

# *San Geronio Pass Water Agency*

**DATE:** September 20, 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, September 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 **August, 2021**.

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

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

Item D: The Board **approve** payment of the Legal Invoice for **August, 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**  
**August 1 through August 31, 2021**

ACCOUNTS PAYABLE			
Date	Number	Name	Amount
08/03/2021	120156	ACWA BENEFITS	950.35
08/03/2021	120157	BEST BEST & KRIEGER	9,241.90
08/03/2021	120158	FEDERAL EXPRESS	9.50
08/03/2021	120159	JON'S FLAGS & POLES, INC.	231.12
08/03/2021	120160	OFFICE SOLUTIONS	64.63
08/03/2021	120161	PACIFIC FLAGPOLE SERVICE	5,814.00
08/03/2021	120162	PROVOST & PRITCHARD	53,171.75
08/03/2021	120163	SANTA ANA WATERSHED PROJ. AUTHORITY	27,411.00
08/03/2021	120164	UNDERGROUND SERVICE ALERT	33.10
08/03/2021	120165	WASTE MANAGEMENT INLAND EMPIRE	190.28
08/10/2021	120166	BEAUMONT HOME CENTER	79.16
08/10/2021	120167	FRONTIER COMMUNICATIONS	951.62
08/10/2021	120168	HDL COREN & CONE	5,625.00
08/10/2021	120169	I. E. RESOURCE CONSERVATION DISTRICT	15,990.00
08/10/2021	120170	MATTHEW PISTILLI LANDSCAPE SERVICES	720.00
08/10/2021	120171	CHERYLE M. STIFF	264.07
08/10/2021	120172	TULLY & YOUNG	112.50
08/10/2021	120173	UNLIMITED SERVICES	295.00
06/30/2021	120174	REPLACEMENT FOR VOID CHECK 120094	350.00
06/30/2021	120175	REPLACEMENT FOR VOID CHECK 120111	225.74
08/17/2021	120176	SOUTHERN CALIFORNIA EDISON	19.22
08/17/2021	120177	ALBERT WEBB ASSOCIATES	435.00
08/17/2021	120178	EWING PAINTING, INC.	14,700.00
08/17/2021	120179	PROVOST & PRITCHARD	15,519.10
08/17/2021	120180	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	2,563.57
08/17/2021	120181	CHERYLE M. STIFF	84.76
08/17/2021	120182	WELLS FARGO ELITE CREDIT CARD	3,290.17
08/24/2021	120183	AT&T MOBILITY	129.66
08/24/2021	120184	BEST BEST & KRIEGER	7,453.50
08/24/2021	120185	ERNST & YOUNG LLP	1,717.00
08/24/2021	120186	FEDERAL EXPRESS	20.95
08/24/2021	120187	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
08/24/2021	120188	THE PRESS-ENTERPRISE	119.97
08/24/2021	120189	SOUTHERN CALIFORNIA EDISON	247.29
08/24/2021	120190	U. S. GEOLOGICAL SURVEY	48,636.00
08/24/2021	120191	VALLEY OFFICE EQUIPMENT, INC.	101.08
08/28/2021	120192	STANDARD INSURANCE COMPANY	488.97
08/13/2021	532388	EMPLOYMENT DEVELOPMENT DEPARTMENT	925.39
08/13/2021	543463	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,143.96
08/28/2021	553478	EMPLOYMENT DEVELOPMENT DEPARTMENT	942.98
08/28/2021	555256	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	8,201.12
08/13/2021	900411	CALPERS RETIREMENT	5,996.69
08/13/2021	900412	CAL PERS RETIREMENT - SIP-457	2,150.00
08/17/2021	900413	CALPERS HEALTH	10,097.21
08/17/2021	900414	CALPERS FINANCIAL REPORTING	350.00
08/28/2021	900415	CALPERS RETIREMENT	6,288.41

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

ACCOUNTS PAYABLE (CON'T)			
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08/28/2021	900416	CAL PERS RETIREMENT - SIP-457	2,150.00
08/30/2021	900417	DEPARTMENT OF WATER RESOURCES	710,283.00

TOTAL ACCOUNTS PAYABLE CHECKS	971,559.98
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PAYROLL			
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Date	Number	Name	Amount
08/12/2021	802142	BLAIR M. BALL	1,303.10
08/12/2021	802143	JEFFREY W. DAVIS	990.29
08/12/2021	802144	RONALD A. DUNCAN	1,303.10
08/12/2021	802145	LANCE E. ECKHART	5,900.40
08/12/2021	802146	KENNETH M. FALLS	3,151.79
08/12/2021	802147	CHERYLE M. STIFF	2,573.54
08/12/2021	802148	SCOTT W. TIRRELL	477.64
08/12/2021	802149	THOMAS W. TODD, JR.	3,771.71
08/27/2021	802150	JEFFREY W. DAVIS	1,485.23
08/27/2021	802151	RONALD A. DUNCAN	1,303.10
08/27/2021	802152	LANCE E. ECKHART	5,900.40
08/27/2021	802153	KENNETH M. FALLS	4,186.09
08/27/2021	802154	STEPHEN J. LEHTONEN	2,606.20
08/27/2021	802155	LAWRENCE R. SMITH	1,303.10
08/27/2021	802156	CHERYLE M. STIFF	2,573.54
08/27/2021	802157	SCOTT W. TIRRELL	683.32
08/27/2021	802158	THOMAS W. TODD, JR.	3,771.71
08/27/2021	802159	ROEBERT G. YBARRA	1,303.10

TOTAL PAYROLL	44,587.36
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TOTAL DISBURSEMENTS FOR AUGUST, 2021	1,016,147.34
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**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
WELLS FARGO CHECKING ACCOUNT  
August 31, 2021**

BALANCE PER BANK AT:	8/31/21	969,338.58
PENDING TRANSFER TO LAIF		
BALANCE to RECONCILE		969,338.58

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
120183	129.66		
120190	48,636.00		
120191	101.08		
120192	488.97		
	49,355.71		-

TOTAL OUTSTANDING CHECKS	(49,355.71)
BALANCE PER GENERAL LEDGER	919,982.87

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BALANCE PER GENERAL LEDGER AT:	07/31/21	614,852.89
CASH RECEIPTS FOR MONTH OF:	August	328,732.82
CASH DISBURSEMENTS FOR MONTH:	August	
ACCOUNTS PAYABLE - CHECK HISTORY REPORT	971,559.98	
PAYROLL TRANSFER	40,000.00	(1,011,559.98)
BANK CHARGES		(42.86)
TRANSFERS FROM TVI		988,000.00
TRANSFERS TO LAIF		
OTHER		-
VOIDED CHECKS FROM PRIOR MONTH		-
BALANCE PER GENERAL LEDGER AT:	8/31/21	919,982.87

REPORT PREPARED BY:

Thomas W. Todd, Jr.

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
8/4/21	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED	220,896.51
8/12/21	RIVERSIDE COUNTY	PROPERTY TAXES - UNSECURED	39,905.92
8/13/21	RIVERSIDE COUNTY	PROPERTY TAXES - SUPPLEMENTAL	21,702.75
8/23/21	AMERICAN TOWER	LEASE PAYMENT FY21-22	29,516.98
8/25/21	SANTA ANA WATERSHED	REFUND	2,700.00
8/25/21	TVI	CD - BOND INTEREST	11,696.30
8/30/21	TVI	ADDITIONAL CD INTEREST	2,314.36
TOTAL FOR AUGUST 2021			328,732.82

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TWO MONTHS ENDING ON AUGUST 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
<b>GENERAL FUND</b>					
<b>GENERAL FUND - INCOME</b>					
				Comparison:	92%
WATER SALES	4,100,000		4,100,000	0.00	100.0%
TAX REVENUE	4,100,000		4,100,000	113,925.52	97.2%
TAX REVENUE - SBE	5,300,000		5,300,000	0.00	100.0%
INTEREST	87,000		87,000	1,180.32	98.6%
DESIGNATED REVENUES	400,000		400,000	29,516.98	92.6%
OTHER (REIMBURSEMENTS, TRANSFERS)	32,000		32,000	3,116.77	90.3%
<b>TOTAL GENERAL FUND INCOME</b>	<b>14,019,000</b>	<b>0</b>	<b>14,019,000</b>	<b>147,739.59</b>	<b>98.9%</b>
<b>GENERAL FUND - EXPENSES</b>					
<b>COMMODITY PURCHASE</b>					
PURCHASED WATER FOR DELIVERY	6,000,000		6,000,000	36,079.00	99.4%
PURCHASED WATER FOR BANKING (Asset - Future Sale)	2,000,000		2,000,000	0.00	100.0%
<b>TOTAL COMMODITY PURCHASE</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	<b>36,079.00</b>	<b>99.5%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
SALARIES	500,000		500,000	59,140.54	88.2%
PAYROLL TAXES	45,000		45,000	6,009.28	86.6%
RETIREMENT	440,000		440,000	36,797.29	91.6%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	39,000		39,000	9,435.56	75.8%
HEALTH INSURANCE	83,000		83,000	12,852.14	84.5%
DENTAL INSURANCE	8,000		8,000	848.07	89.4%
LIFE INSURANCE	1,000		1,000	214.29	78.6%
DISABILITY INSURANCE	6,000		6,000	568.65	90.5%
WORKERS COMP INSURANCE	4,000		4,000	0.00	100.0%
SGPWA STAFF MISC. MEDICAL	9,000		9,000	264.07	97.1%
EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,139,000</b>	<b>0</b>	<b>1,139,000</b>	<b>126,129.89</b>	<b>88.9%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TWO MONTHS ENDING ON AUGUST 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
<b>GENERAL FUND - EXPENSES</b>						
<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>					Comparison:	92%
DIRECTOR EXPENDITURES						
	DIRECTORS FEES	120,000		120,000	14,110.50	88.2%
	DIRECTORS TRAVEL AND EDUCATION	25,000		25,000	567.50	97.7%
	DIRECTORS MISC. MEDICAL	28,000		28,000	620.00	97.8%
OFFICE EXPENDITURES						
	OFFICE EXPENSE	20,000		20,000	1,818.81	90.9%
	POSTAGE	1,000		1,000	30.45	97.0%
	TELEPHONE	12,000		12,000	866.35	92.8%
	UTILITIES	5,000		5,000	269.61	94.6%
SERVICE EXPENDITURES						
	COMPUTER, WEB SITE AND PHONE SUPPORT	35,000		35,000	1,086.66	96.9%
	GENERAL MANAGER AND STAFF TRAVEL	15,000		15,000	40.00	99.7%
	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	1,717.00	71.4%
	DUES AND ASSESSMENTS	35,000		35,000	300.00	99.1%
	OTHER PROFESSIONAL SERVICES	80,000		80,000	11,276.45	85.9%
	BANK CHARGES	2,000		2,000	178.67	91.1%
	MISCELLANEOUS EXPENSES	5,000		5,000	0.00	100.0%
MAINTENANCE AND EQUIPMENT EXPENDITURES						
	TOOLS PURCHASE AND MAINTENANCE	1,000		1,000	9.47	99.1%
	VEHICLE REPAIR AND MAINTENANCE	10,000		10,000	817.03	91.8%
	MAINTENANCE AND REPAIRS - BUILDING	47,000		47,000	38,731.99	17.6%
	MAINTENANCE AND REPAIRS - FIELD	25,000		25,000	33.10	99.9%
	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	980.37	90.2%
<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>		<b>685,000</b>	<b>0</b>	<b>685,000</b>	<b>83,416.86</b>	<b>87.8%</b>

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FY 2021-22  
FOR THE TWO MONTHS ENDING ON AUGUST 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
<b>GENERAL FUND - EXPENSES</b>						
<b>CONSULTING AND ENGINEERING SERVICES</b>					Comparison:	92%
<b>PLANS &amp; CONSTRUCTION</b>						
INFRASTRUCTURE PLAN - Phase 2		125,000		125,000	15,519.10	87.6%
BACKBONE INFRASTRUCTURE STUDY AND DESIGN		250,000		250,000	0.00	100.0%
BUNKER HILL BANKING AND RECOVERY PROGRAM		50,000		50,000	0.00	100.0%
CALIMESA AREA RECHARGE		50,000		50,000	0.00	100.0%
SMALL SYSTEM ASSISTANCE PROGRAM		30,000		30,000	0.00	100.0%
<b>OTHER PROJECTS</b>						
SAN GORGONIO GSA		25,000		25,000	0.00	100.0%
YUCAIPA GSA		15,000		15,000	2,563.57	82.9%
FLUME MONITORING AND SUPPORT		50,000		50,000	1,657.50	96.7%
SCADA INTEGRATION		30,000		30,000	0.00	100.0%
<b>STUDIES AND REPORTS</b>						
FEE STUDIES		60,000		60,000	0.00	100.0%
USGS STUDIES AND MONITORING		150,000		150,000	48,636.00	67.6%
EASEMENT INVENTORY		25,000		25,000	0.00	100.0%
DISCHARGE PERMIT		25,000		25,000	0.00	100.0%
LOCAL SUPPLIES		50,000		50,000	0.00	100.0%
UWMP COMPLETION		5,000		5,000	112.50	97.8%
<b>GENERAL ENGINEERING SERVICES</b>						
GRANT SUPPORT SERVICES		75,000		75,000	0.00	100.0%
FEDERAL/STATE ADVOCATE		0		0	0.00	0.0%
BASIN MONITORING TASK FORCE		33,000		33,000	27,411.00	16.9%
GENERAL ENGINEERING, CEQA, EIR, ETC		65,000		65,000	0.00	100.0%
GIS SERVICES		10,000		10,000	0.00	100.0%
<b>TOTAL CONSULTING AND ENGINEERING SERVICES</b>						
		1,123,000	0	1,123,000	95,900	91.5%

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TWO MONTHS ENDING ON AUGUST 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
<b>GENERAL FUND - EXPENSES</b>						
<b>LEGAL SERVICES</b>					Comparison:	92%
LEGAL SERVICES - GENERAL		140,000		140,000	7,453.50	94.7%
<b>TOTAL LEGAL SERVICES</b>		140,000	0	140,000	7,453.50	94.7%
<b>CONSERVATION AND EDUCATION</b>						
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%
<b>TOTAL CONSERVATION AND EDUCATION</b>		52,000	0	52,000	0.00	100.0%
<b>MAJOR AND CAPITAL EXPENDITURES</b>						
<b>BUILDING AND EQUIPMENT</b>						
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%
<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>		345,000	0	345,000	0.00	100.0%
<b>TRANSFERS TO OTHER FUNDS</b>		0	0	0	0.00	
<b>TOTAL GENERAL FUND EXPENSES</b>		11,484,000	0	11,484,000	348,978.92	97.0%
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>		2,535,000	0	2,535,000	-201,239	

**SAN GORGONIO PASS WATER AGENCY  
 BUDGET REPORT FY 2021-22  
 FOR THE TWO MONTHS ENDING ON AUGUST 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
<b>CONSIGNED - SWP SUPPORT FUND</b>						
<b>SWP SUPPORT FUND - INCOME</b>						
<b>INCOME</b>						
	SBE TAX REVENUE ALLOCATED TO SWP-RELATED PROJECTS	4,000,000		4,000,000	0.00	100.0%
<b>SWP SUPPORT FUND - EXPENSES</b>						
<b>EXPENDITURES</b>						
	RESERVES	4,000,000		4,000,000	0.00	100.0%

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TWO MONTHS ENDING ON AUGUST 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
<b>DEBT SERVICE FUND</b>					
				Comparison:	92%
<b>DEBT SERVICE FUND - INCOME</b>					
<b>INCOME</b>					
TAX REVENUE	22,317,910		22,317,910	850,948.60	96.2%
INTEREST	200,000		200,000	5,031.90	97.5%
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%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>26,247,910</b>	<b>0</b>	<b>26,247,910</b>	<b>855,980.50</b>	<b>96.7%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>					
<b>EXPENSES</b>					
SALARIES	250,000		250,000	40,227.00	83.9%
PAYROLL TAXES	16,000		16,000	3,077.34	80.8%
BENEFITS	218,403		218,403	30,817.88	85.9%
STATE WATER CONTRACT PAYMENTS	24,500,000		24,500,000	1,575,225.00	93.6%
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	2,151.99	82.1%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	0.0%
TAX COLLECTION CHARGES	110,000		110,000	8,134.06	92.6%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>25,632,403</b>	<b>0</b>	<b>25,632,403</b>	<b>1,735,435.27</b>	<b>93.2%</b>
<b>TRANSFERS FROM RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	
<b>DEBT SERVICE NET INCOME YEAR TO DATE</b>	<b>615,507</b>	<b>0</b>	<b>615,507</b>	<b>-879,454.77</b>	