

San Gorgonio Pass Water Agency

DATE: January 6, 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 December 19, 2024. During that meeting, the Committee took the following actions:

Accepted the following items:

Item 5B: Payments as listed in the Check History reports for Accounts Payable and Payroll for the month of November 2024.

Item 5C: The Bank Reconciliation for November 2024.

Item 5D: The Budget Report for November 2024.

Approved the following items:

Item 4A: Minutes of the November 21, 2024 meeting of the Committee.

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

Reviewed the following items:

Item 5G: Gap Funding Report

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 Geronio Pass Water Agency

DATE: December 19, 2024
TO: Finance and Budget Committee
FROM: Lance Eckhart, General Manager
BY: Tom Todd, Jr., Chief Financial Officer
SUBJECT: Summary of Recommended Committee Actions

RECOMMENDATIONS

Recommendations for Finance and Budget Committee actions:

Item 4A: Approve the minutes.

Motion: The Committee approves item 4A.

Item 5A: The Committee recommends the Board accept and file the Audited Financial Statements for FY 2023-24.

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

Item 5C: The Committee **accepts** the Bank Reconciliation for November 2024.

Item 5D: The Committee **accepts** the Budget Report for November 2024.

Motion: The Committee accepts items 5B-D.

Item 5E: The Committee **approves** payment of the Legal Invoice for November 2024.

Motion: The Committee approves item 5E.

BACKGROUND

The Finance & Budget Committee reviews the necessary financial material during this meeting and will present its findings at the next regular Board meeting.

ACTION

The Committee takes the above listed actions and recommends Board ratification of the same.

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Avenue
Beaumont, California 92223
Minutes of the
Finance and Budget Committee
November 21, 2024

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

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 10:00 a.m., November 21, 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, October 23, 2024.
Mr. Letulle moved, seconded by Mr. Walton, to approve the minutes of the Finance and Budget Committee meeting of October 23, 2024. Approved unanimously by voice vote.
5. **New Business**
 - A. Ratification of Paid Invoices and Monthly Payroll for October 2024
 - B. Review of Bank Reconciliation for October 2024
 - C. Review of Budget Report for October 2024
After review and discussion, Mr. Walton moved, seconded by Mr. Letulle, to accept Items 5A-C. Approved unanimously by voice vote.
 - D. Review of Pending Legal Invoices for October 2024
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 Cabazon Gap Funding Report.

6. Committee Member Comments

Mr. Letulle would like to discuss the roles and responsibilities of the Finance and Budget Committee. One discussion item was mentioned specifically, related to review of potential contracts by the Committee before presentation to the Board.

7. Announcements

Mr. Ybarra reviewed the announcements:

- A. Regular Board Meeting, December 2, 2024, 1:30 p.m.
- B. Regular Board Meeting, December 16, 2024 at 6:00 p.m.
- E. Finance & Budget Committee Meeting, December 19, 2024 at 10:00 a.m.

8. Adjournment

The Finance and Budget Committee of the San Gorgonio Pass Water Agency was adjourned by Mr. Ybarra at 10:28 a.m.

Draft - Subject to Committee Approval

Robert Ybarra, Committee Chair

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

ACCOUNTS PAYABLE

Date	Number	Name	Amount
11/12/24	121515	ACWA BENEFITS	1,120.75
11/12/24	121516	ALBERT WEBB ASSOCIATES	13,728.97
11/12/24	121517	ATAC EXTERMINATORS INC	89.00
11/12/24	121518	BEAUMONT-CHERRY VALLEY WATER DISTRICT	577.57
11/12/24	121519	ERNST & YOUNG LLP	1,299.00
11/12/24	121520	ENGINEERING RESOURCES OF SO. CAL.	840.00
11/12/24	121521	ESPY'S ELECTRICAL SERVICES	17,740.00
11/12/24	121522	THE FERGUSON GROUP	5,000.00
11/12/24	121523	HDL COREN & CONE	6,689.43
11/12/24	121524	LENITY TECHNOLOGY	2,112.00
11/12/24	121525	SOUTHERN CALIFORNIA GAS	10.15
11/12/24	121526	STANDARD INSURANCE COMPANY	812.17
11/12/24	121527	UNLIMITED SERVICES	407.00
11/12/24	121528	UNDERGROUND SERVICE ALERT	26.65
11/12/24	121529	URBAN WATER INSTITUTE	5,000.00
11/12/24	121530	VERIZON BUSINESS	80.04
11/12/24	121531	WATER RESOURCES ECONOMICS	620.00
11/12/24	121532	WASTE MGT CORPORATE SERVICES	133.30
11/12/24	121533	ZANJERO WATER CONSULTING	625.00
11/14/24	121534	CA DEPT OF FISH & WILDLIFE	2,775.50
11/19/24	121535	ALBERT WEBB ASSOCIATES	1,605.00
11/19/24	121536	BEST BEST & KRIEGER	38,321.45
11/19/24	121537	CALIFORNIA RURAL WATER ASSN	15,490.13
11/19/24	121538	FOSTER & FOSTER	10,250.00
11/19/24	121539	FRONTIER COMMUNICATIONS	351.92
11/19/24	121540	I. E. RESOURCE CONSERVATION DISTRICT	9,522.00
11/19/24	121541	PROVOST & PRITCHARD	2,337.20
11/19/24	121542	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	6,271.67
11/19/24	121543	WELLS FARGO ELITE CREDIT CARD	11,237.14
11/2/24	900981	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,590.92
11/2/24	900982	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	12,917.49
11/2/24	900983	CALPERS RETIREMENT	10,454.28
11/2/24	900984	CAL PERS RETIREMENT - SIP-457	4,030.00
11/2/24	900985	PAYCHEX	187.45
11/2/24	900986	MARICELA V. CABRAL - REIMBURSEMENT	170.30
11/17/24	900987	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,449.93
11/17/24	900988	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	12,030.98
11/17/24	900989	CALPERS RETIREMENT	10,454.28
11/17/24	900990	CAL PERS RETIREMENT - SIP-457	4,030.00
11/17/24	900991	PAYCHEX	191.90
11/17/24	900992	EMMETT G. CAMPBELL - REIMBURSEMENT	131.99
11/17/24	900993	THOMAS W. TODD, JR. - REIMBURSEMENT	72.67
11/17/24	900994	MICHAEL R. VALDIVIA - REIMBURSEMENT	600.00
11/17/24	900995	KEVIN D. WALTON - REIMBURSEMENT	246.90
11/19/24	900996	CALPERS HEALTH	11,556.79
11/27/24	900997	DEPARTMENT OF WATER RESOURCES	945,554.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,172,742.92

San Geronio Pass Water Agency
Check History Report
November 1 through November 30, 2024

PAYROLL

Date	Number	Name	Amount
11/1/24	802832	MARICELA V. CABRAL	3,936.46
11/1/24	802833	EMMETT G. CAMPBELL	3,446.20
11/1/24	802834	RONALD A. DUNCAN	2,710.94
11/1/24	802835	LANCE E. ECKHART	7,354.93
11/1/24	802836	MATTHEW E. HOWARD	4,530.34
11/1/24	802837	LAWRENCE R. SMITH	2,818.43
11/1/24	802838	SCOTT W. TIRRELL	483.32
11/1/24	802839	THOMAS W. TODD, JR.	4,558.26
11/1/24	802840	MICHAEL R. VALDIVIA	2,568.36
11/1/24	802841	ROEBERT G. YBARRA	2,818.43
11/16/24	802842	BLAIR M. BALL	2,710.93
11/16/24	802843	MARICELA V. CABRAL	3,936.47
11/16/24	802844	EMMETT G. CAMPBELL	3,414.02
11/16/24	802845	LANCE E. ECKHART	7,354.92
11/16/24	802846	MATTHEW E. HOWARD	4,530.34
11/16/24	802847	SCOTT W. TIRRELL	474.20
11/16/24	802848	THOMAS W. TODD, JR.	4,304.92
11/16/24	802849	KEVIN D. WALTON	2,693.13
TOTAL PAYROLL			64,644.60
TOTAL DISBURSEMENTS FOR NOVEMBER 2024			1,237,387.52

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
December 2024

Vendor - Name and Address	Expenditure Type
Beavens Systems, Inc. 383 Van Ness Ave Suite 1604, Torrance, CA 90501	SCADA Calibration

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
November 30, 2024**

BANK STATEMENT BALANCE (CHECKING ACCOUNT) - November 30, 2024 \$ 409,133.65

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
121534	2,775.50		
121538	10,250.00		
121540	9,522.00		
	22,547.50		-

TOTAL OUTSTANDING CHECKS (22,547.50)

ADJUSTED BANK STATEMENT BALANCE - November 30, 2024 **\$ 386,586.15**

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH (+) \$ 3,661,187.67

CASH RECEIPTS FOR CURRENT MONTH (+) 162,786.00

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE (-)	Checks	(155,073.04)	
ACCOUNTS PAYABLE (-)	ACHs	(1,017,669.88)	(1,172,742.92)
PAYROLL (-)	Prior Month: 16th-EOM	(35,225.67)	
PAYROLL (-)	This Month: 1st-15th	(29,418.93)	(64,644.60)

TRANSFERS FROM LAIF TO CHECKING ACCT (+) 800,000.00

TRANSFERS FROM CAMP TO CHECKING ACCT (+) -

TRANSFERS FROM CHECKING ACCT TO LAIF (-) (3,000,000.00)

TRANSFERS FROM CHECKING ACCT TO CAMP (-) -

BALANCE PER GENERAL LEDGER - November 30, 2024 **\$ 386,586.15**

REPORT PREPARED BY:



Scott Tirrell

12/12/24

Date

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT			
11/13/24	STATE OF CALIF/DWR	SMIF INTEREST JAN-JUN24	162,786.00
		TOTAL FOR NOVEMBER 2024	162,786.00

SAN GORGONIO PASS WATER AGENCY

Local Water Purchases and Deliveries
Calendar Year 2024
DRAFT - Subject to Change
December 12, 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	739	0	797	0	1,536	739		6,183			
Dec					0						
TOTALS	7,290	0	8,912	19	16,221	7,290	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	797		797	0		0	797
Dec			0			0			0	0
TOTALS	0	1,000	1,000	8,912	0	8,912	19	1,000	1,019	10,931

*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 Gorgonio Pass Water Agency
Budget Highlights

November 2024

Overall Summary

November was a slow month for income. All General Fund categories except Legal Services are within budget, which was reported last month. 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

No General Fund revenue was recorded in November. Water sales were delayed by a couple of days, so will be recorded in December. October and November are normally low months for income, as tax revenue does not start being delivered until December and January. Water sales from Westside Water Authority will also be reported in December. Interest income continues to track higher than projected.

Expenses

All categories in the General Fund are within budget except Legal Services. Additional legal expenses are being charged in the General matter related to the Brookside West grant agreement and the Cal Rural Water agreement. Additional charges for Sites Reservoir and agreements related to the Heli-Hydrant are also part of the increases in legal expenses.

Health Insurance and ACWA Benefits are back on budget. Vehicle Maintenance is over budget this month due to unexpected vehicle repairs. Building Maintenance is over budget due to repairs and upgrades to the lighting in the office.

Yucaipa GSA and Verbenia GSA are over budget currently, due to an invoice from SBVMWD that was expected for consultant services related to the Yucaipa GSA.

As previously mentioned, no additional invoices are expected for SAWPA Regional Projects.

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 only income received by the Agency this month came from DWR and was credited to DWR Refunds. As with the General Fund, the Agency will see more activity in tax revenue in December and January.

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

As was mentioned last month, South Mesa Water Company requested a distribution of \$3,027,547.72, which is reflected in the Gap Funding Report. An additional request from Cabazon Water District was approved by the Board on December 2, and will be reflected in next month's report.

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FIVE MONTHS ENDING ON NOVEMBER 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 %	58%
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	232,170.01	-14.0%
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	1,710,347.42	-93.4%
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	233,430.13	63.5%
18	PAYROLL TAXES	52,000		52,000	19,317.77	62.9%
19	PAYROLL SERVICE	6,000		6,000	2,532.60	57.8%
20	RETIREMENT	250,000		250,000	80,624.03	67.8%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000		145,000	36,673.33	74.7%
22	HEALTH INSURANCE	54,000		54,000	22,414.75	58.5%
23	ACWA BENEFITS	9,000		9,000	3,787.98	57.9%
24	DISABILITY INSURANCE	6,000		6,000	1,945.38	67.6%
25	WORKERS COMPENSATION INSURANCE	6,000		6,000	930.17	84.5%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	11,000		11,000	1,654.46	85.0%
27	EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
28	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,183,000	0	1,183,000	403,310.60	65.9%

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FIVE MONTHS ENDING ON NOVEMBER 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 %	58%
	DIRECTOR EXPENDITURES					
33	DIRECTORS FEES	275,000		275,000	78,596.00	71.4%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	25,667.92	67.9%
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000	4,103.79	90.5%
	OFFICE EXPENDITURES					
37	OFFICE EXPENSE	40,000		40,000	13,759.20	65.6%
38	POSTAGE	1,000		1,000	201.58	79.8%
39	TELEPHONE	8,000		8,000	2,656.48	66.8%
40	UTILITIES	17,000		17,000	861.79	94.9%
	SERVICE EXPENDITURES					
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000	17,449.09	67.7%
43	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	15,555.69	37.8%
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	41,472.00	7.8%
48	OTHER PROFESSIONAL SERVICES	35,000		35,000	12,650.00	63.9%
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	5,826.36	41.7%
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000	24,418.63	39.0%
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000	12,172.02	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	289,225.39	73.4%

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FIVE MONTHS ENDING ON NOVEMBER 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 %	58%
	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	43,891.15	96.5%
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000	58,087.13	72.3%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000	0.00	100.0%
71	MONITORING WELL DRILLING	2,300,000		2,300,000	1,278.00	99.9%
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	3,805.90	92.4%
76	YUCAIPA GSA VERBENIA GSA	10,000		10,000	6,271.67	37.3%
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	33,525.16	62.7%
80	USGS STUDIES AND MONITORING	300,000		300,000	0.00	100.0%
81	WATER PORTFOLIO	100,000		100,000	42,400.44	57.6%
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	25,087.00	90.0%
87	GRANT SUPPORT SERVICES	75,000		75,000	9,000.00	88.0%
88	FEDERAL - STATE ADVOCATE	30,000		30,000	0.00	100.0%
89	SAWPA REGIONAL PROJECTS	36,000		36,000	28,484.21	20.9%
90	GENERAL ENGINEERING and ENVIRONMENTAL	75,000		75,000	0.00	100.0%
91	TOTAL CONSULTING AND ENGINEERING SERVICES	7,781,000	0	7,781,000	256,640.26	96.7%

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FIVE MONTHS ENDING ON NOVEMBER 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 %	58%
LEGAL SERVICES				
96	LEGAL SERVICES	200,000	130,715.37	34.6%
97	TOTAL LEGAL SERVICES	200,000	130,715.37	34.6%
CONSERVATION AND EDUCATION				
100	SCHOOL EDUCATION PROGRAMS	60,000	9,522.00	84.1%
101	PUBLIC INFORMATION AND EDUCATION	260,000	45,830.99	82.4%
102	SPONSORSHIPS	0	950.00	NA
103	TRANSFER TO PASS WATER AGENCY FOUNDATION	32,000	10,000.00	68.8%
104	65th ANNIVERSARY CELEBRATION	20,000	5,440.00	72.8%
105	TOTAL CONSERVATION AND EDUCATION	372,000	71,742.99	80.7%
MAJOR AND CAPITAL EXPENDITURES				
BUILDING AND EQUIPMENT				
109	BUILDING	50,000	0.00	100.0%
110	FRONT LANDSCAPING	75,000	0.00	100.0%
111	FURNITURE AND OFFICE EQUIPMENT	25,000	0.00	100.0%
112	OTHER EQUIPMENT	20,000	0.00	100.0%
113	VEHICLES	125,000	0.00	100.0%
OTHER ITEMS				
115	SITES RESERVOIR	560,000	0.00	100.0%
116	TOTAL MAJOR AND CAPITAL EXPENDITURES	855,000	0.00	100.0%
118	TRANSFERS TO OTHER FUNDS		0	
120	TOTAL GENERAL FUND EXPENSES	20,980,000	2,115,707.61	89.9%
122	GENERAL FUND NET INCOME YTD	4,867,000	-405,360.19	

**SAN GORGONIO PASS WATER AGENCY
 APPROVED BUDGET FOR FY 2024-25
 FOR THE FIVE MONTHS ENDING ON NOVEMBER 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 %	58%
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	214,225.06 -10.7%
132	OTHER INCOME	0		0	0.00 NA
133	TOTAL SWP SUPPORT FUND INCOME	7,440,000	0	7,440,000	214,225.06 -97.1%
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	214,225.06

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FIVE MONTHS ENDING ON NOVEMBER 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						
					Remaining %	58%
DEBT SERVICE FUND - INCOME						
INCOME						
153	TAX REVENUE	29,400,000		29,400,000	1,484,185.14	-95.0%
154	INTEREST	1,000,000		1,000,000	1,039,586.33	4.0%
155	CONTRIBUTIONS - GOVERNMENT	0		0	0.00	NA
156	DWR CREDITS - BOND COVER, OTHER	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	4,084,650.67	-87.9%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
161	SALARIES	500,000		500,000	175,310.52	64.9%
162	PAYROLL TAXES	35,000		35,000	8,529.61	75.6%
163	BENEFITS	320,000		320,000	74,431.31	76.7%
164	SWP LEGAL SERVICES	0		0	0.00	NA
165	SWP UTILITIES	10,000		10,000	3,092.45	69.1%
166	STATE WATER CONTRACT AUDIT	7,000		7,000	5,845.00	16.5%
167	STATE WATER CONTRACTOR DUES	55,000		55,000	0.00	100.0%
168	DELTA CONVEYANCE FINANCING AUTHORITY	30,000		30,000	0.00	100.0%
169	WATER TREATMENT EXPENSE	100,000		100,000	23,820.56	76.2%
170	EBX CONTRACT OPERATIONS	400,000		400,000	0.00	100.0%
171	SWP ENGINEERING AND MAINTENANCE	3,400,000		3,400,000	2,046.20	99.9%
172	WATER TRANSFERS	2,500,000		2,500,000	0.00	100.0%
173	STATE WATER CONTRACT PAYMENTS	25,600,000		25,600,000	15,392,532.00	39.9%
174	TAX COLLECTION CHARGES	160,000		160,000	3,710.46	97.7%
175	TOTAL DEBT SERVICE FUND EXPENSES	33,117,000	0	33,117,000	15,689,318.11	52.6%
177	TRANSFERS FROM RESERVES			0.00	0.00	
179	DEBT SERVICE NET INCOME YTD	683,000	0	683,000	-11,604,667.44	

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE FIVE MONTHS ENDING ON NOVEMBER 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

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	241130	LEGAL SERVICES NOVEMBER 2024	23,751.60

TOTAL PENDING INVOICES FOR APPROVAL DECEMBER 2024

23,751.60

San Gorgonio Pass Water Agency
 Gap Funding Program
 Summary Report
 Report Date: December 12, 2024

OVERALL Current Balance: 4,138,197.22 (Owed to Agency)

Cabazon Water District #1	(CWD owes us) - Current Balance: 388,409.88
Gap Funding Maximum: 1,300,000	
Approximate Project Cost: 1,700,000.00	Approximate Gap Funding Available: 911,590.12
Payments Made to CWD: 1,576,885.54	Payments Received from CWD: 1,188,475.66
12/2/24	292,664.18

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