

# ***San Geronio Pass Water Agency***

**DATE:** July 19, 2021  
**TO:** Board of Directors  
**FROM:** Lance Eckhart, General Manager  
**BY:** Tom Todd, Jr., Chief Financial Officer  
**SUBJECT: SUMMARY OF RECOMMENDATIONS TO THE BOARD FROM THE FINANCE & BUDGET COMMITTEE, JULY 2021.**

## **RECOMMENDATION**

The Finance and Budget Committee recommends the following:

- Item A: The Board **approve** payments as listed in the Check History reports for Accounts Payable and Payroll for the month of **June, 2021**.
- Item B: The Board **approve** payment of the Legal Invoice for **June, 2021**.
- Item C: The Board **accept** the Bank Reconciliation for **June, 2021**.
- Item D: The Board **accept** the Unaudited Budget Report for **June, 2021**.
- Item E: The Board **accept** the Unaudited Cash Reconciliation Report for **April – June, 2021**.
- Item F: The Board **approve** the Unaudited Reserve Allocation Report for **April – June, 2021**.
- Item G: The Board **accept** the Unaudited Investment Report for **April – June, 2021**.

## **BACKGROUND**

The Finance & Budget Committee reviews the necessary financial material before the Finance & Budget Workshop and presents its findings at the Workshop. The Committee then makes these recommendations for Board action at its next Board meeting.

## **ACTION**

The Board take the above listed actions as a consent calendar action, or individually, at its pleasure.

**San Geronio Pass Water Agency**  
**Check History Report**  
June 1 through June 30, 2021

|                  |
|------------------|
| ACCOUNTS PAYABLE |
|------------------|

| Date                                 | Number | Name                                  | Amount              |
|--------------------------------------|--------|---------------------------------------|---------------------|
| 06/16/2021                           | 120086 | BLAIR M. BALL                         | 196.79              |
| 06/16/2021                           | 120087 | BEST BEST & KRIEGER                   | 12,043.65           |
| 06/16/2021                           | 120088 | BEAUMONT HOME CENTER                  | 346.57              |
| 06/16/2021                           | 120089 | ERSC                                  | 3,005.00            |
| 06/16/2021                           | 120090 | MACRO COMMUNICATIONS                  | 800.00              |
| 06/16/2021                           | 120091 | OFFICE SOLUTIONS                      | 278.54              |
| 06/16/2021                           | 120092 | PROVOST & PRITCHARD                   | 37,719.20           |
| 06/16/2021                           | 120093 | RIVERSIDE COUNTY REGISTRAR OF VOTERS  | 102,831.75          |
| 06/16/2021                           | 120094 | RISK SCIENCES                         | 350.00              |
| 06/16/2021                           | 120095 | SOUTHERN CALIFORNIA GAS               | 21.18               |
| 06/16/2021                           | 120096 | TULLY & YOUNG                         | 17,775.00           |
| 06/16/2021                           | 120097 | UNLIMITED SERVICES                    | 295.00              |
| 06/16/2021                           | 120098 | UNDERGROUND SERVICE ALERT             | 31.45               |
| 06/16/2021                           | 120099 | U. S. GEOLOGICAL SURVEY               | 26,853.00           |
| 06/16/2021                           | 120100 | VISIONARY LOGICS                      | 1,080.00            |
| 06/16/2021                           | 120101 | WASTE MANAGEMENT INLAND EMPIRE        | 115.90              |
| 06/17/2021                           | 120102 | WELLS FARGO ELITE CREDIT CARD         | 4,797.79            |
| 06/22/2021                           | 120103 | AT&T MOBILITY                         | 129.69              |
| 06/22/2021                           | 120104 | FRONTIER COMMUNICATIONS               | 736.82              |
| 06/22/2021                           | 120105 | I. E. RESOURCE CONSERVATION DISTRICT  | 4,050.00            |
| 06/22/2021                           | 120106 | IN-SITU, INC.                         | 2,470.77            |
| 06/22/2021                           | 120107 | MATTHEW PISTILLI LANDSCAPE SERVICES   | 1,460.00            |
| 06/22/2021                           | 120108 | OFFICE SOLUTIONS                      | 90.59               |
| 06/22/2021                           | 120109 | SOUTHERN CALIFORNIA EDISON            | 127.58              |
| 06/26/2021                           | 120110 | AUTOMATION PRIDE                      | 95.00               |
| 06/26/2021                           | 120111 | LANCE E. ECKHART                      | 225.74              |
| 06/26/2021                           | 120112 | KENNETH M. FALLS                      | 663.07              |
| 06/26/2021                           | 120113 | HAMMER ANALYTIX                       | 1,780.00            |
| 06/26/2021                           | 120114 | STEPHEN J. LEHTONEN                   | 308.00              |
| 06/26/2021                           | 120115 | PETTY CASH                            | 27.70               |
| 06/26/2021                           | 120116 | THOMAS W. TODD, JR.                   | 1,652.60            |
| 06/26/2021                           | 120117 | VALLEY OFFICE EQUIPMENT, INC.         | 205.69              |
| 06/28/2021                           | 120118 | STANDARD INSURANCE COMPANY            | 460.09              |
| 06/15/2021                           | 564321 | EMPLOYMENT DEVELOPMENT DEPARTMENT     | 937.97              |
| 06/15/2021                           | 501972 | ELECTRONIC FEDERAL TAX PAYMENT SYSTEM | 6,756.40            |
| 06/28/2021                           | 503515 | EMPLOYMENT DEVELOPMENT DEPARTMENT     | 943.83              |
| 06/28/2021                           | 595480 | ELECTRONIC FEDERAL TAX PAYMENT SYSTEM | 8,896.66            |
| 06/15/2021                           | 900397 | CALPERS RETIREMENT                    | 5,823.84            |
| 06/15/2021                           | 900398 | CAL PERS RETIREMENT - SIP-457         | 2,150.00            |
| 06/17/2021                           | 900399 | CALPERS RETIREMENT                    | 100,000.00          |
| 06/28/2021                           | 900400 | CALPERS RETIREMENT                    | 5,823.84            |
| 06/28/2021                           | 900401 | CAL PERS RETIREMENT - SIP-457         | 2,150.00            |
| 06/29/2021                           | 900402 | DEPARTMENT OF WATER RESOURCES         | 715,100.00          |
| <b>TOTAL ACCOUNTS PAYABLE CHECKS</b> |        |                                       | <b>1,071,606.70</b> |

**San Geronio Pass Water Agency**  
**Check History Report**  
 June 1 through June 30, 2021

|         |
|---------|
| PAYROLL |
|---------|

| Date       | Number | Name                | Amount       |
|------------|--------|---------------------|--------------|
| 06/14/2021 | 802107 | JEFFREY W. DAVIS    | 660.46       |
| 06/14/2021 | 802108 | RONALD A. DUNCAN    | 1,303.10     |
| 06/14/2021 | 802109 | LANCE E. ECKHART    | 5,900.40     |
| 06/14/2021 | 802110 | KENNETH M. FALLS    | 3,390.75     |
| 06/14/2021 | 802111 | CHERYLE M. STIFF    | 2,514.07     |
| 06/14/2021 | 802112 | SCOTT W. TIRRELL    | 711.09       |
| 06/14/2021 | 802113 | THOMAS W. TODD, JR. | 2,767.42     |
| 06/27/2021 | 802114 | BLAIR M. BALL       | 3,648.69     |
| 06/27/2021 | 802115 | JEFFREY W. DAVIS    | 873.89       |
| 06/27/2021 | 802116 | RONALD A. DUNCAN    | 1,303.10     |
| 06/27/2021 | 802117 | LANCE E. ECKHART    | 5,900.40     |
| 06/27/2021 | 802118 | KENNETH M. FALLS    | 3,390.75     |
| 06/27/2021 | 802119 | STEPHEN J. LEHTONEN | 1,303.10     |
| 06/27/2021 | 802120 | CHANDER P. LETULLE  | 3,909.31     |
| 06/27/2021 | 802121 | LAWRENCE R. SMITH   | 1,303.10     |
| 06/27/2021 | 802122 | CHERYLE M. STIFF    | 2,514.07     |
| 06/27/2021 | 802123 | SCOTT W. TIRRELL    | 452.51       |
| 06/27/2021 | 802124 | THOMAS W. TODD, JR. | 2,767.42     |
| 06/27/2021 | 802125 | MICHAEL R. VALDIVIA | 1,303.10     |
| 06/27/2021 | 802126 | ROEBERT G. YBARRA   | 1,303.10     |
|            |        |                     | 47,219.83    |
|            |        |                     | 1,118,826.53 |

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
July, 2021

| Vendor - Name and Address   | Expenditure Type     |
|---|----------------------|
| Ewing Painting, Inc.<br>P O Box 35; Beaumont, CA 92223                | Building Maintenance |
| Pacific Flagpole Service<br>11633 La Colina Road; San Diego, CA 92131 | Building Maintenance |

**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 | 210630             | LEGAL SERVICES JUNE 2021 | 9,241.90      |

TOTAL PENDING INVOICES FOR APPROVAL JULY 2021

9,241.90

**SAN GORGONIO PASS WATER AGENCY**  
**Bank Reconciliation**  
**June 30, 2021**

|   |              |
|---|--------------|
| BALANCE PER BANK AT 06/30/2021 - CHECKING ACCOUNT | 1,383,765.75 |
| Pending Partial ACH to CALPERS Retirement         | -            |
|   | 1,383,765.75 |

LESS OUTSTANDING CHECKS

| CHECK<br>NUMBER | AMOUNT    | CHECK<br>NUMBER | AMOUNT   |
|-----------------|-----------|-----------------|----------|
| 120086          | 196.79    | 120112          | 663.07   |
| 120092          | 37,719.20 | 120113          | 1,780.00 |
| 120094          | 350.00    | 120114          | 308.00   |
| 120098          | 31.45     | 120115          | 27.70    |
| 120105          | 4,050.00  | 120117          | 205.69   |
| 120100          | 95.00     | 120118          | 460.09   |
| 120111          | 225.74    |                 |          |
|                 | 42,668.18 |                 | 3,444.55 |

|                          |             |
|--------------------------|-------------|
| TOTAL OUTSTANDING CHECKS | (46,112.73) |
|--------------------------|-------------|

|  |              |
|--|--------------|
| BALANCE PER GENERAL LEDGER AT 06/30/2021 | 1,337,653.02 |
|--|--------------|

|  |              |
|--|--------------|
| BALANCE PER GENERAL LEDGER AT 05/31/2021 | 7,262,914.05 |
|--|--------------|

|                            |            |
|----------------------------|------------|
| CASH RECEIPTS FOR JUNE (+) | 704,345.67 |
|----------------------------|------------|

CASH DISBURSEMENTS FOR JUNE

|   |                |
|---|----------------|
| ACCOUNTS PAYABLE - CHECK HISTORY REPORT (-) | (1,071,606.70) |
|---|----------------|

|  |             |
|--|-------------|
| PAYROLL TRANSFER TO BK OF HEMET FOR JUNE (-) | (45,000.00) |
|--|-------------|

|                  |   |
|------------------|---|
| BANK CHARGES (-) | - |
|------------------|---|

|                         |   |
|-------------------------|---|
| TRANSFERS FROM LAIF (+) | - |
|-------------------------|---|

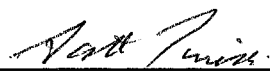
|                       |                |
|-----------------------|----------------|
| TRANSFERS TO LAIF (-) | (6,750,000.00) |
|-----------------------|----------------|

|                     |   |
|---------------------|---|
| TRANSFER TO TVI (-) | - |
|---------------------|---|

|                       |              |
|-----------------------|--------------|
| TRANSFER FROM TVI (+) | 1,237,000.00 |
|-----------------------|--------------|

|  |              |
|--|--------------|
| BALANCE PER GENERAL LEDGER AT 06/30/2021 | 1,337,653.02 |
|--|--------------|

REPORT PREPARED BY:

  
 \_\_\_\_\_  
 Scott Tirrell

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF JUNE 2021**

| DATE                               | RECEIVED FROM      | DESCRIPTION                        | AMOUNT     |
|------------------------------------|--------------------|------------------------------------|------------|
| <b>DEPOSIT TO CHECKING ACCOUNT</b> |                    |                                    |            |
| 6/7/21                             | RIVERSIDE COUNTY   | PROPERTY TAXES - RPTTF             | 462,082.45 |
| 6/11/21                            | STATE OF CALIF/DWR | BOND COVER REFUND                  | 97,034.47  |
| 6/15/21                            | RIVERSIDE COUNTY   | PROPERTY TAXES - US FISH & GAME    | 35.85      |
| 6/21/21                            | STATE OF CALIF/DWR | OFF-AQUEDUCT COVER REFUND          | 10,177.00  |
| 6/24/21                            | STATE OF CALIF/DWR | GRANT PAYMENT COMP. 1 RETENTION    | 100,000.00 |
| 6/28/21                            | RIVERSIDE COUNTY   | PROPERTY TAXES - HOMEOWNERS EXMPTN | 32,043.48  |
| 6/28/21                            | TVI                | CD - BOND INTEREST                 | 2,941.61   |
| 6/28/21                            | TVI                | INTEREST - CDs MATURED             | 30.81      |
| TOTAL FOR JUNE 2021                |                    |                                    | 704,345.67 |

**SAN GORGONIO PASS WATER AGENCY**

**BUDGET REPORT FY 2020-21**

**UNAUDITED**

**BUDGET VS. REVISED BUDGET VS. ACTUAL**

**FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2021**

FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

|   | ADOPTED<br>BUDGET | REVISIONS<br>TO BUDGET | TOTAL<br>REVISED<br>BUDGET | ACTUAL<br>YTD       | REMAINING<br>PERCENT<br>OF BUDGET |
|---|-------------------|------------------------|----------------------------|---------------------|-----------------------------------|
| <b>GENERAL FUND - INCOME</b>                |                   |                        |                            | Comparison:         | 0%                                |
| <b>INCOME</b>                               |                   |                        |                            |                     |                                   |
| WATER SALES                                 | 4,200,000         |                        | 4,200,000                  | 3,371,063.22        | 19.74%                            |
| TAX REVENUE                                 | 3,300,000         |                        | 3,300,000                  | 3,849,694.79        | -16.66%                           |
| INTEREST                                    | 250,000           |                        | 250,000                    | 89,361.79           | 64.26%                            |
| DESIGNATED REVENUES                         | 910,000           |                        | 910,000                    | 836,818.65          | 8.04%                             |
| CAPACITY FEE                                | 0                 |                        | 0                          | 0.00                |                                   |
| OTHER (REIMBURSEMENTS, TRANSFERS)           | 32,000            |                        | 32,000                     | 54,482.54           | -70.26%                           |
| <b>TOTAL GENERAL FUND INCOME</b>            | <b>8,692,000</b>  | <b>0</b>               | <b>8,692,000</b>           | <b>8,201,420.99</b> | <b>5.64%</b>                      |
| <b>GENERAL FUND - EXPENSES</b>              |                   |                        |                            |                     |                                   |
| <b>COMMODITY PURCHASE</b>                   |                   |                        |                            |                     |                                   |
| PURCHASED WATER                             | 6,000,000         |                        | 6,000,000                  | 4,569,767.93        | 23.84%                            |
| <b>TOTAL COMMODITY PURCHASE</b>             | <b>6,000,000</b>  | <b>0</b>               | <b>6,000,000</b>           | <b>4,569,767.93</b> | <b>23.84%</b>                     |
| <b>SALARIES AND EMPLOYEE BENEFITS</b>       |                   |                        |                            |                     |                                   |
| SALARIES                                    | 543,000           |                        | 543,000                    | 489,066.80          | 9.93%                             |
| PAYROLL TAXES                               | 48,000            |                        | 48,000                     | 47,829.69           | 0.35%                             |
| RETIREMENT                                  | 470,000           |                        | 470,000                    | 419,706.48          | 10.70%                            |
| OTHER POST-EMPLOYMENT BENEFITS (OPEB)       | 63,000            |                        | 63,000                     | 35,788.47           | 43.19%                            |
| HEALTH INSURANCE                            | 78,000            |                        | 78,000                     | 68,292.58           | 12.45%                            |
| DENTAL INSURANCE                            | 6,100             |                        | 6,100                      | 4,851.03            | 20.47%                            |
| LIFE INSURANCE                              | 1,700             |                        | 1,700                      | 1,346.26            | 20.81%                            |
| DISABILITY INSURANCE                        | 5,800             |                        | 5,800                      | 5,381.61            | 7.21%                             |
| WORKERS COMP INSURANCE                      | 4,500             |                        | 4,500                      | 3,895.66            | 13.43%                            |
| SGPWA STAFF MISC. MEDICAL                   | 12,000            |                        | 12,000                     | 5,367.88            | 55.27%                            |
| EMPLOYEE EDUCATION                          | 3,000             |                        | 3,000                      | 190.00              | 93.67%                            |
| <b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b> | <b>1,235,100</b>  | <b>0</b>               | <b>1,235,100</b>           | <b>1,081,716.46</b> | <b>12.42%</b>                     |



**SAN GORGONIO PASS WATER AGENCY**

**BUDGET REPORT FY 2020-21**

**UNAUDITED**

**BUDGET VS. REVISED BUDGET VS. ACTUAL**

**FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2021**

**FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

|   | ADOPTED BUDGET | REVISIONS TO BUDGET | TOTAL REVISED BUDGET | ACTUAL YTD        | REMAINING PERCENT OF BUDGET |
|---|----------------|---------------------|----------------------|-------------------|-----------------------------|
| <b>GENERAL FUND - EXPENSES</b>                  |                |                     |                      | Comparison:       | 0%                          |
| <b>ADMINISTRATIVE &amp; PROFESSIONAL</b>        |                |                     |                      |                   |                             |
| <b>DIRECTOR EXPENDITURES</b>                    |                |                     |                      |                   |                             |
| DIRECTORS FEES                                  | 117,000        |                     | 117,000              | 112,258.03        | 4.05%                       |
| DIRECTORS TRAVEL & EDUCATION                    | 15,000         |                     | 15,000               | 4,934.01          | 67.11%                      |
| DIRECTORS MISC. MEDICAL                         | 21,000         |                     | 21,000               | 15,949.13         | 24.05%                      |
| <b>OFFICE EXPENDITURES</b>                      |                |                     |                      |                   |                             |
| OFFICE EXPENSE                                  | 15,000         |                     | 15,000               | 22,617.50         | -50.78%                     |
| POSTAGE   | 600            |                     | 600                  | 585.75            | 2.38%                       |
| TELEPHONE                                       | 11,500         |                     | 11,500               | 11,916.13         | -3.62%                      |
| UTILITIES                                       | 5,000          |                     | 5,000                | 4,707.15          | 5.86%                       |
| <b>SERVICE EXPENDITURES</b>                     |                |                     |                      |                   |                             |
| COMPUTER, WEB SITE AND PHONE SUPPORT            | 25,000         |                     | 25,000               | 33,493.53         | -33.97%                     |
| GENERAL MANAGER & STAFF TRAVEL                  | 12,000         |                     | 12,000               | 1,158.82          | 90.34%                      |
| INSURANCE & BONDS                               | 23,000         |                     | 23,000               | 23,974.87         | -4.24%                      |
| ACCOUNTING & AUDITING                           | 21,000         |                     | 21,000               | 20,200.00         | 3.81%                       |
| STATE WATER CONTRACT AUDIT                      | 6,000          |                     | 6,000                | 5,555.00          | 7.42%                       |
| DUES & ASSESSMENTS                              | 35,000         |                     | 35,000               | 26,310.00         | 24.83%                      |
| OUTSIDE PROFESSIONAL SERVICES                   | 100,000        |                     | 100,000              | 109,742.68        | -9.74%                      |
| BANK CHARGES                                    | 1,500          |                     | 1,500                | 751.85            | 49.88%                      |
| MISCELLANEOUS EXPENSES                          | 500            |                     | 500                  | 0.00              | 100.00%                     |
| <b>MAINTENANCE &amp; EQUIPMENT EXPENDITURES</b> |                |                     |                      |                   |                             |
| TOOLS PURCHASE & MAINTENANCE                    | 1,000          |                     | 1,000                | 0.00              | 100.00%                     |
| VEHICLE REPAIR & MAINTENANCE                    | 8,000          |                     | 8,000                | 8,780.91          | -9.76%                      |
| MAINTENANCE & REPAIRS - BUILDING                | 25,000         |                     | 25,000               | 17,454.27         | 30.18%                      |
| MAINTENANCE & REPAIRS - FIELD                   | 25,000         |                     | 25,000               | 40,580.02         | -62.32%                     |
| CONTRACT OPERATIONS AND MAINTENANCE             | 140,000        |                     | 140,000              | 53,867.38         | 61.52%                      |
| WATER TREATMENT EXPENSE                         | 75,000         |                     | 75,000               | 25,218.60         | 66.38%                      |
| <b>COUNTY EXPENDITURES</b>                      |                |                     |                      |                   |                             |
| LAFCO COST SHARE                                | 7,500          |                     | 7,500                | 6,434.93          | 14.20%                      |
| ELECTION EXPENSE                                | 125,000        |                     | 125,000              | 102,958.75        | 17.63%                      |
| TAX COLLECTION CHARGES                          | 10,000         |                     | 10,000               | 11,429.06         | -14.29%                     |
| <b>TOTAL ADMINISTRATIVE &amp; PROFESSIONAL</b>  | <b>825,600</b> | <b>0</b>            | <b>825,600</b>       | <b>660,878.37</b> | <b>19.95%</b>               |

**SAN GORGONIO PASS WATER AGENCY**

**BUDGET REPORT FY 2020-21**

**UNAUDITED**

**BUDGET VS. REVISED BUDGET VS. ACTUAL**

**FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2021**

**FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

|   | ADOPTED BUDGET | REVISIONS TO BUDGET | TOTAL REVISED BUDGET | ACTUAL YTD        | REMAINING PERCENT OF BUDGET |
|---|----------------|---------------------|----------------------|-------------------|-----------------------------|
| <b>GENERAL FUND - EXPENSES</b>            |                |                     |                      | Comparison:       | 0%                          |
| <b>GENERAL ENGINEERING</b>                |                |                     |                      |                   |                             |
| SGMA                                      |                |                     |                      |                   |                             |
| GSP CONSULTANT                            | 500,000        |                     | 500,000              | 438,972.11        | 12.21%                      |
| YUCAIPA GSA                               | 30,000         |                     | 30,000               | 4,117.40          | 86.28%                      |
| STUDIES                                   |                |                     |                      |                   |                             |
| URBAN WATER MANAGEMENT PLAN (UWMP)        | 125,000        |                     | 125,000              | 90,880.20         | 27.30%                      |
| WATER RATE NEXUS STUDY                    | 52,000         |                     | 52,000               | 0.00              | 100.00%                     |
| CAPACITY FEE NEXUS STUDY UPDATE           | 20,000         |                     | 20,000               | 3,849.63          | 80.75%                      |
| WHEELING RATE STUDY                       | 4,000          |                     | 4,000                | 0.00              | 100.00%                     |
| USGS                                      | 115,000        |                     | 115,000              | 107,923.00        | 6.15%                       |
| UPDATED STUDY ON AVAILABLE WATER SOURCES  | 2,000          |                     | 2,000                | 2,868.00          | -43.40%                     |
| GENERAL ENGINEERING STUDIES               | 15,000         |                     | 15,000               | 5,838.82          | 61.07%                      |
| OTHER PROJECTS                            |                |                     |                      |                   |                             |
| FLUME MONITORING                          | 30,000         |                     | 30,000               | 0.00              | 100.00%                     |
| INFRASTRUCTURE PLAN                       | 12,000         |                     | 12,000               | 3,812.50          | 68.23%                      |
| BASIN MONITORING TASK FORCE               | 30,000         |                     | 30,000               | 30,741.00         | -2.47%                      |
| GIS SERVICES                              | 5,000          |                     | 5,000                | 5,900.00          | -18.00%                     |
| GENERAL AGENCY, CEQA, ETC.                | 10,000         |                     | 10,000               | 9,324.85          | 6.75%                       |
| <b>TOTAL GENERAL ENGINEERING</b>          | <b>950,000</b> | <b>0</b>            | <b>950,000</b>       | <b>704,227.51</b> | <b>25.87%</b>               |
| <b>LEGAL SERVICES</b>                     |                |                     |                      |                   |                             |
| LEGAL SERVICES - GENERAL                  | 125,000        |                     | 125,000              | 131,913.44        | -5.53%                      |
| <b>TOTAL LEGAL SERVICES</b>               | <b>125,000</b> | <b>0</b>            | <b>125,000</b>       | <b>131,913.44</b> | <b>-5.53%</b>               |
| <b>CONSERVATION &amp; EDUCATION</b>       |                |                     |                      |                   |                             |
| SCHOOL EDUCATION PROGRAMS                 | 16,000         |                     | 16,000               | 10,860.00         | 32.13%                      |
| ADULT EDUCATION PROGRAMS                  | 10,000         |                     | 10,000               | 0.00              | 100.00%                     |
| SPONSORSHIPS                              | 5,000          |                     | 5,000                | 500.00            | 90.00%                      |
| OTHER CONSERVATION, EDUCATION AND P. R.   | 15,000         |                     | 15,000               | 0.00              | 100.00%                     |
| <b>TOTAL CONSERVATION &amp; EDUCATION</b> | <b>46,000</b>  | <b>0</b>            | <b>46,000</b>        | <b>11,360.00</b>  | <b>75.30%</b>               |

| <b>SAN GORGONIO PASS WATER AGENCY</b>                   |   |                        |                            |               |                                   |
|---|---|------------------------|----------------------------|---------------|-----------------------------------|
| <b>BUDGET REPORT FY 2020-21</b>                         |   |                        |                            |               |                                   |
| <b>UNAUDITED</b>  | <b>BUDGET VS. REVISED BUDGET VS. ACTUAL</b> |                        |                            |               |                                   |
| <b>FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2021</b>    |   |                        |                            |               |                                   |
| <b>FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021</b> |   |                        |                            |               |                                   |
|   | ADOPTED<br>BUDGET                           | REVISIONS<br>TO BUDGET | TOTAL<br>REVISED<br>BUDGET | ACTUAL<br>YTD | REMAINING<br>PERCENT<br>OF BUDGET |
| <b>GENERAL FUND - EXPENSES</b>                          |   |                        |                            | Comparison:   | 0%                                |
| <b>GENERAL FUND CAPITAL EXPENDITURES</b>                |   |                        |                            |               |                                   |
| <b>BUILDING &amp; EQUIPMENT</b>                         |   |                        |                            |               |                                   |
| BUILDING  | 10,000                                      |                        | 10,000                     | 0.00          | 100.00%                           |
| FURNITURE & OFFICE EQUIPMENT                            | 25,000                                      |                        | 25,000                     | 17,179.21     | 31.28%                            |
| OTHER EQUIPMENT   | 0   |                        | 0                          | 26,410.00     | 0.00%                             |
| <b>MT. VIEW CONNECTION</b>                              |   |                        |                            |               |                                   |
| INTEGRATION AND PROGRAMMING                             | 7,500                                       |                        | 7,500                      | 7,225.00      | 3.67%                             |
| <b>NOBLE TURNOUT EXPANSION</b>                          |   |                        |                            |               |                                   |
| INTEGRATION AND PROGRAMMING                             | 2,500                                       |                        | 2,500                      | 4,088.80      | -63.55%                           |
| <b>BUNKER HILL CONJUNCTIVE USE PROJECT</b>              | 40,000                                      |                        | 40,000                     | 0.00          | 100.00%                           |
| <b>SITES RESERVOIR</b>                                  | 1,400,000                                   |                        | 1,400,000                  | 1,419,942.83  | -1.42%                            |
| <b>TOTAL GENERAL FUND CAPITAL EXPENDITURES</b>          | 1,485,000                                   | 0                      | 1,485,000                  | 1,474,845.84  | 0.68%                             |
| <b>TRANSFERS TO OTHER FUNDS</b>                         | 0   | 0                      | 0                          | 0             |                                   |
| <b>TOTAL GENERAL FUND EXPENSES</b>                      | 10,666,700                                  | 0                      | 10,666,700                 | 8,634,709.55  | 19.05%                            |
| <b>GENERAL FUND NET INCOME YEAR TO DATE</b>             | -1,974,700                                  | 0                      | -1,974,700                 | -433,289      |                                   |
| <b>ITEMS FUNDED BY RESERVES</b>                         |   |                        |                            |               |                                   |
| MT. VIEW INTEGRATION AND PROGRAMMING                    | 7,500                                       |                        |                            |               |                                   |
| NICKEL WATER SUBSIDY                                    | 1,000,000                                   |                        |                            |               |                                   |
| SITES RESERVOIR   | 1,000,000                                   |                        |                            |               |                                   |
| <b>TOTAL ITEMS FUNDED BY RESERVES</b>                   | 2,007,500                                   |                        |                            |               |                                   |

**SAN GORGONIO PASS WATER AGENCY**

**BUDGET REPORT FY 2020-21**

**UNAUDITED**

**BUDGET VS. REVISED BUDGET VS. ACTUAL**

**FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2021**

**FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

|   | ADOPTED<br>BUDGET | REVISIONS<br>TO BUDGET | TOTAL<br>REVISED<br>BUDGET | ACTUAL<br>YTD        | REMAINING<br>PERCENT<br>OF BUDGET |
|---|-------------------|------------------------|----------------------------|----------------------|-----------------------------------|
| <b>DEBT SERVICE FUND - INCOME</b>           |                   |                        |                            | Comparison:          | 0%                                |
| <b>INCOME</b>                               |                   |                        |                            |                      |                                   |
| TAX REVENUE                                 | 25,651,818        |                        | 25,651,818                 | 29,066,885.46        | -13.31%                           |
| INTEREST                                    | 600,000           |                        | 600,000                    | 307,188.85           | 48.80%                            |
| DWR CREDITS - BOND COVER, OTHER             | 3,307,573         |                        | 3,307,573                  | 3,428,385.00         | -3.65%                            |
| <b>TOTAL DEBT SERVICE FUND INCOME</b>       | <b>29,559,391</b> | <b>0</b>               | <b>29,559,391</b>          | <b>32,802,459.31</b> | <b>-10.97%</b>                    |
| <b>DEBT SERVICE FUND - EXPENSES</b>         |                   |                        |                            |                      |                                   |
| <b>EXPENSES</b>                             |                   |                        |                            |                      |                                   |
| SALARIES                                    | 63,000            |                        | 63,000                     | 59,862.08            | 4.98%                             |
| PAYROLL TAXES                               | 6,000             |                        | 6,000                      | 4,579.23             | 23.68%                            |
| BENEFITS                                    | 77,000            |                        | 77,000                     | 73,289.65            | 4.82%                             |
| STATE WATER CONTRACT PAYMENTS               | 23,000,000        |                        | 23,000,000                 | 22,805,418.00        | 0.85%                             |
| WATER TRANSFERS                             | 2,107,500         |                        | 2,107,500                  | 1,818,551.59         | 13.71%                            |
| SWC CONTRACTOR DUES                         | 75,000            |                        | 75,000                     | 60,099.00            | 19.87%                            |
| DELTA CONVEYANCE FACILITY AUTHORITY         | 0                 |                        | 0                          | 0.00                 | 0.00%                             |
| EBX CONTRACT OPERATIONS AND MAINTENANCE     | 150,000           |                        | 150,000                    | 53,867.39            | 64.09%                            |
| SWP ENGINEERING AND MAINTENANCE             | 250,000           |                        | 250,000                    | 56,041.97            | 77.58%                            |
| DEBT SERVICE UTILITIES                      | 11,000            |                        | 11,000                     | 10,472.29            | 4.80%                             |
| STATE WATER PROJECT LEGAL SERVICES          | 0                 |                        | 0                          | 704.37               | 0.00%                             |
| TAX COLLECTION CHARGES                      | 90,000            |                        | 90,000                     | 103,522.42           | -15.02%                           |
| SBVMWD FOOTHILL PIPELINE CAPACITY           | 3,129,634         |                        | 3,129,634                  | 3,129,634.00         | 0.00%                             |
| <b>TOTAL DEBT SERVICE FUND EXPENSES</b>     | <b>28,959,134</b> | <b>0</b>               | <b>28,959,134</b>          | <b>28,176,041.99</b> | <b>2.70%</b>                      |
| <b>TRANSFERS FROM RESERVES</b>              | <b>0</b>          |                        | <b>0</b>                   | <b>0.00</b>          |                                   |
| <b>DEBT SERVICE NET INCOME YEAR TO DATE</b> | <b>600,257</b>    | <b>0</b>               | <b>600,257</b>             | <b>4,626,417.32</b>  |                                   |