

SAN GORGONIO PASS WATER AGENCY
CASH RECONCILIATION REPORT
FY 2025-26
FOR THE THREE MONTHS ENDING ON SEPTEMBER 30, 2025

RESTRICTED - DEBT SERVICE FUND

BEGINNING BALANCE - JULY 1, 2025			
RESERVE FOR STATE WATER PROJECT		<u>84,030,484</u>	
DEBT SERVICE ACTIVITY			
DEBT SERVICE DEPOSITS			
PROPERTY TAX - DEBT SERVICE DEPOSITS		0	
INTEREST INCOME AND CHANGE IN MARKET VALUES		945,697	
DWR REFUNDS		0	
CHANGE IN RECIEVABABLES		770,042	
DEBT SERVICE DISBURSEMENTS		<u>-14,401,822</u>	
ENDING DEBT SERVICE FUND BALANCE ----- Sep. 30, 2025		71,344,401	71,344,401

UNRESTRICTED - GENERAL FUND

BEGINNING BALANCE - JULY 1, 2025		<u>37,475,569</u>	
GENERAL FUND ACTIVITY			
GENERAL FUND DEPOSITS			
WATER SALES		869,421	
PROPERTY TAX - GENERAL PURPOSE DEPOSITS		40	
INTEREST INCOME AND CHANGE IN MARKET VALUES		425,564	
OTHER INCOME		829	
CHANGE IN RECIEVABABLES		2,981,926	
GENERAL FUND DISBURSEMENTS			
CHANGE IN LIABILITIES		-1,425,709	
CHANGE IN CAPITAL ASSETS		-47,951	
OPERATING EXPENDITURES		<u>-666,514</u>	
ENDING GENERAL FUND BALANCE ----- Sep. 30, 2025		39,613,175	39,613,175

UNRESTRICTED- CONSIGNED SWP SUPPORT FUND

BEGINNING BALANCE - JULY 1, 2025		<u>29,169,103</u>	
CONSIGNED FUND ACTIVITY			
PROPERTY TAX DEPOSITS		0	
INTEREST INCOME AND CHANGE IN MARKET VALUES		299,471	
CHANGE IN RECIEVABABLES		277	
CONSIGNED FUND EXPENDITURES		<u>0</u>	
ENDING CONSIGNED SWP FUND BALANCE ----- Sep. 30, 2025		29,468,851	29,468,851

GAP FUNDING PROGRAM

Net Gap Funding Balance as of:	Sep. 30, 2025	-7,837,056	-7,837,056
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TOTAL CASH ----- Sep. 30, 2025	132,589,370
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LOCATION OF CASH ----- Sep. 30, 2025

PETTY CASH	100
CASH IN WELLS FARGO CHECKING ACCOUNT	479,543
LOCAL AGENCY INVESTMENT FUND	24,255,801
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - LIQUIDITY	19,995,958
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - PFM INVESTMENTS	87,857,968
TOTAL CASH ----- Sep. 30, 2025	132,589,370

SAN GORGONIO PASS WATER AGENCY
CASH RECONCILIATION REPORT
FY 2025-26
FOR THE SIX MONTHS ENDING ON DECEMBER 31, 2025

RESTRICTED - DEBT SERVICE FUND

BEGINNING BALANCE - JULY 1, 2025			
RESERVE FOR STATE WATER PROJECT		<u>84,030,484</u>	
DEBT SERVICE ACTIVITY			
DEBT SERVICE DEPOSITS			
PROPERTY TAX - DEBT SERVICE DEPOSITS		10,257,047	
INTEREST INCOME AND CHANGE IN MARKET VALUES		1,648,614	
DWR REFUNDS		1,727,252	
CHANGE IN RECIEVABABLES		770,042	
DEBT SERVICE DISBURSEMENTS		<u>-17,860,662</u>	
ENDING DEBT SERVICE FUND BALANCE -----	Dec. 31, 2025	<u>80,572,777</u>	<u>80,572,777</u>

UNRESTRICTED - GENERAL FUND

BEGINNING BALANCE - JULY 1, 2025		<u>37,475,569</u>	
GENERAL FUND ACTIVITY			
GENERAL FUND DEPOSITS			
WATER SALES		2,055,628	
PROPERTY TAX - GENERAL PURPOSE DEPOSITS		1,553,052	
INTEREST INCOME AND CHANGE IN MARKET VALUES		822,275	
OTHER INCOME		939,168	
CHANGE IN RECIEVABABLES		3,145,555	
GENERAL FUND DISBURSEMENTS			
CHANGE IN LIABILITIES		-1,214,043	
CHANGE IN CAPITAL ASSETS		-1,155,985	
OPERATING EXPENDITURES		<u>-2,108,755</u>	
ENDING GENERAL FUND BALANCE -----	Dec. 31, 2025	<u>41,512,464</u>	<u>41,512,464</u>

UNRESTRICTED- CONSIGNED SWP SUPPORT FUND

BEGINNING BALANCE - JULY 1, 2025		<u>29,169,103</u>	
CONSIGNED FUND ACTIVITY			
PROPERTY TAX DEPOSITS		0	
INTEREST INCOME AND CHANGE IN MARKET VALUES		548,123	
CHANGE IN RECIEVABABLES		277	
CONSIGNED FUND EXPENDITURES		<u>0</u>	
ENDING CONSIGNED SWP FUND BALANCE -----	Dec. 31, 2025	<u>29,717,503</u>	<u>29,717,503</u>

GAP FUNDING PROGRAM

Net Gap Funding Balance as of:	Dec. 31, 2025	<u>-8,369,899</u>	<u>-8,369,899</u>
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TOTAL CASH -----	Dec. 31, 2025		<u>143,432,846</u>
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LOCATION OF CASH ----- Dec. 31, 2025

PETTY CASH		100
CASH IN WELLS FARGO CHECKING ACCOUNT		1,919,216
LOCAL AGENCY INVESTMENT FUND		32,614,431
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - LIQUIDITY		20,203,371
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - PFM INVESTMENTS		<u>88,695,729</u>
TOTAL CASH -----	Dec. 31, 2025	<u>143,432,846</u>

SAN GORGONIO PASS WATER AGENCY
CASH RECONCILIATION SUMMARY REPORT
FY 2025-26
BY QUARTER

	SEP 30, 25	DEC 31, 25	MAR 31, 26	JUN 30, 26
RESTRICTED - DEBT SERVICE FUND				
BEGINNING BALANCE - JULY 1, 2024				
RESERVE FOR STATE WATER PROJECT	84,030,484	84,030,484		
DEBT SERVICE ACTIVITY				
DEBT SERVICE DEPOSITS				
PROPERTY TAX - D. S. DEPOSITS	0	10,257,047		
INTEREST INCOME + MARKET CHANGES	945,697	1,648,614		
DWR REFUNDS	0	1,727,252		
CHANGES IN RECIEVABLES	770,042	770,042		
DEBT SERVICE DISBURSEMENTS	-14,401,822	-17,860,662		
ENDING DEBT SERVICE FUND BALANCE	71,344,401	80,572,777		
UNRESTRICTED - GENERAL FUND				
BEGINNING BALANCE - JULY 1, 2024	37,475,569	37,475,569		
GENERAL FUND ACTIVITY				
GENERAL FUND DEPOSITS				
WATER SALES	869,421	2,055,628		
PROPERTY TAX - GENERAL DEPOSITS	40	1,553,052		
INTEREST INCOME + MARKET CHANGES	425,564	822,275		
OTHER INCOME	829	939,168		
CHANGES IN RECIEVABLES	2,981,926	3,145,555		
GENERAL FUND DISBURSEMENTS				
CHANGE IN LIABILITIES	-1,425,709	-1,214,043		
CHANGE IN CAPITAL ASSETS	-47,951	-1,155,985		
OPERATING EXPENDITURES	-666,514	-2,108,755		
ENDING GENERAL FUND BALANCE	39,613,175	41,512,464		
UNRESTRICTED - CONSIGNED SWP SUPPORT FUND				
BEGINNING BALANCE - JULY 1, 2024	29,169,103	29,169,103		
CONSIGNED FUND ACTIVITY				
PROPERTY TAX DEPOSITS	0	0		
INTEREST INCOME + MARKET CHANGES	299,471	548,123		
CHANGES IN RECIEVABLES	277	277		
CONSIGNED FUND EXPENDITURES	0	0		
ENDING CONSIGNED FUND BALANCE	29,468,851	29,717,503		
GAP FUNDING PROGRAM				
Net Gap Funding Balance as of: March 31, 2025	-7,837,056	-8,369,899		
TOTAL CASH - END OF QUARTER	132,589,370	143,432,846		
LOCATION OF CASH AND INVESTMENTS				
PETTY CASH	100	100		
CASH IN WELLS FARGO CHECKING ACCOUNT	479,543	1,919,216		
LOCAL AGENCY INVESTMENT FUND	24,255,801	32,614,431		
CA ASSET MNGMNT PRGRM - LIQUIDITY	19,995,958	20,203,371		
CA ASSET MNGMNT PRGRM - PFM INVESTMENTS	87,857,968	88,695,729		
TOTAL - END OF QUARTER	132,589,370	143,432,846		