

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

**DATE:** February 27, 2023  
**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, 2023**

## **RECOMMENDATION**

The Finance and Budget Committee recommends the following:

Item B: The Board **accept** payments as listed in the Check History reports for Accounts Payable and Payroll for the month of **January, 2023**.

Item C: The Board **accept** the Bank Reconciliation for **January, 2023**.

Item D: The Board **accept** the Budget Report for **January, 2023**.

**Motion: Recommend the Board accept items B-D.**

Item E: The Board **approve** payment of the Legal Invoice for **January, 2023**.

**Motion: Recommend the Board approve payment of the Legal Invoice.**

## **BACKGROUND**

The Finance & Budget Committee reviews the necessary financial material before the Finance & Engineering Workshop, and normally presents its findings at the Workshop. The Committee would then make these recommendations for Board action at its next Board meeting. However, because the Workshop and a Regular Board meeting have been combined, the Board will take action at this meeting.

## **ACTION**

The Board take the above listed actions.

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**January 1 through January 31, 2023**

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

| Date      | Number | Name                                  | Amount       |
|-----------|--------|---------------------------------------|--------------|
| 1/3/2023  | 120765 | STANDARD INSURANCE COMPANY            | 832.56       |
| 1/4/2023  | 120766 | CA-SPECIAL-DISTRICT-ASSN      VOID    | 0.00         |
| 1/4/2023  | 120767 | THE FERGUSON GROUP                    | 2,500.00     |
| 1/4/2023  | 120768 | MACRO COMMUNICATIONS                  | 375.00       |
| 1/4/2023  | 120769 | PROVOST & PRITCHARD                   | 17,950.70    |
| 1/4/2023  | 120770 | SOUTHERN CALIFORNIA EDISON            | 147.04       |
| 1/4/2023  | 120771 | UNDERGROUND SERVICE ALERT             | 78.25        |
| 1/4/2023  | 120772 | WASTE MGT CORPORATE SERVICES          | 123.24       |
| 1/10/2023 | 120773 | BEAUMONT-CHERRY VALLEY WATER DISTRICT | 387.66       |
| 1/10/2023 | 120774 | CALIFORNIA RURAL WATER ASSN           | 14,508.69    |
| 1/10/2023 | 120775 | CX & B UNITED CORP                    | 796.02       |
| 1/10/2023 | 120776 | KEN'S CONSTRUCTION SERVICE            | 11,981.00    |
| 1/10/2023 | 120777 | LENITY TECHNOLOGY                     | 1,938.06     |
| 1/10/2023 | 120778 | MACRO COMMUNICATIONS                  | 415.00       |
| 1/10/2023 | 120779 | UNLIMITED SERVICES                    | 350.00       |
| 1/18/2023 | 120780 | ACWA BENEFITS                         | 1,136.75     |
| 1/18/2023 | 120781 | BEAUMONT HOME CENTER                  | 118.00       |
| 1/18/2023 | 120782 | ERSC                                  | 17,580.06    |
| 1/18/2023 | 120783 | FRONTIER COMMUNICATIONS               | 300.04       |
| 1/18/2023 | 120784 | GEOTEK, INC                           | 7,156.00     |
| 1/18/2023 | 120785 | KV's FLOORING                         | 3,116.00     |
| 1/18/2023 | 120786 | SOUTHERN CALIFORNIA GAS               | 510.77       |
| 1/18/2023 | 120787 | WELLS FARGO ELITE CREDIT CARD         | 3,275.65     |
| 1/24/2023 | 120788 | ALBERT WEBB ASSOCIATES                | 23,265.83    |
| 1/24/2023 | 120789 | BAY ALARM COMPANY                     | 125.00       |
| 1/24/2023 | 120790 | BEST BEST & KRIEGER                   | 11,267.05    |
| 1/24/2023 | 120791 | MATTHEW PISTILLI LANDSCAPE SERVICES   | 350.00       |
| 1/24/2023 | 120792 | PROVOST & PRITCHARD                   | 9,450.00     |
| 1/24/2023 | 120793 | REFLECTIVE DESIGN                     | 161.62       |
| 1/24/2023 | 120794 | SITES PROJECT JPA                     | 1,400,000.00 |
| 1/24/2023 | 120795 | SOUTHERN CALIFORNIA EDISON            | 200.26       |
| 1/24/2023 | 120796 | STATE WATER CONTRACTORS               | 2,338.00     |
| 1/24/2023 | 120797 | VALLEY OFFICE EQUIPMENT, INC.         | 215.76       |
| 1/24/2023 | 120798 | YUCAIPA VALLEY CHAMBER OF COMMERCE    | 500.00       |
| 1/24/2023 | 120799 | ZANJERO                               | 4,685.00     |
| 1/26/2023 | 120800 | ACWA JPIA                             | 1,537.74     |
| 1/3/2023  | 900604 | EMPLOYMENT DEVELOPMENT DEPARTMENT     | 2,439.22     |
| 1/3/2023  | 900605 | ELECTRONIC FEDERAL TAX PAYMENT SYSTEM | 14,133.20    |
| 1/3/2023  | 900606 | CALPERS RETIREMENT                    | 9,393.26     |
| 1/3/2023  | 900607 | CAL PERS RETIREMENT - SIP-457         | 4,400.00     |
| 1/3/2023  | 900608 | PAYCHEX                               | 187.50       |
| 1/16/2023 | 900609 | EMPLOYMENT DEVELOPMENT DEPARTMENT     | 2,212.43     |
| 1/16/2023 | 900610 | ELECTRONIC FEDERAL TAX PAYMENT SYSTEM | 12,299.61    |
| 1/16/2023 | 900611 | CALPERS RETIREMENT                    | 8,108.65     |
| 1/16/2023 | 900612 | CAL PERS RETIREMENT - SIP-457         | 4,050.00     |
| 1/16/2023 | 900613 | PAYCHEX                               | 380.80       |

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**January 1 through January 31, 2023**

**ACCOUNTS PAYABLE (CON'T)**

| <u>Date</u>                   | <u>Number</u> | <u>Name</u>                   | <u>Amount</u> |
|-------------------------------|---------------|-------------------------------|---------------|
| 1/17/2023                     | 900614        | KENNETH M. FALLS              | 2,638.55      |
| 1/17/2023                     | 900615        | MATTHEW E. HOWARD             | 256.70        |
| 1/17/2023                     | 900616        | ROEBERT G. YBARRA             | 858.64        |
| 1/26/2023                     | 900617        | CALPERS HEALTH                | 10,427.85     |
| 1/26/2023                     | 900618        | DEPARTMENT OF WATER RESOURCES | 908,551.00    |
| TOTAL ACCOUNTS PAYABLE CHECKS |               |                               | 2,520,010.16  |

**PAYROLL**

| <u>Date</u>                           | <u>Number</u> | <u>Name</u>         | <u>Amount</u> |
|---------------------------------------|---------------|---------------------|---------------|
| 1/2/2023                              | 802435        | EMMETT G. CAMPBELL  | 3,743.39      |
| 1/2/2023                              | 802436        | LANCE E. ECKHART    | 5,447.29      |
| 1/2/2023                              | 802437        | KENNETH M. FALLS    | 3,538.34      |
| 1/2/2023                              | 802438        | MATTHEW E. HOWARD   | 4,430.22      |
| 1/2/2023                              | 802439        | LAWRENCE R. SMITH   | 2,352.21      |
| 1/2/2023                              | 802440        | CHERYLE M. STIFF    | 2,842.07      |
| 1/2/2023                              | 802441        | SCOTT W. TIRRELL    | 560.27        |
| 1/2/2023                              | 802442        | THOMAS W. TODD, JR. | 4,564.94      |
| 1/2/2023                              | 802443        | ROEBERT G. YBARRA   | 3,258.24      |
| 1/2/2023                              | 802444        | KENNETH M. FALLS    | 5,383.52      |
| 1/15/2023                             | 802445        | EMMETT G. CAMPBELL  | 3,743.38      |
| 1/15/2023                             | 802446        | RONALD A. DUNCAN    | 2,244.71      |
| 1/15/2023                             | 802447        | LANCE E. ECKHART    | 5,447.29      |
| 1/15/2023                             | 802448        | MATTHEW E. HOWARD   | 4,430.21      |
| 1/15/2023                             | 802449        | CHANDER P. LETULLE  | 4,750.22      |
| 1/15/2023                             | 802450        | CHERYLE M. STIFF    | 2,809.26      |
| 1/15/2023                             | 802451        | SCOTT W. TIRRELL    | 569.92        |
| 1/15/2023                             | 802452        | THOMAS W. TODD, JR. | 4,564.94      |
| 1/15/2023                             | 802453        | MICHAEL R. VALDIVIA | 1,078.98      |
| 1/15/2023                             | 802454        | KEVIN D. WALTON     | 1,613.37      |
| TOTAL PAYROLL                         |               |                     | 67,372.77     |
| TOTAL DISBURSEMENTS FOR JANUARY, 2023 |               |                     | 2,587,382.93  |

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
February 2023

| Vendor - Name and Address  | Expenditure Type |
|--|------------------|
| Yucaipa Valley Chamber of Commerce<br>12052 California Street, Yucaipa, CA 92399 | Sponsorship      |
| Cherry Festival Association<br>1310 Oak Valley Pkwy, Beaumont, CA 92223          | Public Relations |

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
January 31, 2023**

BANK BALANCE - CHECKING ACCOUNT - January 31, 2023 \$ 8,390,253.10

LESS: OUTSTANDING CHECKS

| CHECK NUMBER | AMOUNT              | CHECK NUMBER | AMOUNT          |
|--------------|---------------------|--------------|-----------------|
| 120788       | 23,265.83           | 120799       | 4,685.00        |
| 120794       | 1,400,000.00        | 120800       | 1,537.74        |
| 120796       | 2,338.00            |              |                 |
|              | <u>1,425,603.83</u> |              | <u>6,222.74</u> |

TOTAL OUTSTANDING CHECKS (1,431,826.57)

LESS: DEPOSIT IN TRANSIT (6,166,061.57)

BALANCE PER **GENERAL LEDGER** - January 31, 2023 \$ 792,364.96

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH ( + ) \$ 642,727.60

CASH RECEIPTS FOR CURRENT MONTH ( + ) 14,903,081.86  
 LESS: DEPOSIT IN TRANSIT (6,166,061.57) 8,737,020.29

CASH DISBURSEMENTS FOR CURRENT MONTH

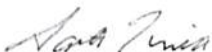
|                        |                       |                     |                |
|------------------------|-----------------------|---------------------|----------------|
| ACCOUNTS PAYABLE ( - ) | Checks                | (1,539,672.75)      |                |
| ACCOUNTS PAYABLE ( - ) | ACHs                  | <u>(980,337.41)</u> | (2,520,010.16) |
| PAYROLL ( - )          | Prior Month: 16th-EOM | (36,120.49)         |                |
| PAYROLL ( - )          | This Month: 1st-15th  | <u>(31,252.28)</u>  | (67,372.77)    |

TRANSFERS FROM LAIF ( + ) -

TRANSFERS TO LAIF ( - ) (6,000,000.00)

BALANCE PER **GENERAL LEDGER** January 31, 2023 \$ 792,364.96

REPORT PREPARED BY:

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

2/7/23  
 \_\_\_\_\_  
 Date

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF JANUARY 2023**

| DATE                               | RECEIVED FROM       | DESCRIPTION                   | AMOUNT       |
|------------------------------------|---------------------|-------------------------------|--------------|
| <b>DEPOSIT TO CHECKING ACCOUNT</b> |                     |                               |              |
| 1/4/23                             | RIVERSIDE COUNTY    | PROPERTY TAXES - RPTTF        | 1,601,762.20 |
| 1/5/23                             | CABAZON WATER DIST. | GAP FUNDING REIMBURSEMENT     | 33,117.73    |
| 1/5/23                             | CABAZON WATER DIST. | GAP FUNDING REIMBURSEMENT     | 5,600.75     |
| 1/7/23                             | STATE OF CALIF/DWR  | GRANT RETENTION RELEASE       | 100,000.00   |
| 1/18/23                            | RIVERSIDE COUNTY    | PROPERTY TAXES - HOX          | 74,880.91    |
| 1/23/23                            | RIVERSIDE COUNTY    | PROPERTY TAXES - SUPPLEMENTAL | 244,552.37   |
| 1/25/23                            | YVWD                | WATER SALES                   | 6,308.19     |
| 1/27/23                            | RIVERSIDE COUNTY    | PROPERTY TAXES                | 6,114,592.14 |
| 1/30/23                            | BCVWD               | WATER SALES                   | 556,206.00   |
| TOTAL FOR JANUARY 2023             |                     |                               | 8,737,020.29 |

San Geronio Pass Water Agency  
Budget Highlights

January 2023

General Fund

General Fund Revenue:

As expected, tax revenue was received in January. Invoices for water sales for October and November were sent and the majority were received this month. The significant change in hydrology since December will positively impact water sales for the rest of the fiscal year.

General Fund Disbursements:

Salaries and Employee Benefits are continuing to follow budget projections at this time. Administrative and Professional Services overall is within budget at this time, with a couple of exceptions. Insurance and Bonds has been noted. As noted last month, Auto Expense is still a credit this month. LAFCO Cost-share was mentioned in previous reports. Other Conservation, Education and P.R. was mentioned in previous reports. Legal Services is a bit over budget, primarily because of the extra expenditures for the Ventura EIR, and the new property purchase.

Overall, the General Fund Budget is within projections at this time.

Debt Service Fund

Debt Service Fund Revenue:

As with the General Fund, Debt Service Revenue was received as expected in January. Additional tax revenue is expected in February. Interest is higher than projected at this time.

Debt Service Fund Disbursements:

As previously mentioned, the large expenditure for State Water Contract Payments made in September throws off the average expenditure rate, but the category is still in line with projections.

Overall, the Debt Service Fund Budget is in line with expectations at this time.

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2022-23**  
**FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2023**

FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

|   | 1                 | 2                      | 3                       | 4                   | 5                    |
|---|-------------------|------------------------|-------------------------|---------------------|----------------------|
|   | ADOPTED<br>BUDGET | REVISIONS TO<br>BUDGET | TOTAL REVISED<br>BUDGET | ACTUAL YTD          | REMAINING<br>PERCENT |
| <b>GENERAL FUND</b>                               |                   |                        |                         |                     |                      |
| <b>GENERAL FUND - INCOME</b>                      |                   |                        |                         |                     |                      |
|   |                   |                        |                         | Comparison:         | 42%                  |
| WATER SALES                                       | 2,375,320         |                        | 2,375,320               | 1,185,204.32        | 50.1%                |
| TAX REVENUE (INCLUDES SBE)                        | 9,775,000         |                        | 9,775,000               | 2,379,393.99        | 75.7%                |
| INTEREST  | 70,000            |                        | 70,000                  | 48,037.19           | 31.4%                |
| DESIGNATED REVENUES                               | 685,000           |                        | 685,000                 | 0.00                | 100.0%               |
| OTHER (REIMBURSEMENTS, TRANSFERS)                 | 32,000            |                        | 32,000                  | 4,988.44            | 84.4%                |
| <b>TOTAL GENERAL FUND INCOME</b>                  | <b>12,937,320</b> | <b>0</b>               | <b>12,937,320</b>       | <b>3,617,623.94</b> | <b>72.0%</b>         |
| <b>GENERAL FUND - EXPENSES</b>                    |                   |                        |                         |                     |                      |
| <b>COMMODITY PURCHASE</b>                         |                   |                        |                         |                     |                      |
| PURCHASED WATER FOR DELIVERY                      | 5,493,829         |                        | 5,493,829               | 2,977,368.00        | 45.8%                |
| PURCHASED WATER FOR BANKING (Asset - Future Sale) | 0                 |                        | 0                       | 0.00                |                      |
| <b>TOTAL COMMODITY PURCHASE</b>                   | <b>5,493,829</b>  | <b>0</b>               | <b>5,493,829</b>        | <b>2,977,368.00</b> | <b>45.8%</b>         |
| <b>SALARIES AND EMPLOYEE BENEFITS</b>             |                   |                        |                         |                     |                      |
| SALARIES  | 571,000           |                        | 571,000                 | 308,772.67          | 45.9%                |
| PAYROLL TAXES                                     | 61,000            |                        | 61,000                  | 27,594.30           | 54.8%                |
| PAYROLL SERVICE                                   | 4,000             |                        | 4,000                   | 2,598.80            | 35.0%                |
| RETIREMENT  | 115,000           |                        | 115,000                 | 75,353.26           | 34.5%                |
| OTHER POST-EMPLOYMENT BENEFITS (OPEB)             | 40,000            |                        | 40,000                  | 24,783.86           | 38.0%                |
| HEALTH INSURANCE                                  | 80,000            |                        | 80,000                  | 37,825.04           | 52.7%                |
| DENTAL INSURANCE                                  | 5,000             |                        | 5,000                   | 2,897.38            | 42.1%                |
| LIFE INSURANCE                                    | 2,000             |                        | 2,000                   | 1,337.98            | 33.1%                |
| DISABILITY INSURANCE                              | 6,000             |                        | 6,000                   | 2,580.62            | 57.0%                |
| WORKERS COMP INSURANCE                            | 5,000             |                        | 5,000                   | 2,015.19            | 59.7%                |
| SGPWA STAFF MISC. MEDICAL                         | 10,000            |                        | 10,000                  | 5,007.91            | 49.9%                |
| EMPLOYEE EDUCATION                                | 4,000             |                        | 4,000                   | 0.00                | 100.0%               |
| <b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>       | <b>903,000</b>    | <b>0</b>               | <b>903,000</b>          | <b>490,767.01</b>   | <b>45.7%</b>         |



**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2022-23**  
**FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2023**

FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

|   | 1                 | 2                      | 3                       | 4                 | 5                    |
|---|-------------------|------------------------|-------------------------|-------------------|----------------------|
|   | ADOPTED<br>BUDGET | REVISIONS TO<br>BUDGET | TOTAL REVISED<br>BUDGET | ACTUAL YTD        | REMAINING<br>PERCENT |
| <b>GENERAL FUND - EXPENSES</b>                        |                   |                        |                         |                   |                      |
| <b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>       |                   |                        |                         | Comparison:       | 42%                  |
| DIRECTOR EXPENDITURES                                 |                   |                        |                         |                   |                      |
| DIRECTORS FEES  | 250,000           |                        | 250,000                 | 108,908.68        | 56.4%                |
| DIRECTORS TRAVEL AND EDUCATION                        | 30,000            |                        | 30,000                  | 16,501.31         | 45.0%                |
| DIRECTORS MISC. MEDICAL                               | 40,000            |                        | 40,000                  | 3,179.56          | 92.1%                |
| OFFICE EXPENDITURES                                   |                   |                        |                         |                   |                      |
| OFFICE EXPENSE  | 20,000            |                        | 20,000                  | 7,861.82          | 60.7%                |
| POSTAGE   | 1,000             |                        | 1,000                   | 64.10             | 93.6%                |
| TELEPHONE   | 9,000             |                        | 9,000                   | 4,845.06          | 46.2%                |
| UTILITIES   | 6,000             |                        | 6,000                   | 3,635.21          | 39.4%                |
| SERVICE EXPENDITURES                                  |                   |                        |                         |                   |                      |
| COMPUTER, WEB SITE AND PHONE SUPPORT                  | 40,000            |                        | 40,000                  | 26,565.05         | 33.6%                |
| GENERAL MANAGER AND STAFF TRAVEL                      | 15,000            |                        | 15,000                  | 7,417.67          | 50.5%                |
| INSURANCE AND BONDS                                   | 26,000            |                        | 26,000                  | 30,053.84         | -15.6%               |
| ACCOUNTING AND AUDITING                               | 23,000            |                        | 23,000                  | 20,250.00         | 12.0%                |
| DUES AND ASSESSMENTS                                  | 35,000            |                        | 35,000                  | 32,530.00         | 7.1%                 |
| OTHER PROFESSIONAL SERVICES                           | 60,000            |                        | 60,000                  | 40,304.71         | 32.8%                |
| PUBLIC INFORMATION                                    | 60,000            |                        | 60,000                  | 24,462.07         | 59.2%                |
| BANK CHARGES  | 1,000             |                        | 1,000                   | 54.08             | 94.6%                |
| MISCELLANEOUS EXPENSES                                | 3,000             |                        | 3,000                   | 0.00              | 100.0%               |
| MAINTENANCE AND EQUIPMENT EXPENDITURES                |                   |                        |                         |                   |                      |
| TOOLS PURCHASE AND MAINTENANCE                        | 1,000             |                        | 1,000                   | 3.54              | 99.6%                |
| VEHICLE REPAIR AND MAINTENANCE                        | 7,000             |                        | 7,000                   | -983.59           | 114.1%               |
| MAINTENANCE AND REPAIRS - BUILDING                    | 30,000            |                        | 30,000                  | 7,647.16          | 74.5%                |
| MAINTENANCE AND REPAIRS - FIELD                       | 25,000            |                        | 25,000                  | 7,449.50          | 70.2%                |
| CONTRACT OPERATIONS AND MAINTENANCE                   | 125,000           |                        | 125,000                 | 7,697.68          | 93.8%                |
| WATER TREATMENT EXPENSE                               | 65,000            |                        | 65,000                  | 16,691.60         | 74.3%                |
| COUNTY EXPENDITURES                                   |                   |                        |                         |                   |                      |
| LAFCO COST SHARE                                      | 7,000             |                        | 7,000                   | 7,853.79          | -12.2%               |
| ELECTION EXPENSE                                      | 125,000           |                        | 125,000                 | 0.00              | 100.0%               |
| TAX COLLECTION CHARGES                                | 46,000            |                        | 46,000                  | 22,951.02         | 50.1%                |
| <b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b> | <b>1,050,000</b>  | <b>0</b>               | <b>1,050,000</b>        | <b>395,943.86</b> | <b>62.3%</b>         |

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FY 2022-23  
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2023**

FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

|  | 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:       | 42%               |
| <b>PLANS &amp; CONSTRUCTION</b>                  |                  |                     |                      |                   |                   |
| INFRASTRUCTURE PLAN - Phase 2                    | 125,000          |                     | 125,000              | 4,072.50          | 96.7%             |
| BACKBONE INFRASTRUCTURE STUDY AND DESIGN         | 230,000          |                     | 230,000              | 102,469.47        | 55.4%             |
| BUNKER HILL BANKING AND RECOVERY PROGRAM         | 75,000           |                     | 75,000               | 0.00              | 100.0%            |
| CALIMESA AREA RECHARGE                           | 250,000          |                     | 250,000              | 61,295.80         | 75.5%             |
| SMALL SYSTEM ASSISTANCE PROGRAM                  | 40,000           |                     | 40,000               | 15,776.94         | 60.6%             |
| <b>OTHER PROJECTS</b>                            |                  |                     |                      |                   |                   |
| SAN GORGONIO GSA                                 | 90,000           |                     | 90,000               | 14,345.90         | 84.1%             |
| YUCAIPA GSA VERBENIA GSA                         | 10,000           |                     | 10,000               | 0.00              | 100.0%            |
| FLUME MONITORING AND SUPPORT                     | 30,000           |                     | 30,000               | 0.00              | 100.0%            |
| SCADA INTEGRATION                                | 5,000            |                     | 5,000                | 0.00              | 100.0%            |
| <b>STUDIES AND REPORTS</b>                       |                  |                     |                      |                   |                   |
| FINANCIAL MODELING                               | 100,000          |                     | 100,000              | 4,928.32          | 95.1%             |
| USGS STUDIES AND MONITORING                      | 165,000          |                     | 165,000              | 118,365.70        | 28.3%             |
| INFRASTRUCTURE AND EASEMENT INVENTORY            | 75,000           |                     | 75,000               | 0.00              | 100.0%            |
| DISCHARGE PERMIT                                 | 25,000           |                     | 25,000               | 0.00              | 100.0%            |
| WATER PORTFOLIO                                  | 50,000           |                     | 50,000               | 14,291.50         | 71.4%             |
| LOCAL SUPPLIES                                   | 50,000           |                     | 50,000               | 4,685.00          | 90.6%             |
| LOCAL RECHARGE PROJECTS                          | 200,000          |                     | 200,000              | 649.00            | 99.7%             |
| UWMP SUPPORT AND ANNUAL REPORT COMPLETION        | 50,000           |                     | 50,000               | 6,695.00          | 86.6%             |
| STRATEGIC PLAN UPDATE                            | 60,000           |                     | 60,000               | 0.00              | 100.0%            |
| <b>GENERAL ENGINEERING SERVICES</b>              |                  |                     |                      |                   |                   |
| GRANT SUPPORT SERVICES                           | 75,000           |                     | 75,000               | 34,959.20         | 53.4%             |
| FEDERAL/STATE ADVOCATE                           | 30,000           |                     | 30,000               | 0.00              | 100.0%            |
| SAWPA REGIONAL PROJECTS                          | 60,000           |                     | 60,000               | 46,011.00         | 23.3%             |
| GENERAL ENGINEERING, CEQA, EIR, ETC              | 150,000          |                     | 150,000              | 0.00              | 100.0%            |
| GIS SERVICES                                     | 10,000           |                     | 10,000               | 0.00              | 100.0%            |
| <b>TOTAL CONSULTING AND ENGINEERING SERVICES</b> | <b>1,955,000</b> | <b>0</b>            | <b>1,955,000</b>     | <b>428,545.33</b> | <b>78.1%</b>      |

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2022-23**  
**FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2023**

FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

|   | 1                 | 2                      | 3                       | 4             | 5                    |
|---|-------------------|------------------------|-------------------------|---------------|----------------------|
|   | ADOPTED<br>BUDGET | REVISIONS TO<br>BUDGET | TOTAL REVISED<br>BUDGET | ACTUAL YTD    | REMAINING<br>PERCENT |
| <b>GENERAL FUND - EXPENSES</b>              |                   |                        |                         |               |                      |
| <b>LEGAL SERVICES</b>                       |                   |                        |                         | Comparison:   | 42%                  |
| LEGAL SERVICES - GENERAL                    | 125,000           |                        | 125,000                 | 80,987.46     | 35.2%                |
| <b>TOTAL LEGAL SERVICES</b>                 | 125,000           | 0                      | 125,000                 | 80,987.46     | 35.2%                |
| <b>CONSERVATION AND EDUCATION</b>           |                   |                        |                         |               |                      |
| SCHOOL EDUCATION PROGRAMS                   | 35,000            |                        | 35,000                  | 12,300.00     | 64.9%                |
| ADULT EDUCATION AND SOCIAL MEDIA            | 10,000            |                        | 10,000                  | 2,456.00      | 75.4%                |
| SPONSORSHIPS                                | 6,000             |                        | 6,000                   | 2,135.00      | 64.4%                |
| OTHER CONSERVATION, EDUCATION AND P. R.     | 10,000            |                        | 10,000                  | 14,563.00     | -45.6%               |
| <b>TOTAL CONSERVATION AND EDUCATION</b>     | 61,000            | 0                      | 61,000                  | 31,454.00     | 48.4%                |
| <b>MAJOR AND CAPITAL EXPENDITURES</b>       |                   |                        |                         |               |                      |
| <b>BUILDING AND EQUIPMENT</b>               |                   |                        |                         |               |                      |
| BUILDING                                    | 60,000            |                        | 60,000                  | 0.00          | 100.0%               |
| AV UPGRADE                                  | 85,000            |                        | 85,000                  | 54,197.00     | 36.2%                |
| FURNITURE AND OFFICE EQUIPMENT              | 75,000            |                        | 75,000                  | 20,000.00     | 73.3%                |
| OTHER EQUIPMENT                             | 10,000            |                        | 10,000                  | 7,504.79      | 25.0%                |
| SITES RESERVOIR - 2023                      | 1,960,000         |                        | 1,960,000               | 1,400,000.00  | 28.6%                |
| PROPERTY PURCHASE - BROOKSIDE WEST          | 0                 | 3,250,000              | 3,250,000               | 80,384.16     | 97.5%                |
| <b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b> | 2,190,000         | 3,250,000              | 5,440,000               | 1,562,085.95  | 71.3%                |
| <b>TRANSFERS TO OTHER FUNDS</b>             | 0                 | 0                      | 0                       | 0.00          |                      |
| <b>TOTAL GENERAL FUND EXPENSES</b>          | 11,777,829        | 3,250,000              | 15,027,829              | 5,967,151.61  | 60.3%                |
| <b>GENERAL FUND NET INCOME YEAR TO DATE</b> | 1,159,491         | -3,250,000             | -2,090,509              | -2,349,527.67 |                      |

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FY 2022-23  
FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2023**

FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

|   | 1                 | 2                      | 3                       | 4           | 5                    |
|---|-------------------|------------------------|-------------------------|-------------|----------------------|
|   | ADOPTED<br>BUDGET | REVISIONS TO<br>BUDGET | TOTAL REVISED<br>BUDGET | ACTUAL YTD  | REMAINING<br>PERCENT |
| <b>CONSIGNED - SWP SUPPORT FUND</b>               |                   |                        |                         |             |                      |
| <b>SWP SUPPORT FUND - INCOME</b>                  |                   |                        |                         | Comparison: | 42%                  |
| <b>INCOME</b>                                     |                   |                        |                         |             |                      |
| SBE TAX REVENUE ALLOCATED                         | 4,490,000         |                        | 4,490,000               | 116.71      | 100.0%               |
| INTEREST  | 0                 |                        | 0                       | 3,773.35    |                      |
| OTHER INCOME                                      | 0                 |                        | 0                       | 0.00        |                      |
| <b>TOTAL SWP SUPPORT FUND INCOME</b>              | 4,490,000         | 0                      | 4,490,000               | 3,890.06    | 99.9%                |
| <b>SWP SUPPORT FUND - EXPENSES</b>                |                   |                        |                         |             |                      |
| <b>EXPENDITURES</b>                               |                   |                        |                         |             |                      |
| TAX COLLECTION CHARGES                            | 11,300            |                        | 11,300                  | 0.00        | 100.0%               |
| OTHER EXPENSES                                    | 0                 |                        | 0                       | 0.00        |                      |
| <b>TOTAL SWP SUPPORT FUND EXPENSES</b>            | 11,300            | 0                      | 11,300                  | 0.00        | 100.0%               |
| <b>TRANSFERS TO OTHER FUNDS</b>                   | 0                 | 0                      | 0                       | 0.00        |                      |
| <b>SWP SUPPORT FUND NET INCOME YTD - RESERVES</b> | 4,478,700         | 0                      | 4,478,700               | 3,890.06    | 99.9%                |

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2022-23**  
**FOR THE SEVEN MONTHS ENDING ON JANUARY 31, 2023**

FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

|   | 1                 | 2                      | 3                       | 4                    | 5                    |
|---|-------------------|------------------------|-------------------------|----------------------|----------------------|
|   | ADOPTED<br>BUDGET | REVISIONS TO<br>BUDGET | TOTAL REVISED<br>BUDGET | ACTUAL YTD           | REMAINING<br>PERCENT |
| <b>DEBT SERVICE FUND</b>                    |                   |                        |                         |                      |                      |
|   |                   |                        |                         | Comparison:          | 42%                  |
| <b>DEBT SERVICE FUND - INCOME</b>           |                   |                        |                         |                      |                      |
| <b>INCOME</b>                               |                   |                        |                         |                      |                      |
| TAX REVENUE                                 | 23,400,000        |                        | 23,400,000              | 14,265,023.05        | 39.0%                |
| INTEREST                                    | 200,000           |                        | 200,000                 | 194,757.95           | 2.6%                 |
| CONTRIBUTIONS - GOVERNMENT                  | 0                 |                        | 0                       | 0.00                 |                      |
| DWR CREDITS - BOND COVER, OTHER             | 3,100,000         |                        | 3,100,000               | 1,649,977.00         | 46.8%                |
| <b>TOTAL DEBT SERVICE FUND INCOME</b>       | <b>26,700,000</b> | <b>0</b>               | <b>26,700,000</b>       | <b>16,109,758.00</b> | <b>39.7%</b>         |
| <b>DEBT SERVICE FUND - EXPENSES</b>         |                   |                        |                         |                      |                      |
| <b>EXPENSES</b>                             |                   |                        |                         |                      |                      |
| SALARIES                                    | 400,000           |                        | 400,000                 | 236,604.53           | 40.8%                |
| PAYROLL TAXES                               | 25,000            |                        | 25,000                  | 13,741.86            | 45.0%                |
| BENEFITS                                    | 150,000           |                        | 150,000                 | 86,430.20            | 42.4%                |
| STATE WATER CONTRACT PAYMENTS               | 22,000,000        |                        | 22,000,000              | 15,896,872.00        | 27.7%                |
| WATER TRANSFERS                             | 1,200,000         |                        | 1,200,000               | 24,095.50            | 98.0%                |
| SWC CONTRACTOR DUES                         | 46,000            |                        | 46,000                  | 46,520.00            | -1.1%                |
| STATE WATER CONTRACT AUDIT                  | 0                 |                        | 6,000                   | 5,889.00             | 1.9%                 |
| DELTA CONVEYANCE FACILITY AUTHORITY         | 29,000            |                        | 29,000                  | 0.00                 |                      |
| EBX CONTRACT OPERATIONS                     | 125,000           |                        | 125,000                 | 7,697.68             | 93.8%                |
| SWP ENGINEERING AND MAINTENANCE             | 200,000           |                        | 200,000                 | 36,212.45            | 81.9%                |
| DEBT SERVICE UTILITIES                      | 10,000            |                        | 10,000                  | 4,380.82             | 56.2%                |
| STATE WATER PROJECT LEGAL SERVICES          | 0                 |                        | 0                       | 0.00                 |                      |
| TAX COLLECTION CHARGES                      | 115,000           |                        | 109,000                 | 43,291.36            | 60.3%                |
| <b>TOTAL DEBT SERVICE FUND EXPENSES</b>     | <b>24,300,000</b> | <b>0</b>               | <b>24,300,000</b>       | <b>16,401,735.40</b> | <b>32.5%</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>2,400,000</b>  | <b>0</b>               | <b>2,400,000</b>        | <b>-291,977.40</b>   |                      |