

San Gorgonio Pass Water Agency

DATE: October 7, 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 September 27, 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 Aug 2024.

Item 5B: The Bank Reconciliation for Aug 2024.

Item 5C: The Budget Report for Aug 2024.

Approved the following items:

Item 4A: Minutes of the Aug 25, 2024 meeting of the Committee.

Item 5E: Payment of the Legal Invoice for Aug 2024.

Reviewed the following items:

Item 5D: Gap Funding Report

COMMENTS

Mr. Todd gave a brief update on the status of the foundation, and told the Committee that audit material had been sent to the auditors.

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
September 5, 2024

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

Committee Members Present: Robert Ybarra, Chair
In person Kevin Walton, Member

Committee Members Absent: Chander Letulle, Member

Staff Present:
In person Lance Eckhart, General Manager
Tom Todd, Jr., Chief Financial Officer

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 10:03 a.m., September 5, 2024. 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, July 25, 2024
Mr. Walton moved, seconded by Mr. Ybarra, to approve the minutes of the Finance and Budget Committee meeting of July 25, 2024. Approved unanimously by voice vote.
5. **New Business**
 - A. Review of Investment Report for June 30, 2024
Mr. Richard Babbe (PFM Investment Advisor) presented the Investment Report for the period ending June 30, 2024, and provided comments about the current state of the economy.
 - B. Ratification of Paid Invoices and Monthly Payroll for July 2024
 - C. Review of Bank Reconciliation for July 2024
 - D. Review of Budget Report for July 2024
After review and discussion, Mr. Ybarra moved, seconded by Mr. Walton, to accept Items 5B-D. Approved unanimously by voice vote.

E. Review of Pending Legal Invoices for July 2024

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

F. Gap Funding Report

The Committee reviewed the Cabazon Gap Funding Report.

G. Consideration of Updated Credit Card Policy

Mr. Todd presented the updated Credit Card Policy, noting the differences between Draft #1 and Draft #2, and explained the changes proposed. This item is part of the on-going process of the Board review of all the Agency policies. After review and discussion, Mr. Ybarra moved, seconded by Mr. Walton, to recommend Board approval for the updated Credit Card Policy. Approved unanimously by voice vote.

H. Consideration of Public Agency Retirement Services Trust Retirement Plan

Mr. Todd reviewed the information published in the Agenda. This item is another step to implement changes authorized in the Employee Guide that the Board approved on Nov. 6, 2023. PARS would provide retirement services to implement a 401(a) plan for the Agency. After review and discussion, Mr. Ybarra moved, seconded by Mr. Walton, to recommend Board approval of the proposed retirement plan provided by the Public Agency Retirement Services Trust. Approved unanimously by voice vote.

6. Committee Member Comments

The Committee made no additional comments.

7. Announcements

Mr. Ybarra reviewed the announcements:

- A. Regular Board Meeting, September 9, 2024, 1:30 p.m.
- B. Regular Board Meeting, September 16, 2024 at 6:00 p.m.
- C. Finance & Budget Committee Meeting, September 26, 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 10:59 a.m.

Draft - Subject to Committee Approval

Robert Ybarra, Committee Chair

San Gorgonio Pass Water Agency
Check History Report
August 1 through August 31, 2024

ACCOUNTS PAYABLE

Date	Number	Name	Amount
8/6/2024	121405	ALBERT WEBB ASSOCIATES	14,091.28
8/6/2024	121406	CRIDER PUBLIC RELATIONS	340.00
8/6/2024	121407	CV STRATEGIES	11,748.75
8/6/2024	121408	HDL COREN & CONE	6,475.73
8/6/2024	121409	LENITY TECHNOLOGY	2,112.00
8/6/2024	121410	NIGRO & NIGRO	10,000.00
8/6/2024	121411	PURCOR PEST SOLUTIONS	63.62
8/6/2024	121412	SO. CAL. WEST COAST ELECTRIC	540.00
8/6/2024	121413	STANDARD INSURANCE COMPANY	814.92
8/6/2024	121414	UNLIMITED SERVICES	464.00
8/6/2024	121415	UNDERGROUND SERVICE ALERT	15.55
8/6/2024	121416	VERIZON BUSINESS	968.72
8/6/2024	121417	WATER RESOURCES ECONOMICS	2,160.00
8/6/2024	121418	WASTE MGT CORPORATE SERVICES	133.30
8/6/2024	121419	WEAVER GRADING	3,700.00
8/13/2024	121420	ACWA BENEFITS	1,125.46
8/13/2024	121421	BEST BEST & KRIEGER	23,893.24
8/13/2024	121422	ERNST & YOUNG LLP	1,948.00
8/13/2024	121423	FRONTIER COMMUNICATIONS	325.36
8/13/2024	121424	LAND ENGINEERING CONSULTANTS	400.00
8/13/2024	121425	PROVOST & PRITCHARD	343.00
8/13/2024	121426	R.C. DEPT. OF ENVIRONMENTAL HEALTH	997.00
8/13/2024	121427	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	238,966.40
8/13/2024	121428	SHARP DESIGNS CUSTOM EMBROIDERY	516.04
8/13/2024	121429	SOUTHERN CALIFORNIA GAS	1.61
8/14/2024	121430	THE FERGUSON GROUP	21,750.00
8/20/2024	121431	ACWA JPIA	8,037.22
8/20/2024	121432	ALBERT WEBB ASSOCIATES	9,170.00
8/20/2024	121433	ATAC EXTERMINATORS INC	89.00
8/20/2024	121434	BASIC BACKFLOW	200.00
8/20/2024	121435	THE PRESS-ENTERPRISE	122.95
8/20/2024	121436	SANTA ANA WATERSHED PROJ. AUTHORITY	28,484.21
8/20/2024	121437	WELLS FARGO ELITE CREDIT CARD	19,602.86
8/20/2024	121438	ZANJERO WATER CONSULTING	17,755.44
8/27/2024	121439	MUSEUM OF LATIN AMERICAN ART	5,000.00
8/27/2024	121440	SOUTH MESA WATER COMPANY	722,239.02
8/27/2024	121441	SOUTHERN CALIFORNIA EDISON	420.10
8/2/2024	900934	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,179.48
8/2/2024	900935	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	13,251.28
8/2/2024	900936	CALPERS RETIREMENT	10,455.90
8/2/2024	900937	CAL PERS RETIREMENT - SIP-457	4,030.00
8/2/2024	900938	PAYCHEX	257.45
8/2/2024	900939	MICHAEL R. VALDIVIA - REIMBURSEMENT	339.60
8/17/2024	900940	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,944.51
8/17/2024	900941	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	11,125.38
8/17/2024	900942	CALPERS RETIREMENT	10,455.90
8/17/2024	900943	CAL PERS RETIREMENT - SIP-457	4,030.00
8/17/2024	900944	PAYCHEX	169.65

San Gorgonio Pass Water Agency
Check History Report
August 1 through August 31, 2024

ACCOUNTS PAYABLE (CON'T)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
8/29/2024	900945	CALPERS HEALTH	11,556.79
8/29/2024	900946	CALPERS FINANCIAL REPORTING	700.00
8/30/2024	900947	DEPARTMENT OF WATER RESOURCES	1,352,813.00
TOTAL ACCOUNTS PAYABLE CHECKS			<u>2,578,323.72</u>

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
8/1/2024	802781	MARICELA V. CABRAL	3,936.46
8/1/2024	802782	EMMETT G. CAMPBELL	3,690.49
8/1/2024	802783	RONALD A. DUNCAN	2,210.80
8/1/2024	802784	LANCE E. ECKHART	7,627.63
8/1/2024	802785	MATTHEW E. HOWARD	4,530.35
8/1/2024	802786	LAWRENCE R. SMITH	2,568.37
8/1/2024	802787	SCOTT W. TIRRELL	846.95
8/1/2024	802788	THOMAS W. TODD, JR.	5,061.31
8/1/2024	802789	MICHAEL R. VALDIVIA	2,318.30
8/1/2024	802790	ROEBERT G. YBARRA	1,754.58
08/16/2024	802791	MARICELA V. CABRAL	3,936.46
08/16/2024	802792	EMMETT G. CAMPBELL	3,690.51
08/16/2024	802793	LANCE E. ECKHART	5,484.06
08/16/2024	802794	MATTHEW E. HOWARD	4,530.33
08/16/2024	802795	SCOTT W. TIRRELL	546.42
08/16/2024	802796	THOMAS W. TODD, JR.	5,061.31
08/16/2024	802797	KEVIN D. WALTON	2,693.14
TOTAL PAYROLL			<u>60,487.47</u>
TOTAL DISBURSEMENTS FOR AUGUST 2024			<u>2,638,811.19</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
September 2024

Vendor - Name and Address	Expenditure Type
Museum of Latin American Art 628 Alamitos Ave, Long Beach, CA 90802	SGPWA Fdn Sponsorship
Purcor Pest Solutions Old address: 12155 Magnolia Ave. Suite 10-B, Riverside, CA 92503 New Address: P.O. Box 35019, Seattle, WA 98124	Building Maintenance

SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
August 31, 2024

BANK STATEMENT ENDING BALANCE (CHECKING ACCT) - August 31, 2024 \$ 538,964.42

LESS: OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
121392 (Jul24)	8,757.50		
121410	10,000.00		
121439	5,000.00		
121441	420.10		
	<u>24,177.60</u>		<u>-</u>

TOTAL OUTSTANDING CHECKS (24,177.60)

ADJUSTED **BANK STATEMENT** BALANCE - August 31, 2024 \$ 514,786.82

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH (+) \$ 2,465,309.12

CASH RECEIPTS FOR CURRENT MONTH (+) 588,288.89

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE (-)	Checks	(1,155,014.78)	
ACCOUNTS PAYABLE (-)	ACHs	<u>(1,423,308.94)</u>	(2,578,323.72)
PAYROLL (-)	Prior Month: 16th-EOM	(34,545.24)	
PAYROLL (-)	This Month: 1st-15th	<u>(25,942.23)</u>	(60,487.47)

TRANSFERS FROM LAIF TO CHECKING ACCT (+) 2,100,000.00

TRANSFERS FROM CAMP TO CHECKING ACCT (+) -

TRANSFERS FROM CHECKING ACCT TO LAIF (-) -

TRANSFERS FROM CHECKING ACCT TO CAMP (-) (2,000,000.00)

BALANCE PER **GENERAL LEDGER** - August 31, 2024 \$ 514,786.82

REPORT PREPARED BY:

Scott Tirrell
Scott Tirrell

Sept 4, 2024
Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
8/1/24	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED PRIOR YEAR	135,780.85
8/5/24	RIVERSIDE COUNTY	PROPERTY TAXES - UNSECURED CUR YR	26,422.01
8/7/24	RIVERSIDE COUNTY	PROPERTY TAXES - NONCOMAIR	0.65
8/9/24	RIVERSIDE COUNTY	PROPERTY TAXES - US FISH & WILDLIFE	39.48
8/15/24	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED CY	383,187.33
8/22/24	AMERICAN TOWER	CELL PHONE TOWER LEASE	32,254.00
8/27/24	CITY OF BANNING	GSA ANNUAL REPORT 2021	10,604.57
TOTAL FOR AUGUST 2024			588,288.89

SAN GORGONIO PASS WATER AGENCY

Water Purchases and Deliveries
Calendar Year 2024
DRAFT - Subject to Change
September 16, 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					0						
Oct					0						
Nov					0						
Dec					0						
TOTALS	4,844	0	6,599	19	11,462	4,844	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			0			0	0
Oct			0			0			0	0
Nov			0			0			0	0
Dec			0			0			0	0
TOTALS	0	1,000	1,000	6,599	0	6,599	19	1,000	1,019	8,618

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

San Gorgonio Pass Water Agency
Budget Highlights

August 2024

Overall Summary

As with June, some of the financial activity for August was attributable to the previous fiscal year. All categories are within budget at this time.

General Fund (Green Bucket)

Previous

- LAFCO cost-share has been paid, but will appear overbudget because the budget is divided evenly over the fiscal year, but the payment is made once at the beginning of the fiscal year.

Income

As with June, tax revenue was considered a receivable for FY23-24. The Agency did receive interest income and cell tower rental income. So, while the Agency received cash income, very little of it was credited to FY24-25.

Expenses

All categories in the General Fund are within budget. Line items that required two payments, or large payments at the beginning of the fiscal year, are slightly over budget, such as retirement, health insurance, and ACWA benefits.

Accounting and Auditing, and Dues and Assessments are over budget also because of the nature of payments made for these services, which is in chunks, rather than spread out throughout the fiscal year.

Consigned – SWP Support Fund (Orange Bucket)

The SWP Fund received interest this month, but no other revenue.

Debt Service Fund (Red Bucket)

Income

The Debt Service Fund received additional tax revenue attributable to the previous fiscal year, about \$450,000. It also recorded healthy allocated interest.

Expenses

Payments to the State Water Project are within budget this month, but will be over-budget next month because of the big EBX payment due in September. This is expected and follows the regular pattern of payments.

Gap Funding Program

A disbursement was made to the South Mesa Water Company. They also notified us that we could expect a repayment in September.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE TWO MONTHS ENDING ON AUGUST 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 %	83%
1		WATER SALES	7,100,000			7,100,000	0.00	-100.0%
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	74,984.68	-72.2%
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	32,388.43	-7.5%
8		TOTAL GENERAL FUND INCOME	25,847,000	0		25,847,000	107,373.11	-99.6%
		GENERAL FUND - EXPENSES						
		COMMODITY PURCHASE						
12		PURCHASED WATER FOR DELIVERY	8,500,000			8,500,000	407,259.00	95.2%
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	407,259.00	95.7%
		SALARIES AND EMPLOYEE BENEFITS						
17		SALARIES	640,000			640,000	75,125.73	88.3%
18		PAYROLL TAXES	52,000			52,000	7,222.40	86.1%
19		PAYROLL SERVICE	6,000			6,000	623.45	89.6%
20		RETIREMENT	250,000			250,000	50,005.49	80.0%
21		OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000			145,000	18,339.07	87.4%
22		HEALTH INSURANCE	54,000			54,000	11,264.71	79.1%
23		ACWA BENEFITS	9,000			9,000	1,894.59	78.9%
24		DISABILITY INSURANCE	6,000			6,000	468.61	92.2%
25		WORKERS COMPENSATION INSURANCE	6,000			6,000	0.00	100.0%
26		SGPWA STAFF MEDICAL REIMBURSEMENT	11,000			11,000	405.00	96.3%
27		EMPLOYEE EDUCATION	4,000			4,000	0.00	100.0%
28		TOTAL SALARIES AND EMPLOYEE BENEFITS	1,183,000	0		1,183,000	165,349.05	86.0%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE TWO MONTHS ENDING ON AUGUST 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 %	83%
	DIRECTOR EXPENDITURES							
33	DIRECTORS FEES	275,000		275,000		28,551.20	89.6%	
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000		9,722.67	87.8%	
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000		2,279.89	94.7%	
	OFFICE EXPENDITURES							
37	OFFICE EXPENSE	40,000		40,000		6,948.17	82.6%	
38	POSTAGE	1,000		1,000		46.35	95.4%	
39	TELEPHONE	8,000		8,000		852.04	89.3%	
40	UTILITIES	17,000		17,000		81.48	99.5%	
	SERVICE EXPENDITURES							
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000		7,651.99	85.8%	
43	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000		3,411.61	86.4%	
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		9,172.00	79.6%	
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		905.74	90.9%	
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000		3,783.48	90.5%	
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000		3,016.27	94.0%	
	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		102,960.89	90.5%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE TWO MONTHS ENDING ON AUGUST 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 %	83%
	PLANS & CONSTRUCTION							
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000		25,000	78.00	99.7%
66	BACKBONE INFRASTRUCTURE STUDY AND DESIGN	150,000		150,000		150,000	0.00	100.0%
67	BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000		75,000	0.00	100.0%
68	COUNTY LINE RECHARGE	1,250,000		1,250,000		1,250,000	11,313.88	99.1%
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000		210,000	0.00	100.0%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000		75,000	0.00	100.0%
71	MONITORING WELL DRILLING	2,300,000		2,300,000		2,300,000	0.00	100.0%
72	HELI-HYDRANT	1,800,000		1,800,000		1,800,000	0.00	100.0%
	OTHER PROJECTS							
74	WATER BANKING INVESTIGATIONS	25,000		25,000		25,000	0.00	100.0%
75	SAN GORGONIO GSA	50,000		50,000		50,000	367.00	99.3%
76	YUCAIPA GSA VERBENIA GSA	10,000		10,000		10,000	0.00	100.0%
77	FLUME MONITORING AND SUPPORT	30,000		30,000		30,000	0.00	100.0%
	STUDIES AND REPORTS							
79	FINANCIAL MODELING + NEXUS RATE STUDY	90,000		90,000		90,000	26,135.73	71.0%
80	USGS STUDIES AND MONITORING	300,000		300,000		300,000	0.00	100.0%
81	WATER PORTFOLIO	100,000		100,000		100,000	27,232.94	72.8%
82	LOCAL SUPPLIES	50,000		50,000		50,000	0.00	100.0%
83	LOCAL RECHARGE FEASIBILITY STUDIES	750,000		750,000		750,000	0.00	100.0%
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000		25,000	0.00	100.0%
	GENERAL ENGINEERING SERVICES							
86	ON-CALL AGENCY ENGINEER	250,000		250,000		250,000	0.00	100.0%
87	GRANT SUPPORT SERVICES	75,000		75,000		75,000	0.00	100.0%
88	FEDERAL - STATE ADVOCATE	30,000		30,000		30,000	0.00	100.0%
89	SAWPA REGIONAL PROJECTS	36,000		36,000		36,000	0.00	100.0%
90	GENERAL ENGINEERING and ENVIRONMENTAL	75,000		75,000		75,000	0.00	100.0%
91	TOTAL CONSULTING AND ENGINEERING SERVICES	7,781,000	0	7,781,000		7,781,000	65,127.55	99.2%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE TWO MONTHS ENDING ON AUGUST 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 %	83%
	LEGAL SERVICES							
96	LEGAL SERVICES	200,000		200,000		36,016.04	82.0%	
97	TOTAL LEGAL SERVICES	200,000	0	200,000		36,016.04	82.0%	
	CONSERVATION AND EDUCATION							
100	SCHOOL EDUCATION PROGRAMS	60,000		60,000		0.00	100.0%	
101	PUBLIC INFORMATION AND EDUCATION	260,000		260,000		2,300.00	99.1%	
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		2,300.00	99.4%	
	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		779,012.53	96.3%	
122	GENERAL FUND NET INCOME YTD	4,867,000	0	4,867,000		-671,639.42		

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE TWO MONTHS ENDING ON AUGUST 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 %	83%
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	79,983.65	-66.7%
132		OTHER INCOME		0		0	0.00	NA
133		TOTAL SWP SUPPORT FUND INCOME		7,440,000	0	7,440,000	79,983.65	-98.9%
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	79,983.65	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE TWO MONTHS ENDING ON AUGUST 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 %	83%
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	344,929.50	-65.5%
155	CONTRIBUTIONS - GOVERNMENT	0		0		0	0.00	NA
156	DWR CREDITS - BOND COVER, OTHER	3,400,000		3,400,000		3,400,000	0.00	-100.0%
157	TOTAL DEBT SERVICE FUND INCOME	33,800,000	0	33,800,000		33,800,000	344,929.50	-99.0%
DEBT SERVICE FUND - EXPENSES								
EXPENSES								
161	SALARIES	500,000		500,000		500,000	55,677.00	88.9%
162	PAYROLL TAXES	35,000		35,000		35,000	3,103.93	91.1%
163	BENEFITS	320,000		320,000		320,000	43,209.59	86.5%
164	SWP LEGAL SERVICES	0		0		0	0.00	NA
165	SWP UTILITIES	10,000		10,000		10,000	1,872.23	81.3%
166	STATE WATER CONTRACT AUDIT	7,000		7,000		7,000	1,948.00	72.2%
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	5,955.14	94.0%
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	0.00	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	2,155,081.00	91.6%
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	2,266,846.89	93.2%
177	TRANSFERS FROM RESERVES					0.00	0.00	
179	DEBT SERVICE NET INCOME YTD	683,000	0	683,000		683,000	-1,921,917.39	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE TWO MONTHS ENDING ON AUGUST 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 and Function	Version 240801
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 and life insurance
ALWEAS	Albert Webb Associates	Provides engineering consulting services
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
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
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	
HVWD	High Valleys Water District	Mutual water company within Agency boundaries
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

San Gorgonio Pass Water Agency

List of Some Acronyms and Vendors and Their Functions

Acronym	Name and Function	Version 240801
LAIF	Local Agency Investment Fund	Financial organization sponsored by California for investments of surplus money
LAMMA	Local Agency Money Market Account	
MAPILA	Matthew Pistilli Landscape Services	Provides landscape and gardening services
OAP	Off-Aqueduct Power	DWR invoice for specific facilities that are not directly part of the SWP aqueduct
OPEB	Other Post-Employment Benefits	
PPIC	Public Policy Institute of California	Think tank on issues in California
PROPRI	Provost & Pritchard	Provides engineering and other consulting services
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	
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	Affinity 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
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

San Geronio Pass Water Agency
Gap Funding Program
Summary Report
Report Date: September 19, 2024

OVERALL Current Balance: 1,295,472.34

(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: 1,199,726.64

Gap Funding Maximum: 7,000,000

Approximate Project Cost: 10,300,000.00

Approximate Gap Funding Available: 5,800,273.36

Payments Made to SMWC: 1,199,726.64

Payments Received from SMWC: 0.00

8/27/24

722,239.02

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

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	240831	LEGAL SERVICES AUGUST 2024	16,250.80

TOTAL PENDING INVOICES FOR APPROVAL SEPTEMBER 2024

16,250.80