

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
February 24, 2020 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 January, 2020 by Reviewing Check History Reports in Detail*
 - B. Review of Pending Legal Invoices*
 - C. Review of January, 2020 Bank Reconciliation*
 - D. Review of Budget Report for January, 2020*
- 5. Announcements**
 - A. Regular Board meeting, March 2, 2020, 1:30 pm
 - B. Engineering Workshop, March 9, 2020, 1:30 pm
 - C. Regular Board meeting, March 16, 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
 January 1 through January 31, 2020

ACCOUNTS PAYABLE

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
01/06/2020	119536	ACWA BENEFITS	871.31
01/06/2020	119537	BEAUMONT-CHERRY VALLEY WATER DISTRICT	440.56
01/06/2020	119538	BDL ALARMS, INC.	78.00
01/06/2020	119539	GOPHER PATROL	51.00
01/06/2020	119540	NICE GRAPHIX	270.00
01/06/2020	119541	OFFICE SOLUTIONS	246.88
01/06/2020	119542	PITNEY BOWES RESERVE ACCOUNT	250.00
01/06/2020	119543	CHERYLE M. STIFF	1,181.24
01/06/2020	119544	STATE WATER CONTRACTORS	923.00
01/06/2020	119545	UNLIMITED SERVICES	295.00
01/06/2020	119546	UNDERGROUND SERVICE ALERT	19.90
01/06/2020	119547	U. S. GEOLOGICAL SURVEY	243,292.69
01/06/2020	119548	WASTE MANAGEMENT INLAND EMPIRE	112.59
01/15/2020	119549	FRONTIER COMMUNICATIONS	1,317.00
01/15/2020	119550	SOUTHERN CALIFORNIA GAS	284.52
01/21/2020	119551	ACWA JPIA	1,089.35
01/21/2020	119552	ALBERT WEBB ASSOCIATES	10,902.50
01/21/2020	119553	CITIZENS BUSINESS BANK	5,490.09
01/21/2020	119554	DAVID TAUSSIG & ASSOCIATES, INC.	3,900.00
01/21/2020	119555	ERSC	9,329.99
01/21/2020	119556	I. E. RESOURCE CONSERVATION DISTRICT	4,220.00
01/21/2020	119557	MACRO COMMUNICATIONS	675.00
01/21/2020	119558	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
01/21/2020	119559	NICE-INCONTACT	97.64
01/21/2020	119560	OFFICE SOLUTIONS	183.65
01/21/2020	119561	PRO-CRAFT CONSTRUCTION, INC.	111,911.71
01/21/2020	119562	PROVOST & PRITCHARD	33,921.04
01/21/2020	119563	WELLS FARGO ELITE CREDIT CARD	5,246.14
01/28/2020	119564	AT&T MOBILITY	232.43
01/28/2020	119565	SOUTHERN CALIFORNIA EDISON	89.56
01/30/2020	119566	STANDARD INSURANCE COMPANY	484.20
01/14/2020	507395	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,168.17
01/14/2020	591968	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,247.90
01/30/2020	561862	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,170.33
01/30/2020	578356	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,274.93
01/14/2020	900289	CALPERS RETIREMENT	5,559.31
01/14/2020	900290	CAL PERS RETIREMENT - SIP-457	1,680.00
01/21/2020	900291	CALPERS HEALTH	8,142.79
01/30/2020	900292	CALPERS RETIREMENT	5,559.31
01/30/2020	900293	CAL PERS RETIREMENT - SIP-457	1,680.00
01/31/2020	900294	DEPARTMENT OF WATER RESOURCES	873,523.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,349,762.73

San Gorgonio Pass Water Agency
Check History Report
January 1 through January 31, 2020

PAYROLL

Date	Number	Name	Amount
01/13/2020	801835	JEFFREY W. DAVIS	5,263.99
01/13/2020	801836	KENNETH M. FALLS	3,429.12
01/13/2020	801837	CASMIR J. OLAIVAR	372.52
01/13/2020	801838	CHERYLE M. STIFF	2,351.60
01/13/2020	801839	THOMAS W. TODD, JR.	3,673.63
01/29/2020	801840	BLAIR M. BALL	1,272.58
01/29/2020	801841	JEFFREY W. DAVIS	5,263.99
01/29/2020	801842	RONALD A. DUNCAN	1,272.58
01/29/2020	801843	KENNETH M. FALLS	3,429.12
01/29/2020	801844	DAVID L. FENN	1,272.58
01/29/2020	801845	CASMIR J. OLAIVAR	461.10
01/29/2020	801846	LEONARD C. STEPHENSON	1,272.58
01/29/2020	801847	CHERYLE M. STIFF	2,351.60
01/29/2020	801848	MICHAEL D. THOMPSON	1,018.07
01/29/2020	801849	THOMAS W. TODD, JR.	3,673.63
TOTAL PAYROLL			36,378.69
TOTAL DISBURSEMENTS FOR JANUARY, 2020			1,386,141.42

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	200131	LEGAL SERVICES JANUARY 2020	5,068.10

TOTAL PENDING INVOICES FOR APPROVAL FEBRUARY 2020

5,068.10

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
January 31, 2020**

BALANCE PER BANK ON 01/31/2020 - CHECKING ACCOUNT	319,890.12
Pending Transfer - DWR	(1,000.00)
	<u>318,890.12</u>

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
119544	923.00		
119564	232.43		
119566	484.20		
	<u>1,639.63</u>		<u>0.00</u>

TOTAL OUTSTANDING CHECKS	-1,639.63
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BALANCE PER GENERAL LEDGER	<u>317,250.49</u>
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BALANCE PER GENERAL LEDGER ON 12/31/2019	522,646.00
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CASH RECEIPTS FOR JANUARY	5,983,408.48
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CASH DISBURSEMENTS FOR JANUARY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	-1,349,762.73
PAYROLL TRANSFER - BANK OF HEMET	-39,000.00
	<u>-1,388,762.73</u>

BANK CHARGES	-41.26
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TRANSFER TO LAIF	-4,800,000.00
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BALANCE PER GENERAL LEDGER AT 01/31/2020	<u>317,250.49</u>
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REPORT PREPARED BY:

Cheryle Stiff

Cheryle M. Stiff

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF JANUARY 2020**

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
1/2/20	RIVERSIDE COUNTY	PROPERTY TAXES	1,132,992.87	1,132,992.87
1/6/20	RIVERSIDE COUNTY	PROPERTY TAXES	175,027.02	175,027.02
1/10/20	RIVERSIDE COUNTY	PROPERTY TAXES	74,364.71	74,364.71
1/13/20	BCVWD	WATER SALES	211,869.00	211,869.00
1/28/20	RIVERSIDE COUNTY	PROPERTY TAXES	4,360,045.64	4,360,045.64
1/28/20	RIVERSIDE COUNTY	PROPERTY TAXES	464.28	464.28
1/28/20	TVI	CD - BOND INTEREST	28,644.96	28,644.96
TOTAL FOR JANUARY 2020			5,983,408.48	5,983,408.48

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2020

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:	42%
WATER SALES	5,600,000		5,600,000	3,058,793.85	45.38%
TAX REVENUE	2,750,000		2,750,000	1,866,637.77	32.12%
INTEREST	350,000		350,000	239,078.97	31.69%
DESIGNATED REVENUES	820,000		820,000	81,685.09	90.04%
CAPACITY FEE	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	31,000		31,000	28,137.83	9.23%
TOTAL GENERAL FUND INCOME	9,551,000	0	9,551,000	5,274,333.51	44.78%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	6,100,000		6,100,000	1,833,955.40	69.94%
TOTAL COMMODITY PURCHASE	6,100,000	0	6,100,000	1,833,955.40	69.94%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	500,000		500,000	291,057.11	41.79%
PAYROLL TAXES	43,000		43,000	23,332.74	45.74%
RETIREMENT	250,000		250,000	103,597.66	58.56%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	73,000		73,000	13,309.10	81.77%
HEALTH INSURANCE	68,000		68,000	43,206.81	36.46%
DENTAL INSURANCE	5,000		5,000	2,983.28	40.33%
LIFE INSURANCE	1,600		1,600	1,101.38	31.16%
DISABILITY INSURANCE	5,200		5,200	3,006.47	42.18%
WORKERS COMP INSURANCE	3,800		3,800	1,953.73	48.59%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	5,828.67	41.71%
EMPLOYEE EDUCATION	1,000		1,000	0.00	100.00%
TOTAL SALARIES AND EMPLOYEE BENEFITS	960,600	0	960,600	489,376.95	49.06%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2020**

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:	42%
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	115,000		115,000	53,798.24	53.22%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	6,086.13	59.43%
DIRECTORS MISC. MEDICAL	21,000		21,000	6,809.37	67.57%
OFFICE EXPENDITURES					
OFFICE EXPENSE	15,000		15,000	7,854.57	47.64%
POSTAGE	700		700	348.82	50.17%
TELEPHONE	11,500		11,500	6,355.08	44.74%
UTILITIES	5,000		5,000	2,419.96	51.60%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	17,000		17,000	4,658.39	72.60%
GENERAL MANAGER & STAFF TRAVEL	18,000		18,000	15,319.29	14.89%
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	5,471.00	0.53%
DUES & ASSESSMENTS	30,000		30,000	30,362.00	-1.21%
OUTSIDE PROFESSIONAL SERVICES	7,500		7,500	10,388.71	-38.52%
BANK CHARGES	1,000		1,000	650.41	34.96%
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	4,756.44	4.87%
MAINTENANCE & REPAIRS - BUILDING	30,000		30,000	7,382.74	75.39%
MAINTENANCE & REPAIRS - FIELD	8,000		8,000	1,018.05	87.27%
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	5,061.67	53.98%
TOTAL ADMINISTRATIVE & PROFESSIONAL	492,200	75,000	567,200	269,282.95	52.52%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2020**

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:	42%
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	109,953.98	4.39%
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	6,243.75	86.99%
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	8,635.50	71.22%
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	154,866.65	82.87%
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	150,000		150,000	44,514.76	70.32%
TOTAL LEGAL SERVICES	150,000	0	150,000	44,514.76	70.32%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	12,000		12,000	4,220.00	64.83%
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	4,220.00	89.95%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2020**

	FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020				REMAINING PERCENT OF BUDGET
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	
GENERAL FUND - EXPENSES					
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	94,480.10	-372.40%
CONSTRUCTION	76,000		76,000	478,957.00	-530.21%
BUNKER HILL CONJUNCTIVE USE PROJECT	0		0	0.00	0.00%
NOBLE TURNOUT EXPANSION					
POST DESIGN	8,000		8,000	7,629.05	4.64%
CONSTRUCTION	1,500		1,500	7,600.00	-406.67%
SITES RESERVOIR	322,000		322,000	302,057.17	6.19%
MONITORING WELLS USGS	250,000		250,000	299,873.26	-19.95%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	712,500	0	712,500	1,190,596.58	-67.10%
TRANSFERS TO OTHER FUNDS	0		0	0.00	
TOTAL GENERAL FUND EXPENSES	9,331,300	105,000	9,436,300	3,986,813.29	57.75%
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	1,287,520.22	

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2019-20
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2020

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:	42%	
TAX REVENUE	23,995,229		23,995,229	10,947,956.19	54.37%	
INTEREST	650,000		650,000	551,612.43	15.14%	
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	13,067,777.28	52.78%	
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
SALARIES	60,000		60,000	36,836.36	38.61%	
PAYROLL TAXES	4,700		4,700	3,521.48	25.07%	
BENEFITS	74,000		74,000	22,811.47	69.17%	
STATE WATER CONTRACT PAYMENTS	24,500,000		24,500,000	14,641,625.00	40.24%	
WATER TRANSFERS	1,625,000		1,625,000	328,122.05	79.81%	
SWC CONTRACTOR DUES	75,000		75,000	38,049.00	49.27%	
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	6,627.03	39.75%	
STATE WATER PROJECT LEGAL SERVICES	0		0	1,850.28	0.00%	
TAX COLLECTION CHARGES	70,000		70,000	33,635.61	51.95%	
TOTAL DEBT SERVICE FUND EXPENSES	27,034,700	0	27,034,700	15,407,371.83	43.01%	
TRANSFERS FROM RESERVES	0		0	0.00		
DEBT SERVICE NET INCOME YEAR TO DATE	642,306	0	642,306	-2,339,594.55		