

San Gorgonio Pass Water Agency

DATE: July 7, 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 June 19, 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 May 2025.

Item 5B: The Bank Reconciliation for May 2025.

Item 5C: The Budget Report for May 2025.

Approved the following items:

Item 4A: Minutes of the May 28, 2025 meeting of the Committee.

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

Item 5F: Appropriations Limit for FY 2025-26

Approved the following items for Board Consideration:

Item 5G: Cost of Living Adjustment for Staff for FY 2025-26

Item 5H: Draft Debt Service Fund Budget for FY 2025-26

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

*Appropriations Limit for FY 2025-26 as a separate agenda item

*Cost of Living Adjustment for FY 2025-26 as a separate agenda item

*Draft Debt Service Budget for FY 2025-26 as a separate agenda item

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Avenue
Beaumont, California 92223
Minutes of the
Finance and Budget Committee
May 28, 2025

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

Committee Members Present:

In person

Robert Ybarra, Chair
Chander Letulle, Member
Kevin Walton, Member

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 Chair Robert Ybarra at 10:05 a.m., May 28, 2025. Mr. 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, May 1, 2025.
Mr. Letulle moved, seconded by Mr. Walton, to approve the minutes of the Finance and Budget Committee meeting of May 1, 2025. Approved unanimously by voice vote.
5. **New Business**
 - A. Ratification of Paid Invoices and Monthly Payroll for April 2025
 - B. Review of Bank Reconciliation for April 2025
 - C. Review of Budget Report for April 2025
After review and discussion, Mr. Ybarra moved, seconded by Mr. Walton, to accept Items 5A-C. Approved unanimously by voice vote.
 - D. Review of Pending Legal Invoices for April 2025
After review and discussion, Mr. Letulle moved, seconded by Mr. Walton, to approve payment of the Legal Invoice. Approved unanimously by voice vote.
 - E. Gap Funding Report
The Committee reviewed the Gap Funding Report.

F. Review of Draft General Fund Budget for FY 2025-26

After review and discussion, Mr. Ybarra moved, seconded by Mr. Letulle, to forward the draft General Fund Budget for FY 2025-26 to the Board for review, discussion and possible approval. Approved unanimously by voice vote.

6. Committee Member Comments

There were no additional Committee comments.

7. Announcements

Mr. Ybarra reviewed the announcements:

- A. Regular Board Meeting, June 2, 2025, 1:30 p.m.
- B. Water Conservation and Education Committee Meeting, June 10, 2025, 1:30 pm
- C. Regular Board Meeting, June 16, 2025, 6:00 p.m.
- D. Finance & Budget Committee Meeting, June 26, 2025, 10:00 a.m.

8. Adjournment

The Finance and Budget Committee of the San Geronio Pass Water Agency was adjourned by Mr. Ybarra at 10:41 a.m.

Draft - Subject to Committee Approval

Robert Ybarra, Committee Chair

San Gorgonio Pass Water Agency
Check History Report
May 1 through May 31, 2025

ACCOUNTS PAYABLE

Date	Number	Name	Amount
5/2/25	121756	STANDARD INSURANCE COMPANY	831.62
5/2/25	121757	PUBLIC AGENCY RETIREMENT SERVICES	1,666.00
5/5/25	121758	ATAC EXTERMINATORS INC	89.00
5/5/25	121759	BEAUMONT-CHERRY VALLEY WATER DISTRICT	514.62
5/5/25	121760	BEST BEST & KRIEGER	23,865.01
5/5/25	121761	CALIFORNIA RURAL WATER ASSN	9,586.50
5/5/25	121762	CV STRATEGIES	22,518.75
5/5/25	121763	I. E. RESOURCE CONSERVATION DISTRICT	23,575.00
5/5/25	121764	PURCOR PEST SOLUTIONS	66.80
5/5/25	121765	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	70,220.13
5/5/25	121766	UNLIMITED SERVICES	407.00
5/5/25	121767	UNDERGROUND SERVICE ALERT	10.00
5/5/25	121768	VERIZON BUSINESS	80.04
5/5/25	121769	WASTE MGT CORPORATE SERVICES	133.30
5/5/25	121770	WEAVER GRADING	2,200.00
5/19/25	121771	ACWA BENEFITS	1,126.91
5/19/25	121772	ALBERT WEBB ASSOCIATES	64,056.42
5/19/25	121773	CONTROL TEMP, INC.	185.00
5/19/25	121774	CRM TECH	5,650.00
5/19/25	121775	CRIDER PUBLIC RELATIONS	1,976.25
5/19/25	121776	CV STRATEGIES	18,853.75
5/19/25	121777	THE FERGUSON GROUP	2,500.00
5/19/25	121778	FRONTIER COMMUNICATIONS	377.40
5/19/25	121779	HDL COREN & CONE	6,689.43
5/19/25	121780	T. R. HOLLIMAN	525.00
5/19/25	121781	LAND ENGINEERING CONSULTANTS	30,436.50
5/19/25	121782	LENITY TECHNOLOGY	3,718.99
5/19/25	121783	MATTHEW PISTILLI LANDSCAPE SERVICES	3,025.00
5/19/25	121784	PUBLIC AGENCY RETIREMENT SERVICES	1,633.00
5/19/25	121785	PARS ADMINISTRATION	400.00
5/19/25	121786	PROVOST & PRITCHARD	13,637.00
5/19/25	121787	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	56,057.15
5/19/25	121788	SOUTHERN CALIFORNIA GAS	74.74
5/19/25	121789	YUBA CITY	675,000.00
5/28/25	121790	CABAZON WATER DISTRICT	120,000.00
5/28/25	121791	HIGH VALLEYS WATER DISTRICT	387,932.50
5/28/25	121792	WELLS FARGO ELITE CREDIT CARD	12,253.62
5/2/25	901084	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,668.70
5/2/25	901085	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	15,957.01
5/2/25	901086	CALPERS RETIREMENT	10,633.37
5/2/25	901087	CAL PERS RETIREMENT - SIP-457	5,039.00
5/2/25	901088	PAYCHEX	261.90
5/2/25	901089	LAWRENCE R. SMITH - REIMBURSEMENT	510.40
5/17/25	901090	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,300.89
5/17/25	901091	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	13,847.16
5/17/25	901092	CALPERS RETIREMENT	10,633.37
5/17/25	901093	CAL PERS RETIREMENT - SIP-457	5,189.00

San Gorgonio Pass Water Agency
Check History Report
May 1 through May 31, 2025

ACCOUNTS PAYABLE (CON'T)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
5/17/25	901094	PAYCHEX	269.50
5/17/25	901095	KEVIN D. WALTON - REIMBURSEMENT	1,493.58
5/17/25	901096	SARAH C. WARGO - REIMBURSEMENT	185.35
5/17/25	901097	ROBERT G. YBARRA - REIMBURSEMENT	2,567.44
5/19/25	901098	CALPERS HEALTH	13,353.86
5/19/25	901099	CALPERS RETIREMENT	343,000.00
5/19/25	901100	CALPERS CERBT	214,000.00
5/30/25	901110	DEPARTMENT OF WATER RESOURCES	1,186,779.00
TOTAL ACCOUNTS PAYABLE CHECKS			<u>3,390,561.96</u>

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
5/1/25	802946	MARICELA V. CABRAL	3,951.21
5/1/25	802947	EMMETT G. CAMPBELL	3,598.13
5/1/25	802948	LANCE E. ECKHART	6,682.23
5/1/25	802949	MATTHEW E. HOWARD	4,668.27
5/1/25	802950	CHANDER P. LETULLE	2,131.44
5/1/25	802951	LAWRENCE R. SMITH	2,935.04
5/1/25	802952	SCOTT W. TIRRELL	410.14
5/1/25	802953	THOMAS W. TODD, JR.	4,077.29
5/1/25	802954	MICHAEL R. VALDIVIA	2,935.05
5/1/25	802955	SARAH C. WARGO	2,877.57
5/1/25	802956	ROBERT G. YBARRA	2,935.04
5/16/25	802957	MARICELA V. CABRAL	3,850.54
5/16/25	802958	EMMETT G. CAMPBELL	3,598.12
5/16/25	802959	LANCE E. ECKHART	6,682.23
5/16/25	802960	MATTHEW E. HOWARD	4,668.29
5/16/25	802961	SCOTT W. TIRRELL	184.30
5/16/25	802962	THOMAS W. TODD, JR.	4,077.29
5/16/25	802963	KEVIN D. WALTON	2,805.33
TOTAL PAYROLL			<u>63,067.51</u>
TOTAL DISBURSEMENTS FOR MAY 2025			<u><u>3,453,629.47</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
June 2025

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

6/3/25
Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
5/6/25	STATE OF CALIF/DWR	BOND COVER REFUND	222,751.00
5/6/25	STATE OF CALIF/DWR	WSRB BOND COVER REFUND	164,266.00
5/6/25	STATE OF CALIF/DWR	POWER DEBT SERVICE REFUND	17,744.00
5/6/25	STATE OF CALIF/DWR	TEHACHAPIE 2ND AFTERBAY CVR RFND	4,427.00
5/6/25	STATE OF CALIF/DWR	EBX BOND COVER REFUND	1,340,518.00
5/8/25	RIVERSIDE COUNTY	PROPERTY TAXES SBE-UNITARY	8,423,364.15
5/12/25	RIVERSIDE COUNTY	PROPERTY TAXES HOMOWNERS' EXEMPT.	78,150.94
5/12/25	TOM TODD, JR.	CREDIT CARD REPAYMENT	87.82
5/15/25	RIVERSIDE COUNTY	PROPERTY TAXES SUPPLEMENTAL	471,609.84
5/20/25	SAN BERNARDINO COUNTY	PROPERTY TAXES - MAY25 DEPOSIT	10.04
5/20/25	BLAIR BALL	REPAYMENT - BREAKFAST MEETING	25.00
5/29/25	RIVERSIDE COUNTY	PROPERTY TAXES SECURED	10,969,918.69
5/29/25	BCVWD	WATER SALES	558,999.00
5/29/25	RIVERSIDE COUNTY	ARPA GRANT - HELI-HYDRANT	120,000.00
TOTAL FOR MAY 2025			22,371,871.48

SAN GORGONIO PASS WATER AGENCY

Local Water Purchases and Deliveries
Calendar Year 2025
DRAFT - Subject to Change
May 15, 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	13	2,319	724		2,726			
Apr	572		1,401		1,973	572		3,298			
May	126		1,389		1,515	126		3,424			
Jun					0						
Jul					0						
Aug					0						
Sep					0						
Oct					0						
Nov					0						
Dec					0						
TOTALS	1,829	0	5,052	13	6,894	1,829	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		43			0	43
Feb			0	637		637			0	637
Mar			0	1,582		1,582	13		13	1,595
Apr			0	1,401		1,401			0	1,401
May			0	1,389		1,389			0	1,389
Jun			0			0			0	0
Jul			0			0			0	0
Aug			0			0			0	0
Sep			0			0			0	0
Oct			0			0			0	0
Nov			0			0			0	0
Dec			0			0			0	0
TOTALS	0	0	0	5,052	0	5,052	13	0	13	5,065

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

San Geronio Pass Water Agency
Budget Highlights

May 2025

Overall Summary

All expense categories are within budget with two exceptions, one of which has been noted in previous reports. All income line items have exceeded projections except for one line item.

General Fund (Green Bucket)

Income

Tax revenue from May exceed expectations. As a result, tax revenue has exceeded projections for the fiscal year. Current receipts are about 10% more than last fiscal year. An additional \$150,000 may be received from June through August, the end of the tax year.

However, Grant Revenue is much less than expected, which affects the category total significantly. Additional grant revenue is not expected before the end of the fiscal year.

Expenses

These categories were previously mentioned:

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

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

The individual line items listed below have experienced excess expenses this month:

- Other-Post Employment Benefits (OPEB)
- Employee Education

Consigned – SWP Support Fund (Orange Bucket)

Tax revenue was received this month, which exceeded projections. Because Tax Collection Charges are a factor of the amount received, this line item has also exceed projections this month. In addition, interest is also exceeding expectations, which makes the net addition to reserves of the Orange Bucket significantly more than projected.

Debt Service Fund (Red Bucket)

Income

As mentioned under the General Fund, tax revenue from May exceed expectations. As a result, tax revenue has exceeded projections for the fiscal year. Current receipts are about 10% more than last fiscal year. Also, interest revenue is exceeding projections. This category is currently almost 11% more than projected for the fiscal year.

Expenses

Overall expenses for the Debt Service Fund are within budget. The individual line items listed below have experienced excess expenses this month:

- Purchased Water
- Benefits
- Water Transfers

These items are counter-balanced by other line items, which results in Debt Service expenses being under projections for this month.

Gap Funding Program

Banning Heights Mutual Water Company and Cabazon Water District's Heli-Hydrant project have increased the amount expended for Gap Funding beyond expectations. Income is below expectations, so while the whole category has expended more than projected, the purpose for the Gap Funding Program is being utilized for the significant projects that were envisioned.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
GENERAL FUND								
GENERAL FUND - INCOME							Remaining %	8%
1	WATER SALES	7,100,000		7,100,000		8,908,060.83	25.5%	
2	OTHER WATER SALES	0		0		0.00	NA	
3	TAX REVENUE	12,400,000		12,400,000		12,571,555.89	1.4%	
4	INTEREST	270,000		270,000		654,292.31	142.3%	
5	GOV'T CONTRIBUTIONS	42,000		42,000		0.00	-100.0%	
6	GRANT REVENUE	6,000,000		6,000,000		121,065.00	-98.0%	
7	OTHER MISCELLANEOUS INCOME	35,000		35,000		43,607.92	24.6%	
8	TOTAL GENERAL FUND INCOME	25,847,000	0	25,847,000		22,298,581.95	-13.7%	
GENERAL FUND - EXPENSES								
COMMODITY PURCHASE								
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	TOTAL COMMODITY PURCHASE	9,500,000	0	9,500,000		3,930,337.20	58.6%	
SALARIES AND EMPLOYEE BENEFITS								
17	SALARIES	640,000	25,000	665,000		553,210.49	16.8%	
18	PAYROLL TAXES	52,000	3,000	55,000		50,750.71	7.7%	
19	PAYROLL SERVICE	6,000	6,000	12,000		8,083.05	32.6%	
20	RETIREMENT	250,000	100,000	350,000		349,489.89	0.1%	
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000	50,000	195,000		206,659.41	-6.0%	
22	HEALTH INSURANCE	54,000	3,000	57,000		46,875.13	17.8%	
23	ACWA BENEFITS	9,000	1,000	10,000		7,578.66	24.2%	
24	DISABILITY INSURANCE	6,000		6,000		4,914.56	18.1%	
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		5,764.42	-44.1%	
28	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,183,000	188,000	1,371,000		1,242,825.15	9.3%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
GENERAL FUND - EXPENSES								
	ADMINISTRATIVE AND PROFESSIONAL SERVICES						Remaining %	8%
	DIRECTOR EXPENDITURES							
33	DIRECTORS FEES	275,000		275,000		205,644.65	25.2%	
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000		57,530.45	28.1%	
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000		9,903.77	77.0%	
	OFFICE EXPENDITURES							
37	OFFICE EXPENSE	40,000		40,000		25,925.59	35.2%	
38	POSTAGE	1,000		1,000		867.93	13.2%	
39	TELEPHONE	8,000		8,000		8,002.92	0.0%	
40	UTILITIES	17,000		17,000		3,682.96	78.3%	
	SERVICE EXPENDITURES							
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000		63,608.33	-17.8%	
43	GENERAL MANAGER AND STAFF TRAVEL	25,000	10,000	35,000		39,861.60	-13.9%	
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		14,624.75	41.5%	
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000		37,019.10	7.5%	
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000		35,487.20	29.0%	
	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		50,571.34	15.7%	
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,089,000	25,000	1,114,000		782,964.76	29.7%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
GENERAL FUND - EXPENSES								
	CONSULTING AND ENGINEERING SERVICES						Remaining %	8%
	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		176,342.40	85.9%	
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		563,344.77	75.5%	
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		27,691.20	44.6%	
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		74,524.02	17.2%	
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		9,425.00	81.2%	
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		136,467.29	45.4%	
87	GRANT SUPPORT SERVICES	75,000		75,000		24,000.00	68.0%	
88	STATE + FEDERAL ADVOCACY	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		1,272,202.61	83.6%	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
GENERAL FUND - EXPENSES								
							Remaining %	8%
	LEGAL SERVICES							
96	LEGAL SERVICES	200,000	60,000	260,000	271,920.86	-4.6%		
97	TOTAL LEGAL SERVICES	200,000	60,000	260,000	271,920.86	-4.6%		
	CONSERVATION AND EDUCATION							
100	SCHOOL EDUCATION PROGRAMS	60,000		60,000	42,972.00	28.4%		
101	PUBLIC INFORMATION AND EDUCATION	260,000		260,000	156,926.24	39.6%		
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	11,836.25	40.8%		
105	TOTAL CONSERVATION AND EDUCATION	372,000	0	372,000	230,684.49	38.0%		
	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	560,000.00	0.0%		
116	TOTAL MAJOR AND CAPITAL EXPENDITURES	855,000	0	855,000	560,000.00	34.5%		
118	TRANSFERS TO OTHER FUNDS			0				
120	TOTAL GENERAL FUND EXPENSES	20,980,000	273,000	21,253,000	8,290,935.07	61.0%		
122	GENERAL FUND NET INCOME YTD	4,867,000	-273,000	4,594,000	14,007,646.88			

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
CONSIGNED - SWP SUPPORT FUND								
							Remaining %	8%
CONSIGNED - SWP SUPPORT FUND - INCOME								
INCOME								
130		UNITARY TAX REVENUE ALLOCATED		7,200,000		7,200,000	8,884,661.70	23.4%
131		INTEREST		240,000		240,000	630,251.40	162.6%
132		OTHER INCOME		0		0	0.00	NA
133		TOTAL SWP SUPPORT FUND INCOME		7,440,000	0	7,440,000	9,514,913.10	27.9%
CONSIGNED - SWP SUPPORT FUND - EXPENSES								
EXPENDITURES								
139		TAX COLLECTION CHARGES		18,000		18,000	22,407.19	-24.5%
140		OTHER EXPENSES		0		0	0.00	NA
141		TOTAL SWP SUPPORT FUND EXPENSES		18,000	0	18,000	22,407.19	-24.5%
143		TRANSFERS TO OTHER FUNDS						
145		CONSIGNED - SWP SUPPORT FUND NET INCOME YTD		7,422,000	0	7,422,000	9,492,505.91	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
DEBT SERVICE FUND								
DEBT SERVICE FUND - INCOME							Remaining %	8%
INCOME								
153	TAX REVENUE	29,400,000		29,400,000		31,503,801.86	7.2%	
154	INTEREST	1,000,000		1,000,000		2,302,642.20	130.3%	
155	CONTRIBUTIONS - GOVERNMENT	0		0		0.00	NA	
156	DWR CREDITS - BOND COVER, OTHER	3,400,000		3,400,000		3,615,327.20	6.3%	
157	TOTAL DEBT SERVICE FUND INCOME	33,800,000	0	33,800,000		37,421,771.26	10.7%	
DEBT SERVICE FUND - EXPENSES								
EXPENSES								
160	PURCHASED WATER-SWP	0	1,800,000	1,800,000		1,833,838.00	-1.9%	
161	SALARIES	500,000		500,000		418,977.66	16.2%	
162	PAYROLL TAXES	35,000		35,000		24,661.04	29.5%	
163	BENEFITS	320,000		320,000		378,299.44	-18.2%	
164	SWP LEGAL SERVICES	0		0		0.00	NA	
165	SWP UTILITIES	10,000		10,000		9,352.46	6.5%	
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		90,766.94	97.3%	
172	WATER TRANSFERS	2,500,000		2,500,000		2,626,205.50	-5.0%	
173	STATE WATER CONTRACT PAYMENTS	25,600,000		25,600,000		22,855,774.00	10.7%	
174	TAX COLLECTION CHARGES	160,000		160,000		147,675.37	7.7%	
175	TOTAL DEBT SERVICE FUND EXPENSES	33,117,000	0	34,917,000		28,749,181.95	17.7%	
177	TRANSFERS FROM RESERVES			0.00		0.00		
179	DEBT SERVICE NET INCOME YTD	683,000	0	-1,117,000		8,672,589.31		

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 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
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	100%
GAP FUNDING PROGRAM - EXPENSES								
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	908,627.50	9.1%
197	BANNING HEIGHTS MUTUAL WATER CO.			0		0	566,528.75	NA
198	CABAZON WATER DISTRICT #2			0		0	600,000.00	NA
200	TOTAL EXPENSE			6,000,000	0	6,000,000	8,215,350.54	-36.9%
202	GAP FUNDING PROGRAM NET BALANCE YTD			-3,404,000	0	-3,404,000	-8,215,350.54	

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	250531	LEGAL SERVICES MAY 2025	21,755.40

TOTAL PENDING INVOICES FOR APPROVAL JUNE 2025

21,755.40

San Geronio Pass Water Agency
Gap Funding Program
Summary Report
Report Date: June 11, 2025

OVERALL Current Balance: 8,095,350.54

(Owed to Agency)

Cabazon Water District #1	(CWD owes us) - Current Balance: 292,664.18
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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

Cabazon Water District #2	(CWD owes us) - Current Balance: 480,000.00
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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

South Mesa Water Company	(SMWC owes us) - Current Balance: 5,847,530.11
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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

High Valleys Water District	(HVWD owes us) - Current Balance: 908,627.50
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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

Banning Heights Mutual Water Co.	(BHMWC owes us) - Current Balance: 566,528.75
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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