

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
June 25, 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 May, 2018 by Reviewing Check History Reports in Detail*
 - B. Review of Pending Legal Invoices*
 - C. Review of May, 2018 Bank Reconciliation*
 - D. Review of Budget Report for May, 2018*
 - E. Review of Proposed General Fund Budget for FY 2018-19
- 5. Announcements**
 - A. Regular Board Meeting, July 2, 2018, 1:30 pm
 - B. The office will be closed Wednesday, July 4, in observance of Independence Day
 - C. Engineering Workshop, July 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
May 1 through May 31, 2018

ACCOUNTS PAYABLE

Date	Number	Name	Amount
05/07/2018	118836	ACWA BENEFITS	862.42
05/07/2018	118837	BDL ALARMS, INC.	78.00
05/07/2018	118838	BEST BEST & KRIEGER	14,323.18
05/07/2018	118839	BEAUMONT HOME CENTER	5.14
05/07/2018	118840	DAVID TAUSSIG & ASSOCIATES, INC.	7,000.00
05/07/2018	118841	GOPHER PATROL	51.00
05/07/2018	118842	UNDERGROUND SERVICE ALERT	51.25
05/07/2018	118843	UNLIMITED SERVICES BUILDING MAINT.	295.00
05/07/2018	118844	WASTE MANAGEMENT INLAND EMPIRE	97.06
05/12/2018	118845	SGPWA	2,500.00
05/13/2018	118846	ALBERT WEBB ASSOCIATES	22,870.06
05/13/2018	118847	AVEK WATER AGENCY	1,263,933.00
05/13/2018	118848	BEAUMONT-CHERRY VALLEY WATER DISTRICT	426.32
05/13/2018	118849	FRONTIER COMMUNICATIONS	1,267.47
05/13/2018	118850	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
05/13/2018	118851	SOUTHERN CALIFORNIA GAS	28.33
05/13/2018	118852	WATER RESOURCES CONSULTING	3,594.62
05/13/2018	118853	WOOD E. & I. SOLUTIONS, INC.	1,098.30
05/21/2018	118854	ARMSTRONG & BROOKS ENGINEERS	18,644.06
05/21/2018	118855	BLAIR M. BALL	241.59
05/21/2018	118856	WELLS FARGO ELITE CREDIT CARD	14,440.21
05/24/2018	118857	AT&T MOBILITY	232.51
05/24/2018	118858	FEDERAL EXPRESS	65.53
05/24/2018	118859	NICE-INCONTACT	164.40
05/24/2018	118860	OFFICE SOLUTIONS	184.21
05/24/2018	118861	PROVOST & PRITCHARD	717.50
05/24/2018	118862	SOUTHERN CALIFORNIA EDISON	117.29
05/24/2018	118863	VALLEY OFFICE EQUIPMENT, INC.	169.42
05/30/2018	118864	STANDARD INSURANCE COMPANY	447.21
05/09/2018	598186	CHECK ORDER	386.49
05/15/2018	518743	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,119.87
05/15/2018	510361	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,105.93
05/30/2018	561098	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,124.26
05/30/2018	502088	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,510.68
05/15/2018	900182	CALPERS RETIREMENT	6,306.95
05/25/2018	900183	CALPERS HEALTH	7,740.38
05/30/2018	900184	CALPERS RETIREMENT	6,318.72
05/31/2018	900185	DEPARTMENT OF WATER RESOURCES	537,985.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,928,853.36

San Gorgonio Pass Water Agency
Check History Report
May 1 through May 31, 2018

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
05/14/2018	801544	JEFFREY W. DAVIS	4,931.04
05/14/2018	801545	KENNETH M. FALLS	3,269.33
05/14/2018	801546	CHERYLE M. STIFF	2,172.66
05/14/2018	801547	THOMAS W. TODD, JR.	3,397.68
05/29/2018	801548	DAVID J. CASTALDO	3,566.98
05/29/2018	801549	JEFFREY W. DAVIS	4,930.26
05/29/2018	801550	RONALD A. DUNCAN	1,199.54
05/29/2018	801551	KENNETH M. FALLS	3,299.23
05/29/2018	801552	DAVID L. FENN	1,199.54
05/29/2018	801553	LEONARD C. STEPHENSON	1,199.54
05/29/2018	801554	CHERYLE M. STIFF	2,172.21
05/29/2018	801555	MICHAEL D. THOMPSON	1,199.54
05/29/2018	801556	THOMAS W. TODD, JR.	3,396.72
		TOTAL PAYROLL	<u>35,934.27</u>
		TOTAL DISBURSEMENTS FOR MAY 2018	<u><u>1,964,787.63</u></u>

SAN GORGONIO PASS WATER AGENCY
New Vendors List
June, 2018

Vendor - Name and Address	Expenditure Type
Community Bank ATTN; Nora Shahmoradian - Escrow #2524 460 Sierra Madre Villa Ave, Pasadena, CA 91107	Construction Retention

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	180630	LEGAL SERVICES JUN18	11,214.96

TOTAL PENDING INVOICES FOR JUNE 2018

11,214.96

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
MAY 31, 2018**

BALANCE PER BANK AT 5/31/18 - CHECKING ACCOUNT		138,624.02																				
PENDING TRANSFER TO LAIF																						
		138,624.02																				
LESS OUTSTANDING CHECKS																						
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">CHECK NUMBER</th> <th style="text-align: right; border-bottom: 1px solid black;">AMOUNT</th> <th style="text-align: left; border-bottom: 1px solid black;">CHECK NUMBER</th> <th style="text-align: right; border-bottom: 1px solid black;">AMOUNT</th> </tr> </thead> <tbody> <tr> <td>118764</td> <td style="text-align: right;">47.00</td> <td></td> <td></td> </tr> <tr> <td>118861</td> <td style="text-align: right;">717.50</td> <td></td> <td></td> </tr> <tr> <td>118864</td> <td style="text-align: right;">447.21</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">1,211.71</td> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">-</td> </tr> </tbody> </table>	CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT	118764	47.00			118861	717.50			118864	447.21				1,211.71		-		
CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT																			
118764	47.00																					
118861	717.50																					
118864	447.21																					
	1,211.71		-																			
TOTAL OUTSTANDING CHECKS		(1,211.71)																				
BALANCE PER GENERAL LEDGER		137,412.31																				
BALANCE PER GENERAL LEDGER AT 4/30/18		1,504,549.28																				
CASH RECEIPTS FOR MAY		9,036,687.60																				
CASH DISBURSEMENTS FOR MAY																						
ACCOUNTS PAYABLE - CHECK HISTORY REPORT	1,928,853.36																					
NET PAYROLL	35,934.27	(1,964,787.63)																				
BANK CHARGES		(36.94)																				
TRANSFERS FROM LAIF OR WF SAVINGS		500,000.00																				
TRANSFERS TO LAIF		(8,900,000.00)																				
TRANSFERS TO TVI		(39,000.00)																				
VOIDED CHECKS FROM PRIOR MONTH		-																				
BALANCE PER GENERAL LEDGER AT 5/31/18		137,412.31																				

REPORT PREPARED BY:

Thomas W. Todd, Jr.

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
5/2/18	STATE OF CALIF/DWR	SMIF INTEREST JUL-DEC17	31,752.00	31,752.00
5/4/18	RIVERSIDE COUNTY	PROPERTY TAXES	76,311.27	76,311.27
5/4/18	BCVWD	WATER SALES	335,386.00	335,386.00
5/11/18	RIVERSIDE COUNTY	PROPERTY TAXES	88,998.61	88,998.61
5/11/18	RIVERSIDE COUNTY	PROPERTY TAXES	5,155.94	5,155.94
5/11/18	RIVERSIDE COUNTY	PROPERTY TAXES	1,060.75	1,060.75
5/14/18	RIVERSIDE COUNTY	PROPERTY TAXES	2,932,026.86	2,932,026.86
5/18/18	RIVERSIDE COUNTY	PROPERTY TAXES	5,500,523.46	5,500,523.46
5/18/18	STATE OF CALIF/DWR	TEHACHAPI 2017 SERVICE CREDIT	36,668.00	36,668.00
5/29/18	TVI	CD - BOND INTEREST	28,804.71	28,804.71
TOTAL FOR MAY 2018			9,036,687.60	9,036,687.60

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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:	8%
INCOME					
WATER SALES	5,500,000		5,500,000	3,820,596.80	30.53%
TAX REVENUE	2,350,000		2,350,000	2,499,677.17	-6.37%
INTEREST	110,000		110,000	181,487.24	-64.99%
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	6,695,689.65	20.44%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	6,230,000		6,230,000	5,373,368.17	13.75%
TOTAL COMMODITY PURCHASE	6,230,000	0	6,230,000	5,373,368.17	13.75%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	454,000		454,000	418,440.22	7.83%
PAYROLL TAXES	38,000		38,000	35,604.37	6.30%
RETIREMENT	123,000		123,000	108,372.25	11.89%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	25,000		25,000	20,946.73	16.21%
HEALTH INSURANCE	61,000		61,000	63,652.80	-4.35%
DENTAL INSURANCE	4,500		4,500	4,686.06	-4.13%
LIFE INSURANCE	1,300		1,300	1,438.10	-10.62%
DISABILITY INSURANCE	4,700		4,700	4,327.75	7.92%
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	668,359.42	7.93%

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BUDGET REPORT FY 2017-18
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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				Comparison:	8%
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	108,000		108,000	94,330.56	12.66%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	4,687.22	68.75%
DIRECTORS MISC. MEDICAL	23,000		23,000	12,854.90	44.11%
OFFICE EXPENDITURES					
OFFICE EXPENSE	24,000		24,000	12,588.73	47.55%
POSTAGE	650		650	501.15	22.90%
TELEPHONE	11,000		11,000	10,672.46	2.98%
UTILITIES	5,000		5,000	3,740.34	25.19%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	10,000		10,000	3,632.04	63.68%
GENERAL MANAGER & STAFF TRAVEL	22,000		22,000	19,590.80	10.95%
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	460.98	69.27%
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	5,755.52	17.78%
MAINTENANCE & REPAIRS - BUILDING	15,000		15,000	16,229.89	-8.20%
MAINTENANCE & REPAIRS - FIELD	4,500		4,500	555.13	87.66%
CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	73,977.67	50.68%
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	11,536.71	-9.87%
TOTAL ADMINISTRATIVE & PROFESSIONAL	496,650	0	496,650	358,583.76	27.80%

9 / 12

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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:	8%
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	28,232.06	-464.64%
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	10,120.00	74.70%
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	41,162.44	-174.42%
TOTAL GENERAL ENGINEERING	302,000	0	302,000	232,104.75	23.14%
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	200,000		200,000	194,056.98	2.97%
TOTAL LEGAL SERVICES	200,000	0	200,000	194,056.98	2.97%
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%

10/12

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
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FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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:	8%
GENERAL FUND CAPITAL EXPENDITURES					
BUILDING & EQUIPMENT					
BUILDING	10,000		10,000	0.00	100.00%
FURNITURE & OFFICE EQUIPMENT	10,000		10,000	7,172.11	28.28%
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	96,498.80	96.14%
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	424,432.50	87.66%
TRANSFERS TO OTHER FUNDS	0		0	0.00	
TOTAL GENERAL FUND EXPENSES	11,447,550	0	11,447,550	7,270,040.93	36.49%
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	-574,351.28	

11/12

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2017-18
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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:	8%
INCOME					
TAX REVENUE	21,053,359		21,053,359	22,770,214.12	-8.15%
INTEREST	300,000		300,000	396,228.50	-32.08%
GRANTS	0		0	0.00	0.00%
DWR CREDITS - BOND COVER, OTHER	2,827,882		2,827,882	2,896,187.66	-2.42%
TOTAL DEBT SERVICE FUND INCOME	24,181,241	0	24,181,241	26,062,630.28	-7.78%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	54,000		54,000	51,981.20	3.74%
PAYROLL TAXES	4,100		4,100	3,976.53	3.01%
BENEFITS	29,000		29,000	27,436.81	5.39%
SWC CONTRACTOR DUES	42,000		42,000	41,154.00	2.01%
STATE WATER CONTRACT PAYMENTS	17,563,554		17,563,554	17,333,639.00	1.31%
PURCHASED WATER	0		0	1,393.35	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	73,977.67	58.90%
SWP ENGINEERING	75,000		75,000	55,415.83	26.11%
DEBT SERVICE UTILITIES	10,000		10,000	9,469.92	5.30%
TAX COLLECTION CHARGES	76,000		76,000	65,374.49	13.98%
TOTAL DEBT SERVICE FUND EXPENSES	18,033,654	0	18,033,654	17,664,030.27	2.05%
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	8,398,600.01	

12/12