

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

**DATE:** January 5, 2026  
**TO:** Board of Directors  
**FROM:** Lance Eckhart, General Manager  
**BY:** Tom Todd, Jr., Chief Financial Officer  
**SUBJECT: Report from the Finance and Budget Committee**

## **RECOMMENDATION**

The Board ratify the actions of the Finance and Budget Committee as listed below.

## **PREVIOUS CONSIDERATION**

The Finance and Budget Committee of the San Gorgonio Pass Water Agency met on December 18, 2025. During that meeting, the Committee took the following actions:

### **Accepted the following items:**

Item 5A: Payments as listed in the Check History reports for Accounts Payable and Payroll for the month of November 2025.

Item 5B: The Bank Reconciliation for November 2025.

Item 5C: The Budget Report for November 2025.

### **Approved the following items:**

Item 4A: Minutes of the November 20, 2025 meeting of the Committee.

Item 5D: Payment of the Legal Invoice for November 2025.

### **Approved the following recommendation:**

Item 5F: Board approval of the audited financial statements for FY 2024-25.

### **Reviewed the following items:**

Item 5E: Gap Funding Report and Heli-Hydrant Report.

## **COMMENTS**

There were no comments.

## **BACKGROUND**

The Finance & Budget Committee reviewed the necessary financial material during this meeting and took the actions listed above.

## **ACTION**

The Board ratify the actions of the Finance and Budget Committee as listed above.

## **ATTACHMENTS**

Minutes

Check History Report

Bank Reconciliation

Water Delivery Report

Budget Report

Pending Legal Invoice Report

Draft Audited Financial Statements for FY 2024-25

Gap Funding Report

Heli-Hydrant Report



**D. Review of Pending Legal Invoices for October 2025**

After review and discussion, Mr. Ybarra moved, seconded by Mr. Valdivia, to approve payment of the Legal Invoice. Approved by roll call vote, Mr. Valdivia and Mr. Ybarra in favor, with Mr. Letulle absent.

**E. Review of Gap Funding and Heli-Hydrant Funding Report**

The Committee reviewed the Gap Funding Report and Heli-Hydrant Funding Report.

**6. Committee Member Comments**

There were no additional Committee comments.

**7. Announcements**

Mr. Ybarra reviewed the announcements:

A. The office will be closed in observance of Thanksgiving, November 27<sup>th</sup> and 28<sup>th</sup>, 2025

B. Regular Board Meeting, December 1, 2025, 1:30 p.m.

C. Regular Board Meeting, December 15, 2025, 6:00 p.m.

D. Finance & Budget Committee Meeting, December 18, 2025, at 3:00 p.m.

**8. Adjournment**

The Finance and Budget Committee of the San Gorgonio Pass Water Agency was adjourned by Mr. Ybarra at 3:22 p.m.

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

Robert Ybarra, Committee Chair

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

<b>ACCOUNTS PAYABLE</b>
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Date	Number	Name	Amount
11/3/25	121994	ATAC EXTERMINATORS INC	89.00
11/3/25	121995	AUTOMATION PRIDE	105.44
11/3/25	121996	BEST BEST & KRIEGER	31,172.60
11/3/25	121997	CALIFORNIA RURAL WATER ASSN	6,985.13
11/3/25	121998	THE FERGUSON GROUP	13,702.50
11/3/25	121999	HDL COREN & CONE	6,896.80
11/3/25	122000	HIGH VALLEYS WATER DISTRICT	240,000.00
11/3/25	122001	PROVOST & PRITCHARD	4,704.95
11/3/25	122002	PURCOR PEST SOLUTIONS	66.80
11/3/25	122003	RODRIGUEZ DISKING	835.00
11/3/25	122004	SOUTHERN CALIFORNIA EDISON	79.35
11/3/25	122005	UNLIMITED SERVICES	407.00
11/3/25	122006	UNDERGROUND SERVICE ALERT	22.00
11/3/25	122007	VALLEY OFFICE EQUIPMENT, INC.	607.58
11/3/25	122008	VERIZON BUSINESS	80.04
11/18/25	122009	ACWA BENEFITS	1,126.91
11/18/25	122010	ALBERT WEBB ASSOCIATES	65,054.45
11/18/25	122011	BEAUMONT-CHERRY VALLEY WATER DISTRICT	666.10
11/18/25	122012	CIVICPLUS	18,690.00
11/18/25	122013	CRM TECH	4,065.00
11/18/25	122014	CRIDER PUBLIC RELATIONS	1,997.50
11/18/25	122015	ERNST & YOUNG LLP	1,364.00
11/18/25	122016	THE FERGUSON GROUP	2,625.00
11/18/25	122017	FISH WINDOW CLEANING	130.00
11/18/25	122018	FOSTER & FOSTER	2,750.00
11/18/25	122019	FRONTIER COMMUNICATIONS	389.39
11/18/25	122020	GF ADVOCACY, LLC	2,500.00
11/18/25	122021	T. R. HOLLIMAN	1,965.00
11/18/25	122022	LAND ENGINEERING CONSULTANTS	33,941.75
11/18/25	122023	LENITY TECHNOLOGY	2,112.00
11/18/25	122024	PUBLIC AGENCY RETIREMENT SERVICES	1,926.00
11/18/25	122025	PASS WATER AGENCY FOUNDATION	33,221.62
11/18/25	122026	SOUTHERN CALIFORNIA GAS	6.72
11/18/25	122027	STANDARD INSURANCE COMPANY	916.34
11/18/25	122028	UNIVAR SOLUTIONS	5,955.14
11/18/25	122029	WATER RESOURCES ECONOMICS	680.00
11/18/25	122030	WASTE MGT CORPORATE SERVICES	138.46
11/20/25	122031	ACWA JPIA	61,776.37
11/20/25	122032	DUCKING CLEAN	250.00
11/20/25	122033	MATTHEW PISTILLI LANDSCAPE SERVICES	1,850.00
11/20/25	122034	INES S. MEJIA	185.00
11/20/25	122035	OFFICE REPLACEMENT PARTS	1,526.00
11/20/25	122036	PUBLIC AGENCY RETIREMENT SERVICES	1,926.00
11/20/25	122037	PROVOST & PRITCHARD	22,787.06
11/20/25	122038	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	205,289.83
11/20/25	122039	VALLEY OFFICE EQUIPMENT, INC.	570.43
11/20/25	122040	WELLS FARGO ELITE CREDIT CARD	16,794.46
11/20/25	122041	ZANJERO WATER CONSULTING	12,885.00

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

ACCOUNTS PAYABLE (CON'T)			
Date	Number	Name	Amount
11/2/25	901216	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,080.48
11/2/25	901217	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	14,731.57
11/2/25	901218	CALPERS RETIREMENT	11,830.67
11/2/25	901219	CAL PERS RETIREMENT - SIP-457	4,559.00
11/2/25	901220	PAYCHEX	208.75
11/2/25	901221	LAWRENCE R. SMITH - REIMBURSEMENT	1,654.48
11/2/25	901222	KEVIN D. WALTON - REIMBURSEMENT	3,016.00
11/17/25	901223	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,759.51
11/17/25	901224	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	11,406.16
11/17/25	901225	CALPERS RETIREMENT	11,830.67
11/17/25	901226	CAL PERS RETIREMENT - SIP-457	4,559.00
11/17/25	901227	PAYCHEX	180.25
11/17/25	901228	SARAH C. WARGO - REIMBURSEMENT	75.00
11/20/25	901229	CALPERS RETIREMENT	150,000.00
11/20/25	901230	CALPERS HEALTH	13,332.54
11/28/25	901231	DEPARTMENT OF WATER RESOURCES	606,652.00
TOTAL ACCOUNTS PAYABLE CHECKS			1,653,691.80

PAYROLL			
Date	Number	Name	Amount
11/1/25	803055	MARICELA V. CABRAL	4,485.33
11/1/25	803056	EMMETT G. CAMPBELL	5,023.69
11/1/25	803057	LANCE E. ECKHART	7,994.39
11/1/25	803058	MATTHEW E. HOWARD	4,892.92
11/1/25	803059	LAWRENCE R. SMITH	2,935.06
11/1/25	803060	SCOTT W. TIRRELL	490.13
11/1/25	803061	THOMAS W. TODD, JR.	4,957.80
11/1/25	803062	MICHAEL R. VALDIVIA	2,674.24
11/1/25	803063	KEVIN D. WALTON	2,297.08
11/1/25	803064	SARAH C. WARGO	2,877.57
11/1/25	803065	ROBERT G. YBARRA	1,829.81
11/16/25	803066	MARICELA V. CABRAL	4,485.34
11/16/25	803067	EMMETT G. CAMPBELL	5,023.70
11/16/25	803068	LANCE E. ECKHART	7,994.38
11/16/25	803069	MATTHEW E. HOWARD	5,278.98
11/16/25	803070	SCOTT W. TIRRELL	490.13
11/16/25	803071	THOMAS W. TODD, JR.	4,947.80
TOTAL PAYROLL			68,678.35
TOTAL DISBURSEMENTS FOR NOVEMBER 2025			1,722,370.15

**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  
November 2025

Vendor - Name and Address	Expenditure Type
Project Partners, Inc 23195 La Cadena Dr. Suite 101, Laguna Hills, CA 92653	Engineering Services
Ines S. Mejia 13048 Cardiff Pl; Chino, CA 91710	Cleaning Services
James Tickemyer 1154 Fairway Oaks Ave., Banning, CA 92220	Board Member Payments

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

**BANK STATEMENT BALANCE (CHECKING ACCOUNT) -** November 30, 2025 \$ 798,914.43

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
122026	6.72		
122035	1,526.00		
122038	205,289.83		
	<u>206,822.55</u>		<u>-</u>

TOTAL OUTSTANDING CHECKS (206,822.55)

ADJUSTED **BANK STATEMENT** BALANCE - November 30, 2025 **\$ 592,091.88**

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH \$ 1,031,001.72

CASH RECEIPTS FOR CURRENT MONTH 2,283,460.31

CASH DISBURSEMENTS FOR CURRENT MONTH

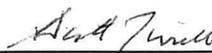
ACCOUNTS PAYABLE	Checks	(813,815.72)	
ACCOUNTS PAYABLE	ACHs	(839,876.08)	(1,653,691.80)
PAYROLL	Prior Month: 16th-EOM	(40,458.02)	
PAYROLL	This Month: 1st-15th	(28,220.33)	(68,678.35)

TRANSFERS

FROM LAIF TO CHECKING ACCT	-	
FROM CAMP TO CHECKING ACCT	-	-
FROM CHECKING ACCT TO LAIF	(1,000,000.00)	
FROM CHECKING ACCT TO CAMP	-	(1,000,000.00)

BALANCE PER **GENERAL LEDGER** - November 30, 2025 **\$ 592,091.88**

REPORT PREPARED BY:

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

12/1/25  
Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
11/6/25	STATE OF CALIF/DWR	BOND COVER REFUND - WSRB JUL24	164,265.00
11/6/25	STATE OF CALIF/DWR	BOND COVER REFUND - TSAB JUL24	4,427.00
11/6/25	STATE OF CALIF/DWR	BOND COVER REFUND - EBX SEP24	1,340,518.00
11/6/25	STATE OF CALIF/DWR	BOND COVER REFUND - SMIF INT JAN-JUN25	218,042.00
11/20/25	BCVWD	WATER SALES	555,807.00
11/20/25	CITRUS ESCROW	REFUND - ESCROW 1216 BEAUMONT AVE.	401.31
TOTAL FOR NOVEMBER 2025			2,283,460.31

## SAN GORGONIO PASS WATER AGENCY

**Local Water Purchases and Deliveries**  
**Calendar Year 2025**  
**DRAFT - Subject to Change**  
**November 6, 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

Month	Delivery Point					Pre-Stored Water					
	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	922		867		1,789	922		2,152			
Aug	820		1,312		2,132	820		2,972			
Sep	885		1,573		2,458	885		3,857			
Oct	633		1,393		2,026	633		4,490			
Nov	489	16	1,004	7	1,516	489		4,979			
Dec					0						
<b>TOTALS</b>	6,634	16	12,197	20	18,867	6,634	3,250		750	2,500	0

Month	Billing Detail									
	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	867		867			0	867
Aug			0	1,312		1,312			0	1,312
Sep			0	1,573		1,573			0	1,573
Oct			0	1,393		1,393			0	1,393
Nov			0	1,004		1,004	7		7	1,011
Dec			0			0			0	0
<b>TOTALS</b>	0	750	750	12,197	2,500	14,697	20	0	20	15,467

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

San Geronio Pass Water Agency  
Budget Highlights

November 2025

**Overall FY 2025-26**

The first tax revenue was received in October, but nothing was received in November, so a bit of a false start. Expect more in December. Interest continues to exceed expectations, although the recent Fed decision to lower their rates by 25 basis points will eventually affect this line item. Expenses by category are all well within budget.

**General Fund (Green Bucket)**

Income

Water sales always lags by two months compared to actual deliveries, and grant revenue will come in chunks. Otherwise, General Fund revenue is being received as expected.

Expenses

As mentioned above, all expense categories for the General Fund are well within budget. Within categories, there are some line items worth noting.

Previously mentioned:

- Payroll Services
- Dues and Assessments
- Office Expense
- LAFCO Cost Share
- Accounting and Auditing
- SAWPA Regional Projects
- Dues – ACWA dues were paid

For the month of November, Legal Services is slightly over budget. Sponsorships, which was slightly over budget last month, is back in budget this month.

Retirement is over budget this month due to an extra payment made toward the Unfunded Accrued Liability. More information will be presented to the full Board in the future.

As mentioned last month, in the New Property line item, the property at 1216 Beaumont Ave was purchased. This was not previously budgeted for strategic reasons, so this budget item is over budget. A budget revision will be proposed at the mid-year review.

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

No changes.

**Debt Service Fund (Red Bucket)**

Income

As mentioned in the General Fund section, tax revenue was not received in November, but expected in December. Interest continues to exceed expectations for the Debt Service Fund.

## Expenses

Previously mentioned:

- State Water Contract Dues
- State Water Contract Payments

Purchased water is back in budget this month. An invoice for water treatment expenses for the 3<sup>rd</sup> quarter of 2025 was received from San Bernardino Valley Municipal Water District, which edges this line item slightly over-budget. Due to the large EBX payment made in September, the Debt Service Fund as a whole looks like it is slightly over-budget, but this will resolve itself as the fiscal year progresses.

## **Funding Programs**

Gap Funding Expenses

Gap Funding Income

There was no income or nor expenses for these categories in November.

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2025**

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND</b>						
<b>INCOME</b>					% of Budget Year:	41.7%
						Over budget
						Under budget
1	WATER SALES	7,500,000		7,500,000	2,052,855.00	27.4%
2	OTHER WATER SALES	0		0	0.00	
3	TAX REVENUE	13,250,000		13,250,000	214,749.36	1.6%
4	INTEREST	600,000		600,000	478,341.38	79.7%
5	GOV'T CONTRIBUTIONS	320,000		320,000	0.00	0.0%
6	GRANT REVENUE	3,600,000		3,600,000	483,707.52	13.4%
7	OTHER MISCELLANEOUS INCOME	45,000		45,000	34,845.81	77.4%
8	<b>TOTAL GENERAL FUND INCOME</b>	<b>25,315,000</b>	<b>0</b>	<b>25,315,000</b>	<b>3,264,499.07</b>	<b>12.9%</b>
<b>EXPENSES</b>						Under budget
						Over budget
<b>COMMODITY PURCHASE</b>						
12	PURCHASED WATER FOR DELIVERY	2,700,000		2,700,000	0.00	0.0%
13	PURCHASED WATER FOR BANKING (FUTURE SALE)	1,000,000		1,000,000	0.00	0.0%
14	<b>TOTAL COMMODITY PURCHASE</b>	<b>3,700,000</b>	<b>0</b>	<b>3,700,000</b>	<b>0.00</b>	<b>0.0%</b>
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
17	SALARIES	800,000		800,000	269,955.67	33.7%
18	PAYROLL TAXES	73,000		73,000	17,810.27	24.4%
19	PAYROLL SERVICES	11,000		11,000	7,476.25	68.0%
20	RETIREMENT	350,000		350,000	180,061.80	51.4%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	200,000		200,000	44,146.77	22.1%
22	HEALTH INSURANCE	75,000		75,000	24,538.79	32.7%
23	ACWA BENEFITS	12,000		12,000	3,786.78	31.6%
24	DISABILITY INSURANCE	8,000		8,000	2,254.66	28.2%
25	WORKERS COMPENSATION INSURANCE	7,000		7,000	974.59	13.9%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	22,000		22,000	4,236.58	19.3%
27	EMPLOYEE EDUCATION	7,000		7,000	0.00	0.0%
28	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,565,000</b>	<b>0</b>	<b>1,565,000</b>	<b>555,242.16</b>	<b>35.5%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2025**

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND</b>						
<b>EXPENSES</b>					Remaining %	41.7%
<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>						Under budget
DIRECTOR EXPENDITURES						Over budget
33	DIRECTORS FEES	285,000		285,000	54,203.58	19.0%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	14,437.70	18.0%
35	DIRECTORS MEDICAL	214,000		214,000	17,144.07	8.0%
OFFICE EXPENDITURES						
37	OFFICE EXPENSE	40,000		40,000	25,086.26	62.7%
38	POSTAGE	1,000		1,000	234.55	23.5%
39	TELEPHONE	8,000		8,000	2,919.24	36.5%
40	UTILITIES	7,000		7,000	1,302.45	18.6%
SERVICE EXPENDITURES						
42	COMPUTER, WEBSITE AND PHONE SUPPORT	75,000		75,000	33,368.28	44.5%
43	GENERAL MANAGER AND STAFF TRAVEL	50,000		50,000	11,190.86	22.4%
44	SUCCESSION PLANNING	65,000		65,000	4,887.42	7.5%
45	INSURANCE AND BONDS	70,000		70,000	69,170.39	98.8%
46	ACCOUNTING AND AUDITING	22,000		22,000	10,000.00	45.5%
47	LEGAL SERVICES	350,000		350,000	155,550.73	44.4%
48	DUES AND ASSESSMENTS	70,000		70,000	38,900.02	55.6%
49	OTHER PROFESSIONAL SERVICES	25,000		25,000	6,039.30	24.2%
50	BANK CHARGES	1,000		1,000	0.00	0.0%
51	MISCELLANEOUS EXPENSES	1,000		1,000	0.00	0.0%
MAINTENANCE AND EQUIPMENT EXPENDITURES						
53	TOOLS PURCHASE AND MAINTENANCE	2,000		2,000	373.63	18.7%
54	MAINTENANCE AND REPAIRS - VEHICLE	30,000		30,000	3,383.26	11.3%
55	MAINTENANCE AND REPAIRS - BUILDING	50,000		50,000	9,048.23	18.1%
56	MAINTENANCE AND REPAIRS - FIELD	60,000		60,000	2,414.13	4.0%
COUNTY EXPENDITURES						
58	LAFCO COST SHARE	10,000		10,000	10,915.52	109.2%
59	ELECTION EXPENSE	0		0	0.00	
60	TAX COLLECTION CHARGES	70,000		70,000	536.78	0.8%
61	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,586,000</b>	<b>0</b>	<b>1,586,000</b>	<b>471,106.40</b>	<b>29.7%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2025**

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND</b>						
<b>EXPENSES</b>					Remaining %	41.7%
<b>CONSULTING AND ENGINEERING SERVICES</b>						Under budget
PLANS & CONSTRUCTION						Over budget
65	INFRASTRUCTURE PLAN - Phase 2	25,000		25,000	0.00	0.0%
66	BACKBONE INFRASTRUCTURE STUDY AND DESIGN	750,000	-415,000	335,000	0.00	0.0%
67	BUNKER HILL BANKING AND RECOVERY PROGRAM	75,000		75,000	0.00	0.0%
68	COUNTY LINE RECHARGE	100,000		100,000	88,294.24	<b>88.3%</b>
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000	30,835.89	14.7%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000	0.00	0.0%
71	MONITORING WELL DRILLING	1,800,000		1,800,000	27,363.84	1.5%
72	HELI-HYDRANT	1,200,000		1,200,000	89,896.99	7.5%
OTHER PROJECTS						
74	WATER BANKING INVESTIGATIONS	25,000	415,000	440,000	0.00	0.0%
75	SAN GORGONIO GSA	550,000		550,000	6,215.16	1.1%
76	YUCAIPA GSA VERBENIA GSA	50,000		50,000	7,552.29	15.1%
77	FLUME MONITORING AND SUPPORT	30,000		30,000	0.00	0.0%
STUDIES AND REPORTS						
79	FINANCIAL MODELING + NEXUS RATE STUDY	55,000		55,000	15,986.23	29.1%
80	USGS STUDIES AND MONITORING	400,000		400,000	0.00	0.0%
81	LOCAL SUPPLIES	50,000		50,000	0.00	0.0%
82	LOCAL RECHARGE FEASIBILITY STUDIES	750,000		750,000	17,870.10	2.4%
83	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	300,000		300,000	20,760.00	6.9%
GENERAL ENGINEERING SERVICES						
85	ON-CALL ENGINEERING SERVICES	500,000		500,000	51,016.53	10.2%
86	GRANT SUPPORT SERVICES	50,000		50,000	16,327.50	32.7%
87	STATE + FEDERAL ADVOCACY	80,000		80,000	10,000.00	12.5%
88	SAWPA REGIONAL PROJECTS	15,000		15,000	9,889.00	65.9%
89	GENERAL ENGINEERING and ENVIRONMENTAL	50,000		50,000	1,247.50	2.5%
90	<b>TOTAL CONSULTING AND ENGINEERING SERVICES</b>	<b>7,140,000</b>	<b>0</b>	<b>7,140,000</b>	<b>393,255.27</b>	<b>5.5%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2025**

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>GENERAL FUND</b>						
<b>EXPENSES</b>					Remaining %	41.7%
<b>CONSERVATION AND EDUCATION</b>						Under budget
						Over budget
98	SCHOOL EDUCATION PROGRAMS	65,000		65,000	0.00	0.0%
99	PUBLIC INFORMATION AND EDUCATION	260,000		260,000	31,838.69	12.2%
100	SPONSORSHIPS	10,000		10,000	3,750.00	37.5%
101	TRANSFER TO PASS WATER AGENCY FOUNDATION	35,000		35,000	33,221.62	94.9%
102	65th ANNIVERSARY CELEBRATION	50,000		50,000	6,970.00	13.9%
103	<b>TOTAL CONSERVATION AND EDUCATION</b>	<b>420,000</b>	<b>0</b>	<b>420,000</b>	<b>75,780.31</b>	<b>18.0%</b>
<b>MAJOR AND CAPITAL EXPENDITURES</b>						
<b>BUILDING AND EQUIPMENT</b>						
107	BUILDING	50,000		50,000	0.00	0.0%
108	FRONT LANDSCAPING	0		0	0.00	
109	FURNITURE AND OFFICE EQUIPMENT	25,000		25,000	0.00	0.0%
110	OTHER EQUIPMENT	20,000		20,000	0.00	0.0%
111	VEHICLES	80,000		80,000	0.00	0.0%
<b>OTHER ITEMS</b>						
113	SITES RESERVOIR	840,000		840,000	0.00	0.0%
114	NEW PROPERTY	50,000		50,000	477,343.96	954.7%
115	COUNTY LINE RECHARGE - CONSTRUCTION	6,500,000		6,500,000	0.00	0.0%
117	<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>	<b>7,565,000</b>	<b>0</b>	<b>7,565,000</b>	<b>477,343.96</b>	<b>6.3%</b>
119	<b>TRANSFERS TO OTHER FUNDS</b>					
121	<b>TOTAL GENERAL FUND EXPENSES</b>	<b>21,976,000</b>	<b>0</b>	<b>21,976,000</b>	<b>1,972,728.10</b>	<b>9.0%</b>
123	<b>GENERAL FUND NET INCOME YTD</b>	<b>3,339,000</b>	<b>0</b>	<b>3,339,000</b>	<b>1,291,770.97</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2025**

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>CONSIGNED - SWP SUPPORT FUND</b>						
					Remaining %	41.7%
<b>INCOME</b>						Over budget
						Under budget
<b>INCOME</b>						
130	UNITARY TAX REVENUE ALLOCATED	9,100,000		9,100,000	0.00	0.0%
131	INTEREST	580,000		580,000	446,818.14	77.0%
132	OTHER INCOME	0		0		
133	<b>TOTAL SWP SUPPORT FUND INCOME</b>	9,680,000	0	9,680,000	446,818.14	4.6%
<b>EXPENSES</b>						Under budget
						Over budget
<b>EXPENDITURES</b>						
139	TAX COLLECTION CHARGES	24,000		24,000	0.00	0.0%
140	OTHER EXPENSES	0		0		
141	<b>TOTAL SWP SUPPORT FUND EXPENSES</b>	24,000	0	24,000	0.00	0.0%
143	<b>TRANSFERS TO OTHER FUNDS</b>					
145	<b>CONSIGNED - SWP SUPPORT FUND NET INCOME YTD</b>	9,656,000	0	9,656,000	446,818.14	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2025**

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>DEBT SERVICE FUND</b>						
					Remaining %	41.7%
<b>INCOME</b>						Over budget Under budget
153	TAX REVENUE	34,754,000		34,754,000	1,517,500.71	4.4%
154	INTEREST	2,000,000		2,000,000	1,469,598.95	73.5%
155	CONTRIBUTIONS - GOVERNMENT	0		0		
156	DWR CREDITS - BOND COVER, OTHER	3,550,000		3,550,000	1,727,252.00	48.7%
157	<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>40,304,000</b>	<b>0</b>	<b>40,304,000</b>	<b>4,714,351.66</b>	<b>11.7%</b>
<b>EXPENSES</b>						Under budget Over budget
161	SWP PURCHASED WATER	4,800,000		4,800,000	1,967,212.00	41.0%
162	SALARIES	640,000		640,000	201,341.67	31.5%
163	PAYROLL TAXES	40,000		40,000	8,595.90	21.5%
164	BENEFITS	400,000		400,000	156,607.62	39.2%
165	SWP UTILITIES	12,000		12,000	2,949.51	24.6%
166	STATE WATER CONTRACT AUDIT	8,000		8,000	6,136.00	76.7%
167	STATE WATER CONTRACTOR DUES	45,000		45,000	47,973.00	106.6%
168	STATE WATER LEGAL SERVICES	1,000		1,000	0.00	0.0%
169	DELTA CONVEYANCE FINANCING AUTHORITY	30,000		30,000	0.00	0.0%
170	WATER TREATMENT EXPENSE	100,000		100,000	42,512.51	42.5%
171	EBX CONTRACT OPERATIONS	400,000		400,000	126,886.50	31.7%
172	SWP ENGINEERING AND MAINTENANCE	2,400,000		2,400,000	61,239.88	2.6%
173	WATER TRANSFERS	2,700,000		2,700,000	0.00	0.0%
174	STATE WATER CONTRACT PAYMENTS	26,000,000		26,000,000	14,094,752.00	54.2%
175	TAX COLLECTION CHARGES	170,000		170,000	3,793.74	2.2%
176	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>37,746,000</b>	<b>0</b>	<b>37,746,000</b>	<b>16,720,000.33</b>	<b>44.3%</b>
178	<b>TRANSFERS FROM RESERVES</b>			0.00	0.00	
180	<b>DEBT SERVICE NET INCOME YTD</b>	<b>2,558,000</b>	<b>0</b>	<b>2,558,000</b>	<b>-12,005,648.67</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE FIVE MONTHS ENDING ON NOVEMBER 30, 2025**

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>FUNDING PROGRAMS</b>						
<b>GAP FUNDING PROGRAM</b>						
					Remaining %	41.7%
<b>INCOME</b>						
						Over budget
						Under budget
185	CABAZON WATER DISTRICT	0		0	0.00	
186	SOUTH MESA WATER COMPANY	600,000		600,000	0.00	0.0%
187	HIGH VALLEYS WATER DISTRICT	2,000,000		2,000,000	0.00	0.0%
188	BANNING HEIGHTS MUTUAL WATER CO.	0		0	100,000.00	
191	<b>TOTAL INCOME</b>	<b>2,600,000</b>	<b>0</b>	<b>2,600,000</b>	<b>100,000.00</b>	<b>3.8%</b>
<b>EXPENSES</b>						
						Under budget
						Over budget
194	CABAZON WATER DISTRICT	0		0	0.00	
195	SOUTH MESA WATER COMPANY	1,100,000		1,100,000	0.00	0.0%
196	HIGH VALLEYS WATER DISTRICT	1,000,000		1,000,000	0.00	0.0%
197	BANNING HEIGHTS MUTUAL WATER CO.	900,000		900,000	331,868.25	36.9%
198	<b>TOTAL EXPENSE</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>	<b>331,868.25</b>	<b>11.1%</b>
202	<b>GAP FUNDING PROGRAM NET BALANCE YTD</b>	<b>-400,000</b>	<b>0</b>	<b>-400,000</b>	<b>-231,868.25</b>	
<b>HELI-HYDRNAT FUNDING PROGRAM</b>						
<b>INCOME</b>						
208	CABAZON WATER DISTRICT			0	480,000.00	
210	SOUTH MESA WATER COMPANY			0	0.00	
212	HIGH VALLEYS WATER DISTRICT			0	0.00	
214	BANNING HEIGHTS MUTUAL WATER CO.			0	0.00	
216	<b>TOTAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>480,000.00</b>	
<b>EXPENSES</b>						
222	SOUTH MESA WATER COMPANY			0	0.00	
224	HIGH VALLEYS WATER DISTRICT			0	600,000.00	
226	BANNING HEIGHTS MUTUAL WATER CO.			0	0.00	
228	<b>TOTAL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600,000.00</b>	
232	<b>HELI-HYDRANT FUNDING PROGRAM NET BALANCE YTD</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-120,000.00</b>	

## 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>
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
CY	Calendar Year	12-month reporting period that coincides with the calendar year
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
FY	Fiscal Year	12-month accounting cycle used for financial reporting
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

## San Gorgonio Pass Water Agency

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

Acronym	Name	Function and Information
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
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
LEC	Land Engineering Consultants	Consulting firm based in Calimesa that provides engineering services to the Agency.
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

## 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>
SWP	State Water Project	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 copper sulfite solution for water treatment
USGS	U.S. Geological Survey	Federal agency that provides groundwater data and modeling
UWMP	Urban Water Management Plan	
WEF	Water Education Foundation	
Weka, Inc.	Construction firm	Bid approved to construct County Line Recharge facility
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 251106

**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	251204	LEGAL SERVICES NOV25	23,638.39

TOTAL PENDING INVOICES FOR APPROVAL DECEMBER 2025

23,638.39

San Gorgonio Pass Water Agency  
 Gap Funding Program  
 Summary Report  
 Report Date: December 11, 2025

**OVERALL Current Balance: 7,588,924.61** (Owed to Agency)

<b>Cabazon Water District</b>	(CWD owes us) - Current Balance: <b>34,370.00</b>
Gap Funding Maximum: 1,300,000	
Approximate Project Cost: 1,700,000.00	Approximate Gap Funding Available: 1,265,630.00
Payments Made to CWD: 1,576,885.54	Payments Received from CWD: 1,542,515.54
9/10/25      258,294.18	

<b>South Mesa Water Company</b>	(SMWC owes us) - Current Balance: <b>5,847,530.11</b>
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: <b>908,627.50</b>
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	
5/28/25      387,932.50	

<b>Banning Heights Mutual Water Co.</b>	(BHMWC owes us) - Current Balance: <b>798,397.00</b>
Gap Funding Maximum: 1,500,000	
Approximate Project Cost: 3,756,000.00	Approximate Gap Funding Available: 701,603.00
Payments Made to BHMWC: 898,397.00	Payments Received from BHMWC: 100,000.00
3/27/25      331,036.75                      10/29/25      100,000.00	
7/15/25      331,868.25	

San Gorgonio Pass Water Agency  
Heli-Hydrant Funding Program  
Summary Report  
Report Date: December 11, 2025

**OVERALL Current Balance: 480,000.00** (Owed to Agency)

<b>Cabazon Water District</b>	(Owed to us) - Current Balance: 0.00
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Heli-Hydrant Maximum: 600,000

Heli-Hydrant Funding Available: 600,000.00

Payments Made to CWD: 600,000.00

Payments Received: 600,000.00

3/11/25	120,000.00	5/29/25	120,000.00
4/29/25	360,000.00	9/22/25	480,000.00
5/28/25	120,000.00		

<b>South Mesa Water Company</b>	(Owed to us) - Current Balance: 0.00
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Heli-Hydrant Maximum: 300,000

Heli-Hydrant Funding Available: 300,000.00

Payments Made to SMWC: 0.00

Payments Received: 0.00

<b>High Valleys Water District</b>	(Owed to us) - Current Balance: 480,000.00
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Heli-Hydrant Maximum: 600,000

Heli-Hydrant Funding Available: 120,000.00

Payments Made to HVWD: 600,000.00

Payments Received: 120,000.00

8/18/25	120,000.00	12/9/25	120,000.00
10/13/25	240,000.00		
11/3/25	240,000.00		

<b>Banning Heights Mutual Water Co.</b>	(Owed to us) - Current Balance: 0.00
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Heli-Hydrant Maximum: 300,000

Heli-Hydrant Funding Available: 300,000.00

Payments Made to BHMWC: 0.00

Payments Received: 0.00