

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Ave, Beaumont, CA 92223
Board Finance & Budget Workshop
Agenda
February 25, 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 January, 2019 by Reviewing Check History Reports in Detail*
 - B. Review of Pending Legal Invoices*
 - C. Review of January, 2019 Bank Reconciliation*
 - D. Review of Budget Report for January, 2019*
- 5. Announcements**
 - A. Regular Board Meeting, March 4, 2019, 1:30 pm
 - B. Engineering Workshop, March 11, 2019, 1:30 pm
 - C. Regular Board Meeting, March 18, 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
 January 1 through January 31, 2019

ACCOUNTS PAYABLE

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
01/07/2019	119111	AT&T MOBILITY	190.01
01/07/2019	119112	AUTOMATION PRIDE	100.00
01/07/2019	119113	BEAUMONT-CHERRY VALLEY WATER DISTRICT	438.78
01/07/2019	119114	BDL ALARMS, INC.	78.00
01/07/2019	119115	BEST BEST & KRIEGER	7,025.78
01/07/2019	119116	BEAUMONT HOME CENTER	129.29
01/07/2019	119117	GOPHER PATROL	51.00
01/07/2019	119118	MACRO COMMUNICATIONS	375.00
01/07/2019	119119	PITNEY BOWES RESERVE ACCOUNT	300.00
01/07/2019	119120	CHERYLE M. STIFF	599.81
01/07/2019	119121	UNDERGROUND SERVICE ALERT	16.60
01/07/2019	119122	UNLIMITED SERVICES BUILDING MAINT.	295.00
01/07/2019	119123	WASTE MANAGEMENT INLAND EMPIRE	97.06
01/13/2019	119124	BEAUMONT COPY & GRAPHICS	46.28
01/13/2019	119125	FRONTIER COMMUNICATIONS	1,268.15
01/13/2019	119126	STEPHEN J. LEHTONEN	662.95
01/13/2019	119127	SOUTHERN CALIFORNIA GAS	258.18
01/13/2019	119128	VALLEY OFFICE EQUIPMENT, INC.	182.22
01/22/2019	119129	ACWA BENEFITS	866.41
01/22/2019	119130	ACWA JPIA	1,028.19
01/22/2019	119131	ALBERT WEBB ASSOCIATES	30,051.69
01/22/2019	119132	ERSC	15,357.45
01/22/2019	119133	FEDERAL EXPRESS	22.10
01/22/2019	119134	DAVID L. FENN	605.04
01/22/2019	119135	HEEMSTRA SIGNS	145.00
01/22/2019	119136	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
01/22/2019	119137	NICE-INCONTACT	45.45
01/22/2019	119138	PRO-CRAFT CONSTRUCTION, INC.	7,410.00
01/22/2019	119139	THOMAS W. TODD, JR.	917.53
01/22/2019	119140	WELLS FARGO ELITE CREDIT CARD	985.32
01/28/2019	119141	I. E. RESOURCE CONSERVATION DISTRICT	1,950.00
01/28/2019	119142	OFFICE SOLUTIONS	349.75
01/28/2019	119143	SOUTHERN CALIFORNIA EDISON	138.08
01/30/2019	119144	STANDARD INSURANCE COMPANY	561.45
01/15/2019	547673	EMPLOYMENT DEVELOPMENT DEPARTMENT	923.41
01/30/2019	504470	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,360.09
01/15/2019	555726	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,270.51
01/30/2019	516086	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,569.69
01/13/2019	900219	DEPARTMENT OF WATER RESOURCES	258,858.00
01/15/2019	900220	CALPERS RETIREMENT	6,820.95
01/22/2019	900221	CALPERS HEALTH	8,057.33
01/30/2019	900222	CALPERS RETIREMENT	6,846.17
01/31/2019	900223	DEPARTMENT OF WATER RESOURCES	978,147.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,347,750.72

San Geronio Pass Water Agency
Check History Report
 January 1 through January 31, 2019

PAYROLL

Date	Number	Name	Amount
01/14/2019	801659	JEFFREY W. DAVIS	4,998.40
01/14/2019	801660	KENNETH M. FALLS	3,556.25
01/14/2019	801661	CHERYLE M. STIFF	2,246.71
01/14/2019	801662	THOMAS W. TODD, JR.	3,463.51
01/29/2019	801663	BLAIR M. BALL	1,237.90
01/29/2019	801664	JEFFREY W. DAVIS	4,998.40
01/29/2019	801665	RONALD A. DUNCAN	1,237.90
01/29/2019	801666	KENNETH M. FALLS	3,247.87
01/29/2019	801667	DAVID L. FENN	1,237.90
01/29/2019	801668	STEPHEN J. LEHTONEN	1,237.90
01/29/2019	801669	LEONARD C. STEPHENSON	1,237.90
01/29/2019	801670	CHERYLE M. STIFF	2,246.71
01/29/2019	801671	MICHAEL D. THOMPSON	1,237.90
01/29/2019	801672	THOMAS W. TODD, JR.	3,463.51
TOTAL PAYROLL			35,648.76
TOTAL DISBURSEMENTS FOR JANUARY, 2019			1,383,399.48

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	190131	LEGAL SERVICES FEB19	9,234.11

TOTAL PENDING INVOICES FOR FEBRUARY 2019

9,234.11

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
January 31, 2019**

BALANCE PER BANK AT 01/31/2019 - CHECKING ACCOUNT	630,334.77
Pending Partial ACH to CALPERS Retirement	-1,580.00

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
119103	923.00	119141	1,950.00
119131	30,051.69	119142	349.75
119132	15357.45	119143	138.08
		119144	561.45
	46,332.14		2,999.28

TOTAL OUTSTANDING CHECKS	-49,331.42
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BALANCE PER GENERAL LEDGER	579,423.35
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BALANCE PER GENERAL LEDGER AT 12/31/2018	142,547.75
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CASH RECEIPTS FOR JANUARY	1,572,626.32
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CASH DISBURSEMENTS FOR JANUARY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	-1,347,750.72	
PAYROLL TRANSFER - BANK OF HEMET	-38,000.00	
		-1,385,750.72

BANK CHARGES	0.00
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TRANSFER FROM LAIF	250,000.00
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BALANCE PER GENERAL LEDGER AT 1/31/2019	579,423.35
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REPORT PREPARED BY:

Cheryle M. Stiff

Cheryle M. Stiff

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>TOTAL DEPOSIT AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT				
1/10/19	YVWD	WATER SALES	726.15	726.15
1/15/19	RIVERSIDE COUNTY	PROPERTY TAXES	1,077,005.65	1,077,005.65
1/16/19	VARIOUS	MEMORIAL FLOWERS	180.00	180.00
1/16/19	RON DUNCAN	REPAYMENT EVENT PERSONAL	80.00	80.00
1/18/19	RIVERSIDE COUNTY	PROPERTY TAXES	78,391.72	78,391.72
1/18/19	BCVWD	WATER SALES	364,233.00	364,233.00
1/22/19	YVWD	WATER SALES	8,185.41	8,185.41
1/28/19	RIVERSIDE COUNTY	PROPERTY TAXES	9,966.62	9,966.62
1/28/19	TVI	CD - BOND INTEREST	33,817.42	33,817.42
1/29/19	DAVIS	REPAYMENT	40.35	40.35
TOTAL FOR JANUARY 2019			1,572,626.32	1,572,626.32

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2019

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:	42%
INCOME					
WATER SALES	5,600,000		5,600,000	2,285,891.36	59.18%
TAX REVENUE	2,650,000		2,650,000	1,154,332.35	56.44%
INTEREST	200,000		200,000	270,058.41	-35.03%
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	27,821.25	4.06%
TOTAL GENERAL FUND INCOME	10,229,000	0	10,229,000	3,738,103.37	63.46%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	6,000,000		6,000,000	1,539,512.23	74.34%
TOTAL COMMODITY PURCHASE	6,000,000	0	6,000,000	1,539,512.23	74.34%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	470,000		470,000	276,207.24	41.23%
PAYROLL TAXES	41,000		41,000	21,231.83	48.22%
RETIREMENT	312,000		312,000	91,257.96	70.75%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	22,000		22,000	13,085.44	40.52%
HEALTH INSURANCE	67,000		67,000	42,732.04	36.22%
DENTAL INSURANCE	4,800		4,800	3,212.00	33.08%
LIFE INSURANCE	1,600		1,600	1,058.32	33.86%
DISABILITY INSURANCE	5,000		5,000	2,950.58	40.99%
WORKERS COMP INSURANCE	3,700		3,700	1,854.76	49.87%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	3,583.11	64.17%
EMPLOYEE EDUCATION	1,000		1,000	0.00	100.00%
TOTAL SALARIES AND EMPLOYEE BENEFITS	938,100	0	938,100	457,173.28	51.27%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
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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:	42%
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	111,000		111,000	55,062.88	50.39%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	3,984.62	73.44%
DIRECTORS MISC. MEDICAL	23,000		23,000	7,306.14	68.23%
OFFICE EXPENDITURES					
OFFICE EXPENSE	22,000		22,000	9,137.22	58.47%
POSTAGE	600		600	609.84	-1.64%
TELEPHONE	12,000		12,000	5,792.14	51.73%
UTILITIES	4,000		4,000	2,512.24	37.19%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	9,000		9,000	2,034.64	77.39%
GENERAL MANAGER & STAFF TRAVEL	20,000		20,000	10,887.93	45.56%
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	5,315.00	3.36%
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	459.38	69.37%
MISCELLANEOUS EXPENSES	500		500	40.45	91.91%
MAINTENANCE & EQUIPMENT EXPENDITURES					
TOOLS PURCHASE & MAINTENANCE	500		500	0.00	100.00%
VEHICLE REPAIR & MAINTENANCE	7,000		7,000	1,312.15	81.26%
MAINTENANCE & REPAIRS - BUILDING	15,000		15,000	7,505.24	49.97%
MAINTENANCE & REPAIRS - FIELD	4,000		4,000	293.24	92.67%
CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	24,403.68	83.73%
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	2,271.57	81.83%
TOTAL ADMINISTRATIVE & PROFESSIONAL	631,600	0	631,600	245,516.52	61.13%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2019**

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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:	42%
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	6,570.19	63.50%
GENERAL AGENCY - CEQA AND GIS SERVICES	10,000		10,000	0.00	100.00%
TOTAL GENERAL ENGINEERING	460,500	0	460,500	90,792.64	80.28%
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	190,000		190,000	73,856.12	61.13%
TOTAL LEGAL SERVICES	190,000	0	190,000	73,856.12	61.13%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	14,000		14,000	4,450.00	68.21%
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	14,450.00	73.24%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
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FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2019

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:	42%
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	228,336.77	49.26%
CONSTRUCTION	3,950,000		3,950,000	1,529,459.14	61.28%
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	13,170.65	47.32%
CONSTRUCTION	295,000		295,000	7,410.00	97.49%
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	1,782,124.09	70.17%
TRANSFERS TO OTHER FUNDS	0		0	0.00	
TOTAL GENERAL FUND EXPENSES	14,249,200	0	14,249,200	4,203,424.88	70.50%
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	-465,321.51	

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**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2018-19
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2019**

		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:	42%
INCOME						
TAX REVENUE		23,586,539		23,586,539	6,856,998.93	70.93%
INTEREST		415,000		415,000	394,359.97	4.97%
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	8,711,132.27	67.71%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
SALARIES		58,000		58,000	35,225.24	39.27%
PAYROLL TAXES		4,500		4,500	2,694.75	40.12%
BENEFITS		33,000		33,000	19,948.85	39.55%
SWC CONTRACTOR DUES		75,000		75,000	65,122.00	13.17%
STATE WATER CONTRACT PAYMENTS		19,200,000		19,200,000	11,592,455.00	39.62%
WATER TRANSFERS		2,250,000		2,250,000	2,249,470.50	0.02%
STATE WATER PROJECT LEGAL SERVICES		0		0	105.73	-
USGS		0		0	0.00	0.00%
CONTRACT OPERATIONS AND MAINTENANCE		150,000		150,000	24,403.68	83.73%
SWP ENGINEERING		75,000		75,000	226,958.76	-202.61%
DEBT SERVICE UTILITIES		11,000		11,000	6,093.84	44.60%
TAX COLLECTION CHARGES		70,000		70,000	14,687.10	79.02%
TOTAL DEBT SERVICE FUND EXPENSES		21,926,500	0	21,926,500	14,237,165.45	35.07%
TRANSFERS FROM RESERVES		0		0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE		5,053,032	0	5,053,032	-5,526,033.18	

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