

San Gorgonio Pass Water Agency

DATE: December 18, 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 December 14, 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 November 2023.

Item 5B: The Bank Reconciliation for November 2023.

Item 5C: The Budget Report for November 2023.

Approved the following items:

Item 4A: Minutes of the November 16, 2023 meeting of the Committee.

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

Item 5F: General Fund Budget Revision.

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

Budget Report

Pending Legal Invoice Report

Gap Funding Report

General Fund Budget Revision

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Avenue
Beaumont, California 92223
Minutes of the
Finance and Budget Committee
November 16, 2023

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

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

Staff Present: Tom Todd, Jr., Chief Financial Officer
Matt Howard, Operations Manager

1. **Call to Order, Flag Salute, and Roll Call:** The San Gorgonio Pass Water Agency Finance and Budget Committee meeting was called to order by Chair Chander Letulle 9:00 a.m., November 16, 2023. Mr. Letulle led the committee in the Pledge of Allegiance. Mr. Letulle asked for a roll call. A quorum was present.
2. **Adjustment and/or Adoption of the Agenda.** The agenda was adopted as published.
3. **Public Comment:** None.
4. **Approval of Minutes**
 - A. Approval of the Minutes of the Finance & Budget Committee Meeting, October 25, 2023: Mr. Valdivia moved, seconded by Mr. Ybarra to approve the minutes of the Finance & Budget Committee meeting of October 25, 2023. Approved unanimously by voice vote.
5. **New Business**
 - A. Ratification of Paid Invoices and Monthly Payroll for October 2023
 - B. Review of Bank Reconciliation for October 2023
 - C. Review of Budget Report for October 2023

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

 - D. Review of Pending Legal Invoices for October 2023
After review and discussion, Mr. Ybarra moved, seconded by Mr. Valdivia, to approve payment of the Legal Invoice. Approved unanimously by voice vote.
 - E. Cabazon Gap Funding Report
The Committee reviewed the Cabazon Gap Funding Report.
6. **Committee Member Comments**

None.

7. Announcements

- A. Regular Board Meeting, November 20, 2023 at 6:00 p.m.
- B. Regular Board Meeting, December 4, 2023 at 1:30 p.m.
- C. Finance and Budget Committee Meeting, December 14, 2023 at 9:00 a.m.

8. Adjournment

The Finance and Budget Committee of the San Geronio Pass Water Agency was adjourned by Mr. Letulle at 9:40 a.m.

Draft - Subject to Committee Approval

Chander Letulle, Committee Chair

San Gorgonio Pass Water Agency
Check History Report
November 1 through November 30, 2023

ACCOUNTS PAYABLE

Date	Number	Name	Amount
11/15/2023	121124	ACWA BENEFITS	900.70
11/15/2023	121125	AUTOMATION PRIDE	190.00
11/15/2023	121126	BEAUMONT-CHERRY VALLEY WATER DISTRICT	501.79
11/15/2023	121127	BEST BEST & KRIEGER	8,663.06
11/15/2023	121128	CITY OF BEAUMONT	4,258.34
11/15/2023	121129	CONTROL TEMP, INC.	185.00
11/15/2023	121130	CALIFORNIA RURAL WATER ASSN	20,396.26
11/15/2023	121131	CV STRATEGIES	3,000.00
11/15/2023	121132	ERNST & YOUNG LLP	1,237.00
11/15/2023	121133	THE FERGUSON GROUP	2,500.00
11/15/2023	121134	FRONTIER COMMUNICATIONS	305.83
11/15/2023	121135	HDL COREN & CONE	6,475.73
11/15/2023	121136	NEW RESOURCES GROUP	373.00
11/15/2023	121137	NIGRO & NIGRO	10,000.00
11/15/2023	121138	PROVOST & PRITCHARD	555.80
11/15/2023	121139	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	221,727.49
11/15/2023	121140	SOUTHERN CALIFORNIA GAS	3.35
11/15/2023	121141	STANDARD INSURANCE COMPANY	773.19
11/15/2023	121142	UNLIMITED SERVICES	350.00
11/15/2023	121143	UNDERGROUND SERVICE ALERT	17.00
11/15/2023	121144	U. S. GEOLOGICAL SURVEY	105,375.00
11/15/2023	121145	WASTE MGT CORPORATE SERVICES	128.17
11/15/2023	121146	ZANJERO WATER CONSULTING	16,185.00
11/21/2023	121147	ALBERT WEBB ASSOCIATES	12,325.00
11/21/2023	121148	GOPHER PATROL	60.59
11/21/2023	121149	LENITY TECHNOLOGY	6,072.66
11/21/2023	121150	MATTHEW PISTILLI LANDSCAPE SERVICES	1,290.00
11/21/2023	121151	SOUTHERN CALIFORNIA EDISON	96.75
11/21/2023	121152	VALLEY OFFICE EQUIPMENT, INC.	465.23
11/21/2023	121153	WELLS FARGO ELITE CREDIT CARD	10,590.94
11/3/2023	900776	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,493.61
11/3/2023	900777	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	14,536.17
11/3/2023	900778	CALPERS RETIREMENT	11,086.80
11/3/2023	900779	CAL PERS RETIREMENT - SIP-457	3,650.00
11/3/2023	900780	PAYCHEX	172.50
11/3/2023	900781	RONALD A. DUNCAN	113.11
11/17/2023	900782	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,677.08
11/17/2023	900783	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	14,553.57
11/17/2023	900784	CALPERS RETIREMENT	9,197.23
11/17/2023	900785	CAL PERS RETIREMENT - SIP-457	3,650.00
11/17/2023	900786	PAYCHEX	164.10
11/27/2023	900787	CALPERS HEALTH	9,982.42
11/29/2023	900788	DEPARTMENT OF WATER RESOURCES	1,506,734.00
TOTAL ACCOUNTS PAYABLE CHECKS			2,016,013.47

San Gorgonio Pass Water Agency
Check History Report
November 1 through November 30, 2023

PAYROLL

Date	Number	Name	Amount
11/2/2023	802619	EMMETT G. CAMPBELL	3,178.17
11/2/2023	802620	RONALD A. DUNCAN	2,586.20
11/2/2023	802621	LANCE E. ECKHART	9,123.48
11/2/2023	802622	MATTHEW E. HOWARD	4,782.03
11/2/2023	802623	CHERYLE M. STIFF	2,947.69
11/2/2023	802624	SCOTT W. TIRRELL	723.45
11/2/2023	802625	THOMAS W. TODD, JR.	5,417.60
11/2/2023	802626	KEVIN D. WALTON	2,574.87
11/2/2023	802627	ROEBERT G. YBARRA	2,693.71
11/16/2023	802628	EMMETT G. CAMPBELL	3,178.17
11/16/2023	802629	LANCE E. ECKHART	10,669.32
11/16/2023	802630	MATTHEW E. HOWARD	4,782.04
11/16/2023	802631	LAWRENCE R. SMITH	2,693.70
11/16/2023	802632	CHERYLE M. STIFF	2,947.67
11/16/2023	802633	SCOTT W. TIRRELL	471.46
11/16/2023	802634	THOMAS W. TODD, JR.	5,417.60
11/16/2023	802635	MICHAEL R. VALDIVIA	2,454.65
TOTAL PAYROLL			66,641.81
TOTAL DISBURSEMENTS FOR NOVEMBER 2023			2,082,655.28

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
New Vendors List
November, 2023

Vendor - Name and Address	Expenditure Type
New Resources Group, Inc. P O Box 320049; Fairfield, CT 06825	(type) P.R. Outside Communcatn

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
November 30, 2023**

BANK BALANCE - CHECKING ACCOUNT - November 30, 2023 \$ 322,142.04

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
None			
	-		-

TOTAL OUTSTANDING CHECKS -

BALANCE PER **GENERAL LEDGER** - November 30, 2023 **\$ 322,142.04**

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH (+) \$ 2,295,372.19

CASH RECEIPTS FOR CURRENT MONTH (+) 109,425.13

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE (-)	Checks	(435,002.88)	
ACCOUNTS PAYABLE (-)	ACHs	(1,581,010.59)	(2,016,013.47)
PAYROLL (-)	Prior Month: 16th-EOM	(34,027.20)	
PAYROLL (-)	This Month: 1st-15th	(32,614.61)	(66,641.81)

TRANSFERS FROM LAIF (+) -

TRANSFERS TO LAIF (-) -

TRANSFER TO CAMP (-) -

TRANSFER FROM CAMP (+) -

BALANCE PER **GENERAL LEDGER** November 30, 2023 **\$ 322,142.04**

REPORT PREPARED BY:

Scott Tirrell
Scott Tirrell

12/4/23
Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
11/14/23	SAN BERNARDINO COUNTY	PROPERTY TAXES	10.02
11/14/23	CITY OF BANNING	WATER SALES	99,750.00
11/14/23	CHANDER LETULLE	SPOUSE DINNER REIMBURSEMENT	150.00
11/17/23	RIVERSIDE COUNTY	PROPERTY TAXES - RDV ASSET DIST.	9,515.11
TOTAL FOR NOVEMBER 2023			109,425.13

**San Gorgonio 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
TOTALS	585.1	14,151.0	1,000.0	1,079.8	16,815.9

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
TOTALS	85.1	9,320.9	7,409.8	0.0	16,815.8

As of Nov. 9, 2023

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

San Geronio Pass Water Agency
Budget Highlights

November 2023

General Fund

Revenue:

Revenue from water sales was received this month, but not much else. December is projected to be a significant month for tax revenue.

Disbursements:

As the year progresses, more budget items begin to fall within expected projections. Overall, most disbursements are within budget expectations. As mentioned last month, Directors Travel is currently over budget, but the rate of expenditures in this item is expected to decrease until the spring. Insurance and Bonds is over budget as was mentioned last month. Accounting and Auditing and Sponsorships appear to be over budget currently, but few additions are expected for these items for the rest of the fiscal year. Field Maintenance is edging into over-budget status, but this is another item where expenditures are not evenly spread over the fiscal year.

In Consulting and Engineering, one item stands out, Yucaipa GSA. The Board approved the joint contract for additional studies by the USGS on September 11, 2023, and this is the total amount for that contract.

Expenditures for the Water Portfolio and the Strategic Plan will both slow down in the next few months. No additional invoices for SWAPA Regional Projects are expected.

Legal Services is currently within budget, but additional requirements for Legal Counsel interaction are likely to push this item into over-budget status in the next few months.

Consigned – SWP Support Fund

Revenue:

Interest income is doing well in all funds; the SWP fund is benefiting as well.

Debt Service Fund

Revenue:

Interest income was the only category that received revenue this month. As mentioned under the General Fund, significant receipts of tax revenue are expected in December.

Disbursements:

As mentioned previously, items that appear over-budget in this report are 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 FIVE MONTHS ENDING ON NOVEMBER 30, 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
GENERAL FUND						
GENERAL FUND - INCOME					Remaining %	58%
1	WATER SALES	7,800,000		7,800,000	1,873,963.35	-76.0%
2	TAX REVENUE	11,800,000		11,800,000	181,590.67	-98.5%
3	INTEREST	130,000		130,000	100,567.39	-22.6%
4	GOV'T CONTRIBUTIONS, GRANT REVENUE	50,000		50,000	0.00	-100.0%
5	OTHER MISCELLANEOUS INCOME	10,000		10,000	1,156.58	-88.4%
6	TOTAL GENERAL FUND INCOME	19,790,000	0	19,790,000	2,157,277.99	-89.1%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
10	PURCHASED WATER FOR DELIVERY	9,100,000		9,100,000	2,661,451.00	70.8%
11	PURCHASED WATER FOR BANKING (FUTURE SALE)	2,000,000		2,000,000	0.00	100.0%
12	TOTAL COMMODITY PURCHASE	11,100,000	0	11,100,000	2,661,451.00	76.0%
SALARIES AND EMPLOYEE BENEFITS						
15	SALARIES	630,000		630,000	206,744.44	67.2%
16	PAYROLL TAXES	63,000		63,000	16,243.09	74.2%
17	PAYROLL SERVICE	5,000		5,000	1,734.60	65.3%
18	RETIREMENT	135,000		135,000	40,268.56	70.2%
19	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000		75,000	29,378.30	60.8%
20	HEALTH INSURANCE	80,000		80,000	21,875.29	72.7%
21	ACWA BENEFITS	10,000		10,000	2,985.42	70.1%
22	DISABILITY INSURANCE	6,000		6,000	1,677.28	72.0%
23	WORKERS COMPENSATION INSURANCE	5,000		5,000	887.07	82.3%
24	SGPWA STAFF MEDICAL REIMBURSEMENT	10,000		10,000	1,835.48	81.6%
25	EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
26	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,023,000	0	1,023,000	323,629.53	68.4%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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
GENERAL FUND - EXPENSES						
	ADMINISTRATIVE AND PROFESSIONAL SERVICES				Remaining %	58%
30	DIRECTOR EXPENDITURES					
31	DIRECTORS FEES	264,000		264,000	59,804.55	77.3%
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000	33,301.94	33.4%
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000	3,918.06	91.5%
	OFFICE EXPENDITURES					
35	OFFICE EXPENSE	20,000		20,000	8,520.08	57.4%
36	POSTAGE	1,000		1,000	30.16	97.0%
37	TELEPHONE	10,000		10,000	2,744.75	72.6%
38	UTILITIES	8,000		8,000	918.96	88.5%
	SERVICE EXPENDITURES					
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000	18,088.01	63.8%
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	9,683.75	61.3%
42	INSURANCE AND BONDS	35,000		35,000	48,432.65	-38.4%
43	ACCOUNTING AND AUDITING	23,000		23,000	20,000.00	13.0%
44	DUES AND ASSESSMENTS	45,000		45,000	40,488.00	10.0%
45	OTHER PROFESSIONAL SERVICES	75,000		75,000	29,984.70	60.0%
46	PUBLIC INFORMATION	60,000		60,000	18,019.21	70.0%
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	3,895.90	61.0%
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	9,420.98	68.6%
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000	17,708.05	55.7%
54	CONTRACT OPERATIONS AND MAINTENANCE	220,000		220,000	54,597.09	75.2%
55	WATER TREATMENT EXPENSE	130,000		130,000	29,671.23	77.2%
	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	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,209,000	0	1,209,000	418,044.32	65.4%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2023**

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		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND - EXPENSES						
CONSULTING AND ENGINEERING SERVICES					Remaining %	58%
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	12,325.00	91.8%
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	20,396.26	86.4%
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	46,484.48	-364.8%
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	105,375.00	57.9%
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	60,747.50	51.4%
82	LOCAL SUPPLIES	50,000		50,000	6,524.80	87.0%
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	26,585.00	64.6%
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	TOTAL CONSULTING AND ENGINEERING SERVICES	2,821,000	0	2,821,000	330,576.79	88.3%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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
GENERAL FUND - EXPENSES						
					Remaining %	58%
	LEGAL SERVICES					
98	LEGAL SERVICES	150,000		150,000	56,812.33	62.1%
99	TOTAL LEGAL SERVICES	150,000	0	150,000	56,812.33	62.1%
	CONSERVATION AND EDUCATION					
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	TOTAL CONSERVATION AND EDUCATION	81,000	0	81,000	1,995.00	97.5%
	MAJOR AND CAPITAL EXPENDITURES					
109	BUILDING AND EQUIPMENT					
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	TOTAL MAJOR AND CAPITAL EXPENDITURES	2,895,000	0	2,895,000	0.00	100.0%
118	TRANSFERS TO OTHER FUNDS			0		
120	TOTAL GENERAL FUND EXPENSES	19,279,000	0	19,279,000	3,792,508.97	80.3%
122	GENERAL FUND NET INCOME YTD	511,000	0	511,000	-1,635,230.98	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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 % 58%				
CONSIGNED - SWP SUPPORT FUND - INCOME										
INCOME										
130	UNITARY TAX REVENUE ALLOCATED		6,600,000			6,600,000		0.00		-100.0%
131	INTEREST		15,000			15,000		72,021.34		380.1%
132	OTHER INCOME		0			0		0.00		
133	TOTAL SWP SUPPORT FUND INCOME		6,615,000		0	6,615,000		72,021.34		-98.9%
CONSIGNED - SWP SUPPORT FUND - EXPENSES										
EXPENDITURES										
139	TAX COLLECTION CHARGES		16,000			16,000		0.00		100.0%
140	OTHER EXPENSES		0			0		0.00		
141	TOTAL SWP SUPPORT FUND EXPENSES		16,000		0	16,000		0.00		100.0%
143	TRANSFERS TO OTHER FUNDS									
145	CONSIGNED - SWP SUPPORT FUND NET INCOME YTD		6,599,000		0	6,599,000		72,021.34		

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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
DEBT SERVICE FUND						
					Remaining %	58%
DEBT SERVICE FUND - INCOME						
INCOME						
153	TAX REVENUE	26,100,000		26,100,000	1,213,946.98	-95.3%
154	INTEREST	460,000		460,000	398,332.16	-13.4%
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	TOTAL DEBT SERVICE FUND INCOME	29,660,000	0	29,660,000	3,318,747.14	-88.8%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
161	SALARIES	425,000		425,000	155,711.51	63.4%
162	PAYROLL TAXES	30,000		30,000	7,764.00	74.1%
163	BENEFITS	220,000		220,000	45,545.37	79.3%
164	LEGAL FEES	0		0	0.00	
165	UTILITIES	11,000		11,000	1,731.75	84.3%
166	ENGINEERING, MAINTENANCE, CONSULTING	200,000		200,000	51,115.70	74.4%
167	SWC AUDIT	7,000		7,000	5,563.00	20.5%
168	SWC CONTRACTOR DUES	51,000		51,000	51,064.00	-0.1%
169	EBX CONTRACT OPERATIONS	200,000		200,000	54,597.09	72.7%
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	13,805,308.00	46.9%
173	TAX COLLECTION CHARGES	130,000		130,000	3,034.86	97.7%
174	TOTAL DEBT SERVICE FUND EXPENSES	29,804,000	0	29,804,000	16,363,239.26	45.1%
176	TRANSFERS FROM RESERVES			0.00	0.00	
178	DEBT SERVICE NET INCOME YTD	-144,000	0	-144,000	-13,044,492.12	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 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	TOTAL INCOME	1,000,000	0	1,000,000	9,787.96	
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	TOTAL EXPENSE	500,000	0	500,000	105,533.66	78.9%
202	GAP FUNDING PROGRAM NET BALANCE YTD	500,000	0	500,000	-95,745.70	
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	231130	LEGAL SERVICES NOVEMBER 2023	31,581.68

TOTAL PENDING INVOICES FOR APPROVAL DECEMBER 2023

31,581.68

San Gorgonio Pass Water Agency
 Gap Funding Program
 Cabazon Water District Tracking
 Report Date: December 6, 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

Date	Request Amount	Paid Date	Check #
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

Date	Rec'd Amount	Check #
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

SAN GORGONIO PASS WATER AGENCY
FISCAL YEAR 2023-24
BUDGET REVISIONS FOR BOARD APPROVAL
DATE OF PROPOSAL: December 14, 20203

	A	B	A+B		C	A+B+C
LINE ITEM	AMOUNT IN ORIGINAL ADOPTED BUDGET	BOARD APPROVED PRIOR BUDGET REVISIONS	REVISED BUDGET BEFORE NEW REVISIONS		CURRENT BUDGET REVISIONS FOR APPROVAL	REVISED BUDGET AFTER CURRENT REVISIONS
GENERAL FUND						
ADMINISTRATIVE AND PROFESSIONAL SERVICES						
Utilities - add Monitoring of EarthCam	8,000	0	8,000	+	7,000	15,000
TOTAL REVISIONS - ADMIN. AND PROF. SERVICES	8,000	0	8,000		7,000	15,000
MAJOR AND CAPITAL EXPENDITURES						
Other Equipment - add Purchase and Installation of EarthCam	20,000	0	20,000	+	10,000	30,000
TOTAL REVISIONS - MAJOR AND CAPITAL EXPENDITURES	20,000	0	20,000		10,000	30,000
GENERAL FUND TOTALS	28,000	0	28,000		17,000	45,000