

San Gorgonio Pass Water Agency

DATE: December 2, 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 November 21, 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 October 2024.

Item 5B: The Bank Reconciliation for October 2024.

Item 5C: The Budget Report for October 2024.

Approved the following items:

Item 4A: Minutes of the October 23, 2024 meeting of the Committee.

Item 5D: Payment of the Legal Invoice for October 2024.

Reviewed the following items:

Item 5E: Gap Funding Report

COMMENTS

Director Letulle requested a discussion about the roles and responsibilities of the Finance & Budget Committee. This topic will be added to the agenda for the next Finance & Budget Committee meeting.

BACKGROUND

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

ACTION

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

ATTACHMENTS

Minutes

Check History Report

Bank Reconciliation

Water Delivery Report

Budget Report

Pending Legal Invoice Report

Gap Funding Report

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Avenue
Beaumont, California 92223
Minutes of the
Finance and Budget Committee
October 23, 2024

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

Committee Members Present:

In person Robert Ybarra, Chair
 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 10:01 a.m., October 23, 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, September 27, 2024.
Mr. Ybarra moved, seconded by Mr. Walton, to approve the minutes of the Finance and Budget Committee meeting of September 27, 2024. Approved unanimously by voice vote with Mr. Letulle absent.
5. **New Business**
 - A. Ratification of Paid Invoices and Monthly Payroll for September 2024
 - B. Review of Bank Reconciliation for September 2024
 - C. Review of Budget Report for September 2024
After review and discussion, Mr. Walton moved, seconded by Mr. Ybarra, to accept Items 5A-C. Approved unanimously by voice vote with Mr. Letulle absent.
 - D. Review of Pending Legal Invoices for September 2024
After review and discussion, Mr. Ybarra moved, seconded by Mr. Walton, to approve payment of the Legal Invoice. Approved unanimously by voice vote with Mr. Letulle absent.

E. Gap Funding Report

The Committee reviewed the Cabazon Gap Funding Report.

6. Committee Member Comments

Committee members made no additional comments.

7. Announcements

Mr. Ybarra reviewed the announcements:

A. Regular Board Meeting, November 4, 2024, 1:30 p.m.

B. Regular Board Meeting, November 18, 2024 at 6:00 p.m.

E. Finance & Budget Committee Meeting, November 21, 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 10:24 a.m.

Draft - Subject to Committee Approval

Robert Ybarra, Committee Chair

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

ACCOUNTS PAYABLE

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
Date	Number	Name	Amount
10/8/24	121478	ACWA BENEFITS	1,120.75
10/8/24	121479	ASSOCIATION OF CALIFORNIA WATER AGENCIES	27,150.00
10/8/24	121480	BEST BEST & KRIEGER	16,250.80
10/8/24	121481	CITY OF CALIMESA	7,471.80
10/8/24	121482	CRIDER PUBLIC RELATIONS	2,550.00
10/8/24	121483	CALIFORNIA RURAL WATER ASSN	28,024.50
10/8/24	121484	CV STRATEGIES	17,897.50
10/8/24	121485	FOSTER & FOSTER	1,700.00
10/8/24	121486	GALLAGHER BENEFIT SERVICES	7,500.00
10/8/24	121487	LENITY TECHNOLOGY	2,112.00
10/8/24	121488	MACRO COMMUNICATIONS	3,555.00
10/8/24	121489	PROVOST & PRITCHARD	2,704.00
10/8/24	121490	PURCOR PEST SOLUTIONS	63.62
10/8/24	121491	STANDARD INSURANCE COMPANY	966.47
10/8/24	121492	UNIVAR SOLUTIONS	11,910.28
10/8/24	121493	UNLIMITED SERVICES	407.00
10/8/24	121494	UNDERGROUND SERVICE ALERT	17.40
10/8/24	121495	VERIZON BUSINESS	80.04
10/8/24	121496	WASTE MGT CORPORATE SERVICES	133.30
10/8/24	121497	WEX	210.00
10/8/24	121498	ZANJERO WATER CONSULTING	14,542.50
10/15/24	121499	CALIFORNIA RURAL WATER ASSN	8,757.50
10/15/24	121500	ERNST & YOUNG LLP	1,299.00
10/15/24	121501	THE FERGUSON GROUP	4,000.00
10/15/24	121502	PASS WATER AGENCY FOUNDATION	10,000.00
10/22/24	121503	ACWA JPIA	1,461.26
10/22/24	121504	AUTOMATION PRIDE	105.39
10/22/24	121505	FRONTIER COMMUNICATIONS	351.92
10/22/24	121506	LAND ENGINEERING CONSULTANTS	3,921.00
10/22/24	121507	MATTHEW PISTILLI LANDSCAPE SERVICES	450.00
10/22/24	121508	PROVOST & PRITCHARD	1,762.00
10/22/24	121509	SOUTH MESA WATER COMPANY	3,027,547.72
10/22/24	121510	SOUTHERN CALIFORNIA EDISON	48.26
10/22/24	121511	VALLEY OFFICE EQUIPMENT, INC.	381.20
10/22/24	121512	WEAVER GRADING	3,200.00
10/24/24	121513	RIVERSIDE COUNTY FLOOD CONTROL	2,000.00
10/29/24	121514	WELLS FARGO ELITE CREDIT CARD	14,875.86
10/2/24	900964	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,440.23
10/2/24	900965	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	12,756.54
10/2/24	900966	CALPERS RETIREMENT	10,455.90
10/2/24	900967	CAL PERS RETIREMENT - SIP-457	4,030.00
10/2/24	900968	PAYCHEX	183.00
10/2/24	900969	MICHAEL R. VALDIVIA	66.33
10/15/24	900970	CALPERS HEALTH	11,556.79
10/17/24	900971	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,851.90
10/17/24	900972	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	13,796.50

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

ACCOUNTS PAYABLE (CON'T)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10/17/24	900973	CALPERS RETIREMENT	10,455.90
10/17/24	900974	CAL PERS RETIREMENT - SIP-457	4,030.00
10/17/24	900975	PAYCHEX	196.35
10/17/24	900976	MARICELA V. CABRAL	694.99
10/17/24	900977	THOMAS W. TODD, JR.	532.81
10/17/24	900978	MICHAEL R. VALDIVIA	115.24
10/17/24	900979	ROEBERT G. YBARRA	1,223.90
10/29/24	900980	DEPARTMENT OF WATER RESOURCES	960,253.00
TOTAL ACCOUNTS PAYABLE CHECKS			<u>4,262,167.45</u>

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
10/1/24	802814	BLAIR M. BALL	1,955.04
10/1/24	802815	MARICELA V. CABRAL	3,936.46
10/1/24	802816	EMMETT G. CAMPBELL	3,690.50
10/1/24	802817	RONALD A. DUNCAN	2,710.92
10/1/24	802818	LANCE E. ECKHART	7,354.92
10/1/24	802819	MATTHEW E. HOWARD	4,530.34
10/1/24	802820	SCOTT W. TIRRELL	519.73
10/1/24	802821	THOMAS W. TODD, JR.	5,102.98
10/1/24	802822	MICHAEL R. VALDIVIA	2,818.43
10/16/24	802823	MARICELA V. CABRAL	3,936.46
10/16/24	802824	EMMETT G. CAMPBELL	4,502.26
10/16/24	802825	LANCE E. ECKHART	7,354.92
10/16/24	802826	MATTHEW E. HOWARD	4,530.34
10/16/24	802827	LAWRENCE R. SMITH	2,818.43
10/16/24	802828	SCOTT W. TIRRELL	528.84
10/16/24	802829	THOMAS W. TODD, JR.	7,158.11
10/16/24	802830	KEVIN D. WALTON	2,693.15
10/16/24	802831	ROEBERT G. YBARRA	4,497.41
TOTAL PAYROLL			<u>70,639.24</u>
TOTAL DISBURSEMENTS FOR OCTOBER 2024			<u><u>4,332,806.69</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
November 2024

Vendor - Name and Address	Expenditure Type
Urban Water Institute Old address: 24651 Evereve Circle Su. 1, Lake Forest, CA 92630 New Address: 14271 Jeffrey Road #509, Irvine, CA 92620	Membership
Espy's Electrical Services 7230 Victoria Ave., Highland, CA 92346	Building Maintenance

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
October 31, 2024**

BANK STATEMENT BALANCE (CHECKING ACCOUNT) - October 31, 2024 \$ 3,661,187.67

LESS: OUTSTANDING CHECKS

<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
NONE	-		
	<u>-</u>		<u>-</u>

TOTAL OUTSTANDING CHECKS -

ADJUSTED **BANK STATEMENT BALANCE -** October 31, 2024 \$ 3,661,187.67

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH (+) \$ 501,756.63

CASH RECEIPTS FOR CURRENT MONTH (+) 4,192,237.73

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE (-)	Checks	(3,226,528.07)	
ACCOUNTS PAYABLE (-)	ACHs	<u>(1,035,639.38)</u>	(4,262,167.45)
PAYROLL (-)	Prior Month: 16th-EOM	(32,619.32)	
PAYROLL (-)	This Month: 1st-15th	<u>(38,019.92)</u>	(70,639.24)

TRANSFERS FROM LAIF TO CHECKING ACCT (+) 3,300,000.00

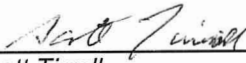
TRANSFERS FROM CAMP TO CHECKING ACCT (+) -

TRANSFERS FROM CHECKING ACCT TO LAIF (-) -

TRANSFERS FROM CHECKING ACCT TO CAMP (-) -

BALANCE PER **GENERAL LEDGER -** October 31, 2024 \$ 3,661,187.67

REPORT PREPARED BY:



Scott Tirrell

11/12/24

Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
10/3/24	BCVWD	WATER SALES AUGUST 2024	597,702.00
10/11/24	RON DUNCAN	REPAYEMNT SPOUSE DINNER	100.00
10/17/24	BEST BEST & KRIEGER	REPAYEMNT FOR CV COMMUNITIES	8,928.18
10/17/24	STATE OF CALIF/DWR	DAVIS DOLWIG OFFSET 2023	35,403.00
10/17/24	THOMAS TODD	MISCELANEOUS OFFICE REPAYMENT	30.00
10/17/24	BCVWD	WATER SALES SEPTEMBER 2024	347,130.00
10/28/24	RIVERSIDE COUNTY	PROPERTY TAXES - UNSECURED	1,678,713.55
10/30/24	ROBERT YBARRA	REPAYEMNT SPOUSE DINNER	90.00
10/30/24	STATE OF CALIF/DWR	WSRB BOND COVER REFUND JUL23	174,650.00
10/30/24	STATE OF CALIF/DWR	TSAB BOND COVER REFUND SEP23	4,403.00
10/30/24	STATE OF CALIF/DWR	EBX BOND COVER REFUND SEP23	1,345,088.00
TOTAL FOR OCTOBER 2024			4,192,237.73

SAN GORGONIO PASS WATER AGENCY

Local Water Purchases and Deliveries
Calendar Year 2024
DRAFT - Subject to Change
November 13, 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	860	0	646	0	1,506	860		5,444			
Nov					0						
Dec					0						
TOTALS	6,551	0	8,115	19	14,685	6,551	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	646		646	0		0	646
Nov			0			0			0	0
Dec			0			0			0	0
TOTALS	0	1,000	1,000	8,115	0	8,115	19	1,000	1,019	10,134

*Pre-stored water for YVWD will be delivered thru the Brookside East facility.
 Westside Water Authority will receive a transfer of 6,000 AF of water this calendar year.

San Geronio Pass Water Agency
Budget Highlights

October 2024

Overall Summary

The Agency received the first tax deposit this month. All General Fund categories are within budget. The Debt Service Fund is not within budget, but trending as projected.

General Fund (Green Bucket)

Previously mentioned:

- LAFCO
- Accounting and Auditing
- Dues and Assessments
- Payroll service
- Health Insurance and ACWA Benefits
- Staff Travel

Income

The first tax deposit was recorded this month. The Agency will see more activity in this income designation in November and December. Interest income continues to track higher than projected.

Expenses

All categories in the General Fund are within budget except Legal Services. Major items this month include State Water Contractors related to the Delta Conveyance Project, Personnel related to PARS and Board members benefits, Sustainable Groundwater Management Act, Public Works Projects related to contracts for On-Call Engineering, and continuing activity related to the ARPA funds and to the Heli-Hydrant project, and the County Line project.

Consigned – SWP Support Fund (Orange Bucket)

Previously mentioned:

- Increased interest income.

Debt Service Fund (Red Bucket)

Previously mentioned:

- Increased interest income.
- State Water Project payments

Income

The first tax deposit was recorded this month. As with the General Fund, the Agency will see more activity in this income designation in November and December.

Expenses

The only other line item that isn't in budget (besides State Water Contract Payments) is the State Water Contract Audit. These invoices come at the beginning of the fiscal year; once the total is reached, usually in December, no more invoices are received.

Gap Funding Program

South Mesa Water Company requested a distribution this month of \$3,027,547.72, which is reflected in the Gap Funding Report. \$3.25 million is still available for future requests.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
1	WATER SALES	7,100,000		7,100,000		1,237,299.00	-82.6%	
2	OTHER WATER SALES	0		0		0.00	NA	
3	TAX REVENUE	12,400,000		12,400,000		198,735.71	-98.4%	
4	INTEREST	270,000		270,000		190,431.50	-29.5%	
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		42,142.70	20.4%	
8	TOTAL GENERAL FUND INCOME	25,847,000	0	25,847,000		1,668,608.91	-93.5%	
GENERAL FUND - EXPENSES								
COMMODITY PURCHASE								
12	PURCHASED WATER FOR DELIVERY	8,500,000		8,500,000		964,073.00	88.7%	
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		964,073.00	89.9%	
SALARIES AND EMPLOYEE BENEFITS								
17	SALARIES	640,000		640,000		183,574.69	71.3%	
18	PAYROLL TAXES	52,000		52,000		15,480.61	70.2%	
19	PAYROLL SERVICE	6,000		6,000		2,153.25	64.1%	
20	RETIREMENT	250,000		250,000		70,418.81	71.8%	
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000		145,000		30,561.91	78.9%	
22	HEALTH INSURANCE	54,000		54,000		18,698.07	65.4%	
23	ACWA BENEFITS	9,000		9,000		3,156.85	64.9%	
24	DISABILITY INSURANCE	6,000		6,000		1,479.49	75.3%	
25	WORKERS COMPENSATION INSURANCE	6,000		6,000		930.17	84.5%	
26	SGPWA STAFF MEDICAL REIMBURSEMENT	11,000		11,000		1,331.00	87.9%	
27	EMPLOYEE EDUCATION	4,000		4,000		0.00	100.0%	
28	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,183,000	0	1,183,000		327,784.85	72.3%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
	DIRECTOR EXPENDITURES							
33	DIRECTORS FEES	275,000		275,000		59,668.80	78.3%	
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000		24,150.38	69.8%	
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000		3,503.79	91.9%	
	OFFICE EXPENDITURES							
37	OFFICE EXPENSE	40,000		40,000		11,370.26	71.6%	
38	POSTAGE	1,000		1,000		201.58	79.8%	
39	TELEPHONE	8,000		8,000		2,051.08	74.4%	
40	UTILITIES	17,000		17,000		274.07	98.4%	
	SERVICE EXPENDITURES							
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000		14,934.82	72.3%	
43	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000		12,480.22	50.1%	
44	SUCCESSION PLANNING	65,000		65,000		7,500.00	88.5%	
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		36,472.00	19.0%	
48	OTHER PROFESSIONAL SERVICES	35,000		35,000		2,400.00	93.1%	
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		4,784.13	52.2%	
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000		6,049.33	84.9%	
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000		12,145.37	75.7%	
	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		496.84	99.2%	
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,089,000	0	1,089,000		224,320.67	79.4%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
	PLANS & CONSTRUCTION							
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000		4,809.60	80.8%	
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		39,963.65	96.8%	
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000		42,597.00	79.7%	
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		2,427.90	95.1%	
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		41,775.44	58.2%	
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		24,634.00	90.1%	
87	GRANT SUPPORT SERVICES	75,000		75,000		4,000.00	94.7%	
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		215,972.53	97.2%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
	LEGAL SERVICES							
96	LEGAL SERVICES	200,000		200,000		90,588.29	54.7%	
97	TOTAL LEGAL SERVICES	200,000	0	200,000		90,588.29	54.7%	
	CONSERVATION AND EDUCATION							
100	SCHOOL EDUCATION PROGRAMS	60,000		60,000		0.00	100.0%	
101	PUBLIC INFORMATION AND EDUCATION	260,000		260,000		47,205.73	81.8%	
102	SPONSORSHIPS	0		0		950.00	NA	
103	TRANSFER TO PASS WATER AGENCY FOUNDATION	32,000		32,000		10,000.00	68.8%	
104	65th ANNIVERSARY CELEBRATION	20,000		20,000		2,550.00	87.3%	
105	TOTAL CONSERVATION AND EDUCATION	372,000	0	372,000		60,705.73	83.7%	
	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		1,883,445.07	91.0%	
122	GENERAL FUND NET INCOME YTD	4,867,000	0	4,867,000		-214,836.16		

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
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	193,062.88	-19.6%
132		OTHER INCOME		0		0	0.00	NA
133		TOTAL SWP SUPPORT FUND INCOME		7,440,000	0	7,440,000	193,062.88	-97.4%
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	193,062.88	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FOUR MONTHS ENDING ON OCTOBER 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 %	67%
INCOME								
153	TAX REVENUE	29,400,000		29,400,000		29,400,000	1,484,185.14	-95.0%
154	INTEREST	1,000,000		1,000,000		1,000,000	920,752.55	-7.9%
155	CONTRIBUTIONS - GOVERNMENT	0		0		0	0.00	NA
156	DWR CREDITS - BOND COVER, OTHER	3,400,000		3,400,000		3,400,000	1,560,879.20	-54.1%
157	TOTAL DEBT SERVICE FUND INCOME	33,800,000	0	33,800,000		33,800,000	3,965,816.89	-88.3%
DEBT SERVICE FUND - EXPENSES								
EXPENSES								
161	SALARIES	500,000		500,000		500,000	138,198.52	72.4%
162	PAYROLL TAXES	35,000		35,000		35,000	7,076.21	79.8%
163	BENEFITS	320,000		320,000		320,000	64,095.54	80.0%
164	SWP LEGAL SERVICES	0		0		0	0.00	NA
165	SWP UTILITIES	10,000		10,000		10,000	2,929.07	70.7%
166	STATE WATER CONTRACT AUDIT	7,000		7,000		7,000	4,546.00	35.1%
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	23,820.56	76.2%
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	1,864.20	99.9%
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	14,446,978.00	43.6%
174	TAX COLLECTION CHARGES	160,000		160,000		160,000	3,710.46	97.7%
175	TOTAL DEBT SERVICE FUND EXPENSES	33,117,000	0	33,117,000		33,117,000	14,693,218.56	55.6%
177	TRANSFERS FROM RESERVES					0.00	0.00	
179	DEBT SERVICE NET INCOME YTD	683,000	0	683,000		683,000	-10,727,401.67	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FOUR MONTHS ENDING ON OCTOBER 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	3,749,786.74	25.0%
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	3,749,786.74	37.5%
202	GAP FUNDING PROGRAM NET BALANCE YTD			-3,404,000	0	-3,404,000	-3,749,786.74	

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	241030	LEGAL SERVICES OCTOBER 2024	40,127.08

TOTAL PENDING INVOICES FOR APPROVAL NOVEMBER 2024

40,127.08

San Geronio Pass Water Agency
Gap Funding Program
Summary Report
Report Date: November 12, 2024

OVERALL Current Balance: 3,845,533.04

(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: 3,749,787.34
Gap Funding Maximum: 7,000,000	
Approximate Project Cost: 10,300,000.00	Approximate Gap Funding Available: 3,250,212.66
Payments Made to SMWC: 4,227,274.36	Payments Received from SMWC: 477,487.02
8/27/24	722,239.02
10/22/24	3,027,547.72
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