

**SAN GORGONIO PASS WATER AGENCY**  
**Finance & Budget Committee Meeting**  
**Agenda**



SAN GORGONIO PASS  
WATER AGENCY  
*A California State Water Project Contractor*

**July 24, 2025, at 10:00 a.m.**

**1210 Beaumont Avenue, Beaumont, CA 92223**

*This meeting is being held virtually and in person.  
Link and telephone option provided is available for the  
convenience of the public.*

**TO JOIN VIA ZOOM: [Zoom Teleconference Link](#)**

**TO JOIN THE MEETING BY TELEPHONE**

**CALL: 669-900-6833 | MEETING ID: 942 7637 8467**

*Members of the public who wish to comment on any item within the jurisdiction of the Agency or any item on the agenda may submit comments by emailing [mcabral@sgpwa.com](mailto:mcabral@sgpwa.com) or may do so during the meeting. Comments will become part of the meeting record.*

***\*In order to reduce feedback, please mute your audio when you are not speaking.***

*Esta reunión se llevará a cabo virtualmente y en persona.  
El enlace y la opción telefónica proporcionada  
es para la comodidad del público.*

**PARA UNIRSE VÍA ZOOM: [Zoom Teleconference Link](#)**

**PARA UNIRSE A LA JUNTA CON LA OPCIÓN TELEFONICA**

**LLAMAR: 669-900-6833 | ID DE REUNIÓN: 942 7637 8467**

*Los miembros del público que deseen comentar sobre cualquier tema dentro de la jurisdicción de la Agencia o cualquier tema en la agenda pueden enviar comentarios por correo electrónico a [mcabral@sgpwa.com](mailto:mcabral@sgpwa.com) o pueden hacerlo durante la reunión. Los comentarios pasarán a formar parte del registro de la reunión de la Junta.*

***\*Para reducir los comentarios, silencia el audio cuando no estés hablando.***

**1. Call to Order, Pledge of Allegiance, and Roll Call**

**2. Adjustment and Adoption of Agenda**

**3. Public Comment:** Members of the public may address the Committee at this time concerning items relating to any matter within the Agency's jurisdiction. There will be an opportunity to comment on specific agenda items as the items are addressed. Speakers are requested to keep their comments to no more than five minutes. Under the Brown Act, no action or discussion shall take place on any item not appearing on the agenda, except that the Committee or Staff may briefly respond to statements made or questions posed for the purpose of directing statements or questions to Staff for follow-up.

1210 Beaumont Avenue | Beaumont | CA 92223  
P: 951.845.2577 | F: 951.845.0281 | [www.sgpwa.com](http://www.sgpwa.com)

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Vice President

Chander Letulle

Treasurer

Robert Ybarra

Secretary

Kevin Walton

Directors

Dr. Blair M Ball

Sarah Wargo

Larry Smith

General Manager

Lance Eckhart,

PG, CHG

Legal Counsel

Jeffrey Ferre

#### **4. Approval of the Minutes**

- A. Approval of the Minutes of the Finance & Budget Committee Meeting, June 19, 2025, ([pg. 4](#))

#### **5. New Business – Discussion and Possible Action:**

- A. Ratification of Paid Invoices and Monthly Payroll for June 2025, ([pg. 6](#))
- B. Review of Bank Reconciliation for June 2025, ([pg. 10](#))
- C. Review of Budget Report for June 2025, ([pg. 13](#))
- D. Review of Pending Legal Invoices for June 2025, ([pg. 25](#))
- E. Review of Cash Reconciliation Report for 2<sup>nd</sup> Quarter 2025, ([pg. 26](#))
- F. Review of Reserve Allocation Report for 2<sup>nd</sup> Quarter 2025, ([pg. 28](#))
- G. Gap Funding Report, ([pg. 29](#))

#### **6. Committee Member Comments**

#### **7. Announcements**

- A. Regular Board Meeting, August 4, 2025 at 1:30 p.m.
- B. Regular Board Meeting, August 18, 2025 at 6:00 p.m.
- C. Finance & Budget Committee Meeting, August 28, 2025 at 10:00 a.m.

#### **8. Adjournment**

(1) Pursuant to Government Code section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than seventy-two (72) hours prior to the meeting will be available for public inspection at the Agency's office, during regular business hours. When practical, these public records will also be made available on the Agency's website, accessible at: [www.sgpwa.com](http://www.sgpwa.com) (2) Any person with a disability who requires accommodation in order to participate in this meeting should telephone the Agency at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation.

# ***San Gorgonio Pass Water Agency***

**DATE:** July 24, 2025  
**TO:** Finance and Budget Committee  
**FROM:** Lance Eckhart, General Manager  
**BY:** Tom Todd, Jr., Chief Financial Officer  
**SUBJECT: Summary of Recommended Committee Actions**

## **RECOMMENDATIONS**

Recommendations for Finance and Budget Committee actions:

- Item 4A: **Motion: The Committee approves the minutes.**
- Item 5A: The Committee **accepts** payments as listed in the Check History reports for Accounts Payable and Payroll.
- Item 5B: The Committee **accepts** the Bank Reconciliation.
- Item 5C: The Committee **accepts** the Budget Report.  
**Motion: The Committee accepts items 5A-C.**
- Item 5D: **Motion: The Committee approves payment of the Legal Invoice.**
- Item 5E: **Motion: The Committee accepts the Cash Reconciliation Report.**
- Item 5F: **Motion: The Committee approves the Reserve Allocation Report.**

## **BACKGROUND**

The Finance & Budget Committee reviews the necessary financial material during this meeting and will present its findings at the next regular Board meeting.

## **ACTION**

The Committee takes the above listed actions and recommends Board ratification of the same.



**F. Review Appropriations Limit Report for FY 2025-26**

The Committee reviewed the report outlining the calculations of the Appropriations Limit for FY 2025-26. After review and discussion, Mr. Walton moved, seconded by Mr. Letulle, to recommend presentation to and approval by the Board. Approved unanimously by voice vote.

**G. Consider Cost of Living Adjustment for FY 2025-26**

The Committee reviewed the data from the Bureau of Labor Statistics and the calculations supporting a 2.5% cost of living increase for FY 2025-26. After review and discussion, Mr. Walton moved, seconded by Mr. Letulle, to recommend presentation to the Board for consideration and approval. Approved unanimously by voice vote.

**H. Review of Draft Debt Service Fund Budget for FY 2025-26**

After review and discussion, Mr. Letulle moved, seconded by Mr. Walton, to forward the draft Debt Service Fund Budget for FY 2025-26 to the Board for review, discussion and possible approval. Approved unanimously by voice vote.

**6. Committee Member Comments**

The Committee suggests updating the Agency's Capital Improvement Plan to establish a 5-year plan. Mr. Letulle also mentioned the firm of Project Partners for additional staff assistance.

**7. Announcements**

Mr. Walton reviewed the announcements:

- A. Regular Board Meeting, July 7, 2025, 1:30 p.m.
- B. Regular Board Meeting, July 21, 2025, 6:00 p.m.
- D. Finance & Budget Committee Meeting, July 24, 2025, 10:00 a.m.

**8. Adjournment**

The Finance and Budget Committee of the San Gorgonio Pass Water Agency was adjourned by Mr. Walton at 4:47 p.m.

***Draft - Subject to Committee Approval***

Kevin Watlton, Committee Member

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**June 1 through June 30, 2025**

ACCOUNTS PAYABLE
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Date	Number	Name	Amount
6/3/25	121793	ATAC EXTERMINATORS INC	89.00
6/3/25	121794	BEST BEST & KRIEGER	24,389.21
6/3/25	121795	CONTROL TEMP, INC.	79.00
6/3/25	121796	CRIDER PUBLIC RELATIONS	2,040.00
6/3/25	121797	CALIFORNIA RURAL WATER ASSN	7,837.75
6/3/25	121798	GALLAGHER BENEFIT SERVICES	8,400.00
6/3/25	121799	IN-SITU, INC.	16,771.32
6/3/25	121800	PUBLIC AGENCY RETIREMENT SERVICES	1,666.00
6/3/25	121801	PURCOR PEST SOLUTIONS	66.80
6/3/25	121802	SOUTHERN CALIFORNIA EDISON	191.32
6/3/25	121803	STANDARD INSURANCE COMPANY	821.04
6/3/25	121804	UNLIMITED SERVICES	407.00
6/3/25	121805	UNDERGROUND SERVICE ALERT	13.70
6/3/25	121806	VALLEY OFFICE EQUIPMENT, INC.	263.17
6/3/25	121807	VERIZON BUSINESS	80.04
6/3/25	121808	WASTE MGT CORPORATE SERVICES	133.30
6/3/25	121809	ZANJERO WATER CONSULTING	1,627.50
6/3/25	121810	PUBLIC AGENCY RETIREMENT SERVICES	1,666.00
6/10/25	121811	ALBERT WEBB ASSOCIATES	48,992.00
6/10/25	121812	CONTROL TEMP, INC.	2,000.00
6/10/25	121813	LENITY TECHNOLOGY	2,112.00
6/10/25	121814	RODRIGUEZ DISKING	840.00
6/10/25	121815	U. S. GEOLOGICAL SURVEY	65,298.00
6/10/25	121816	WEAVER GRADING	19,320.00
6/10/25	121817	ZANJERO WATER CONSULTING	2,942.50
6/17/25	121818	CALIFORNIA RURAL WATER ASSN	11,340.61
6/17/25	121819	CV STRATEGIES	59,150.37
6/17/25	121820	FRONTIER COMMUNICATIONS	378.41
6/17/25	121821	MACRO COMMUNICATIONS	800.00
6/17/25	121822	MATTHEW PISTILLI LANDSCAPE SERVICES	905.00
6/17/25	121823	PUBLIC AGENCY RETIREMENT SERVICES	1,666.00
6/17/25	121824	PARS ADMINISTRATION	400.00
6/17/25	121825	PASS WATER AGENCY FOUNDATION	22,254.00
6/17/25	121826	SOUTHERN CALIFORNIA GAS	19.46
6/24/25	121827	AUTOMATION PRIDE	105.00
6/24/25	121828	BASIC BACKFLOW	200.00
6/24/25	121829	KVAC ENVIRONMENTAL	10,232.75
6/24/25	121830	PROVOST & PRITCHARD	3,159.18
6/24/25	121831	SOUTHERN CALIFORNIA EDISON	4,011.21
6/24/25	121832	UNIVAR SOLUTIONS	5,955.14
6/24/25	121833	VALLEY OFFICE EQUIPMENT, INC.	357.41
6/24/25	121834	WELLS FARGO ELITE CREDIT CARD	20,704.28
6/25/25	121835	ATAC EXTERMINATORS INC	89.00
6/25/25	121836	BEAUMONT-CHERRY VALLEY WATER DISTRICT	506.50
6/25/25	121837	PUBLIC AGENCY RETIREMENT SERVICES	1,762.00
6/25/25	121838	SOUTHERN CALIFORNIA EDISON	231.00
6/25/25	121839	VERIZON BUSINESS	80.04

**San Gorgonio Pass Water Agency**  
**Check History Report**  
June 1 through June 30, 2025

ACCOUNTS PAYABLE (CON'T)
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Date	Number	Name	Amount
6/2/25	901102	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,379.22
6/2/25	901103	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	14,249.41
6/2/25	901104	CALPERS RETIREMENT	10,633.37
6/2/25	901105	CAL PERS RETIREMENT - SIP-457	5,189.00
6/2/25	901106	PAYCHEX	375.65
6/2/25	901107	MARICELA V. CABRAL - REIMBURSEMENT	3,287.20
6/2/25	901108	LANCE E. ECKHART - REIMBURSEMENT	44.22
6/2/25	901109	LAWRENCE R. SMITH - REIMBURSEMENT	567.14
6/16/25	901110	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,407.75
6/16/25	901111	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	14,371.14
6/16/25	901112	CALPERS RETIREMENT	10,633.37
6/16/25	901113	CAL PERS RETIREMENT - SIP-457	5,189.00
6/16/25	901114	PAYCHEX	223.00
6/16/25	901115	MARICELA V. CABRAL - REIMBURSEMENT	1,133.82
6/16/25	901116	EMMETT G. CAMPBELL - REIMBURSEMENT	2,207.87
6/16/25	901117	LANCE E. ECKHART - REIMBURSEMENT	500.00
6/16/25	901118	MATTHEW E. HOWARD - REIMBURSEMENT	816.00
6/16/25	901119	THOMAS W. TODD, JR. - REIMBURSEMENT	2,571.74
6/16/25	901120	MICHAEL R. VALDIVIA - REIMBURSEMENT	987.40
6/16/25	901121	KEVIN D. WALTON - REIMBURSEMENT	40.41
6/16/25	901122	SARAH C. WARGO - REIMBURSEMENT	908.27
6/23/25	901123	EMPLOYMENT DEVELOPMENT DEPARTMENT	1,325.15
6/23/25	901124	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	8,349.71
6/23/25	901125	CALPERS RETIREMENT	507.17
6/23/25	901126	PAYCHEX	170.75
6/28/25	901127	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,838.81
6/28/25	901128	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	16,971.67
6/28/25	901129	CALPERS RETIREMENT	10,763.74
6/28/25	901130	CAL PERS RETIREMENT - SIP-457	5,189.00
6/28/25	901131	PAYCHEX	222.10
6/28/25	901132	MARICELA V. CABRAL - REIMBURSEMENT	95.00
6/28/25	901133	LAWRENCE R. SMITH - REIMBURSEMENT	816.00
6/28/25	901134	MICHAEL R. VALDIVIA - REIMBURSEMENT	1,532.60
6/28/25	901135	KEVIN D. WALTON - REIMBURSEMENT	58.00
6/29/25	901136	DEPARTMENT OF WATER RESOURCES	1,013,754.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,493,662.69

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**June 1 through June 30, 2025**

<b>PAYROLL</b>
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Date	Number	Name	Amount
6/1/25	802964	MARICELA V. CABRAL	3,850.54
6/1/25	802965	EMMETT G. CAMPBELL	3,598.13
6/1/25	802966	LANCE E. ECKHART	6,682.23
6/1/25	802967	MATTHEW E. HOWARD	4,668.27
6/1/25	802968	LAWRENCE R. SMITH	2,935.05
6/1/25	802969	SCOTT W. TIRRELL	475.71
6/1/25	802970	THOMAS W. TODD, JR.	4,077.29
6/1/25	802971	MICHAEL R. VALDIVIA	2,413.41
6/15/25	802972	MARICELA V. CABRAL	3,850.54
6/15/25	802973	EMMETT G. CAMPBELL	3,598.13
6/15/25	802974	LANCE E. ECKHART	6,682.22
6/15/25	802975	MATTHEW E. HOWARD	4,668.28
6/15/25	802976	SCOTT W. TIRRELL	457.52
6/15/25	802977	THOMAS W. TODD, JR.	4,077.29
6/15/25	802978	KEVIN D. WALTON	2,805.34
6/15/25	802979	SARAH C. WARGO	2,383.96
6/22/25	802980	MARICELA V. CABRAL	1,454.76
6/22/25	802981	EMMETT G. CAMPBELL	1,684.64
6/22/25	802982	LANCE E. ECKHART	7,189.10
6/22/25	802983	MATTHEW E. HOWARD	1,654.64
6/22/25	802984	THOMAS W. TODD, JR.	4,877.81
6/27/25	802985	BLAIR M. BALL	3,332.72
6/27/25	802986	MARICELA V. CABRAL	4,009.20
6/27/25	802987	EMMETT G. CAMPBELL	3,756.82
6/27/25	802988	LANCE E. ECKHART	6,913.37
6/27/25	802989	MATTHEW E. HOWARD	4,668.27
6/27/25	802990	LAWRENCE R. SMITH	2,935.05
6/27/25	802991	SCOTT W. TIRRELL	483.01
6/27/25	802992	THOMAS W. TODD, JR.	4,077.29
6/27/25	802993	MICHAEL R. VALDIVIA	2,935.06
6/27/25	802994	KEVIN D. WALTON	2,805.34
6/27/25	802995	SARAH C. WARGO	2,877.58
6/27/25	802996	ROBERT G. YBARRA	2,935.06
TOTAL PAYROLL			115,813.63
TOTAL DISBURSEMENTS FOR JUNE 2025			1,609,476.32

**NOTES**

\*Reimbursements to Staff and Directors may include medical, wellness, travel or office expenditures.  
 Check and expenditure series numbers:

- |        |                                      |
|--------|--------------------------------------|
| 121xxx | Accounts payable checks              |
| 802xxx | Payroll direct deposits to employees |
| 900xxx | Electronic Funds Transfers           |

SAN GORGONIO PASS WATER AGENCY  
New Vendors List  
July 2025

Vendor - Name and Address	Expenditure Type
PURCOR Pest Solutions Old Address: P.O. Box 35019, Seattle, WA 98124 New Address: P.O. Box 600607, Jacksonville, FL 32260	Building Maintenance
GF Advocacy, LLC 6073 Riding Path Dr., Roseville, CA 95747	Advocacy

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
June 30, 2025**

**BANK STATEMENT BALANCE (CHECKING ACCOUNT) -** June 30, 2025 \$ 314,708.06

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
121827	105.00	121839	80.04
121829	10,232.75		
121833	357.41		
121835	89.00		
121837	1,762.00		
	<u>12,546.16</u>		<u>80.04</u>

TOTAL OUTSTANDING CHECKS (12,626.20)

ADJUSTED **BANK STATEMENT** BALANCE - June 30, 2025 \$ 302,081.86

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH \$ 11,693,855.94

CASH RECEIPTS FOR CURRENT MONTH 717,702.24

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE	Checks	(352,354.01)	
ACCOUNTS PAYABLE	ACHs	<u>(1,141,308.68)</u>	(1,493,662.69)
PAYROLL	Prior Month: 16th-EOM	(28,700.63)	
PAYROLL	This Month: 1st-15th	(28,523.28)	
PAYROLL	Buy Out & Retroactive Pay	(16,860.95)	
PAYROLL	This Month: 16th-30th	<u>(41,728.77)</u>	(115,813.63)

TRANSFERS

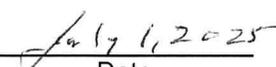
FROM LAIF / CAMP TO CHECKING ACCT -

FROM CHECKING ACCT TO CAMP (10,500,000.00)

BALANCE PER **GENERAL LEDGER** - June 30, 2025 \$ 302,081.86

REPORT PREPARED BY:

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

  
\_\_\_\_\_  
Date

**SAN GORGONIO PASS WATER AGENCY  
DEPOSIT RECAP  
FOR THE MONTH OF JUNE 2025**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
6/5/25	STATE OF CALIF/DWR	TEHACHAPI 2ND AFTERBAY D.S. CREDIT	35,417.00
6/5/25	RIVERSIDE COUNTY	PROPERTY TAXES RPTTF JUN25 DIST	629,672.00
6/10/25	MISSION SPRINGS W.D.	GSA ANNUAL REPORT 2021	10,604.57
6/20/25	RIVERSIDE COUNTY	PROPERTY TAXES - HOMEOWNERS EXP.	33,493.26
6/20/25	RIVERSIDE COUNTY	RDV ASSET DISTRIBUTION JUN25	222.24
6/23/25	PASS WATER FOUNDATION	REPAYMENT MOLAA SPONSORSHIP	5,000.00
6/23/25	PASS WATER FOUNDATION	REPAYMENT MOLAA EXPENSES	1,410.17
6/25/25	STATE OF CALIF/DWR	OFF AQUEDUCT REFUND 2023 - 2024	1,883.00
TOTAL FOR JUNE 2025			717,702.24

## SAN GORGONIO PASS WATER AGENCY

**Local Water Purchases and Deliveries**  
**Calendar Year 2025**  
**DRAFT - Subject to Change**  
 July 17, 2025

ORDERS (AF)					
City of Banning		BCVWD		YVWD	
Replenish	Pre-Stored	Replenish	Pre-Stored	Direct	Pre-Stored*
1,500	250	11,200	5,000	200	0

Delivery Point						Pre-Stored Water					
Month	Brookside East	LSGC	Noble Connect.	SBVMWD	Total	SGPWA Transfers-In	SGPWA Transfers-Out	SGPWA Balance	Banning Transfers-In	BCVWD Transfers-In	YVWD Transfers-In
Bal. Prior Year						Bal. Prior Year		1,595			
Jan	10		43		53	10		1,605			
Feb	397		637		1,034	397		2,002			
Mar	724		1,582	13	2,319	724		2,726			
Apr	572		1,401		1,973	572		3,298			
May	126		1,389		1,515	126		3,424			
Jun	1,056		996		2,052	1,056	3,250	1,230	750	2,500	
Jul					0						
Aug					0						
Sep					0						
Oct					0						
Nov					0						
Dec					0						
<b>TOTALS</b>	2,885	0	6,048	13	8,946	2,885	3,250		750	2,500	0

Billing Detail										
Month	City of Banning			BCVWD			YVWD			Totals
	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	
Jan			0	43		43			0	43
Feb			0	637		637			0	637
Mar			0	1,582		1,582	13		13	1,595
Apr			0	1,401		1,401			0	1,401
May			0	1,389		1,389			0	1,389
Jun		750	750	996	2,500	3,496			0	4,246
Jul			0			0			0	0
Aug			0			0			0	0
Sep			0			0			0	0
Oct			0			0			0	0
Nov			0			0			0	0
Dec			0			0			0	0
<b>TOTALS</b>	0	750	750	6,048	2,500	8,548	13	0	13	9,311

\*Pre-stored water for YVWD will be delivered thru the Brookside East facility.

San Geronio Pass Water Agency  
Budget Highlights

June 2025

**BASED ON UNAUDITED AMOUNTS**

**Overall Summary**

All funds added to reserves at the end of the fiscal year.

**General Fund (Green Bucket)**

**Income**

Revenue overall was less than projected. The main line item that was over-estimated was Grant Revenue. Staff has little experience with grants and did not take into consideration how long it takes to receive grant reimbursement funds. On the other hand, the major income streams, Water Sales, Tax Revenue, and Interest all exceeded projections by a combined amount of almost \$3 million.

**Expenses**

Two categories exceed projections, Salaries and Employee Benefits, and Legal Services.

In the Salaries and Employee Benefits category, these items were under budget:

- Salaries
- Payroll Service
- Health Insurance
- ACWA Benefits
- Workers Compensation Insurance
- Staff Medical Reimbursement

These items exceed their budgeted amounts:

- Payroll Taxes
- Retirement
- Other Post-Employment Benefits
- Disability Insurance

The total overage was about 1.5%, or roughly \$20,000.

Legal Services exceed the budgeted amount by about \$47,000.

All other categories were under budget.

The net budget surplus was about \$9 million.

**Consigned – SWP Support Fund (Orange Bucket)**

Tax revenue and interest exceeded expectations. Because tax revenue was greater, the tax charges were also greater.

The net budget surplus was about \$2 million.

**Debt Service Fund (Red Bucket)**

All revenue line items exceed projections. Revenue overall was about 12% higher than projected.

On the expense side, Water Purchases, Benefits, and Water Transfers were higher than projected. All other line items were less than projected, which resulted in a net budget surplus of about \$8 million.

**Gap Funding Program**

The Agency received the first ARPA payment from Riverside County toward the construction of the Heli-Hydrants, for Cabazon Water District.

The estimated final outstanding balance for the Gap Funding Program at year-end is about \$8 million.

**SAN GORGONIO PASS WATER AGENCY  
APPROVED BUDGET FOR FY 2024-25  
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2025**

**UNAUDITED**

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
1	2	3	4	5
ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget

**GENERAL FUND**

GENERAL FUND - INCOME					Remaining %	0%
1	WATER SALES	7,100,000		7,100,000	8,908,060.83	25.5%
2	OTHER WATER SALES	0		0	0.00	NA
3	TAX REVENUE	12,400,000		12,400,000	13,067,219.89	5.4%
4	INTEREST	270,000		270,000	762,085.78	182.3%
5	GOV'T CONTRIBUTIONS	42,000		42,000	0.00	-100.0%
6	GRANT REVENUE	6,000,000		6,000,000	120,000.00	-98.0%
7	OTHER MISCELLANEOUS INCOME	35,000		35,000	44,282.16	26.5%
8	<b>TOTAL GENERAL FUND INCOME</b>	<b>25,847,000</b>	<b>0</b>	<b>25,847,000</b>	<b>22,901,648.66</b>	<b>-11.4%</b>
<b>GENERAL FUND - EXPENSES</b>						
<b>COMMODITY PURCHASE</b>						
12	PURCHASED WATER FOR DELIVERY	8,500,000		8,500,000	4,094,331.61	51.8%
13	PURCHASED WATER FOR BANKING (FUTURE SALE)	1,000,000		1,000,000	0.00	100.0%
14	<b>TOTAL COMMODITY PURCHASE</b>	<b>9,500,000</b>	<b>0</b>	<b>9,500,000</b>	<b>4,094,331.61</b>	<b>56.9%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
17	SALARIES	640,000	25,000	665,000	642,707.30	3.4%
18	PAYROLL TAXES	52,000	3,000	55,000	59,865.44	-8.8%
19	PAYROLL SERVICE	6,000	6,000	12,000	9,474.55	21.0%
20	RETIREMENT	250,000	100,000	350,000	366,564.84	-4.7%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	145,000	50,000	195,000	230,942.01	-18.4%
22	HEALTH INSURANCE	54,000	3,000	57,000	46,720.45	18.0%
23	ACWA BENEFITS	9,000	1,000	10,000	7,578.66	24.2%
24	DISABILITY INSURANCE	6,000		6,000	6,009.76	-0.2%
25	WORKERS COMPENSATION INSURANCE	6,000		6,000	4,685.48	21.9%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	11,000		11,000	8,607.36	21.8%
27	EMPLOYEE EDUCATION	4,000		4,000	8,324.42	-108.1%
28	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,183,000</b>	<b>188,000</b>	<b>1,371,000</b>	<b>1,391,480.27</b>	<b>-1.5%</b>

**SAN GORGONIO PASS WATER AGENCY  
APPROVED BUDGET FOR FY 2024-25  
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2025**

**UNAUDITED**

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
1	2	3	4	5
ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget

**GENERAL FUND - EXPENSES**

					Remaining %	0%
<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>						
DIRECTOR EXPENDITURES						
33	DIRECTORS FEES	275,000		275,000	238,434.47	13.3%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	66,399.75	17.0%
35	DIRECTORS MEDICAL REIMBURSEMENT	43,000		43,000	11,233.19	73.9%
OFFICE EXPENDITURES						
37	OFFICE EXPENSE	40,000		40,000	27,294.24	31.8%
38	POSTAGE	1,000		1,000	867.93	13.2%
39	TELEPHONE	8,000		8,000	13,542.41	-69.3%
40	UTILITIES	17,000		17,000	8,220.13	51.6%
SERVICE EXPENDITURES						
42	COMPUTER, WEBSITE AND PHONE SUPPORT	54,000		54,000	67,899.33	-25.7%
43	GENERAL MANAGER AND STAFF TRAVEL	25,000	10,000	35,000	48,551.41	-38.7%
44	SUCCESSION PLANNING	65,000		65,000	37,400.00	42.5%
45	INSURANCE AND BONDS	55,000		55,000	57,805.89	-5.1%
46	ACCOUNTING AND AUDITING	22,000		22,000	20,000.00	9.1%
47	DUES AND ASSESSMENTS	45,000		45,000	61,327.32	-36.3%
48	OTHER PROFESSIONAL SERVICES	35,000		35,000	15,375.00	56.1%
49	BANK CHARGES	1,000		1,000	0.00	100.0%
50	MISCELLANEOUS EXPENSES	1,000		1,000	0.00	100.0%
MAINTENANCE AND EQUIPMENT EXPENDITURES						
52	TOOLS PURCHASE AND MAINTENANCE	2,000		2,000	689.95	65.5%
53	MAINTENANCE AND REPAIRS - VEHICLE	10,000	15,000	25,000	15,343.94	38.6%
54	MAINTENANCE AND REPAIRS - BUILDING	40,000		40,000	38,676.00	3.3%
55	MAINTENANCE AND REPAIRS - FIELD	50,000		50,000	65,960.45	-31.9%
COUNTY EXPENDITURES						
57	LAFCO COST SHARE	10,000		10,000	7,800.78	22.0%
58	ELECTION EXPENSE	150,000		150,000	45,821.40	69.5%
59	TAX COLLECTION CHARGES	60,000		60,000	50,586.31	15.7%
60	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,089,000</b>	<b>25,000</b>	<b>1,114,000</b>	<b>899,229.90</b>	<b>19.3%</b>

**SAN GORGONIO PASS WATER AGENCY  
APPROVED BUDGET FOR FY 2024-25  
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2025**

**UNAUDITED**

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
1	2	3	4	5
ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget

**GENERAL FUND - EXPENSES**

					Remaining %	0%
<b>CONSULTING AND ENGINEERING SERVICES</b>						
PLANS & CONSTRUCTION						
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000	4,809.60	80.8%
66	BACKBONE INFRASTRUCTURE STUDY AND DESIGN	150,000		150,000	0.00	100.0%
67	BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000	0.00	100.0%
68	COUNTY LINE RECHARGE	1,250,000		1,250,000	185,360.65	85.2%
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000	117,139.25	44.2%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000	0.00	100.0%
71	MONITORING WELL DRILLING	2,300,000		2,300,000	590,585.64	74.3%
72	HELI-HYDRANT	1,800,000		1,800,000	2,556.50	99.9%
OTHER PROJECTS						
74	WATER BANKING INVESTIGATIONS	25,000		25,000	0.00	100.0%
75	SAN GORGONIO GSA	50,000		50,000	31,650.38	36.7%
76	YUCAIPA GSA VERBENIA GSA	10,000		10,000	24,568.79	-145.7%
77	FLUME MONITORING AND SUPPORT	30,000		30,000	0.00	100.0%
STUDIES AND REPORTS						
79	FINANCIAL MODELING + NEXUS RATE STUDY	90,000		90,000	74,524.02	17.2%
80	USGS STUDIES AND MONITORING	300,000		300,000	116,242.00	61.3%
81	WATER PORTFOLIO	100,000		100,000	54,382.94	45.6%
82	LOCAL SUPPLIES	50,000		50,000	15,920.00	68.2%
83	LOCAL RECHARGE FEASIBILITY STUDIES	750,000		750,000	0.00	100.0%
84	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	25,000		25,000	7,447.50	70.2%
GENERAL ENGINEERING SERVICES						
86	ON-CALL AGENCY ENGINEER	250,000		250,000	177,695.54	28.9%
87	GRANT SUPPORT SERVICES	75,000		75,000	24,000.00	68.0%
88	STATE + FEDERAL ADVOCACY	30,000		30,000	2,500.00	91.7%
89	SAWPA REGIONAL PROJECTS	36,000		36,000	28,484.21	20.9%
90	GENERAL ENGINEERING and ENVIRONMENTAL	75,000		75,000	0.00	100.0%
91	<b>TOTAL CONSULTING AND ENGINEERING SERVICES</b>	<b>7,781,000</b>	<b>0</b>	<b>7,781,000</b>	<b>1,457,867.02</b>	<b>81.3%</b>

**SAN GORGONIO PASS WATER AGENCY  
APPROVED BUDGET FOR FY 2024-25  
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2025**

**UNAUDITED**

		FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND - EXPENSES</b>						
					Remaining %	0%
	<b>LEGAL SERVICES</b>					
96	LEGAL SERVICES	200,000	60,000	260,000	307,824.44	-18.4%
97	<b>TOTAL LEGAL SERVICES</b>	200,000	60,000	260,000	307,824.44	-18.4%
	<b>CONSERVATION AND EDUCATION</b>					
100	SCHOOL EDUCATION PROGRAMS	60,000		60,000	42,972.00	28.4%
101	PUBLIC INFORMATION AND EDUCATION	260,000		260,000	216,076.61	16.9%
102	SPONSORSHIPS	0		0	9,949.00	NA
103	TRANSFER TO PASS WATER AGENCY FOUNDATION	32,000		32,000	32,254.00	-0.8%
104	65th ANNIVERSARY CELEBRATION	20,000		20,000	15,831.25	20.8%
105	<b>TOTAL CONSERVATION AND EDUCATION</b>	372,000	0	372,000	317,082.86	14.8%
	<b>MAJOR AND CAPITAL EXPENDITURES</b>					
	<b>BUILDING AND EQUIPMENT</b>					
109	BUILDING	50,000		50,000	0.00	100.0%
110	FRONT LANDSCAPING	75,000		75,000	0.00	100.0%
111	FURNITURE AND OFFICE EQUIPMENT	25,000		25,000	0.00	100.0%
112	OTHER EQUIPMENT	20,000		20,000	0.00	100.0%
113	VEHICLES	125,000		125,000	0.00	100.0%
	<b>OTHER ITEMS</b>					
115	SITES RESERVOIR	560,000		560,000	560,000.00	0.0%
116	<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>	855,000	0	855,000	560,000.00	34.5%
118	<b>TRANSFERS TO OTHER FUNDS</b>			0		
120	<b>TOTAL GENERAL FUND EXPENSES</b>	20,980,000	273,000	21,253,000	9,027,816.10	57.5%
122	<b>GENERAL FUND NET INCOME YTD</b>	4,867,000	-273,000	4,594,000	13,873,832.56	

**SAN GORGONIO PASS WATER AGENCY  
APPROVED BUDGET FOR FY 2024-25  
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2025**

**UNAUDITED**

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
1	2	3	4	5
ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget

**CONSIGNED - SWP SUPPORT FUND**

				Remaining %	0%
<b>CONSIGNED - SWP SUPPORT FUND - INCOME</b>					
<b>INCOME</b>					
130	UNITARY TAX REVENUE ALLOCATED	7,200,000	7,200,000	8,884,661.70	23.4%
131	INTEREST	240,000	240,000	727,778.82	203.2%
132	OTHER INCOME	0	0	0.00	NA
133	<b>TOTAL SWP SUPPORT FUND INCOME</b>	<b>7,440,000</b>	<b>0</b>	<b>7,440,000</b>	<b>29.2%</b>
<b>CONSIGNED - SWP SUPPORT FUND - EXPENSES</b>					
<b>EXPENDITURES</b>					
139	TAX COLLECTION CHARGES	18,000	18,000	22,407.19	-24.5%
140	OTHER EXPENSES	0	0	0.00	NA
141	<b>TOTAL SWP SUPPORT FUND EXPENSES</b>	<b>18,000</b>	<b>0</b>	<b>18,000</b>	<b>-24.5%</b>
143	<b>TRANSFERS TO OTHER FUNDS</b>				
145	<b>CONSIGNED - SWP SUPPORT FUND NET INCOME YTD</b>	<b>7,422,000</b>	<b>0</b>	<b>7,422,000</b>	<b>9,590,033.33</b>

**SAN GORGONIO PASS WATER AGENCY  
APPROVED BUDGET FOR FY 2024-25  
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2025**

**UNAUDITED**

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
1	2	3	4	5
ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget

**DEBT SERVICE FUND**

					Remaining %	0%
<b>DEBT SERVICE FUND - INCOME</b>						
<b>INCOME</b>						
153	TAX REVENUE	29,400,000		29,400,000	31,671,653.47	7.7%
154	INTEREST	1,000,000		1,000,000	2,610,623.52	161.1%
155	CONTRIBUTIONS - GOVERNMENT	0		0	0.00	NA
156	DWR CREDITS - BOND COVER, OTHER	3,400,000		3,400,000	3,652,627.20	7.4%
157	<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>33,800,000</b>	<b>0</b>	<b>33,800,000</b>	<b>37,934,904.19</b>	<b>12.2%</b>
<b>DEBT SERVICE FUND - EXPENSES</b>						
<b>EXPENSES</b>						
160	PURCHASED WATER-SWP	0	1,800,000	1,800,000	2,267,204.00	-26.0%
161	SALARIES	500,000		500,000	487,394.98	2.5%
162	PAYROLL TAXES	35,000		35,000	29,715.25	15.1%
163	BENEFITS	320,000		320,000	370,106.27	-15.7%
164	SWP LEGAL SERVICES	0		0	0.00	NA
165	SWP UTILITIES	10,000		10,000	9,746.77	2.5%
166	STATE WATER CONTRACT AUDIT	7,000		7,000	6,495.00	7.2%
167	STATE WATER CONTRACTOR DUES	55,000		55,000	39,185.00	28.8%
168	DELTA CONVEYANCE FINANCING AUTHORITY	30,000		30,000	0.00	100.0%
169	WATER TREATMENT EXPENSE	100,000		100,000	59,704.51	40.3%
170	EBX CONTRACT OPERATIONS	400,000		400,000	264,202.17	33.9%
171	SWP ENGINEERING AND MAINTENANCE	3,400,000		3,400,000	90,766.94	97.3%
172	WATER TRANSFERS	2,500,000		2,500,000	2,626,205.50	-5.0%
173	STATE WATER CONTRACT PAYMENTS	25,600,000		25,600,000	23,436,162.00	8.5%
174	TAX COLLECTION CHARGES	160,000		160,000	147,788.51	7.6%
175	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>33,117,000</b>	<b>0</b>	<b>34,917,000</b>	<b>29,834,676.90</b>	<b>14.6%</b>
177	<b>TRANSFERS FROM RESERVES</b>			0.00	0.00	
179	<b>DEBT SERVICE NET INCOME YTD</b>	<b>683,000</b>	<b>0</b>	<b>-1,117,000</b>	<b>8,100,227.29</b>	

**SAN GORGONIO PASS WATER AGENCY  
APPROVED BUDGET FOR FY 2024-25  
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2025**

**UNAUDITED**

		FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025				
		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GAP FUNDING PROGRAM</b>						
<b>GAP FUNDING PROGRAM - INCOME</b>						
185	CABAZON WATER DISTRICT #1 and #2	96,000		96,000	120,000.00	<b>-25.0%</b>
186	SOUTH MESA WATER COMPANY	2,000,000		2,000,000	0.00	100.0%
187	HIGH VALLEYS WATER DISTRICT	500,000		500,000	0.00	100.0%
188	BANNING HEIGHTS MUTUAL WATER CO.	0		0	0.00	NA
191	<b>TOTAL INCOME</b>	<b>2,596,000</b>	<b>0</b>	<b>2,596,000</b>	<b>120,000.00</b>	<b>95%</b>
<b>GAP FUNDING PROGRAM - EXPENSES</b>						
194	CABAZON WATER DISTRICT #1	0		0	292,664.18	NA
195	SOUTH MESA WATER COMPANY	5,000,000		5,000,000	5,847,530.11	<b>-17.0%</b>
196	HIGH VALLEYS WATER DISTRICT	1,000,000		1,000,000	908,627.50	9.1%
197	BANNING HEIGHTS MUTUAL WATER CO.	0		0	566,528.75	NA
198	CABAZON WATER DISTRICT #2	0		0	600,000.00	NA
200	<b>TOTAL EXPENSE</b>	<b>6,000,000</b>	<b>0</b>	<b>6,000,000</b>	<b>8,215,350.54</b>	<b>-36.9%</b>
202	<b>GAP FUNDING PROGRAM NET BALANCE YTD</b>	<b>-3,404,000</b>	<b>0</b>	<b>-3,404,000</b>	<b>-8,095,350.54</b>	

## San Gorgonio Pass Water Agency

### List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
ACWA	Association of California Water Agencies	Affinity organization that provides conferences, training, lobbying and insurance services for water agencies in California
ACWA JPIA	ACWA Joint Powers Insurance Agency	Designation for payments made for property, liability and workers compensation insurance
ACWABE	ACWA Benefits	Designation for dental, vision and life insurance
ALWEAS	Albert Webb Associates	Provides engineering consulting services
ARPA	American Rescue Plan Act	Grants from the Federal Government, channeled to counties, to fund specific projects.
AVEK	Antelope Valley-East Kern Water Agency	State Water Contractor
BBK	Best Best & Krieger	Provides legal counsel
BCVWD	Beaumont-Cherry Valley Water District	Provides retail water service in Beaumont
BHMWC	Banning Heights Mutual Water Company	Mutual water company within Agency boundaries
CalPERS	California Public Employees Retirement System	Provides retirement and health insurance services for public agencies in California
CAMP	California Asset Management Plan	Financial entity that advises and manages investments for public agencies in California
COBRA	Consolidated Omnibus Budget Reconciliation Act	Designation for continued health coverage
CONTEM	Control Temp, Inc.	Provides building maintenance for heating and air conditioning
CWD	Cabazon Water District	Retail water agency within Agency boundaries
DUCCLE	Ducking Clean	Provides building maintenance for outside cleaning - gutters and solar panels
DWR	Department of Water Resources	Branch of the California government that is responsible for managing the SWP
EBE	East Branch Enlargement	Construction projects along the East Branch of the SWP to increase capacity
EBX	East Branch Extension	Infrastructure from East Branch of SWP to SGPWA service area
EDD	Employee Development Department	State of California department for collection of employment taxes
EFTPS	Electronic Federal Tax Payment System	Federal system for collection of employment taxes
ERSC	Engineering Services of Southern California	Provides engineering consulting services
ESRI	ESRI	Provides mapping services
FSA	Flexible Spending Account	Pre-tax deduction for health and dependent-care expenses
GSA	Groundwater Sustainability Act	or Groundwater Sustainability Agency; required under SGMA to manage groundwater
GSP	Groundwater Sustainability Plan	Plan required under SGMA to manage groundwater assets
HCN	HCN Bank	Local regional bank; formerly the Bank of Hemet
HdL Coren & Cone		Provide tax revenue consulting services.
HOX	Homeowners Exemption	Exemption for homeowners; also a tax revenue income received by the Agency
HVWD	High Valleys Water District	Mutual water company within Agency boundaries

## San Gorgonio Pass Water Agency

### List of Some Acronyms and Vendors and Their Functions

Acronym	Name	Function and Information
IERCD	Inland Empire Resources Conservation District	Special District that provides conservation education
LAFCO	Local Agency Formation Commission	Branch of Riverside County government; reviews district and agency formation
LAIF	Local Agency Investment Fund	Financial organization sponsored by the state California for public agencies to investment surplus money on a short-term basis
LAMMA	Local Agency Money Market Account	Investment account provided by HCN for local agencies
MAPILA	Matthew Pistilli Landscape Services	Provides landscape and gardening services
OAP	Off-Aqueduct Power	DWR invoice for specific facilities that are not directly part of the SWP aqueduct
OPEB	Other Post-Employment Benefits	
PARS	Public Agency Retirement Services	Provider of defined contribution plans, of which the Agency participates
PPIC	Public Policy Institute of California	Think tank on issues in California
PROPRI	Provost & Pritchard	Provides engineering and other consulting services
RC	Riverside County	
RDV	Redevelopment	
RPTTF	Redevelopment Property Tax Trust Fund	Proceeds of redevelopment properties that are sold and distributed to County entities.
SAWPA	Santa Ana Watershed Project Authority	Coordinates activities to protect the Santa Ana watershed
SBE	State Board of Equalization	AKA Unitary taxes
SBVMWD	San Bernardino Valley Municipal Water District	State Water Contractor in San Bernardino County and a partner with EBX
SCADA	Supervisory Control and Data Acquisition	Electronic monitoring and control system used by DWR and other water purveyors
SCWC	Southern California Water Coalition	
SGMA	Sustainable Groundwater Management Act	A legislative package that requires local agencies to form GSAs and develop GSPs.
SMIF	Surplus Money Investment Fund	State of California depository for government funds that are not currently needed
SMWC	South Mesa Water Company	Retail water agency within Agency boundaries
SRJP	Sites Reservoir Joint Powers Authority	Joint powers authority formed to construct and manage Sites Reservoir
STAINS	Standard Insurance Company	Disability insurance provider
SWC	State Water Contractors	Professional organization representing districts and agencies that have a water supply contract with the state of California
SWP	State Water Project	System of reservoirs, aqueducts, and pump stations that distributes water throughout the state of California; governed by agreements called water supply contracts
TSAB	Tehachapi Second After-Bay	A DWR facility that SGPWA participates in
UNIVAR	Univar Solutions, Inc.	Provides EarthTec solution for water treatment

**San Gorgonio Pass Water Agency**

**List of Some Acronyms and Vendors and Their Functions**

<b>Acronym</b>	<b>Name</b>	<b>Function and Information</b>
USGS	U.S. Geological Survey	Federal agency that provides groundwater data and modeling
UWMP	Urban Water Management Plan	
WEF	Water Education Foundation	
WSRB	Water System Revenue Bonds	Bonds sold by the state of California to pay for SWP construction
YTD	Year to Date	
YVWD	Yucaipa Valley Water District	Retail water district with part of its service area within Agency boundaries
		Version 250131

**SAN GORGONIO PASS WATER AGENCY**

**LEGAL INVOICES  
ACCOUNTS PAYABLE INVOICE LISTING**

<u>VENDOR</u>	<u>INVOICE NBR</u>	<u>COMMENT</u>	<u>AMOUNT</u>
BEST, BEST & KRIEGER	250630	LEGAL SERVICES JUNE 2025	14,148.18

TOTAL PENDING INVOICES FOR APPROVAL JUNE 2025

14,148.18

**UNAUDITED**

SAN GORGONIO PASS WATER AGENCY  
CASH RECONCILIATION REPORT  
FY 2024-25  
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2025

**RESTRICTED - DEBT SERVICE FUND**

BEGINNING BALANCE - JULY 1, 2024			
RESERVE FOR STATE WATER PROJECT		<u>78,052,241</u>	
DEBT SERVICE ACTIVITY			
DEBT SERVICE DEPOSITS			
PROPERTY TAX - DEBT SERVICE DEPOSITS		31,671,653	
INTEREST INCOME AND CHANGE IN MARKET VALUES		3,740,279	
DWR REFUNDS		3,653,692	
CHANGE IN RECIEVABLES		824,692	
DEBT SERVICE DISBURSEMENTS		<u>-29,834,677</u>	
<b>ENDING DEBT SERVICE FUND BALANCE</b> - - - - -	<b>June 30, 2025</b>	<b>88,107,880</b>	<b>88,107,880</b>

**UNRESTRICTED - GENERAL FUND**

BEGINNING BALANCE - JULY 1, 2024		<u>17,640,134</u>	
GENERAL FUND ACTIVITY			
GENERAL FUND DEPOSITS			
WATER SALES		8,908,061	
PROPERTY TAX - GENERAL PURPOSE DEPOSITS		13,067,220	
INTEREST INCOME AND CHANGE IN MARKET VALUES		1,091,852	
OTHER INCOME		164,282	
CHANGE IN RECIEVABLES		2,876,545	
GENERAL FUND DISBURSEMENTS			
CHANGE IN LIABILITIES		-990,237	
CHANGE IN CAPITAL ASSETS		-1,331,649	
OPERATING EXPENDITURES		<u>-7,696,167</u>	
<b>ENDING GENERAL FUND BALANCE</b> - - - - -	<b>June 30, 2025</b>	<b>33,730,040</b>	<b>33,730,040</b>

**UNRESTRICTED- CONSIGNED SWP SUPPORT FUND**

BEGINNING BALANCE - JULY 1, 2024		<u>18,320,727</u>	
CONSIGNED FUND ACTIVITY			
PROPERTY TAX DEPOSITS		8,884,662	
INTEREST INCOME AND CHANGE IN MARKET VALUES		1,042,699	
CHANGE IN RECIEVABLES		943,422	
CONSIGNED FUND EXPENDITURES		<u>-22,407</u>	
<b>ENDING CONSIGNED SWP FUND BALANCE</b> - - - - -	<b>June 30, 2025</b>	<b>29,169,103</b>	<b>29,169,103</b>

**GAP FUNDING PROGRAM**

<b>Net Gap Funding Balance as of:</b>	<b>June 30, 2025</b>	<b>-8,427,219</b>	<b>-8,427,219</b>
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<b>TOTAL CASH</b> - - - - -	<b>June 30, 2025</b>		<b>142,579,805</b>
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<b>LOCATION OF CASH</b> - - - - -	<b>June 30, 2025</b>		
PETTY CASH			100
CASH IN WELLS FARGO CHECKING ACCOUNT			302,082
LOCAL AGENCY INVESTMENT FUND			35,890,858
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - LIQUIDITY			19,776,201
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - PFM INVESTMENTS			86,610,564
<b>TOTAL CASH</b> - - - - -	<b>June 30, 2025</b>		<b>142,579,805</b>

SAN GORGONIO PASS WATER AGENCY  
CASH RECONCILIATION SUMMARY REPORT  
FY 2024-25  
BY QUARTER

**UNAUDITED**

	SEP 30, 24	DEC 31, 24	MAR 31, 25	JUN 30, 25
<b>RESTRICTED - DEBT SERVICE FUND</b>				
BEGINNING BALANCE - JULY 1, 2024				
RESERVE FOR STATE WATER PROJECT	78,052,241	78,052,241	78,052,241	78,052,241
DEBT SERVICE ACTIVITY				
DEBT SERVICE DEPOSITS				
PROPERTY TAX - D. S. DEPOSITS	0	9,577,503	18,597,483	31,671,653
INTEREST INCOME + MARKET CHANGES	540,748	1,422,948	2,913,509	3,740,279
DWR REFUNDS	1,335	1,723,665	1,723,665	3,653,692
CHANGES IN RECIEVABLES	1,733,902	499,531	824,692	824,692
DEBT SERVICE DISBURSEMENTS	-13,680,130	-16,716,473	-24,983,062	-29,834,677
<b>ENDING DEBT SERVICE FUND BALANCE</b>	<b>66,648,096</b>	<b>74,559,415</b>	<b>77,128,527</b>	<b>88,107,880</b>
<b>UNRESTRICTED - GENERAL FUND</b>				
BEGINNING BALANCE - JULY 1, 2024	17,640,134	17,640,134	17,640,134	17,640,134
GENERAL FUND ACTIVITY				
GENERAL FUND DEPOSITS				
WATER SALES	292,467	4,495,053	7,712,589	8,908,061
PROPERTY TAX - GENERAL DEPOSITS	0	1,448,561	6,843,030	13,067,220
INTEREST INCOME + MARKET CHANGES	117,554	286,743	915,301	1,091,852
OTHER INCOME	33,185	42,824	44,560	164,282
CHANGES IN RECIEVABLES	3,762,059	705,741	2,689,049	2,876,545
GENERAL FUND DISBURSEMENTS				
CHANGE IN LIABILITIES	-1,214,337	-1,239,091	-1,125,152	-990,237
CHANGE IN CAPITAL ASSETS	-18,654	-50,412	-1,214,941	-1,331,649
OPERATING EXPENDITURES	-1,558,964	-2,376,232	-6,101,883	-7,696,167
<b>ENDING GENERAL FUND BALANCE</b>	<b>19,053,444</b>	<b>20,953,322</b>	<b>27,402,687</b>	<b>33,730,040</b>
<b>UNRESTRICTED - CONSIGNED SWP SUPPORT FUND</b>				
BEGINNING BALANCE - JULY 1, 2024	18,320,727	18,320,727	18,320,727	18,320,727
CONSIGNED FUND ACTIVITY				
PROPERTY TAX DEPOSITS	0	0	4,411,158	8,884,662
INTEREST INCOME + MARKET CHANGES	125,391	282,495	590,459	1,042,699
CHANGES IN RECIEVABLES			943,422	943,422
CONSIGNED FUND EXPENDITURES	0	0	-11,221	-22,407
<b>ENDING CONSIGNED FUND BALANCE</b>	<b>18,446,118</b>	<b>18,603,222</b>	<b>24,254,546</b>	<b>29,169,103</b>
<b>GAP FUNDING PROGRAM</b>				
Net Gap Funding Balance as of: March 31, 2025			-6,826,723	-8,427,219
<b>TOTAL CASH - END OF QUARTER</b>	<b>104,147,658</b>	<b>114,115,959</b>	<b>121,959,037</b>	<b>142,579,805</b>
<b>LOCATION OF CASH AND INVESTMENTS</b>				
PETTY CASH	100	100	100	100
CASH IN WELLS FARGO CHECKING ACCOUNT	501,757	761,601	774,053	302,082
LOCAL AGENCY INVESTMENT FUND	10,294,463	20,191,398	26,441,398	35,890,858
CA ASSET MNGMNT PRGRM - LIQUIDITY	28,936,287	29,292,447	19,559,588	19,776,201
CA ASSET MNGMNT PRGRM - PFM INVESTMENTS	64,415,051	63,870,413	75,183,898	86,610,564
<b>TOTAL - END OF QUARTER</b>	<b>104,147,658</b>	<b>114,115,959</b>	<b>121,959,037</b>	<b>142,579,805</b>

**SAN GORGONIO PASS WATER AGENCY  
RESERVE ALLOCATION REPORT  
FY 2024-25  
FOR THE TWELVE MONTHS ENDING JUNE 30, 2025**

	JUN 30, 24	SEP 30, 24	DEC 31, 24	MAR 31, 25	JUN 30, 25
<b>RESTRICTED</b>					
<b>STATE WATER CONTRACT FUND</b>	<b>78,052,241</b>	<b>66,648,096</b>	<b>74,559,415</b>	<b>77,128,527</b>	<b>88,107,880</b>
<b>UNRESTRICTED</b>					
<b>GENERAL FUND</b>					
OPERATIONS	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
NEW INFRASTRUCTURE		10,250,423	11,663,733	13,563,611	13,186,253
Adjustments				-377,358	
Additions		1,413,310	1,899,878		4,726,858
Expenditures					
Ending Balance	10,250,423	11,663,733	13,563,611	13,186,253	17,913,111
ADDITIONAL WATER					
Adjustments					
Additions					
Expenditures					
Ending Balance	4,339,711	4,339,711	4,339,711	4,339,711	4,339,711
RATE STABILIZATION					
Previous Balance	150,000	150,000	150,000	150,000	150,000
Expenditures					
Ending Balance	150,000	150,000	150,000	150,000	150,000
REPLACEMENTS	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
UNEXPECTED LEGAL SERVICES	150,000	150,000	150,000	150,000	150,000
<b>SUB-TOTAL GENERAL FUND</b>	<b>17,640,134</b>	<b>19,053,444</b>	<b>20,953,322</b>	<b>20,575,964</b>	<b>25,302,822</b>
<b>UNRESTRICTED</b>					
<b>CONSIGNED SWP FUND</b>	18,320,727	18,320,727	18,446,118	18,603,220	24,254,546
Net Changes		125,391	157,104	5,651,326	4,914,557
Ending Balance	<b>18,320,727</b>	<b>18,446,118</b>	<b>18,603,222</b>	<b>24,254,546</b>	<b>29,169,103</b>
<b>TOTAL UNRESTRICTED RESERVES</b>	<b>35,960,861</b>	<b>37,499,562</b>	<b>39,556,544</b>	<b>44,830,510</b>	<b>54,471,925</b>
<b>TOTAL RESERVES</b>	<b>114,013,102</b>	<b>104,147,658</b>	<b>114,115,959</b>	<b>121,959,037</b>	<b>142,579,805</b>
<b>CASH LOCATION</b>					
Petty Cash	100	100	100	100	100
Wells Fargo Checking Account	352,531	501,757	761,601	774,053	302,082
LAIF	24,860,286	10,294,463	20,191,398	26,441,398	35,890,858
CAMP - Liquidity	26,559,962	28,936,287	29,292,447	19,559,588	19,776,201
CAMP - PFM - Investments	62,240,222	64,415,051	63,870,413	75,183,898	86,610,564
<b>TOTAL CASH</b>	<b>114,013,102</b>	<b>104,147,658</b>	<b>114,115,959</b>	<b>121,959,037</b>	<b>142,579,805</b>

San Gorgonio Pass Water Agency  
 Gap Funding Program  
 Summary Report  
 Report Date: July 17, 2025

**OVERALL Current Balance: 8,427,218.79** (Owed to Agency)

<b>Cabazon Water District #1</b>	(CWD owes us) - Current Balance: 292,664.18
Gap Funding Maximum: 1,300,000	
Approximate Project Cost: 1,700,000.00	Approximate Gap Funding Available: 1,007,335.82
Payments Made to CWD: 1,576,885.54	Payments Received from CWD: 1,284,221.36
12/2/24      292,664.18	3/13/25      95,745.70

<b>Cabazon Water District #2</b>	(CWD owes us) - Current Balance: 480,000.00
Gap Funding Maximum: 500,000	
Approximate Project Cost: 600,000.00	Approximate Gap Funding Available: 20,000.00
Payments Made to CWD: 600,000.00	Payments Received from CWD: 120,000.00
4/29/25      360,000.00	5/28/25      120,000.00
5/28/25      120,000.00	

<b>South Mesa Water Company</b>	(SMWC owes us) - Current Balance: 5,847,530.11
Gap Funding Maximum: 7,000,000	
Approximate Project Cost: 10,300,000.00	Approximate Gap Funding Available: 1,152,469.89
Payments Made to SMWC: 6,325,017.13	Payments Received from SMWC: 477,487.02
1/14/25      2,097,743.37	

<b>High Valleys Water District</b>	(HVWD owes us) - Current Balance: 908,627.50
Gap Funding Maximum: 1,000,000	
Approximate Project Cost: 1,000,000.00	Approximate Gap Funding Available: 91,372.50
Payments Made to HVWD: 908,627.50	Payments Received from HVWD: 0.00
4/28/25      520,695.00	
2/28/25      387,932.50	

<b>Banning Heights Mutual Water Co.</b>	(BHMWC owes us) - Current Balance: 898,397.00
Gap Funding Maximum: 1,500,000	
Approximate Project Cost: 3,756,000.00	Approximate Gap Funding Available: 601,603.00
Payments Made to BHMWC: 898,397.00	Payments Received from BHMWC: 0.00
3/27/25      331,036.75	
7/15/25      331,868.25	