

San Gorgonio Pass Water Agency

DATE: April 6, 2026
TO: Board of Directors
FROM: Lance Eckhart, General Manager
BY: Jennifer Ustation, 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 March 26, 2026. 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 February 2026.

Item 5B: The Bank Reconciliation for February 2026.

Item 5C: The Budget Report for February 2026.

Approved the following item:

Item 4A: Minutes of the February 19, 2026 meeting of the Committee.

Item 5D: Payment of the Legal Invoice for February 2026.

Reviewed the following items:

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

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
Gap Funding Report

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Avenue
Beaumont, California 92223
Minutes of the
Finance and Budget Committee
February 19, 2026

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

Committee Members Present: Mickey Valdivia, Chair
In person James Tickemyer, Member
Robert Ybarra, Member

Staff Present: Tom Todd, Jr., Chief Financial Officer

1. **Call to Order, Flag Salute, and Roll Call:** The San Gorgonio Pass Water Agency Finance and Budget Committee meeting was called to order by Chair Mickey Valdivia at 4:03 p.m., February 19, 2026. Mr. Valdivia led the Pledge of Allegiance. Mr. Valdivia asked for a roll call. A quorum was present.
2. **Adjustment and/or Adoption of the Agenda.**
The agenda was adopted as published.
3. **Public Comment:** None.
4. **Approval of Minutes**
 - A. Approval of the Minutes of the Finance & Budget Committee Meeting, January 26, 2026
Mr. Ybarra moved, seconded by Mr. Tickemyer, to approve the minutes of the Finance and Budget Committee meeting of January 26, 2026. Approved unanimously by voice vote.
5. **New Business**
 - A. Ratification of Paid Invoices and Monthly Payroll for February 2026
 - B. Review of Bank Reconciliation for February 2026
 - C. Review of Budget Report for February 2026
After review and discussion, Mr. Tickemyer moved, seconded by Mr. Ybarra, to accept Items 5A-C. Approved unanimously by voice vote.
 - D. Review of Pending Legal Invoices for February 2026
After review and discussion, Mr. Ybarra moved, seconded by Mr. Tickemyer, to approve payment of the Legal Invoice. Approved unanimously by voice vote.
 - E. Review of Gap Funding and Heli-Hydrant Funding Report
The Committee reviewed the Gap Funding and Heli-Hydrant Funding Reports.
 - F. Approval of Purchase of 2026 Dodge Ram 2500
The Committee recommended the Board approve the purchase of a 2026 Dodge Ram pickup and requested quotes on similarly-equipped Ford and Chevy models to be presented with the request to the Board.

G. Discussion of Local Vendors

The Committee reviewed the presentation made by Mr. Todd, and made suggestions for additional considerations. This matter will be brought back to the Committee at a future meeting.

6. Committee Member Comments

The Committee discussed matters regarding Board use of legal counsel and made suggestions to President Ybarra about next steps. The Mr. Ybarra made a request to sponsor Coleen Wallace at an upcoming WELL meeting. The Committee approved the request.

7. Announcements

Mr. Valdivia reviewed the announcements:

A. Regular Board Meeting, February 26, 2026 at 6:00 p.m.

B. Regular Board Meeting, February 2, 2026 at 1:30 p.m.

C. Finance & Budget Committee Meeting, February 26, 2026 at 4:00 p.m.

8. Adjournment

The Finance and Budget Committee of the San Geronio Pass Water Agency was adjourned by Mr. Valdivia at 5:08 p.m.

Draft - Subject to Committee Approval

Mickey Valdivia, Committee Chair

San Geronio Pass Water Agency
Check History Report
February 1 through February 28, 2026

ACCOUNTS PAYABLE

Date	Number	Name	Amount
02/03/2026	122136	BEST BEST & KRIEGER	23,543.55
02/03/2026	122137	CRIDER PUBLIC RELATIONS	1,997.50
02/03/2026	122138	FISH WINDOW CLEANING	180.00
02/03/2026	122139	HDL COREN & CONE	6,896.80
02/03/2026	122140	LAND ENGINEERING CONSULTANTS	47,815.35
02/03/2026	122141	UNLIMITED SERVICES	437.00
02/03/2026	122142	UNDERGROUND SERVICE ALERT	27.20
02/03/2026	122143	URBAN WATER INSTITUTE	5,000.00
02/03/2026	122144	U. S. GEOLOGICAL SURVEY	498,689.15
02/03/2026	122145	VERIZON BUSINESS	60.04
02/11/2026	122146	ALBERT WEBB ASSOCIATES	47,519.49
02/11/2026	122147	CRM TECH	15,040.00
02/11/2026	122148	CALIFORNIA RURAL WATER ASSN	7,644.00
02/11/2026	122149	THE FERGUSON GROUP	2,625.00
02/11/2026	122150	GF ADVOCACY, LLC	2,500.00
02/11/2026	122151	HR DYNAMICS & PERFORMANCE MGT	21,608.94
02/11/2026	122152	KVAC ENVIRONMENTAL	4,468.60
02/11/2026	122153	LENITY TECHNOLOGY	2,134.18
02/11/2026	122154	NATIONAL TRENCH SAFETY	855.00
02/11/2026	122155	PUBLIC AGENCY RETIREMENT SERVICES	1,926.00
02/11/2026	122156	PROJECT PARTNERS, INC	9,131.20
02/11/2026	122157	PROVOST & PRITCHARD	3,505.40
02/11/2026	122158	SOUTHERN CALIFORNIA GAS	242.02
02/11/2026	122159	STANDARD INSURANCE COMPANY	921.56
02/11/2026	122160	UNIVAR SOLUTIONS	5,955.14
02/11/2026	122161	U. S. GEOLOGICAL SURVEY	314,671.00
02/11/2026	122162	WATER RESOURCES ECONOMICS	165.00
02/11/2026	122163	WASTE MGT CORPORATE SERVICES	219.29
02/11/2026	122164	WEAVER GRADING	16,575.00
02/11/2026	122165	WEKA, INC	299,699.42
02/11/2026	122166	ZANJERO WATER CONSULTING	13,790.00
02/18/2026	122167	ACWA BENEFITS	1,146.57
02/18/2026	122168	BANNING HEIGHTS MUTUAL WATER CO.	288,140.70
02/18/2026	122169	I. E. RESOURCE CONSERVATION DISTRICT	14,658.00
02/18/2026	122170	KVAC ENVIRONMENTAL	6,302.52
02/18/2026	122171	MATTHEW PISTILLI LANDSCAPE SERVICES	608.39
02/18/2026	122172	NATIONAL TRENCH SAFETY	7,346.00
02/18/2026	122173	OFFICE REPLACEMENT PARTS	131.70
02/18/2026	122174	CITY OF VENTURA	1,970,322.00
02/23/2026	122175	BEAUMONT-CHERRY VALLEY WATER DISTRICT	540.40
02/23/2026	122176	FRONTIER COMMUNICATIONS	390.09
02/23/2026	122177	PUBLIC AGENCY RETIREMENT SERVICES	1,926.00
02/23/2026	122178	PROVOST & PRITCHARD	5,934.32
02/23/2026	122179	SOUTHERN CALIFORNIA EDISON	218.47
02/23/2026	122180	WELLS FARGO ELITE CREDIT CARD	17,554.79

San Gorgonio Pass Water Agency
Check History Report
February 1 through February 28, 2026

ACCOUNTS PAYABLE (CON'T)

Date	Number	Name	Amount
02/02/2026	901272	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,159.18
02/02/2026	901273	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	17,629.54
02/02/2026	901274	CALPERS RETIREMENT	11,882.70
02/02/2026	901275	CAL PERS RETIREMENT - SIP-457	4,563.00
02/02/2026	901276	PAYCHEX	208.75
02/02/2026	901277	LAWRENCE R. SMITH	137.19
02/02/2026	901278	JAMES N. TICKEMYER	506.68
02/02/2026	901279	SARAH C. WARGO	72.74
02/17/2026	901280	EMPLOYMENT DEVELOPMENT DEPARTMENT	2,802.50
02/17/2026	901281	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	15,266.11
02/17/2026	901282	CALPERS RETIREMENT	11,882.70
02/17/2026	901283	CAL PERS RETIREMENT - SIP-457	4,563.00
02/17/2026	901284	PAYCHEX	199.25
02/17/2026	901285	MARICELA V. CABRAL	500.00
02/17/2026	901286	LANCE E. ECKHART	5,000.00
02/17/2026	901287	MATTHEW E. HOWARD	1,063.24
02/17/2026	901288	SARAH C. WARGO	564.00
02/26/2026	901289	CALPERS HEALTH	14,926.49
02/26/2026	901290	DEPARTMENT OF WATER RESOURCES	1,309,509.00
TOTAL ACCOUNTS PAYABLE CHECKS			5,075,498.85

PAYROLL

Date	Number	Name	Amount
02/01/2026	803111	MARICELA V. CABRAL	4,511.55
02/01/2026	803112	EMMETT G. CAMPBELL	5,119.61
02/01/2026	803113	LANCE E. ECKHART	7,524.30
02/01/2026	803114	MATTHEW E. HOWARD	4,831.21
02/01/2026	803115	LAWRENCE R. SMITH	3,020.95
02/01/2026	803116	JAMES N. TICKEMYER	2,194.76
02/01/2026	803117	SCOTT W. TIRRELL	429.35
02/01/2026	803118	THOMAS W. TODD, JR.	4,226.81
02/01/2026	803119	MICHAEL R. VALDIVIA	2,753.61
02/01/2026	803120	SARAH C. WARGO	2,953.52
02/16/2026	803121	MARICELA V. CABRAL	4,511.56
02/16/2026	803122	EMMETT G. CAMPBELL	5,533.64
02/16/2026	803123	LANCE E. ECKHART	7,524.30
02/16/2026	803124	MATTHEW E. HOWARD	4,831.23
02/16/2026	803125	SCOTT W. TIRRELL	494.71
02/16/2026	803126	THOMAS W. TODD, JR.	4,226.80
02/16/2026	803127	ROBERT G. YBARRA	2,184.86
TOTAL PAYROLL			66,872.77
TOTAL DISBURSEMENTS FOR FEBRUARY 2026			5,142,371.62

San Geronio Pass Water Agency
Check History Report
February 1 through February 28, 2026

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
 March 2026

Vendor - Name and Address	Expenditure Type
Krishan Nagin c/o Magnolia Dreams, LLC, 2280 Ohio Ave, Signal Hill, CA 90755	USGS Studies Easement
Macro Communications Old Address: 3371 Punta Alta Unit 1D, Laguna Woods, CA 92637 New address: 16444 Graystone Court, Broomfield, CO 80023	Website Maint / Hosting
California Assn of Mutual Water Companies (formerly Community Water Systems Alliance) Old Address: P.O. Box 398, Altadena, CA 91003 New Address: 1370 N. Brea Blvd Suite 224, Fullerton, CA 92835	Membership Dues

**SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
February 28, 2026**

BANK STATEMENT BALANCE (CHECKING ACCOUNT) - February 28, 2026 \$ 2,588,700.68

LESS: OUTSTANDING CHECKS

	<u>CHECK NUMBER</u>	<u>AMOUNT</u>	<u>CHECK NUMBER</u>	<u>AMOUNT</u>
Jan-26	122106	765.00	122176	390.09
	122152	4,468.60	122177	1,926.00
	122170	6,302.52	122178	5,934.32
	122173	131.70		
	122175	540.40	901289	14,926.49
		<u>12,208.22</u>		<u>23,176.90</u>

TOTAL OUTSTANDING CHECKS (35,385.12)

ADJUSTED **BANK STATEMENT** BALANCE - February 28, 2026 \$ 2,553,315.56

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH \$ 2,782,046.29

CASH RECEIPTS FOR CURRENT MONTH 1,913,640.89

CASH DISBURSEMENTS FOR CURRENT MONTH

ACCOUNTS PAYABLE	Checks	(3,671,062.78)	
ACCOUNTS PAYABLE	ACHs	<u>(1,404,436.07)</u>	(5,075,498.85)
PAYROLL	Prior Month: 16th-EOM	(37,565.67)	
PAYROLL	This Month: 1st-15th	<u>(29,307.10)</u>	(66,872.77)

TRANSFERS

FROM LAIF TO CHECKING ACCT	-	3,000,000.00
FROM CAMP TO CHECKING ACCT	<u>-</u>	-
FROM CHECKING ACCT TO LAIF	-	
FROM CHECKING ACCT TO CAMP	<u>-</u>	-

BALANCE PER **GENERAL LEDGER** - February 28, 2026 \$ 2,553,315.56

REPORT PREPARED BY:

Scott Tirrell
Scott Tirrell

3/2/26
Date

**SAN GORGONIO PASS WATER AGENCY
DEPOSIT RECAP
FOR THE MONTH OF FEBRUARY 2026**

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
2/4/26	RIVERSIDE COUNTY	SECURED SP1 PY	305,174.90
2/11/26	RIVERSIDE COUNTY	SECURED SP1 PY	377,518.43
2/24/26	BCVWD	WATER SALES DEC25-JAN26	320,796.00
2/27/26	RIVERSIDE COUNTY	HELI-HYDRANT ARPA CLR	910,151.56
TOTAL FOR FEBRUARY 2026			1,913,640.89

SAN GORGONIO PASS WATER AGENCY

Local Water Purchases and Deliveries
Calendar Year 2026
DRAFT - Subject to Change
March 18, 2026

ORDERS (AF)					
City of Banning		BCVWD		YVWD	
Replenish	Pre-Stored	Replenish	Pre-Stored	Direct	Pre-Stored*
1,500	500	11,200	5,300	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		2,519			
Jan	553		774		1,327	553		3,072			
Feb	595		1,286		1,881	595		3,667			
Mar					0						
Apr					0						
May					0						
Jun					0						
Jul					0						
Aug					0						
Sep					0						
Oct					0						
Nov					0						
Dec					0						
TOTALS	1,148	0	2,060	0	3,208	1,148	0		0	0	0

Billing Detail										
Month	City of Banning			BCVWD			YVWD			Totals
	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	Deliveries	Transfers-in	Total	
Jan			0	774		774			0	774
Feb			0	1,286		1,286			0	1,286
Mar			0			0			0	0
Apr			0			0			0	0
May			0			0			0	0
Jun			0			0			0	0
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
TOTALS	0	0	0	2,060	0	2,060	0	0	0	2,060

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

San Geronio Pass Water Agency
Budget Highlights

February 2026

Overall FY 2025-26

All budget expense categories are within budget at this time.

General Fund (Green Bucket)

Income

General Fund income is slightly under budget but is expected to end within budget by year-end.

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:

- Tax Collection Services
- County Line Recharge
- Water Banking Investigations
- New Property

For this month, Insurance and Bonds and Grant Support Services are over-expensed for this time of year but expected to be within budget for year-end.

Public Information and Education is within budget at this time.

Consigned – SWP Support Fund (Orange Bucket)

Nothing to report.

Debt Service Fund (Red Bucket)

Income

Overall, Debt Service Income is near budget expectations at this time. Little activity for tax revenue is expected for the next two to three months.

Expenses

Water Transfers is higher than anticipated at this time, however, this is due to one-time payment to the City of Ventura for the Ventura agreement. It is expected this will be within budget at year-end.

Overall, expenses in the Debt Service Fund are within budget.

Funding Programs

Gap Funding Expenses

There was an expenditure made to Banning Heights Mutual Water Company.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2026

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND						
INCOME					% of Budget Year:	66.7%
						Over budget
						Under budget
1	WATER SALES	7,500,000		7,500,000	3,780,888.09	50.4%
2	OTHER WATER SALES	0		0	0.00	
3	TAX REVENUE	13,250,000		13,250,000	6,708,017.15	50.6%
4	INTEREST	600,000		600,000	1,089,845.30	181.6%
5	GOV'T CONTRIBUTIONS	320,000		320,000	0.00	0.0%
6	GRANT REVENUE	3,600,000		3,600,000	1,335,294.68	37.1%
7	OTHER MISCELLANEOUS INCOME	45,000		45,000	35,460.70	78.8%
8	TOTAL GENERAL FUND INCOME	25,315,000	0	25,315,000	12,949,505.92	51.2%
EXPENSES						Under budget
						Over budget
COMMODITY PURCHASE						
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	TOTAL COMMODITY PURCHASE	3,700,000	0	3,700,000	0.00	0.0%
SALARIES AND EMPLOYEE BENEFITS						
17	SALARIES	800,000		800,000	459,764.71	57.5%
18	PAYROLL TAXES	73,000		73,000	32,194.40	44.1%
19	PAYROLL SERVICES	11,000	5,000	16,000	9,491.69	59.3%
20	RETIREMENT	350,000		350,000	216,672.56	61.9%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	200,000		200,000	69,043.83	34.5%
22	HEALTH INSURANCE	75,000		75,000	38,052.71	50.7%
23	ACWA BENEFITS	12,000		12,000	5,717.40	47.6%
24	DISABILITY INSURANCE	8,000		8,000	4,023.78	50.3%
25	WORKERS COMPENSATION INSURANCE	7,000		7,000	2,191.32	31.3%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	22,000		22,000	8,447.78	38.4%
27	EMPLOYEE EDUCATION	7,000		7,000	0.00	0.0%
28	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,565,000	5,000	1,570,000	845,600.18	54.0%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2026

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND						
EXPENSES					% of Budget Year:	66.7%
ADMINISTRATIVE AND PROFESSIONAL SERVICES						Under budget
DIRECTOR EXPENDITURES						Over budget
33	DIRECTORS FEES	285,000		285,000	104,525.77	36.7%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	28,328.54	35.4%
35	DIRECTORS MEDICAL	214,000		214,000	22,598.68	10.6%
OFFICE EXPENDITURES						
37	OFFICE EXPENSE	40,000	12,000	52,000	35,510.01	68.3%
38	POSTAGE	1,000		1,000	299.16	29.9%
39	TELEPHONE	8,000		8,000	4,843.54	60.5%
40	UTILITIES	7,000		7,000	2,730.19	39.0%
SERVICE EXPENDITURES						
42	COMPUTER, WEBSITE AND PHONE SUPPORT	75,000		75,000	43,335.75	57.8%
43	GENERAL MANAGER AND STAFF TRAVEL	50,000		50,000	20,624.31	41.2%
44	SUCCESSION PLANNING	65,000		65,000	34,896.36	53.7%
45	INSURANCE AND BONDS	70,000		70,000	69,170.39	98.8%
46	ACCOUNTING AND AUDITING	22,000		22,000	20,000.00	90.9%
47	LEGAL SERVICES	350,000		350,000	222,250.65	63.5%
48	DUES AND ASSESSMENTS	70,000		70,000	44,135.02	63.1%
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	969.33	48.5%
54	MAINTENANCE AND REPAIRS - VEHICLE	30,000		30,000	2,161.53	7.2%
55	MAINTENANCE AND REPAIRS - BUILDING	50,000		50,000	13,387.54	26.8%
56	MAINTENANCE AND REPAIRS - FIELD	60,000		60,000	26,718.22	44.5%
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	45,680.10	65.3%
61	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,586,000	12,000	1,598,000	759,119.91	47.9%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2026

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND						
EXPENSES					% of Budget Year:	66.7%
CONSULTING AND ENGINEERING SERVICES						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	88.3%
69	SMALL SYSTEM ASSISTANCE PROGRAM	210,000		210,000	38,479.89	18.3%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000	0.00	0.0%
71	MONITORING WELL DRILLING	1,800,000		1,800,000	820,059.93	45.6%
72	HELI-HYDRANT	1,200,000		1,200,000	123,454.74	10.3%
OTHER PROJECTS						
74	WATER BANKING INVESTIGATIONS	25,000	415,000	440,000	393,326.40	89.4%
75	SAN GORGONIO GSA	550,000		550,000	32,996.56	6.0%
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	25,388.03	46.2%
80	USGS STUDIES AND MONITORING	400,000		400,000	213,095.94	53.3%
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	67,825.00	22.6%
GENERAL ENGINEERING SERVICES						
85	ON-CALL ENGINEERING SERVICES	500,000		500,000	80,932.29	16.2%
86	GRANT SUPPORT SERVICES	50,000		50,000	42,332.50	84.7%
87	STATE + FEDERAL ADVOCACY	80,000		80,000	17,500.00	21.9%
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	TOTAL CONSULTING AND ENGINEERING SERVICES	7,140,000	0	7,140,000	1,980,244.41	27.7%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2026

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
GENERAL FUND						
EXPENSES					% of Budget Year:	66.7%
CONSERVATION AND EDUCATION						Under budget
						Over budget
98	SCHOOL EDUCATION PROGRAMS	65,000		65,000	14,658.00	22.6%
99	PUBLIC INFORMATION AND EDUCATION	260,000		260,000	168,806.63	64.9%
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	14,067.50	28.1%
103	TOTAL CONSERVATION AND EDUCATION	420,000	0	420,000	234,503.75	55.8%
MAJOR AND CAPITAL EXPENDITURES						
BUILDING AND EQUIPMENT						
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	65,000	145,000	55,632.32	38.4%
OTHER ITEMS						
113	SITES RESERVOIR	840,000		840,000	0.00	0.0%
114	NEW PROPERTY	50,000	480,000	530,000	477,343.96	90.1%
115	COUNTY LINE RECHARGE - CONSTRUCTION	6,500,000		6,500,000	872,946.96	13.4%
117	TOTAL MAJOR AND CAPITAL EXPENDITURES	7,565,000	545,000	8,110,000	1,405,923.24	18.6%
119	TRANSFERS TO OTHER FUNDS					
121	TOTAL GENERAL FUND EXPENSES	21,976,000	562,000	22,538,000	5,225,391.49	23.2%
123	GENERAL FUND NET INCOME YTD	3,339,000	-562,000	2,777,000	7,724,114.43	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2026

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
CONSIGNED - SWP SUPPORT FUND						
					%	66.7%
INCOME						Over budget
						Under budget
INCOME						
130	UNITARY TAX REVENUE ALLOCATED	9,100,000		9,100,000	3,795,574.11	41.7%
131	INTEREST	580,000		580,000	699,746.23	120.6%
132	OTHER INCOME	0		0		
133	TOTAL SWP SUPPORT FUND INCOME	9,680,000	0	9,680,000	4,495,320.34	46.4%
EXPENSES						Under budget
						Over budget
EXPENDITURES						
139	TAX COLLECTION CHARGES	24,000		24,000	9,488.94	39.5%
140	OTHER EXPENSES	0		0		
141	TOTAL SWP SUPPORT FUND EXPENSES	24,000	0	24,000	9,488.94	39.5%
143	TRANSFERS TO OTHER FUNDS					
145	CONSIGNED - SWP SUPPORT FUND NET INCOME YTD	9,656,000	0	9,656,000	4,485,831.40	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2026

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
DEBT SERVICE FUND						
					% of Budget Year:	66.7%
INCOME						Over budget
						Under budget
153	TAX REVENUE	34,754,000		34,754,000	19,604,913.22	56.4%
154	INTEREST	2,000,000		2,000,000	2,059,872.99	103.0%
155	CONTRIBUTIONS - GOVERNMENT	0		0		
156	DWR CREDITS - BOND COVER, OTHER	3,550,000		3,550,000	1,727,252.00	48.7%
157	TOTAL DEBT SERVICE FUND INCOME	40,304,000	0	40,304,000	23,392,038.21	58.0%
EXPENSES						Under budget
						Over budget
161	SWP PURCHASED WATER	4,800,000		4,800,000	2,934,817.00	61.1%
162	SALARIES	640,000		640,000	345,942.22	54.1%
163	PAYROLL TAXES	40,000		40,000	15,798.25	39.5%
164	BENEFITS	400,000		400,000	196,548.57	49.1%
165	SWP UTILITIES	12,000		12,000	4,447.18	37.1%
166	STATE WATER CONTRACT AUDIT	8,000		8,000	6,818.00	85.2%
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	48,467.65	48.5%
171	EBX CONTRACT OPERATIONS	400,000		400,000	126,886.50	31.7%
172	SWP ENGINEERING AND MAINTENANCE	2,400,000		2,400,000	75,155.56	3.1%
173	WATER TRANSFERS	2,700,000		2,700,000	1,970,322.00	73.0%
174	STATE WATER CONTRACT PAYMENTS	26,000,000		26,000,000	17,388,781.00	66.9%
175	TAX COLLECTION CHARGES	170,000		170,000	65,250.61	38.4%
176	TOTAL DEBT SERVICE FUND EXPENSES	37,746,000	0	37,746,000	23,227,207.54	61.5%
178	TRANSFERS FROM RESERVES			0.00	0.00	
180	DEBT SERVICE NET INCOME YTD	2,558,000	0	2,558,000	164,830.67	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE EIGHT MONTHS ENDING ON FEBRUARY 28, 2026

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
FUNDING PROGRAMS						
GAP FUNDING PROGRAM					%	66.7%
INCOME						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	TOTAL INCOME	2,600,000	0	2,600,000	100,000.00	3.8%
EXPENSES						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	920,983.20	102.3%
198	TOTAL EXPENSE	3,000,000	0	3,000,000	920,983.20	30.7%
202	GAP FUNDING PROGRAM NET BALANCE YTD	-400,000	0	-400,000	-820,983.20	
HELI-HYDRNAT FUNDING PROGRAM						
INCOME						
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	TOTAL INCOME	0	0	0	480,000.00	
EXPENSES						
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	TOTAL EXPENSE	0	0	0	600,000.00	
232	HELI-HYDRANT FUNDING PROGRAM NET BALANCE YTD	20	0	0	-120,000.00	

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
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

Acronym	Name	Function and Information
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	260208	LEGAL SERVICES FEBRUARY 2026	35,623.40

TOTAL PENDING INVOICES FOR APPROVAL MARCH 2026

35,623.40

San Gorgonio Pass Water Agency
 Gap Funding Program
 Summary Report
 Report Date: March 18, 2026

OVERALL Current Balance: 8,178,039.56 (Owed to Agency)

Cabazon Water District	(CWD owes us) - Current Balance: 34,370.00
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

South Mesa Water Company	(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

High Valleys Water District	(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

Banning Heights Mutual Water Co.	(BHMWC owes us) - Current Balance: 1,387,511.95
Gap Funding Maximum: 1,500,000	
Approximate Project Cost: 3,756,000.00	Approximate Gap Funding Available: 112,488.05
Payments Made to BHMWC: 1,487,511.95	Payments Received from BHMWC: 100,000.00
(12/19/25) 1/14/26 300,974.25	10/29/25 100,000.00
2/16/26 2/18/26 288,140.70	

San Gorgonio Pass Water Agency
Heli-Hydrant Funding Program
Summary Report
Report Date: March 18, 2026

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

Cabazon Water District	(Owed to us) - Current Balance: 0.00
Heli-Hydrant Maximum: 600,000	
Heli-Hydrant Funding Available: 600,000.00	
Payments Made to CWD: 600,000.00	Payments Received: 600,000.00

South Mesa Water Company	(Owed to us) - Current Balance: 0.00
Heli-Hydrant Maximum: 300,000	
Heli-Hydrant Funding Available: 300,000.00	
Payments Made to SMWC: 0.00	Payments Received: 0.00

High Valleys Water District	(Owed to us) - Current Balance: 480,000.00
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	

Banning Heights Mutual Water Co.	(Owed to us) - Current Balance: 0.00
Heli-Hydrant Maximum: 300,000	
Heli-Hydrant Funding Available: 300,000.00	
Payments Made to BHMWC: 0.00	Payments Received: 0.00