

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
May 29, 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 relating to any matter within the Agency's jurisdiction. To comment on a specific agenda item, please complete a speaker's request form and hand it to the Board secretary. Speakers are requested to keep their comments to no more than five minutes. Under the Brown Act, no action or discussion shall take place on any item not appearing on the agenda, except that the Board or staff may briefly respond to statements made or questions posed for the purpose of directing statements or questions to staff for follow up.
- 4. New Business (Discussion and possible recommendations for action at a future regular Board meeting)**
 - A. Ratification of Paid Invoices and Monthly Payroll for April, 2018 by Reviewing Check History Reports in Detail*
 - B. Review of Pending Legal Invoices*
 - C. Review of April, 2018 Bank Reconciliation*
 - D. Review of Budget Report for April, 2018*
 - E. Consideration of Cost of Living Adjustment for FY 2018-19
 - F. Review of Proposed General Fund Budget for FY 2018-19
- 5. Announcements**
 - A. Regular Board Meeting, June 4, 2018, 1:30 pm
 - B. Engineering Workshop, June 11, 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 Gorgonio Pass Water Agency
Check History Report
April 1 through April 30, 2018

ACCOUNTS PAYABLE

Date	Number	Name	Amount
04/02/2018	118802	AT&T MOBILITY	216.58
04/02/2018	118803	BDL ALARMS, INC.	78.00
04/02/2018	118804	BEST BEST & KRIEGER	11,875.13
04/02/2018	118805	BEAUMONT COPY & GRAPHICS	1,629.02
04/02/2018	118806	KENNETH M. FALLS	645.00
04/02/2018	118807	THOMAS W. TODD, JR.	811.09
04/02/2018	118808	UNDERGROUND SERVICE ALERT	24.85
04/02/2018	118809	VALLEY OFFICE EQUIPMENT, INC.	153.72
04/09/2018	118810	BEAUMONT HOME CENTER	328.38
04/09/2018	118811	DAVID L. FENN	761.27
04/09/2018	118812	OFFICE SOLUTIONS	216.79
04/09/2018	118813	UNLIMITED SERVICES BUILDING MAINT.	295.00
04/09/2018	118814	WASTE MANAGEMENT INLAND EMPIRE	97.06
04/17/2018	118815	ACWA BENEFITS	862.42
04/17/2018	118816	ALBERT WEBB ASSOCIATES	86.25
04/17/2018	118817	FRONTIER COMMUNICATIONS	1,273.13
04/17/2018	118818	GOPHER PATROL	51.00
04/17/2018	118819	STEPHEN J. LEHTONEN	833.87
04/17/2018	118820	NICE-INCONTACT	74.68
04/17/2018	118821	SOUTHERN CALIFORNIA GAS	105.27
04/17/2018	118822	WELLS FARGO ELITE CREDIT CARD	2,549.64
04/23/2018	118823	ACWA JPIA	1,042.91
04/23/2018	118824	AT&T MOBILITY	232.51
04/23/2018	118825	FEDERAL EXPRESS	17.87
04/23/2018	118826	I. E. RESOURCE CONSERVATION DISTRICT	3,000.00
04/23/2018	118827	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
04/23/2018	118828	PROVOST & PRITCHARD	1,543.00
04/23/2018	118829	VALLEY OFFICE EQUIPMENT, INC.	166.88
04/26/2018	118830	DAVID TAUSSIG & ASSOCIATES, INC.	3,120.00
04/26/2018	118831	SOUTHERN CALIFORNIA EDISON	118.75
04/26/2018	118832	LEONARD C. STEPHENSON	815.00
04/26/2018	118833	MICHAEL D. THOMPSON	355.20
04/26/2018	118834	THOMAS W. TODD, JR.	253.87
04/28/2018	118835	STANDARD INSURANCE COMPANY	430.62
04/13/2018	598446	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,053.97
04/13/2018	572131	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,226.71
04/28/2018	559118	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,053.97
04/28/2018	577728	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,021.63
04/13/2018	900178	CALPERS RETIREMENT	6,130.54
04/18/2018	900179	CALPERS HEALTH	7,740.38
04/28/2018	900180	CALPERS RETIREMENT	6,130.54
04/30/2018	900181	DEPARTMENT OF WATER RESOURCES	236,173.00
TOTAL ACCOUNTS PAYABLE CHECKS			305,945.50

San Geronio Pass Water Agency
Check History Report
 April 1 through April 30, 2018

PAYROLL

Date	Number	Name	Amount
04/12/2018	801529	DAVID J. CASTALDO	2,399.07
04/12/2018	801530	JEFFREY W. DAVIS	4,930.26
04/12/2018	801531	KENNETH M. FALLS	2,803.25
04/12/2018	801532	CHERYLE M. STIFF	2,172.21
04/12/2018	801533	THOMAS W. TODD, JR.	3,396.72
04/27/2018	801534	BLAIR M. BALL	1,199.54
04/27/2018	801535	JEFFREY W. DAVIS	4,930.26
04/27/2018	801536	RONALD A. DUNCAN	1,199.54
04/27/2018	801537	KENNETH M. FALLS	2,803.25
04/27/2018	801538	DAVID L. FENN	1,199.54
04/27/2018	801539	STEPHEN J. LEHTONEN	1,199.54
04/27/2018	801540	LEONARD C. STEPHENSON	1,199.54
04/27/2018	801541	CHERYLE M. STIFF	2,172.21
04/27/2018	801542	MICHAEL D. THOMPSON	1,199.54
04/27/2018	801543	THOMAS W. TODD, JR.	3,396.72
TOTAL PAYROLL			36,201.19
TOTAL DISBURSEMENTS FOR APRIL, 2018			342,146.69

SAN GORGONIO PASS WATER AGENCY

New Vendors List

May, 2018

Vendor - Name and Address	Expenditure Type
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Wood Environment & Infrastructure Solutions, Inc.

Construction

Physical address: 1105 Lakewood Parkway Suite 300; Atalanta, GA 30009

Payment address: P O Box 74008618; Chicago, IL 60674-8618

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	180430	LEGAL SERVICES APR18	16,602.45

TOTAL PENDING INVOICES FOR APRIL 2018

16,602.45

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
April 30, 2018**

BALANCE PER BANK AT 04/30/2018 - CHECKING ACCOUNT 1,514,582.72

LESS OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
118764	\$47.00	118831	118.75
118826	\$3,000.00	118832	815.00
118827	\$350.00	118833	355.20
118828	\$1,543.00	118834	253.87
118830	3,120.00	118835	430.62
	<u>\$8,060.00</u>		<u>1,973.44</u>

TOTAL OUTSTANDING CHECKS (10,033.44)

BALANCE PER GENERAL LEDGER 1,504,549.28

BALANCE PER GENERAL LEDGER AT 03/31/2018 307,023.51

CASH RECEIPTS FOR APRIL 3,139,739.30

CASH DISBURSEMENTS FOR APRIL

ACCOUNTS PAYABLE - CHECK HISTORY REPORT (305,945.50)

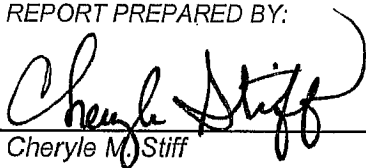
NET PAYROLL FOR APRIL (36,201.19) (342,146.69)

BANK CHARGES (66.84)

TRANSFER TO LAIF -\$1,600,000.00

BALANCE PER GENERAL LEDGER AT 04/30/2018 1,504,549.28

REPORT PREPARED BY:



 Cheryl M. Stiff

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
4/11/18	ACWA	STABILIZATION RESERVE REFUND	421.95	421.95
4/12/18	RIVERSIDE COUNTY	PROPERTY TAXES	1,732,379.62	1,732,379.62
4/19/18	BBK	REFUND DUNCAN SEMINAR	100.00	
4/19/18	BBK	REFUND FILING FEES	34.35	134.35
4/26/18	TVI	CD - BOND INTEREST	6,307.38	6,307.38
4/27/18	STATE OF CALIF/DWR	EBX BOND COVER REFUND	1,297,516.00	
4/27/18	STATE OF CALIF/DWR	TSA BOND COVER REFUND	4,584.00	
4/27/18	STATE OF CALIF/DWR	WSRB BOND COVER REFUND	98,396.00	1,400,496.00
TOTAL FOR APRIL 2018			3,139,739.30	3,139,739.30

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 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	
GENERAL FUND - INCOME						
INCOME				Comparison:	17%	
WATER SALES	5,500,000		5,500,000	3,485,210.80	36.63%	
TAX REVENUE	2,350,000		2,350,000	1,807,590.93	23.08%	
INTEREST	110,000		110,000	159,226.50	-44.75%	
DESIGNATED REVENUES	0		0	0.00	0.00%	
OTHER (REIMBURSEMENTS, TRANSFERS)	456,000		456,000	193,928.44	57.47%	
TOTAL GENERAL FUND INCOME	8,416,000	0	8,416,000	5,645,956.67	32.91%	
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
PURCHASED WATER	6,230,000		6,230,000	3,768,622.29	39.51%	
TOTAL COMMODITY PURCHASE	6,230,000	0	6,230,000	3,768,622.29	39.51%	
SALARIES AND EMPLOYEE BENEFITS						
SALARIES	454,000		454,000	380,354.83	16.22%	
PAYROLL TAXES	38,000		38,000	31,998.18	15.79%	
RETIREMENT	123,000		123,000	100,812.30	18.04%	
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	25,000		25,000	19,322.28	22.71%	
HEALTH INSURANCE	61,000		61,000	58,354.41	4.34%	
DENTAL INSURANCE	4,500		4,500	4,284.56	4.79%	
LIFE INSURANCE	1,300		1,300	1,307.53	-0.58%	
DISABILITY INSURANCE	4,700		4,700	3,931.66	16.35%	
WORKERS COMP INSURANCE	3,400		3,400	2,746.07	19.23%	
SGPWA STAFF MISC. MEDICAL	10,000		10,000	7,697.07	23.03%	
EMPLOYEE EDUCATION	1,000		1,000	448.00	55.20%	
TOTAL SALARIES AND EMPLOYEE BENEFITS	725,900	0	725,900	611,256.89	15.79%	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
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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					
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	108,000		108,000	85,272.51	21.04%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	4,667.22	68.89%
DIRECTORS MISC. MEDICAL	23,000		23,000	12,613.31	45.16%
OFFICE EXPENDITURES					
OFFICE EXPENSE	24,000		24,000	11,608.87	51.63%
POSTAGE	650		650	435.62	32.98%
TELEPHONE	11,000		11,000	9,723.70	11.60%
UTILITIES	5,000		5,000	3,181.83	36.36%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	10,000		10,000	3,315.04	66.85%
GENERAL MANAGER & STAFF TRAVEL	22,000		22,000	16,756.98	23.83%
INSURANCE & BONDS	23,000		23,000	23,213.00	-0.93%
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	31,259.00	0.77%
OUTSIDE PROFESSIONAL SERVICES	2,000		2,000	1,850.00	7.50%
BANK CHARGES	1,500		1,500	389.04	74.06%
MISCELLANEOUS EXPENSES	500		500	0.00	100.00%
MAINTENANCE & EQUIPMENT EXPENDITURES					
TOOLS PURCHASE & MAINTENANCE	1,000		1,000	21.54	97.85%
VEHICLE REPAIR & MAINTENANCE	7,000		7,000	5,069.44	27.58%
MAINTENANCE & REPAIRS - BUILDING	15,000		15,000	11,937.04	20.42%
MAINTENANCE & REPAIRS - FIELD	4,500		4,500	503.88	88.80%
CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	55,801.72	62.80%
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	8,337.88	20.59%
TOTAL ADMINISTRATIVE & PROFESSIONAL	496,650	0	496,650	317,083.74	36.16%

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

BUDGET VS. REVISED BUDGET VS. ACTUAL

FOR THE TEN MONTHS ENDING ON APRIL 30, 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	
GENERAL FUND - EXPENSES						
GENERAL ENGINEERING				Comparison:	17%	
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	27,514.56	-450.29%	
SGMA SUPPORT	10,000		10,000	0.00	100.00%	
STUDIES						
USGS	100,000		100,000	109,271.00	-9.27%	
WATER RATE NEXUS STUDY	40,000		40,000	3,120.00	92.20%	
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	37,567.82	-150.45%	
TOTAL GENERAL ENGINEERING	302,000	0	302,000	220,792.63	26.89%	
LEGAL SERVICES						
LEGAL SERVICES - GENERAL	200,000		200,000	177,454.53	11.27%	
TOTAL LEGAL SERVICES	200,000	0	200,000	177,454.53	11.27%	
CONSERVATION & EDUCATION						
SCHOOL EDUCATION PROGRAMS	14,000		14,000	17,135.35	-22.40%	
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%	
TOTAL CONSERVATION & EDUCATION	54,000	0	54,000	19,135.35	64.56%	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 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
GENERAL FUND - EXPENSES				Comparison:	17%
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	53,886.38	97.84%
FENCING	120,000		120,000	0.00	100.00%
MITIGATION	15,000		15,000	0.00	100.00%
LANDSCAPING/POWERWATER	0		0	0.00	0.00%
BUNKER HILL CONJUNCTIVE USE PROJECT	0		0	0.00	0.00%
NOBLE TURNOUT EXPANSION					
DESIGN	35,000		35,000	64,800.00	-85.14%
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	222,295.38	17.67%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	3,439,000	0	3,439,000	374,647.97	89.11%
TRANSFERS TO OTHER FUNDS	0		0	0.00	
TOTAL GENERAL FUND EXPENSES	11,447,550	0	11,447,550	5,488,993.40	52.05%
WITHDRAWALS FROM RESERVES	3,155,000		3,155,000		
TRANSFER TO GENERAL FUND FROM DS FUND (non-budget)		5,855,985			
TOTAL TRANSFERS TO/FROM RESERVES	3,155,000		3,155,000	0.00	
GENERAL FUND NET INCOME YEAR TO DATE	123,450	0	123,450	156,963.27	

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

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TEN MONTHS ENDING ON APRIL 30, 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
DEBT SERVICE FUND - INCOME				Comparison:	17%
INCOME					
TAX REVENUE	21,053,359		21,053,359	14,836,898.01	29.53%
INTEREST	300,000		300,000	356,653.85	-18.88%
GRANTS	0		0	0.00	0.00%
DWR CREDITS - BOND COVER, OTHER	2,827,882		2,827,882	2,827,767.66	0.00%
TOTAL DEBT SERVICE FUND INCOME	24,181,241	0	24,181,241	18,021,319.52	25.47%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	54,000		54,000	47,065.82	12.84%
PAYROLL TAXES	4,100		4,100	3,600.49	12.18%
BENEFITS	29,000		29,000	25,421.02	12.34%
SWC CONTRACTOR DUES	42,000		42,000	41,154.00	2.01%
STATE WATER CONTRACT PAYMENTS	17,563,554		17,563,554	17,097,466.00	2.65%
PURCHASED WATER	0		0	1,397.65	0.00%
STATE WATER PROJECT LEGAL SERVICES	0		0	211.47	0.00%
USGS	0		0	0.00	0.00%
CONTRACT OPERATIONS AND MAINTENANCE	180,000		180,000	55,801.72	69.00%
SWP ENGINEERING	75,000		75,000	42,085.61	43.89%
DEBT SERVICE UTILITIES	10,000		10,000	8,651.72	13.48%
TAX COLLECTION CHARGES	76,000		76,000	47,247.86	37.83%
TOTAL DEBT SERVICE FUND EXPENSES	18,033,654	0	18,033,654	17,370,103.36	3.68%
TRANSFERS FROM RESERVES				0.00	
TRANSFER TO GENERAL FUND FROM DS FUND (non-budget)		-5,855,985			
DEBT SERVICE NET INCOME YEAR TO DATE	6,147,587	0	6,147,587	651,216.16	