

San Gorgonio Pass Water Agency

DATE: January 18, 2022
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, January, 2022

RECOMMENDATION

The Board typically considers monthly reports as a group, then considers quarterly reports.

For monthly reports, 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 **December, 2021**.

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

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

Motion to recommend the Board accept items A-C at the next Regular Board meeting.

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

Motion to recommend the Board approve payment of the Legal Invoice at the next Regular Board meeting.

For quarterly reports, the Finance and Budget Committee recommends the following:

Item E: The Board **accept** the Cash Reconciliation Report for **October - December, 2021**.

Motion to recommend the Board accept item E at the next Regular Board meeting.

Item F: The Board **approve** the Reserve Allocation Report for **October - December, 2021**.

Motion to recommend the Board approve item G at the next Regular Board meeting.

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
December 1 through December 31, 2021

ACCOUNTS PAYABLE

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
12/07/2021	120291	AT&T MOBILITY	-129.57
12/07/2021	120292	AVI-SPL	-74,117.41
12/07/2021	120293	BEAUMONT HOME CENTER	-95.76
12/07/2021	120294	CALIFORNIA RURAL WATER ASSN	-265.75
12/07/2021	120295	LENITY TECHNOLOGY	-10,817.08
12/07/2021	120296	CHANDER P. LETULLE	-1,691.36
12/07/2021	120297	OFFICE SOLUTIONS	-169.44
12/07/2021	120298	STANDARD INSURANCE COMPANY	-501.84
12/07/2021	120299	TULLY & YOUNG	-3,322.50
12/07/2021	120300	UNLIMITED SERVICES - VOID CHECK	0.00
12/07/2021	120301	UNDERGROUND SERVICE ALERT	-19.90
12/07/2021	120302	MICHAEL R. VALDIVIA	-173.88
12/07/2021	120303	WASTE MANAGEMENT INLAND EMPIRE	-118.50
12/14/2021	120304	ACWA BENEFITS	-946.53
12/14/2021	120305	BEST BEST & KRIEGER	-6,800.74
12/14/2021	120306	ERNST & YOUNG LLP	-573.00
12/14/2021	120307	ERNIE & SONS HEATING PLUMBING A/C	-344.00
12/14/2021	120308	FRONTIER COMMUNICATIONS	-277.95
12/14/2021	120309	GOPHER PATROL	-51.00
12/14/2021	120310	SOUTHERN CALIFORNIA GAS	-81.53
12/14/2021	120311	UNLIMITED SERVICES	-295.00
12/14/2021	120312	WATER EDUCATION FOUNDATION	-6,900.00
12/14/2021	120313	WELLS FARGO ELITE CREDIT CARD	-6,523.57
12/14/2021	120314	ROEBERT G. YBARRA	-165.15
12/21/2021	120315	ALBERT WEBB ASSOCIATES	-5,300.00
12/21/2021	120316	BAY ALARM COMPANY	-78.00
12/21/2021	120317	JEFFREY W. DAVIS	-335.84
12/21/2021	120318	LAND ENGINEERING CONSULTANTS	-6,650.00
12/21/2021	120319	PROVOST & PRITCHARD	-3,724.00
12/21/2021	120320	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	-2,380.29
12/21/2021	120321	U. S. GEOLOGICAL SURVEY	-52,762.62
12/21/2021	120322	VALLEY OFFICE EQUIPMENT, INC.	-180.38
12/22/2021	120323	FIRST AMERICAN TITLE	-5,000.00
12/23/2021	120324	AT&T MOBILITY	-129.57
12/23/2021	120325	CALIFORNIA RURAL WATER ASSN	-269.25
12/23/2021	120326	FLOW-PRO PLUMBING	-2,100.00
12/23/2021	120327	MATTHEW PISTILLI LANDSCAPE SERVICES	-1,271.85
12/23/2021	120328	SOUTHERN CALIFORNIA EDISON	-135.93
12/23/2021	120329	STANDARD INSURANCE COMPANY	-501.84
12/09/2021	900441	CALPERS RETIREMENT	-100,000.00
12/15/2021	900442	EMPLOYMENT DEVELOPMENT DEPARTMENT	-1,192.70
12/15/2021	900443	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	-6,171.20
12/15/2021	900444	CALPERS RETIREMENT	-6,304.34
12/15/2021	900445	CAL PERS RETIREMENT - SIP-457	-2,150.00
12/15/2021	900446	PAYCHEX	-152.00
12/23/2021	900447	CALPERS HEALTH	-10,353.31

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

ACCOUNTS PAYABLE (CON'T)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
12/29/2021	900448	EMPLOYMENT DEVELOPMENT DEPARTMENT	-1,452.69
12/29/2021	900449	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	-9,032.49
12/29/2021	900450	CALPERS RETIREMENT	-6,304.34
12/29/2021	900451	CAL PERS RETIREMENT - SIP-457	-2,150.00
12/29/2021	900452	PAYCHEX	-170.75
12/30/2021	900453	DEPARTMENT OF WATER RESOURCES	-788,541.00
TOTAL ACCOUNTS PAYABLE CHECKS			-1,129,175.85

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
12/15/2021	802213	JEFFREY W. DAVIS	-1,714.19
12/15/2021	802214	RONALD A. DUNCAN	-1,303.15
12/15/2021	802215	LANCE E. ECKHART	-6,881.13
12/15/2021	802216	KENNETH M. FALLS	-3,512.59
12/15/2021	802217	CHERYLE M. STIFF	-2,540.15
12/15/2021	802218	SCOTT W. TIRRELL	-671.11
12/15/2021	802219	THOMAS W. TODD, JR.	-3,904.75
12/15/2021	802220	ROEBERT G. YBARRA	-1,303.13
12/29/2021	802221	BLAIR M. BALL	-2,606.21
12/29/2021	802222	JEFFREY W. DAVIS	-800.35
12/29/2021	802223	RONALD A. DUNCAN	-2,491.68
12/29/2021	802224	LANCE E. ECKHART	-6,327.52
12/29/2021	802225	KENNETH M. FALLS	-3,020.08
12/29/2021	802226	STEPHEN J. LEHTONEN	-521.25
12/29/2021	802227	CHANDER P. LETULLE	-2,606.20
12/29/2021	802228	LAWRENCE R. SMITH	-2,491.67
12/29/2021	802229	CHERYLE M. STIFF	-2,540.15
12/29/2021	802230	SCOTT W. TIRRELL	-234.22
12/29/2021	802231	THOMAS W. TODD, JR.	-4,008.40
12/29/2021	802232	MICHAEL R. VALDIVIA	-2,491.68
12/29/2021	802233	ROEBERT G. YBARRA	-1,762.85
TOTAL PAYROLL			-53,732.46
TOTAL DISBURSEMENTS FOR DECEMBER, 2021			-1,182,908.31

SAN GORGONIO PASS WATER AGENCY
New Vendors List
January 2022

Vendor - Name and Address	Expenditure Type
Land Engineering Consultants, Inc. P.O. Box 541 650 Ave "K" Calimesa, CA 92320	Professional Services
Bay Alarm Co. old address: P O Box 7137, San Francisco, CA 94120 new address: P.O. Box 51041, Los Angeles, CA 90051	Utilities
First American Title Insurance Co. 5 First American Way, Santa Ana, CA 92707	Calimesa Recharge
Flow-Pro Plumbing P.O. Box 548, Beaumont, CA 92223	Building Maint
Record Gazette old address: P. O. Box 727, Banning, CA 92220 new address: 218 N. Murray St. Banning, CA 92220	GSA ads

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

BANK BALANCE - CHECKING ACCOUNT - December 31, 2021 974,798.24

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
120320	2,380.29		
120326	2,100.00		
120327	1,271.85		
	5,752.14		-

TOTAL OUTSTANDING CHECKS (5,752.14)

BALANCE PER **GENERAL LEDGER** - December 31, 2021 969,046.10

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH 2,485,280.49

CASH RECEIPTS FOR CURRENT MONTH (+) 6,666,673.92

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE - CHECK HISTORY REPORT (-) (1,182,908.31)

PAYROLL TRANSFER TO BANK OF HEMET (-) -

BANK CHARGES (-) -

TRANSFERS FROM LAIF (+) -

TRANSFERS TO LAIF (-) (7,000,000.00)

TRANSFER TO TVI (-) -

TRANSFER FROM TVI (+) -

BALANCE PER **GENERAL LEDGER** December 31, 2021 969,046.10

REPORT PREPARED BY:

Scott Tirrell 1/11/22
Scott Tirrell

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
12/6/21	FRONTIER COMMUNICATNS	REFUND - CLOSED PHONE ACCOUNT	151.43
12/6/21	FRONTIER COMMUNICATNS	REFUND - CLOSED PHONE ACCOUNT	140.21
12/15/21	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED	6,614,074.47
12/21/21	YVWD	WATER SALES	19,626.81
12/28/21	RIVERSIDE COUNTY	PROPERTY TAXES - HOMEOWNERS EXMPTN	32,681.00
TOTAL FOR DECEMBER 2021			6,666,673.92

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE SIX MONTHS ENDING ON DECEMBER 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:	50%
	WATER SALES	4,100,000		4,100,000	275,473.59	93.3%
	TAX REVENUE	4,100,000		4,100,000	1,123,787.26	72.6%
	TAX REVENUE - SBE	5,300,000		5,300,000	0.00	100.0%
	INTEREST	87,000		87,000	50,702.07	41.7%
	DESIGNATED REVENUES	400,000		400,000	216,098.56	46.0%
	OTHER (REIMBURSEMENTS, TRANSFERS)	32,000		32,000	4,512.35	85.9%
	TOTAL GENERAL FUND INCOME	14,019,000	0	14,019,000	1,670,573.83	88.1%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
	PURCHASED WATER FOR DELIVERY	6,000,000		6,000,000	615,501.50	89.7%
	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	615,501.50	92.3%
SALARIES AND EMPLOYEE BENEFITS						
	SALARIES	500,000		500,000	184,055.88	63.2%
	PAYROLL TAXES	45,000		45,000	17,609.37	60.9%
	RETIREMENT	440,000		440,000	120,889.28	72.5%
	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	39,000		39,000	22,224.28	43.0%
	HEALTH INSURANCE	83,000		83,000	30,115.57	63.7%
	DENTAL INSURANCE	8,000		8,000	1,978.83	75.3%
	LIFE INSURANCE	1,000		1,000	499.06	50.1%
	DISABILITY INSURANCE	6,000		6,000	1,747.49	70.9%
	WORKERS COMP INSURANCE	4,000		4,000	710.80	82.2%
	SGPWA STAFF MISC. MEDICAL	9,000		9,000	877.97	90.2%
	EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,139,000	0	1,139,000	380,708.53	66.6%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE SIX MONTHS ENDING ON DECEMBER 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:	50%
DIRECTOR EXPENDITURES						
	DIRECTORS FEES	120,000		120,000	60,110.73	49.9%
	DIRECTORS TRAVEL AND EDUCATION	25,000		25,000	6,641.72	73.4%
	DIRECTORS MISC. MEDICAL	28,000		28,000	5,257.37	81.2%
OFFICE EXPENDITURES						
	OFFICE EXPENSE	20,000		20,000	4,634.64	76.8%
	POSTAGE	1,000		1,000	30.45	97.0%
	TELEPHONE	12,000		12,000	4,023.98	66.5%
	UTILITIES	5,000		5,000	1,450.27	71.0%
SERVICE EXPENDITURES						
	COMPUTER, WEB SITE AND PHONE SUPPORT	35,000		35,000	20,146.19	42.4%
	GENERAL MANAGER AND STAFF TRAVEL	15,000		15,000	2,777.27	81.5%
	INSURANCE AND BONDS	25,000		25,000	24,881.88	0.5%
	ACCOUNTING AND AUDITING	21,000		21,000	18,730.00	10.8%
	DUES AND ASSESSMENTS	35,000		35,000	32,055.00	8.4%
	OTHER PROFESSIONAL SERVICES	80,000		80,000	32,706.17	59.1%
	BANK CHARGES	2,000		2,000	520.88	74.0%
	MISCELLANEOUS EXPENSES	5,000		5,000	0.00	100.0%
MAINTENANCE AND EQUIPMENT EXPENDITURES						
	TOOLS PURCHASE AND MAINTENANCE	1,000		1,000	17.96	98.2%
	VEHICLE REPAIR AND MAINTENANCE	10,000		10,000	-726.85	107.3%
	MAINTENANCE AND REPAIRS - BUILDING	47,000		47,000	47,288.92	-0.6%
	MAINTENANCE AND REPAIRS - FIELD	25,000		25,000	9,560.85	61.8%
	CONTRACT OPERATIONS AND MAINTENANCE	100,000		100,000	22,410.47	77.6%
	WATER TREATMENT EXPENSE	50,000		50,000	49,853.37	0.3%
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	3,582.16	64.2%
TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES		679,000	0	679,000	352,903.45	48.0%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE SIX MONTHS ENDING ON DECEMBER 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:	50%
LEGAL SERVICES - GENERAL		140,000		140,000	43,370.48	69.0%
TOTAL LEGAL SERVICES		140,000	0	140,000	43,370.48	69.0%
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	600.00	90.0%
OTHER CONSERVATION, EDUCATION AND P. R.		20,000		20,000	0.00	100.0%
TOTAL CONSERVATION AND EDUCATION		52,000	0	52,000	600.00	98.8%
MAJOR AND CAPITAL EXPENDITURES						
BUILDING AND EQUIPMENT						
BUILDING		225,000.00		225,000	0.00	100.0%
AV UPGRADE		100,000.00		100,000	74,117.41	25.9%
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	74,117.41	78.5%
TRANSFERS TO OTHER FUNDS		0	0	0	0.00	
TOTAL GENERAL FUND EXPENSES		11,478,000	0	11,478,000	1,956,397.07	83.0%
GENERAL FUND NET INCOME YEAR TO DATE		2,541,000	0	2,541,000	-285,823	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE SIX MONTHS ENDING ON DECEMBER 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 SIX MONTHS ENDING ON DECEMBER 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:	50%
DEBT SERVICE FUND - INCOME						
INCOME						
	TAX REVENUE	22,317,910		22,317,910	7,514,004.25	66.3%
	INTEREST	200,000		200,000	162,882.96	18.6%
	CONTRIBUTIONS - GOVERNMENT	400,000		400,000	0.00	100.0%
	DWR CREDITS - BOND COVER, OTHER	3,330,000		3,330,000	1,648,991.00	50.5%
	TOTAL DEBT SERVICE FUND INCOME	26,247,910	0	26,247,910	9,325,878.21	64.5%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
	SALARIES	250,000		250,000	127,400.40	49.0%
	PAYROLL TAXES	16,000		16,000	7,489.30	53.2%
	BENEFITS	218,403		218,403	104,715.42	52.1%
	STATE WATER CONTRACT PAYMENTS	24,500,000		24,500,000	14,632,867.00	40.3%
	WATER TRANSFERS	300,000		300,000	0.00	100.0%
	SWC CONTRACTOR DUES	76,000		76,000	75,802.00	0.3%
	STATE WATER CONTRACT AUDIT	6,000		6,000	5,722.00	4.6%
	DELTA CONVEYANCE FACILITY AUTHORITY	0		0	0.00	0.0%
	EBX CONTRACT OPERATIONS AND MAINTENANCE	100,000		100,000	22,410.46	77.6%
	SWP ENGINEERING AND MAINTENANCE	50,000		50,000	192,222.59	-284.4%
	DEBT SERVICE UTILITIES	12,000		12,000	5,680.90	52.7%
	STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	0.0%
	TAX COLLECTION CHARGES	110,000		110,000	24,719.60	77.5%
	TOTAL DEBT SERVICE FUND EXPENSES	25,638,403	0	25,638,403	15,199,029.67	40.7%
	TRANSFERS FROM RESERVES	0	0	0	0.00	
	DEBT SERVICE NET INCOME YEAR TO DATE	609,507	0	609,507	-5,873,151.46	