

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

**DATE:** May 16, 2022  
**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, May, 2022**

## **RECOMMENDATION**

The Finance and Budget Committee recommends the following:

Item A: The Board **accept** payments as listed in the Check History reports for Accounts Payable and Payroll for the month of **April, 2022**.

Item B: The Board **accept** the Bank Reconciliation for **April, 2022**.

Item C: The Board **accept** the Budget Report for **April, 2022**.

**Motion to recommend the Board accept items A-C at the next Regular Board meeting.**

Item D: The Board **approve** payment of the Legal Invoice for **April, 2022**.

**Motion to recommend the Board approve payment of the Legal Invoice at the next Regular Board meeting.**

## **BACKGROUND**

The Finance & Budget Committee reviews the necessary financial material before the Finance & Engineering 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 item, or individually, at its pleasure.

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**April 1 through April 30, 2022**

**ACCOUNTS PAYABLE**

<b>Date</b>	<b>Number</b>	<b>Name</b>	<b>Amount</b>
4/5/2022	120435	ACWA BENEFITS	957.61
4/5/2022	120436	BEAUMONT HOME CENTER	237.65
4/5/2022	120437	MACRO COMMUNICATIONS	825.00
4/5/2022	120438	UNLIMITED SERVICES	295.00
4/5/2022	120439	UNDERGROUND SERVICE ALERT	29.80
4/5/2022	120440	WASTE MANAGEMENT INLAND EMPIRE	118.50
4/11/2022	120441	GOPHER PATROL	55.08
4/11/2022	120442	LENITY TECHNOLOGY	4,507.49
4/11/2022	120443	PROVOST & PRITCHARD	6,039.70
4/11/2022	120444	THE RECORD-GAZETTE	605.50
4/11/2022	120445	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	9,650.00
4/11/2022	120446	SOUTH MESA WATER COMPANY	600.00
4/11/2022	120447	TULLY & YOUNG	605.00
4/22/2022	120448	ALBERT WEBB ASSOCIATES	6,850.00
4/22/2022	120449	AUTOMATION PRIDE	100.00
4/22/2022	120450	BARTEL ASSOCIATES, LLC	2,952.00
4/22/2022	120451	CONTROL TEMP, INC.	198.00
4/22/2022	120452	LANCE E. ECKHART	2,000.00
4/22/2022	120453	EAST VALLEY WATER DISTRICT	5,000.00
4/22/2022	120454	FRONTIER COMMUNICATIONS	275.98
4/22/2022	120455	LAND ENGINEERING CONSULTANTS	144.00
4/22/2022	120456	MATTHEW PISTILLI LANDSCAPE SERVICES	954.93
4/22/2022	120457	RODRIGUEZ DISKING	763.40
4/22/2022	120458	SOUTHERN CALIFORNIA GAS	103.75
4/22/2022	120459	THOMPSON & COLGATE	1,488.10
4/22/2022	120460	VALLEY OFFICE EQUIPMENT, INC.	137.90
4/22/2022	120461	WEAVER GRADING	6,600.00
4/22/2022	120462	WELLS FARGO ELITE CREDIT CARD	5,685.95
4/26/2022	120463	AT&T MOBILITY	129.43
4/26/2022	120464	BEST BEST & KRIEGER	14,701.33
4/26/2022	120465	BUILDING INDUSTRY ASSN OF SOCAL	1,500.00
4/26/2022	120466	PROVOST & PRITCHARD	42,652.00
4/28/2022	120467	STANDARD INSURANCE COMPANY	500.69
4/14/2022	900492	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,357.65
4/14/2022	900493	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	10,221.38
4/14/2022	900494	CALPERS RETIREMENT	6,158.48
4/14/2022	900495	CAL PERS RETIREMENT - SIP-457	1,775.00
4/14/2022	900496	PAYCHEX	159.50
4/22/2022	900497	CALPERS HEALTH	10,622.79
4/28/2022	900498	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,192.06
4/28/2022	900499	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,492.16
4/28/2022	900500	CALPERS RETIREMENT	6,158.48
4/28/2022	900501	CAL PERS RETIREMENT - SIP-457	1,775.00
4/28/2022	900502	PAYCHEX	140.75
4/29/2022	900503	DEPARTMENT OF WATER RESOURCES	996,220.00

TOTAL ACCOUNTS PAYABLE CHECKS

1,160,537.04

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**April 1 through April 30, 2022**

PAYROLL
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<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
4/13/2022	802278	RONALD A. DUNCAN	2,472.83
4/13/2022	802279	LANCE E. ECKHART	5,326.72
4/13/2022	802280	KENNETH M. FALLS	3,192.77
4/13/2022	802281	LAWRENCE R. SMITH	2,472.83
4/13/2022	802282	CHERYLE M. STIFF	2,555.93
4/13/2022	802283	SCOTT W. TIRRELL	485.16
4/13/2022	802284	THOMAS W. TODD, JR.	4,015.60
4/13/2022	802285	MICHAEL R. VALDIVIA	2,472.83
4/13/2022	802286	KEVIN D. WALTON	2,007.10
4/13/2022	802287	ROEBERT G. YBARRA	1,551.13
4/27/2022	802288	LANCE E. ECKHART	5,326.70
4/27/2022	802289	KENNETH M. FALLS	3,192.78
4/27/2022	802290	CHERYLE M. STIFF	2,555.95
4/27/2022	802291	SCOTT W. TIRRELL	476.78
4/27/2022	802292	THOMAS W. TODD, JR.	4,050.61
TOTAL PAYROLL			<u>42,155.72</u>
TOTAL DISBURSEMENTS FOR APRIL, 2022			<u><u>1,202,692.76</u></u>

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
May, 2022

Vendor - Name and Address	Expenditure Type
Enrique Rodriguez 535 S. Gifford Ave, San Bernardino, CA 92408	Field Maintenance disking
Ken's Construction Service, Inc. 90 S. La Salle St. Redlands, CA 92374	Construction at Office AV Upgrade

**SAN GORGONIO PASS WATER AGENCY**  
**BANK RECONCILIATION**  
**April 30, 2022**

BANK BALANCE - CHECKING ACCOUNT - April 30, 2022 475,522.84

LESS OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
120451	198.00	120467	500.69
120453	5,000.00		
120457	763.40		
120465	1,500.00		
	<u>7,461.40</u>		<u>500.69</u>

TOTAL OUTSTANDING CHECKS (7,962.09)

BALANCE PER **GENERAL LEDGER** - April 30, 2022 467,560.75

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH 507,571.13

CASH RECEIPTS FOR CURRENT MONTH ( + ) 4,062,721.91

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE - CHECKS ( - )	(117,263.79)	
ACCOUNTS PAYABLE - ACH PAYMENTS ( - )	<u>(1,043,273.25)</u>	(1,160,537.04)
PAYROLL PAID FROM WELLS FARGO ( - )	1st-15th	(26,552.90)
PAYROLL PAID FROM WELLS FARGO ( - )	16th-EOM	(15,602.82)
BANK CHARGES ( - )		(39.53)

TRANSFERS FROM LAIF ( + ) -

TRANSFERS TO LAIF ( - ) (2,900,000.00)

TRANSFER TO CAMP ( - ) -

TRANSFER FROM CAMP ( + ) -

BALANCE PER **GENERAL LEDGER** April 30, 2022 467,560.75

REPORT PREPARED BY:

Scott Tirrell  
Scott Tirrell

5/10/22  
Date

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF APRIL 2022**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
4/6/22	STATE OF CALIF/DWR	GRANT PAYMENT INV #12	62,058.36
4/15/22	RIVERSIDE COUNTY	PROPERTY TAXES RDV DISTRIBUTION	12,664.74
4/15/22	RIVERSIDE COUNTY	PROPERTY TAXES SECURED	2,204,686.46
4/25/22	BCVWD	WATER SALES	152,418.00
4/25/22	BEST BEST KRIEGER	CV COMMUNITIES REFUND	503.70
4/25/22	STATE OF CALIF/DWR	BOND COVER REFUND WSRB JAN21	130,691.00
4/25/22	STATE OF CALIF/DWR	SMIF INTERERST JUL-DEC21	8,406.00
4/26/22	STATE OF CALIF/DWR	EBX BOND COVER REFUND	1,491,214.00
4/26/22	ACWA-JPIA	INSURANCE REFUND	64.18
4/26/22	SAN BERNARDINO COUNTY	TAX DISTIRBUTION	15.47
TOTAL FOR APRIL 2022			4,062,721.91

San Gorgonio Pass Water Agency  
Budget Highlights

April 2022

**General Fund**

**Salaries and Employee Benefits:** This category is under budget, and projected to be about 20% under budget at year-end. An additional staff member has been hired, and will report for work at the end of this month. Additional contributions to the retirement unfunded accrued liability (UAL) are being suspended, as the balance as of 6/30/2021 is negative, which means we are currently funded over 100%.

**Administrative and Professional Services:** Building Maintenance is over budget, as the Agency has experienced about \$10,000 in unexpected maintenance costs this year. Computer support is over budget this month, and will be over budget at year-end, due to purchasing computers for directors. Water Treatment costs are over budget, even though less water is being delivered, because of the unexpected carryover from the previous fiscal year. As previously noted, Tax Collection Charges were underestimated during the budget process.

**Consulting and Engineering Services:** The San Gorgonio GSA looks over budget because receipts from the DWR grant have not been included. Additional expenses will be charged this fiscal year for the newly required annual update. The final net expense is projected to be under budget. Currently, the Agency has received \$387,536.19 this fiscal year from reimbursements requested, reducing the net expense. Staff expect to receive about \$100,000 more by year-end.

Flume Monitoring and Support includes a cost-share agreement with the City of Banning, and a contract with Albert Webb. The Albert Webb contract has about \$1,900 left to bill, so the total might be as much as 10% over budget. No change from last month's report.

The Urban Water Management Plan is over budget due to additional work requested of Tully & Young. Additionally, they have been contracted to complete the newly required annual assessment, much of which will be charged to this fiscal year.

Conservation and Education is under budget as a category, even though individual line items might appear to be over budget. The invoice from IERCD includes charges to more than one line item. No change from last month's report.

**Overall General Fund Budget:** As of this month, the General Fund Budget shows a net deficit, due to the recent purchase of property in Calimesa. Additional tax revenue is projected, so Staff expect this difference to be positive at year-end.

**Debt Service Fund**

**SWP Engineering and Maintenance:** An unexpected expenditure for the Citrus Reservoir Floating Cover is included in this item, for about \$125,000. The other expenditures exceed the budgeted amount, because of unexpected maintenance needs. This budget for this item is usually hard to guess. No change from last month's report.

**Overall Debt Service Fund:** The DS Fund shows a net loss at this time, which is expected. Revenue and expenditures from this fund seldom coincide. This fund is on track to meet its budget by the end of the year. No change from last month's report.

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2022**

FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

	1	2	3	4	5
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
<b>GENERAL FUND</b>					
<b>GENERAL FUND - INCOME</b>				Comparison:	17%
WATER SALES	4,100,000		4,100,000	722,657.93	82.4%
TAX REVENUE	4,100,000		4,100,000	3,221,509.54	21.4%
TAX REVENUE - SBE	5,300,000		5,300,000	2,527,078.02	52.3%
INTEREST	87,000		87,000	51,986.20	40.2%
DESIGNATED REVENUES	400,000		400,000	420,077.57	-5.0%
OTHER (REIMBURSEMENTS, TRANSFERS)	32,000		32,000	42,739.27	-33.6%
<b>TOTAL GENERAL FUND INCOME</b>	<b>14,019,000</b>	<b>0</b>	<b>14,019,000</b>	<b>6,986,048.53</b>	<b>50.2%</b>
<b>GENERAL FUND - EXPENSES</b>					
<b>COMMODITY PURCHASE</b>					
PURCHASED WATER FOR DELIVERY	6,000,000		6,000,000	3,152,523.54	47.5%
PURCHASED WATER FOR BANKING (Asset - Future Sale)	2,000,000		2,000,000	0.00	100.0%
<b>TOTAL COMMODITY PURCHASE</b>	<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	<b>3,152,523.54</b>	<b>60.6%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
SALARIES	500,000		500,000	305,971.25	38.8%
PAYROLL TAXES	45,000		45,000	30,097.34	33.1%
RETIREMENT	440,000		440,000	146,288.62	66.8%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	39,000		39,000	35,635.68	8.6%
HEALTH INSURANCE	83,000		83,000	48,432.71	41.6%
DENTAL INSURANCE	8,000		8,000	3,109.59	61.1%
LIFE INSURANCE	1,000		1,000	801.78	19.8%
DISABILITY INSURANCE	6,000		6,000	2,948.36	50.9%
WORKERS COMP INSURANCE	4,000		4,000	1,513.72	62.2%
SGPWA STAFF MISC. MEDICAL	9,000		9,000	4,026.29	55.3%
EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,139,000</b>	<b>0</b>	<b>1,139,000</b>	<b>578,825.34</b>	<b>49.2%</b>



**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2022**

FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

	1	2	3	4	5
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
<b>GENERAL FUND - EXPENSES</b>					
<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>				Comparison:	17%
DIRECTOR EXPENDITURES					
DIRECTORS FEES	120,000		120,000	98,082.43	18.3%
DIRECTORS TRAVEL AND EDUCATION	25,000		25,000	14,661.67	41.4%
DIRECTORS MISC. MEDICAL	28,000		28,000	5,827.59	79.2%
OFFICE EXPENDITURES					
OFFICE EXPENSE	20,000		20,000	15,072.41	24.6%
POSTAGE	1,000		1,000	53.84	94.6%
TELEPHONE	12,000		12,000	6,951.53	42.1%
UTILITIES	5,000		5,000	4,345.97	13.1%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	35,000		35,000	37,440.91	-7.0%
GENERAL MANAGER AND STAFF TRAVEL	15,000		15,000	5,198.45	65.3%
INSURANCE AND BONDS	25,000		25,000	24,881.88	0.5%
ACCOUNTING AND AUDITING	21,000		21,000	21,100.00	-0.5%
DUES AND ASSESSMENTS	35,000		35,000	33,145.00	5.3%
OTHER PROFESSIONAL SERVICES	80,000		80,000	47,603.03	40.5%
BANK CHARGES	2,000		2,000	570.41	71.5%
MISCELLANEOUS EXPENSES	5,000		5,000	0.00	100.0%
MAINTENANCE AND EQUIPMENT EXPENDITURES					
TOOLS PURCHASE AND MAINTENANCE	1,000		1,000	17.96	98.2%
VEHICLE REPAIR AND MAINTENANCE	10,000		10,000	3,011.62	69.9%
MAINTENANCE AND REPAIRS - BUILDING	47,000		47,000	51,392.66	-9.3%
MAINTENANCE AND REPAIRS - FIELD	25,000		25,000	18,119.62	27.5%
CONTRACT OPERATIONS AND MAINTENANCE	100,000		100,000	31,394.27	68.6%
WATER TREATMENT EXPENSE	50,000		50,000	57,649.18	-15.3%
COUNTY EXPENDITURES					
LAFCO COST SHARE	7,000		7,000	6,950.02	0.7%
ELECTION EXPENSE	0		0	0.00	0.0%
TAX COLLECTION CHARGES	10,000		10,000	35,299.04	-253.0%
<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>679,000</b>	<b>0</b>	<b>679,000</b>	<b>518,769.49</b>	<b>23.6%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2022**

FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

	1	2	3	4	5
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
<b>GENERAL FUND - EXPENSES</b>					
<b>CONSULTING AND ENGINEERING SERVICES</b>				Comparison:	17%
<b>PLANS &amp; CONSTRUCTION</b>					
INFRASTRUCTURE PLAN - Phase 2	125,000		125,000	1,034.00	99.2%
BACKBONE INFRASTRUCTURE STUDY AND DESIGN	250,000		250,000	10,890.00	95.6%
BUNKER HILL BANKING AND RECOVERY PROGRAM	50,000		50,000	0.00	100.0%
CALIMESA AREA RECHARGE	50,000		50,000	42,061.04	15.9%
SMALL SYSTEM ASSISTANCE PROGRAM	30,000		30,000	13,688.07	54.4%
<b>OTHER PROJECTS</b>					
SAN GORGONIO GSA	25,000		25,000	377,216.38	-1408.9%
YUCAIPA GSA VERBENIA GSA	15,000		15,000	6,507.97	56.6%
FLUME MONITORING AND SUPPORT	50,000		50,000	53,088.75	-6.2%
SCADA INTEGRATION	30,000		30,000	0.00	100.0%
<b>STUDIES AND REPORTS</b>					
FEE STUDIES	60,000		60,000	2,840.00	95.3%
USGS STUDIES AND MONITORING	150,000		150,000	127,923.00	14.7%
EASEMENT INVENTORY	25,000		25,000	0.00	100.0%
DISCHARGE PERMIT	25,000		25,000	0.00	100.0%
LOCAL SUPPLIES	50,000		50,000	50,823.44	-1.6%
UWMP COMPLETION	5,000		5,000	10,297.50	-106.0%
<b>GENERAL ENGINEERING SERVICES</b>					
GRANT SUPPORT SERVICES	75,000		75,000	14,535.00	80.6%
FEDERAL/STATE ADVOCATE	0		0	0.00	0.0%
BASIN MONITORING TASK FORCE	33,000		33,000	37,061.00	-12.3%
GENERAL ENGINEERING, CEQA, EIR, ETC	65,000		65,000	0.00	100.0%
GIS SERVICES	10,000		10,000	0.00	100.0%
<b>TOTAL CONSULTING AND ENGINEERING SERVICES</b>	<b>1,123,000</b>	<b>0</b>	<b>1,123,000</b>	<b>747,966.15</b>	<b>33.4%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2022**

FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

	1	2	3	4	5
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
<b>GENERAL FUND - EXPENSES</b>					
<b>LEGAL SERVICES</b>				Comparison:	17%
LEGAL SERVICES - GENERAL	140,000		140,000	97,499.75	30.4%
<b>TOTAL LEGAL SERVICES</b>	140,000	0	140,000	97,499.75	30.4%
<b>CONSERVATION AND EDUCATION</b>					
SCHOOL EDUCATION PROGRAMS	16,000		16,000	24,700.00	-54.4%
ADULT EDUCATION AND SOCIAL MEDIA	10,000		10,000	0.00	100.0%
SPONSORSHIPS	6,000		6,000	4,368.75	27.2%
OTHER CONSERVATION, EDUCATION AND P. R.	20,000		20,000	1,860.00	90.7%
<b>TOTAL CONSERVATION AND EDUCATION</b>	52,000	0	52,000	30,928.75	40.5%
<b>MAJOR AND CAPITAL EXPENDITURES</b>					
<b>BUILDING AND EQUIPMENT</b>					
BUILDING	225,000.00		225,000	0.00	100.0%
AV UPGRADE	100,000.00		100,000	74,117.41	25.9%
FURNITURE AND OFFICE EQUIPMENT	15,000.00		15,000	0.00	100.0%
OTHER EQUIPMENT	5,000.00		5,000	0.00	100.0%
CALIMESA LAND PURCHASE	0.00		0	2,351,856.00	-calc.
<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>	345,000	0	345,000	2,425,973.41	-603.2%
<b>TRANSFERS TO OTHER FUNDS</b>	0	0	0	0.00	
<b>TOTAL GENERAL FUND EXPENSES</b>	11,478,000	0	11,478,000	7,552,486.43	34.2%
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	2,541,000	0	2,541,000	-566,438	

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2022**

FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
<b>CONSIGNED - SWP SUPPORT FUND</b>						
	<b>SWP SUPPORT FUND - INCOME</b>					
	<b>INCOME</b>					
	SBE TAX REVENUE ALLOCATED TO SWP-RELATED PROJECTS	4,000,000		4,000,000	2,191,987.47	45.2%
	<b>SWP SUPPORT FUND - EXPENSES</b>					
	<b>EXPENDITURES</b>					
	TAX COLLECTION CHARGES				5,480	
	<b>RESERVES</b>	4,000,000		4,000,000	2,186,507.50	45.3%

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2021-22**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2022**

FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

	1	2	3	4	5
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
<b>DEBT SERVICE FUND</b>					
<b>DEBT SERVICE FUND - INCOME</b>				Comparison:	17%
<b>INCOME</b>					
TAX REVENUE	22,317,910		22,317,910	15,265,070.63	31.6%
INTEREST	200,000		200,000	176,391.78	11.8%
CONTRIBUTIONS - GOVERNMENT	400,000		400,000	0.00	100.0%
DWR CREDITS - BOND COVER, OTHER	3,330,000		3,330,000	3,279,302.00	1.5%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>26,247,910</b>	<b>0</b>	<b>26,247,910</b>	<b>18,720,764.41</b>	<b>28.7%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>					
<b>EXPENSES</b>					
SALARIES	250,000		250,000	210,811.41	15.7%
PAYROLL TAXES	16,000		16,000	13,870.29	13.3%
BENEFITS	218,403		218,403	138,766.03	36.5%
STATE WATER CONTRACT PAYMENTS	24,500,000		24,500,000	22,972,782.00	6.2%
WATER TRANSFERS	300,000		300,000	300,000.00	0.0%
SWC CONTRACTOR DUES	76,000		76,000	75,802.00	0.3%
STATE WATER CONTRACT AUDIT	6,000		6,000	5,722.00	4.6%
DELTA CONVEYANCE FACILITY AUTHORITY	0		0	0.00	0.0%
EBX CONTRACT OPERATIONS AND MAINTENANCE	100,000		100,000	31,394.26	68.6%
SWP ENGINEERING AND MAINTENANCE	50,000		50,000	204,425.81	-308.9%
DEBT SERVICE UTILITIES	12,000		12,000	7,541.86	37.2%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	0.0%
TAX COLLECTION CHARGES	110,000		110,000	74,849.69	32.0%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>25,638,403</b>	<b>0</b>	<b>25,638,403</b>	<b>24,035,965.35</b>	<b>6.3%</b>
<b>TRANSFERS FROM RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	
<b>DEBT SERVICE NET INCOME YEAR TO DATE</b>	<b>609,507</b>	<b>0</b>	<b>609,507</b>	<b>-5,315,200.94</b>	