

San Geronio Pass Water Agency

DATE: March 20, 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, March, 2023

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 **February, 2022**.

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

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

Motion: Recommend the Board accept items A-C at the next Regular Board meeting.

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

Motion: 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
February 1 through February 28, 2023

ACCOUNTS PAYABLE

Date	Number	Name	Amount
2/2/2023	120801	STANDARD INSURANCE COMPANY	832.56
2/7/2023	120802	AUTOMATION PRIDE	100.00
2/7/2023	120803	AVEK WATER AGENCY	2,223,753.00
2/7/2023	120804	BANNING CHAMBER OF COMMERCE	530.00
2/7/2023	120805	BEAUMONT CHAMBER OF COMMERCE	500.00
2/7/2023	120806	CHERRY FESTIVAL ASSOCIATION	200.00
2/7/2023	120807	CONTROL TEMP, INC.	99.00
2/7/2023	120808	CV STRATEGIES	6,025.00
2/7/2023	120809	THE FERGUSON GROUP	2,500.00
2/7/2023	120810	GOPHER PATROL	55.08
2/7/2023	120811	HDL COREN & CONE	6,143.95
2/7/2023	120812	LENITY TECHNOLOGY	1,946.12
2/7/2023	120813	MURRY ELECTRIC, INC.	2,370.00
2/7/2023	120814	PROVOST & PRITCHARD	1,644.50
2/7/2023	120815	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	37,336.52
2/7/2023	120816	SOUTHERN CALIFORNIA WATER COMMITTEE	1,000.00
2/7/2023	120817	UNLIMITED SERVICES	350.00
2/7/2023	120818	UNDERGROUND SERVICE ALERT	67.75
2/7/2023	120819	U. S. GEOLOGICAL SURVEY	26,400.00
2/7/2023	120820	WASTE MGT CORPORATE SERVICES	123.24
2/13/2023	120821	CONTROL TEMP, INC.	404.75
2/13/2023	120822	CALIFORNIA RURAL WATER ASSN	1,504.50
2/13/2023	120823	ERSC	9,820.45
2/13/2023	120824	LAND ENGINEERING CONSULTANTS	12,022.00
2/13/2023	120825	SOUTHERN CALIFORNIA GAS	834.85
2/13/2023	120826	ZANJERO	16,612.50
2/22/2023	120827	ACWA BENEFITS	621.24
2/22/2023	120828	ALBERT WEBB ASSOCIATES	13,305.88
2/22/2023	120829	AT&T MOBILITY	135.49
2/22/2023	120830	B-CV Recreation & Park District	500.00
2/22/2023	120831	FRONTIER COMMUNICATIONS	300.16
2/22/2023	120832	GOPHER PATROL	55.08
2/22/2023	120833	KERN COUNTY WATER AGENCY	8,500.00
2/22/2023	120834	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
2/22/2023	120835	MURRY ELECTRIC, INC.	3,680.00
2/22/2023	120836	PROVOST & PRITCHARD	22,543.64
2/22/2023	120837	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	445.94
2/22/2023	120838	SOUTHERN CALIFORNIA EDISON	206.08
2/22/2023	120839	VALLEY OFFICE EQUIPMENT, INC.	209.92
2/22/2023	120840	WELLS FARGO ELITE CREDIT CARD	16,720.79
2/2/2023	900619	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,953.63
2/2/2023	900620	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	10,220.59
2/2/2023	900621	CALPERS RETIREMENT	8,108.65
2/2/2023	900622	CAL PERS RETIREMENT - SIP-457	4,050.00
2/2/2023	900623	PAYCHEX	150.65
2/3/2023	900624	MICHAEL R. VALDIVIA	1,249.00

San Gorgonio Pass Water Agency
Check History Report
February 1 through February 28, 2023

ACCOUNTS PAYABLE (CON'T)

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
2/16/2023	900625	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,938.46
2/16/2023	900626	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	10,128.68
2/16/2023	900627	CALPERS RETIREMENT	8,108.65
2/16/2023	900628	CAL PERS RETIREMENT - SIP-457	4,050.00
2/16/2023	900629	PAYCHEX	150.65
2/17/2023	900630	LANCE E. ECKHART	2,764.30
2/24/2023	900631	FIRST AMERICAN TITLE	60,500.00
2/27/2023	900632	CALPERS HEALTH	10,427.85
2/27/2023	900633	DEPARTMENT OF WATER RESOURCES	837,416.00
TOTAL ACCOUNTS PAYABLE CHECKS			<u>3,381,967.10</u>

PAYROLL

<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
2/1/2023	802455	EMMETT G. CAMPBELL	3,743.39
2/1/2023	802456	LANCE E. ECKHART	5,447.27
2/1/2023	802457	MATTHEW E. HOWARD	4,430.22
2/1/2023	802458	CHERYLE M. STIFF	2,809.27
2/1/2023	802459	SCOTT W. TIRRELL	681.11
2/1/2023	802460	THOMAS W. TODD, JR.	4,564.94
2/15/2023	802461	EMMETT G. CAMPBELL	3,743.39
2/15/2023	802462	LANCE E. ECKHART	5,447.29
2/15/2023	802463	MATTHEW E. HOWARD	4,430.20
2/15/2023	802464	CHERYLE M. STIFF	2,809.26
2/15/2023	802465	SCOTT W. TIRRELL	461.64
2/15/2023	802466	THOMAS W. TODD, JR.	4,564.95
TOTAL PAYROLL			<u>43,132.93</u>
TOTAL DISBURSEMENTS FOR FEBRUARY, 2023			<u><u>3,425,100.03</u></u>

SAN GORGONIO PASS WATER AGENCY
New Vendors List
March, 2023

Vendor - Name and Address	Expenditure Type
Beaumont Cherry Valley Recreation and Park District 390 Oak Valley Pkwy Beaumont, CA 92223	Sponsorship
Koff & Associates 2835 7th St. Berkeley, CA 94710	Benefits Survey
Urban Water Institute 24651 Evereve Circle Lake Forest, CA 92630	Membership Dues

SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
February 28, 2023

BANK BALANCE - CHECKING ACCOUNT - February 28, 2023 \$ 3,751,309.20

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
120806	200.00	120832	55.08
120827	621.24	120834	350.00
120828	13,305.88	102835	3,680.00
120829	135.49	120838	206.08
120830	500.00	120839	209.92
120831	300.16		
	<u>15,062.77</u>		<u>4,501.08</u>

TOTAL OUTSTANDING CHECKS (19,563.85)

BALANCE PER **GENERAL LEDGER** - February 28, 2023

\$ 3,731,745.35

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH (+) \$ 792,364.96

CASH RECEIPTS FOR CURRENT MONTH (+) 6,364,480.42

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE (-)	Checks	2,420,749.99	
ACCOUNTS PAYABLE (-)	ACHs	<u>961,217.11</u>	(3,381,967.10)

PAYROLL (-)	Prior Month: 16th-EOM	21,676.20	
PAYROLL (-)	This Month: 1st-15th	<u>21,456.73</u>	(43,132.93)

TRANSFERS FROM LAIF (+) -

TRANSFERS TO LAIF (-) -

TRANSFER TO CAMP (-) -

TRANSFER FROM CAMP (+) -

BALANCE PER **GENERAL LEDGER** February 28, 2023

\$ 3,731,745.35

REPORT PREPARED BY:

Scott Tirrell
 Scott Tirrell

6 MAR 2023
 Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
2/1/23	RIVERSIDE COUNTY	PROPERTY TAXES - SBE-UNITARY	6,166,061.57
2/7/23	RIVERSIDE COUNTY	PROPERTY TAXES - SECURED PY	115,405.11
2/9/23	CABAZON WATER DISTRICT	GAP FUNDING REIMBURSEMENT	22,098.70
2/13/23	YVWD	WATER SALES	17,863.23
2/13/23	CITY OF BANNING	WATER SALES	13,965.00
2/14/23	RIVERSIDE COUNTY	PROPERTY TAXES - SBE JUL-DEC22	29,086.81
TOTAL FOR FEBRUARY 2023			6,364,480.42

San Gorgonio Pass Water Agency
Budget Highlights

February 2023

General Fund

General Fund Revenue:

The final amounts of the Winter tax distribution were received in February. Water deliveries began in February, and will be reflected in receipts for Water Sales in the coming months.

General Fund Disbursements:

General Fund expenditures continue to follow budget projections at this time. Expenditures for Directors Travel and Education are currently more than projected for this time period, but Directors expenses overall are well within budget. The Legal Services invoice for February was less than average, but the budget line item is 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.

SWP Support Fund

SWP Support Fund Revenue:

The first allocation to the SWP Fund from Unitary receipts was received this month.

Debt Service Fund

Debt Service Fund Revenue:

As with the General Fund, the final amounts of the Winter tax distribution were received in February. Interest is higher than projected at this time.

Debt Service Fund Disbursements:

Expenditures for State Water Contract Payments are more than 90% of the Debt Service Budget. As previously mentioned, the large EBX payments in September and March 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 EIGHT MONTHS ENDING ON FEBRUARY 28, 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
GENERAL FUND					
GENERAL FUND - INCOME				Comparison:	33%
WATER SALES	2,375,320		2,375,320	1,217,149.26	48.8%
TAX REVENUE (INCLUDES SBE)	9,775,000		9,775,000	5,583,676.10	42.9%
INTEREST	70,000		70,000	60,407.47	13.7%
DESIGNATED REVENUES	685,000		685,000	0.00	100.0%
OTHER (REIMBURSEMENTS, TRANSFERS)	32,000		32,000	4,988.44	84.4%
TOTAL GENERAL FUND INCOME	12,937,320	0	12,937,320	6,866,221.27	46.9%
GENERAL FUND - EXPENSES					
COMMODITY PURCHASE					
PURCHASED WATER FOR DELIVERY	5,493,829		5,493,829	2,995,903.00	45.5%
PURCHASED WATER FOR BANKING (Asset - Future Sale)	0		0	0.00	
TOTAL COMMODITY PURCHASE	5,493,829	0	5,493,829	2,995,903.00	45.5%
SALARIES AND EMPLOYEE BENEFITS					
SALARIES	571,000		571,000	350,361.13	38.6%
PAYROLL TAXES	61,000		61,000	30,775.83	49.5%
PAYROLL SERVICE	4,000		4,000	2,900.10	27.5%
RETIREMENT	115,000		115,000	83,193.88	27.7%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	40,000		40,000	35,016.37	12.5%
HEALTH INSURANCE	80,000		80,000	38,279.52	52.2%
DENTAL INSURANCE	5,000		5,000	3,123.54	37.5%
LIFE INSURANCE	2,000		2,000	1,453.59	27.3%
DISABILITY INSURANCE	6,000		6,000	3,048.47	49.2%
WORKERS COMP INSURANCE	5,000		5,000	2,015.19	59.7%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	6,057.91	39.4%
EMPLOYEE EDUCATION	4,000		4,000	0.00	100.0%
TOTAL SALARIES AND EMPLOYEE BENEFITS	903,000	0	903,000	556,225.53	38.4%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2022-23
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2023

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	1	2	3	4	5
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
GENERAL FUND - EXPENSES					
ADMINISTRATIVE AND PROFESSIONAL SERVICES				Comparison:	33%
DIRECTOR EXPENDITURES					
DIRECTORS FEES	250,000		250,000	108,908.68	56.4%
DIRECTORS TRAVEL AND EDUCATION	30,000		30,000	24,321.84	18.9%
DIRECTORS MISC. MEDICAL	40,000		40,000	3,179.56	92.1%
OFFICE EXPENDITURES					
OFFICE EXPENSE	20,000		20,000	9,412.19	52.9%
POSTAGE	1,000		1,000	64.10	93.6%
TELEPHONE	9,000		9,000	6,183.10	31.3%
UTILITIES	6,000		6,000	4,491.53	25.1%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	40,000		40,000	30,069.71	24.8%
GENERAL MANAGER AND STAFF TRAVEL	15,000		15,000	10,218.24	31.9%
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	33,530.00	4.2%
OTHER PROFESSIONAL SERVICES	60,000		60,000	46,448.66	22.6%
PUBLIC INFORMATION	60,000		60,000	30,687.07	48.9%
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	2,156.53	69.2%
MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	14,829.56	50.6%
MAINTENANCE AND REPAIRS - FIELD	25,000		25,000	7,517.25	69.9%
CONTRACT OPERATIONS AND MAINTENANCE	125,000		125,000	26,365.94	78.9%
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	31,362.22	31.8%
TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,050,000	0	1,050,000	464,653.03	55.7%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2022-23
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 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
GENERAL FUND - EXPENSES					
CONSULTING AND ENGINEERING SERVICES				Comparison:	33%
PLANS & CONSTRUCTION					
INFRASTRUCTURE PLAN - Phase 2	125,000		125,000	4,072.50	96.7%
BACKBONE INFRASTRUCTURE STUDY AND DESIGN	230,000		230,000	115,775.35	49.7%
BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000	0.00	100.0%
CALIMESA AREA RECHARGE	250,000		250,000	61,617.80	75.4%
SMALL SYSTEM ASSISTANCE PROGRAM	40,000		40,000	17,281.44	56.8%
OTHER PROJECTS					
SAN GORGONIO GSA	90,000		90,000	33,651.54	62.6%
YUCAIPA GSA VERBENIA GSA	10,000		10,000	445.94	95.5%
FLUME MONITORING AND SUPPORT	30,000		30,000	0.00	100.0%
SCADA INTEGRATION	5,000		5,000	0.00	100.0%
STUDIES AND REPORTS					
FINANCIAL MODELING	100,000		100,000	4,928.32	95.1%
USGS STUDIES AND MONITORING	165,000		165,000	144,765.70	12.3%
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	27,753.90	44.5%
LOCAL SUPPLIES	50,000		50,000	21,297.50	57.4%
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%
GENERAL ENGINEERING SERVICES					
GRANT SUPPORT SERVICES	75,000		75,000	37,459.20	50.1%
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%
TOTAL CONSULTING AND ENGINEERING SERVICES	1,955,000	0	1,955,000	522,404.19	73.3%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2022-23
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 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
GENERAL FUND - EXPENSES					
LEGAL SERVICES				Comparison:	33%
LEGAL SERVICES - GENERAL	125,000		125,000	92,064.16	26.3%
TOTAL LEGAL SERVICES	125,000	0	125,000	92,064.16	26.3%
CONSERVATION AND EDUCATION					
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	3,665.00	38.9%
OTHER CONSERVATION, EDUCATION AND P. R.	10,000		10,000	14,563.00	-45.6%
TOTAL CONSERVATION AND EDUCATION	61,000	0	61,000	32,984.00	45.9%
MAJOR AND CAPITAL EXPENDITURES					
BUILDING AND EQUIPMENT					
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	150,704.61	95.4%
TOTAL MAJOR AND CAPITAL EXPENDITURES	2,190,000	3,250,000	5,440,000	1,632,406.40	70.0%
TRANSFERS TO OTHER FUNDS	0	0	0	0.00	
TOTAL GENERAL FUND EXPENSES	11,777,829	3,250,000	15,027,829	6,296,640.31	58.1%
GENERAL FUND NET INCOME YEAR TO DATE	1,159,491	-3,250,000	-2,090,509	569,580.96	

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2022-23
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 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
CONSIGNED - SWP SUPPORT FUND					
SWP SUPPORT FUND - INCOME				Comparison:	33%
INCOME					
SBE TAX REVENUE ALLOCATED	4,490,000		4,490,000	3,036,814.22	32.4%
INTEREST	0		0	9,265.53	
OTHER INCOME	0		0	0.00	
TOTAL SWP SUPPORT FUND INCOME	4,490,000	0	4,490,000	3,046,079.75	32.2%
SWP SUPPORT FUND - EXPENSES					
EXPENDITURES					
TAX COLLECTION CHARGES	11,300		11,300	7,770.36	31.2%
OTHER EXPENSES	0		0	0.00	
TOTAL SWP SUPPORT FUND EXPENSES	11,300	0	11,300	7,770.36	31.2%
TRANSFERS TO OTHER FUNDS	0	0	0	0.00	
SWP SUPPORT FUND NET INCOME YTD - RESERVES	4,478,700	0	4,478,700	3,038,309.39	32.2%

SAN GORGONIO PASS WATER AGENCY
BUDGET REPORT FY 2022-23
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 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
DEBT SERVICE FUND					
DEBT SERVICE FUND - INCOME				Comparison:	33%
INCOME					
TAX REVENUE	23,400,000		23,400,000	14,350,661.77	38.7%
INTEREST	200,000		200,000	229,593.25	-14.8%
CONTRIBUTIONS - GOVERNMENT	0		0	0.00	
DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000	1,649,977.00	46.8%
TOTAL DEBT SERVICE FUND INCOME	26,700,000	0	26,700,000	16,230,232.02	39.2%
DEBT SERVICE FUND - EXPENSES					
EXPENSES					
SALARIES	400,000		400,000	267,555.53	33.1%
PAYROLL TAXES	25,000		25,000	16,109.58	35.6%
BENEFITS	150,000		150,000	93,605.81	37.6%
STATE WATER CONTRACT PAYMENTS	22,000,000		22,000,000	16,724,253.00	24.0%
WATER TRANSFERS	1,200,000		1,200,000	25,740.00	97.9%
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	26,365.94	78.9%
SWP ENGINEERING AND MAINTENANCE	200,000		200,000	42,632.59	78.7%
DEBT SERVICE UTILITIES	10,000		10,000	5,174.27	48.3%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	
TAX COLLECTION CHARGES	115,000		109,000	43,291.36	60.3%
TOTAL DEBT SERVICE FUND EXPENSES	24,300,000	0	24,300,000	17,297,137.08	28.8%
TRANSFERS FROM RESERVES	0	0	0	0.00	
DEBT SERVICE NET INCOME YEAR TO DATE	2,400,000	0	2,400,000	-1,066,905.06	