

San Gorgonio Pass Water Agency

DATE: August 16, 2021
TO: Board of Directors
FROM: Lance Eckhart, General Manager
BY: Tom Todd, Jr., Chief Financial Officer
SUBJECT: Summary of Recommendations to the Board from the Finance & Budget Committee, August 2021

RECOMMENDATION

The Finance and Budget Committee recommends the following:

Item A: The Board **accept** payments as listed in the Check History reports for Accounts Payable and Payroll for the month of **July 2021**.

Item B: The Board **accept** the Bank Reconciliation for **July 2021**.

Item C: The Board **accept** the Budget Report for **July 2021**.

Item D: The Board **approve** payment of the Legal Invoice for **July 2021**.

BACKGROUND

The Finance & Budget Committee reviews the necessary financial material before the Finance & Engineering 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
 July 1 through July 31, 2021

ACCOUNTS PAYABLE

Date	Number	Name	Amount
07/01/2021	120119	ACWA BENEFITS	950.35
07/07/2021	120120	ACWA JPIA	1,050.72
07/07/2021	120121	AVEK WATER AGENCY	162,593.27
07/07/2021	120122	BEAUMONT CHAMBER OF COMMERCE	300.00
07/07/2021	120123	BEAUMONT HOME CENTER	43.39
07/07/2021	120124	MACRO COMMUNICATIONS	375.00
07/07/2021	120125	MST BACKFLOW	160.00
07/07/2021	120126	OFFICE SOLUTIONS	74.88
07/07/2021	120127	THE PRESS-ENTERPRISE	6,491.20
07/07/2021	120128	PROVOST & PRITCHARD	39,879.95
07/07/2021	120129	LAFCO RIVERSIDE	6,950.02
07/07/2021	120130	THE RECORD-GAZETTE	254.00
07/07/2021	120131	STATE WATER CONTRACTORS	75,802.00
07/07/2021	120132	UNDERGROUND SERVICE ALERT	43.00
07/07/2021	120133	WASTE MANAGEMENT INLAND EMPIRE	115.90
07/07/2021	120134	ACWA JPIA	2,949.27
07/07/2021	120135	THE RECORD-GAZETTE	29.95
07/13/2021	120136	ACWA BENEFITS	950.35
07/13/2021	120137	ALBERT WEBB ASSOCIATES	1,222.50
07/13/2021	120138	BEAUMONT-CHERRY VALLEY WATER DISTRICT	431.65
07/13/2021	120139	BEST BEST & KRIEGER	18,520.69
07/13/2021	120140	GABE@EWINGPAINTING.NET	14,700.00
07/13/2021	120141	FRONTIER COMMUNICATIONS	1,177.30
07/13/2021	120142	RAFTELIS FINANCIAL CONSULTANTS	215.00
07/13/2021	120143	SOUTHERN CALIFORNIA GAS	3.10
07/13/2021	120144	TULLY & YOUNG	9,735.00
07/13/2021	120145	UNLIMITED SERVICES	295.00
07/20/2021	120146	REFLECTIVE DESIGN	53.88
07/20/2021	120147	VALLEY OFFICE EQUIPMENT, INC.	96.73
07/20/2021	120148	WELLS FARGO ELITE CREDIT CARD	4,273.30
07/28/2021	120149	ACWA JPIA	63.61
07/28/2021	120150	AT&T MOBILITY	129.66
07/28/2021	120151	GOPHER PATROL	51.00
07/28/2021	120152	MATTHEW PISTILLI LANDSCAPE SERVICES	1,200.00
07/28/2021	120153	SOUTHERN CALIFORNIA EDISON	239.12
07/28/2021	120154	ROEBERT G. YBARRA	751.00
07/29/2021	120155	STANDARD INSURANCE COMPANY	483.16
07/15/2021	538987	EMPLOYMENT DEVELOPMENT DEPARTMENT	932.04
07/15/2021	589014	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	6,799.58
07/29/2021	589916	EMPLOYMENT DEVELOPMENT DEPARTMENT	969.67
07/29/2021	578490	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,515.26
07/01/2021	900403	CALPERS HEALTH	10,096.20
07/09/2021	900404	CALPERS RETIREMENT	36,711.00
07/15/2021	900405	CALPERS RETIREMENT	5,996.69
07/15/2021	900406	CAL PERS RETIREMENT - SIP-457	2,150.00
07/28/2021	900407	CALPERS HEALTH	10,097.21

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

ACCOUNTS PAYABLE (CON'T)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
07/29/2021	900408	CALPERS RETIREMENT	6,142.55
07/29/2021	900409	CAL PERS RETIREMENT - SIP-457	2,150.00
07/31/2021	900410	DEPARTMENT OF WATER RESOURCES	937,100.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,379,315.15

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
07/14/2021	802127	JEFFREY W. DAVIS	1,202.02
07/14/2021	802128	LANCE E. ECKHART	5,900.40
07/14/2021	802129	KENNETH M. FALLS	3,151.79
07/14/2021	802130	CHERYLE M. STIFF	2,573.54
07/14/2021	802131	SCOTT W. TIRRELL	536.51
07/14/2021	802132	THOMAS W. TODD, JR.	3,771.71
07/27/2021	802133	JEFFREY W. DAVIS	796.28
07/27/2021	802134	LANCE E. ECKHART	5,900.40
07/27/2021	802135	KENNETH M. FALLS	3,496.02
07/27/2021	802136	LAWRENCE R. SMITH	1,303.10
07/27/2021	802137	CHERYLE M. STIFF	2,573.54
07/27/2021	802138	SCOTT W. TIRRELL	492.35
07/27/2021	802139	THOMAS W. TODD, JR.	3,771.71
07/27/2021	802140	MICHAEL R. VALDIVIA	1,303.10
07/27/2021	802141	ROEBERT G. YBARRA	1,303.10
TOTAL PAYROLL			38,075.57
TOTAL DISBURSEMENTS FOR JULY, 2021			1,417,390.72

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

BANK BALANCE - CHECKING ACCOUNT - July 31, 2021	617,342.97
Pending Partial ACH to CALPERS Retirement	-
	617,342.97

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
120086	196.79	120151	51.00
120094	350.00	120153	239.12
120111	225.74	120154	751.00
120149	63.61	150155	483.16
120150	129.66		
	965.80		1,524.28

TOTAL OUTSTANDING CHECKS	(2,490.08)
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BALANCE PER GENERAL LEDGER July 31, 2021	614,852.89
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BALANCE PER GENERAL LEDGER AT END OF PRIOR MONTH	1,337,653.02
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CASH RECEIPTS FOR CURRENT MONTH (+)	676,576.39
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CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE - CHECK HISTORY REPORT (-)	(1,379,315.15)
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PAYROLL TRANSFER TO BANK OF HEMET (-)	(20,000.00)
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BANK CHARGES (-)	(61.37)
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TRANSFERS FROM LAIF (+)	-
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TRANSFERS TO LAIF (-)	-
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TRANSFER TO TVI (-)	-
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TRANSFER FROM TVI (+)	-
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BALANCE PER GENERAL LEDGER July 31, 2021	614,852.89
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REPORT PREPARED BY: -



 Scott Tirrell

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT			
7/20/21	JEFFREY DAVIS	COBRA PAYMENT APR-JUN21	409.32
7/22/21	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED	566,136.71
7/27/21	TVI	CD - BOND INTEREST	2,905.11
7/27/21	SOUTHERN CA EDISON	NET METERING REFUND	7.45
7/30/21	RIVERSIDE COUNTY	PROPERTY TAXES - SUPPLEMENTAL	107,117.80
		TOTAL FOR JULY 2021	676,576.39

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ONE MONTH ENDING ON JULY 31, 2021

		FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
GENERAL FUND						
GENERAL FUND - INCOME					Comparison:	92%
WATER SALES		4,100,000		4,100,000	0.00	100.0%
TAX REVENUE		4,100,000		4,100,000	78,501.26	98.1%
TAX REVENUE - SBE		5,300,000		5,300,000	0.00	100.0%
INTEREST		87,000		87,000	0.00	100.0%
DESIGNATED REVENUES		400,000		400,000	0.00	100.0%
OTHER (REIMBURSEMENTS, TRANSFERS)		32,000		32,000	416.77	98.7%
TOTAL GENERAL FUND INCOME		14,019,000	0	14,019,000	78,918.03	99.4%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
PURCHASED WATER FOR DELIVERY		6,000,000		6,000,000	0.00	100.0%
PURCHASED WATER FOR BANKING (Asset - Future Sale)		2,000,000		2,000,000	0.00	100.0%
TOTAL COMMODITY PURCHASE		8,000,000	0	8,000,000	0.00	100.0%
SALARIES AND EMPLOYEE BENEFITS						
SALARIES		500,000		500,000	29,344.05	94.1%
PAYROLL TAXES		45,000		45,000	2,748.29	93.9%
RETIREMENT		440,000		440,000	30,472.02	93.1%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)		39,000		39,000	6,290.27	83.9%
HEALTH INSURANCE		83,000		83,000	8,567.95	89.7%
DENTAL INSURANCE		8,000		8,000	565.38	92.9%
LIFE INSURANCE		1,000		1,000	142.86	85.7%
DISABILITY INSURANCE		6,000		6,000	282.87	95.3%
WORKERS COMP INSURANCE		4,000		4,000	0.00	100.0%
SGPWA STAFF MISC. MEDICAL		9,000		9,000	0.00	100.0%
EMPLOYEE EDUCATION		4,000		4,000	0.00	100.0%
TOTAL SALARIES AND EMPLOYEE BENEFITS		1,139,000	0	1,139,000	78,413.69	93.1%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ONE MONTH ENDING ON JULY 31, 2021**

		FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
GENERAL FUND - EXPENSES						
ADMINISTRATIVE AND PROFESSIONAL SERVICES					Comparison:	92%
DIRECTOR EXPENDITURES						
	DIRECTORS FEES	120,000		120,000	4,233.15	96.5%
	DIRECTORS TRAVEL AND EDUCATION	25,000		25,000	131.00	99.5%
	DIRECTORS MISC. MEDICAL	28,000		28,000	620.00	97.8%
OFFICE EXPENDITURES						
	OFFICE EXPENSE	20,000		20,000	215.78	98.9%
	POSTAGE	1,000		1,000	0.00	100.0%
	TELEPHONE	12,000		12,000	345.71	97.1%
	UTILITIES	5,000		5,000	3.10	99.9%
SERVICE EXPENDITURES						
	COMPUTER, WEB SITE AND PHONE SUPPORT	35,000		35,000	697.00	98.0%
	GENERAL MANAGER AND STAFF TRAVEL	15,000		15,000	0.00	100.0%
	INSURANCE AND BONDS	25,000		25,000	3,012.88	87.9%
	ACCOUNTING AND AUDITING	21,000		21,000	0.00	100.0%
	STATE WATER CONTRACT AUDIT	6,000		6,000	0.00	100.0%
	DUES AND ASSESSMENTS	35,000		35,000	300.00	99.1%
	OTHER PROFESSIONAL SERVICES	80,000		80,000	2,348.13	97.1%
	BANK CHARGES	2,000		2,000	98.41	95.1%
	MISCELLANEOUS EXPENSES	5,000		5,000	0.00	100.0%
MAINTENANCE AND EQUIPMENT EXPENDITURES						
	TOOLS PURCHASE AND MAINTENANCE	1,000		1,000	0.00	100.0%
	VEHICLE REPAIR AND MAINTENANCE	10,000		10,000	81.22	99.2%
	MAINTENANCE AND REPAIRS - BUILDING	47,000		47,000	16,552.18	64.8%
	MAINTENANCE AND REPAIRS - FIELD	25,000		25,000	0.00	100.0%
	CONTRACT OPERATIONS AND MAINTENANCE	100,000		100,000	0.00	100.0%
	WATER TREATMENT EXPENSE	50,000		50,000	0.00	100.0%
COUNTY EXPENDITURES						
	LAFCO COST SHARE	7,000		7,000	6,950.02	0.7%
	ELECTION EXPENSE	0		0	0.00	0.0%
	TAX COLLECTION CHARGES	10,000		10,000	805.80	91.9%
TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES		685,000	0	685,000	36,394.38	94.7%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ONE MONTH ENDING ON JULY 31, 2021

		FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
GENERAL FUND - EXPENSES						
LEGAL SERVICES					Comparison:	92%
	LEGAL SERVICES - GENERAL	140,000		140,000	6,949.80	95.0%
	TOTAL LEGAL SERVICES	140,000	0	140,000	6,949.80	95.0%
CONSERVATION AND EDUCATION						
	SCHOOL EDUCATION PROGRAMS	16,000		16,000	0.00	100.0%
	ADULT EDUCATION AND SOCIAL MEDIA	10,000		10,000	0.00	100.0%
	SPONSORSHIPS	6,000		6,000	0.00	100.0%
	OTHER CONSERVATION, EDUCATION AND P. R.	20,000		20,000	0.00	100.0%
	TOTAL CONSERVATION AND EDUCATION	52,000	0	52,000	0.00	100.0%
MAJOR AND CAPITAL EXPENDITURES						
BUILDING AND EQUIPMENT						
	BUILDING	225,000.00		225,000	0.00	100.0%
	IT UPGRADE	100,000.00		100,000	0.00	100.0%
	FURNITURE AND OFFICE EQUIPMENT	15,000.00		15,000	0.00	100.0%
	OTHER EQUIPMENT	5,000.00		5,000	0.00	100.0%
	TOTAL MAJOR AND CAPITAL EXPENDITURES	345,000	0	345,000	0.00	100.0%
	TRANSFERS TO OTHER FUNDS	0	0	0	0.00	
	TOTAL GENERAL FUND EXPENSES	11,484,000	0	11,484,000	147,691.37	98.7%
	GENERAL FUND NET INCOME YEAR TO DATE	2,535,000	0	2,535,000	-68,773	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ONE MONTH ENDING ON JULY 31, 2021**

		FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
CONSIGNED - SWP SUPPORT FUND						
SWP SUPPORT FUND - INCOME						
INCOME						
	SBE TAX REVENUE ALLOCATED TO SWP-RELATED PROJECTS	4,000,000		4,000,000	0.00	100.0%
SWP SUPPORT FUND - EXPENSES						
EXPENDITURES						
	RESERVES	4,000,000		4,000,000	0.00	100.0%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ONE MONTH ENDING ON JULY 31, 2021

		FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
DEBT SERVICE FUND						
					Comparison:	92%
DEBT SERVICE FUND - INCOME						
INCOME						
TAX REVENUE		22,317,910		22,317,910	602,321.71	97.3%
INTEREST		200,000		200,000	0.00	100.0%
CONTRIBUTIONS - GOVERNMENT		400,000		400,000	0.00	100.0%
DWR CREDITS - BOND COVER, OTHER		3,330,000		3,330,000	0.00	100.0%
TOTAL DEBT SERVICE FUND INCOME		26,247,910	0	26,247,910	602,321.71	97.7%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
SALARIES		250,000		250,000	19,968.80	92.0%
PAYROLL TAXES		16,000		16,000	1,527.61	90.5%
BENEFITS		218,403		218,403	23,122.61	89.4%
STATE WATER CONTRACT PAYMENTS		24,500,000		24,500,000	901,021.00	96.3%
WATER TRANSFERS		300,000		300,000	0.00	100.0%
SWC CONTRACTOR DUES		76,000		76,000	75,802.00	0.3%
DELTA CONVEYANCE FACILITY AUTHORITY		0		0	0.00	0.0%
EBX CONTRACT OPERATIONS AND MAINTENANCE		100,000		100,000	0.00	100.0%
SWP ENGINEERING AND MAINTENANCE		50,000		50,000	0.00	100.0%
DEBT SERVICE UTILITIES		12,000		12,000	1,200.37	90.0%
STATE WATER PROJECT LEGAL SERVICES		0		0	0.00	0.0%
TAX COLLECTION CHARGES		110,000		110,000	6,762.66	93.9%
TOTAL DEBT SERVICE FUND EXPENSES		25,632,403	0	25,632,403	1,029,405.05	96.0%
TRANSFERS FROM RESERVES		0	0	0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE		615,507	0	615,507	-427,083.34	