

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
December 20, 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 November, 2018 by Reviewing Check History Reports in Detail*
- B. Review of Pending Legal Invoices*
- C. Review of November, 2018 Bank Reconciliation*
- D. Review of Budget Report for November, 2018*

5. Announcements

- A. Office closed December 24 and 25, 2018 in observance of the Christmas Holiday
- B. Office closed December 31, 2018 and January 1, 2019 in observance of the New Year's Holiday
- C. Regular Board Meeting, January 7, 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 Gorgonio Pass Water Agency
Check History Report
November 1 through November 30, 2018

ACCOUNTS PAYABLE

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
11/05/2018	119048	ASSOCIATION OF CALIFORNIA WATER AGENCIES	18,300.00
11/05/2018	119049	BEAUMONT-CHERRY VALLEY WATER DISTRICT	463.70
11/05/2018	119050	BDL ALARMS, INC.	78.00
11/05/2018	119051	BEST BEST & KRIEGER	18,222.74
11/05/2018	119052	BEAUMONT HOME CENTER	284.66
11/05/2018	119053	ERSC	21,329.99
11/05/2018	119054	MST BACKFLOW	144.47
11/05/2018	119055	NICE GRAPHIX	547.50
11/05/2018	119056	RED TRUCK FIRE & SAFETY CO	203.63
11/05/2018	119057	SOUTHERN CALIFORNIA EDISON	50.37
11/05/2018	119058	UNDERGROUND SERVICE ALERT	21.55
11/05/2018	119059	UNLIMITED SERVICES BUILDING MAINT.	295.00
11/05/2018	119060	VISIONARY LOGICS	798.16
11/05/2018	119061	WASTE MANAGEMENT INLAND EMPIRE	97.06
11/20/2018	119062	ACWA BENEFITS	866.41
11/20/2018	119063	BLAIR M. BALL	590.81
11/20/2018	119064	DAVID TAUSSIG & ASSOCIATES, INC.	995.36
11/20/2018	119065	RONALD A. DUNCAN	852.09
11/20/2018	119066	EADIE AND PAYNE LLP	510.00
11/20/2018	119067	ERNST & YOUNG LLP	1,063.00
11/20/2018	119068	FRONTIER COMMUNICATIONS	1,296.11
11/20/2018	119069	GOPHER PATROL	51.00
11/20/2018	119070	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
11/20/2018	119071	NICE-INCONTACT	92.17
11/20/2018	119072	SOUTHERN CALIFORNIA EDISON	90.87
11/20/2018	119073	LEONARD C. STEPHENSON	1,185.00
11/26/2018	119074	ALBERT WEBB ASSOCIATES	31,407.03
11/26/2018	119075	WATER EDUCATION FOUNDATION	5,000.00
11/26/2018	119076	WELLS FARGO ELITE CREDIT CARD	1,954.78
11/29/2018	119077	STANDARD INSURANCE COMPANY	449.58
11/15/2018	575204	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,136.00
11/15/2018	565367	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	5,228.36
11/29/2018	519582	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,090.66
11/29/2018	533860	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,226.12
11/15/2018	900210	CALPERS RETIREMENT	6,770.55
11/20/2018	900211	CALPERS HEALTH	7,732.67
11/26/2018	900212	DEPARTMENT OF WATER RESOURCES	236,019.00
11/29/2018	900213	CALPERS RETIREMENT	6,644.53
TOTAL ACCOUNTS PAYABLE CHECKS			378,438.93

San Gorgonio Pass Water Agency
Check History Report
November 1 through November 30, 2018

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
11/14/2018	801630	JEFFREY W. DAVIS	5,485.94
11/14/2018	801631	KENNETH M. FALLS	3,203.35
11/14/2018	801632	CHERYLE M. STIFF	2,213.17
11/14/2018	801633	THOMAS W. TODD, JR.	3,463.51
11/28/2018	801634	BLAIR M. BALL	1,199.54
11/28/2018	801635	JEFFREY W. DAVIS	5,485.94
11/28/2018	801636	RONALD A. DUNCAN	1,199.54
11/28/2018	801637	KENNETH M. FALLS	2,887.41
11/28/2018	801638	DAVID L. FENN	1,199.54
11/28/2018	801639	STEPHEN J. LEHTONEN	1,199.54
11/28/2018	801640	LEONARD C. STEPHENSON	1,199.54
11/28/2018	801641	CHERYLE M. STIFF	2,213.17
11/28/2018	801642	MICHAEL D. THOMPSON	1,199.54
11/28/2018	801643	THOMAS W. TODD, JR.	3,463.51
TOTAL PAYROLL			35,613.24
TOTAL DISBURSEMENTS FOR NOVEMBER, 2018			414,052.17

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	181130	LEGAL SERVICES NOV18	7,025.78

TOTAL PENDING INVOICES FOR NOVEMBER 2018

7,025.78

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
November 30, 2018**

BALANCE PER BANK AT 11/30/2018 - CHECKING ACCOUNT 457,580.80

LESS OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
119028	22,888.80	119074	31,407.03
119053	21,329.99	119075	5,000.00
119063	590.81	119077	449.58
119065	852.09		
	<u>45,661.69</u>		<u>36,856.61</u>

TOTAL OUTSTANDING CHECKS -82,518.30

BALANCE PER GENERAL LEDGER 375,062.50

BALANCE PER GENERAL LEDGER AT 10/31/2018 1,669,167.71

CASH RECEIPTS FOR NOVEMBER **422,430.55**

CASH DISBURSEMENTS FOR NOVEMBER

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	-378,438.93	
PAYROLL TRANSFER - BANK OF HEMET	-38,000.00	
		<u><u>-416,438.93</u></u>

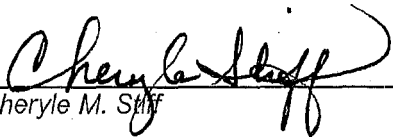
BANK CHARGES -96.83

TRANSFER TO LAIF -300,000.00

TRANSFERS TO TVI -1,000,000.00

BALANCE PER GENERAL LEDGER AT 11/30/2018 375,062.50

REPORT PREPARED BY:



Cheryle M. Staff

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
11/9/18	BCVWD	WATER SALES	357,893.00	357,893.00
11/20/18	YVWD	WATER SALES	16,784.88	16,784.88
11/27/18	TVI	CD - BOND INTEREST	47,752.67	47,752.67
TOTAL FOR NOVEMBER 2018			422,430.55	422,430.55

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2018

FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - INCOME				Comparison:	58%
INCOME					
WATER SALES	5,600,000		5,600,000	1,551,683.80	72.29%
TAX REVENUE	2,650,000		2,650,000	199,398.29	92.48%
INTEREST	200,000		200,000	274,256.81	-37.13%
DESIGNATED REVENUES	1,750,000		1,750,000	0.00	100.00%
CAPACITY FEE	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	29,000		29,000	27,450.86	5.34%
TOTAL GENERAL FUND INCOME	10,229,000	0	10,229,000	2,052,789.76	79.93%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	6,000,000		6,000,000	933,472.00	84.44%
TOTAL COMMODITY PURCHASE	6,000,000	0	6,000,000	933,472.00	84.44%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	470,000		470,000	195,398.64	58.43%
PAYROLL TAXES	41,000		41,000	14,950.24	63.54%
RETIREMENT	312,000		312,000	75,102.81	75.93%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	22,000		22,000	9,739.10	55.73%
HEALTH INSURANCE	67,000		67,000	31,763.94	52.59%
DENTAL INSURANCE	4,800		4,800	2,409.00	49.81%
LIFE INSURANCE	1,600		1,600	794.28	50.36%
DISABILITY INSURANCE	5,000		5,000	2,032.15	59.36%
WORKERS COMP INSURANCE	3,700		3,700	926.57	74.96%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	3,143.97	68.56%
EMPLOYEE EDUCATION	1,000		1,000	0.00	100.00%
TOTAL SALARIES AND EMPLOYEE BENEFITS	938,100	0	938,100	336,260.70	64.16%

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SAN GORGONIO PASS WATER AGENCY
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FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2018

FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

	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	111,000		111,000	39,226.78	64.66%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	2,508.44	83.28%
DIRECTORS MISC. MEDICAL	23,000		23,000	5,744.58	75.02%
OFFICE EXPENDITURES					
OFFICE EXPENSE	22,000		22,000	6,323.13	71.26%
POSTAGE	600		600	287.74	52.04%
TELEPHONE	12,000		12,000	4,109.47	65.75%
UTILITIES	4,000		4,000	1,513.84	62.15%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	9,000		9,000	1,570.64	82.55%
GENERAL MANAGER & STAFF TRAVEL	20,000		20,000	7,173.41	64.13%
INSURANCE & BONDS	24,000		24,000	19,819.00	17.42%
ACCOUNTING & AUDITING	21,000		21,000	19,900.00	5.24%
STATE WATER CONTRACT AUDIT	5,500		5,500	4,783.00	13.04%
DUES & ASSESSMENTS	31,500		31,500	58,736.17	-86.46%
OUTSIDE PROFESSIONAL SERVICES	10,000		10,000	2,846.00	71.54%
BANK CHARGES	1,500		1,500	373.48	75.10%
MISCELLANEOUS EXPENSES	500		500	0.00	100.00%
MAINTENANCE & EQUIPMENT EXPENDITURES					
TOOLS PURCHASE & MAINTENANCE	500		500	0.00	100.00%
VEHICLE REPAIR & MAINTENANCE	7,000		7,000	2,399.20	65.73%
MAINTENANCE & REPAIRS - BUILDING	15,000		15,000	5,580.68	62.80%
MAINTENANCE & REPAIRS - FIELD	4,000		4,000	114.25	97.14%
CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	0.00	100.00%
COUNTY EXPENDITURES					
LAFCO COST SHARE	7,000		7,000	5,286.99	24.47%
ELECTION EXPENSE	125,000		125,000	0.00	100.00%
TAX COLLECTION CHARGES	12,500		12,500	462.65	96.30%
TOTAL ADMINISTRATIVE & PROFESSIONAL	631,600	0	631,600	188,759.45	70.11%

**SAN GORGONIO PASS WATER AGENCY
 BUDGET REPORT FY 2018-19
 BUDGET VS. REVISED BUDGET VS. ACTUAL
 FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2018**

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FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019					
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES				Comparison:	58%
GENERAL ENGINEERING					
GRANT WRITER	20,000		20,000	0.00	100.00%
NEW WATER					
PROGRAMATIC EIR	0		0	0.00	
UPDATED STUDY ON AVAILABLE SOURCES	7,500		7,500	0.00	100.00%
SGMA SUPPORT	200,000		200,000	644.35	99.68%
STUDIES					
USGS	115,000		115,000	45,151.87	60.74%
WATER RATE NEXUS STUDY	25,000		25,000	19,864.23	20.54%
WATER RATE FINANCIAL MODELING	12,000		12,000	4,850.00	59.58%
CAPACITY FEE NEXUS STUDY UPDATE	25,000		25,000	0.00	100.00%
WHEELING RATE STUDY	10,000		10,000	0.00	100.00%
OTHER PROJECTS					
BASIN MONITORING TASK FORCE	18,000		18,000	13,712.00	23.82%
EAST BRANCH MEETINGS	18,000		18,000	3,417.44	81.01%
GENERAL AGENCY - CEQA AND GIS SERVICES	10,000		10,000	0.00	100.00%
TOTAL GENERAL ENGINEERING	460,500	0	460,500	87,639.89	80.97%
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	190,000		190,000	61,225.30	67.78%
TOTAL LEGAL SERVICES	190,000	0	190,000	61,225.30	67.78%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	14,000		14,000	2,500.00	82.14%
ADULT EDUCATION PROGRAMS	5,000		5,000	0.00	100.00%
OTHER CONSERVATION, EDUCATION AND P. R.	35,000		35,000	10,000.00	71.43%
TOTAL CONSERVATION & EDUCATION	54,000	0	54,000	12,500.00	76.85%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2018**

						FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019				
						ADOPTED	REVISIONS	TOTAL	ACTUAL	REMAINING
						BUDGET	TO BUDGET	REVISED	YTD	PERCENT
						BUDGET		BUDGET		OF BUDGET
GENERAL FUND - EXPENSES									Comparison:	58%
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	
TRANSPORTATION EQUIPMENT						0		0	0.00	
FIESTA RECHARGE FACILITY										
POST DESIGN						450,000		450,000	184,940.60	58.90%
CONSTRUCTION						3,950,000		3,950,000	532,548.00	86.52%
FENCING						100,000		100,000	0.00	100.00%
MITIGATION						15,000		15,000	0.00	100.00%
LANDSCAPING/POWER/WATER						60,000		60,000	0.00	100.00%
BUNKER HILL CONJUNCTIVE USE PROJECT						10,000		10,000	0.00	100.00%
NOBLE TURNOUT EXPANSION										
DESIGN						25,000		25,000	8,028.65	67.89%
CONSTRUCTION						295,000		295,000	0.00	100.00%
POST DESIGN						30,000		30,000	0.00	100.00%
SITES RESERVOIR						0		0	0.00	
MONITORING WELLS USGS						1,020,000		1,020,000	3,747.53	99.63%
TOTAL GENERAL FUND CAPITAL EXPENDITURES						5,975,000	0	5,975,000	729,264.78	87.79%
TRANSFERS TO OTHER FUNDS						0		0	0.00	
TOTAL GENERAL FUND EXPENSES						14,249,200	0	14,249,200	2,349,122.12	83.51%
WITHDRAWALS FROM RESERVES						4,575,000		4,575,000		
TOTAL TRANSFERS TO/FROM RESERVES						4,575,000		4,575,000	0.00	
GENERAL FUND NET INCOME YEAR TO DATE						554,800	0	554,800	-296,332.36	

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**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2018**

FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
DEBT SERVICE FUND - INCOME				Comparison:	58%
INCOME					
TAX REVENUE	23,586,539		23,586,539	1,172,878.12	95.03%
INTEREST	415,000		415,000	171,607.83	58.65%
GRANTS	0		0	0.00	
DWR CREDITS - BOND COVER, OTHER	2,977,993		2,977,993	1,459,773.37	50.98%
TOTAL DEBT SERVICE FUND INCOME	26,979,532	0	26,979,532	2,804,259.32	89.61%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	58,000		58,000	24,408.64	57.92%
PAYROLL TAXES	4,500		4,500	1,867.33	58.50%
BENEFITS	33,000		33,000	15,611.42	52.69%
SWC CONTRACTOR DUES	75,000		75,000	64,199.00	14.40%
STATE WATER CONTRACT PAYMENTS	19,200,000		19,200,000	10,378,289.00	45.95%
WATER TRANSFERS	2,250,000		2,250,000	2,249,470.50	0.02%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	
USGS	0		0	0.00	0.00%
CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	0.00	100.00%
SWP ENGINEERING	75,000		75,000	0.00	100.00%
DEBT SERVICE UTILITIES	11,000		11,000	4,276.89	61.12%
TAX COLLECTION CHARGES	70,000		70,000	2,621.71	96.25%
TOTAL DEBT SERVICE FUND EXPENSES	21,926,500	0	21,926,500	12,740,744.49	41.89%
TRANSFERS FROM RESERVES	0		0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE	5,053,032	0	5,053,032	-9,936,485.17	

11/11