

San Geronio Pass Water Agency

DATE: February 22, 2021
TO: Board of Directors
FROM: Lance Eckhart, General Manager
BY: Tom Todd, Jr., Finance Manager
SUBJECT: Summary of Recommendations to the Board from the Finance & Budget Committee, February, 2021

RECOMMENDATION

The Finance and Budget Committee recommends the following:

Item B: The Board **approve** payments as listed in the Check History reports for Accounts Payable and Payroll for the month of **January, 2021**.

Item C: The Board **approve** payment of the Legal Invoice for **January, 2021**.

Item D: The Board **accept** the Bank Reconciliation for **January, 2021**.

Item E: The Board **accept** the Budget Report for **January, 2021**.

BACKGROUND

The Finance & Budget Committee reviews the necessary financial material before the Finance & Budget Workshop, and presents its findings at the Workshop. The Committee then makes these recommendations for Board action at its next Board meeting.

ACTION

The Board take the above listed actions as a consent calendar item, or individually, at its pleasure.

San Geronio Pass Water Agency
Check History Report
January 1 through January 31, 2021

ACCOUNTS PAYABLE

Date	Number	Name	Amount
01/11/2021	119936	ACWA BENEFITS	951.49
01/11/2021	119937	ACWA JPIA	1,102.97
01/11/2021	119938	AT&T MOBILITY	232.71
01/11/2021	119939	BEAUMONT-CHERRY VALLEY WATER DISTRICT	372.18
01/11/2021	119940	BDL ALARMS, INC.	936.00
01/11/2021	119941	KERN COUNTY WATER AGENCY	8,500.00
01/11/2021	119942	MACRO COMMUNICATIONS	3,875.00
01/11/2021	119943	PROVOST & PRITCHARD	21,658.36
01/11/2021	119944	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	5,838.82
01/11/2021	119945	SOUTHERN CALIFORNIA EDISON	119.48
01/11/2021	119946	STATE WATER CONTRACTORS	1,584.00
01/11/2021	119947	TOWN & COUNTRY ESCROW	1,535.00
01/11/2021	119948	TULLY & YOUNG	3,932.50
01/11/2021	119949	VISIONARY LOGICS	765.00
01/21/2021	119950	KENNETH M. FALLS	641.11
01/21/2021	119951	FEDERAL EXPRESS	44.79
01/21/2021	119952	JON'S FLAGS & POLES, INC.	266.16
01/21/2021	119953	PORPS AV	2,500.00
01/21/2021	119954	THE RECORD-GAZETTE	582.10
01/21/2021	119955	RISK SCIENCES	2,333.33
01/21/2021	119956	SOUTHERN CALIFORNIA GAS	285.17
01/21/2021	119957	UNLIMITED SERVICES	295.00
01/21/2021	119958	UNDERGROUND SERVICE ALERT	41.35
01/21/2021	119959	WASTE MANAGEMENT INLAND EMPIRE	115.90
01/29/2021	119960	STANDARD INSURANCE COMPANY	454.49
01/30/2021	119961	SOUTHERN CALIFORNIA EDISON	137.57
01/30/2021	119962	MATTHEW PISTILLI LANDSCAPE SERVICE	350.00
01/30/2021	119963	FRONTIER COMMUNICATIONS	1,022.64
01/30/2021	119964	AT&T MOBILITY	232.80
01/30/2021	119965	WELLS FARGO ELITE CREDIT CARD	2,083.82
01/15/2021	589322	EMPLOYMENT DEVELOPMENT DEPARTMENT	923.47
01/15/2021	534840	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,363.73
01/29/2021	529747	EMPLOYMENT DEVELOPMENT DEPARTMENT	978.66
01/29/2021	503208	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,986.84
01/15/2021	900366	CALPERS RETIREMENT	5,681.86
01/15/2021	900367	CAL PERS RETIREMENT - SIP-457	1,050.00
01/21/2021	900368	CALPERS HEALTH	10,096.20
01/29/2021	900369	CALPERS RETIREMENT	5,823.84
01/29/2021	900370	CAL PERS RETIREMENT - SIP-457	1,050.00
01/30/2021	900371	DEPARTMENT OF WATER RESOURCES	904,856.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,007,600.34

San Geronio Pass Water Agency
Check History Report
January 1 through January 31, 2021

PAYROLL

Date	Number	Name	Amount
01/14/2021	802029	JEFFREY W. DAVIS	1,657.63
01/14/2021	802030	LANCE E. ECKHART	5,855.86
01/14/2021	802031	KENNETH M. FALLS	3,128.44
01/14/2021	802032	CHERYLE M. STIFF	2,514.32
01/14/2021	802033	THOMAS W. TODD, JR.	3,897.67
01/28/2021	802034	BLAIR M. BALL	1,042.48
01/28/2021	802035	JEFFREY W. DAVIS	1,786.31
01/28/2021	802036	RONALD A. DUNCAN	1,303.10
01/28/2021	802037	LANCE E. ECKHART	5,900.40
01/28/2021	802038	KENNETH M. FALLS	3,499.54
01/28/2021	802039	STEPHEN J. LEHTONEN	1,303.10
01/28/2021	802040	CHANDER P. LETULLE	1,272.58
01/28/2021	802041	LAWRENCE R. SMITH	2,321.17
01/28/2021	802042	CHERYLE M. STIFF	2,514.07
01/28/2021	802043	THOMAS W. TODD, JR.	3,897.42
01/28/2021	802044	MICHAEL R. VALDIVIA	1,272.58
TOTAL PAYROLL			43,166.67
TOTAL DISBURSEMENTS FOR JANUARY, 2021			1,050,767.01

SAN GORGONIO PASS WATER AGENCY
New Vendors List
February, 2021

Vendor - Name and Address	Expenditure Type
Weaver Grading, Inc. P O Box 67; Beamuont, CA 92223	Field Maintenance

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	210131	LEGAL SERVICES JANUARY 2021	11,556.71

TOTAL PENDING INVOICES FOR APPROVAL FEBRUARY 2021

11,556.71

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
January 31, 2021**

BALANCE PER BANK ON 01/31/2021 - CHECKING ACCOUNT 4,824,163.54

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
119939	372.18	119962	350.00
119946	1,584.00	119963	1,022.64
119950	641.11	119964	232.80
119953	2,500.00	529747	978.66
119960	454.49	900369	5,823.84
119961	137.57	900370	1,050.00
	5,689.35		9,457.94

TOTAL OUTSTANDING CHECKS -15,147.29

BALANCE PER GENERAL LEDGER **4,809,016.25**

BALANCE PER GENERAL LEDGER ON 12/31/2020 370,811.48

CASH RECEIPTS FOR JANUARY **10,795,805.11**

CASH DISBURSEMENTS FOR JANUARY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT	(1,007,600.34)	
PAYROLL TRANSFER - BANK OF HEMET	-50,000.00	
		-1,057,600.34

BANK CHARGES 0.00

TRANSFER TO LAIF -5,300,000.00

BALANCE PER GENERAL LEDGER AT 01/31/2021 **4,809,016.25**

REPORT PREPARED BY:

Cheryle Stiff

Cheryle M. Stiff

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF JANUARY 2021**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
1/6/21	RIVERSIDE COUNTY	PROPERTY TAXES - RPTTF	1,255,339.93
1/12/21	RIVERSIDE COUNTY	PROPERTY TAXES - SUPPLEMENTAL	154,647.52
1/19/21	RIVERSIDE COUNTY	PROPERTY TAXES - SUPPLEMENTAL	168,617.76
1/20/21	SAN BERNARDINO CNTY	PROPERTY TAXES - GENERAL	10.05
1/20/21	YVWD	WATER SALES	12,281.22
1/22/21	TOWN & COUNTRY	ESCROW REFUND	58.00
1/26/21	TVI	CD - BOND INTEREST	3,999.00
1/26/21	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED	4,716,237.87
1/29/21	RIVERSIDE COUNTY	PROPERTY TAXES - SBE	4,484,613.76
TOTAL FOR JANUARY 2021			10,795,805.11

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2020-21
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2021

FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - INCOME				Comparison:	42%
INCOME					
WATER SALES	4,200,000		4,200,000	2,704,334.22	35.61%
TAX REVENUE	3,300,000		3,300,000	2,139,571.34	35.16%
INTEREST	250,000		250,000	56,638.14	77.34%
DESIGNATED REVENUES	910,000		910,000	496,204.00	45.47%
CAPACITY FEE	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	32,000		32,000	30,012.93	6.21%
TOTAL GENERAL FUND INCOME	8,692,000	0	8,692,000	5,426,760.63	37.57%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	6,000,000		6,000,000	1,617,499.00	73.04%
TOTAL COMMODITY PURCHASE	6,000,000	0	6,000,000	1,617,499.00	73.04%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	543,000		543,000	284,315.02	47.64%
PAYROLL TAXES	48,000		48,000	27,058.27	43.63%
RETIREMENT	470,000		470,000	200,183.72	57.41%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	63,000		63,000	23,208.55	63.16%
HEALTH INSURANCE	78,000		78,000	44,478.66	42.98%
DENTAL INSURANCE	6,100		6,100	3,245.03	46.80%
LIFE INSURANCE	1,700		1,700	916.96	46.06%
DISABILITY INSURANCE	5,800		5,800	3,342.52	42.37%
WORKERS COMP INSURANCE	4,500		4,500	1,977.11	56.06%
SGPWA STAFF MISC. MEDICAL	12,000		12,000	4,295.14	64.21%
EMPLOYEE EDUCATION	3,000		3,000	190.00	93.67%
TOTAL SALARIES AND EMPLOYEE BENEFITS	1,235,100	0	1,235,100	593,210.98	51.97%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2020-21
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2021

FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

	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	117,000		117,000	60,206.39	48.54%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	140.00	99.07%
DIRECTORS MISC. MEDICAL	21,000		21,000	14,547.12	30.73%
OFFICE EXPENDITURES					
OFFICE EXPENSE	15,000		15,000	13,877.59	7.48%
POSTAGE	600		600	54.92	90.85%
TELEPHONE	11,500		11,500	6,842.24	40.50%
UTILITIES	5,000		5,000	2,998.71	40.03%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	25,000		25,000	21,634.09	13.46%
GENERAL MANAGER & STAFF TRAVEL	12,000		12,000	1,050.13	91.25%
INSURANCE & BONDS	23,000		23,000	23,974.87	-4.24%
ACCOUNTING & AUDITING	21,000		21,000	19,000.00	9.52%
STATE WATER CONTRACT AUDIT	6,000		6,000	5,555.00	7.42%
DUES & ASSESSMENTS	35,000		35,000	26,110.00	25.40%
OUTSIDE PROFESSIONAL SERVICES	100,000		100,000	67,057.01	32.94%
BANK CHARGES	1,500		1,500	461.06	69.26%
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	8,000		8,000	5,022.09	37.22%
MAINTENANCE & REPAIRS - BUILDING	25,000		25,000	6,401.58	74.39%
MAINTENANCE & REPAIRS - FIELD	25,000		25,000	6,138.46	75.45%
CONTRACT OPERATIONS AND MAINTENANCE	140,000		140,000	0.00	100.00%
WATER TREATMENT EXPENSE	75,000		75,000	0.00	100.00%
COUNTY EXPENDITURES					
LAFCO COST SHARE	7,500		7,500	6,434.93	14.20%
ELECTION EXPENSE	125,000		125,000	0.00	100.00%
TAX COLLECTION CHARGES	10,000		10,000	6,548.72	34.51%
TOTAL ADMINISTRATIVE & PROFESSIONAL	825,600	0	825,600	294,054.91	64.38%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2020-21
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2021

FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
GENERAL FUND - EXPENSES				Comparison:	42%
GENERAL ENGINEERING					
SGMA					
GSP CONSULTANT	500,000		500,000	245,293.26	50.94%
YUCAIPA GSA	30,000		30,000	0.00	100.00%
STUDIES					
URBAN WATER MANAGEMENT PLAN (UWMP)	125,000		125,000	25,517.50	79.59%
WATER RATE NEXUS STUDY	52,000		52,000	0.00	100.00%
CAPACITY FEE NEXUS STUDY UPDATE	20,000		20,000	3,849.63	80.75%
WHEELING RATE STUDY	4,000		4,000	0.00	100.00%
USGS	115,000		115,000	27,221.00	76.33%
UPDATED STUDY ON AVAILABLE WATER SOURCES	2,000		2,000	1,416.00	29.20%
GENERAL ENGINEERING STUDIES	15,000		15,000	5,838.82	61.07%
OTHER PROJECTS					
FLUME MONITORING	30,000		30,000	0.00	100.00%
INFRASTRUCTURE PLAN	12,000		12,000	3,660.50	69.50%
BASIN MONITORING TASK FORCE	30,000		30,000	16,737.00	44.21%
GIS SERVICES	5,000		5,000	2,407.50	51.85%
GENERAL AGENCY, CEQA, ETC.	10,000		10,000	9,324.85	6.75%
TOTAL GENERAL ENGINEERING	950,000	0	950,000	341,266.06	64.08%
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	125,000		125,000	67,106.56	46.31%
TOTAL LEGAL SERVICES	125,000	0	125,000	67,106.56	46.31%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	16,000		16,000	480.00	97.00%
ADULT EDUCATION PROGRAMS	10,000		10,000	0.00	100.00%
SPONSORSHIPS	5,000		5,000	0.00	100.00%
OTHER CONSERVATION, EDUCATION AND P. R.	15,000		15,000	0.00	100.00%
TOTAL CONSERVATION & EDUCATION	46,000	0	46,000	480.00	98.96%

**SAN GORGONIO PASS WATER AGENCY
 BUDGET REPORT FY 2020-21
 BUDGET VS. REVISED BUDGET VS. ACTUAL
 FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2021**

FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021					
	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	25,000		25,000	17,179.21	31.28%
OTHER EQUIPMENT	0		0	26,410.00	0.00%
MT. VIEW CONNECTION					
INTEGRATION AND PROGRAMMING	7,500		7,500	4,220.00	43.73%
NOBLE TURNOUT EXPANSION					
INTEGRATION AND PROGRAMMING	2,500		2,500	4,088.80	-63.55%
BUNKER HILL CONJUNCTIVE USE PROJECT	40,000		40,000	0.00	100.00%
SITES RESERVOIR	1,400,000		1,400,000	859,942.83	38.58%
TOTAL GENERAL FUND CAPITAL EXPENDITURES	1,485,000	0	1,485,000	911,840.84	38.60%
TRANSFERS TO OTHER FUNDS	0	0	0	0	
TOTAL GENERAL FUND EXPENSES	10,666,700	0	10,666,700	3,825,458.35	64.14%
GENERAL FUND NET INCOME YEAR TO DATE	-1,974,700	0	-1,974,700	1,601,302	
ITEMS FUNDED BY RESERVES					
MT. VIEW INTEGRATION AND PROGRAMMING	7,500				
NICKEL WATER SUBSIDY	1,000,000				
SITES RESERVOIR	1,000,000				
TOTAL ITEMS FUNDED BY RESERVES	2,007,500				

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2020-21
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2021

FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT OF BUDGET
DEBT SERVICE FUND - INCOME				Comparison:	42%
INCOME					
TAX REVENUE	25,651,818		25,651,818	16,360,852.06	36.22%
INTEREST	600,000		600,000	198,498.94	66.92%
DWR CREDITS - BOND COVER, OTHER	3,307,573		3,307,573	1,642,476.00	50.34%
TOTAL DEBT SERVICE FUND INCOME	29,559,391	0	29,559,391	18,201,827.00	38.42%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	63,000		63,000	35,592.80	43.50%
PAYROLL TAXES	6,000		6,000	2,722.78	54.62%
BENEFITS	77,000		77,000	36,763.82	52.25%
STATE WATER CONTRACT PAYMENTS	23,000,000		23,000,000	14,831,523.00	35.52%
WATER TRANSFERS	2,107,500		2,107,500	1,212,367.73	42.47%
SWC CONTRACTOR DUES	75,000		75,000	60,099.00	19.87%
DELTA CONVEYANCE FACILITY AUTHORITY	0		0	0.00	0.00%
EBX CONTRACT OPERATIONS AND MAINTENANCE	150,000		150,000	0.00	100.00%
SWP ENGINEERING AND MAINTENANCE	250,000		250,000	0.00	100.00%
DEBT SERVICE UTILITIES	11,000		11,000	6,219.19	43.46%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	0.00%
TAX COLLECTION CHARGES	90,000		90,000	58,066.47	35.48%
SBVMWD FOOTHILL PIPELINE CAPACITY	3,129,634		3,129,634	3,129,634.00	0.00%
TOTAL DEBT SERVICE FUND EXPENSES	28,959,134	0	28,959,134	19,372,988.79	33.10%
TRANSFERS FROM RESERVES	0		0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE	600,257	0	600,257	-1,171,161.79	

San Geronio Pass Water Agency

DATE: February 22, 2021
TO: Board of Directors
FROM: Lance Eckhart, General Manager
BY: Tom Todd, Jr., Finance Manager
SUBJECT: COLA INCREASE FOR DIRECTORS

RECOMMENDATION

Staff have no recommendation.

PREVIOUS CONSIDERATION

At a previous meeting, the subject of a COLA increase for Directors for 2021 was brought up, but no decision was made.

BACKGROUND

Resolution 2013-04 was adopted by the Board on February 19, 2013. The main points of the resolution are:

1. The Board may adopt a cost-of-living adjustment that is equal to what it has previously granted to staff.
2. The Board may decline an increase or adjust the increase to a lesser amount.
3. The amount of the increase cannot exceed the maximum allowable by law.

The Board determines if it will grant a COLA increase to staff at the beginning of the fiscal year (July 1st). Because Board compensation changes take place on a calendar year basis, any compensation change would take place six months after it has made the decision for staff (after January 1st).

ANALYSIS

It is a matter for the Board to determine if it wants to adopt a COLA increase, decline an increase, or adopt a different amount (presently 2.4% for the 2020-21 Fiscal Year).

FISCAL IMPACT

The maximum increase would be a change from \$275.60 per meeting to \$282.21 per meeting, or from \$1,378.00 to \$1,411.05 for the maximum of five meetings per month.

ACTION

The Board should decide what increase, if any, it will adopt for 2021. The change will be retroactive to January 1, 2021, and any pay already received will be adjusted accordingly.

ATTACHMENTS

Resolution 2013-04

RESOLUTION 2013-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN GORGONIO PASS WATER AGENCY SETTING COMPENSATION FOR THE MEMBERS OF THE BOARD OF DIRECTORS

WHEREAS, Agency Ordinance 7 sets forth the authorization for director compensation; and

WHEREAS, pursuant to Ordinance 7, the director compensation for each day's paid service increased by 5% effective January 1, 2013; and

WHEREAS, the Board of Directors has declined to be paid such increase pending a decision by the Board whether to accept, decline or modify such increase to a lesser amount; and

WHEREAS, in consideration of the Board forgoing such increase effective January 1, 2013, the Board hereby wishes to set forth the compensation for each day's paid service.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SAN GORGONIO PASS WATER AGENCY, that:

1. Members of the Board of Directors shall receive compensation for each day's service effective January 1, 2013 an increase of 3% which is equal to the cost-of-living adjustment for the Agency employees for the current fiscal year and adjusted on January 1 of future years equal to the cost-of-living adjustments for the Agency employees.
2. The Board of Directors may decline or adjust the compensation amount for each day's paid service in any future year.
3. The amount of any compensation increase to the Board shall not exceed the maximum amount allowed by law.

Adopted by roll call by the following vote:

AYES: Haring, Voigt, Morris, Melleby, Dickson and Jeter

NOES:

ABSENT: Duncan

I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2013-04, adopted by the Board of Directors at a regularly scheduled Board meeting on February 19, 2013.



John Jeter
President