

# ***San Gorgonio Pass Water Agency***

**DATE:** June 2, 2025  
**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 May 28, 2025. 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 April 2025.

Item 5B: The Bank Reconciliation for April 2025.

Item 5C: The Budget Report for April 2025.

### **Approved the following items:**

Item 4A: Minutes of the May 1, 2025 meeting of the Committee.

Item 5D: Payment of the Legal Invoice for April 2025.

### **Reviewed the following items:**

Item 5E: Gap Funding Report

### **Approved the following item for Board consideration:**

Item 5F: Draft General Fund Budget for FY 2025-26

## **COMMENTS**

There were no comments.

## **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

Draft General Fund Budget for FY 2025-26

**SAN GORGONIO PASS WATER AGENCY**  
**1210 Beaumont Avenue**  
**Beaumont, California 92223**  
**Minutes of the**  
**Finance and Budget Committee**  
**May 1, 2025**

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

**Committee Members Present:**

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

**Staff Present:**

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

1. **Call to Order, Flag Salute, and Roll Call:** The San Gorgonio Pass Water Agency Finance and Budget Committee meeting was called to order by Director Chander Letulle at 2:39 p.m., May 1, 2025. Mr. Letulle led the Pledge of Allegiance. Mr. Todd verified with Mr. Ybarra that the Brown Act requirements for a just-cause teleconference meeting were adhered to for his participation in the meeting. Mr. Letulle 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, March 27, 2025.  
Mr. Ybarra moved, seconded by Mr. Walton, to approve the minutes of the Finance and Budget Committee meeting of March 27, 2025. Approved unanimously by roll call vote.
5. **New Business**
  - A. Ratification of Paid Invoices and Monthly Payroll for March 2025
  - B. Review of Bank Reconciliation for March 2025
  - C. Review of Budget Report for March 2025  
After review and discussion, Mr. Walton moved, seconded by Mr. Ybarra, to accept Items 5A-C. Approved unanimously by roll call vote.
  - D. Review of Pending Legal Invoices for March 2025  
After review and discussion, Mr. Ybarra moved, seconded by Mr. Walton, to approve payment of the Legal Invoice. Approved unanimously by roll call vote.

E. Review of Cash Reconciliation Report for 1<sup>st</sup> Quarter 2025

After review and discussion, Mr. Ybarra moved, seconded by Mr. Walton, to accept the Cash Reconciliation Report for 1<sup>st</sup> Quarter 2025. Approved unanimously by roll call vote.

F. Review of Reserve Allocation Report for 1<sup>st</sup> Quarter 2025

After review and discussion, Mr. Letulle moved, seconded by Mr. Ybarra, to approve the Review of Reserve Allocation Report for 1<sup>st</sup> Quarter 2025. Approved unanimously by roll call vote.

G. Gap Funding Report

The Committee reviewed the Gap Funding Report.

**6. Committee Member Comments**

There were no additional Committee comments.

**7. Announcements**

Mr. Ybarra reviewed the announcements:

- A. Regular Board Meeting, May 5, 2025, 1:30 p.m.
- B. Regular Board Meeting, March 19, 2025, 6:00 p.m.
- C. Finance & Budget Committee Meeting, TBD

**8. Adjournment**

The Finance and Budget Committee of the San Geronio Pass Water Agency was adjourned by Mr. Letulle at 3:32 p.m.

**Draft - Subject to Committee Approval**

Robert Ybarra, Committee Chair

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**April 1 through April 30, 2025**

ACCOUNTS PAYABLE
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Date	Number	Name	Amount
4/3/25	121700	ALBERT WEBB ASSOCIATES	4,796.08
4/3/25	121701	ATAC EXTERMINATORS INC	89.00
4/3/25	121702	BIA BALDY VIEW CHAPTER - VOID	0.00
4/3/25	121703	CPS HR CONSULTING	305.00
4/3/25	121704	GALLAGHER BENEFIT SERVICES	7,000.00
4/3/25	121705	I. E. RESOURCE CONSERVATION DISTRICT	9,875.00
4/3/25	121706	LAND ENGINEERING CONSULTANTS	15,725.00
4/3/25	121707	MACRO COMMUNICATIONS	765.00
4/3/25	121708	PROVOST & PRITCHARD	11,459.80
4/3/25	121709	PURCOR PEST SOLUTIONS	66.80
4/3/25	121710	RIVERSIDE COUNTY REGISTRAR OF VOTERS	45,821.40
4/3/25	121711	SHARP DESIGNS CUSTOM EMBROIDERY	112.41
4/3/25	121712	SOUTH MESA WATER COMPANY	600.00
4/3/25	121713	UNLIMITED SERVICES	407.00
4/3/25	121714	UNDERGROUND SERVICE ALERT	10.00
4/3/25	121715	VALLEY OFFICE EQUIPMENT, INC.	354.86
4/3/25	121716	VERIZON BUSINESS	80.04
4/3/25	121717	WATER EDUCATION FOUNDATION	7,000.00
4/8/25	121718	ACWA BENEFITS	1,126.91
4/8/25	121719	BEST BEST & KRIEGER	31,728.16
4/8/25	121720	CALIFORNIA RURAL WATER ASSN	7,289.63
4/8/25	121721	T. R. HOLLIMAN	4,190.00
4/8/25	121722	LENITY TECHNOLOGY	2,112.00
4/8/25	121723	PUBLIC AGENCY RETIREMENT SERVICES	1,633.00
4/8/25	121724	STANDARD INSURANCE COMPANY	974.39
4/8/25	121725	UNIVAR SOLUTIONS	5,955.14
4/8/25	121726	UNLIMITED SERVICES	407.00
4/8/25	121727	WATER RESOURCES ECONOMICS	3,620.00
4/8/25	121728	WASTE MGT CORPORATE SERVICES	133.30
4/8/25	121729	WEX	210.00
4/8/25	121730	ZANJERO WATER CONSULTING	1,870.00
4/15/25	121731	ACWA JPIA	1,749.61
4/15/25	121732	BEACON ECONOMICS, LLC	17,500.00
4/15/25	121733	THE FERGUSON GROUP	2,500.00
4/15/25	121734	INLAND SOLAR CHALLENGE	5,000.00
4/15/25	121735	LAND ENGINEERING CONSULTANTS	8,703.50
4/15/25	121736	SOUTHERN CALIFORNIA GAS	226.69
4/15/25	121737	UNITED CONTRACTORS	3,020.00
4/15/25	121738	FRONTIER COMMUNICATIONS	378.07
4/15/25	121739	BUILDING INDUSTRY ASSN OF SOCAL	2,500.00
4/15/25	121740	KVAC ENVIRONMENTAL	11,250.00
4/15/25	121741	PUBLIC AGENCY RETIREMENT SERVICES - VOID	1,633.00
4/21/25	121742	ALBERT WEBB ASSOCIATES	62,692.55
4/21/25	121743	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
4/21/25	121744	PUBLIC AGENCY RETIREMENT SERVICES	1,666.00
4/21/25	121745	PARS ADMINISTRATION	400.00

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**April 1 through April 30, 2025**

**ACCOUNTS PAYABLE (CON'T)**

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
4/21/25	121746	PROVOST & PRITCHARD	7,413.70
4/21/25	121747	WELLS FARGO ELITE CREDIT CARD	11,317.15
4/23/25	121748	DESERT FIRE EXTINGUISHER	182.09
4/23/25	121749	SOUTHERN CALIFORNIA EDISON	30.56
4/23/25	121750	UNDERGROUND SERVICE ALERT	19.25
4/23/25	121751	VALLEY OFFICE EQUIPMENT, INC.	301.39
4/28/25	121752	HIGH VALLEYS WATER DISTRICT	520,695.00
4/28/25	121753	SOUTHERN CALIFORNIA EDISON	17.36
4/29/25	121754	CABAZON WATER DISTRICT	360,000.00
4/29/25	121755	PUBLIC AGENCY RETIREMENT SERVICES	1,633.00
4/2/25	901067	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,206.94
4/2/25	901068	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	17,713.59
4/2/25	901069	CALPERS RETIREMENT	10,506.38
4/2/25	901070	CAL PERS RETIREMENT - SIP-457	4,150.00
4/2/25	901071	PAYCHEX	205.25
4/2/25	901072	MARICELA V. CABRAL - REIMBURSEMENT	2,145.40
4/2/25	901073	EMMETT G. CAMPBELL - REIMBURSEMENT	500.00
4/2/25	901074	SARAH C. WARGO - REIMBURSEMENT	218.63
4/17/25	901075	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,370.03
4/17/25	901076	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	14,453.92
4/17/25	901077	CALPERS RETIREMENT	10,760.36
4/17/25	901078	CAL PERS RETIREMENT - SIP-457	5,039.00
4/17/25	901079	PAYCHEX	183.00
4/17/25	901080	MARICELA V. CABRAL - REIMBURSEMENT	31.85
4/17/25	901081	THOMAS W. TODD, JR. - REIMBURSEMENT	500.00
4/21/25	901082	CALPERS HEALTH	13,353.86
4/28/25	901083	DEPARTMENT OF WATER RESOURCES	1,371,313.00
TOTAL ACCOUNTS PAYABLE CHECKS			<u>2,643,547.05</u>

**PAYROLL**

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
4/1/25	802926	BLAIR M. BALL	1,235.99
4/1/25	802927	MARICELA V. CABRAL	3,951.21
4/1/25	802928	EMMETT G. CAMPBELL	3,598.13
4/1/25	802929	LANCE E. ECKHART	6,682.22
4/1/25	802930	MATTHEW E. HOWARD	4,668.27
4/1/25	802931	CHANDER P. LETULLE	7,430.39
4/1/25	802932	LAWRENCE R. SMITH	2,935.06
4/1/25	802933	SCOTT W. TIRRELL	391.94
4/1/25	802934	THOMAS W. TODD, JR.	4,579.35
4/1/25	802935	MICHAEL R. VALDIVIA	2,935.05
4/1/25	802936	SARAH C. WARGO	2,877.57
4/1/25	802937	ROBERT G. YBARRA	1,829.81

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**April 1 through April 30, 2025**

PAYROLL (CON'T)
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<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
4/16/25	802938	BLAIR M. BALL	1,475.65
4/16/25	802939	MARICELA V. CABRAL	3,951.21
4/16/25	802940	EMMETT G. CAMPBELL	3,598.13
4/16/25	802941	LANCE E. ECKHART	6,682.23
4/16/25	802942	MATTHEW E. HOWARD	4,668.28
4/16/25	802943	SCOTT W. TIRRELL	730.71
4/16/25	802944	THOMAS W. TODD, JR.	4,497.23
4/16/25	802945	KEVIN D. WALTON	2,805.35
TOTAL PAYROLL			<u>71,523.78</u>
TOTAL DISBURSEMENTS FOR APRIL 2025			<u><u>2,715,070.83</u></u>

**NOTES**

\*Reimbursements to Staff and Directors may include medical, wellness, travel or office expenditures.

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  
May 2025

Vendor - Name and Address	Expenditure Type
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no new vendors to report



**SAN GORGONIO PASS WATER AGENCY**  
**BANK RECONCILIATION**  
**April 30, 2025**

**BANK STATEMENT END BALANCE (CHECKING ACCOUNT) - April 30, 2025**      \$      525,932.68

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
121751	301.39	121755	1,633.00
121753	17.36		
	<u>318.75</u>		<u>1,633.00</u>

TOTAL OUTSTANDING CHECKS (1,951.75)

ADJUSTED **BANK STATEMENT** BALANCE - April 30, 2025      \$      523,980.93

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH \*\*      \$      774,052.73

CASH RECEIPTS FOR CURRENT MONTH	3,861,733.03	
VOIDED CHECKS FROM PRIOR MONTH	<u>3,266.00</u>	3,864,999.03

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE	Checks	(1,186,895.84)	
ACCOUNTS PAYABLE	ACHs	<u>(1,456,651.21)</u>	(2,643,547.05)
PAYROLL	Prior Month: 16th-EOM	(43,114.99)	
PAYROLL	This Month: 1st-15th	<u>(28,408.79)</u>	(71,523.78)

TRANSFERS

FROM LAIF TO CHECKING ACCT		
FROM CAMP TO CHECKING ACCT	<u>-</u>	-
FROM CHECKING ACCT TO LAIF	(1,400,000.00)	
FROM CHECKING ACCT TO CAMP	<u>-</u>	(1,400,000.00)

BALANCE PER **GENERAL LEDGER** - April 30, 2025      \$      523,980.93

REPORT PREPARED BY:

Scott Tirrell  
 Scott Tirrell

5/28/25  
 Date

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF APRIL 2025**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
4/14/25	RIVERSIDE COUNTY	PROPERTY TAXES SECURED	3,083,304.20
4/23/25	BCVWD	WATER SALES	631,218.00
4/23/25	STATE OF CALIF/DWR	POWER BOND DS REFUND 2024	141,956.00
4/23/25	YVWD	WATER SALES	5,254.83
TOTAL FOR APRIL 2025			3,861,733.03

# SAN GORGONIO PASS WATER AGENCY

**Local Water Purchases and Deliveries**  
**Calendar Year 2025**  
**DRAFT - Subject to Change**  
**April 9, 2025**

ORDERS (AF)					
City of Banning		BCVWD		YVWD	
Replenish	Pre-Stored	Replenish	Pre-Stored	Direct	Pre-Stored*
1,500	250	11,200	5,000	200	0

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		1,595			
Jan	10		43		53	10		1,605			
Feb	397		637		1,034	397		2,002			
Mar	724		1,582		2,306	724		2,726			
Apr	572		1,401		1,973	572		3,298			
May					0						
Jun					0						
Jul					0						
Aug					0						
Sep					0						
Oct					0						
Nov					0						
Dec					0						
<b>TOTALS</b>	1,703	0	3,663	0	5,366	1,703	0		0	0	0

Billing Detail										
Month	City of Banning			BCVWD			YVWD			Totals
	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	
Jan			0	43					0	0
Feb			0	637					0	0
Mar			0	1,582					0	0
Apr			0	1,401					0	0
May			0						0	0
Jun			0						0	0
Jul			0						0	0
Aug			0						0	0
Sep			0						0	0
Oct			0						0	0
Nov			0						0	0
Dec			0						0	0
<b>TOTALS</b>	0	0	0		0		0	0	0	0

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

San Geronio Pass Water Agency  
Budget Highlights

April 2025

**Overall Summary**

All expense categories are within budget with one exception. All income categories are under budget, but are following normal trends for this time period.

**General Fund (Green Bucket)**

**Income**

Tax revenue is trending as expected, with a slight increase in April. Deposits in May will bring tax revenue in line with the budget and is projected to exceed the budget by year end. Current receipts are about 10% more than last fiscal year.

**Expenses**

These categories were previously mentioned:

- Computer, Website and Phone Support
- Insurance and Bonds
- Dues and Assessments
- Yucaipa GSA

All categories are well within budget at this time, except Legal Services, which has been previously reported.

**Consigned – SWP Support Fund (Orange Bucket)**

No changes. Additional tax revenue will be reported in May.

**Debt Service Fund (Red Bucket)**

**Income**

As mentioned under the General Fund, tax revenue is trending as expected.

**Expenses**

Overall expenses for the Debt Service Fund are within budget. State Water Contract Payments are higher than budgeted, due to the \$4 million payment made to DWR in March, but trending as expected.

**Gap Funding Program**

There were no expenditures or receipts for the Gap Funding Program in April.

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2025**

				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
<b>GENERAL FUND</b>								
<b>GENERAL FUND - INCOME</b>							Remaining %	17%
1	WATER SALES	7,100,000		7,100,000		8,349,061.83	17.6%	
2	OTHER WATER SALES	0		0		0.00	NA	
3	TAX REVENUE	12,400,000		12,400,000		7,255,447.98	-41.5%	
4	INTEREST	270,000		270,000		589,069.74	118.2%	
5	GOV'T CONTRIBUTIONS	42,000		42,000		0.00	-100.0%	
6	GRANT REVENUE	6,000,000		6,000,000		1,065.00	-100.0%	
7	OTHER MISCELLANEOUS INCOME	35,000		35,000		43,495.10	24.3%	
8	<b>TOTAL GENERAL FUND INCOME</b>	<b>25,847,000</b>	<b>0</b>	<b>25,847,000</b>		<b>16,238,139.65</b>	<b>-37.2%</b>	
<b>GENERAL FUND - EXPENSES</b>								
<b>COMMODITY PURCHASE</b>								
12	PURCHASED WATER FOR DELIVERY	8,500,000		8,500,000		3,930,337.20	53.8%	
13	PURCHASED WATER FOR BANKING (FUTURE SALE)	1,000,000		1,000,000		0.00	100.0%	
14	<b>TOTAL COMMODITY PURCHASE</b>	<b>9,500,000</b>	<b>0</b>	<b>9,500,000</b>		<b>3,930,337.20</b>	<b>58.6%</b>	
<b>SALARIES AND EMPLOYEE BENEFITS</b>								
17	SALARIES	640,000	25,000	665,000		503,121.86	24.3%	
18	PAYROLL TAXES	52,000	3,000	55,000		45,543.03	17.2%	
19	PAYROLL SERVICE	6,000	6,000	12,000		7,151.65	40.4%	
20	RETIREMENT	250,000	100,000	350,000		138,459.53	60.4%	
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000	50,000	195,000		73,574.54	62.3%	
22	HEALTH INSURANCE	54,000	3,000	57,000		42,805.57	24.9%	
23	ACWA BENEFITS	9,000	1,000	10,000		6,947.53	30.5%	
24	DISABILITY INSURANCE	6,000		6,000		4,438.00	26.0%	
25	WORKERS COMPENSATION INSURANCE	6,000		6,000		3,253.46	45.8%	
26	SGPWA STAFF MEDICAL REIMBURSEMENT	11,000		11,000		6,245.37	43.2%	
27	EMPLOYEE EDUCATION	4,000		4,000		2,749.42	31.3%	
28	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,183,000</b>	<b>188,000</b>	<b>1,371,000</b>		<b>834,289.96</b>	<b>39.1%</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2025**

				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
<b>GENERAL FUND - EXPENSES</b>								
	<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>						Remaining %	17%
	DIRECTOR EXPENDITURES							
33	DIRECTORS FEES	275,000		275,000		186,573.02	32.2%	
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000		53,183.61	33.5%	
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000		6,528.98	84.8%	
	OFFICE EXPENDITURES							
37	OFFICE EXPENSE	40,000		40,000		25,146.38	37.1%	
38	POSTAGE	1,000		1,000		721.93	27.8%	
39	TELEPHONE	8,000		8,000		6,555.44	18.1%	
40	UTILITIES	17,000		17,000		3,608.22	78.8%	
	SERVICE EXPENDITURES							
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000		59,512.71	-10.2%	
43	GENERAL MANAGER AND STAFF TRAVEL	25,000	10,000	35,000		34,663.68	1.0%	
44	SUCCESSION PLANNING	65,000		65,000		21,500.00	66.9%	
45	INSURANCE AND BONDS	55,000		55,000		57,805.89	-5.1%	
46	ACCOUNTING AND AUDITING	22,000		22,000		20,000.00	9.1%	
47	DUES AND ASSESSMENTS	45,000		45,000		61,327.32	-36.3%	
48	OTHER PROFESSIONAL SERVICES	35,000		35,000		15,375.00	56.1%	
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		603.78	69.8%	
53	MAINTENANCE AND REPAIRS - VEHICLE	10,000	15,000	25,000		13,612.05	45.6%	
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000		36,077.10	9.8%	
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000		32,636.31	34.7%	
	COUNTY EXPENDITURES							
57	LAFCO COST SHARE	10,000		10,000		7,800.78	22.0%	
58	ELECTION EXPENSE	150,000		150,000		45,821.40	69.5%	
59	TAX COLLECTION CHARGES	60,000		60,000		35,603.47	40.7%	
60	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,089,000</b>	<b>25,000</b>	<b>1,114,000</b>		<b>724,657.07</b>	<b>34.9%</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2025**

				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
<b>GENERAL FUND - EXPENSES</b>								
	<b>CONSULTING AND ENGINEERING SERVICES</b>						Remaining %	17%
	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		134,897.40	89.2%	
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000		97,960.89	53.4%	
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000		0.00	100.0%	
71	MONITORING WELL DRILLING	2,300,000		2,300,000		560,332.85	75.6%	
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		23,631.80	52.7%	
76	YUCAIPA GSA VERBENIA GSA	10,000		10,000		24,568.79	-145.7%	
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		67,834.59	24.6%	
80	USGS STUDIES AND MONITORING	300,000		300,000		50,944.00	83.0%	
81	WATER PORTFOLIO	100,000		100,000		52,755.44	47.2%	
82	LOCAL SUPPLIES	50,000		50,000		8,900.00	82.2%	
83	LOCAL RECHARGE FEASIBILITY STUDIES	750,000		750,000		0.00	100.0%	
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000		885.00	96.5%	
	GENERAL ENGINEERING SERVICES							
86	ON-CALL AGENCY ENGINEER	250,000		250,000		77,769.37	68.9%	
87	GRANT SUPPORT SERVICES	75,000		75,000		21,500.00	71.3%	
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	<b>TOTAL CONSULTING AND ENGINEERING SERVICES</b>	<b>7,781,000</b>	<b>0</b>	<b>7,781,000</b>		<b>1,155,273.94</b>	<b>85.2%</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2025**

				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
<b>GENERAL FUND - EXPENSES</b>								
							Remaining %	17%
	<b>LEGAL SERVICES</b>							
96	LEGAL SERVICES	200,000	60,000	260,000	247,531.65	4.8%		
97	<b>TOTAL LEGAL SERVICES</b>	200,000	60,000	260,000	247,531.65	4.8%		
	<b>CONSERVATION AND EDUCATION</b>							
100	SCHOOL EDUCATION PROGRAMS	60,000		60,000	42,972.00	28.4%		
101	PUBLIC INFORMATION AND EDUCATION	260,000		260,000	138,072.49	46.9%		
102	SPONSORSHIPS	0		0	8,950.00	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	9,860.00	50.7%		
105	<b>TOTAL CONSERVATION AND EDUCATION</b>	372,000	0	372,000	209,854.49	43.6%		
	<b>MAJOR AND CAPITAL EXPENDITURES</b>							
	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	560,000.00	0.0%		
116	<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>	855,000	0	855,000	560,000.00	34.5%		
118	<b>TRANSFERS TO OTHER FUNDS</b>			0				
120	<b>TOTAL GENERAL FUND EXPENSES</b>	20,980,000	273,000	21,253,000	7,661,944.31	63.9%		
122	<b>GENERAL FUND NET INCOME YTD</b>	4,867,000	-273,000	4,594,000	8,576,195.34			



**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2025**

				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
<b>CONSIGNED - SWP SUPPORT FUND</b>								
							Remaining %	17%
<b>CONSIGNED - SWP SUPPORT FUND - INCOME</b>								
<b>INCOME</b>								
130		UNITARY TAX REVENUE ALLOCATED		7,200,000		7,200,000	4,411,157.85	-38.7%
131		INTEREST		240,000		240,000	571,240.51	138.0%
132		OTHER INCOME		0		0	0.00	NA
133		<b>TOTAL SWP SUPPORT FUND INCOME</b>		<b>7,440,000</b>	<b>0</b>	<b>7,440,000</b>	<b>4,982,398.36</b>	<b>-33.0%</b>
<b>CONSIGNED - SWP SUPPORT FUND - EXPENSES</b>								
<b>EXPENDITURES</b>								
139		TAX COLLECTION CHARGES		18,000		18,000	11,220.66	37.7%
140		OTHER EXPENSES		0		0	0.00	NA
141		<b>TOTAL SWP SUPPORT FUND EXPENSES</b>		<b>18,000</b>	<b>0</b>	<b>18,000</b>	<b>11,220.66</b>	<b>37.7%</b>
143		<b>TRANSFERS TO OTHER FUNDS</b>						
145		<b>CONSIGNED - SWP SUPPORT FUND NET INCOME YTD</b>		<b>7,422,000</b>	<b>0</b>	<b>7,422,000</b>	<b>4,971,177.70</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2025**

				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
<b>DEBT SERVICE FUND</b>								
<b>DEBT SERVICE FUND - INCOME</b>							Remaining %	17%
<b>INCOME</b>								
153	TAX REVENUE	29,400,000		29,400,000		21,276,096.31	-27.6%	
154	INTEREST	1,000,000		1,000,000		2,116,292.01	111.6%	
155	CONTRIBUTIONS - GOVERNMENT	0		0		0.00	NA	
156	DWR CREDITS - BOND COVER, OTHER	3,400,000		3,400,000		1,865,621.20	-45.1%	
157	<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>33,800,000</b>	<b>0</b>	<b>33,800,000</b>		<b>25,258,009.52</b>	<b>-25.3%</b>	
<b>DEBT SERVICE FUND - EXPENSES</b>								
<b>EXPENSES</b>								
160	PURCHASED WATER-SWP	0	1,800,000	1,800,000		1,227,448.00	31.8%	
161	SALARIES	500,000		500,000		381,156.66	23.8%	
162	PAYROLL TAXES	35,000		35,000		21,810.53	37.7%	
163	BENEFITS	320,000		320,000		136,004.97	57.5%	
164	SWP LEGAL SERVICES	0		0		0.00	NA	
165	SWP UTILITIES	10,000		10,000		6,350.95	36.5%	
166	STATE WATER CONTRACT AUDIT	7,000		7,000		6,495.00	7.2%	
167	STATE WATER CONTRACTOR DUES	55,000		55,000		39,185.00	28.8%	
168	DELTA CONVEYANCE FINANCING AUTHORITY	30,000		30,000		0.00	100.0%	
169	WATER TREATMENT EXPENSE	100,000		100,000		53,749.37	46.3%	
170	EBX CONTRACT OPERATIONS	400,000		400,000		264,202.17	33.9%	
171	SWP ENGINEERING AND MAINTENANCE	3,400,000		3,400,000		29,880.73	99.1%	
172	WATER TRANSFERS	2,500,000		2,500,000		1,951,205.50	22.0%	
173	STATE WATER CONTRACT PAYMENTS	25,600,000		25,600,000		22,275,385.00	13.0%	
174	TAX COLLECTION CHARGES	160,000		160,000		99,566.12	37.8%	
175	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>33,117,000</b>	<b>0</b>	<b>34,917,000</b>		<b>26,492,440.00</b>	<b>24.1%</b>	
177	<b>TRANSFERS FROM RESERVES</b>			0.00		0.00		
179	<b>DEBT SERVICE NET INCOME YTD</b>	<b>683,000</b>	<b>0</b>	<b>-1,117,000</b>		<b>-1,234,430.48</b>		

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FY 2024-25**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2025**

				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
<b>GAP FUNDING PROGRAM</b>								
<b>GAP FUNDING PROGRAM - INCOME</b>								
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	<b>TOTAL INCOME</b>		<b>2,596,000</b>	<b>0</b>	<b>2,596,000</b>	<b>0.00</b>	<b>100%</b>	
<b>GAP FUNDING PROGRAM - EXPENSES</b>								
194	CABAZON WATER DISTRICT #1		0			0	292,664.18	NA
195	SOUTH MESA WATER COMPANY		5,000,000			5,000,000	5,847,530.11	-17.0%
196	HIGH VALLEYS WATER DISTRICT		1,000,000			1,000,000	520,695.00	47.9%
197	BANNING HEIGHTS MUTUAL WATER CO.		0			0	566,528.75	NA
198	CABAZON WATER DISTRICT #2		0			0	480,000.00	NA
200	<b>TOTAL EXPENSE</b>		<b>6,000,000</b>	<b>0</b>	<b>6,000,000</b>	<b>7,707,418.04</b>	<b>-28.5%</b>	
202	<b>GAP FUNDING PROGRAM NET BALANCE YTD</b>		<b>-3,404,000</b>	<b>0</b>	<b>-3,404,000</b>	<b>-7,707,418.04</b>		

## 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	
RPTTF	Redevelopment Property Tax Trust Fund	Proceeds of redevelopment properties that are sold and distributed to County entities.
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

## San Gorgonio Pass Water Agency

### List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
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
		Version 250131

**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	250430	LEGAL SERVICES APRIL 2025	24,389.21

TOTAL PENDING INVOICES FOR APPROVAL MAY 2025

24,389.21

San Geronio Pass Water Agency  
Gap Funding Program  
Summary Report  
Report Date: May 28, 2025

**OVERALL Current Balance: 8,095,350.54**

(Owed to Agency)

<b>Cabazon Water District #1</b>	(CWD owes us) - Current Balance: <b>292,664.18</b>
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Gap Funding Maximum: 1,300,000

Approximate Project Cost: 1,700,000.00

Approximate Gap Funding Available: 1,007,335.82

Payments Made to CWD: 1,576,885.54

Payments Received from CWD: 1,284,221.36

12/2/24

292,664.18

3/13/25

95,745.70

<b>Cabazon Water District #2</b>	(CWD owes us) - Current Balance: <b>480,000.00</b>
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Gap Funding Maximum: 500,000

Approximate Project Cost: 600,000.00

Approximate Gap Funding Available: 20,000.00

Payments Made to CWD: 600,000.00

Payments Received from CWD: 120,000.00

4/29/25

360,000.00

5/28/25

120,000.00

5/28/25

120,000.00

<b>South Mesa Water Company</b>	(SMWC owes us) - Current Balance: <b>5,847,530.11</b>
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Gap Funding Maximum: 7,000,000

Approximate Project Cost: 10,300,000.00

Approximate Gap Funding Available: 1,152,469.89

Payments Made to SMWC: 6,325,017.13

Payments Received from SMWC: 477,487.02

1/14/25

2,097,743.37

<b>High Valleys Water District</b>	(HVWD owes us) - Current Balance: <b>908,627.50</b>
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Gap Funding Maximum: 1,000,000

Approximate Project Cost: 1,000,000.00

Approximate Gap Funding Available: 91,372.50

Payments Made to HVWD: 908,627.50

Payments Received from HVWD: 0.00

4/28/25

520,695.00

2/28/25

387,932.50

<b>Banning Heights Mutual Water Co.</b>	(BHMWC owes us) - Current Balance: <b>566,528.75</b>
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Gap Funding Maximum: 1,500,000

Approximate Project Cost: 3,756,000.00

Approximate Gap Funding Available: 933,471.25

Payments Made to BHMWC: 566,528.75

Payments Received from BHMWC: 0.00

3/27/25

331,036.75