

San Gorgonio Pass Water Agency

DATE: February 24, 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 February 19, 2025. During that meeting, the Committee took the following actions:

Accepted the following items:

Item 5A: The Investment Report will be presented at the March 3, 2025 Board meeting.
Item 5B: Payments as listed in the Check History reports for Accounts Payable and Payroll for the month of January 2025.
Item 5C: The Bank Reconciliation for January 2025.
Item 5D: The Budget Report for January 2025.

Approved the following items:

Item 4A: Minutes of the January 23, 2025 meeting of the Committee.
Item 5E: Payment of the Legal Invoice for January 2025.

Reviewed the following items:

Item 5F: 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 GORGONIO PASS WATER AGENCY
1210 Beaumont Avenue
Beaumont, California 92223
Minutes of the
Finance and Budget Committee
January 23, 2025

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

Committee Members Present:

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

Staff Present:

In person	Tom Todd, Jr., Chief Financial Officer
	Lance Eckhart, General Manager
	Maricela Cabral, Clerk of the Board and Executive Assistant

- 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., January 23, 2025. Chair Ybarra led the Pledge of Allegiance. Ms. Cabral verified with Mr. Walton that the Brown Act requirements for teleconference meetings were adhered to for his participation in the meeting. Mr. Ybarra asked for a roll call. A quorum was present. Ms. Cabral was excused from the meeting.
- 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, December 19, 2024.
Mr. Letulle moved, seconded by Mr. Walton, to approve the minutes of the Finance and Budget Committee meeting of December 19, 2024. Approved unanimously by roll call vote.
- 5. New Business**
 - A. Ratification of Paid Invoices and Monthly Payroll for December 2024
 - B. Review of Bank Reconciliation for December 2024
 - C. Review of Budget Report for December 2024
After review and discussion, Mr. Letulle moved, seconded by Mr. Ybarra, to accept Items 5A-C. Approved unanimously by roll call vote.
 - D. Review of Pending Legal Invoices for December 2024
After review and discussion, Mr. Letulle 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 4th Quarter 2024

After review and discussion, Mr. Ybarra moved, seconded by Mr. Letulle, to accept the Cash Reconciliation Report for 4th Quarter 2024. Approved unanimously by roll call vote.

F. Review of Reserve Allocation Report for 4th Quarter 2024

After review and discussion, Mr. Ybarra moved, seconded by Mr. Walton, to approve the Reserve Allocation Report for 4th Quarter 2024. Approved unanimously by roll call vote.

G. Gap Funding Report

The Committee reviewed the Cabazon Gap Funding Report.

H. Mid-Year Budget Review FY 2024-25

Mr. Todd presented the mid-year budget review for FY 2024-25. The Committee made suggestions to modify the report and asked that the revised version be brought back at the next meeting for further review.

6. Committee Member Comments

There were no additional Committee comments.

7. Announcements

Mr. Ybarra reviewed the announcements:

A. Regular Board Meeting, January 27, 2025, 6:00 p.m.

B. Regular Board Meeting, February 3, 2025, 1:30 p.m.

C. The office will be closed in observance of President's Day, February 17, 2025

D. Finance & Budget Committee Meeting, February 19, 2025, 10:00 a.m. (revised)

8. Adjournment

The Finance and Budget Committee of the San Gorgonio Pass Water Agency was adjourned by Mr. Ybarra at 11:02 a.m.

Draft - Subject to Committee Approval

Robert Ybarra, Committee Chair

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

ACCOUNTS PAYABLE			
Date	Number	Name	Amount
1/6/25	121577	ACWA BENEFITS	1,190.77
1/6/25	121578	ALBERT WEBB ASSOCIATES	1,176.00
1/6/25	121579	ATAC EXTERMINATORS INC	134.00
1/6/25	121580	BEST BEST & KRIEGER	23,751.60
1/6/25	121581	CIVICPLUS	23,860.50
1/6/25	121582	CPS HR CONSULTING	580.00
1/6/25	121583	THE FERGUSON GROUP	2,500.00
1/6/25	121584	MACRO COMMUNICATIONS	765.00
1/6/25	121585	MATTHEW PISTILLI LANDSCAPE SERVICES	675.00
1/6/25	121586	VOID	0.00
1/6/25	121587	SOUTHERN CALIFORNIA EDISON	188.40
1/6/25	121588	STANDARD INSURANCE COMPANY	986.42
1/6/25	121589	UNLIMITED SERVICES	407.00
1/6/25	121590	UNDERGROUND SERVICE ALERT	26.65
1/6/25	121591	VALLEY OFFICE EQUIPMENT, INC.	363.14
1/6/25	121592	VERIZON BUSINESS	80.04
1/6/25	121593	WASTE MGT CORPORATE SERVICES	133.30
1/6/25	121594	WATER EDUCATION FOR LATINO LEADERS	4,000.00
1/6/25	121595	WEX HEALTH	19,700.00
1/14/25	121596	BEAUMONT-CHERRY VALLEY WATER DISTRICT	555.59
1/14/25	121597	CONTROL TEMP, INC.	185.00
1/14/25	121598	CALIFORNIA RURAL WATER ASSN	17,393.25
1/14/25	121599	CV STRATEGIES	21,508.75
1/14/25	121600	FRONTIER COMMUNICATIONS	352.62
1/14/25	121601	KERN COUNTY WATER AGENCY	8,500.00
1/14/25	121602	LAND ENGINEERING CONSULTANTS	10,877.50
1/14/25	121603	LENITY TECHNOLOGY	2,112.00
1/14/25	121604	PURCOR PEST SOLUTIONS	63.62
1/14/25	121605	SITES PROJECT JPA	560,000.00
1/14/25	121606	SOUTH MESA WATER COMPANY	2,097,743.37
1/14/25	121607	SOUTHERN CALIFORNIA GAS	200.87
1/14/25	121608	CITY OF VENTURA	1,951,205.50
1/14/25	121609	WEX	210.00
1/17/25	121610	PUBLIC AGENCY RETIREMENT SERVICES	1,633.00
1/21/25	121611	ACWA JPIA	1,833.07
1/21/25	121612	AUTOMATION PRIDE	100.00
1/21/25	121613	AVEK WATER AGENCY	2,362,891.20
1/21/25	121614	CONTROL TEMP, INC.	148.50
1/21/25	121615	MACRO COMMUNICATIONS	225.00
1/21/25	121616	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
1/21/25	121617	PROVOST & PRITCHARD	860.60
1/28/25	121618	ATAC EXTERMINATORS INC	89.00
1/28/25	121619	BEST BEST & KRIEGER	11,554.79
1/28/25	121620	SOUTHERN CALIFORNIA EDISON	155.65
1/28/25	121621	VALLEY OFFICE EQUIPMENT, INC.	211.11
1/28/25	121622	VERIZON BUSINESS	80.04
1/28/25	121623	WELLS FARGO ELITE CREDIT CARD	13,024.79
1/29/25	121624	PUBLIC AGENCY RETIREMENT SERVICES	1,633.00

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

ACCOUNTS PAYABLE (CON'T)			
Date	Number	Name	Amount
1/3/25	901014	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,358.67
1/3/25	901015	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	14,224.65
1/3/25	901016	CALPERS RETIREMENT	10,213.55
1/3/25	901017	CAL PERS RETIREMENT - SIP-457	4,150.00
1/3/25	901018	PAYCHEX	493.05
1/13/25	901019	CALPERS HEALTH	13,353.86
1/13/25	901020	DEPARTMENT OF WATER RESOURCES	14,699.00
1/17/25	901021	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,271.46
1/17/25	901022	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	13,681.60
1/17/25	901023	CALPERS RETIREMENT	10,371.55
1/17/25	901024	CAL PERS RETIREMENT - SIP-457	4,492.00
1/17/25	901025	PAYCHEX	257.45
1/17/25	901026	MARICELA V. CABRAL - REIMBURSEMENT	101.89
1/17/25	901027	LAWRENCE R. SMITH - REIMBURSEMENT	723.96
1/17/25	901028	MICHAEL R. VALDIVIA - REIMBURSEMENT	60.30
1/23/25	901029	CALPERS HEALTH	13,353.86
1/31/25	901030	DEPARTMENT OF WATER RESOURCES	1,863,959.00
TOTAL ACCOUNTS PAYABLE CHECKS			9,114,981.49

PAYROLL			
Date	Number	Name	Amount
1/2/25	802870	MARICELA V. CABRAL	3,965.55
1/2/25	802871	EMMETT G. CAMPBELL	3,738.16
1/2/25	802872	LANCE E. ECKHART	6,682.23
1/2/25	802873	MATTHEW E. HOWARD	4,388.10
1/2/25	802874	LAWRENCE R. SMITH	2,827.55
1/2/25	802875	MICHAEL R. VALDIVIA	2,577.49
1/2/25	802876	SCOTT W. TIRRELL	483.01
1/2/25	802877	THOMAS W. TODD, JR.	4,929.34
1/2/25	802878	ROEBERT G. YBARRA	2,326.98
1/16/25	802879	MARICELA V. CABRAL	3,951.21
1/16/25	802880	EMMETT G. CAMPBELL	3,598.13
1/16/25	802881	LANCE E. ECKHART	6,583.44
1/16/25	802882	MATTHEW E. HOWARD	4,388.10
1/16/25	802883	SCOTT W. TIRRELL	455.69
1/16/25	802884	THOMAS W. TODD, JR.	4,758.35
1/16/25	802885	KEVIN D. WALTON	2,700.58
1/16/25	802886	SARAH C. WARGO	2,014.28
TOTAL PAYROLL			60,368.19
TOTAL DISBURSEMENTS FOR JANUARY 2025			9,175,349.68

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
February 2025

Vendor - Name and Address	Expenditure Type
Retirement services: account management fees Public Agency Retirement Services Old Address: P.O. Box 894109, Los Angeles, CA 90189 New Address: 4350 Von Karman Ave Su. 100, Newport Beach, CA 92660	Retirement
Retirement investment deposits: John Hancock USA Citibank Los Angeles P.O. Box 894109, Los Angeles, CA 90189	Retirement

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
January 31, 2025**

BANK STATEMENT BALANCE (CHECKING ACCOUNT) - January 31, 2025 \$ 603,957.15

LESS: OUTSTANDING CHECKS

	<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
Dec-24	121567	10,000.00		
	121615	225.00		
	121622	80.04		
	121624	1,633.00		
		11,938.04		-

TOTAL OUTSTANDING CHECKS (11,938.04)

ADJUSTED **BANK STATEMENT BALANCE -** January 31, 2025 \$ 592,019.11

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH (+) \$ 761,600.85

CASH RECEIPTS FOR CURRENT MONTH (+) 21,055,767.94

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE (-)	Checks	(7,146,215.64)	
ACCOUNTS PAYABLE (-)	ACHs	(1,968,765.85)	(9,114,981.49)
PAYROLL (-)	Prior Month: 16th-EOM	(31,918.41)	
PAYROLL (-)	This Month: 1st-15th	(28,449.78)	(60,368.19)

TRANSFERS FROM LAIF TO CHECKING ACCT (+) 2,250,000.00

TRANSFERS FROM CAMP TO CHECKING ACCT (+) -

TRANSFERS FROM CHECKING ACCT TO LAIF (-) (14,300,000.00)

TRANSFERS FROM CHECKING ACCT TO CAMP (-) -

BALANCE PER **GENERAL LEDGER -** January 31, 2025 \$ 592,019.11

REPORT PREPARED BY:



Scott Tirrell

2/3/2025
Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
1/10/25	RIVERSIDE COUNTY	RPTTF JAN25 DISTRIBUTION	2,301,570.98
1/13/25	YVWD	WATER SALES	399,000.00
1/13/25	DWR	GRANT PAYMENT - USGS WELLS ADMIN	1,065.00
1/15/25	RIVERSIDE COUNTY	SUPPLEMENTAL CY JAN25 DISTRIBUTION	600,372.39
1/21/25	RIVERSIDE COUNTY	SBE CS1 CY	8,305,611.31
1/22/25	BCVWD	WATER SALES NOV24	2,186,520.00
1/27/25	CITY OF BANNING	WATER SALES NOV24	199,500.00
1/30/25	RIVERSIDE COUNTY	SECURED SS1 CY	7,062,128.26
TOTAL FOR JANUARY 2025			21,055,767.94

SAN GORGONIO PASS WATER AGENCY

**Local Water Purchases and Deliveries
Calendar Year 2025
DRAFT - Subject to Change
February 11, 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

Month	Delivery Point					Pre-Stored Water					
	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		0			0						
Feb		0			0						
Mar		0			0						
Apr		0			0						
May		0			0						
Jun		0			0						
Jul		0			0						
Aug		0			0						
Sep		0			0						
Oct		0			0						
Nov		0			0						
Dec		0			0						
TOTALS	0	0	0	0	0	0	0		0	0	0

Month	City of Banning			BCVWD			YVWD			Totals
	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	
Jan			0						0	0
Feb			0						0	0
Mar			0						0	0
Apr			0						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
TOTALS	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

January 2025

Overall Summary

All income and expenses categories are within budget with minor exceptions.

General Fund (Green Bucket)

Income

As expected, the Agency received about 50% of expected tax revenue in December and January. Payments were received for water delivered in November and December. Additional unexpected water Sales from Westside Water Authority netted an additional \$3,000,000. 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 Board Handbook and the Executive Resolution, as well as Board Secretary questions and new director orientation. Agreements, including the Brookside West grant agreement, the Cal Rural Water agreement, Sites Reservoir agreements and ARPA-Heli-Hydrant agreements continue to increase legal expenses.

Consigned – SWP Support Fund (Orange Bucket)

Income

The first half of the projected income was received for the Consigned Fund. If the second half is a similar amount, the amount budgeted for income will be exceeded. Interest income continues to exceed expectations.

Debt Service Fund (Red Bucket)

Income

Tax revenue for December and January exceed expectations. About 62% has been received at this point. Interest income so far now exceeds the budgeted amount for the entire fiscal year.

Expenses

Overall expenses for the Debt Service Fund are within budget.

Gap Funding Program

An additional disbursement was made to South Mesa Water Company for \$2,097,743.37 in January, bringing the balance they owe the Agency to \$5,847,530.71.

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE SEVEN MONTHS ENDING ON JANUARY 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 %	42%
1	WATER SALES	7,100,000		7,100,000	7,280,073.00	2.5%
2	OTHER WATER SALES	0		0	0.00	NA
3	TAX REVENUE	12,400,000		12,400,000	6,811,470.77	-45.1%
4	INTEREST	270,000		270,000	327,919.41	21.5%
5	GOV'T CONTRIBUTIONS	42,000		42,000	0.00	-100.0%
6	GRANT REVENUE	6,000,000		6,000,000	0.00	-100.0%
7	OTHER MISCELLANEOUS INCOME	35,000		35,000	42,824.30	22.4%
8	TOTAL GENERAL FUND INCOME	25,847,000	0	25,847,000	14,462,287.48	-44.0%
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		640,000	342,352.36	46.5%
18	PAYROLL TAXES	52,000		52,000	28,595.29	45.0%
19	PAYROLL SERVICE	6,000		6,000	5,376.90	10.4%
20	RETIREMENT	250,000		250,000	105,294.56	57.9%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000		145,000	51,472.13	64.5%
22	HEALTH INSURANCE	54,000		54,000	30,596.89	43.3%
23	ACWA BENEFITS	9,000		9,000	5,054.14	43.8%
24	DISABILITY INSURANCE	6,000		6,000	2,962.96	50.6%
25	WORKERS COMPENSATION INSURANCE	6,000		6,000	2,140.69	64.3%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	11,000		11,000	2,450.62	77.7%
27	EMPLOYEE EDUCATION	4,000		4,000	2,749.42	31.3%
28	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,183,000	0	1,183,000	579,045.96	51.1%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE SEVEN MONTHS ENDING ON JANUARY 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 %	42%
DIRECTOR EXPENDITURES						
33	DIRECTORS FEES	275,000		275,000	122,545.60	55.4%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	34,637.26	56.7%
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000	5,608.75	87.0%
OFFICE EXPENDITURES						
37	OFFICE EXPENSE	40,000		40,000	19,951.07	50.1%
38	POSTAGE	1,000		1,000	575.93	42.4%
39	TELEPHONE	8,000		8,000	4,683.80	41.5%
40	UTILITIES	17,000		17,000	1,764.80	89.6%
SERVICE EXPENDITURES						
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000	46,899.11	13.1%
43	GENERAL MANAGER AND STAFF TRAVEL	25,000		25,000	23,432.69	6.3%
44	SUCCESSION PLANNING	65,000		65,000	7,500.00	88.5%
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	52,535.79	-16.7%
48	OTHER PROFESSIONAL SERVICES	35,000		35,000	13,230.00	62.2%
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	368.40	81.6%
53	MAINTENANCE AND REPAIRS - VEHICLE	10,000		10,000	11,043.49	-10.4%
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000	27,396.59	31.5%
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000	12,542.92	74.9%
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	33,275.03	44.5%
60	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,089,000	0	1,089,000	503,597.90	53.8%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE SEVEN MONTHS ENDING ON JANUARY 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 %	42%
CONSULTING AND ENGINEERING SERVICES						
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	66,143.90	94.7%
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000	75,480.38	64.1%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000	0.00	100.0%
71	MONITORING WELL DRILLING	2,300,000		2,300,000	11,775.00	99.5%
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	4,902.10	90.2%
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	38,465.16	57.3%
80	USGS STUDIES AND MONITORING	300,000		300,000	31,901.00	89.4%
81	WATER PORTFOLIO	100,000		100,000	50,225.44	49.8%
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	885.00	96.5%
GENERAL ENGINEERING SERVICES						
86	ON-CALL AGENCY ENGINEER	250,000		250,000	26,770.75	89.3%
87	GRANT SUPPORT SERVICES	75,000		75,000	14,000.00	81.3%
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	TOTAL CONSULTING AND ENGINEERING SERVICES	7,781,000	0	7,781,000	360,114.21	95.4%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE SEVEN MONTHS ENDING ON JANUARY 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 %	42%
LEGAL SERVICES					
96	LEGAL SERVICES	200,000		200,000	166,021.76 17.0%
97	TOTAL LEGAL SERVICES	200,000	0	200,000	166,021.76 17.0%
CONSERVATION AND EDUCATION					
100	SCHOOL EDUCATION PROGRAMS	60,000		60,000	9,522.00 84.1%
101	PUBLIC INFORMATION AND EDUCATION	260,000		260,000	91,721.24 64.7%
102	SPONSORSHIPS	0		0	950.00 NA
103	TRANSFER TO PASS WATER AGENCY FOUNDATION	32,000		32,000	10,000.00 68.8%
104	65th ANNIVERSARY CELEBRATION	20,000		20,000	9,180.00 54.1%
105	TOTAL CONSERVATION AND EDUCATION	372,000	0	372,000	121,373.24 67.4%
MAJOR AND CAPITAL EXPENDITURES					
BUILDING AND EQUIPMENT					
109	BUILDING	50,000		50,000	0.00 100.0%
110	FRONT LANDSCAPING	75,000		75,000	0.00 100.0%
111	FURNITURE AND OFFICE EQUIPMENT	25,000		25,000	0.00 100.0%
112	OTHER EQUIPMENT	20,000		20,000	0.00 100.0%
113	VEHICLES	125,000		125,000	0.00 100.0%
OTHER ITEMS					
115	SITES RESERVOIR	560,000		560,000	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	0	20,980,000	6,220,490.27 70.4%
122	GENERAL FUND NET INCOME YTD	4,867,000	0	4,867,000	8,241,797.21

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE SEVEN MONTHS ENDING ON JANUARY 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 % 42%				
CONSIGNED - SWP SUPPORT FUND - INCOME										
INCOME										
130	UNITARY TAX REVENUE ALLOCATED		7,200,000			7,200,000			4,411,157.85	-38.7%
131	INTEREST		240,000			240,000			315,436.11	31.4%
132	OTHER INCOME		0			0			0.00	NA
133	TOTAL SWP SUPPORT FUND INCOME		7,440,000		0	7,440,000			4,726,593.96	-36.5%
CONSIGNED - SWP SUPPORT FUND - EXPENSES										
EXPENDITURES										
139	TAX COLLECTION CHARGES		18,000			18,000			11,220.66	37.7%
140	OTHER EXPENSES		0			0			0.00	NA
141	TOTAL SWP SUPPORT FUND EXPENSES		18,000		0	18,000			11,220.66	37.7%
143	TRANSFERS TO OTHER FUNDS									
145	CONSIGNED - SWP SUPPORT FUND NET INCOME YTD		7,422,000		0	7,422,000			4,715,373.30	

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE SEVEN MONTHS ENDING ON JANUARY 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						
					Remaining %	42%
DEBT SERVICE FUND - INCOME						
INCOME						
153	TAX REVENUE	29,400,000		29,400,000	18,159,834.26	-38.2%
154	INTEREST	1,000,000		1,000,000	1,623,340.08	62.3%
155	CONTRIBUTIONS - GOVERNMENT	0		0	0.00	NA
156	DWR CREDITS - BOND COVER, OTHER	3,400,000		3,400,000	1,723,665.20	-49.3%
157	TOTAL DEBT SERVICE FUND INCOME	33,800,000	0	33,800,000	21,506,839.54	-36.4%
DEBT SERVICE FUND - EXPENSES						
EXPENSES						
161	SALARIES	500,000		500,000	258,821.40	48.2%
162	PAYROLL TAXES	35,000		35,000	12,580.26	64.1%
163	BENEFITS	320,000		320,000	100,553.79	68.6%
164	SWP LEGAL SERVICES	0		0	0.00	NA
165	SWP UTILITIES	10,000		10,000	3,903.13	61.0%
166	STATE WATER CONTRACT AUDIT	7,000		7,000	6,495.00	7.2%
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	29,775.70	70.2%
170	EBX CONTRACT OPERATIONS	400,000		400,000	0.00	100.0%
171	SWP ENGINEERING AND MAINTENANCE	3,400,000		3,400,000	3,356.20	99.9%
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	17,636,569.00	31.1%
174	TAX COLLECTION CHARGES	160,000		160,000	69,828.65	56.4%
175	TOTAL DEBT SERVICE FUND EXPENSES	33,117,000	0	33,117,000	20,073,088.63	39.4%
177	TRANSFERS FROM RESERVES			0.00	0.00	
179	DEBT SERVICE NET INCOME YTD	683,000	0	683,000	1,433,750.91	

**SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FY 2024-25
FOR THE SEVEN MONTHS ENDING ON JANUARY 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	
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	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	6,140,194.29	-2.3%
202	GAP FUNDING PROGRAM NET BALANCE YTD	-3,404,000	0	-3,404,000	-6,140,194.29	

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 Geronio 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	250131	LEGAL SERVICES JANUARY 2025	25,916.72

TOTAL PENDING INVOICES FOR APPROVAL FEBRUARY 2025

25,916.72

San Gorgonio Pass Water Agency
 Gap Funding Program
 Summary Report
 Report Date: February 13, 2025

OVERALL Current Balance: 6,235,940.59 (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: 5,847,530.71
Gap Funding Maximum: 7,000,000	
Approximate Project Cost: 10,300,000.00	Approximate Gap Funding Available: 1,152,469.29
Payments Made to SMWC: 6,325,017.73	Payments Received from SMWC: 477,487.02
8/27/24	722,239.02
10/22/24	3,027,547.72
1/14/25	2,097,743.37
	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