San Gorgonio Pass Water Agency

DATE: June 20, 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, February, 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 **May, 2022.**

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

Item C: The Board **accept** the Budget Report for **May, 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 **May, 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
May 1 through May 31, 2022

ACCOUNTS PAYABLE

Date	Number	Name	Amount
5/3/2022	120468	ACWA JPIA	1,085.63
5/3/2022	120469	CALIFORNIA RURAL WATER ASSN	422.50
5/3/2022	120470	KEN'S CONSTRUCTION SERVICE	1,000.00
5/3/2022	120471	WASTE MANAGEMENT INLAND EMPIRE	118.50
5/10/2022	120472	ACWA BENEFITS	957.61
5/10/2022	120473	FEDERAL EXPRESS	31.44
5/10/2022	120474	FRONTIER COMMUNICATIONS	279.69
5/10/2022	120475	HDL COREN & CONE	5,720.63
5/10/2022	120476	LENITY TECHNOLOGY	1,517.90
5/10/2022	120477	PROVOST & PRITCHARD	1,620.00
5/10/2022	120478	TULLY & YOUNG	9,752.50
5/10/2022	120479	UNLIMITED SERVICES	350.00
5/10/2022	120480	UNDERGROUND SERVICE ALERT	77.65
5/24/2022	120481	ALBERT WEBB ASSOCIATES	8,771.29
5/24/2022	120482	AT&T MOBILITY	129.43
5/24/2022	120483	AVEK WATER AGENCY	235,931.27
5/24/2022	120484	BARTEL ASSOCIATES, LLC	2,399.00
5/24/2022	120485	BEAUMONT-CHERRY VALLEY WATER DISTRICT	396.62
5/24/2022	120486	BEST BEST & KRIEGER	14,164.86
5/24/2022	120487	CONTROL TEMP, INC.	264.14
5/24/2022	120488	CV STRATEGIES	2,205.00
5/24/2022	120489	RONALD A. DUNCAN	636.20
5/24/2022	120490	GOPHER PATROL	55.08
5/24/2022	120491	JON'S FLAGS & POLES, INC.	857.69
5/24/2022	120492	KEN'S CONSTRUCTION SERVICE	9,000.00
5/24/2022	120493	MATTHEW PISTILLI LANDSCAPE SERVICES	1,350.00
5/24/2022	120494	PROVOST & PRITCHARD	12,493.30
5/24/2022	120495	REFLECTIVE DESIGN	68.96
5/24/2022	120496	SOUTHERN CALIFORNIA GAS	48.04
5/24/2022	120497	THOMPSON & COLGATE	1,596.98
5/24/2022	120498	WELLS FARGO ELITE CREDIT CARD	7,711.58
5/25/2022	120499	SOUTHERN CALIFORNIA EDISON	58.63
5/25/2022	120500	VALLEY OFFICE EQUIPMENT, INC.	129.35
5/29/2022	120501	STANDARD INSURANCE COMPANY	508.96
05/12/2022	900504	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,376.25
05/12/2022	900505	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	10,296.08
05/12/2022	900506	CALPERS RETIREMENT	6,158.48
05/12/2022	900507	CAL PERS RETIREMENT - SIP-457	1,775.00
05/12/2022	900508	PAYCHEX	159.50
05/25/2022	900509	CALPERS HEALTH	10,622.79
05/29/2022	900510	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,227.06
05/29/2022	900511	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	7,669.89
05/29/2022	900512	CALPERS RETIREMENT	6,371.17
05/29/2022	900513	CAL PERS RETIREMENT - SIP-457	1,775.00
05/29/2022	900514	PAYCHEX	140.75
05/30/2022	900515	DEPARTMENT OF WATER RESOURCES	777,931.00
		TOTAL ACCOUNTS PAYABLE CHECKS	1,147,213.40

San Gorgonio Pass Water Agency
Check History Report
May 1 through May 31, 2022

PAYROLL

Date	Number	Name	Amount
5/11/2022	802293	RONALD A. DUNCAN	2,007.12
5/11/2022	802294	LANCE E. ECKHART	5,326.72
5/11/2022	802295	KENNETH M. FALLS	3,192.77
5/11/2022	802296	LAWRENCE R. SMITH	2,241.23
5/11/2022	802297	CHERYLE M. STIFF	2,555.93
5/11/2022	802298	SCOTT W. TIRRELL	476.78
5/11/2022	802299	THOMAS W. TODD, JR.	4,050.61
5/11/2022	802300	MICHAEL R. VALDIVIA	2,241.23
5/11/2022	802301	KEVIN D. WALTON	2,430.69
5/11/2022	802302	ROEBERT G. YBARRA	2,241.22
5/28/2022	802303	LANCE E. ECKHART	5,326.70
5/28/2022	802304	KENNETH M. FALLS	3,192.78
5/28/2022	802305	CHERYLE M. STIFF	2,555.94
5/28/2022	802306	SCOTT W. TIRRELL	468.42
5/28/2022	802307	THOMAS W. TODD, JR.	4,719.72
		TOTAL PAYROLL	43,027.86
		TOTAL DISBURSEMENTS FOR MAY, 2022	1,190,241.26

SAN GORGONIO PASS WATER AGENCY
New Vendors List
June, 2022

Vendor - Name and Address	Expenditure Type
C V Strategies vendor was inactive, last invoice was in 2016 New Address: 73700 Dinah Shore #402; Palm Desert, CA 92211	Public Relations
Macro Communications Old Address: P.O. Box 2163 Capistrano Beach, CA 92624 New Address: 3371 Punta Alta Unit 1D Laguna Woods, CA 92637	Website Maintenance
Ronald Gastelum 236 Bennett Ave. Long Beach, CA 90803	Consultant Strategic Advice

SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
May 31, 2022

BANK BALANCE - CHECKING ACCOUNT - May 31, 2022		1,245,752.40
LESS OUTSTANDING CHECKS		

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
120483	235,931.27	120493	1,350.00
120484	2,399.00	120494	12,493.30
120488	2,205.00	120496	48.04
120489	636.20	120498	7,711.58
120490	55.08	120500	129.35
120491	857.69	120501	508.96
	242,084.24		22,241.23

TOTAL OUTSTANDING CHECKS		(264,325.47)
BALANCE PER **GENERAL LEDGER** - May 31, 2022		981,426.93
BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH		467,560.75
CASH RECEIPTS FOR CURRENT MONTH (+)		12,704,149.78
CASH DISBURSEMENTS FOR CURRENT MONTH		
ACCOUNTS PAYABLE - CHECKS (-)	(321,710.43)	
ACCOUNTS PAYABLE - ACH PAYMENTS (-)	(825,502.97)	(1,147,213.40)
PAYROLL PAID FROM WELLS FARGO (-)	1st-15th	(26,764.30)
PAYROLL PAID FROM WELLS FARGO (-)	16th-EOM	(16,263.56)
BANK CHARGES (-)		(42.34)
TRANSFERS FROM LAIF (+)		
TRANSFERS TO LAIF (-)		(11,000,000.00)
TRANSFER TO CAMP (-)		-
TRANSFER FROM CAMP (+)		-
BALANCE PER **GENERAL LEDGER** May 31, 2022		981,426.93

REPORT PREPARED BY:

Scott Tirrell

Scott Tirrell

6/7/22

Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
5/9/22	STATE OF CALIF/DWR	POWER BOND COVER REFUND	109,660.00
5/16/22	STATE OF CALIF/DWR	TSAB BOND COVER REFUND MAR21	4,486.00
5/16/22	RIVERSIDE COUNTY	PROPERTY TAXES - SBE	4,581,977.33
5/20/22	RIVERSIDE COUNTY	PROPERTY TAXES - HOX	76,267.24
5/27/22	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED	7,458,531.74
5/31/22	RIVERSIDE COUNTY	PROPERTY TAXES	473,227.47
		TOTAL FOR MAY 2022	12,704,149.78

San Gorgonio Pass Water Agency
Budget Highlights

May 2022

General Fund

Salaries and Employee Benefits: This category is under budget, and projected to be about 30% under budget at year-end, primarily because it took us longer to hire our new staff member than anticipated. All the other related categories (benefits) are also reduced for the same reason. Emmett Campbell, the new staff member, reported for work on May 31. 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 will be over budget at year-end, due to purchasing computers for directors, and for the new staff member. Contract Operations and Maintenance will be under budget at year-end, but the balance will increase as year-end invoices are received. 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. The Agency has received $387,536.19 so far this fiscal year from reimbursements requested, reducing the net expense. Staff do not expect to receive the final $100,000 (retention) until next fiscal year.

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. No change from last month's report.

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 and is allocated accordingly. No change from last month's report.

Overall General Fund Budget: As of this month, the General Fund Budget shows a net surplus, a change from last month, due to the significant tax revenue received in May. Even with the unbudgeted purchase of the Calimesa Recharge property, the overall budget has a surplus because much less has been spent on water purchases this fiscal year.

Consigned – SWP Support Fund
The second installment of the State Board of Equalization tax revenue was received this month. The final balance is about 8% more than projected for this fund. Because this amount is allocated between the General Fund and the SWP Fund, a larger increase (from the previous fiscal year) in this fund means less of an increase (from the previous fiscal year) in the General Fund. The combined total increased about 3.8% from last year.

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 surplus at this time; tax revenue in May changed the balance from last month. Year-end tax revenue may be about 1% under budget, and year-end invoices will likely be over budget, so this fund is likely to finish with a small surplus at year-end.

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2022

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

	1 ADOPTED BUDGET	2 REVISIONS TO BUDGET	3 TOTAL REVISED BUDGET	4 ACTUAL YTD	5 REMAINING PERCENT
GENERAL FUND					
GENERAL FUND - INCOME				Comparison:	8%
WATER SALES	4,100,000		4,100,000	722,657.93	82.4%
TAX REVENUE	4,100,000		4,100,000	4,612,191.74	-12.5%
TAX REVENUE - SBE	5,300,000		5,300,000	4,986,894.33	5.9%
INTEREST	87,000		87,000	51,998.56	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%
TOTAL GENERAL FUND INCOME	14,019,000	0	14,019,000	10,836,559.40	22.7%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER FOR DELIVERY	6,000,000		6,000,000	3,437,906.81	42.7%
PURCHASED WATER FOR BANKING (Asset - Future Sale)	2,000,000		2,000,000	0.00	100.0%
TOTAL COMMODITY PURCHASE	8,000,000	0	8,000,000	3,437,906.81	57.0%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	500,000		500,000	336,272.40	32.7%
PAYROLL TAXES	45,000		45,000	33,397.93	25.8%
RETIREMENT	440,000		440,000	152,721.60	65.3%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	39,000		39,000	38,988.53	0.0%
HEALTH INSURANCE	83,000		83,000	52,978.31	36.2%
DENTAL INSURANCE	8,000		8,000	3,392.28	57.6%
LIFE INSURANCE	1,000		1,000	874.69	12.5%
DISABILITY INSURANCE	6,000		6,000	3,249.27	45.8%
WORKERS COMP INSURANCE	4,000		4,000	2,226.87	44.3%
SGPWA STAFF MISC. MEDICAL	9,000		9,000	4,026.29	55.3%
EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
TOTAL SALARIES AND EMPLOYEE BENEFITS	1,139,000	0	1,139,000	628,128.17	44.9%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2022

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

	1 ADOPTED BUDGET	2 REVISIONS TO BUDGET	3 TOTAL REVISED BUDGET	4 ACTUAL YTD	5 REMAINING PERCENT
GENERAL FUND - EXPENSES					
ADMINISTRATIVE AND PROFESSIONAL SERVICES				Comparison:	8%
DIRECTOR EXPENDITURES					
DIRECTORS FEES	120,000		120,000	111,226.48	7.3%
DIRECTORS TRAVEL AND EDUCATION	25,000		25,000	18,895.87	24.4%
DIRECTORS MISC. MEDICAL	28,000		28,000	6,294.87	77.5%
OFFICE EXPENDITURES					
OFFICE EXPENSE	20,000		20,000	15,588.72	22.1%
POSTAGE	1,000		1,000	85.28	91.5%
TELEPHONE	12,000		12,000	7,690.87	35.9%
UTILITIES	5,000		5,000	4,790.63	4.2%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	35,000		35,000	40,232.57	-15.0%
GENERAL MANAGER AND STAFF TRAVEL	15,000		15,000	5,633.32	62.4%
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	59,547.66	25.6%
BANK CHARGES	2,000		2,000	612.75	69.4%
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	4,238.56	57.6%
MAINTENANCE AND REPAIRS - BUILDING	47,000		47,000	53,443.07	-13.7%
MAINTENANCE AND REPAIRS - FIELD	25,000		25,000	19,197.27	23.2%
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	44,121.89	-341.2%
TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	679,000	0	679,000	566,738.12	16.5%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2022

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

	1 ADOPTED BUDGET	2 REVISIONS TO BUDGET	3 TOTAL REVISED BUDGET	4 ACTUAL YTD	5 REMAINING PERCENT
GENERAL FUND - EXPENSES					
CONSULTING AND ENGINEERING SERVICES				Comparison:	8%
PLANS & CONSTRUCTION					
INFRASTRUCTURE PLAN - Phase 2	125,000		125,000	1,034.00	99.2%
BACKBONE INFRASTRUCTURE STUDY AND DESIGN	250,000		250,000	19,661.29	92.1%
BUNKER HILL BANKING AND RECOVERY PROGRAM	50,000		50,000	0.00	100.0%
CALIMESA AREA RECHARGE	50,000		50,000	43,658.02	12.7%
SMALL SYSTEM ASSISTANCE PROGRAM	30,000		30,000	14,110.57	53.0%
OTHER PROJECTS					
SAN GORGONIO GSA	25,000		25,000	382,170.68	-1428.7%
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%
STUDIES AND REPORTS					
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	38,865.00	22.3%
UWMP COMPLETION	5,000		5,000	20,050.00	-301.0%
GENERAL ENGINEERING SERVICES					
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	17,472.44	73.1%
GIS SERVICES	10,000		10,000	0.00	100.0%
TOTAL CONSULTING AND ENGINEERING SERVICES	1,123,000	0	1,123,000	778,977.72	30.6%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
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GENERAL FUND - EXPENSES					
LEGAL SERVICES				Comparison:	8%
LEGAL SERVICES - GENERAL	140,000		140,000	111,664.61	20.2%
TOTAL LEGAL SERVICES	140,000	0	140,000	111,664.61	20.2%
CONSERVATION AND EDUCATION					
SCHOOL EDUCATION PROGRAMS	16,000		16,000	21,700.00	-35.6%
ADULT EDUCATION AND SOCIAL MEDIA	10,000		10,000	3,000.00	70.0%
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%
TOTAL CONSERVATION AND EDUCATION	52,000	0	52,000	30,928.75	40.5%
MAJOR AND CAPITAL EXPENDITURES					
BUILDING AND EQUIPMENT					
BUILDING	225,000.00		225,000	0.00	100.0%
AV UPGRADE	100,000.00		100,000	84,117.41	15.9%
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.
TOTAL MAJOR AND CAPITAL EXPENDITURES	345,000	0	345,000	2,435,973.41	-606.1%
TRANSFERS TO OTHER FUNDS	0	0	0	0.00	
TOTAL GENERAL FUND EXPENSES	11,478,000	0	11,478,000	7,990,317.59	30.4%
GENERAL FUND NET INCOME YEAR TO DATE	2,541,000	0	2,541,000	2,846,242	

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2022

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

	1 ADOPTED BUDGET	2 REVISIONS TO BUDGET	3 TOTAL REVISED BUDGET	4 ACTUAL YTD	5 REMAINING PERCENT
CONSIGNED - SWP SUPPORT FUND					
SWP SUPPORT FUND - INCOME					
INCOME					
SBE TAX REVENUE ALLOCATED TO SWP-RELATED PROJECTS	4,000,000		4,000,000	4,325,632.14	-8.1%
SWP SUPPORT FUND - EXPENSES					
EXPENDITURES					
TAX COLLECTION CHARGES				10,814	
RESERVES	4,000,000		4,000,000	4,314,818.06	-7.9%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2021-22
FOR THE ELEVEN MONTHS ENDING ON MAY 31, 2022

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

	1 ADOPTED BUDGET	2 REVISIONS TO BUDGET	3 TOTAL REVISED BUDGET	4 ACTUAL YTD	5 REMAINING PERCENT
DEBT SERVICE FUND					
				Comparison:	8%
DEBT SERVICE FUND - INCOME					
INCOME					
TAX REVENUE	22,317,910		22,317,910	21,901,657.83	1.9%
INTEREST	200,000		200,000	176,435.59	11.8%
CONTRIBUTIONS - GOVERNMENT	400,000		400,000	0.00	100.0%
DWR CREDITS - BOND COVER, OTHER	3,330,000		3,330,000	3,393,448.00	-1.9%
TOTAL DEBT SERVICE FUND INCOME	26,247,910	0	26,247,910	25,471,541.42	3.0%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	250,000		250,000	231,554.81	7.4%
PAYROLL TAXES	16,000		16,000	15,457.17	3.4%
BENEFITS	218,403		218,403	147,004.46	32.7%
STATE WATER CONTRACT PAYMENTS	24,500,000		24,500,000	23,701,261.00	3.3%
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	33,419.26	66.6%
SWP ENGINEERING AND MAINTENANCE	50,000		50,000	204,425.81	-308.9%
DEBT SERVICE UTILITIES	12,000		12,000	7,663.00	36.1%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	0.0%
TAX COLLECTION CHARGES	110,000		110,000	91,419.33	16.9%
TOTAL DEBT SERVICE FUND EXPENSES	25,638,403	0	25,638,403	24,813,728.84	3.2%
TRANSFERS FROM RESERVES	0	0	0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE	609,507	0	609,507	657,812.58	