

San Gorgonio Pass Water Agency

DATE: March 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 **February, 2021**.

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

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

Item E: The Board **accept** the Budget Report for **February, 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
February 1 through February 28, 2021

ACCOUNTS PAYABLE

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
02/04/2021	119966	BEST BEST & KRIEGER	13,394.56
02/04/2021	119967	BEAUMONT HOME CENTER	145.77
02/04/2021	119968	HDL COREN & CONE	5,625.00
02/04/2021	119969	I. E. RESOURCE CONSERVATION DISTRICT	6,330.00
02/04/2021	119970	STEPHEN J. LEHTONEN	503.55
02/04/2021	119971	OFFICE SOLUTIONS	83.17
02/04/2021	119972	PROVOST & PRITCHARD	39,278.50
02/04/2021	119973	RAFTELIS FINANCIAL CONSULTANTS	5,561.25
02/04/2021	119974	STATE WATER RESOURCES CONTROL BOARD	90.00
02/04/2021	119975	TULLY & YOUNG	7,720.00
02/04/2021	119976	UNDERGROUND SERVICE ALERT	26.50
02/04/2021	119977	WASTE MANAGEMENT INLAND EMPIRE	115.90
02/09/2021	119978	ACWA BENEFITS	948.07
02/09/2021	119979	CUSTOM TROPHIES & U-NEEK AWARDS	77.85
02/09/2021	119980	FEDERAL EXPRESS	19.83
02/09/2021	119981	UNLIMITED SERVICES	295.00
02/17/2021	119982	AVEK WATER AGENCY	1,957,788.00
02/17/2021	119983	FRONTIER COMMUNICATIONS	860.68
02/17/2021	119984	GOPHER PATROL	51.00
02/17/2021	119985	MACRO COMMUNICATIONS	315.00
02/17/2021	119986	SOUTHERN CALIFORNIA GAS	267.01
02/17/2021	119987	STB LANDSCAPE ARCHITECTS	1,860.00
02/17/2021	119988	U. S. GEOLOGICAL SURVEY	36,686.49
02/17/2021	119989	WEAVER GRADING	29,142.00
02/17/2021	119990	WELLS FARGO ELITE CREDIT CARD	2,109.38
02/23/2021	119991	AT&T MOBILITY	136.97
02/23/2021	119992	FRONTIER COMMUNICATIONS	70.98
02/23/2021	119993	GOPHER PATROL	51.00
02/23/2021	119994	HEEMSTRA SIGNS	180.00
02/23/2021	119995	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
02/23/2021	119996	PITNEY BOWES RESERVE ACCOUNT	500.00
02/23/2021	119997	LAWRENCE R. SMITH	260.02
02/23/2021	119998	SOUTHERN CALIFORNIA EDISON	135.93
02/23/2021	119999	UNDERGROUND SERVICE ALERT	174.60
02/26/2021	120000	STANDARD INSURANCE COMPANY	444.95
02/12/2021	561091	EMPLOYMENT DEVELOPMENT DEPARTMENT	937.32
02/12/2021	516406	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,622.37
02/26/2021	510612	EMPLOYMENT DEVELOPMENT DEPARTMENT	883.79
02/26/2021	506788	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,292.62
02/12/2021	900372	CALPERS RETIREMENT	5,681.86
02/12/2021	900373	CAL PERS RETIREMENT - SIP-457	1,050.00
02/17/2021	900374	CALPERS HEALTH	10,096.20
02/17/2021	900375	CALPERS RETIREMENT	100,000.00
02/26/2021	900376	CALPERS RETIREMENT	5,582.46
02/26/2021	900377	CAL PERS RETIREMENT - SIP-457	1,050.00
02/28/2021	900378	DEPARTMENT OF WATER RESOURCES	721,307.66
TOTAL ACCOUNTS PAYABLE CHECKS			<u>2,972,103.24</u>

San Geronio Pass Water Agency
Check History Report
February 1 through February 28, 2021

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
02/11/2021	802045	JEFFREY W. DAVIS	1,896.64
02/11/2021	802046	LANCE E. ECKHART	5,900.40
02/11/2021	802047	KENNETH M. FALLS	3,129.90
02/11/2021	802048	CHERYLE M. STIFF	2,514.07
02/11/2021	802049	THOMAS W. TODD, JR.	3,897.42
02/11/2021	802050	MICHAEL R. VALDIVIA	1,042.48
02/25/2021	802051	BLAIR M. BALL	1,303.10
02/25/2021	802052	JEFFREY W. DAVIS	1,430.73
02/25/2021	802053	RONALD A. DUNCAN	1,303.10
02/25/2021	802054	LANCE E. ECKHART	5,900.40
02/25/2021	802055	KENNETH M. FALLS	2,853.56
02/25/2021	802056	STEPHEN J. LEHTONEN	1,303.10
02/25/2021	802057	LAWRENCE R. SMITH	1,303.10
02/25/2021	802058	CHERYLE M. STIFF	2,514.07
02/25/2021	802059	THOMAS W. TODD, JR.	3,867.42
02/25/2021	802060	MICHAEL R. VALDIVIA	1,303.10

TOTAL PAYROLL	41,462.59
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TOTAL DISBURSEMENTS FOR FEBRUARY, 2021	3,013,565.83
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SAN GORGONIO PASS WATER AGENCY
New Vendors List
March, 2021

Vendor - Name and Address	Expenditure Type
Mulvihill Enterprises, Inc. P O Box 3063; Beaumont, CA 92223	Field Maintenance
Reflective Design 16783 Crockett Ave; Hesperia, CA 92345	Office Expense Printing, Design

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	210228	LEGAL SERVICES FEBRUARY 2021	10,566.90

TOTAL PENDING INVOICES FOR APPROVAL MARCH 2021

10,566.90

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
February 28, 2021**

BALANCE PER BANK ON 02/28/2021 - CHECKING ACCOUNT

444,652.03

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
119991	136.97	119998	135.93
119992	70.98	119999	174.60
119994	180.00	120000	444.95
119996	500.00	900377	1,050.00
119997	260.02		
	<u>1,147.97</u>		<u>1,805.48</u>

TOTAL OUTSTANDING CHECKS

-2,953.45

BALANCE PER GENERAL LEDGER

441,698.58

BALANCE PER GENERAL LEDGER ON 01/31/2021

4,809,016.25

CASH RECEIPTS FOR FEBRUARY

349,785.57

CASH DISBURSEMENTS FOR FEBRUARY

ACCOUNTS PAYABLE - CHECK HISTORY REPORT
PAYROLL TRANSFER - BANK OF HEMET

(2,972,103.24)
-45,000.00

-3,017,103.24

BANK CHARGES

0.00

TRANSFER TO LAIF

-1,700,000.00

BALANCE PER GENERAL LEDGER AT 02/28/2021

441,698.58

REPORT PREPARED BY:


Cheryl M. Stiff

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
2/3/21	RIVERSIDE COUNTY	FLOOD CONTROL REFUND	635.83
2/9/21	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED PY	215,876.45
2/25/21	RIVERSIDE COUNTY	PROPERTY TAXES - HOMEOWNERS EX.	31,628.79
2/26/21	RIVERSIDE COUNTY	PROPERTY TAXES - HOMEOWNERS EX.	73,800.53
2/26/21	TVI	CD - BOND INTEREST	27,843.97
TOTAL FOR FEBRUARY 2021			349,785.57

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2020-21
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 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:	33%
INCOME					
WATER SALES	4,200,000		4,200,000	2,704,334.22	35.61%
TAX REVENUE	3,300,000		3,300,000	2,226,924.90	32.52%
INTEREST	250,000		250,000	65,105.43	73.96%
DESIGNATED REVENUES	910,000		910,000	496,204.00	45.47%
CAPACITY FEE	0		0	0.00	
OTHER (REIMBURSEMENTS, TRANSFERS)	32,000		32,000	30,648.76	4.22%
TOTAL GENERAL FUND INCOME	8,692,000	0	8,692,000	5,523,217.31	36.46%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER	6,000,000		6,000,000	3,621,047.66	39.65%
TOTAL COMMODITY PURCHASE	6,000,000	0	6,000,000	3,621,047.66	39.65%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	543,000		543,000	324,398.90	40.26%
PAYROLL TAXES	48,000		48,000	31,048.93	35.31%
RETIREMENT	470,000		470,000	296,159.30	36.99%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	63,000		63,000	26,353.53	58.17%
HEALTH INSURANCE	78,000		78,000	50,432.14	35.34%
DENTAL INSURANCE	6,100		6,100	3,646.53	40.22%
LIFE INSURANCE	1,700		1,700	1,023.43	39.80%
DISABILITY INSURANCE	5,800		5,800	3,744.56	35.44%
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	743,269.57	39.82%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2020-21
BUDGET VS. REVISED BUDGET VS. ACTUAL
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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:	33%
ADMINISTRATIVE & PROFESSIONAL					
DIRECTOR EXPENDITURES					
DIRECTORS FEES	117,000		117,000	68,390.48	41.55%
DIRECTORS TRAVEL & EDUCATION	15,000		15,000	160.55	98.93%
DIRECTORS MISC. MEDICAL	21,000		21,000	15,275.14	27.26%
OFFICE EXPENDITURES					
OFFICE EXPENSE	15,000		15,000	15,098.56	-0.66%
POSTAGE	600		600	574.75	4.21%
TELEPHONE	11,500		11,500	7,581.03	34.08%
UTILITIES	5,000		5,000	3,282.31	34.35%
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	1,059.82	91.17%
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	26,200.00	25.14%
OUTSIDE PROFESSIONAL SERVICES	100,000		100,000	82,140.67	17.86%
BANK CHARGES	1,500		1,500	503.34	66.44%
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	5,850.85	26.86%
MAINTENANCE & REPAIRS - BUILDING	25,000		25,000	9,167.00	63.33%
MAINTENANCE & REPAIRS - FIELD	25,000		25,000	35,584.81	-42.34%
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	6,767.10	32.33%
TOTAL ADMINISTRATIVE & PROFESSIONAL	825,600	0	825,600	354,235.30	57.09%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2020-21
BUDGET VS. REVISED BUDGET VS. ACTUAL
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 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:	33%
GENERAL ENGINEERING					
SGMA					
GSP CONSULTANT	500,000		500,000	284,800.76	43.04%
YUCAIPA GSA	30,000		30,000	0.00	100.00%
STUDIES					
URBAN WATER MANAGEMENT PLAN (UWMP)	125,000		125,000	33,237.50	73.41%
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	63,907.49	44.43%
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	3,746.50	68.78%
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	425,266.05	55.24%
LEGAL SERVICES					
LEGAL SERVICES - GENERAL	125,000		125,000	78,663.27	37.07%
TOTAL LEGAL SERVICES	125,000	0	125,000	78,663.27	37.07%
CONSERVATION & EDUCATION					
SCHOOL EDUCATION PROGRAMS	16,000		16,000	6,810.00	57.44%
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	6,810.00	85.20%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2020-21
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FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 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:	33%
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	6,141,132.69	42.43%
GENERAL FUND NET INCOME YEAR TO DATE	-1,974,700	0	-1,974,700	-617,915	
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
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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:	33%
INCOME					
TAX REVENUE	25,651,818		25,651,818	16,595,609.54	35.30%
INTEREST	600,000		600,000	223,900.79	62.68%
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	18,461,986.33	37.54%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	63,000		63,000	39,870.68	36.71%
PAYROLL TAXES	6,000		6,000	3,050.02	49.17%
BENEFITS	77,000		77,000	51,934.40	32.55%
STATE WATER CONTRACT PAYMENTS	23,000,000		23,000,000	15,507,070.00	32.58%
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	7,074.35	35.69%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	0.00%
TAX COLLECTION CHARGES	90,000		90,000	58,653.36	34.83%
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	20,069,753.54	30.70%
TRANSFERS FROM RESERVES	0		0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE	600,257	0	600,257	-1,607,767.21	