

SAN GORGONIO PASS WATER AGENCY

1210 Beaumont Ave, Beaumont, CA 92223

Board Finance & Budget Workshop

Agenda

March 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 February, 2018 by Reviewing Check History Reports in Detail*
- B. Review of Pending Legal Invoices*
- C. Review of February, 2018 Bank Reconciliation*
- D. Review of Budget Report for February, 2018*
- E. Review of Rate Stabilization Fund
- F. Consideration of Checking Account for Payroll Purposes

5. Announcements

- A. San Gorgonio Pass Regional Water Alliance, March 28, 2018, 5:00 pm, Banning City Hall
- B. Regular Board Meeting, April 2, 2018, 1:30 pm
- C. Engineering Workshop, April 9, 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
February 1 through February 28, 2018

ACCOUNTS PAYABLE

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
02/05/2018	118742	ACWA BENEFITS	862.42
02/05/2018	118743	AT&T MOBILITY	265.35
02/05/2018	118744	BDL ALARMS, INC.	78.00
02/05/2018	118745	BEST BEST & KRIEGER	12,046.01
02/05/2018	118746	CHERRY VALLEY CHAMBER OF COMMERCE	25.00
02/05/2018	118747	OFFICE SOLUTIONS	386.12
02/05/2018	118748	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	116,500.19
02/05/2018	118749	UNDERGROUND SERVICE ALERT	16.60
02/05/2018	118750	VALLEY OFFICE EQUIPMENT, INC.	120.75
02/05/2018	118751	VISIONARY LOGICS	630.00
02/05/2018	118752	WASTE MANAGEMENT INLAND EMPIRE	112.86
02/12/2018	118753	BEST BEST & KRIEGER	50.00
02/12/2018	118754	KENNETH M. FALLS	493.60
02/12/2018	118755	FRONTIER COMMUNICATIONS	1,270.86
02/12/2018	118756	GOPHER PATROL	51.00
02/12/2018	118757	OFFICE SOLUTIONS	423.27
02/12/2018	118758	SOUTHERN CALIFORNIA GAS	97.30
02/12/2018	118759	UNLIMITED SERVICES BUILDING MAINT.	295.00
02/12/2018	118760	WELLS FARGO ELITE CREDIT CARD	1,293.09
02/20/2018	118761	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
02/20/2018	118762	NICE-INCONTACT	274.11
02/20/2018	118763	STATE WATER RESOURCES CONTROL BOARD	90.00
02/23/2018	118764	JEFFREY W. DAVIS	47.00
02/23/2018	118765	SOUTHERN CALIFORNIA EDISON	122.84
02/23/2018	118766	SOUTHERN CALIFORNIA WATER COMMITTEE	1,000.00
02/23/2018	118767	THOMAS W. TODD, JR.	2,163.75
02/23/2018	118768	DEPARTMENT OF WATER RESOURCES	60,000.00
02/23/2018	118769	PROVOST & PRITCHARD	3,116.00
02/27/2018	118770	STANDARD INSURANCE COMPANY	436.24
02/15/2018	506364	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	5,959.05
02/15/2018	507899	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,133.32
02/27/2018	510575	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,633.61
02/27/2018	553877	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,058.00
02/15/2018	900169	CALPERS RETIREMENT	6,148.16
02/20/2018	900170	CALPERS HEALTH	7,740.38
02/27/2018	900171	CALPERS RETIREMENT	5,977.64
02/28/2018	900172	DEPARTMENT OF WATER RESOURCES	236,175.00
TOTAL ACCOUNTS PAYABLE CHECKS			473,442.52

San Geronio Pass Water Agency
Check History Report
February 1 through February 28, 2018

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
02/14/2018	801502	JEFFREY W. DAVIS	4,930.26
02/14/2018	801503	KENNETH M. FALLS	3,115.57
02/14/2018	801504	CHERYLE M. STIFF	2,239.38
02/14/2018	801505	THOMAS W. TODD, JR.	3,446.72
02/26/2018	801506	JEFFREY W. DAVIS	4,930.26
02/26/2018	801507	RONALD A. DUNCAN	1,199.54
02/26/2018	801508	KENNETH M. FALLS	2,837.61
02/26/2018	801509	DAVID L. FENN	1,199.54
02/26/2018	801510	LEONARD C. STEPHENSON	1,199.54
02/26/2018	801511	CHERYLE M. STIFF	2,172.21
02/26/2018	801512	MICHAEL D. THOMPSON	1,199.54
02/26/2018	801513	THOMAS W. TODD, JR.	3,396.72
TOTAL PAYROLL			31,866.89
TOTAL DISBURSEMENTS FOR FEBRUARY, 2018			505,309.41

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	180228	LEGAL SERVICES FEB18	11,875.13

TOTAL PENDING INVOICES FOR FEBRUARY 2018

11,875.13

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
February 28, 2018**

BALANCE PER BANK AT 02/28/2018 - CHECKING ACCOUNT 334,281.77

LESS OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
118763	90.00	118768	60,000.00
118764	47.00	118769	3,116.00
118766	1,000.00	118770	436.24
	<u>1,137.00</u>		<u>63,552.24</u>

TOTAL OUTSTANDING CHECKS (64,689.24)

BALANCE PER GENERAL LEDGER 269,592.53

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

CASH RECEIPTS FOR FEBRUARY 574,782.77

CASH DISBURSEMENTS FOR FEBRUARY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT (473,442.52)

NET PAYROLL FOR FEBRUARY (31,866.89) (505,309.41)

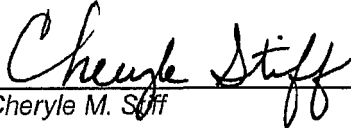
BANK CHARGES —

TRANSFER FROM LAIF \$1,245,000.00

TRANSFER TO TVI (1,495,000.00)

BALANCE PER GENERAL LEDGER AT 02/28/2018 269,592.53

REPORT PREPARED BY:



 Cheryl M. Stiff

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
2/12/18	WIRECARD/FRONTIER C.	REFUND CLOSED ACCOUNT	7.21	
2/12/18	BCVWD	WATER SALES	362,965.00	362,972.21
2/16/18	RIVERSIDE COUNTY	PROPERTY TAXES	147,814.46	147,814.46
2/16/18	RIVERSIDE COUNTY	PROPERTY TAXES	34,624.85	34,624.85
2/26/18	YVWD	WATER SALES	12,693.72	12,693.72
2/27/18	TVI	CD - BOND INTEREST	16,677.53	16,677.53
TOTAL FOR FEBRUARY 2018			574,782.77	574,782.77

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 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				Comparison:	33%
INCOME					
WATER SALES	5,500,000		5,500,000	3,111,783.27	43.42%
TAX REVENUE	2,350,000		2,350,000	1,582,216.11	32.67%
INTEREST	110,000		110,000	93,382.10	15.11%
DESIGNATED REVENUES	0		0	0.00	0.00%
OTHER (REIMBURSEMENTS, TRANSFERS)	456,000		456,000	193,285.81	57.61%
TOTAL GENERAL FUND INCOME	8,416,000	0	8,416,000	4,980,667.29	40.82%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	6,230,000		6,230,000	3,019,451.29	51.53%
TOTAL COMMODITY PURCHASE	6,230,000	0	6,230,000	3,019,451.29	51.53%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	454,000		454,000	305,445.07	32.72%
PAYROLL TAXES	38,000		38,000	24,678.30	35.06%
RETIREMENT	123,000		123,000	85,942.72	30.13%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	25,000		25,000	16,073.38	35.71%
HEALTH INSURANCE	61,000		61,000	47,757.63	21.71%
DENTAL INSURANCE	4,500		4,500	3,481.56	22.63%
LIFE INSURANCE	1,300		1,300	1,046.39	19.51%
DISABILITY INSURANCE	4,700		4,700	3,152.60	32.92%
WORKERS COMP INSURANCE	3,400		3,400	873.36	74.31%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	6,965.56	30.34%
EMPLOYEE EDUCATION	1,000		1,000	448.00	55.20%
TOTAL SALARIES AND EMPLOYEE BENEFITS	725,900	0	725,900	495,864.57	31.69%

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GENERAL FUND - EXPENSES				Comparison:	33%
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	108,000		108,000	64,490.11	40.29%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	3,458.92	76.94%
DIRECTORS MISC. MEDICAL	23,000		23,000	9,847.97	57.18%
OFFICE EXPENDITURES					
OFFICE EXPENSE	24,000		24,000	9,041.46	62.33%
POSTAGE	650		650	400.00	38.46%
TELEPHONE	11,000		11,000	7,705.27	29.95%
UTILITIES	5,000		5,000	2,715.15	45.70%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	10,000		10,000	2,935.05	70.65%
GENERAL MANAGER & STAFF TRAVEL	22,000		22,000	11,999.04	45.46%
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	31,259.00	0.77%
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	2,483.04	64.53%
MAINTENANCE & REPAIRS - BUILDING	15,000		15,000	10,242.53	31.72%
MAINTENANCE & REPAIRS - FIELD	4,500		4,500	159.10	96.46%
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	7,686.61	26.79%
TOTAL ADMINISTRATIVE & PROFESSIONAL	496,650	0	496,650	274,390.62	44.75%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 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:	33%
GENERAL ENGINEERING					
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	23,286.06	-365.72%
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	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%
TOTAL GENERAL ENGINEERING	302,000	0	302,000	183,357.88	39.29%
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	200,000		200,000	151,256.22	24.37%
TOTAL LEGAL SERVICES	200,000	0	200,000	151,256.22	24.37%
CONSERVATION & EDUCATION					
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%
TOTAL CONSERVATION & EDUCATION	54,000	0	54,000	5,850.00	89.17%

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GENERAL FUND - EXPENSES				Comparison:	33%
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	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%
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	363,189.89	89.44%
TRANSFERS TO OTHER FUNDS	0		0	0.00	
TOTAL GENERAL FUND EXPENSES	11,447,550	0	11,447,550	4,493,360.47	60.75%
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	487,306.82	

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SAN GORGONIO PASS WATER AGENCY
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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
DEBT SERVICE FUND - INCOME				Comparison:	33%
INCOME					
TAX REVENUE	21,053,359		21,053,359	13,237,039.05	37.13%
INTEREST	300,000		300,000	256,118.55	14.63%
GRANTS	0		0	0.00	0.00%
DWR CREDITS - BOND COVER, OTHER	2,827,882		2,827,882	1,427,271.66	49.53%
TOTAL DEBT SERVICE FUND INCOME	24,181,241	0	24,181,241	14,920,429.26	38.30%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	54,000		54,000	38,496.07	28.71%
PAYROLL TAXES	4,100		4,100	2,944.87	28.17%
BENEFITS	29,000		29,000	21,141.16	27.10%
SWC CONTRACTOR DUES	42,000		42,000	41,154.00	2.01%
STATE WATER CONTRACT PAYMENTS	17,563,554		17,563,554	12,052,288.00	31.38%
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	41,985.61	44.02%
DEBT SERVICE UTILITIES	10,000		10,000	6,982.15	30.18%
TAX COLLECTION CHARGES	76,000		76,000	43,557.33	42.69%
TOTAL DEBT SERVICE FUND EXPENSES	18,033,654	0	18,033,654	12,305,960.03	31.76%
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	2,614,469.23	

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