

# ***San Geronio Pass Water Agency***

**DATE:** October 2, 2023  
**TO:** Board of Directors  
**FROM:** Lance Eckhart, General Manager  
**BY:** Tom Todd, Jr., Chief Financial Officer  
**SUBJECT: FINANCE & BUDGET COMMITTEE MEETING REPORT FOR SEPTEMBER 21, 2023 MEETING**

## **RECOMMENDATION**

Ratify actions taken by the Finance & Budget Committee at its meeting on September 21, 2023.

## **BACKGROUND**

The Finance & Budget Committee reviews material prepared by Staff about the financial activities of the Agency each month. The reports prepared include a list of checks issued for accounts payable and payroll, a list of new vendors and/or changes in vendor addresses, a bank reconciliation, a list of deposits, a budget report, a list of legal invoices and a report reviewing activity related to the Gap Funding Program with the Cabazon Water District.

## **ANALYSIS**

The Finance & Budget Committee took the following actions:

- Accepted the report of Paid Invoices and Payroll for August 2023
- Accepted the Wells Fargo checking account reconciliation for August 2023
- Accepted the Budget Report for August 2023
- Approved payment of the legal invoice of August 2023

## **FISCAL IMPACT**

All financial activities completed during the month conform to expenditure guidelines established by the Agency Board through the budget process for FY23-24.

## **ACTION**

Ratify actions taken by the Finance & Budget Committee at its meeting on September 21, 2023.

## **ATTACHMENTS**

Paid Invoices and Monthly Payroll, August, 2023

Bank Reconciliation, August, 20203

Budget Report, August, 2023

Pending Legal Invoices, August, 2023

Cabazon Gap Funding Report, August, 2023

# ***San Geronio Pass Water Agency***

**DATE:** September 21, 2023  
**TO:** Finance and Budget Committee  
**FROM:** Lance Eckhart, General Manager  
**BY:** Tom Todd, Jr., Chief Financial Officer  
**SUBJECT: Summary of Recommended Actions**

## **RECOMMENDATION**

Recommendations for Finance and Budget Committee actions:

Item A: The Committee **accept** payments as listed in the Check History reports for Accounts Payable and Payroll for the month of August, 2023.

Item B: The Committee **accept** the Bank Reconciliation for August, 2023.

Item C: The Committee **accept** the Budget Report for August, 2023.

**Motion: The Committee accept items A-C.**

Item D: The Committee **approve** payment of the Legal Invoice for August, 2023.

**Motion: The Committee approve payment of the Legal Invoice.**

## **BACKGROUND**

The Finance & Budget Committee reviews the necessary financial material during this meeting and will present its findings at the next regular Board meeting.

## **ACTION**

The Committee take the above listed actions.

**San Geronio Pass Water Agency**  
**Check History Report**  
**August 1 through August 31, 2023**

ACCOUNTS PAYABLE
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Date	Number	Name	Amount
08/08/2023	121021	AUTOMATION PRIDE	175.81
08/08/2023	121022	CITY OF BEAUMONT	5,356.67
08/08/2023	121023	CALIFORNIA RURAL WATER ASSN	7,733.00
08/08/2023	121024	THE FERGUSON GROUP	2,500.00
08/08/2023	121025	HDL COREN & CONE	6,143.95
08/08/2023	121026	LENITY TECHNOLOGY	1,946.12
08/08/2023	121027	RODRIGUEZ DISKING	1,526.00
08/08/2023	121028	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	2,269.14
08/08/2023	121029	STANDARD INSURANCE COMPANY	699.38
08/08/2023	121030	UNIVAR SOLUTIONS	5,729.94
08/08/2023	121031	UNLIMITED SERVICES	350.00
08/08/2023	121032	UNDERGROUND SERVICE ALERT	27.50
08/08/2023	121033	WASTE MGT CORPORATE SERVICES	128.17
08/08/2023	121034	ZANJERO WATER CONSULTING	13,875.00
08/15/2023	121035	ACWA BENEFITS	1,060.88
08/15/2023	121036	BANNING CHAMBER OF COMMERCE	850.00
08/15/2023	121037	ERNST & YOUNG LLP	1,852.00
08/15/2023	121038	THE FERGUSON GROUP	3,000.00
08/15/2023	121039	FRONTIER COMMUNICATIONS	298.10
08/15/2023	121040	GOPHER PATROL	60.59
08/15/2023	121041	SANTA ANA WATERSHED PROJ. AUTHORITY	29,071.05
08/15/2023	121042	SOUTHERN CALIFORNIA GAS	1.74
08/22/2023	121043	BANNING CHAMBER OF COMMERCE	330.00
08/22/2023	121044	BEST BEST & KRIEGER	9,571.36
08/22/2023	121045	CONTROL TEMP, INC.	279.83
08/22/2023	121046	DUCKING CLEAN	500.00
08/22/2023	121047	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
08/22/2023	121048	THE PRESS-ENTERPRISE	119.97
08/22/2023	121049	PROVOST & PRITCHARD	2,940.00
08/22/2023	121050	SOUTHERN CALIFORNIA EDISON	299.40
08/22/2023	121051	VALLEY OFFICE EQUIPMENT, INC.	233.42
08/22/2023	121052	WELLS FARGO ELITE CREDIT CARD	9,748.46
08/29/2023	121053	CABAZON WATER DISTRICT	105,533.66
8/2/2023	900726	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,209.84
8/2/2023	900727	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	12,491.37
8/2/2023	900728	CALPERS RETIREMENT	8,927.59
8/2/2023	900729	CAL PERS RETIREMENT - SIP-457	3,650.00
8/2/2023	900730	PAYCHEX	172.50
8/3/2023	900731	THOMAS W. TODD, JR.	296.06
8/15/2023	900732	CALPERS HEALTH	10,426.81
8/15/2023	900733	CALPERS FINANCIAL REPORTING	700.00
8/17/2023	900734	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,098.96
8/17/2023	900735	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	10,710.06

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**August 1 through August 31, 2023**

**ACCOUNTS PAYABLE (CON'T)**

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
8/17/2023	900736	CALPERS RETIREMENT	8,927.59
8/17/2023	900737	CAL PERS RETIREMENT - SIP-457	3,650.00
8/17/2023	900738	PAYCHEX	164.10
8/31/2023	900739	DEPARTMENT OF WATER RESOURCES	1,579,470.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,858,456.02

**PAYROLL**

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
8/1/2023	802565	EMMETT G. CAMPBELL	3,134.71
8/1/2023	802566	RONALD A. DUNCAN	2,586.20
8/1/2023	802567	LANCE E. ECKHART	5,784.95
8/1/2023	802568	MATTHEW E. HOWARD	4,782.03
8/1/2023	802569	CHANDER P. LETULLE	2,693.71
8/1/2023	802570	CHERYLE M. STIFF	2,947.68
8/1/2023	802571	SCOTT W. TIRRELL	569.00
8/1/2023	802572	THOMAS W. TODD, JR.	4,932.36
8/1/2023	802573	KEVIN D. WALTON	2,574.87
8/16/2023	802574	EMMETT G. CAMPBELL	3,178.17
8/16/2023	802575	LANCE E. ECKHART	6,079.44
8/16/2023	802576	MATTHEW E. HOWARD	4,782.03
8/16/2023	802577	LAWRENCE R. SMITH	2,215.57
8/16/2023	802578	CHERYLE M. STIFF	2,947.68
8/16/2023	802579	SCOTT W. TIRRELL	715.31
8/16/2023	802580	THOMAS W. TODD, JR.	4,932.36
8/16/2023	802581	MICHAEL R. VALDIVIA	1,401.21
TOTAL PAYROLL			56,257.28
TOTAL DISBURSEMENTS FOR AUGUST 2023			1,914,713.30

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
September, 2023

Vendor - Name and Address	Expenditure Type
Old Name: Bartel Associates New Name: Foster & Foster, Inc. Address: Unchanged [13420 Parker Commons Blvd #104, Ft. Myers, FL 33912]	Professional Services
Earth Science Laboratories, inc. 903 N. 47th St. Suite 105, Rogers, AR 72756	Water Treatment Exp.

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
August 31, 2023**

BANK BALANCE - CHECKING ACCOUNT - August 31, 2023 \$ 430,591.83

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
121043	330.00		
121047	350.00		
	680.00		-

TOTAL OUTSTANDING CHECKS (680.00)

BALANCE PER **GENERAL LEDGER** - August 31, 2023 \$ 429,911.83

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH ( + ) \$ 337,333.04

CASH RECEIPTS FOR CURRENT MONTH ( + ) 707,292.09

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE ( - )	Checks	(214,561.14)	
ACCOUNTS PAYABLE ( - )	ACHs	(1,643,894.88)	(1,858,456.02)
PAYROLL ( - )	Prior Month: 16th-EOM	(30,005.51)	
PAYROLL ( - )	This Month: 1st-15th	(26,251.77)	(56,257.28)

TRANSFERS FROM LAIF ( + ) -


TRANSFERS TO LAIF ( - ) -

TRANSFER TO CAMP ( - ) -

TRANSFER FROM CAMP ( + ) 1,300,000.00

BALANCE PER **GENERAL LEDGER** August 31, 2023 \$ 429,911.83

REPORT PREPARED BY:

  
\_\_\_\_\_  
Scott Tirrell

9/5/23  
\_\_\_\_\_  
Date

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF AUGUST 2023**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
8/2/23	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED	424,193.03
8/8/23	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED	125,957.89
8/9/23	RIVERSIDE COUNTY	PROPERTY TAXES - TAX SALE	509.29
8/9/23	RIVERSIDE COUNTY	PROPERTY TAXES - UNSECURED	34,982.99
8/11/23	RIVERSIDE COUNTY	PROPERTY TAXES - UNITARY	58,371.65
8/14/23	RIVERSIDE COUNTY	PROPERTY TAXES - UNSECURED	31,895.44
8/21/23	LANCE ECKHART	CREDIT CARD CHARGE REPYAMENT	67.24
8/21/23	AMERICAN TOWER	CELL TOWER LEASE PAYMENT FY23-24	31,314.56
TOTAL FOR AUGUST 2023			707,292.09



San Gorgonio Pass Water Agency  
Budget Highlights

August, 2023

Changes to Budget Presentation

Brief review of column 5 in Budget Report: For income, a **black** number means we have received more revenue than expected, a **red** number means we have received less revenue than expected. For expenses, a **black** number means we have spent less than expected, and a **red** number means we have spent more than expected.

This is the second report of the new Fiscal Year 2023-24.

The financial audit continues to make progress.

The Agency received additional tax revenue that was attributable to the previous fiscal year. Though the deposit report shows tax income, it will not appear in the budget report because it belongs to FY 2022-23.

Typically, the Agency does not receive tax revenue until November, so there will still be another budget report or two before tax income begins to be registered. On the other hand, water sales should begin to show up soon.

General Fund

Disbursements:

The main items that look over budget in this month are items that are spent irregularly throughout the year, like insurance, and dues. The majority of items show a zero, because invoices for services have not been received. Salaries and Employee Benefits are beginning to fall in line with normally expected trends.

Dues and Assessments, Building Maintenance and Repair, SAWPA Regional Projects, and Sponsorships are paid in spurts, rather than evenly throughout the year.

Consigned – SWP Support Fund

Revenue:

Interest income is higher than expected but will vary as the balances of the funds change throughout the year.

Debt Service Fund

Disbursements:

SWC dues have been paid, and no additional payment is expected for the rest of the fiscal year. State Water Contract Payments is another line item that has uneven payments. The large EBX payment will be made in September, so will be over-budget on a monthly basis at that time.

Gap Funding Program

As mentioned at the Board meeting on September 11, the Agency received a major payment from Cabazon Water District in September. Gap Funding activity for FY 22-23 resulted in a receivable

balance, so even though the payment will show up in the deposit report for September, it will not show up in the budget report because it is attributable to FY 22-23 activity. The budget report shows current fiscal year activity of a disbursement, which was expected and within budget.

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2023**

		FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND</b>						
<b>GENERAL FUND - INCOME</b>					Remaining %	83%
1	WATER SALES	7,800,000		7,800,000	0.00	-100.0%
2	TAX REVENUE	11,800,000		11,800,000	0.00	-100.0%
3	INTEREST	130,000		130,000	17,053.41	-86.9%
4	GOV'T CONTRIBUTIONS, GRANT REVENUE	50,000		50,000	0.00	-100.0%
5	OTHER MISCELLANEOUS INCOME	10,000		10,000	0.08	-100.0%
6	<b>TOTAL GENERAL FUND INCOME</b>	<b>19,790,000</b>	<b>0</b>	<b>19,790,000</b>	<b>17,053.49</b>	<b>-99.9%</b>
<b>GENERAL FUND - EXPENSES</b>						
<b>COMMODITY PURCHASE</b>						
10	PURCHASED WATER FOR DELIVERY	9,100,000		9,100,000	752,494.00	91.7%
11	PURCHASED WATER FOR BANKING (FUTURE SALE)	2,000,000		2,000,000	0.00	100.0%
12	<b>TOTAL COMMODITY PURCHASE</b>	<b>11,100,000</b>	<b>0</b>	<b>11,100,000</b>	<b>752,494.00</b>	<b>93.2%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
15	SALARIES	630,000		630,000	64,649.73	89.7%
16	PAYROLL TAXES	63,000		63,000	5,469.66	91.3%
17	PAYROLL SERVICE	5,000		5,000	492.30	90.2%
18	RETIREMENT	135,000		135,000	13,072.09	90.3%
19	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000		75,000	15,355.97	79.5%
20	HEALTH INSURANCE	80,000		80,000	10,987.06	86.3%
21	ACWA BENEFITS	10,000		10,000	1,492.29	85.1%
22	DISABILITY INSURANCE	6,000		6,000	401.03	93.3%
23	WORKERS COMPENSATION INSURANCE	5,000		5,000	0.00	100.0%
24	SGPWA STAFF MEDICAL REIMBURSEMENT	10,000		10,000	0.00	100.0%
25	EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
26	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,023,000</b>	<b>0</b>	<b>1,023,000</b>	<b>111,920.13</b>	<b>89.1%</b>

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2023**

		FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND - EXPENSES</b>						
	<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>				Remaining %	83%
30	DIRECTOR EXPENDITURES					
31	DIRECTORS FEES	264,000		264,000	13,187.67	95.0%
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000	7,732.52	84.5%
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000	372.00	99.2%
	OFFICE EXPENDITURES					
35	OFFICE EXPENSE	20,000		20,000	1,607.52	92.0%
36	POSTAGE	1,000		1,000	0.00	100.0%
37	TELEPHONE	10,000		10,000	855.14	91.4%
38	UTILITIES	8,000		8,000	56.84	99.3%
	SERVICE EXPENDITURES					
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000	7,468.42	85.1%
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	2,125.27	91.5%
42	INSURANCE AND BONDS	35,000		35,000	5,327.65	84.8%
43	ACCOUNTING AND AUDITING	23,000		23,000	0.00	100.0%
44	DUES AND ASSESSMENTS	45,000		45,000	14,618.00	67.5%
45	OTHER PROFESSIONAL SERVICES	75,000		75,000	12,200.62	83.7%
46	PUBLIC INFORMATION	60,000		60,000	1,436.55	97.6%
47	BANK CHARGES	1,000		1,000	0.00	100.0%
48	MISCELLANEOUS EXPENSES	2,000		2,000	0.00	100.0%
	MAINTENANCE AND EQUIPMENT EXPENDITURES					
50	TOOLS PURCHASE AND MAINTENANCE	3,000		3,000	0.00	100.0%
51	MAINTENANCE AND REPAIRS - VEHICLE	10,000		10,000	704.22	93.0%
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	6,181.44	79.4%
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000	248.21	99.4%
54	CONTRACT OPERATIONS AND MAINTENANCE	220,000		220,000	0.00	100.0%
55	WATER TREATMENT EXPENSE	130,000		130,000	5,729.94	95.6%
	COUNTY EXPENDITURES					
57	LAFCO COST SHARE	9,000		9,000	8,282.94	8.0%
58	ELECTION EXPENSE	0		0	0.00	
59	TAX COLLECTION CHARGES	52,000		52,000	0.00	100.0%
60	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,209,000</b>	<b>0</b>	<b>1,209,000</b>	<b>88,134.95</b>	<b>92.7%</b>

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2023**

		FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND - EXPENSES</b>						
	<b>CONSULTING AND ENGINEERING SERVICES</b>				Remaining %	83%
	PLANS & CONSTRUCTION					
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000	166.60	99.3%
66	BACKBONE INFRASTRUCTURE STUDY AND DESIGN	150,000		150,000	0.00	100.0%
67	BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000	0.00	100.0%
68	CALIMESA AREA RECHARGE	250,000		250,000	0.00	100.0%
69	SMALL SYSTEM ASSISTANCE PROGRAM	150,000		150,000	0.00	100.0%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	100,000		100,000	0.00	100.0%
	OTHER PROJECTS					
72	WATER BANKING INVESTIGATIONS	100,000		100,000	0.00	100.0%
73	SAN GORGONIO GSA	50,000		50,000	0.00	100.0%
74	YUCAIPA GSA VERBENIA GSA	10,000		10,000	0.00	100.0%
75	FLUME MONITORING AND SUPPORT	30,000		30,000	0.00	100.0%
	STUDIES AND REPORTS					
77	FINANCIAL MODELING	70,000		70,000	0.00	100.0%
78	USGS STUDIES AND MONITORING	250,000		250,000	0.00	100.0%
79	INFRASTRUCTURE AND EASEMENT INVENTORY	75,000		75,000	0.00	100.0%
80	DISCHARGE PERMIT	25,000		25,000	0.00	100.0%
81	WATER PORTFOLIO	125,000		125,000	13,875.00	88.9%
82	LOCAL SUPPLIES	50,000		50,000	762.80	98.5%
83	LOCAL RECHARGE FEASIBILITY STUDIES	700,000		700,000	0.00	100.0%
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000	0.00	100.0%
85	STRATEGIC PLAN UPDATE	20,000		20,000	0.00	100.0%
	GENERAL ENGINEERING SERVICES					
87	AGENCY ENGINEER	250,000		250,000	0.00	100.0%
88	GRANT SUPPORT SERVICES	75,000		75,000	7,500.00	90.0%
89	FEDERAL - STATE ADVOCATE	30,000		30,000	0.00	100.0%
90	SAWPA REGIONAL PROJECTS	36,000		36,000	29,071.05	19.2%
91	GENERAL ENGINEERING, CEQA, EIR, ETC	150,000		150,000	0.00	100.0%
92	<b>TOTAL CONSULTING AND ENGINEERING SERVICES</b>	<b>2,821,000</b>	<b>0</b>	<b>2,821,000</b>	<b>51,375.45</b>	<b>98.2%</b>

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2023**

		FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND - EXPENSES</b>						
					Remaining %	83%
	<b>LEGAL SERVICES</b>					
98	LEGAL SERVICES	150,000		150,000	9,571.36	93.6%
99	<b>TOTAL LEGAL SERVICES</b>	150,000	0	150,000	9,571.36	93.6%
	<b>CONSERVATION AND EDUCATION</b>					
102	SCHOOL EDUCATION PROGRAMS	45,000		45,000	0.00	100.0%
103	ADULT EDUCATION AND SOCIAL MEDIA	10,000		10,000	0.00	100.0%
104	SPONSORSHIPS	6,000		6,000	1,995.00	66.8%
105	CONSERVATION, EDUCATION AND PUBLIC RELATIONS	20,000		20,000	0.00	100.0%
106	<b>TOTAL CONSERVATION AND EDUCATION</b>	81,000	0	81,000	1,995.00	97.5%
	<b>MAJOR AND CAPITAL EXPENDITURES</b>					
109	<b>BUILDING AND EQUIPMENT</b>					
110	BUILDING	50,000		50,000	0.00	100.0%
112	FURNITURE AND OFFICE EQUIPMENT	25,000		25,000	0.00	100.0%
113	OTHER EQUIPMENT	20,000		20,000	0.00	100.0%
114	SITES RESERVOIR	2,800,000		2,800,000	0.00	100.0%
116	<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>	2,895,000	0	2,895,000	0.00	100.0%
118	<b>TRANSFERS TO OTHER FUNDS</b>			0		
120	<b>TOTAL GENERAL FUND EXPENSES</b>	19,279,000	0	19,279,000	1,015,490.89	94.7%
122	<b>GENERAL FUND NET INCOME YTD</b>	511,000	0	511,000	-998,437.40	

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2023**

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
1	2	3	4	5
ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget

**CONSIGNED - SWP SUPPORT FUND**

			Remaining %	83%	
<b>CONSIGNED - SWP SUPPORT FUND - INCOME</b>					
<b>INCOME</b>					
130	UNITARY TAX REVENUE ALLOCATED	6,600,000	6,600,000	0.00	-100.0%
131	INTEREST	15,000	15,000	11,724.22	-21.8%
132	OTHER INCOME	0	0	0.00	
133	<b>TOTAL SWP SUPPORT FUND INCOME</b>	<b>6,615,000</b>	<b>6,615,000</b>	<b>11,724.22</b>	<b>-99.8%</b>
<b>CONSIGNED - SWP SUPPORT FUND - EXPENSES</b>					
<b>EXPENDITURES</b>					
139	TAX COLLECTION CHARGES	16,000	16,000	0.00	100.0%
140	OTHER EXPENSES	0	0	0.00	
141	<b>TOTAL SWP SUPPORT FUND EXPENSES</b>	<b>16,000</b>	<b>16,000</b>	<b>0.00</b>	<b>100.0%</b>
143	<b>TRANSFERS TO OTHER FUNDS</b>				
145	<b>CONSIGNED - SWP SUPPORT FUND NET INCOME YTD</b>	<b>6,599,000</b>	<b>6,599,000</b>	<b>11,724.22</b>	

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE TWO MONTHS ENDING ON AUGUST 31, 2023**

		FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>DEBT SERVICE FUND</b>						
					Remaining %	83%
<b>DEBT SERVICE FUND - INCOME</b>						
<b>INCOME</b>						
153	TAX REVENUE	26,100,000		26,100,000	0.00	-100.0%
154	INTEREST	460,000		460,000	77,806.18	-83.1%
155	CONTRIBUTIONS - GOVERNMENT	0		0	0.00	
156	DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000	243.00	-100.0%
157	<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>29,660,000</b>	<b>0</b>	<b>29,660,000</b>	<b>78,049.18</b>	<b>-99.7%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>						
<b>EXPENSES</b>						
161	SALARIES	425,000		425,000	47,884.50	88.7%
162	PAYROLL TAXES	30,000		30,000	3,178.26	89.4%
163	BENEFITS	220,000		220,000	15,992.17	92.7%
164	LEGAL FEES	0		0	0.00	
165	UTILITIES	11,000		11,000	611.85	94.4%
166	ENGINEERING AND MAINTENANCE	200,000		200,000	3,000.00	98.5%
167	SWC AUDIT	7,000		7,000	1,852.00	73.5%
168	SWC CONTRACTOR DUES	51,000		51,000	51,064.00	-0.1%
169	EBX CONTRACT OPERATIONS	200,000		200,000	0.00	100.0%
170	DELTA CONVEYANCE FACILITY AUTHORITY	30,000		30,000	0.00	100.0%
171	WATER TRANSFERS	2,500,000		2,500,000	0.00	100.0%
172	STATE WATER CONTRACT PAYMENTS	26,000,000		26,000,000	1,665,414.00	93.6%
173	TAX COLLECTION CHARGES	130,000		130,000	0.00	100.0%
174	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>29,804,000</b>	<b>0</b>	<b>29,804,000</b>	<b>1,788,996.78</b>	<b>94.0%</b>
176	<b>TRANSFERS FROM RESERVES</b>			0.00	0.00	
178	<b>DEBT SERVICE NET INCOME YTD</b>	<b>-144,000</b>	<b>0</b>	<b>-144,000</b>	<b>-1,710,947.60</b>	



**SAN GORGONIO PASS WATER AGENCY  
 BUDGET REPORT FOR FY 2023-24  
 FOR THE TWO MONTHS ENDING ON AUGUST 31, 2023**

		FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GAP FUNDING PROGRAM</b>						
<b>GAP FUNDING PROGRAM - INCOME</b>						
185	CABAZON WATER DISTRICT #1	1,000,000		1,000,000	0.00	100.0%
186				0		
187				0		
188				0		
189				0		
190				0		
191	<b>TOTAL INCOME</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0.00</b>	
<b>GAP FUNDING PROGRAM - EXPENSES</b>						
194	CABAZON WATER DISTRICT #1	500,000		500,000	105,533.66	78.9%
195				0		
196				0		
197				0		
198				0		
199				0		
200	<b>TOTAL EXPENSE</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>105,533.66</b>	<b>78.9%</b>
202	<b>GAP FUNDING PROGRAM NET BALANCE YTD</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>-105,533.66</b>	

**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	230831	LEGAL SERVICES AUGUST 2023	12,733.37

TOTAL PENDING INVOICES FOR APPROVAL SEPTEMBER 2023

12,733.37

## San Gorgonio Pass Water Agency

### List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 230921
ACWA	Association of California Water Agencies	Affinity organization that provides conferences, training, lobbying and insurance services
ACWA		for water agencies in California
ACWA JPIA	ACWA Joint Powers Insurance Agency	Designation for payments made for property, liability and workers compensation insurance
ACWABE	ACWA Benefits	Designation for dental and life insurance
ALWEAS	Albert Webb Associates	Provides engineering consulting services
BBK	Best Best & Krieger	Provides legal counsel
BCVWD	Beaumont-Cherry Valley Water District	Provides retail water service in Beaumont
CalPERS	California Public Employees Retirement System	Provides retirement and health insurance services for public agencies in California
CAMP	California Asset Management Plan	Financial entity that advises and manages investments for public agencies in California
COBRA	Consolidated Omnibus Budget Reconciliation Act	Designation for continued health coverage
CONTEM	Control Temp, Inc.	Provides building maintenance for heating and air conditioning
DUCCLE	Ducking Clean	Provides building maintenance for outside cleaning - gutters and solar panels
DWR	Department of Water Resources	Branch of the California government that is responsible for managing the SWP
EBX	East Branch Extension	Infrastructure from East Branch of SWP to SGPWA service area
ERSC	Engineering Services of Southern California	Provides engineering consulting services
ESRI	ESRI	Provides mapping services
GSA	Groundwater Sustainability Act	or Groundwater Sustainability Agency
GSP	Groundwater Sustainability Plan	
HCN	HCN Bank	Local regional bank; formerly the Bank of Hemet
HdL Coren & Cone		Provide tax revenue consulting services.
HOX	Homeowners Exemption	
IERCD	Inland Empire Resources Conservation District	Special District that provides conservation education
LAFCO	Local Agency Formation Commission	Branch of Riverside County government; reviews district and agency formation
LAIF	Local Agency Investment Fund	Financial organization sponsored by California for investments of surplus money
LAMMA	Local Agency Money Market Account	
MAPILA	Matthew Pistilli Landscape Services	Provides landscape and gardening services
OAP	Off-Aqueduct Power	DWR invoice for specific facilities that are not directly part of the SWP aqueduct
OPEB	Other Post-Employment Benefits	
PPIC	Public Policy Institute of California	Think tank on issues in California
PROPRI	Provost & Pritchard	Provides engineering and other consulting services

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 230921
RC	Riverside County	
RDV	Redevelopment	
SBE	State Board of Equilization	
SCADA	Supervisory Control and Data Acquisition	
SRJP	Sites Reservoir Joint Powers Authority	Joint powers authority formed to construct and manage Sites Reservoir
STAINS	Standard Insurance Company	Disability insurance provider
SWC	State Water Contractors	Affinity organization representing districts and agencies that have a water supply
SWC		contract with the state of California
SWP	State Water Project	System of reservoirs, aqueducts, and pump stations that distributes water throughout
SWP		the state of California; governed by agreements called water supply contracts
UNIVAR	Univar Solutions, Inc.	Provides EarthTec solution for water treatment
UWMP	Urban Water Management Plan	
YTD	Year to Date	

San Gorgonio Pass Water Agency  
 Cabazon Water District Gap Funding Tracking  
 Report Date: September 12, 2023

Current Balance: 105,533.66 (CWD owes us)

Payments Made to CWD: 1,284,221.36

Payments Received from CWD: 1,178,687.70

Approximate Project Cost: 1,700,000.00

Approximate Remaining Amount: 400,000.00

**Payments Made**

<b>Date</b>	<b>Request Amount</b>	<b>Paid Date</b>	<b>Check #</b>
9/13/22	75,583.32	9/20/22	120650
11/17/22	27,699.45	11/21/22	120724
2/27/23	279,168.30	3/6/23	120844
4/26/23	796,236.63	5/4/23	120913
8/1/23	105,533.66	8/29/23	121053

**Reimbursements Received**

<b>Date</b>	<b>Rec'd Amount</b>	<b>Check #</b>
11/7/22	42,465.59	25301
1/10/23	33,117.73	25424
1/10/23	5,600.75	25425
2/7/23	22,098.70	25488
5/8/23	1,304.00	25667
6/23/23	1,523.00	25774
7/18/23	277,864.30	25848
9/11/23	794,713.63	25934