

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
September 23, 2019 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 August, 2019 by Reviewing Check History Reports in Detail*
- B. Review of Pending Legal Invoices*
- C. Review of August, 2019 Bank Reconciliation*
- D. Review of Budget Report for August, 2019*

5. Announcements

- A. Joint Board Meeting, September 25, 2019, 1:30 pm; SBVMWD office
- B. Regular Board Meeting, October 7, 2019, 1:30 pm
- C. Water Conservation & Education, October 10, 2019, 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
August 1 through August 31, 2019

ACCOUNTS PAYABLE

Date	Number	Name	Amount
08/01/2019	119361	AT&T MOBILITY	206.29
08/01/2019	119362	BDL ALARMS, INC.	78.00
08/01/2019	119363	SOUTHERN CALIFORNIA EDISON	92.41
08/01/2019	119364	MICHAEL D. THOMPSON	382.00
08/01/2019	119365	VALLEY OFFICE EQUIPMENT, INC.	98.69
08/01/2019	119366	WASTE MANAGEMENT INLAND EMPIRE	112.59
08/05/2019	119367	ACWA BENEFITS	872.29
08/05/2019	119368	AMERICAS SECURITY PROFESSIONALS	4,968.00
08/05/2019	119369	BEST BEST & KRIEGER	8,926.59
08/05/2019	119370	UNDERGROUND SERVICE ALERT	43.00
08/05/2019	119371	UNLIMITED SERVICES BUILDING MAINT.	295.00
08/13/2019	119372	VOID	0.00
08/13/2019	119373	ALBERT WEBB ASSOCIATES	1,878.81
08/13/2019	119374	AUTOMATION PRIDE	95.00
08/13/2019	119375	BEAUMONT HOME CENTER	129.29
08/13/2019	119376	CALIMESA CHAMBER OF COMMERCE	125.00
08/13/2019	119377	JEFFREY W. DAVIS	602.70
08/13/2019	119378	EADIE AND PAYNE LLP	1,140.00
08/13/2019	119379	FRONTIER COMMUNICATIONS	1,306.00
08/13/2019	119380	STEPHEN J. LEHTONEN	674.51
08/13/2019	119381	THE PRESS-ENTERPRISE	297.98
08/13/2019	119382	PROVOST & PRITCHARD	483.00
08/19/2019	119383	DELTA CONVEYANCE FINANCE AUTHORITY	50,000.00
08/19/2019	119384	KENNETH M. FALLS	166.00
08/19/2019	119385	KVAC ENVIRONMENTAL	13,381.25
08/19/2019	119386	NICE-INCONTACT	76.30
08/19/2019	119387	WELLS FARGO ELITE CREDIT CARD	6,298.09
08/27/2019	119388	AT&T MOBILITY	206.29
08/27/2019	119389	AVEK WATER AGENCY	636,903.64
08/27/2019	119390	IN-SITU, INC.	9,981.04
08/27/2019	119391	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
08/27/2019	119392	SOUTHERN CALIFORNIA EDISON	113.82
08/27/2019	119393	CHERYLE M. STIFF	112.04
08/30/2019	119394	STANDARD INSURANCE COMPANY	473.37
08/15/2019	593742	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,104.28
08/15/2019	523159	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,847.47
08/30/2019	536555	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,083.52
08/30/2019	509284	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,619.35
08/15/2019	900255	CAL PERS RETIREMENT - SIP-457	1,680.00
08/16/2019	900256	CALPERS RETIREMENT	5,585.97
08/19/2019	900257	CALPERS HEALTH	8,060.54
08/27/2019	900258	CALPERS FINANCIAL REPORTING	350.00
08/30/2019	900259	CALPERS RETIREMENT	5,505.97
08/30/2019	900260	CAL PERS RETIREMENT - SIP-457	1,680.00
08/31/2019	900261	DEPARTMENT OF WATER RESOURCES	996,233.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,776,619.09

San Gorgonio Pass Water Agency
Check History Report
August 1 through August 31, 2019

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
08/14/2019	801758	JEFFREY W. DAVIS	5,131.37
08/14/2019	801759	RONALD A. DUNCAN	990.32
08/14/2019	801760	KENNETH M. FALLS	3,363.56
08/14/2019	801761	STEPHEN J. LEHTONEN	1,237.90
08/14/2019	801762	CHERYLE M. STIFF	2,305.06
08/14/2019	801763	THOMAS W. TODD, JR.	3,798.63
08/29/2019	801764	BLAIR M. BALL	1,237.90
08/29/2019	801765	JEFFREY W. DAVIS	5,131.37
08/29/2019	801766	RONALD A. DUNCAN	1,237.90
08/29/2019	801767	KENNETH M. FALLS	3,219.11
08/29/2019	801768	DAVID L. FENN	1,237.90
08/29/2019	801769	STEPHEN J. LEHTONEN	1,237.90
08/29/2019	801770	LEONARD C. STEPHENSON	1,237.90
08/29/2019	801771	CHERYLE M. STIFF	2,305.06
08/29/2019	801772	MICHAEL D. THOMPSON	1,237.90
08/29/2019	801773	THOMAS W. TODD, JR.	3,798.63
TOTAL PAYROLL			38,708.41
TOTAL DISBURSEMENTS FOR AUGUST, 2019			38,708.41

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	190831	LEGAL SERVICES AUG19	12,331.54

TOTAL PENDING INVOICES FOR APPROVAL SEPTEMBER 2019 12,331.54

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
August 31, 2019**

BALANCE PER BANK AT 08/31/2019 - CHECKING ACCOUNT 1,345,012.74

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
119372	VOID	119390	9,981.04
119380	674.51	119392	113.82
119388	206.29	119394	473.37
119389	636,903.64	900255	1,680.00
	637,784.44		12,248.23

TOTAL OUTSTANDING CHECKS -650,032.67

BALANCE PER GENERAL LEDGER **694,980.07**

BALANCE PER GENERAL LEDGER ON 07/31/2019 195,596.31

CASH RECEIPTS FOR AUGUST 1,562,005.25

CASH DISBURSEMENTS FOR AUGUST

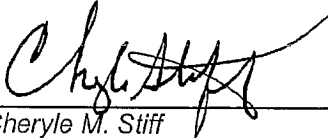
ACCOUNTS PAYABLE - CHECK HISTORY REPORT	-1,776,619.09
PAYROLL TRANSFER - BANK OF HEMET	-36,000.00
	-1,812,619.09

BANK CHARGES -2.40

TRANSFER FROM LAIF 750,000.00

BALANCE PER GENERAL LEDGER AT 08/31/2019 **694,980.07**

REPORT PREPARED BY:



Cheryle M. Stiff

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE AUGUST 31, 2019**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
8/6/19	RIVERSIDE COUNTY	PROPERTY TAXES	302,950.73	
8/6/19	RIVERSIDE COUNTY	PROPERTY TAXES	13.62	
8/6/19	RIVERSIDE COUNTY	PROPERTY TAXES	41.24	303,005.59
8/6/19	AVEK	CLASS 8 MEETINGS	1,350.00	1,350.00
8/12/19	BCVWD	SITES DEPOSIT	22,099.48	22,099.48
8/12/19	RIVERSIDE COUNTY	PROPERTY TAXES	51,732.17	51,732.17
8/21/19	RIVERSIDE COUNTY	PROPERTY TAXES	59,908.43	59,908.43
8/23/19	RIVERSIDE COUNTY	PROPERTY TAXES	27,223.81	27,223.81
8/23/19	AMERICAN TOWER	CELL TOWER LEASE	27,822.58	27,822.58
8/26/19	RIVERSIDE COUNTY	PROPERTY TAXES	185,983.52	185,983.52
8/27/19	TVI	CD - BOND INTEREST	60,313.79	60,313.79
8/28/19	RIVERSIDE COUNTY	PROPERTY TAXES	165,412.88	165,412.88
8/28/19	BCVWD	WATER SALES	657,153.00	657,153.00
		TOTAL FOR AUGUST, 2019	1,562,005.25	1,562,005.25

SAN GORGONIO PASS WATER AGENCY						
BUDGET REPORT FY 2019-20						
BUDGET VS. REVISED BUDGET VS. ACTUAL						
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2019						
FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - INCOME						
INCOME				Comparison:	83%	
WATER SALES	5,600,000		5,600,000	657,153.00	88.27%	
TAX REVENUE	2,750,000		2,750,000	124,935.05	95.46%	
INTEREST	350,000		350,000	16,803.51	95.20%	
DESIGNATED REVENUES	820,000		820,000	0.00	100.00%	
CAPACITY FEE	0		0	0.00		
OTHER (REIMBURSEMENTS, TRANSFERS)	31,000		31,000	49,922.06	-61.04%	
TOTAL GENERAL FUND INCOME	9,551,000	0	9,551,000	798,891.56	91.64%	
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
PURCHASED WATER	6,100,000		6,100,000	412,721.00	93.23%	
TOTAL COMMODITY PURCHASE	6,100,000	0	6,100,000	412,721.00	93.23%	
SALARIES AND EMPLOYEE BENEFITS						
SALARIES	500,000		500,000	82,193.04	83.56%	
PAYROLL TAXES	43,000		43,000	7,476.78	82.61%	
RETIREMENT	250,000		250,000	60,168.51	75.93%	
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	73,000		73,000	5,020.75	93.12%	
HEALTH INSURANCE	68,000		68,000	16,456.53	75.80%	
DENTAL INSURANCE	5,000		5,000	1,204.50	75.91%	
LIFE INSURANCE	1,600		1,600	407.33	74.54%	
DISABILITY INSURANCE	5,200		5,200	854.81	83.56%	
WORKERS COMP INSURANCE	3,800		3,800	0.00	100.00%	
SGPWA STAFF MISC. MEDICAL	10,000		10,000	685.70	93.14%	
EMPLOYEE EDUCATION	1,000		1,000	0.00	100.00%	
TOTAL SALARIES AND EMPLOYEE BENEFITS	960,600	0	960,600	174,467.95	81.84%	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2019**

FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES				Comparison:	83%
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	115,000		115,000	15,549.22	86.48%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	2,540.00	83.07%
DIRECTORS MISC. MEDICAL	21,000		21,000	1,856.51	91.16%
OFFICE EXPENDITURES					
OFFICE EXPENSE	15,000		15,000	1,133.91	92.44%
POSTAGE	700		700	0.00	100.00%
TELEPHONE	11,500		11,500	1,730.74	84.95%
UTILITIES	5,000		5,000	177.22	96.46%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	17,000		17,000	375.00	97.79%
GENERAL MANAGER & STAFF TRAVEL	18,000		18,000	3,071.03	82.94%
INSURANCE & BONDS	23,000		23,000	2,420.65	89.48%
ACCOUNTING & AUDITING	21,000		21,000	1,140.00	94.57%
STATE WATER CONTRACT AUDIT	5,500		5,500	0.00	100.00%
DUES & ASSESSMENTS	30,000		30,000	1,052.00	96.49%
OUTSIDE PROFESSIONAL SERVICES	7,500		7,500	350.00	95.33%
BANK CHARGES	1,000		1,000	78.22	92.18%
MISCELLANEOUS EXPENSES	500		500	0.00	100.00%
MAINTENANCE & EQUIPMENT EXPENDITURES					
TOOLS PURCHASE & MAINTENANCE	500		500	0.00	100.00%
VEHICLE REPAIR & MAINTENANCE	5,000		5,000	1,322.97	73.54%
MAINTENANCE & REPAIRS - BUILDING	30,000		30,000	961.18	96.80%
MAINTENANCE & REPAIRS - FIELD	8,000		8,000	877.45	89.03%
CONTRACT OPERATIONS AND MAINTENANCE	125,000		125,000	0.00	100.00%
COUNTY EXPENDITURES					
LAFCO COST SHARE	6,000		6,000	6,651.71	-10.86%
ELECTION EXPENSE	0		0	0.00	0.00%
TAX COLLECTION CHARGES	11,000		11,000	1,317.16	88.03%
TOTAL ADMINISTRATIVE & PROFESSIONAL	492,200	0	492,200	42,604.97	91.34%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2019**

FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - EXPENSES				Comparison:	83%	
GENERAL ENGINEERING						
NEW WATER						
UPDATED STUDY ON AVAILABLE SOURCES	16,000		16,000	483.00	96.98%	
SGMA SUPPORT						
GSP CONSULTANT	500,000		500,000	0.00	100.00%	
WEBSITE SERVICES	3,000		3,000	0.00	100.00%	
UWMP CONSULTANT	35,000		35,000	0.00	100.00%	
STUDIES						
USGS	115,000		115,000	9,981.04	91.32%	
WATER RATE NEXUS STUDY	35,000		35,000	0.00	100.00%	
WATER RATE FINANCIAL MODELING	15,000		15,000	0.00	100.00%	
CAPACITY FEE NEXUS STUDY UPDATE	48,000		48,000	0.00	100.00%	
WHEELING RATE STUDY	0		0	0.00	0.00%	
OTHER PROJECTS						
IRWMP IMPLEMENTATION PROPOSAL	22,000		22,000	0.00	100.00%	
FLUME MONITORING	30,000		30,000	0.00	100.00%	
INFRASTRUCTURE PLAN	30,000		30,000	0.00	100.00%	
BASIN MONITORING TASK FORCE	18,000		18,000	18,046.00	-0.26%	
GENERAL AGENCY - CEQA AND GIS SERVICES	7,000		7,000	0.00	100.00%	
TOTAL GENERAL ENGINEERING	874,000	0	874,000	28,510.04	96.74%	
LEGAL SERVICES						
LEGAL SERVICES - GENERAL	150,000		150,000	7,204.26	95.20%	
TOTAL LEGAL SERVICES	150,000	0	150,000	7,204.26	95.20%	
CONSERVATION & EDUCATION						
SCHOOL EDUCATION PROGRAMS	12,000		12,000	0.00	100.00%	
ADULT EDUCATION PROGRAMS	5,000		5,000	0.00	100.00%	
SPONSORSHIPS	10,000		10,000	0.00		
OTHER CONSERVATION, EDUCATION AND P. R.	15,000		15,000	0.00	100.00%	
TOTAL CONSERVATION & EDUCATION	42,000	0	42,000	0.00	100.00%	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2019**

FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020						
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET	
GENERAL FUND - EXPENSES				Comparison:	83%	
GENERAL FUND CAPITAL EXPENDITURES						
BUILDING & EQUIPMENT						
BUILDING	10,000		10,000	0.00	100.00%	
FURNITURE & OFFICE EQUIPMENT	25,000		25,000	0.00	100.00%	
OTHER EQUIPMENT	0		0	0.00	0.00%	
FIESTA RECHARGE FACILITY						
POST DESIGN	20,000		20,000	1,878.81	90.61%	
CONSTRUCTION	76,000		76,000	0.00	100.00%	
BUNKER HILL CONJUNCTIVE USE PROJECT	0		0	0.00	0.00%	
NOBLE TURNOUT EXPANSION						
CONSTRUCTION	8,000		8,000	0.00	100.00%	
POST DESIGN	1,500		1,500	0.00	100.00%	
SITES RESERVOIR	322,000		322,000	302,057.17	6.19%	
MONITORING WELLS USGS	250,000		250,000	21,949.25	91.22%	
TOTAL GENERAL FUND CAPITAL EXPENDITURES	712,500	0	712,500	325,885.23	54.26%	
TRANSFERS TO OTHER FUNDS	0		0	0.00		
TOTAL GENERAL FUND EXPENSES	9,331,300	0	9,331,300	991,393.45	89.38%	
WITHDRAWALS FROM RESERVES	1,326,000		1,326,000			
TOTAL TRANSFERS TO/FROM RESERVES	1,326,000		1,326,000	0.00		
GENERAL FUND NET INCOME YEAR TO DATE	1,545,700	0	1,545,700	-192,501.89		

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20**

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2019**

FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
DEBT SERVICE FUND - INCOME					
INCOME				Comparison:	83%
TAX REVENUE	23,995,229		23,995,229	679,779.25	97.17%
INTEREST	650,000		650,000	56,255.25	91.35%
DWR CREDITS - BOND COVER, OTHER	3,031,777		3,031,777	0.00	100.00%
TOTAL DEBT SERVICE FUND INCOME	27,677,006	0	27,677,006	736,034.50	97.34%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	60,000		60,000	10,765.04	82.06%
PAYROLL TAXES	4,700		4,700	823.49	82.48%
BENEFITS	74,000		74,000	11,388.78	84.61%
STATE WATER CONTRACT PAYMENTS	24,500,000		24,500,000	1,560,405.00	100.00%
WATER TRANSFERS	1,625,000		1,625,000	0.00	97.72%
SWC CONTRACTOR DUES	75,000		75,000	37,126.00	33.33%
DELTA CONVEYANCE FACILITY AUTHORITY	40,000		40,000	50,000.00	100.00%
EBX CONTRACT OPERATIONS AND MAINTENANCE	125,000		125,000	0.00	100.00%
SWP ENGINEERING AND MAINTENANCE	450,000		450,000	0.00	100.00%
DEBT SERVICE UTILITIES	11,000		11,000	1,638.23	85.11%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	0.00%
TAX COLLECTION CHARGES	70,000		70,000	10,130.74	85.53%
TOTAL DEBT SERVICE FUND EXPENSES	27,034,700	0	27,034,700	1,682,277.28	93.78%
TRANSFERS FROM RESERVES	0		0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE	642,306	0	642,306	-946,242.78	