

# ***San Gorgonio Pass Water Agency***

**DATE:** November 20, 2023  
**TO:** Board of Directors  
**FROM:** Lance Eckhart, General Manager  
**BY:** Tom Todd, Jr., Chief Financial Officer  
**SUBJECT: Report from the Finance and Budget Committee**

## **RECOMMENDATION**

The Board ratify the actions of the Finance and Budget Committee as listed below.

## **PREVIOUS CONSIDERATION**

The Finance and Budget Committee of the San Gorgonio Pass Water Agency met on November 16, 2023. During that meeting, the Committee took the following actions:

### **Accepted the following items:**

Item 5A: Payments as listed in the Check History reports for Accounts Payable and Payroll for the month of October 2023.

Item 5B: The Bank Reconciliation for October 2023.

Item 5C: The Budget Report for October 2023.

### **Approved the following item:**

Item 4A: Minutes of the October 25, 2023 meeting of the Committee.

Item 5D: Payment of the Legal Invoice for October 2023.

## **BACKGROUND**

The Finance & Budget Committee reviewed the necessary financial material during this meeting and took the actions listed above.

## **ACTION**

The Board ratify the actions of the Finance and Budget Committee as listed above.

## **ATTACHMENTS**

Minutes  
Check History Report  
Bank Reconciliation  
Water Delivery Report  
Budget Report  
Pending Legal Invoice Report  
Gap Funding Report

**SAN GORGONIO PASS WATER AGENCY**  
**1210 Beaumont Avenue**  
**Beaumont, California 92223**  
**Minutes of the**  
**Finance and Budget Committee**  
**October 25, 2023**

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

**Committee Members Present** Chander Letulle, Chair  
Micky Valdivia, Member  
Robert Ybarra, Member

**Staff Present** Lance Eckhart, General Manager  
Tom Todd, Jr., Chief Financial Officer  
Emmet Campbell, Sr. Resources Planner

**Consultants Present**

**In Person:** Jeff Ferre, Legal Counsel

**Remotely:** Richard Babbe, PFM Asset Management

1. **Call to Order, Flag Salute, and Invocation:** The San Gorgonio Pass Water Agency Finance and Budget Committee meeting was called to order by Chair Chander Letulle 9:00 a.m., October 25, 2023. Mr. Letulle led the committee in the Pledge of Allegiance. A quorum was present.
2. **Adjustment and/or Adoption of the Agenda.** Mr. Eckhart asked to have Item H moved to the beginning of the agenda. Mr. Letulle moved, seconded by Mr. Valdivia, to adopt the modified agenda. The agenda was approved as modified unanimously by voice vote.
3. **Public Comment:** None.
4. **Approval of Minutes**
  - A. Approval of Minutes of the Finance & Budget Committee Meeting, September 21, 2023: Mr. Ybarra moved, seconded by Mr. Valdivia to approve the minutes of the Finance & Budget Committee meeting of September 21, 2023. Approved unanimously by voice vote.
5. **New Business**
  - H. Discussion of Possible Non-Profit  
Mr. Eckhart introduced Mr. Jeff Ferre. Mr. Ferre reviewed the information contained in the agenda packet. After discussion, Mr. Letulle moved, seconded by Mr. Valdivia, to recommend presenting the information for consideration at the next Board meeting. Approved unanimously by voice vote.
    - A. Ratification of Paid Invoices and Monthly Payroll for September 2023
    - B. Review of Bank Reconciliation for September 2023
    - C. Review of Budget Report for September 2023

**D. Review of Cash Reconciliation Report for September 2023**

After review and further discussion, Mr. Ybarra moved, seconded by Mr. Valdivia, to accept Items A-D. Approved unanimously by voice vote.

**E. Review of Pending Legal Invoices for September 2023**

**F. Review of Reserve Allocation Report for September 2023**

After review and discussion, Mr. Valdivia moved, seconded by Mr. Ybarra, to approve payment of the Legal Invoice and approve the Reserve Allocation Report. Approved unanimously by voice vote.

**G. Cabazon Gap Funding Report**

The Committee reviewed the Cabazon Gap Funding Report. No action necessary.

**6. Committee Comments**

**7. Announcements**

A. Regular Board Meeting, November 6, 2023, 1:30 p.m.

B. Finance and Budget Committee Meeting, November 16, 2023, 9:00 a.m.

C. Regular Board Meeting, November 20, 2023, 1:30 p.m.

**8. Adjournment**

The Finance and Budget Committee of the San Gorgonio Pass Water Agency was adjourned by Mr. Letulle at 10:16 a.m.

***Draft - Subject to Committee Approval***

Chander Letulle, Committee Chair

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

**DATE:** November 16, 2023  
**TO:** Finance and Budget Committee  
**FROM:** Lance Eckhart, General Manager  
**BY:** Tom Todd, Jr., Chief Financial Officer  
**SUBJECT: Summary of Recommended Committee Actions**

## **RECOMMENDATION**

Recommendations for Finance and Budget Committee actions:

Item 4A: Approve the minutes.

Item 5A: The Committee **accept** payments as listed in the Check History reports for Accounts Payable and Payroll for the month of October 2023.

Item 5B: The Committee **accept** the Bank Reconciliation for October 2023.

Item 5C: The Committee **accept** the Budget Report for October 2023.

**Motion: The Committee accepts items 5 A-C.**

Item 5D: The Committee **approve** payment of the Legal Invoice for October 2023.

**Motion: The Committee approves 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 takes the above listed actions and recommends Board ratification of the same.

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

ACCOUNTS PAYABLE
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Date	Number	Name	Amount
10/3/2023	121084	AUTOMATION PRIDE	100.00
10/3/2023	121085	BEAUMONT-CHERRY VALLEY WATER DISTRICT	98.99
10/3/2023	121086	BEST BEST & KRIEGER	12,733.37
10/3/2023	121087	MACRO COMMUNICATIONS	450.00
10/3/2023	121088	STANDARD INSURANCE COMPANY	761.93
10/3/2023	121089	UNLIMITED SERVICES	350.00
10/3/2023	121090	UNDERGROUND SERVICE ALERT	13.50
10/3/2023	121091	WATER EDUCATION FOR LATINO LEADERS	3,500.00
10/3/2023	121092	YUBA CITY	86,625.00
10/10/2023	121093	ACWA BENEFITS	579.78
10/10/2023	121094	ASSOCIATION OF CALIFORNIA WATER AGENCIES	25,720.00
10/10/2023	121095	ALBERT WEBB ASSOCIATES	535.25
10/10/2023	121096	BEAUMONT PRINT	626.03
10/10/2023	121097	CITY OF BEAUMONT	683.34
10/10/2023	121098	THE FERGUSON GROUP	2,500.00
10/10/2023	121099	FOSTER & FOSTER	1,600.00
10/10/2023	121100	LENITY TECHNOLOGY	1,946.12
10/10/2023	121101	MACRO COMMUNICATIONS	1,430.00
10/10/2023	121102	SOUTHERN CALIFORNIA EDISON	224.84
10/10/2023	121103	WASTE MGT CORPORATE SERVICES	128.17
10/10/2023	121104	ZANJERO WATER CONSULTING	9,747.50
10/17/2023	121105	AUTOMATION PRIDE	98.26
10/17/2023	121106	AVI-SPL	532.69
10/17/2023	121107	CV STRATEGIES	9,000.00
10/17/2023	121108	ERNST & YOUNG LLP	1,237.00
10/17/2023	121109	FRONTIER COMMUNICATIONS	305.83
10/17/2023	121110	PROVOST & PRITCHARD	6,617.60
10/17/2023	121111	WEAVER GRADING	9,614.75
10/25/2023	121112	ACWA JPIA	43,105.00
10/25/2023	121113	CV STRATEGIES	9,306.25
10/25/2023	121114	UNIVAR SOLUTIONS	5,729.94
10/25/2023	121115	WELLS FARGO ELITE CREDIT CARD	10,550.00
10/25/2023	121116	WEIS ENVIRONMENTAL	8,325.00
10/25/2023	121117	ACWA JPIA	1,256.76
10/25/2023	121118	ALBERT WEBB ASSOCIATES	1,472.00
10/25/2023	121119	ENGINEERING RESOURCES OF SO. CAL.	2,585.00
10/25/2023	121120	GOPHER PATROL	60.59
10/25/2023	121121	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
10/25/2023	121122	SOUTHERN CALIFORNIA EDISON	3.39
10/25/2023	121123	VALLEY OFFICE EQUIPMENT, INC.	557.12
10/2/2023	900758	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,142.14
10/2/2023	900759	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	9,974.41
10/2/2023	900760	CALPERS RETIREMENT	8,927.59
10/2/2023	900761	CAL PERS RETIREMENT - SIP-457	3,650.00
10/2/2023	900762	PAYCHEX	172.50
10/2/2023	900763	MATTHEW E. HOWARD	838.36
10/2/2023	900764	THOMAS W. TODD, JR.	923.56

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

<b>ACCOUNTS PAYABLE (CON'T)</b>
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<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10/16/2023	900765	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,214.79
10/16/2023	900766	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	10,948.04
10/16/2023	900767	CALPERS RETIREMENT	8,927.59
10/16/2023	900768	CAL PERS RETIREMENT - SIP-457	3,650.00
10/16/2023	900769	PAYCHEX	185.10
10/16/2023	900770	RONALD A. DUNCAN	215.47
10/16/2023	900771	LAWRENCE R. SMITH	384.00
10/16/2023	900772	MICHAEL R. VALDIVIA	319.19
10/16/2023	900773	KEVIN D. WALTON	2,117.02
10/17/2023	900774	CALPERS HEALTH	9,982.42
10/31/2023	900775	DEPARTMENT OF WATER RESOURCES	1,299,082.00
		TOTAL ACCOUNTS PAYABLE CHECKS	1,625,715.18

<b>PAYROLL</b>
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<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10/1/2023	802602	EMMETT G. CAMPBELL	3,178.17
10/1/2023	802603	LANCE E. ECKHART	6,021.57
10/1/2023	802604	MATTHEW E. HOWARD	4,782.03
10/1/2023	802605	LAWRENCE R. SMITH	2,693.71
10/1/2023	802606	CHERYLE M. STIFF	2,947.68
10/1/2023	802607	SCOTT W. TIRRELL	503.97
10/1/2023	802608	THOMAS W. TODD, JR.	5,417.60
10/1/2023	802609	MICHAEL R. VALDIVIA	2,215.57
10/15/2023	802610	EMMETT G. CAMPBELL	3,178.17
10/15/2023	802611	RONALD A. DUNCAN	2,586.20
10/15/2023	802612	LANCE E. ECKHART	5,987.67
10/15/2023	802613	MATTHEW E. HOWARD	4,782.02
10/15/2023	802614	CHERYLE M. STIFF	2,947.68
10/15/2023	802615	SCOTT W. TIRRELL	495.83
10/15/2023	802616	THOMAS W. TODD, JR.	5,417.61
10/15/2023	802617	KEVIN D. WALTON	2,574.87
10/15/2023	802618	ROEBERT G. YBARRA	2,693.70
		TOTAL PAYROLL	58,424.05
		TOTAL DISBURSEMENTS FOR OCTOBER 2023	1,684,139.23

**NOTES**

Check and expenditure series numbers:

- |        |                                      |
|--------|--------------------------------------|
| 121xxx | Accounts payable checks              |
| 802xxx | Payroll direct deposits to employees |
| 900xxx | Electronic Funds Transfers           |

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
WELLS FARGO CHECKING ACCOUNT  
October 31, 2023**

BALANCE PER BANK AT:	10/31/23	2,339,794.54
IN-TRANSIT DEPOSIT		negative
PENDING TRANSFER TO LAIF		
BALANCE to RECONCILE		2,339,794.54

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
121085	98.99		
121112	43,105.00		
121117	1,256.76		
121120	60.59		
	44,521.34		-

TOTAL OUTSTANDING CHECKS	(44,521.34)
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BALANCE PER GENERAL LEDGER	2,295,273.20
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BALANCE PER GENERAL LEDGER AT:	09/30/23	506,227.49
CASH RECEIPTS FOR MONTH OF:	October	4,873,184.94
CASH DISBURSEMENTS FOR MONTH:	October	
ACCOUNTS PAYABLE - CHECK HISTORY REPORT	1,625,715.18	
PAYROLL - CHECK HISTORY REPORT	58,424.05	(1,684,139.23)
BANK CHARGES		-
TRANSFERS FROM LAIF OR CAMP		-
TRANSFERS TO LAIF OR CAMP		(1,400,000.00)
OTHER		-
VOIDED CHECKS FROM PRIOR MONTH		-
BALANCE PER GENERAL LEDGER AT:	10/31/23	2,295,273.20

REPORT PREPARED BY:

Thomas W. Poole, Jr.

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
10/5/23	KEN FALLS	COBRA DELTA DENTAL	320.92
10/5/23	STATE OF CALIF/DWR	DAVS-DOLWIG 2022 + REVISED 2021	88,350.00
10/5/23	BCVWD	WATER SALES JUL + AUG23	847,875.00
10/5/23	YVWD	WATER SALES JUL23	22,268.19
10/5/23	RIVERSIDE COUNTY	PROPERTY TAXES - CA F& G	506.27
10/13/23	CITY OF BANNING	WATER SALES	299,250.00
10/13/23	CITY OF BANNING	WATER SALES - BANKING - BEAU. BASIN	199,500.00
10/13/23	CABAZON WATER DIST.	GAP FUNDING REIMBURSEMENT	9,787.96
10/19/23	BCVWD	WATER SALES SEP23	401,394.00
10/24/23	YVWD	WATER SALES AUG23	3,926.16
10/27/23	STATE OF CALIF/DWR	WSRB BOND COVER REFUND	148,709.00
10/27/23	STATE OF CALIF/DWR	TSAB BOND COVER REFUND	4,414.00
10/27/23	STATE OF CALIF/DWR	EBX BOND COVER REFUND	1,401,073.00
10/31/23	STATE OF CALIF/DWR	SMIF INTEREST JAN-JUN23	63,679.00
10/31/23	RIVERSIDE COUNTY	PROPERTY TAXES UNSECURED	1,382,041.22
10/31/23	KEVIN WALTON	CREDIT CARD REIMBURSEMENT	90.22
TOTAL FOR OCTOBER 2023			4,873,184.94



**San Geronio Pass Water Agency  
Water Purchases and Deliveries  
Summary  
2023 - DRAFT**

Date	Retail Deliveries				
	YVWD	BCVWD	Banning	SGPWA	Total
Jan	0.0	0.0	0.0	0.0	0.0
Feb	5.0	1,339.0	0.0	0.0	1,344.0
Mar	0.0	2,539.0	0.0	0.0	2,539.0
Apr	0.0	2,529.0	0.0	0.0	2,529.0
May	0.0	1,454.0	0.0	0.0	1,454.0
Jun	14.5	1,984.0	0.0	0.0	1,998.5
Jul	55.8	1,067.0	0.0	0.0	1,122.8
Aug	509.8	1,058.0	750.0	208.0	2,525.8
Sep	0.0	1,006.0	250.0	34.0	1,290.0
Oct	0.0	1,175.0	0.0	837.8	2,012.8
Nov	0.0	0.0	0.0	0.0	0.0
Dec	0.0	0.0	0.0	0.0	0.0
<b>TOTALS</b>	<b>585.1</b>	<b>14,151.0</b>	<b>1,000.0</b>	<b>1,079.8</b>	<b>16,815.9</b>

Date	Delivery Point				Total
	SBVMWD	Noble Turnout	Mt. View	LSGC	
Jan	0.0	0.0	0.0	0.0	0.0
Feb	5.0	678.0	661.0	0.0	1,344.0
Mar	0.0	1,341.2	1,197.4	0.0	2,538.6
Apr	0.0	1,475.3	1,054.0	0.0	2,529.3
May	0.0	623.0	831.0	0.0	1,454.0
Jun	14.5	897.4	1,086.6	0.0	1,998.5
Jul	55.8	1,067.0	746.0	0.0	1,868.8
Aug	9.8	1,058.0	712.0	0.0	1,779.8
Sep	0.0	1,006.0	284.0	0.0	1,290.0
Oct	0.0	1,175.0	837.8	0.0	2,012.8
Nov	0.0	0.0	0.0	0.0	0.0
Dec	0.0	0.0	0.0	0.0	0.0
<b>TOTALS</b>	<b>85.1</b>	<b>9,320.9</b>	<b>7,409.8</b>	<b>0.0</b>	<b>16,815.8</b>

As of Nov. 9, 2023

**DRAFT - Subject to Change  
Reconciliation at Year-End**

San Geronio Pass Water Agency  
Budget Highlights

October 2023

General Fund

Revenue:

As mentioned last month, invoices for water deliveries for July, August and September were sent out. Payments were received this month as expected. Unexpectedly, some tax revenue was received this month as well.

Disbursements:

As the year progresses, more budget items begin to fall within expected projections. Overall, most disbursements are within budget this month. Insurance and Bonds is over budget, due to the increase in liability coverage for FY 2023-24. The metric for calculating the charge increased, and the expense for excess coverage at ACWA also increased. This combination increased the cost of liability insurance beyond what was anticipated for the coming year.

Directors' Travel and Education is currently over budget; this item fluctuates, depending on the time of year. Accounting and Auditing and Sponsorships are items that are spent irregularly, so although they are currently over-budget, may not be by the end of the year.

Consigned – SWP Support Fund

Revenue:

Interest income is currently fluctuating due to the unsteady investment market.

Debt Service Fund

Revenue:

DWR refunds, which normally come in the fall, were received this month. Tax revenue was received this month as well, and as mentioned under the General Fund, was unexpected.

Disbursements:

As mentioned previously, a large EBX payment was made in September, so while this item will appear over-budget, it is following the expected schedule of payments. Other items that appear over-budget were mentioned in last month's report, and not expected to be over budget at year-end.

Gap Funding Program

No additional funds were received or expended for the Gap Funding program this month.

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
1	WATER SALES	7,800,000		7,800,000	1,774,213.35	-77.3%
2	TAX REVENUE	11,800,000		11,800,000	172,065.54	-98.5%
3	INTEREST	130,000		130,000	63,311.98	-51.3%
4	GOV'T CONTRIBUTIONS, GRANT REVENUE	50,000		50,000	0.00	-100.0%
5	OTHER MISCELLANEOUS INCOME	10,000		10,000	1,006.58	-89.9%
6	<b>TOTAL GENERAL FUND INCOME</b>	<b>19,790,000</b>	<b>0</b>	<b>19,790,000</b>	<b>2,010,597.45</b>	<b>-89.8%</b>
<b>GENERAL FUND - EXPENSES</b>						
<b>COMMODITY PURCHASE</b>						
10	PURCHASED WATER FOR DELIVERY	9,100,000		9,100,000	1,981,691.00	78.2%
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>1,981,691.00</b>	<b>82.1%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
15	SALARIES	630,000		630,000	154,446.12	75.5%
16	PAYROLL TAXES	63,000		63,000	12,821.00	79.6%
17	PAYROLL SERVICE	5,000		5,000	1,398.00	72.0%
18	RETIREMENT	135,000		135,000	30,483.53	77.4%
19	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000		75,000	24,704.19	67.1%
20	HEALTH INSURANCE	80,000		80,000	18,245.88	77.2%
21	ACWA BENEFITS	10,000		10,000	2,487.85	75.1%
22	DISABILITY INSURANCE	6,000		6,000	1,238.30	79.4%
23	WORKERS COMPENSATION INSURANCE	5,000		5,000	887.07	82.3%
24	SGPWA STAFF MEDICAL REIMBURSEMENT	10,000		10,000	835.48	91.6%
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>247,547.42</b>	<b>75.8%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FOR FY 2023-24**  
**FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
30	DIRECTOR EXPENDITURES					
31	DIRECTORS FEES	264,000		264,000	44,776.74	83.0%
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000	27,620.25	44.8%
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000	3,188.18	93.1%
	OFFICE EXPENDITURES					
35	OFFICE EXPENSE	20,000		20,000	6,839.82	65.8%
36	POSTAGE	1,000		1,000	30.16	97.0%
37	TELEPHONE	10,000		10,000	2,112.81	78.9%
38	UTILITIES	8,000		8,000	512.81	93.6%
	SERVICE EXPENDITURES					
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000	12,015.35	76.0%
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	7,040.84	71.8%
42	INSURANCE AND BONDS	35,000		35,000	48,432.65	-38.4%
43	ACCOUNTING AND AUDITING	23,000		23,000	10,000.00	56.5%
44	DUES AND ASSESSMENTS	45,000		45,000	40,488.00	10.0%
45	OTHER PROFESSIONAL SERVICES	75,000		75,000	19,250.63	74.3%
46	PUBLIC INFORMATION	60,000		60,000	14,646.21	75.6%
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	103.14	96.6%
51	MAINTENANCE AND REPAIRS - VEHICLE	10,000		10,000	3,063.56	69.4%
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	8,157.22	72.8%
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000	16,751.05	58.1%
54	CONTRACT OPERATIONS AND MAINTENANCE	220,000		220,000	0.00	100.0%
55	WATER TREATMENT EXPENSE	130,000		130,000	11,879.54	90.9%
	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	430.17	99.2%
60	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,209,000</b>	<b>0</b>	<b>1,209,000</b>	<b>285,622.07</b>	<b>76.4%</b>

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
PLANS & CONSTRUCTION						
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000	1,999.20	92.0%
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	2,007.25	99.2%
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	1,430.00	97.1%
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	44,562.50	64.4%
82	LOCAL SUPPLIES	50,000		50,000	4,762.40	90.5%
83	LOCAL RECHARGE FEASIBILITY STUDIES	700,000		700,000	8,325.00	98.8%
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000	0.00	100.0%
85	STRATEGIC PLAN UPDATE	20,000		20,000	9,306.25	53.5%
GENERAL ENGINEERING SERVICES						
87	AGENCY ENGINEER	250,000		250,000	0.00	100.0%
88	GRANT SUPPORT SERVICES	75,000		75,000	24,085.00	67.9%
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>125,548.65</b>	<b>95.5%</b>

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
	<b>LEGAL SERVICES</b>					
98	LEGAL SERVICES	150,000		150,000	30,967.79	79.4%
99	<b>TOTAL LEGAL SERVICES</b>	150,000	0	150,000	30,967.79	79.4%
	<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	2,673,371.93	86.1%
122	<b>GENERAL FUND NET INCOME YTD</b>	511,000	0	511,000	-662,774.48	

**SAN GORGONIO PASS WATER AGENCY  
 BUDGET REPORT FOR FY 2023-24  
 FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%	
<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	45,114.66	200.8%
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>45,114.66</b>	<b>-99.3%</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>45,114.66</b>	

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FOR FY 2023-24  
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
<b>DEBT SERVICE FUND - INCOME</b>						
<b>INCOME</b>						
153	TAX REVENUE	26,100,000		26,100,000	1,213,946.98	-95.3%
154	INTEREST	460,000		460,000	255,519.76	-44.5%
155	CONTRIBUTIONS - GOVERNMENT	0		0	0.00	
156	DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000	1,706,468.00	-45.0%
157	<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>29,660,000</b>	<b>0</b>	<b>29,660,000</b>	<b>3,175,934.74</b>	<b>-89.3%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>						
<b>EXPENSES</b>						
161	SALARIES	425,000		425,000	114,608.74	73.0%
162	PAYROLL TAXES	30,000		30,000	6,348.01	78.8%
163	BENEFITS	220,000		220,000	34,694.87	84.2%
164	LEGAL FEES	0		0	0.00	
165	UTILITIES	11,000		11,000	973.38	91.2%
166	ENGINEERING, MAINTENANCE, CONSULTING	200,000		200,000	3,453.17	98.3%
167	SWC AUDIT	7,000		7,000	4,326.00	38.2%
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	2,181,803.98	12.7%
172	STATE WATER CONTRACT PAYMENTS	26,000,000		26,000,000	12,978,334.00	50.1%
173	TAX COLLECTION CHARGES	130,000		130,000	3,034.86	97.7%
174	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>29,804,000</b>	<b>0</b>	<b>29,804,000</b>	<b>15,378,641.01</b>	<b>48.4%</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>-12,202,706.27</b>	



**SAN GORGONIO PASS WATER AGENCY  
 BUDGET REPORT FOR FY 2023-24  
 FOR THE FOUR MONTHS ENDING ON OCTOBER 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

**GAP FUNDING PROGRAM**

**GAP FUNDING PROGRAM - INCOME**

185	CABAZON WATER DISTRICT #1	1,000,000		1,000,000	9,787.96	99.0%
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>9,787.96</b>	

**GAP FUNDING PROGRAM - EXPENSES**

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>-95,745.70</b>	

**NOTES**

In the 'Over/Under Budget' column, the highlighted percentage changes from red to black depending on:

For Income: less income than budgeted- under budget  
more income that budgeted - over budget

For Expenses: less spent than budgeted - under budget  
more spent than budgeted - over budget

## San Gorgonio Pass Water Agency

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

Acronym	Name and Function	Version 231116
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
EDD	Employee Development Department	State of California department for collection of employment taxes
EFTPS	Electronic Federal Tax Payment System	Federal system for collection of employment taxes
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	

## San Gorgonio Pass Water Agency

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

Acronym	Name and Function	Version 231116
PPIC	Public Policy Institute of California	Think tank on issues in California
PROPRI	Provost & Pritchard	Provides engineering and other consulting services
RC	Riverside County	
RDV	Redevelopment	
SBE	State Board of Equalization	
SCADA	Supervisory Control and Data Acquisition	
SMIF	Surplus Money Investment Fund	State of California depository for government funds that are not currently needed
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
TSAB	Tehachapi Second After-Bay	A DWR facility that SGPWA participates in
UNIVAR	Univar Solutions, Inc.	Provides EarthTec solution for water treatment
UWMP	Urban Water Management Plan	
WSRB	Water System Revenue Bonds	Bonds sold by the state of California to pay for SWP construction
YTD	Year to Date	

**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	231031	LEGAL SERVICES OCTOBER 2023	25,844.54

TOTAL PENDING INVOICES FOR APPROVAL NOVEMBER 2023

25,844.54

San Gorgonio Pass Water Agency  
 Gap Funding Program  
 Cabazon Water District Tracking  
 Report Date: October 11, 2023

**Current Balance: 95,745.70** (CWD owes us)

Payments Made to CWD: 1,284,221.36

Payments Received from CWD: 1,188,475.66

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
10/10/23	9,787.96	26002