

SAN GORGONIO PASS WATER AGENCY
Finance & Budget Committee Meeting
Agenda



SAN GORGONIO PASS
WATER AGENCY
A California State Water Project Contractor

October 23, 2024, at 10:00 a.m.

1210 Beaumont Avenue, Beaumont, CA 92223

*This meeting is being held virtually and in person.
Link and telephone option provided is available for the
convenience of the public.*

TO JOIN VIA ZOOM: [Zoom Teleconference Link](#)

TO JOIN THE MEETING BY TELEPHONE

CALL: 669-900-6833 | MEETING ID: 942 7637 8467

Members of the public who wish to comment on any item within the jurisdiction of the Agency or any item on the agenda may submit comments by emailing mcabral@sgpwa.com or may do so during the meeting. Comments will become part of the meeting record.

****In order to reduce feedback, please mute your audio when you are not speaking.***

*Esta reunión se llevará a cabo virtualmente y en persona.
El enlace y la opción telefónica proporcionada
es para la comodidad del público.*

PARA UNIRSE VÍA ZOOM: [Zoom Teleconference Link](#)
PARA UNIRSE A LA JUNTA CON LA OPCIÓN TELEFONICA
LLAMAR: 669-900-6833 | ID DE REUNIÓN: 942 7637 8467

Los miembros del público que deseen comentar sobre cualquier tema dentro de la jurisdicción de la Agencia o cualquier tema en la agenda pueden enviar comentarios por correo electrónico a mcabral@sgpwa.com o pueden hacerlo durante la reunión. Los comentarios pasarán a formar parte del registro de la reunión de la Junta.

****Para reducir los comentarios, silencia el audio cuando no estés hablando.***

1. Call to Order, Flag Salute, and Roll Call

2. Adjustment and Adoption of Agenda

3. Public Comment: Members of the public may address the Committee at this time concerning items relating to any matter within the Agency's jurisdiction. There will be an opportunity to comment on specific agenda items as the items are addressed. Speakers are requested to keep their comments to no more than five minutes. Under the Brown Act, no action or discussion shall take place on any item not appearing on the agenda, except that the Committee or Staff may briefly respond to statements made or questions posed for the purpose of directing statements or questions to Staff for follow-up.

President
Mickey Valdivia
Vice President
Chander Letulle
Treasurer
Robert Ybarra
Secretary
Kevin Walton
Directors
Dr. Blair M Ball
Ron Duncan
Larry Smith
General Manager
Lance Eckhart,
PG, CHG
Legal Counsel
Jeffrey Ferre

4. Approval of the Minutes

- A. Approval of the Minutes of the Finance & Budget Committee Meeting, September 27, 2024, [\(pg. 4\)](#)

5. New Business – Discussion and Possible Action:

- A. Ratification of Paid Invoices and Monthly Payroll for September 2024, [\(pg. 6\)](#)
- B. Review of Bank Reconciliation for September 2024, [\(pg. 9\)](#)
- C. Review of Budget Report for September 2024, [\(pg. 12\)](#)
- D. Review of Pending Legal Invoices for September 2024, [\(pg. 24\)](#)
- E. Gap Funding Report, [\(pg. 25\)](#)

6. Committee Member Comments

7. Announcements

- A. Regular Board Meeting, November 4, 2024 at 1:30 p.m.
- B. Regular Board Meeting, November 18, 2024 at 6:00 p.m.
- C. Finance & Budget Committee Meeting, TBD at 10:00 a.m.

8. Adjournment

(1) Pursuant to Government Code section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than seventy-two (72) hours prior to the meeting will be available for public inspection at the Agency's office, during regular business hours. When practical, these public records will also be made available on the Agency's website, accessible at: www.sgpwa.com (2) Any person with a disability who requires accommodation in order to participate in this meeting should telephone the Agency at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation.

San Gorgonio Pass Water Agency

DATE: October 23, 2024
TO: Finance and Budget Committee
FROM: Lance Eckhart, General Manager
BY: Tom Todd, Jr., Chief Financial Officer
SUBJECT: Summary of Recommended Committee Actions

RECOMMENDATIONS

Recommendations for Finance and Budget Committee actions:

Item 4A: Approve the minutes of the previous meeting.

Motion: The Committee approves item 4A.

Item 5A: The Committee **accepts** payments as listed in the Check History reports for Accounts Payable and Payroll for the month of September 2024.

Item 5B: The Committee **accepts** the Bank Reconciliation for September 2024.

Item 5C: The Committee **accepts** the Budget Report for September 2024.

Motion: The Committee accepts items 5A-C.

Item 5D: The Committee **approves** payment of the Legal Invoice for September 2024.

Motion: The Committee approves item 5D.

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 GORGONIO PASS WATER AGENCY
1210 Beaumont Avenue
Beaumont, California 92223
Minutes of the
Finance and Budget Committee
September 27, 2024

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

Committee Members Present:

In person	Robert Ybarra, Chair
In person	Chander Letulle, Member
Via teleconference	Kevin Walton, Member

Staff Present:

In person	Tom Todd, Jr., Chief Financial Officer
	Maricela Cabral, Clerk of the Board and Executive Assistant

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 Robert Ybarra at 10:30 a.m., September 27, 2024. Ms. Cabral verified with Mr. Walton that the Brown Act requirements for teleconference meetings were adhered to for his participation in the meeting. Chair Ybarra led the Pledge of Allegiance. Mr. Ybarra asked for a roll call. A quorum was present.
2. **Adjustment and/or Adoption of the Agenda.** The agenda was adopted as posted.
3. **Public Comment:** None.
4. **Approval of Minutes**
 - A. Approval of the Minutes of the Finance & Budget Committee Meeting, September 5, 2024.
Mr. Letulle moved, seconded by Mr. Ybarra, to approve the minutes of the Finance and Budget Committee meeting of September 5, 2024. Approved unanimously by roll call vote.
5. **New Business**
 - A. Ratification of Paid Invoices and Monthly Payroll for August 2024
 - B. Review of Bank Reconciliation for August 2024
 - C. Review of Budget Report for August 2024
After review and discussion, Mr. Ybarra moved, seconded by Mr. Letulle, to accept Items 5A-C. Approved unanimously by roll call vote.
 - D. Gap Funding Report
The Committee reviewed the Cabazon Gap Funding Report.

E. Review of Pending Legal Invoices for August 2024

After review and discussion, Mr. Letulle moved, seconded by Mr. Ybarra, to approve payment of the Legal Invoice. Approved unanimously by roll call vote.

6. Committee Member Comments

The Committee made no additional comments. Mr. Todd updated the Committee on the status of the Pass Water Agency Foundation, the status of the annual financial audit, and that the Agency received a check from South Mesa Water Company towards its Gap Funding obligation.

7. Announcements

Mr. Ybarra reviewed the announcements:

- A. Backbone Pipeline Workshop, September 30, 2024 at 12:00 noon.
- B. Regular Board Meeting, October 7, 2024, 1:30 p.m.
- C. Water Conservation & Education Committee Mtg., October 8, 2024, at 1:30 p.m.
- D. Regular Board Meeting, October 21, 2024 at 6:00 p.m.
- E. Finance & Budget Committee Meeting, October 23, 2024 at 10:00 a.m.

8. Adjournment

The Finance and Budget Committee of the San Geronio Pass Water Agency was adjourned by Mr. Ybarra at 10:45 a.m.

Draft - Subject to Committee Approval

Robert Ybarra, Committee Chair

San Gorgonio Pass Water Agency
Check History Report
September 1 through September 30, 2024

ACCOUNTS PAYABLE

Date	Number	Name	Amount
9/4/24	121442	CALIMESA CHAMBER OF COMMERCE	150.00
9/4/24	121443	CALIFORNIA RURAL WATER ASSN	14,572.50
9/4/24	121444	I. E. RESOURCE CONSERVATION DISTRICT	4,825.00
9/4/24	121445	MATTHEW PISTILLI LANDSCAPE SERVICES	974.98
9/4/24	121446	PROVOST & PRITCHARD	2,050.60
9/4/24	121447	PURCOR PEST SOLUTIONS	63.62
9/4/24	121448	UNIVAR SOLUTIONS	5,955.14
9/4/24	121449	UNLIMITED SERVICES	407.00
9/4/24	121450	UNDERGROUND SERVICE ALERT	13.70
9/4/24	121451	VALLEY OFFICE EQUIPMENT, INC.	423.91
9/4/24	121452	VERIZON BUSINESS	80.04
9/4/24	121453	WASTE MGT CORPORATE SERVICES	133.30
9/10/24	121454	ACWA BENEFITS	1,120.75
9/10/24	121455	LENITY TECHNOLOGY	2,112.00
9/10/24	121456	STANDARD INSURANCE COMPANY	814.33
9/10/24	121457	WATER RESOURCES ECONOMICS	80.00
9/10/24	121458	WEX HEALTH	2,520.00
9/10/24	121459	WEX	570.00
9/17/24	121460	ALBERT WEBB ASSOCIATES	11,150.00
9/17/24	121461	BEAUMONT-CHERRY VALLEY WATER DISTRICT	502.57
9/17/24	121462	BEST BEST & KRIEGER	36,016.04
9/17/24	121463	CRIDER PUBLIC RELATIONS	2,550.00
9/17/24	121464	CV STRATEGIES	24,458.23
9/17/24	121465	ERNST & YOUNG LLP	1,299.00
9/17/24	121466	ENGINEERING RESOURCES OF SO. CAL.	9,120.00
9/17/24	121467	FRONTIER COMMUNICATIONS	340.99
9/17/24	121468	LAND ENGINEERING CONSULTANTS	552.00
9/17/24	121469	PURCOR PEST SOLUTIONS	63.62
9/17/24	121470	WEAVER GRADING	5,898.00
9/17/24	121471	WEIS ENVIRONMENTAL	4,500.00
9/24/24	121472	ATAC EXTERMINATORS INC	89.00
9/24/24	121473	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
9/24/24	121474	PROVOST & PRITCHARD	1,795.90
9/24/24	121475	SOUTHERN CALIFORNIA EDISON	372.01
9/24/24	121476	VALLEY OFFICE EQUIPMENT, INC.	310.82
9/24/24	121477	WELLS FARGO ELITE CREDIT CARD	16,938.31
9/2/24	900948	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,374.04
9/2/24	900949	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	13,737.94
9/2/24	900950	CALPERS RETIREMENT	10,455.90
9/2/24	900951	CAL PERS RETIREMENT - SIP-457	4,030.00
9/2/24	900952	PAYCHEX	183.00
9/2/24	900953	MARICELA V. CABRAL - REIMBURSEMENT	405.00
9/16/24	900954	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,735.78
9/16/24	900955	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	18,029.02
9/16/24	900956	CALPERS RETIREMENT	10,455.90
9/16/24	900957	CAL PERS RETIREMENT - SIP-457	4,030.00

San Gorgonio Pass Water Agency
Check History Report
September 1 through September 30, 2024

ACCOUNTS PAYABLE (CON'T)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
9/16/24	900958	PAYCHEX	187.45
9/16/24	900959	SCOTT W. TIRRELL - REIMBURSEMENT	21.75
9/16/24	900960	MATTHEW E. HOWARD - REIMBURSEMENT	500.00
9/16/24	900961	MICHAEL R. VALDIVIA - REIMBURSEMENT	160.80
9/25/24	900962	CALPERS HEALTH	11,556.79
9/29/24	900963	DEPARTMENT OF WATER RESOURCES	11,888,458.00
TOTAL ACCOUNTS PAYABLE CHECKS			<u>12,121,494.73</u>

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
9/1/24	802798	MARICELA V. CABRAL	3,936.46
9/1/24	802799	EMMETT G. CAMPBELL	3,690.50
9/1/24	802800	LANCE E. ECKHART	9,565.51
9/1/24	802801	MATTHEW E. HOWARD	4,530.34
9/1/24	802802	LAWRENCE R. SMITH	2,818.43
9/1/24	802803	SCOTT W. TIRRELL	720.10
9/1/24	802804	THOMAS W. TODD, JR.	5,061.31
9/1/24	802805	MICHAEL R. VALDIVIA	2,818.43
9/15/24	802806	MARICELA V. CABRAL	3,936.47
9/15/24	802807	EMMETT G. CAMPBELL	4,771.36
9/15/24	802808	RONALD A. DUNCAN	2,460.87
9/15/24	802809	LANCE E. ECKHART	13,703.13
9/15/24	802810	MATTHEW E. HOWARD	4,530.34
9/15/24	802811	SCOTT W. TIRRELL	465.10
9/15/24	802812	THOMAS W. TODD, JR.	7,465.45
9/15/24	802813	KEVIN D. WALTON	1,178.38
TOTAL PAYROLL			<u>71,652.18</u>
TOTAL DISBURSEMENTS FOR SEPTEMBER 2024			<u><u>12,193,146.91</u></u>

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
October 2024

Vendor - Name and Address	Expenditure Type
Pass Water Agency Foundation 1210 Beaumont Ave; Beaumont, CA 92223	INITIAL SET-UP MONIES

SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
September 30, 2024

BANK STATEMENT BALANCE (CHECKING ACCOUNT) - Sept 30, 2024 \$ 504,013.54

LESS: OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
121392 (Jul24)	8,757.50		
121472	89.00		
121474	1,795.90		
121475	372.01		
	<u>11,014.41</u>		<u>-</u>

TOTAL OUTSTANDING CHECKS (11,014.41)

ADJUSTED **BANK STATEMENT** BALANCE - September 30, 2024 \$ 492,999.13

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH (+) \$ 514,786.82

CASH RECEIPTS FOR CURRENT MONTH (+) 771,359.22

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE (-)	Checks	(153,173.36)	
ACCOUNTS PAYABLE (-)	ACHs	<u>(11,968,321.37)</u>	(12,121,494.73)
PAYROLL (-)	Prior Month: 16th-EOM	(33,141.08)	
PAYROLL (-)	This Month: 1st-15th	<u>(38,511.10)</u>	(71,652.18)

TRANSFERS FROM LAIF TO CHECKING ACCT (+) 11,400,000.00


TRANSFERS FROM CAMP TO CHECKING ACCT (+) -

TRANSFERS FROM CHECKING ACCT TO LAIF (-) -

TRANSFERS FROM CHECKING ACCT TO CAMP (-) -

BALANCE PER **GENERAL LEDGER** - September 30, 2024 \$ 492,999.13

REPORT PREPARED BY:


 Scott Tirrell

10/8/24
 Date

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF SEPTEMBER 2024**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
9/9/24	MICKEY VALDIVIA	MEAL REIMBURSEMENT	70.00
9/9/24	BCVWD	WATER SALES	292,467.00
9/26/24	STATE OF CALIF/DWR	MISCELLANEOUS REFUND	1,335.20
9/26/24	SOUTH MESA WATER CO.	GAP FUNDING PAYMENT	477,487.02
TOTAL FOR SEPTEMBER 2024			771,359.22

SAN GORGONIO PASS WATER AGENCY

Water Purchases and Deliveries
Calendar Year 2024
DRAFT - Subject to Change
October 15, 2024

ORDERS (AF)					
City of Banning		BCVWD		YVWD	
Replenish	Pre-Stored	Replenish	Pre-Stored	Direct	Pre-Stored*
1,250	250	11,200	7,000	250	2,000

Delivery Point						Pre-Stored Water					
Month	Brookside East	LSGC	Noble Connect.	SBVMWD	Total	SGPWA Transfers-In	SGPWA Transfers-Out	SGPWA Balance	Banning Transfers-In	BCVWD Transfers-In	YVWD Transfers-In
Bal. Prior Year						Bal. Prior Year		893			
Jan	438	0	279	13	730	438		1,331			
Feb	744	0	162	6	912	744		2,075			
Mar	679	0	1,351	0	2,030	679		2,754			
Apr	468	0	1,373	0	1,840	468		3,222			
May	552	0	837	0	1,389	552	2,000	1,774	1,000		1,000
Jun	937	0	367	0	1,304	937		2,711			
Jul	628	0	733	0	1,361	628		3,339			
Aug	398	0	1,498	0	1,896	398		3,737			
Sep	847	0	870	0	1,717	847		4,584			
Oct					0						
Nov					0						
Dec					0						
TOTALS	5,691	0	7,469	19	13,179	5,691	2,000		1,000	0	1,000

Billing Detail										
Month	City of Banning			BCVWD			YVWD			Totals
	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	
Jan			0	279		279	13		13	292
Feb			0	162		162	6		6	168
Mar			0	1,351		1,351	0		0	1,351
Apr			0	1,373		1,373	0		0	1,373
May		1,000	1,000	837		837	0	1,000	1,000	2,837
Jun			0	367		367	0		0	367
Jul			0	733		733	0		0	733
Aug			0	1,498		1,498	0		0	1,498
Sep			0	870		870	0		0	870
Oct			0			0			0	0
Nov			0			0			0	0
Dec			0			0			0	0
TOTALS	0	1,000	1,000	7,469	0	7,469	19	1,000	1,019	9,488

*Pre-stored water for YVWD will be delivered thru the Brookside East facility.

San Geronio Pass Water Agency
Budget Highlights

September 2024

Overall Summary

The end of September marks the end of the first quarter of the fiscal year. Activity is beginning to ramp up, and some trends are beginning to emerge. All most all categories are within budget at this time.

General Fund (Green Bucket)

Previously mentioned:

- LAFCO
- Accounting and Auditing
- Dues and Assessments

Income

The first water sales attributable to FY24-25 were recorded this month; the Agency received payment from BCVWD for water delivered in July. Interest income is tracking higher than projected.

Expenses

All categories in the General Fund are within budget except Legal Services.

The following line items are a little over budget:

- Payroll service: now includes FSA service, so may continue to be over-budget
- Health Insurance: slightly over budget currently. This line item will likely get further over-budget when new rates are enacted in January, as the overall increase is expected to be around 14%.
- ACWA benefits: slightly over budget due to paying a month in advance.
- General Manager and Staff Travel: additional staff travel has been recommended for training in new technology.

Legal Services is also slightly over-budget. Additional expenditures are being made for activity related to the County Line project, ARPA funds, and to the Heli-Hydrant project.

Consigned – SWP Support Fund (Orange Bucket)

Previously mentioned:

- Increased interest income.

Debt Service Fund (Red Bucket)

Previously mentioned:

- Increased interest income.

Income

The Debt Service Fund has received no tax revenue so far. The first tax deposit is likely at the end of October or beginning of November, with the first major deposit in December.

Expenses

The largest payment to the State Water Project was made in September. This line item becomes over-spent in September, but will slowly come back within budget as the months progress. This pattern of expenditures is the norm. This pattern is an illustration of the need for significant reserves, as the large payment is made before tax deposits become available.

Gap Funding Program

A repayment was received from the South Mesa Water Company this month. However, it was attributable to FY23-24, so will show up in our cash reports, but not in the budget report. An additional request is expected in October.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2024

				FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND								
GENERAL FUND - INCOME							Remaining %	75%
1	WATER SALES	7,100,000		7,100,000		292,467.00	-95.9%	
2	OTHER WATER SALES	0		0		0.00	NA	
3	TAX REVENUE	12,400,000		12,400,000		0.00	-100.0%	
4	INTEREST	270,000		270,000		117,553.92	-56.5%	
5	GOV'T CONTRIBUTIONS	42,000		42,000		0.00	-100.0%	
6	GRANT REVENUE	6,000,000		6,000,000		0.00	-100.0%	
7	OTHER MISCELLANEOUS INCOME	35,000		35,000		33,184.52	-5.2%	
8	TOTAL GENERAL FUND INCOME	25,847,000	0	25,847,000		443,205.44	-98.3%	
GENERAL FUND - EXPENSES								
COMMODITY PURCHASE								
12	PURCHASED WATER FOR DELIVERY	8,500,000		8,500,000		949,374.00	88.8%	
13	PURCHASED WATER FOR BANKING (FUTURE SALE)	1,000,000		1,000,000		0.00	100.0%	
14	TOTAL COMMODITY PURCHASE	9,500,000	0	9,500,000		949,374.00	90.0%	
SALARIES AND EMPLOYEE BENEFITS								
17	SALARIES	640,000		640,000		133,587.38	79.1%	
18	PAYROLL TAXES	52,000		52,000		11,281.37	78.3%	
19	PAYROLL SERVICE	6,000		6,000		1,563.90	73.9%	
20	RETIREMENT	250,000		250,000		60,212.15	75.9%	
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000		145,000		24,450.49	83.1%	
22	HEALTH INSURANCE	54,000		54,000		14,981.39	72.3%	
23	ACWA BENEFITS	9,000		9,000		2,525.72	71.9%	
24	DISABILITY INSURANCE	6,000		6,000		936.63	84.4%	
25	WORKERS COMPENSATION INSURANCE	6,000		6,000		0.00	100.0%	
26	SGPWA STAFF MEDICAL REIMBURSEMENT	11,000		11,000		655.00	94.0%	
27	EMPLOYEE EDUCATION	4,000		4,000		0.00	100.0%	
28	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,183,000	0	1,183,000		250,194.03	78.9%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2024

				FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
				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 %	75%
	DIRECTOR EXPENDITURES							
33	DIRECTORS FEES	275,000		275,000		39,137.60	85.8%	
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000		19,185.06	76.0%	
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000		2,279.89	94.7%	
	OFFICE EXPENDITURES							
37	OFFICE EXPENSE	40,000		40,000		8,802.15	78.0%	
38	POSTAGE	1,000		1,000		92.50	90.8%	
39	TELEPHONE	8,000		8,000		1,446.18	81.9%	
40	UTILITIES	17,000		17,000		274.07	98.4%	
	SERVICE EXPENDITURES							
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000		10,067.52	81.4%	
43	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000		8,564.12	65.7%	
44	SUCCESSION PLANNING	65,000		65,000		0.00	100.0%	
45	INSURANCE AND BONDS	55,000		55,000		8,037.22	85.4%	
46	ACCOUNTING AND AUDITING	22,000		22,000		10,000.00	54.5%	
47	DUES AND ASSESSMENTS	45,000		45,000		9,322.00	79.3%	
48	OTHER PROFESSIONAL SERVICES	35,000		35,000		700.00	98.0%	
49	BANK CHARGES	1,000		1,000		0.00	100.0%	
50	MISCELLANEOUS EXPENSES	1,000		1,000		0.00	100.0%	
	MAINTENANCE AND EQUIPMENT EXPENDITURES							
52	TOOLS PURCHASE AND MAINTENANCE	2,000		2,000		0.00	100.0%	
53	MAINTENANCE AND REPAIRS - VEHICLE	10,000		10,000		1,874.96	81.3%	
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000		4,890.02	87.8%	
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000		8,927.97	82.1%	
	COUNTY EXPENDITURES							
57	LAFCO COST SHARE	10,000		10,000		7,800.78	22.0%	
58	ELECTION EXPENSE	150,000		150,000		0.00	100.0%	
59	TAX COLLECTION CHARGES	60,000		60,000		0.00	100.0%	
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,089,000	0	1,089,000		141,402.04	87.0%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2024

				FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
				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 %	75%
	PLANS & CONSTRUCTION							
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000		1,121.60	95.5%	
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	COUNTY LINE RECHARGE	1,250,000		1,250,000		18,653.88	98.5%	
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000		14,572.50	93.1%	
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000		0.00	100.0%	
71	MONITORING WELL DRILLING	2,300,000		2,300,000		1,065.00	100.0%	
72	HELI-HYDRANT	1,800,000		1,800,000		0.00	100.0%	
	OTHER PROJECTS							
74	WATER BANKING INVESTIGATIONS	25,000		25,000		0.00	100.0%	
75	SAN GORGONIO GSA	50,000		50,000		1,090.90	97.8%	
76	YUCAIPA GSA VERBENIA GSA	10,000		10,000		0.00	100.0%	
77	FLUME MONITORING AND SUPPORT	30,000		30,000		0.00	100.0%	
	STUDIES AND REPORTS							
79	FINANCIAL MODELING + NEXUS RATE STUDY	90,000		90,000		26,215.73	70.9%	
80	USGS STUDIES AND MONITORING	300,000		300,000		0.00	100.0%	
81	WATER PORTFOLIO	100,000		100,000		27,232.94	72.8%	
82	LOCAL SUPPLIES	50,000		50,000		0.00	100.0%	
83	LOCAL RECHARGE FEASIBILITY STUDIES	750,000		750,000		0.00	100.0%	
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000		0.00	100.0%	
	GENERAL ENGINEERING SERVICES							
86	ON-CALL AGENCY ENGINEER	250,000		250,000		17,982.00	92.8%	
87	GRANT SUPPORT SERVICES	75,000		75,000		0.00	100.0%	
88	FEDERAL - STATE ADVOCATE	30,000		30,000		0.00	100.0%	
89	SAWPA REGIONAL PROJECTS	36,000		36,000		28,484.21	20.9%	
90	GENERAL ENGINEERING and ENVIRONMENTAL	75,000		75,000		0.00	100.0%	
91	TOTAL CONSULTING AND ENGINEERING SERVICES	7,781,000	0	7,781,000		136,418.76	98.2%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2024

				FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND - EXPENSES								
							Remaining %	75%
	LEGAL SERVICES							
96	LEGAL SERVICES	200,000		200,000		52,266.84	73.9%	
97	TOTAL LEGAL SERVICES	200,000	0	200,000		52,266.84	73.9%	
	CONSERVATION AND EDUCATION							
100	SCHOOL EDUCATION PROGRAMS	60,000		60,000		0.00	100.0%	
101	PUBLIC INFORMATION AND EDUCATION	260,000		260,000		29,308.23	88.7%	
102	SPONSORSHIPS	0		0		0.00	NA	
103	TRANSFER TO PASS WATER AGENCY FOUNDATION	32,000		32,000		0.00	100.0%	
104	65th ANNIVERSARY CELEBRATION	20,000		20,000		0.00	100.0%	
105	TOTAL CONSERVATION AND EDUCATION	372,000	0	372,000		29,308.23	92.1%	
	MAJOR AND CAPITAL EXPENDITURES							
	BUILDING AND EQUIPMENT							
109	BUILDING	50,000		50,000		0.00	100.0%	
110	FRONT LANDSCAPING	75,000		75,000		0.00	100.0%	
111	FURNITURE AND OFFICE EQUIPMENT	25,000		25,000		0.00	100.0%	
112	OTHER EQUIPMENT	20,000		20,000		0.00	100.0%	
113	VEHICLES	125,000		125,000		0.00	100.0%	
	OTHER ITEMS							
115	SITES RESERVOIR	560,000		560,000		0.00	100.0%	
116	TOTAL MAJOR AND CAPITAL EXPENDITURES	855,000	0	855,000		0.00	100.0%	
118	TRANSFERS TO OTHER FUNDS			0				
120	TOTAL GENERAL FUND EXPENSES	20,980,000	0	20,980,000		1,558,963.90	92.6%	
122	GENERAL FUND NET INCOME YTD	4,867,000	0	4,867,000		-1,115,758.46		

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2024

				FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
CONSIGNED - SWP SUPPORT FUND								
							Remaining %	75%
CONSIGNED - SWP SUPPORT FUND - INCOME								
INCOME								
130		UNITARY TAX REVENUE ALLOCATED		7,200,000		7,200,000	0.00	-100.0%
131		INTEREST		240,000		240,000	125,390.84	-47.8%
132		OTHER INCOME		0		0	0.00	NA
133		TOTAL SWP SUPPORT FUND INCOME		7,440,000	0	7,440,000	125,390.84	-98.3%
CONSIGNED - SWP SUPPORT FUND - EXPENSES								
EXPENDITURES								
139		TAX COLLECTION CHARGES		18,000		18,000	0.00	100.0%
140		OTHER EXPENSES		0		0	0.00	NA
141		TOTAL SWP SUPPORT FUND EXPENSES		18,000	0	18,000	0.00	100.0%
143		TRANSFERS TO OTHER FUNDS						
145		CONSIGNED - SWP SUPPORT FUND NET INCOME YTD		7,422,000	0	7,422,000	125,390.84	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2024

				FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
				1	2	3	4	5
				ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
DEBT SERVICE FUND								
DEBT SERVICE FUND - INCOME							Remaining %	75%
INCOME								
153	TAX REVENUE	29,400,000		29,400,000		29,400,000	0.00	-100.0%
154	INTEREST	1,000,000		1,000,000		1,000,000	540,748.02	-45.9%
155	CONTRIBUTIONS - GOVERNMENT	0		0		0	0.00	NA
156	DWR CREDITS - BOND COVER, OTHER	3,400,000		3,400,000		3,400,000	1,335.20	-100.0%
157	TOTAL DEBT SERVICE FUND INCOME	33,800,000	0	33,800,000		33,800,000	542,083.22	-98.4%
DEBT SERVICE FUND - EXPENSES								
EXPENSES								
161	SALARIES	500,000		500,000		500,000	101,080.52	79.8%
162	PAYROLL TAXES	35,000		35,000		35,000	5,393.11	84.6%
163	BENEFITS	320,000		320,000		320,000	53,473.37	83.3%
164	SWP LEGAL SERVICES	0		0		0	0.00	NA
165	SWP UTILITIES	10,000		10,000		10,000	2,717.43	72.8%
166	STATE WATER CONTRACT AUDIT	7,000		7,000		7,000	3,247.00	53.6%
167	STATE WATER CONTRACTOR DUES	55,000		55,000		55,000	0.00	100.0%
168	DELTA CONVEYANCE FINANCING AUTHORITY	30,000		30,000		30,000	0.00	100.0%
169	WATER TREATMENT EXPENSE	100,000		100,000		100,000	11,910.28	88.1%
170	EBX CONTRACT OPERATIONS	400,000		400,000		400,000	0.00	100.0%
171	SWP ENGINEERING AND MAINTENANCE	3,400,000		3,400,000		3,400,000	884.00	100.0%
172	WATER TRANSFERS	2,500,000		2,500,000		2,500,000	0.00	100.0%
173	STATE WATER CONTRACT PAYMENTS	25,600,000		25,600,000		25,600,000	13,501,424.00	47.3%
174	TAX COLLECTION CHARGES	160,000		160,000		160,000	0.00	100.0%
175	TOTAL DEBT SERVICE FUND EXPENSES	33,117,000	0	33,117,000		33,117,000	13,680,129.71	58.7%
177	TRANSFERS FROM RESERVES					0.00	0.00	
179	DEBT SERVICE NET INCOME YTD	683,000	0	683,000		683,000	-13,138,046.49	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2024

				FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
				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			96,000		96,000	0.00	100.0%
186	SOUTH MESA WATER COMPANY			2,000,000		2,000,000	0.00	100.0%
187	HIGH VALLEYS WATER DISTRICT			500,000		500,000	0.00	100.0%
188	BANNING HEIGHTS MUTUAL WATER CO.			0		0	0.00	NA
191	TOTAL INCOME			2,596,000	0	2,596,000	0.00	
GAP FUNDING PROGRAM - EXPENSES								
194	CABAZON WATER DISTRICT #1			0		0	0.00	NA
195	SOUTH MESA WATER COMPANY			5,000,000		5,000,000	722,239.02	85.6%
196	HIGH VALLEYS WATER DISTRICT			1,000,000		1,000,000	0.00	100.0%
197	BANNING HEIGHTS MUTUAL WATER CO.			0		0	0.00	NA
200	TOTAL EXPENSE			6,000,000	0	6,000,000	722,239.02	88.0%
202	GAP FUNDING PROGRAM NET BALANCE YTD			-3,404,000	0	-3,404,000	-722,239.02	

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
ACWA	Association of California Water Agencies	Affinity organization that provides conferences, training, lobbying and insurance services 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, vision and life insurance
ALWEAS	Albert Webb Associates	Provides engineering consulting services
ARPA	American Rescue Plan Act	Grants from the Federal Government, channeled to counties, to fund specific projects.
AVEK	Antelope Valley-East Kern Water Agency	State Water Contractor
BBK	Best Best & Krieger	Provides legal counsel
BCVWD	Beaumont-Cherry Valley Water District	Provides retail water service in Beaumont
BHMWC	Banning Heights Mutual Water Company	Mutual water company within Agency boundaries
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
CWD	Cabazon Water District	Retail water agency within Agency boundaries
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
EBE	East Branch Enlargement	Construction projects along the East Branch of the SWP to increase capacity
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
FSA	Flexible Spending Account	Pre-tax deduction for health and dependent-care expenses
GSA	Groundwater Sustainability Act	or Groundwater Sustainability Agency; required under SGMA to manage groundwater
GSP	Groundwater Sustainability Plan	Plan required under SGMA to manage groundwater assets
HCN	HCN Bank	Local regional bank; formerly the Bank of Hemet
HdL Coren & Cone		Provide tax revenue consulting services.
HOX	Homeowners Exemption	Exemption for homeowners; also a tax revenue income received by the Agency
HVWD	High Valleys Water District	Mutual water company within Agency boundaries

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
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 the state California for public agencies to investment surplus money on a short-term basis
LAMMA	Local Agency Money Market Account	Investment account provided by HCN for local agencies
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	
PARS	Public Agency Retirement Services	Provider of defined contribution plans, of which the Agency participates
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	
SAWPA	Santa Ana Watershed Project Authority	Coordinates activities to protect the Santa Ana watershed
SBE	State Board of Equalization	AKA Unitary taxes
SBVMWD	San Bernardino Valley Municipal Water District	State Water Contractor in San Bernardino County and a partner with EBX
SCADA	Supervisory Control and Data Acquisition	Electronic monitoring and control system used by DWR and other water purveyors
SCWC	Southern California Water Coalition	
SGMA	Sustainable Groundwater Management Act	A legislative package that requires local agencies to form GSAs and develop GSPs.
SMIF	Surplus Money Investment Fund	State of California depository for government funds that are not currently needed
SMWC	South Mesa Water Company	Retail water agency within Agency boundaries
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	Professional organization representing districts and agencies that have a water supply contract with the state of California
SWP	State Water Project	System of reservoirs, aqueducts, and pump stations that distributes water throughout 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
USGS	U.S. Geological Survey	Federal agency that provides groundwater data and modeling

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
UWMP	Urban Water Management Plan	
WEF	Water Education Foundation	
WSRB	Water System Revenue Bonds	Bonds sold by the state of California to pay for SWP construction
YTD	Year to Date	
YVWD	Yucaipa Valley Water District	Retail water district with part of its service area within Agency boundaries
		Version 241001

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	240930	LEGAL SERVICES SEPTEMBER 2024	38,321.45

TOTAL PENDING INVOICES FOR APPROVAL SEPTEMBER 2024

38,321.45

San Geronio Pass Water Agency
Gap Funding Program
Summary Report
Report Date: October 15, 2024

OVERALL Current Balance: 817,985.32

(Owed to Agency)

Cabazon Water District #1	(CWD owes us) - Current Balance: 95,745.70
Gap Funding Maximum: 1,300,000	
Approximate Project Cost: 1,700,000.00	Approximate Gap Funding Available: 1,204,254.30
Payments Made to CWD: 1,284,221.36	Payments Received from CWD: 1,188,475.66

South Mesa Water Company	(SMWC owes us) - Current Balance: 722,239.62
Gap Funding Maximum: 7,000,000	
Approximate Project Cost: 10,300,000.00	Approximate Gap Funding Available: 6,277,760.38
Payments Made to SMWC: 1,199,726.64	Payments Received from SMWC: 477,487.02
8/27/24	722,239.02
9/25/24	477,487.02

High Valleys Water District	(HVWD owes us) - Current Balance: 0.00
Gap Funding Maximum: 1,000,000	
Approximate Project Cost: 1,000,000.00	Approximate Gap Funding Available: 1,000,000.00
Payments Made to HVWD: 0.00	Payments Received from HVWD: 0.00