

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
December 16, 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 November, 2019 by Reviewing Check History Reports in Detail*
 - B. Review of Pending Legal Invoices*
 - C. Review of November, 2019 Bank Reconciliation*
 - D. Review of Budget Report for November, 2019*
- 5. Announcements**
 - A. Office closed Tuesday and Wednesday, December 24-25, 2019 in observance of the Christmas holiday.
 - B. Office closed Tuesday and Wednesday, December 31, 2019 and January 1, 2020 in observance of the New Year's holiday.
 - C. Regular Board meeting January 6, 2020, 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
November 1 through November 30, 2019

ACCOUNTS PAYABLE

Date	Number	Name	Amount
11/04/2019	119466	BEST BEST & KRIEGER	4,199.02
11/04/2019	119467	CORELOGIC SOLUTIONS, LLC.	3,708.00
11/04/2019	119468	JENSEN PRECAST	56,241.00
11/04/2019	119469	PROVOST & PRITCHARD	20,593.91
11/12/2019	119470	ACWA BENEFITS	763.90
11/12/2019	119471	ALBERT WEBB ASSOCIATES	5,709.28
11/12/2019	119472	BEAUMONT-CHERRY VALLEY WATER DISTRICT	456.58
11/12/2019	119473	BDL ALARMS, INC.	78.00
11/12/2019	119474	CASITAS MUNICIPAL WATER DISTRICT	111,448.75
11/12/2019	119475	ERNST & YOUNG LLP	2,188.00
11/12/2019	119476	ERSC	2,755.00
11/12/2019	119477	KENNETH M. FALLS	497.35
11/12/2019	119478	RISK SCIENCES	808.13
11/12/2019	119479	SOUTHERN CALIFORNIA GAS	13.02
11/12/2019	119480	THOMAS W. TODD, JR.	2,526.71
11/12/2019	119481	UNDERGROUND SERVICE ALERT	29.80
11/12/2019	119482	UNLIMITED SERVICES BUILDING MAINT.	295.00
11/12/2019	119483	VALLEY OFFICE EQUIPMENT, INC.	284.87
11/12/2019	119484	WASTE MANAGEMENT INLAND EMPIRE	112.59
11/18/2019	119485	FEDERAL EXPRESS	43.52
11/18/2019	119486	FRONTIER COMMUNICATIONS	1,320.97
11/18/2019	119487	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
11/18/2019	119488	NICE-INCONTACT	65.58
11/18/2019	119489	LEONARD C. STEPHENSON	1,355.00
11/18/2019	119490	WELLS FARGO ELITE CREDIT CARD	5,121.03
11/25/2019	119491	AT&T MOBILITY	233.79
11/25/2019	119492	CITIZENS BUSINESS BANK	15,645.71
11/25/2019	119493	CONTROL TEMP, INC.	135.00
11/25/2019	119494	STEPHEN J. LEHTONEN	868.85
11/25/2019	119495	PRO-CRAFT CONSTRUCTION, INC.	297,268.49
11/25/2019	119496	PROVOST & PRITCHARD	26,199.51
11/25/2019	119497	SOUTHERN CALIFORNIA EDISON	83.15
11/25/2019	119498	THOMAS W. TODD, JR.	834.28
11/25/2019	119499	VISIONARY LOGICS	875.40
11/28/2019	119500	STANDARD INSURANCE COMPANY	483.43
11/15/2019	541914	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,103.72
11/15/2019	523952	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	5,469.66
11/28/2019	593868	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,133.45
11/28/2019	581939	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,818.35
11/15/2019	900274	CALPERS RETIREMENT	5,452.65
11/15/2019	900275	CAL PERS RETIREMENT - SIP-457	1,680.00
11/18/2019	900276	CALPERS HEALTH	7,666.78
11/28/2019	900277	CALPERS RETIREMENT	5,532.64
11/28/2019	900278	CAL PERS RETIREMENT - SIP-457	1,680.00
11/29/2019	900279	DEPARTMENT OF WATER RESOURCES	583,510.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,183,639.87

San Gorgonio Pass Water Agency
Check History Report
November 1 through November 30, 2019

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
11/14/2019	801803	JEFFREY W. DAVIS	5,651.67
11/14/2019	801804	KENNETH M. FALLS	3,341.32
11/14/2019	801805	CASMIR J. OLAIVAR	222.98
11/14/2019	801806	CHERYLE M. STIFF	2,305.06
11/14/2019	801807	THOMAS W. TODD, JR.	3,798.63
11/27/2019	801808	BLAIR M. BALL	1,237.90
11/27/2019	801809	JEFFREY W. DAVIS	5,651.67
11/27/2019	801810	RONALD A. DUNCAN	1,237.90
11/27/2019	801811	KENNETH M. FALLS	3,534.33
11/27/2019	801812	DAVID L. FENN	1,237.90
11/27/2019	801813	STEPHEN J. LEHTONEN	1,237.90
11/27/2019	801814	CASMIR J. OLAIVAR	216.89
11/27/2019	801815	LEONARD C. STEPHENSON	1,237.90
11/27/2019	801816	CHERYLE M. STIFF	2,305.06
11/27/2019	801817	MICHAEL D. THOMPSON	1,237.90
11/27/2019	801818	THOMAS W. TODD, JR.	3,798.63
TOTAL PAYROLL			38,253.64
TOTAL DISBURSEMENTS FOR NOVEMBER, 2019			1,221,893.51

SAN GORGONIO PASS WATER AGENCY
New Vendors List
December, 2019

Vendor - Name and Address	Expenditure Type
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Pro-Craft Construction, Inc.

old address: 31579 Outer Hwy Suite B; Redlands, CA 92373

new address: 500 Iowa Street; Redlands, CA 92373

Construction

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	191130	LEGAL SERVICES nov19	7,497.47

TOTAL PENDING INVOICES FOR APPROVAL DECEMBER 2019

7,497.47

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
November 30, 2019**

BALANCE PER BANK AT 11/30/2019 - CHECKING ACCOUNT 648,429.71

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
119467	3,708.00	119493	135.00
119484	112.59	119494	868.85
119486	1,320.97	119495	297,268.49
119490	5,121.03	119496	26,199.51
119491	233.79	119497	83.15
119492	15,645.71	119500	483.43
	26,142.09		325,038.43

TOTAL OUTSTANDING CHECKS -351,180.52

BALANCE PER GENERAL LEDGER **297,249.19**

BALANCE PER GENERAL LEDGER ON 10/31/2019 222,189.24

CASH RECEIPTS FOR NOVEMBER 2,046,803.72

CASH DISBURSEMENTS FOR NOVEMBER

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	-1,183,639.87	
PAYROLL TRANSFER - BANK OF HEMET	-38,000.00	
		-1,221,639.87

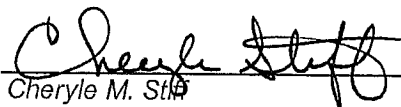
BANK CHARGES -103.90

TRANSFER TO LAIF -1,000,000.00

TRANSFER FROM LAIF 250,000.00

BALANCE PER GENERAL LEDGER AT 11/30/2019 **297,249.19**

REPORT PREPARED BY:


Cheryl M. Staff

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF NOVEMBER 2019**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
11/1/19	STATE OF CALIF/DWR	BOND COVER REFUND - EBX	1,386,919.00	
11/1/19	STATE OF CALIF/DWR	BOND COVER REFUND - TSAB	4,413.00	1,391,332.00
11/5/19	STATE OF CALIF/DWR	SMIF INTEREST JAN - JUN19	49,784.00	49,784.00
11/8/19	SAN BERNARDINO CNTY	TAX APPRTMNT JUL-SEP19	10.22	10.22
11/25/19	BCVWD	WATER SALES	540,645.00	540,645.00
11/26/19	TVI	CD - BOND INTEREST	65,032.50	65,032.50
		TOTAL FOR NOVEMBER 2019	2,046,803.72	2,046,803.72

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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:	58%
WATER SALES	5,600,000		5,600,000	2,209,721.85	60.54%
TAX REVENUE	2,750,000		2,750,000	221,148.67	91.96%
INTEREST	350,000		350,000	115,401.22	67.03%
DESIGNATED REVENUES	820,000		820,000	59,585.61	92.73%
CAPACITY FEE	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	31,000		31,000	50,049.02	-61.45%
TOTAL GENERAL FUND INCOME	9,551,000	0	9,551,000	2,605,857.35	72.72%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	6,100,000		6,100,000	1,004,852.72	83.53%
TOTAL COMMODITY PURCHASE	6,100,000	0	6,100,000	1,004,852.72	83.53%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	500,000		500,000	205,334.15	58.93%
PAYROLL TAXES	43,000		43,000	16,934.43	60.62%
RETIREMENT	250,000		250,000	86,256.41	65.50%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	73,000		73,000	10,042.12	86.24%
HEALTH INSURANCE	68,000		68,000	32,127.73	52.75%
DENTAL INSURANCE	5,000		5,000	2,294.64	54.11%
LIFE INSURANCE	1,600		1,600	819.56	48.78%
DISABILITY INSURANCE	5,200		5,200	2,135.48	58.93%
WORKERS COMP INSURANCE	3,800		3,800	972.37	74.41%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	2,852.45	71.48%
EMPLOYEE EDUCATION	1,000		1,000	0.00	100.00%
TOTAL SALARIES AND EMPLOYEE BENEFITS	960,600	0	960,600	359,769.34	62.55%

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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:	58%
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	115,000		115,000	39,409.23	65.73%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	3,455.00	76.97%
DIRECTORS MISC. MEDICAL	21,000		21,000	6,399.37	69.53%
OFFICE EXPENDITURES					
OFFICE EXPENSE	15,000		15,000	6,787.88	54.75%
POSTAGE	700		700	43.52	93.78%
TELEPHONE	11,500		11,500	4,498.81	60.88%
UTILITIES	5,000		5,000	1,411.32	71.77%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	17,000		17,000	3,713.39	78.16%
GENERAL MANAGER & STAFF TRAVEL	18,000		18,000	12,443.76	30.87%
INSURANCE & BONDS	23,000		23,000	23,281.65	-1.22%
ACCOUNTING & AUDITING	21,000		21,000	15,680.00	25.33%
STATE WATER CONTRACT AUDIT	5,500		5,500	4,924.00	10.47%
DUES & ASSESSMENTS	30,000		30,000	24,062.00	19.79%
OUTSIDE PROFESSIONAL SERVICES	7,500		7,500	7,169.93	4.40%
BANK CHARGES	1,000		1,000	294.30	70.57%
MISCELLANEOUS EXPENSES	500		500	0.00	100.00%
MAINTENANCE & EQUIPMENT EXPENDITURES					
TOOLS PURCHASE & MAINTENANCE	500		500	693.77	-38.75%
VEHICLE REPAIR & MAINTENANCE	5,000		5,000	4,356.19	12.88%
MAINTENANCE & REPAIRS - BUILDING	30,000		30,000	5,665.56	81.11%
MAINTENANCE & REPAIRS - FIELD	8,000		8,000	974.95	87.81%
CONTRACT OPERATIONS AND MAINTENANCE	125,000		125,000	16,313.64	86.95%
WATER TREATMENT EXPENSE	0	75,000	75,000	37,921.31	49.44%
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	1,557.55	85.84%
TOTAL ADMINISTRATIVE & PROFESSIONAL	492,200	75,000	567,200	227,708.84	59.85%

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

**BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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:	58%
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%
YUCAIPA GSA	0	30,000.00	30,000	11,274.42	62.42%
UWMP CONSULTANT	35,000		35,000	0.00	100.00%
STUDIES					
USGS	115,000		115,000	49,874.38	56.63%
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	3,955.50	86.82%
BASIN MONITORING TASK FORCE	18,000		18,000	18,046.00	-0.26%
GENERAL AGENCY - CEQA AND GIS SERVICES	7,000		7,000	230.00	96.71%
TOTAL GENERAL ENGINEERING	874,000	30,000	904,000	83,863.30	90.72%
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	150,000		150,000	32,522.62	78.32%
TOTAL LEGAL SERVICES	150,000	0	150,000	32,522.62	78.32%
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	100.00%
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%

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

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GENERAL FUND - EXPENSES				Comparison:	58%
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	66,708.27	-233.54%
CONSTRUCTION	76,000		76,000	369,155.20	-385.73%
BUNKER HILL CONJUNCTIVE USE PROJECT	0		0	0.00	0.00%
NOBLE TURNOUT EXPANSION					
CONSTRUCTION	8,000		8,000	5,824.05	27.20%
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	116,660.17	53.34%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	712,500	0	712,500	860,404.86	-20.76%
TRANSFERS TO OTHER FUNDS	0		0	0.00	
TOTAL GENERAL FUND EXPENSES	9,331,300	105,000	9,436,300	2,569,121.68	72.77%
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	-105,000	1,440,700	36,735.67	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
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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:	58%
TAX REVENUE	23,995,229		23,995,229	1,133,528.63	95.28%
INTEREST	650,000		650,000	376,964.09	42.01%
DWR CREDITS - BOND COVER, OTHER	3,031,777		3,031,777	1,568,208.66	48.27%
TOTAL DEBT SERVICE FUND INCOME	27,677,006	0	27,677,006	3,078,701.38	88.88%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	60,000		60,000	25,946.65	56.76%
PAYROLL TAXES	4,700		4,700	2,688.43	42.80%
BENEFITS	74,000		74,000	18,259.67	75.32%
STATE WATER CONTRACT PAYMENTS	24,500,000		24,500,000	13,214,722.00	46.06%
WATER TRANSFERS	1,625,000		1,625,000	111,448.75	93.14%
SWC CONTRACTOR DUES	75,000		75,000	37,126.00	50.50%
DELTA CONVEYANCE FACILITY AUTHORITY	40,000		40,000	50,000.00	-25.00%
EBX CONTRACT OPERATIONS AND MAINTENANCE	125,000		125,000	16,313.64	86.95%
SWP ENGINEERING AND MAINTENANCE	450,000		450,000	227,979.91	49.34%
DEBT SERVICE UTILITIES	11,000		11,000	5,014.96	54.41%
STATE WATER PROJECT LEGAL SERVICES	0		0	1,850.28	0.00%
TAX COLLECTION CHARGES	70,000		70,000	11,265.95	83.91%
TOTAL DEBT SERVICE FUND EXPENSES	27,034,700	0	27,034,700	13,722,616.24	49.24%
TRANSFERS FROM RESERVES	0		0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE	642,306	0	642,306	-10,643,914.86	