

San Gorgonio Pass Water Agency

DATE: January 22, 2024
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 January 18, 2024. 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 December 2023.

Item 5B: The Bank Reconciliation for December 2023.

Item 5C: The Budget Report for December 2023.

Approved the following item:

Item 4A: Minutes of the December 14, 2023 meeting of the Committee.

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

Change Regular Meeting Date

The new regular meeting day will be the 4th Thursday of the month at 9:00 am.

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
December 14, 2023

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

Committee Members Present: Chander Letulle, Chair
Micky Valdivia, Member
Robert Ybarra, Member (arrived at 9:14 a.m.)

Staff Present: Tom Todd, Jr., Chief Financial Officer
Emmet Campbell, Sr. Water Resources Planner

Consultants Present: Synthia Gunzel, Legal Counsel
By teleconference Best Best & Krieger

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 9:03 a.m., December 14, 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, November 16, 2023: Mr. Valdivia moved, seconded by Mr. Letulle to approve the minutes of the Finance & Budget Committee meeting of November 16, 2023. Approved unanimously by voice vote, 2-0, with Mr. Ybarra not yet arrived.
5. **New Business**
 - A. Ratification of Paid Invoices and Monthly Payroll for November 2023
 - B. Review of Bank Reconciliation for November 2023
 - C. Review of Budget Report for November 2023
After review and further discussion, Mr. Ybarra moved, seconded by Mr. Valdivia, to accept Items A-C. Approved unanimously by voice vote.
 - D. Review of Pending Legal Invoices for November 2023
After review and discussion, Mr. Valdivia moved, seconded by Mr. Ybarra to approve payment of the Legal Invoices. Approved unanimously by voice vote.
 - E. Cabazon Gap Funding Report
The Committee reviewed the Cabazon Gap Funding Report.

F. General Fund Budget Revision

The Committee reviewed the proposed General Fund Budget Revision. The proposal covers expenses related to the purchase, installation, and maintenance of the EarthCam at Brookside East. Utilities would be increased by \$7,000 to \$15,000 to include monitoring expenses for FY 2023-24. Major and Capital Expenses would be increased by \$10,000 to \$30,000 to include the purchase and installation of the EarthCam in FY 2023-24. After review and further discussion, Mr. Ybarra moved, seconded by Mr. Valdivia to approve the budget revision. Approved unanimously by voice vote.

G. Procurement Policy Additional Discussion

The Committee reviewed the proposed draft update to the Procurement Policy. Mr. Todd introduced Ms. Syntia Gunzel, who reviewed the proposed draft. After further discussion, Mr. Ybarra moved, seconded by Mr. Valdivia to present the revised draft Procurement Policy to the Board at a future Board meeting. Approved unanimously by voice vote.

6. Committee Member Comments

None.

7. Announcements

- A. Winter Soiree, December 18, 2023, 5:00 p.m. to 6:00 p.m.
- B. Regular Board Meeting, December 18, 2023 at 6:00 p.m.
- C. The office will be closed from December 25, 2024 to January 1, 2024 in observance of the Christmas and New Year's Holidays.
- D. Finance and Budget Committee Meeting, January 18, 2024 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 10:11 a.m.

Draft - Subject to Committee Approval

Chander Letulle, Committee Chair

San Geronio Pass Water Agency

DATE: January 18, 2024
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 December 2023.

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

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

Motion: The Committee accepts items 5 A-C.

Item D: The Committee **approve** payment of the Legal Invoice for December 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.

ATTACHMENTS

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

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

ACCOUNTS PAYABLE

Date	Number	Name	Amount
12/04/2023	121154	ACWA BENEFITS	911.20
12/04/2023	121155	AVI-SPL	15,861.40
12/04/2023	121156	CALIFORNIA RURAL WATER ASSN	32,177.50
12/04/2023	121157	CV STRATEGIES	2,650.00
12/12/2023	121158	CV STRATEGIES	3,000.00
12/12/2023	121159	ERNST & YOUNG LLP	618.00
12/12/2023	121160	LENITY TECHNOLOGY	3,055.50
12/12/2023	121161	PROVOST & PRITCHARD	7,630.40
12/12/2023	121162	SLUGG BUGG PEST CONTROL	85.00
12/12/2023	121163	SOUTHERN CALIFORNIA GAS	123.02
12/12/2023	121164	STANDARD INSURANCE COMPANY	891.11
12/12/2023	121165	UNLIMITED SERVICES	350.00
12/12/2023	121166	UNDERGROUND SERVICE ALERT	22.25
12/12/2023	121167	WASTE MGT CORPORATE SERVICES	128.17
12/12/2023	121168	ZANJERO WATER CONSULTING	8,447.50
12/19/2023	121169	BAY ALARM COMPANY	468.00
12/19/2023	121170	BEST BEST & KRIEGER	57,426.22
12/19/2023	121171	FRONTIER COMMUNICATIONS	305.83
12/19/2023	121172	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
12/19/2023	121173	WELLS FARGO ELITE CREDIT CARD	13,646.32
12/3/2023	900789	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,623.37
12/3/2023	900790	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	14,121.82
12/3/2023	900791	CALPERS RETIREMENT	9,197.23
12/3/2023	900792	CAL PERS RETIREMENT - SIP-457	3,650.00
12/3/2023	900793	PAYCHEX	228.30
12/3/2023	900794	RONALD A. DUNCAN	729.88
12/3/2023	900795	LANCE E. ECKHART	2,174.15
12/18/2023	900796	EMPLOYMENT DEVELOPMENT DEPARTMENT	6,424.22
12/18/2023	900797	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	26,268.24
12/18/2023	900798	CALPERS RETIREMENT	14,802.19
12/18/2023	900799	CAL PERS RETIREMENT - SIP-457	3,650.00
12/18/2023	900800	PAYCHEX	206.10
12/18/2023	900801	BLAIR M. BALL	2,634.00
12/18/2023	900802	MATTHEW E. HOWARD	398.94
12/18/2023	900803	LAWRENCE R. SMITH	177.90
12/18/2023	900804	THOMAS W. TODD, JR.	1,215.01
12/18/2023	900805	MICHAEL R. VALDIVIA	64.19
12/19/2023	900806	CALPERS HEALTH	10,888.76
12/28/2023	900807	DEPARTMENT OF WATER RESOURCES	1,569,158.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,817,759.72

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

PAYROLL

Date	Number	Name	Amount
12/2/2023	802636	EMMETT G. CAMPBELL	3,178.17
12/2/2023	802637	LANCE E. ECKHART	10,669.32
12/2/2023	802638	MATTHEW E. HOWARD	4,782.03
12/2/2023	802639	CHERYLE M. STIFF	2,947.69
12/2/2023	802640	SCOTT W. TIRRELL	406.42
12/2/2023	802641	THOMAS W. TODD, JR.	5,354.63
12/2/2023	802642	MICHAEL R. VALDIVIA	2,693.70
12/17/2023	802643	BLAIR M. BALL	4,498.61
12/17/2023	802644	EMMETT G. CAMPBELL	3,978.42
12/17/2023	802645	RONALD A. DUNCAN	4,827.63
12/17/2023	802646	LANCE E. ECKHART	12,367.12
12/17/2023	802647	MATTHEW E. HOWARD	4,746.16
12/17/2023	802648	CHANDER P. LETULLE	6,461.99
12/17/2023	802649	LAWRENCE R. SMITH	2,693.70
12/17/2023	802650	CHERYLE M. STIFF	4,429.78
12/17/2023	802651	SCOTT W. TIRRELL	606.86
12/17/2023	802652	THOMAS W. TODD, JR.	13,131.99
12/17/2023	802653	KEVIN D. WALTON	2,574.88
12/17/2023	802654	ROEBERT G. YBARRA	2,454.64
TOTAL PAYROLL			92,803.74
TOTAL DISBURSEMENTS FOR DECEMBER 2023			1,910,563.46

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
December, 2023

Vendor - Name and Address	Expenditure Type
HR Dynamics & Performance Management, Inc. 461 Green Orchard Place; Riverside, CA 92506	Recruitment and New Hires

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

BANK BALANCE - CHECKING ACCOUNT - December 31, 2023 \$ 523,167.92

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
121162	85.00		
	85.00		-

TOTAL OUTSTANDING CHECKS (85.00)

BALANCE PER **GENERAL LEDGER** - December 31, 2023 \$ 523,082.92

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH (+) \$ 322,142.04

CASH RECEIPTS FOR CURRENT MONTH (+) 8,811,504.34

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE (-)	Checks	(148,147.42)	
ACCOUNTS PAYABLE (-)	ACHs	(1,669,612.30)	(1,817,759.72)
PAYROLL (-)	Prior Month: 16th-EOM	(30,031.96)	
PAYROLL (-)	This Month: 1st-15th	(62,771.78)	(92,803.74)

TRANSFERS FROM LAIF (+) -

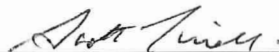
TRANSFERS TO LAIF (-) (6,700,000.00)

TRANSFER TO CAMP (-) -

TRANSFER FROM CAMP (+) -

BALANCE PER **GENERAL LEDGER** December 31, 2023 \$ 523,082.92

REPORT PREPARED BY:



Scott Tirrell

Jan 3, 2024

Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
12/5/23	BCVWD	WATER SALES	468,825.00
12/8/23	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED	8,242,818.14
12/13/23	RIVERSIDE COUNTY	NON COMMERCIAL AIRCRAFT	824.83
12/18/23	RIVERSIDE COUNTY	HOMEOWNERS EXEMPTION	33,042.34
12/20/23	STATE OF CALIF/DWR	NOBLE CONSTRUCTION REFUND	36,415.02
12/26/23	RIVERSIDE COUNTY	UNSECURED	29,579.01
TOTAL FOR DECEMBER 2023			8,811,504.34

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	0.0	2,317.8
Sep	0.0	1,006.0	250.0	0.0	1,256.0
Oct	0.0	1,175.0	0.0	0.0	1,175.0
Nov	0.0	1,109.0	0.0	0.0	1,109.0
Dec	0.0	2,740.0	0.0	893.0	3,633.0
TOTALS	585.1	18,000.0	1,000.0	893.0	20,478.1

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	1,109.0	958.8	0.0	2,067.8
Dec	0.0	742.5	851.5	0.0	1,594.0
TOTALS	85.1	11,172.4	9,220.1	0.0	20,477.6

As of Dec. 31, 2023

DRAFT - Subject to Change
Reconciliation at Year-End

San Gorgonio Pass Water Agency
Budget Highlights

December 2023

General Fund

Revenue:

Tax revenue was received in December as expected.

Disbursements:

A number of items were mentioned last month:

- Directors Travel is currently over budget, but the rate of expenditures is slowing down.
- Expenditures for Accounting and Auditing are mostly done for the fiscal year.
- Most of the expenditures for Dues and Assessments happen at the beginning of the fiscal year.
- The Board approved additional studies by the USGS for the Yucaipa GSA on September 11, 2023. Minimal additional expenditures are expected for this item for the rest of the fiscal year.
- The rate of 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.

Vehicle Maintenance is a credit, because the annual charge for the personal use of Agency vehicles was included in the December payroll for those employees who use Agency vehicles, which is an offset to expenditures in this item.

Note the budget update for the upcoming installation of the EarthCam.

Legal Services is currently a bit over-budget, due to additional work requested by the Board. It is likely to be within budget by year-end.

Overall, the General Fund budget is progressing as planned.

Consigned – SWP Support Fund

Revenue:

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

Debt Service Fund

Revenue:

Significant tax revenue was received as expected in December.

Disbursements:

Overall, expenditures are proceeding as planned for the Debt Service budget.

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 SIX MONTHS ENDING ON DECEMBER 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
GENERAL FUND						
GENERAL FUND - INCOME					Remaining %	50%
1	WATER SALES	7,800,000		7,800,000	2,342,788.35	-70.0%
2	TAX REVENUE	11,800,000		11,800,000	1,289,777.71	-89.1%
3	INTEREST	130,000		130,000	114,051.21	-12.3%
4	GOV'T CONTRIBUTIONS, GRANT REVENUE	50,000		50,000	0.00	-100.0%
5	OTHER MISCELLANEOUS INCOME	10,000		10,000	1,686.33	-83.1%
6	TOTAL GENERAL FUND INCOME	19,790,000	0	19,790,000	3,748,303.60	-81.1%
GENERAL FUND - EXPENSES						
COMMODITY PURCHASE						
10	PURCHASED WATER FOR DELIVERY	9,100,000		9,100,000	3,403,635.00	62.6%
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	3,403,635.00	69.3%
SALARIES AND EMPLOYEE BENEFITS						
15	SALARIES	630,000		630,000	274,287.61	56.5%
16	PAYROLL TAXES	63,000		63,000	21,337.15	66.1%
17	PAYROLL SERVICE	5,000		5,000	2,169.00	56.6%
18	RETIREMENT	135,000		135,000	51,804.74	61.6%
19	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	75,000		75,000	34,595.36	53.9%
20	HEALTH INSURANCE	80,000		80,000	25,825.72	67.7%
21	ACWA BENEFITS	10,000		10,000	3,488.24	65.1%
22	DISABILITY INSURANCE	6,000		6,000	2,173.02	63.8%
23	WORKERS COMPENSATION INSURANCE	5,000		5,000	887.07	82.3%
24	SGPWA STAFF MEDICAL REIMBURSEMENT	10,000		10,000	2,471.50	75.3%
25	EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
26	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,023,000	0	1,023,000	419,039.41	59.0%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SIX MONTHS ENDING ON DECEMBER 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
GENERAL FUND - EXPENSES						
	ADMINISTRATIVE AND PROFESSIONAL SERVICES				Remaining %	50%
30	DIRECTOR EXPENDITURES					
31	DIRECTORS FEES	264,000		264,000	91,850.31	65.2%
32	DIRECTORS TRAVEL AND EDUCATION	50,000		50,000	39,303.38	21.4%
33	DIRECTORS MEDICAL REIMBURSEMENT	46,000		46,000	10,371.06	77.5%
	OFFICE EXPENDITURES					
35	OFFICE EXPENSE	20,000		20,000	10,865.08	45.7%
36	POSTAGE	1,000		1,000	30.16	97.0%
37	TELEPHONE	10,000		10,000	3,385.12	66.1%
38	UTILITIES	8,000	7,000.00	15,000	1,041.98	87.0%
	SERVICE EXPENDITURES					
40	COMPUTER, WEBSITE AND PHONE SUPPORT	50,000		50,000	21,312.86	57.4%
41	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	13,478.89	46.1%
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	23,105.71	61.5%
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	-1,695.88	117.0%
52	MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	10,802.15	64.0%
53	MAINTENANCE AND REPAIRS - FIELD	40,000		40,000	17,730.30	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	3,203.60	93.8%
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,209,000	7,000	1,216,000	476,344.47	60.6%

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SIX MONTHS ENDING ON DECEMBER 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
GENERAL FUND - EXPENSES						
CONSULTING AND ENGINEERING SERVICES					Remaining %	50%
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	52,573.76	65.0%
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	1,479.50	97.0%
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	69,195.00	44.6%
82	LOCAL SUPPLIES	50,000		50,000	6,727.70	86.5%
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	11,956.25	40.2%
GENERAL ENGINEERING SERVICES						
87	AGENCY ENGINEER	250,000		250,000	0.00	100.0%
88	GRANT SUPPORT SERVICES	75,000		75,000	30,462.50	59.4%
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	377,981.69	86.6%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SIX MONTHS ENDING ON DECEMBER 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
GENERAL FUND - EXPENSES						
					Remaining %	50%
	LEGAL SERVICES					
98	LEGAL SERVICES	150,000		150,000	88,394.01	41.1%
99	TOTAL LEGAL SERVICES	150,000	0	150,000	88,394.01	41.1%
	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	10,000.00	30,000	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	10,000	2,905,000	0.00	100.0%
118	TRANSFERS TO OTHER FUNDS			0		
120	TOTAL GENERAL FUND EXPENSES	19,279,000	17,000	19,296,000	4,767,389.58	75.3%
122	GENERAL FUND NET INCOME YTD	511,000	-17,000	494,000	-1,019,085.98	

**SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FOR FY 2023-24
FOR THE SIX MONTHS ENDING ON DECEMBER 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						
CONSIGNED - SWP SUPPORT FUND - INCOME					Remaining %	50%
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 SIX MONTHS ENDING ON DECEMBER 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
DEBT SERVICE FUND						
					Remaining %	50%
DEBT SERVICE FUND - INCOME						
INCOME						
153	TAX REVENUE	26,100,000		26,100,000	8,432,881.52	-67.7%
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	1,742,883.02	-43.8%
157	TOTAL DEBT SERVICE FUND INCOME	29,660,000	0	29,660,000	10,574,096.70	-64.3%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
161	SALARIES	425,000		425,000	209,719.74	50.7%
162	PAYROLL TAXES	30,000		30,000	9,371.19	68.8%
163	BENEFITS	220,000		220,000	57,602.62	73.8%
164	LEGAL FEES	0		0	0.00	
165	UTILITIES	11,000		11,000	1,798.76	83.6%
166	ENGINEERING, MAINTENANCE, CONSULTING	200,000		200,000	57,065.70	71.5%
167	SWC AUDIT	7,000		7,000	6,181.00	11.7%
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	14,632,282.00	43.7%
173	TAX COLLECTION CHARGES	130,000		130,000	21,118.69	83.8%
174	TOTAL DEBT SERVICE FUND EXPENSES	29,804,000	0	29,804,000	17,282,604.77	42.0%
176	TRANSFERS FROM RESERVES			0.00	0.00	
178	DEBT SERVICE NET INCOME YTD	-144,000	0	-144,000	-6,708,508.07	

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

**LEGAL INVOICES
ACCOUNTS PAYABLE INVOICE LISTING**

<u>VENDOR</u>	<u>INVOICE NBR</u>	<u>COMMENT</u>	<u>AMOUNT</u>
BEST, BEST & KRIEGER	231231	LEGAL SERVICES DECEMBER 2023	9,485.31

TOTAL PENDING INVOICES FOR APPROVAL JANUARY 2024

9,485.31

San Gorgonio Pass Water Agency
 Gap Funding Program
 Cabazon Water District Tracking
 Report Date: January 11, 2024

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