

**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		84,030,484
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 RECIEVABLES	770,042	
DEBT SERVICE DISBURSEMENTS	-14,401,822	
ENDING DEBT SERVICE FUND BALANCE -----	Sep. 30, 2025	71,344,401
		71,344,401

UNRESTRICTED - GENERAL FUND

BEGINNING BALANCE - JULY 1, 2025		37,475,569
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 RECIEVABLES	2,981,926	
GENERAL FUND DISBURSEMENTS		
CHANGE IN LIABILITIES	-1,425,709	
CHANGE IN CAPITAL ASSETS	-47,951	
OPERATING EXPENDITURES	-666,514	
ENDING GENERAL FUND BALANCE -----	Sep. 30, 2025	39,613,175
		39,613,175

UNRESTRICTED- CONSIGN SWP SUPPORT FUND

BEGINNING BALANCE - JULY 1, 2025		29,169,103
CONSIGN FUND ACTIVITY		
PROPERTY TAX DEPOSITS	0	
INTEREST INCOME AND CHANGE IN MARKET VALUES	299,471	
CHANGE IN RECIEVABLES	277	
CONSIGN FUND EXPENDITURES	0	
ENDING CONSIGN 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
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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 RECIEVABLES	770,042	
DEBT SERVICE DISBURSEMENTS	-17,860,662	
ENDING DEBT SERVICE FUND BALANCE -----	<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 RECIEVABLES	3,145,555	
GENERAL FUND DISBURSEMENTS		
CHANGE IN LIABILITIES	-1,214,043	
CHANGE IN CAPITAL ASSETS	-1,155,985	
OPERATING EXPENDITURES	-2,108,755	
ENDING GENERAL FUND BALANCE -----	<u>41,512,464</u>	<u>41,512,464</u>

UNRESTRICTED- CONSIGN SWP SUPPORT FUND

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

GAP FUNDING PROGRAM

Net Gap Funding Balance as of:	Dec. 31, 2025	-8,369,899	<u>-8,369,899</u>
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TOTAL CASH -----	Dec. 31, 2025	143,432,846
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LOCATION OF CASH -----	Dec. 31, 2025
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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	88,695,729
TOTAL CASH -----	Dec. 31, 2025
	143,432,846

**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		SEP 30, 25	DEC 31, 25	MAR 31, 26	JUN 30, 26
BEGINNING BALANCE - JULY 1, 2024					
RESERVE FOR STATE WATER PROJECT		<u>84,030,484</u>	<u>84,030,484</u>		
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	<u>71,344,401</u>	<u>80,572,777</u>			
UNRESTRICTED - GENERAL FUND					
BEGINNING BALANCE - JULY 1, 2024		<u>37,475,569</u>	<u>37,475,569</u>		
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	<u>39,613,175</u>	<u>41,512,464</u>			
UNRESTRICTED - CONSIGNED SWP SUPPORT FUND					
BEGINNING BALANCE - JULY 1, 2024		<u>29,169,103</u>	<u>29,169,103</u>		
CONSIGNMENT FUND ACTIVITY					
PROPERTY TAX DEPOSITS	0	0			
INTEREST INCOME + MARKET CHANGES	299,471	548,123			
CHANGES IN RECIEVABLES	277	277			
CONSIGNMENT FUND EXPENDITURES	0	0			
ENDING CONSIGNMENT FUND BALANCE	<u>29,468,851</u>	<u>29,717,503</u>			
GAP FUNDING PROGRAM					
Net Gap Funding Balance as of: March 31, 2025		-7,837,056	-8,369,899		
TOTAL CASH - END OF QUARTER	<u>132,589,370</u>	<u>143,432,846</u>			
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 MNGMT PRGRM - LIQUIDITY	19,995,958	20,203,371			
CA ASSET MNGMT PRGRM - PFM INVESTMENTS	87,857,968	88,695,729			
TOTAL - END OF QUARTER	<u>132,589,370</u>	<u>143,432,846</u>			