		1,000	448.00	55.20%	
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>725,900</b>	<b>0</b>	<b>725,900</b>	<b>439,136.57</b>	<b>39.50%</b>	



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

**BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2018**

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

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>				Comparison:	42%
<b>ADMINISTRATIVE &amp; PROFESSIONAL</b>					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	108,000		108,000	59,294.51	45.10%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	3,368.92	77.54%
DIRECTORS MISC. MEDICAL	23,000		23,000	9,847.97	57.18%
OFFICE EXPENDITURES					
OFFICE EXPENSE	24,000		24,000	7,028.78	70.71%
POSTAGE	650		650	400.00	38.46%
TELEPHONE	11,000		11,000	6,625.37	39.77%
UTILITIES	5,000		5,000	2,120.59	57.59%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	10,000		10,000	2,305.05	76.95%
GENERAL MANAGER & STAFF TRAVEL	22,000		22,000	10,790.74	50.95%
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	5,158.00	6.22%
DUES & ASSESSMENTS	31,500		31,500	30,034.00	4.65%
OUTSIDE PROFESSIONAL SERVICES	2,000		2,000	1,850.00	7.50%
BANK CHARGES	1,500		1,500	221.53	85.23%
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	1,841.26	73.70%
MAINTENANCE & REPAIRS - BUILDING	15,000		15,000	9,433.67	37.11%
MAINTENANCE & REPAIRS - FIELD	4,500		4,500	142.50	96.83%
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	7,618.02	27.45%
<b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>	<b>496,650</b>	<b>0</b>	<b>496,650</b>	<b>230,028.38</b>	<b>53.68%</b>

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FY 2017-18  
BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2018**

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

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>				Comparison:	42%
<b>GENERAL ENGINEERING</b>					
GRANT WRITER	10,000		10,000	21,650.25	-116.50%
NEW WATER					
PROGRAMATIC EIR	50,000		50,000	0.00	100.00%
UPDATED STUDY ON AVAILABLE SOURCES	5,000		5,000	20,170.06	-303.40%
SGMA SUPPORT	10,000		10,000	0.00	100.00%
STUDIES					
USGS	100,000		100,000	86,412.57	13.59%
WATER RATE NEXUS STUDY	40,000		40,000	0.00	100.00%
WATER RATE FINANCIAL MODELING	20,000		20,000	7,650.00	61.75%
CAPACITY FEE NEXUS STUDY UPDATE	10,000		10,000	0.00	100.00%
WHEELING 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%
<b>TOTAL GENERAL ENGINEERING</b>	<b>302,000</b>	<b>0</b>	<b>302,000</b>	<b>157,383.45</b>	<b>47.89%</b>
<b>LEGAL SERVICES</b>					
LEGAL SERVICES - GENERAL	200,000		200,000	131,331.00	34.33%
<b>TOTAL LEGAL SERVICES</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>131,331.00</b>	<b>34.33%</b>
<b>CONSERVATION &amp; EDUCATION</b>					
SCHOOL EDUCATION PROGRAMS	14,000		14,000	3,850.00	72.50%
ADULT EDUCATION PROGRAMS	5,000		5,000	0.00	100.00%
OTHER CONSERVATION, EDUCATION AND P. R.	35,000		35,000	2,000.00	94.29%
<b>TOTAL CONSERVATION &amp; EDUCATION</b>	<b>54,000</b>	<b>0</b>	<b>54,000</b>	<b>5,850.00</b>	<b>89.17%</b>

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

**BUDGET VS. REVISED BUDGET VS. ACTUAL**

**FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2018**

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

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>GENERAL FUND - EXPENSES</b>				Comparison:	42%
<b>GENERAL FUND CAPITAL EXPENDITURES</b>					
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	42,428.30	98.30%
FENCING	120,000		120,000	0.00	100.00%
MITIGATION	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	4,800.00	97.04%
POST DESIGN	30,000		30,000	0.00	100.00%
SITES RESERVOIR	270,000		270,000	222,295.38	17.67%
<b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>	<b>3,439,000</b>	<b>0</b>	<b>3,439,000</b>	<b>303,189.89</b>	<b>91.18%</b>
TRANSFERS TO OTHER FUNDS	0		0	0.00	
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>11,447,550</b>	<b>0</b>	<b>11,447,550</b>	<b>4,241,256.46</b>	<b>62.95%</b>
WITHDRAWALS FROM RESERVES	3,155,000		3,155,000		
TOTAL TRANSFERS FROM RESERVES	3,155,000	0	3,155,000	0.00	
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	<b>123,450</b>	<b>0</b>	<b>123,450</b>	<b>323,909.24</b>	

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

**BUDGET VS. REVISED BUDGET VS. ACTUAL  
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2018**

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

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
<b>DEBT SERVICE FUND - INCOME</b>					
<b>INCOME</b>				Comparison:	42%
TAX REVENUE	21,053,359		21,053,359	13,082,988.98	37.86%
INTEREST	300,000		300,000	224,841.65	25.05%
GRANTS	0		0	0.00	0.00%
DWR CREDITS - BOND COVER, OTHER	2,827,882		2,827,882	1,427,271.66	49.53%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>24,181,241</b>	<b>0</b>	<b>24,181,241</b>	<b>14,735,102.29</b>	<b>39.06%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>					
<b>EXPENSES</b>					
SALARIES	54,000		54,000	34,108.23	36.84%
PAYROLL TAXES	4,100		4,100	2,609.20	36.36%
BENEFITS	29,000		29,000	19,057.74	34.28%
SWC CONTRACTOR DUES	42,000		42,000	41,154.00	2.01%
STATE WATER CONTRACT PAYMENTS	17,563,554		17,563,554	11,816,113.00	32.72%
PURCHASED WATER	0		0	1,292.59	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	5,970.69	40.29%
TAX COLLECTION CHARGES	76,000		76,000	43,168.68	43.20%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>18,033,654</b>	<b>0</b>	<b>18,033,654</b>	<b>12,023,010.47</b>	<b>33.33%</b>
<b>TRANSFERS FROM RESERVES</b>					
			0	0.00	
<b>DEBT SERVICE NET INCOME YEAR TO DATE</b>	<b>6,147,587</b>	<b>0</b>	<b>6,147,587</b>	<b>2,712,091.82</b>	