

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

**DATE:** May 15, 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, May, 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 **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: The Board accept items A-C.**

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

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

## **BACKGROUND**

The Finance & Budget Committee reviews the necessary financial material before the Finance & Engineering Workshop, and presents its findings at the Workshop. Because this is combined meeting, which includes a regular Board meeting, the Committee makes these recommendations for Board action at this Board meeting.

## **ACTION**

The Board take the above listed actions.

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**April 1 through April 30, 2023**

ACCOUNTS PAYABLE
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Date	Number	Name	Amount
4/4/2023	120876	ACWA BENEFITS	1,151.55
4/4/2023	120877	ACWA JPIA	1,572.91
4/4/2023	120878	AVI-SPL	33,635.22
4/4/2023	120879	BEAUMONT PRINT	447.16
4/4/2023	120880	BEST BEST & KRIEGER	8,164.30
4/4/2023	120881	CITY OF BEAUMONT	3,186.67
4/4/2023	120882	CX & B UNITED CORP	381.69
4/4/2023	120883	MACRO COMMUNICATIONS	765.00
4/4/2023	120884	PROVOST & PRITCHARD	1,666.00
4/4/2023	120885	SOUTH MESA WATER COMPANY	600.00
4/4/2023	120886	STANDARD INSURANCE COMPANY	724.98
4/4/2023	120887	UNLIMITED SERVICES	350.00
4/4/2023	120888	UNDERGROUND SERVICE ALERT	22.25
4/4/2023	120889	WASTE MGT CORPORATE SERVICES	123.24
4/4/2023	120890	WEIS ENVIRONMENTAL	7,000.00
4/11/2023	120891	INLAND SOLAR CHALLENGE	5,000.00
4/11/2023	120892	KOFF & ASSOCIATES, INC	3,281.25
4/11/2023	120893	LENITY TECHNOLOGY	1,946.12
4/11/2023	120894	PITNEY BOWES RESERVE ACCOUNT	500.00
4/11/2023	120895	SOUTHERN CALIFORNIA GAS	261.56
4/11/2023	120896	ZANJERO	10,950.00
4/18/2023	120897	CALIFORNIA RURAL WATER ASSN	2,401.55
4/18/2023	120898	CV STRATEGIES	27,935.52
4/18/2023	120899	ERSC	18,939.50
4/18/2023	120900	FRONTIER COMMUNICATIONS	292.35
4/18/2023	120901	GOPHER PATROL	60.59
4/25/2023	120902	ALBERT WEBB ASSOCIATES	14,788.50
4/25/2023	120903	BEST BEST & KRIEGER	8,763.56
4/25/2023	120904	CITY OF BEAUMONT	4,446.67
4/25/2023	120905	CX & B UNITED CORP	101.05
4/25/2023	120906	THE FERGUSON GROUP	2,500.00
4/25/2023	120907	LAND ENGINEERING CONSULTANTS	17,268.00
4/25/2023	120908	MATTHEW PISTILLI LANDSCAPE SERVICES	350.00
4/25/2023	120909	PROVOST & PRITCHARD	11,209.90
4/25/2023	120910	SOUTHERN CALIFORNIA EDISON	179.79
4/25/2023	120911	VALLEY OFFICE EQUIPMENT, INC.	148.09
4/25/2023	120912	WELLS FARGO ELITE CREDIT CARD	7,507.06
4/2/2023	900650	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,251.66
4/2/2023	900651	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	12,992.70
4/2/2023	900652	CALPERS RETIREMENT	8,108.65
4/2/2023	900653	CAL PERS RETIREMENT - SIP-457	4,050.00
4/2/2023	900654	PAYCHEX	174.35
4/3/2023	900655	RONALD A. DUNCAN	167.68
4/3/2023	900656	LAWRENCE R. SMITH	384.00
4/3/2023	900657	MICHAEL R. VALDIVIA	17.39

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**April 1 through April 30, 2023**

<b>ACCOUNTS PAYABLE (CON'T)</b>
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<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
4/16/2023	900658	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,969.23
4/16/2023	900659	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	10,725.92
4/16/2023	900660	CALPERS RETIREMENT	8,108.65
4/16/2023	900661	CAL PERS RETIREMENT - SIP-457	4,050.00
4/16/2023	900662	PAYCHEX	154.60
4/20/2023	900663	CALPERS HEALTH	10,427.85
4/28/2023	900664	DEPARTMENT OF WATER RESOURCES	1,833,171.00
TOTAL ACCOUNTS PAYABLE CHECKS			2,095,375.71

<b>PAYROLL</b>
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<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
4/1/2023	802491	EMMETT G. CAMPBELL	3,743.39
4/1/2023	802492	RONALD A. DUNCAN	2,586.20
4/1/2023	802493	LANCE E. ECKHART	5,447.28
4/1/2023	802494	MATTHEW E. HOWARD	4,430.21
4/1/2023	802495	LAWRENCE R. SMITH	2,693.71
4/1/2023	802496	CHERYLE M. STIFF	2,809.26
4/1/2023	802497	SCOTT W. TIRRELL	446.50
4/1/2023	802498	THOMAS W. TODD, JR.	4,524.95
4/1/2023	802499	KEVIN D. WALTON	2,574.87
4/1/2023	802500	ROEBERT G. YBARRA	3,857.46
4/15/2023	802501	EMMETT G. CAMPBELL	3,743.39
4/15/2023	802502	LANCE E. ECKHART	5,447.28
4/15/2023	802503	MATTHEW E. HOWARD	4,430.22
4/15/2023	802504	CHERYLE M. STIFF	2,809.26
4/15/2023	802505	SCOTT W. TIRRELL	423.80
4/15/2023	802506	THOMAS W. TODD, JR.	4,524.94
4/15/2023	802507	MICHAEL R. VALDIVIA	1,954.15
4/15/2023	802508	ROEBERT G. YBARRA	1,401.20
TOTAL PAYROLL			57,848.07
TOTAL DISBURSEMENTS FOR APRIL, 2023			2,153,223.78

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
April, 2023

Vendor - Name and Address	Expenditure Type
MT Fencing 1376 E. 8th St. Beaumont, CA 92223	Field Maintenance

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
April 30, 2023**

BANK BALANCE - CHECKING ACCOUNT - April 30, 2023 \$ 1,973,844.73

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
120900	292.35		
120901	60.59		
120905	101.05		
120906	2,500.00		
120911	148.09		
	3,102.08		-

TOTAL OUTSTANDING CHECKS (3,102.08)

BALANCE PER **GENERAL LEDGER** - April 30, 2023 \$ 1,970,742.65

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH ( + ) \$ 495,024.37

CASH RECEIPTS FOR CURRENT MONTH ( + ) 3,628,942.06

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE ( - )	Checks	(198,622.03)	
ACCOUNTS PAYABLE ( - )	ACHs	(1,896,753.68)	(2,095,375.71)
PAYROLL ( - )	Prior Month: 16th-EOM	(33,113.83)	
PAYROLL ( - )	This Month: 1st-15th	(24,734.24)	(57,848.07)

TRANSFERS FROM LAIF ( + ) -


TRANSFERS TO LAIF ( - ) -

TRANSFER TO CAMP ( - ) -

TRANSFER FROM CAMP ( + ) -

BALANCE PER **GENERAL LEDGER** April 30, 2023 \$ 1,970,742.65

REPORT PREPARED BY:

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

5/2/23  
\_\_\_\_\_  
Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
4/10/23	KENNETH FALLS	COBRA DENTAL JAN-MAR23	468.31
4/10/23	SO. CAL. EDISON	MISC. REFUND	85.92
4/17/23	RIVERSIDE COUNTY	PROPERTY TAXES RDV ASSET DIST. APR23	1,926.46
4/17/23	RIVERSIDE COUNTY	PROPERTY TAXES SECURED ADVANCE	2,481,816.87
4/17/23	BCVWD	WATER SALES	1,013,061.00
4/17/23	ROBERT YBARRA	REPAYMENT PERSONAL CHARGES	902.29
4/19/23	JEFFREY DAVIS	COBRA DENTAL JUL-DEC22	726.18
4/27/23	STATE OF CALIF/DWR	POWER DEBT SERVICE REFUND 2022	127,718.00
4/27/23	YVWD	WATER SALES	1,983.03
4/27/23	MICKY VALDIVIA	REPAYMENT PERSONAL CHARGES	254.00
TOTAL FOR APRIL 2023			3,628,942.06

San Geronio Pass Water Agency  
Budget Highlights

April 2023

General Fund

General Fund Revenue:

Revenue from water sales exceeded the amount budgeted for the year this month. Expect to see at least \$2 million in additional water sales this fiscal year. While tax revenue received through April is behind budget, receipts in May will exceed expectations. It is likely that tax revenue will also exceed the annual budgeted amount by the end of the fiscal year.

General Fund Disbursements:

General Fund expenditures overall continue to follow budget projections at this time. As mentioned last month, there are a few items that have exceeded budget projections at this time:

- Other Post-Employment Benefits; higher than anticipated payments for retirees
- Directors Travel and Education; post-COVID travel by directors more than anticipated
- Utilities; unusually high gas and electric bills during this last winter
- Computer Website and Phone Support; purchase of computers that weren't planned
- Insurance and Bonds; slightly higher premiums than anticipated
- Dues and Assessments; new memberships added
- Local Supplies; a new contract for a Water Supply Update that wasn't anticipated during budget preparation last year added to this item
- Other Conservation Education and P.R.; drought messaging in the fall was the majority of the expense, and wasn't anticipated during budget preparation last year
- A.V. Upgrade; additions reflects a change order for additional equipment

The Board-approved budget revision will affect year-end net reserves, but possibly less than suggested in last month's report. At this time, the budget is on track to meet budget projections as revised.

SWP Support Fund

No changes in the SWP Support Fund; additional revenue will be reported in May.

Debt Service Fund

Debt Service Fund Disbursements:

Interest revenue for the Debt Service Fund has benefited from the overall (small) improvement in the economy. Interest income is likely to be double the amount budgeted by year-end. Salaries, payroll taxes and benefits are trending a little more than budgeted, but overall, the Debt Service Fund Budget is in line with expectations at this time, and on target for meeting year-end projections.

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2022-23**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 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</b>					
<b>GENERAL FUND - INCOME</b>					
				Comparison:	17%
WATER SALES	2,375,320		2,375,320	2,766,454.29	-16.5%
TAX REVENUE (INCLUDES SBE)	9,775,000		9,775,000	5,997,554.05	38.6%
INTEREST	70,000		70,000	104,180.26	-48.8%
DESIGNATED REVENUES	685,000		685,000	103,282.77	84.9%
OTHER (REIMBURSEMENTS, TRANSFERS)	32,000		32,000	8,720.98	72.7%
<b>TOTAL GENERAL FUND INCOME</b>	<b>12,937,320</b>	<b>0</b>	<b>12,937,320</b>	<b>8,980,192.35</b>	<b>30.6%</b>
<b>GENERAL FUND - EXPENSES</b>					
<b>COMMODITY PURCHASE</b>					
PURCHASED WATER FOR DELIVERY	5,493,829		5,493,829	4,524,478.00	17.6%
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>4,524,478.00</b>	<b>17.6%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
SALARIES	571,000		571,000	442,291.19	22.5%
PAYROLL TAXES	61,000		61,000	41,205.97	32.4%
PAYROLL SERVICE	4,000		4,000	3,589.60	10.3%
RETIREMENT	115,000		115,000	98,875.12	14.0%
OTHER POST-EMPLOYMENT BENEFITS (OPEB)	40,000		40,000	45,254.35	-13.1%
HEALTH INSURANCE	80,000		80,000	45,539.08	43.1%
DENTAL INSURANCE	5,000		5,000	3,944.61	21.1%
LIFE INSURANCE	2,000		2,000	1,766.69	11.7%
DISABILITY INSURANCE	6,000		6,000	3,876.16	35.4%
WORKERS COMP INSURANCE	5,000		5,000	3,032.88	39.3%
SGPWA STAFF MISC. MEDICAL	10,000		10,000	6,207.23	37.9%
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>695,582.88</b>	<b>23.0%</b>



**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FY 2022-23  
FOR THE TEN MONTHS ENDING ON APRIL 30, 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>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>				Comparison:	17%
DIRECTOR EXPENDITURES					
DIRECTORS FEES	250,000		250,000	153,320.33	38.7%
DIRECTORS TRAVEL AND EDUCATION	30,000		30,000	31,223.72	-4.1%
DIRECTORS MISC. MEDICAL	40,000		40,000	4,017.92	90.0%
OFFICE EXPENDITURES					
OFFICE EXPENSE	20,000		20,000	13,654.14	31.7%
POSTAGE	1,000		1,000	640.75	35.9%
TELEPHONE	9,000		9,000	7,448.03	17.2%
UTILITIES	6,000		6,000	5,733.98	4.4%
SERVICE EXPENDITURES					
COMPUTER, WEB SITE AND PHONE SUPPORT	40,000		40,000	38,503.53	3.7%
GENERAL MANAGER AND STAFF TRAVEL	15,000		15,000	13,267.32	11.6%
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	39,253.34	-12.2%
OTHER PROFESSIONAL SERVICES	60,000		60,000	57,975.75	3.4%
PUBLIC INFORMATION	60,000		60,000	38,424.88	36.0%
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	5,636.68	19.5%
MAINTENANCE AND REPAIRS - BUILDING	30,000		30,000	18,828.91	37.2%
MAINTENANCE AND REPAIRS - FIELD	25,000		25,000	7,575.75	69.7%
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	35,423.88	23.0%
<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,050,000</b>	<b>0</b>	<b>1,050,000</b>	<b>572,201.70</b>	<b>45.5%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2022-23**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 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:	17%
<b>PLANS &amp; CONSTRUCTION</b>					
INFRASTRUCTURE PLAN - Phase 2	125,000		125,000	5,476.70	95.6%
BACKBONE INFRASTRUCTURE STUDY AND DESIGN	230,000		230,000	156,254.00	32.1%
BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000	0.00	100.0%
CALIMESA AREA RECHARGE	250,000		250,000	81,203.80	67.5%
SMALL SYSTEM ASSISTANCE PROGRAM	40,000		40,000	19,682.99	50.8%
<b>OTHER PROJECTS</b>					
SAN GORGONIO GSA	90,000		90,000	53,125.74	41.0%
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%
<b>STUDIES AND REPORTS</b>					
FINANCIAL MODELING	100,000		100,000	7,917.07	92.1%
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	30,796.40	38.4%
LOCAL SUPPLIES	50,000		50,000	58,997.50	-18.0%
LOCAL RECHARGE PROJECTS	200,000		200,000	30,715.43	84.6%
UWMP SUPPORT AND ANNUAL REPORT COMPLETION	50,000		50,000	6,695.00	86.6%
STRATEGIC PLAN UPDATE	60,000		60,000	23,644.87	60.6%
<b>GENERAL ENGINEERING SERVICES</b>					
GRANT SUPPORT SERVICES	75,000		75,000	42,459.20	43.4%
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>	1,955,000	0	1,955,000	708,191.34	63.8%

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2022-23**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 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>LEGAL SERVICES</b>				Comparison:	17%
LEGAL SERVICES - GENERAL	125,000		125,000	108,992.02	12.8%
<b>TOTAL LEGAL SERVICES</b>	125,000	0	125,000	108,992.02	12.8%
<b>CONSERVATION AND EDUCATION</b>					
SCHOOL EDUCATION PROGRAMS	35,000		35,000	17,300.00	50.6%
ADULT EDUCATION AND SOCIAL MEDIA	10,000		10,000	2,456.00	75.4%
SPONSORSHIPS	6,000		6,000	3,915.00	34.8%
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	38,234.00	37.3%
<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	87,832.22	-3.3%
FURNITURE AND OFFICE EQUIPMENT	75,000		75,000	39,417.66	47.4%
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	3,255,301.11	-0.2%
<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>	2,190,000	3,250,000	5,440,000	4,790,055.78	11.9%
<b>TRANSFERS TO OTHER FUNDS</b>	0	0	0	0.00	
<b>CABAZON GAP FUNDING EXPENSE</b>				382,451.07	
<b>TOTAL GENERAL FUND EXPENSES</b>	11,777,829	3,250,000	15,027,829	11,820,186.79	21.3%
<b>GENERAL FUND NET INCOME YEAR TO DATE</b>	1,159,491	-3,250,000	-2,090,509	-2,839,994.44	

**SAN GORGONIO PASS WATER AGENCY**  
**BUDGET REPORT FY 2022-23**  
**FOR THE TEN MONTHS ENDING ON APRIL 30, 2023**

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	1	2	3	4	5
	ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	REMAINING PERCENT
<b>CONSIGNED - SWP SUPPORT FUND</b>					
				Comparison:	17%
<b>SWP SUPPORT FUND - INCOME</b>					
<b>INCOME</b>					
SBE TAX REVENUE ALLOCATED	4,490,000		4,490,000	3,036,814.22	32.4%
INTEREST	0		0	13,898.29	
OTHER INCOME	0		0	0.00	
<b>TOTAL SWP SUPPORT FUND INCOME</b>	<b>4,490,000</b>	<b>0</b>	<b>4,490,000</b>	<b>3,050,712.51</b>	<b>32.1%</b>
<b>SWP SUPPORT FUND - EXPENSES</b>					
<b>EXPENDITURES</b>					
TAX COLLECTION CHARGES	11,300		11,300	7,770.36	31.2%
OTHER EXPENSES	0		0	0.00	
<b>TOTAL SWP SUPPORT FUND EXPENSES</b>	<b>11,300</b>	<b>0</b>	<b>11,300</b>	<b>7,770.36</b>	<b>31.2%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	
<b>SWP SUPPORT FUND NET INCOME YTD - RESERVES</b>	<b>4,478,700</b>	<b>0</b>	<b>4,478,700</b>	<b>3,042,942.15</b>	<b>32.1%</b>

**SAN GORGONIO PASS WATER AGENCY  
BUDGET REPORT FY 2022-23  
FOR THE TEN MONTHS ENDING ON APRIL 30, 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>DEBT SERVICE FUND</b>					
				Comparison:	17%
<b>DEBT SERVICE FUND - INCOME</b>					
<b>INCOME</b>					
TAX REVENUE	23,400,000		23,400,000	17,108,947.50	26.9%
INTEREST	200,000		200,000	372,099.54	-86.0%
CONTRIBUTIONS - GOVERNMENT	0		0	0.00	
DWR CREDITS - BOND COVER, OTHER	3,100,000		3,100,000	1,777,695.00	42.7%
<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>26,700,000</b>	<b>0</b>	<b>26,700,000</b>	<b>19,258,742.04</b>	<b>27.9%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>					
<b>EXPENSES</b>					
SALARIES	400,000		400,000	335,574.24	16.1%
PAYROLL TAXES	25,000		25,000	21,312.99	14.7%
BENEFITS	150,000		150,000	110,784.28	26.1%
STATE WATER CONTRACT PAYMENTS	22,000,000		22,000,000	19,746,119.00	10.2%
WATER TRANSFERS	1,200,000		1,200,000	1,148,927.62	4.3%
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	45,678.99	77.2%
DEBT SERVICE UTILITIES	10,000		10,000	5,596.68	44.0%
STATE WATER PROJECT LEGAL SERVICES	0		0	0.00	
TAX COLLECTION CHARGES	115,000		109,000	81,804.68	24.9%
<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>24,300,000</b>	<b>0</b>	<b>24,300,000</b>	<b>21,574,573.42</b>	<b>11.2%</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>-2,315,831.38</b>	