

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

**DATE:** May 4, 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 April 23, 2026. During that meeting, the Committee took the following actions:

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

Item 5A: The Investment Report for the Quarter Ending March 31, 2026.

Item 5B: Payments as listed in the Check History reports for Accounts Payable and Payroll for the month of March 2026.

Item 5C: The Bank Reconciliation for March 2026.

Item 5D: The Budget Report for March 2026.

Item 5E: The Cash Reconciliation Report for the Quarter Ending March 31, 2026.

### **Approved the following item:**

Item 4A: Minutes of March 26, 2026 meeting of the Committee.

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

Item 5E: The Reserve Allocation Report for the Quarter Ending March 31, 2026.

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

Item 5H: Presentation of Rates

Item 5I: Budget Presentation

Item 5J: Capitalization Policy

Item 5K: Procurement Policy

## **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

Budget Presentation

Gap Funding Report

Heli-Hydrant Report

**SAN GORGONIO PASS WATER AGENCY**  
**1210 Beaumont Avenue**  
**Beaumont, California 92223**  
**Minutes of the**  
**Finance and Budget Committee**  
**April 23, 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  
Jennifer Ustation, Chief Financial Officer  
Lance Eckhart, General Manager

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 4:00 p.m., March 26, 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:** Dr. Della Condon
4. **Approval of Minutes**
  - A. Approval of the Minutes of the Finance & Budget Committee Meeting, February 19, 2026  
Mr. Ybarra moved, seconded by Mr. Tickemyer, to approve the minutes of the Finance and Budget Committee meeting of February 19, 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. Ybarra, seconded by Mr. Valdivia, to accept Items 5A-C. Approved unanimously by voice vote.
  - D. Review of Pending Legal Invoices for February 2026  
After review and discussion, Mr. Tickemyer moved, seconded by Mr. Ybarra, 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.
6. **Committee Member Comments**

The Committee directed the General Manager to complete the arrangements for attendee sponsorship at the WELL conference. The committee appreciated the attendance of the public at the meeting.

**7. Announcements**

Mr. Valdivia reviewed the announcements:

- A. Board Workshop – Media Training, March 30, 2026 at 10:00 a.m.
- A. Regular Board Meeting, April 6, 2026 at 1:30 p.m.
- B Regular Board Meeting, April 20, 2026 at 6:00 p.m.
- C. Finance & Budget Committee Meeting, April 23, 2026 at 4:00 p.m.

**8. Adjournment**

The Finance and Budget Committee of the San Gorgonio Pass Water Agency was adjourned by Mr. Valdivia at 4:57 p.m.

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

Mickey Valdivia, Committee Chair

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**March 1 through March 31, 2026**

ACCOUNTS PAYABLE
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Date	Number	Name	Amount
3/3/26	122181	ATAC EXTERMINATORS INC	89.00
3/3/26	122182	BEST BEST & KRIEGER	19,517.98
3/3/26	122183	CALIMESA CHAMBER OF COMMERCE	150.00
3/3/26	122184	CALIFORNIA RURAL WATER ASSN	25,987.69
3/3/26	122185	CV STRATEGIES	19,618.75
3/3/26	122186	THE FERGUSON GROUP	1,907.50
3/3/26	122187	KVAC ENVIRONMENTAL	3,573.46
3/3/26	122188	LAND ENGINEERING CONSULTANTS	41,342.50
3/3/26	122189	NATIONAL TRENCH SAFETY	7,933.17
3/3/26	122190	PROVOST & PRITCHARD	8,973.70
3/3/26	122191	PURCOR PEST SOLUTIONS	66.80
3/3/26	122192	UNLIMITED SERVICES	437.00
3/3/26	122193	UNDERGROUND SERVICE ALERT	18.60
3/3/26	122194	VALLEY OFFICE EQUIPMENT, INC.	454.91
3/3/26	122195	VERIZON BUSINESS	60.04
3/3/26	122196	WASTE MGT CORPORATE SERVICES	138.46
3/3/26	122197	WEKA, INC	826,859.67
3/10/26	122198	ACWA BENEFITS	1,263.09
3/10/26	122199	ALBERT WEBB ASSOCIATES	20,044.00
3/10/26	122200	CRM TECH	7,050.00
3/10/26	122201	THE FERGUSON GROUP	2,625.00
3/10/26	122202	GF ADVOCACY, LLC	2,500.00
3/10/26	122203	LAND ENGINEERING CONSULTANTS	7,425.00
3/10/26	122204	LENITY TECHNOLOGY	6,505.61
3/10/26	122205	MATTHEW PISTILLI LANDSCAPE SERVICES	713.39
3/10/26	122206	KRISHAN NAGIN	11,750.00
3/10/26	122207	STANDARD INSURANCE COMPANY	973.43
3/10/26	122208	WEX HEALTH	1,000.00
3/10/26	122209	ZANJERO WATER CONSULTING	11,170.00
3/18/26	122210	CALMUTUAL	10,000.00
3/18/26	122211	CRIDER PUBLIC RELATIONS	892.50
3/18/26	122212	FRONTIER COMMUNICATIONS	390.09
3/18/26	122213	T. R. HOLLIMAN	1,800.00
3/18/26	122214	IN-SITU, INC.	7,292.52
3/18/26	122215	KVAC ENVIRONMENTAL	5,184.76
3/18/26	122216	NATIONAL TRENCH SAFETY	832.00
3/18/26	122217	PUBLIC AGENCY RETIREMENT SERVICES	0.00
3/18/26	122218	PROVOST & PRITCHARD	14,471.40
3/18/26	122219	SBVMD	207,728.63
3/18/26	122220	SOUTHERN CALIFORNIA GAS	191.43
3/18/26	122221	WATER RESOURCES ECONOMICS	3,137.75
3/23/26	122222	AV SIGNS AND DESIGNS, INC.	2,627.76
3/23/26	122223	EARTHCAM, INC	637.92
3/23/26	122224	THE FERGUSON GROUP	1,102.50
3/23/26	122225	MATTHEW PISTILLI LANDSCAPE SERVICES	1,050.00
3/23/26	122226	NAPA COUNTY FLOOD CONTROL & WCD	675,000.00
3/23/26	122227	PUBLIC AGENCY RETIREMENT SERVICES	3,441.00
3/23/26	122228	PROVOST & PRITCHARD	14,347.48

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**March 1 through March 31, 2026**

<b>ACCOUNTS PAYABLE (CON'T)</b>
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<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
3/23/26	122229	SHARP DESIGNS CUSTOM EMBROIDERY	255.00
3/23/26	122230	UNIVAR SOLUTIONS	5,955.14
3/23/26	122231	VALLEY OFFICE EQUIPMENT, INC.	693.44
3/30/26	122232	WELLS FARGO ELITE CREDIT CARD	40,043.89
3/31/26	122233	PUBLIC AGENCY RETIREMENT SERVICES	1,926.00
3/31/26	122234	PUBLIC AGENCY RETIREMENT SERVICES	2,625.00
3/2/26	901291	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,268.96
3/2/26	901292	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	17,778.81
3/2/26	901293	CALPERS RETIREMENT	12,674.35
3/2/26	901294	CAL PERS RETIREMENT - SIP-457	5,563.00
3/2/26	901295	PAYCHEX	194.50
3/17/26	901296	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,698.85
3/17/26	901297	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	19,244.23
3/17/26	901298	CALPERS RETIREMENT	13,597.86
3/17/26	901299	CAL PERS RETIREMENT - SIP-457	5,563.00
3/17/26	901300	PAYCHEX	223.00
3/17/26	901301	MARICELA V. CABRAL	2,560.00
3/17/26	901302	MATTHEW E. HOWARD	217.47
3/17/26	901303	JAMES N. TICKEMYER	526.68
3/17/26	901304	THOMAS W. TODD, JR.	5,628.95
3/17/26	901305	JENNIFER L. USTATION	85.27
3/17/26	901306	MICHAEL R. VALDIVIA	69.60
3/17/26	901307	SARAH C. WARGO	109.20
3/24/26	901308	CALPERS HEALTH	14,926.49
3/25/26	901309	EMPLOYMENT DEVELOPMENT DEPARTMENT	864.88
3/25/26	901310	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	4,480.77
3/25/26	901311	PAYCHEX	156.50
3/30/26	901312	DEPARTMENT OF WATER RESOURCES	4,508,613.00
		TOTAL ACCOUNTS PAYABLE CHECKS	6,651,820.33

<b>PAYROLL</b>
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<u>Date</u>	<u>Number</u>	<u>Name</u>	<u>Amount</u>
3/1/26	803128	MARICELA V. CABRAL	4,511.55
3/1/26	803129	EMMETT G. CAMPBELL	5,533.62
3/1/26	803130	LANCE E. ECKHART	7,524.30
3/1/26	803131	MATTHEW E. HOWARD	4,831.21
3/1/26	803132	LAWRENCE R. SMITH	3,020.93
3/1/26	803133	SCOTT W. TIRRELL	410.68
3/1/26	803134	THOMAS W. TODD, JR.	4,226.80
3/1/26	803135	JENNIFER L. USTATION	2,974.61
3/1/26	803136	MICHAEL R. VALDIVIA	3,020.94
3/1/26	803137	SARAH C. WARGO	2,953.50
3/16/26	803138	MARICELA V. CABRAL	4,511.56
3/16/26	803139	EMMETT G. CAMPBELL	5,533.63
3/16/26	803140	LANCE E. ECKHART	7,524.31

**San Gorgonio Pass Water Agency**  
**Check History Report**  
**March 1 through March 31, 2026**

3/16/26	803141	MATTHEW E. HOWARD	4,831.21
3/16/26	803142	JAMES N. TICKEMYER	2,617.33
3/16/26	803143	SCOTT W. TIRRELL	494.70
3/16/26	803144	THOMAS W. TODD, JR.	4,226.80
3/16/26	803145	JENNIFER L. USTATION	5,922.71
3/16/26	803146	ROBERT G. YBARRA	3,020.94
3/25/26	803147	LANCE E. ECKHART	6,570.60
3/25/26	803148	MATTHEW E. HOWARD	<u>2,414.14</u>
TOTAL PAYROLL			<u>86,676.07</u>
TOTAL DISBURSEMENTS FOR MARCH 2026			<u><u>6,738,496.40</u></u>

**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  
April 2026

Vendor - Name and Address	Expenditure Type
AV Signs and Designs Inc. Dba The Sign Company 620 E. Rancho Vista Blvd, Palmdale, CA 93550	Furniture & Fixtures
Napa County Flood Control & Water Conservation District 804 First St., Napa, CA 94559	Purchase Water
AgostinoCreative 120 332nd St. Unit 108, Federal Way, CA 98023	65th Anniversary printing

**SAN GORGONIO PASS WATER AGENCY  
BANK RECONCILIATION  
March 31, 2026**

**BANK STATEMENT BALANCE (CHECKING ACCOUNT) -** March 31, 2026 \$ 4,936,593.89

LESS: OUTSTANDING CHECKS

CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
122224	1,102.50		
122227	3,441.00		
122229	255.00		
122233	1,926.00		
122234	2,625.00		
	9,349.50		-

TOTAL OUTSTANDING CHECKS (9,349.50)

ADJUSTED **BANK STATEMENT** BALANCE - March 31, 2026 **\$ 4,927,244.39**

BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH \$ 2,555,241.56

CASH RECEIPTS FOR CURRENT MONTH 6,110,499.23

CASH DISBURSEMENTS FOR CURRENT MONTH

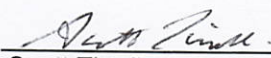
ACCOUNTS PAYABLE	Checks	(2,031,774.96)	
ACCOUNTS PAYABLE	ACHs	(4,620,045.37)	(6,651,820.33)
PAYROLL	Prior Month: 16th-EOM	(39,008.14)	
PAYROLL	This Month: 1st-15th	(47,667.93)	(86,676.07)

TRANSFERS

FROM LAIF TO CHECKING ACCT	3,000,000.00	
FROM CAMP TO CHECKING ACCT	-	3,000,000.00
FROM CHECKING ACCT TO LAIF	-	
FROM CHECKING ACCT TO CAMP	-	-

BALANCE PER **GENERAL LEDGER** - March 31, 2026 **\$ 4,927,244.39**

REPORT PREPARED BY:

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

March 14, 2026  
\_\_\_\_\_  
Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
<b>DEPOSIT TO CHECKING ACCOUNT</b>			
3/5/26	DWR	MONITORING WELLS GRANT RMBRSMNT	1,000,087.05
3/5/26	ACWA	EXPLORER REPAIRS INS PMNT	4,628.95
3/19/26	RIVERSIDE COUNTY	PROPERTY TAXES CY SUP	119,689.69
3/19/26	BCVWD	WATER SALES	513,114.00
3/20/26	RIVERSIDE COUNTY	PROPERTY TAXES PY SUP	29,563.41
3/26/26	YVWD	WATER SALES	3,140.13
3/26/26	MICHAEL VALDIVIA	SPOUSE EVENT TICKET	125.00
3/27/26	SOUTH MESA WATER CO.	GAP FUNDING REIMBURSEMENT	4,440,151.00
TOTAL FOR MARCH 2026			6,110,499.23

## SAN GORGONIO PASS WATER AGENCY

**Local Water Purchases and Deliveries**  
**Calendar Year 2026**  
**DRAFT - Subject to Change**  
**April 7, 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

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		2,519			
Jan	553		774		1,327	553		3,072			
Feb	595		1,286	8	1,889	595		3,667			
Mar	872		1,283	51	2,206	872		4,539			
Apr					0						
May					0						
Jun					0						
Jul					0						
Aug					0						
Sep					0						
Oct					0						
Nov					0						
Dec					0						
<b>TOTALS</b>	2,020	0	3,343	59	5,422	2,020	0		0	0	0

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	8		8	1,294
Mar			0	1,283		1,283	51		51	1,334
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
<b>TOTALS</b>	0	0	0	3,343	0	3,343	59	0	59	3,402

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

San Geronio Pass Water Agency  
Budget Highlights

March 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:

- Insurance and Bonds
- Grant Support Services

For this month, Tools Purchase and Maintenance are slightly 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 months.

Expenses

Purchased water is higher than normal for this time but this is due to purchasing water from Napa County Flood & Water Conservation District. This item will be watched and a future budget adjustment may be needed. Water Treatment Expense is over budget for this time period due to additional charges from the San Bernardino Valley Municipal Water District. State Water Contractor Payments are over budget for this time period due to the large payment for EBX made in March, but are expected to be within budget for year-end. Overall, expenses in the Debt Service Fund are within budget.

**Funding Programs**

Gap Funding Expenses

The Agency received \$4.44M from South Mesa Water Company this month. This reduces their outstanding balance to \$1,407,379.11.

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE NINE MONTHS ENDING ON March 31, 2026**

		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:	75.0%
						Over budget
						Under budget
1	WATER SALES	7,500,000		7,500,000	4,297,142.22	57.3%
2	OTHER WATER SALES	0		0	0.00	
3	TAX REVENUE	13,250,000		13,250,000	6,730,776.07	50.8%
4	INTEREST	600,000		600,000	1,228,362.38	204.7%
5	GOV'T CONTRIBUTIONS	320,000		320,000	0.00	0.0%
6	GRANT REVENUE	3,600,000		3,600,000	2,335,381.73	64.9%
7	OTHER MISCELLANEOUS INCOME	45,000		45,000	41,061.76	91.2%
8	<b>TOTAL GENERAL FUND INCOME</b>	<b>25,315,000</b>	<b>0</b>	<b>25,315,000</b>	<b>14,632,724.16</b>	<b>57.8%</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	531,568.12	66.4%
18	PAYROLL TAXES	73,000		73,000	38,944.37	53.3%
19	PAYROLL SERVICES	11,000	5,000	16,000	10,065.69	62.9%
20	RETIREMENT	350,000		350,000	230,529.31	65.9%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	200,000		200,000	77,375.55	38.7%
22	HEALTH INSURANCE	75,000		75,000	42,554.15	56.7%
23	ACWA BENEFITS	12,000		12,000	6,413.81	53.4%
24	DISABILITY INSURANCE	8,000		8,000	4,580.28	57.3%
25	WORKERS COMPENSATION INSURANCE	7,000		7,000	2,191.32	31.3%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	22,000		22,000	8,665.25	39.4%
27	EMPLOYEE EDUCATION	7,000		7,000	2,560.00	36.6%
28	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,565,000</b>	<b>5,000</b>	<b>1,570,000</b>	<b>955,447.85</b>	<b>61.1%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE NINE MONTHS ENDING ON March 31, 2026**

		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>					% of Budget Year:	75.0%
<b>ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>						Under budget
DIRECTOR EXPENDITURES						Over budget
33	DIRECTORS FEES	285,000		285,000	121,928.77	42.8%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	39,638.77	49.5%
35	DIRECTORS MEDICAL	214,000		214,000	23,125.36	10.8%
OFFICE EXPENDITURES						
37	OFFICE EXPENSE	40,000	12,000	52,000	33,336.16	64.1%
38	POSTAGE	1,000		1,000	377.16	37.7%
39	TELEPHONE	8,000		8,000	5,484.63	68.6%
40	UTILITIES	7,000		7,000	2,921.62	41.7%
SERVICE EXPENDITURES						
42	COMPUTER, WEBSITE AND PHONE SUPPORT	75,000		75,000	52,736.29	70.3%
43	GENERAL MANAGER AND STAFF TRAVEL	50,000		50,000	31,848.19	63.7%
44	SUCCESSION PLANNING	65,000		65,000	38,455.91	59.2%
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	257,874.05	73.7%
48	DUES AND ASSESSMENTS	70,000		70,000	54,835.02	78.3%
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	1,509.26	75.5%
54	MAINTENANCE AND REPAIRS - VEHICLE	30,000		30,000	12,233.25	40.8%
55	MAINTENANCE AND REPAIRS - BUILDING	50,000		50,000	14,818.80	29.6%
56	MAINTENANCE AND REPAIRS - FIELD	60,000		60,000	35,432.26	59.1%
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	46,891.61	67.0%
61	<b>TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES</b>	<b>1,586,000</b>	<b>12,000</b>	<b>1,598,000</b>	<b>879,572.32</b>	<b>55.5%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE NINE MONTHS ENDING ON March 31, 2026**

		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>					% of Budget Year:	75.0%
<b>CONSULTING AND ENGINEERING SERVICES</b>						Under budget
<b>PLANS &amp; CONSTRUCTION</b>						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	64,467.58	30.7%
70	SIGNAGE AND FRONTAGE BROOKSIDE EAST	75,000		75,000	0.00	0.0%
71	MONITORING WELL DRILLING	1,800,000		1,800,000	861,051.52	47.8%
72	HELI-HYDRANT	1,200,000		1,200,000	134,873.97	11.2%
<b>OTHER PROJECTS</b>						
74	WATER BANKING INVESTIGATIONS	25,000	415,000	440,000	393,326.40	89.4%
75	SAN GORGONIO GSA	550,000		550,000	46,959.76	8.5%
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%
<b>STUDIES AND REPORTS</b>						
79	FINANCIAL MODELING + NEXUS RATE STUDY	55,000		55,000	28,525.78	51.9%
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	19,670.10	2.6%
83	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	300,000		300,000	78,995.00	26.3%
<b>GENERAL ENGINEERING SERVICES</b>						
85	ON-CALL ENGINEERING SERVICES	500,000		500,000	85,770.54	17.2%
86	GRANT SUPPORT SERVICES	50,000		50,000	47,967.50	95.9%
87	STATE + FEDERAL ADVOCACY	80,000		80,000	20,000.00	25.0%
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>2,101,687.12</b>	<b>29.4%</b>

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE NINE MONTHS ENDING ON March 31, 2026**

		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>					% of Budget Year:	75.0%
<b>CONSERVATION AND EDUCATION</b>						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	188,425.38	72.5%
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	14,960.00	29.9%
103	<b>TOTAL CONSERVATION AND EDUCATION</b>	<b>420,000</b>	<b>0</b>	<b>420,000</b>	<b>255,015.00</b>	<b>60.7%</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	18,087.03	72.3%
110	OTHER EQUIPMENT	20,000		20,000	0.00	0.0%
111	VEHICLES	80,000	65,000	145,000	55,632.32	38.4%
<b>OTHER ITEMS</b>						
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	1,757,174.63	27.0%
117	<b>TOTAL MAJOR AND CAPITAL EXPENDITURES</b>	<b>7,565,000</b>	<b>545,000</b>	<b>8,110,000</b>	<b>2,308,237.94</b>	<b>30.5%</b>
119	<b>TRANSFERS TO OTHER FUNDS</b>					
121	<b>TOTAL GENERAL FUND EXPENSES</b>	<b>21,976,000</b>	<b>562,000</b>	<b>22,538,000</b>	<b>6,499,960.23</b>	<b>28.8%</b>
123	<b>GENERAL FUND NET INCOME YTD</b>	<b>3,339,000</b>	<b>-562,000</b>	<b>2,777,000</b>	<b>8,132,763.93</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE NINE MONTHS ENDING ON March 31, 2026**

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>CONSIGNED - SWP SUPPORT FUND</b>						
					% of Budget Year:	75.0%
<b>INCOME</b>						Over budget
						Under budget
<b>INCOME</b>						
130	UNITARY TAX REVENUE ALLOCATED	9,100,000		9,100,000	3,795,574.11	41.7%
131	INTEREST	580,000		580,000	778,239.24	134.2%
132	OTHER INCOME	0		0		
133	<b>TOTAL SWP SUPPORT FUND INCOME</b>	<b>9,680,000</b>	<b>0</b>	<b>9,680,000</b>	<b>4,573,813.35</b>	<b>47.3%</b>
<b>EXPENSES</b>						Under budget
						Over budget
<b>EXPENDITURES</b>						
139	TAX COLLECTION CHARGES	24,000		24,000	9,488.94	39.5%
140	OTHER EXPENSES	0		0		
141	<b>TOTAL SWP SUPPORT FUND EXPENSES</b>	<b>24,000</b>	<b>0</b>	<b>24,000</b>	<b>9,488.94</b>	<b>39.5%</b>
143	<b>TRANSFERS TO OTHER FUNDS</b>					
145	<b>CONSIGNED - SWP SUPPORT FUND NET INCOME YTD</b>	<b>9,656,000</b>	<b>0</b>	<b>9,656,000</b>	<b>4,564,324.41</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE NINE MONTHS ENDING ON March 31, 2026**

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
<b>DEBT SERVICE FUND</b>						
					% of Budget Year:	75.0%
<b>INCOME</b>						Over budget Under budget
153	TAX REVENUE	34,754,000		34,754,000	19,740,215.43	<b>56.8%</b>
154	INTEREST	2,000,000		2,000,000	2,304,586.49	115.2%
155	CONTRIBUTIONS - GOVERNMENT	0		0		
156	DWR CREDITS - BOND COVER, OTHER	3,550,000		3,550,000	1,727,252.00	<b>48.7%</b>
157	<b>TOTAL DEBT SERVICE FUND INCOME</b>	<b>40,304,000</b>	<b>0</b>	<b>40,304,000</b>	<b>23,772,053.92</b>	<b>59.0%</b>
<b>EXPENSES</b>						Under budget Over budget
161	SWP PURCHASED WATER	4,800,000		4,800,000	4,431,083.00	<b>92.3%</b>
162	SALARIES	640,000		640,000	402,786.23	62.9%
163	PAYROLL TAXES	40,000		40,000	20,070.86	50.2%
164	BENEFITS	400,000		400,000	210,355.01	52.6%
165	SWP UTILITIES	12,000		12,000	5,791.23	48.3%
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	110,234.46	<b>110.2%</b>
171	EBX CONTRACT OPERATIONS	400,000		400,000	232,274.25	58.1%
172	SWP ENGINEERING AND MAINTENANCE	2,400,000		2,400,000	124,478.17	5.2%
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	21,076,128.00	<b>81.1%</b>
175	TAX COLLECTION CHARGES	170,000		170,000	72,847.13	42.9%
176	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>37,746,000</b>	<b>0</b>	<b>37,746,000</b>	<b>28,711,161.34</b>	<b>76.1%</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>-4,939,107.42</b>	

**SAN GORGONIO PASS WATER AGENCY**  
**APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026**  
**FOR THE NINE MONTHS ENDING ON March 31, 2026**

		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>					%	75.0%
<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	920,983.20	102.3%
198	<b>TOTAL EXPENSE</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>	<b>920,983.20</b>	<b>30.7%</b>
202	<b>GAP FUNDING PROGRAM NET BALANCE YTD</b>	<b>-400,000</b>	<b>0</b>	<b>-400,000</b>	<b>-820,983.20</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

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
NAPCFC	Napa County Flood Control and Water Conservation	A state water contractor, participated in water transfer to SGPWA
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

## 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	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 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 260408

SAN GORGONIO PASS WATER AGENCY  
CASH RECONCILIATION REPORT  
FY 2025-26  
FOR THE NINE MONTHS ENDING ON MARCH 31, 2026

**RESTRICTED - DEBT SERVICE FUND**

BEGINNING BALANCE - JULY 1, 2025			<u>84,030,484</u>
RESERVE FOR STATE WATER PROJECT			
DEBT SERVICE ACTIVITY			
DEBT SERVICE DEPOSITS			
PROPERTY TAX - DEBT SERVICE DEPOSITS		19,740,215	
INTEREST INCOME AND CHANGE IN MARKET VALUES		1,971,309	
DWR REFUNDS		1,727,252	
CHANGE IN RECIEVABLES		770,042	
DEBT SERVICE DISBURSEMENTS		-28,711,161	
<b>ENDING DEBT SERVICE FUND BALANCE - - - - -</b>	<b>Mar. 31, 2026</b>	<u>79,528,141</u>	<u>79,528,141</u>

**UNRESTRICTED - GENERAL FUND**

BEGINNING BALANCE - JULY 1, 2025			<u>37,475,569</u>
GENERAL FUND ACTIVITY			
GENERAL FUND DEPOSITS			
WATER SALES		4,297,142	
PROPERTY TAX - GENERAL PURPOSE DEPOSITS		6,730,776	
INTEREST INCOME AND CHANGE IN MARKET VALUES		1,050,723	
OTHER INCOME		2,376,443	
CHANGE IN RECIEVABLES		2,931,593	
GENERAL FUND DISBURSEMENTS			
CHANGE IN LIABILITIES		-1,487,403	
CHANGE IN CAPITAL ASSETS		-3,244,867	
OPERATING EXPENDITURES		-6,744,827	
<b>ENDING GENERAL FUND BALANCE - - - - -</b>	<b>Mar. 31, 2026</b>	<u>43,385,149</u>	<u>43,385,149</u>

**UNRESTRICTED- CONSIGNED SWP SUPPORT FUND**

BEGINNING BALANCE - JULY 1, 2025			<u>29,169,103</u>
CONSIGNED FUND ACTIVITY			
PROPERTY TAX DEPOSITS		3,795,574	
INTEREST INCOME AND CHANGE IN MARKET VALUES		665,694	
CHANGE IN RECIEVABLES		277	
CONSIGNED FUND EXPENDITURES		0	
<b>ENDING CONSIGNED SWP FUND BALANCE - - - - -</b>	<b>Mar. 31, 2026</b>	<u>33,630,648</u>	<u>33,630,648</u>

**GAP FUNDING PROGRAM**

<b>Net Gap Funding Balance as of:</b>	<b>Mar. 31, 2026</b>		<u>-3,737,889</u>
			<u>-3,737,889</u>

<b>TOTAL CASH - - - - -</b>	<b>Mar. 31, 2026</b>		<u>152,806,051</u>
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<b>LOCATION OF CASH - - - - -</b>	<b>Mar. 31, 2026</b>		
PETTY CASH			100
CASH IN WELLS FARGO CHECKING ACCOUNT			4,927,244
LOCAL AGENCY INVESTMENT FUND			26,614,431
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - LIQUIDITY			20,394,501
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - PFM INVESTMENTS			100,869,775
<b>TOTAL CASH - - - - -</b>	<b>Mar. 31, 2026</b>		<u>152,806,051</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
<b>RESTRICTED - DEBT SERVICE FUND</b>				
BEGINNING BALANCE - JULY 1, 2024				
RESERVE FOR STATE WATER PROJECT	84,030,484	84,030,484	84,030,484	
DEBT SERVICE ACTIVITY				
DEBT SERVICE DEPOSITS				
PROPERTY TAX - D. S. DEPOSITS	0	10,257,047	19,740,215	
INTEREST INCOME + MARKET CHANGES	945,697	1,648,614	1,971,309	
DWR REFUNDS	0	1,727,252	1,727,252	
CHANGES IN RECIEVABLES	770,042	770,042	770,042	
DEBT SERVICE DISBURSEMENTS	-14,401,822	-17,860,662	-28,711,161	
<b>ENDING DEBT SERVICE FUND BALANCE</b>	<b>71,344,401</b>	<b>80,572,777</b>	<b>79,528,141</b>	
<b>UNRESTRICTED - GENERAL FUND</b>				
BEGINNING BALANCE - JULY 1, 2024	37,475,569	37,475,569	37,475,569	
GENERAL FUND ACTIVITY				
GENERAL FUND DEPOSITS				
WATER SALES	869,421	2,055,628	4,297,142	
PROPERTY TAX - GENERAL DEPOSITS	40	1,553,052	6,730,776	
INTEREST INCOME + MARKET CHANGES	425,564	822,275	1,050,723	
OTHER INCOME	829	939,168	2,376,443	
CHANGES IN RECIEVABLES	2,981,926	3,145,555	2,931,593	
GENERAL FUND DISBURSEMENTS			0	
CHANGE IN LIABILITIES	-1,425,709	-1,214,043	-1,487,403	
CHANGE IN CAPITAL ASSETS	-47,951	-1,155,985	-3,244,867	
OPERATING EXPENDITURES	-666,514	-2,108,755	-6,744,827	
<b>ENDING GENERAL FUND BALANCE</b>	<b>39,613,175</b>	<b>41,512,464</b>	<b>43,385,149</b>	
<b>UNRESTRICTED - CONSIGNED SWP SUPPORT FUND</b>				
BEGINNING BALANCE - JULY 1, 2024	29,169,103	29,169,103	29,169,103	
CONSIGNED FUND ACTIVITY				
PROPERTY TAX DEPOSITS	0	0	3,795,574	
INTEREST INCOME + MARKET CHANGES	299,471	548,123	665,694	
CHANGES IN RECIEVABLES	277	277	277	
CONSIGNED FUND EXPENDITURES	0	0	0	
<b>ENDING CONSIGNED FUND BALANCE</b>	<b>29,468,851</b>	<b>29,717,503</b>	<b>33,630,648</b>	
<b>GAP FUNDING PROGRAM</b>				
Net Gap Funding Balance as of: March 31, 2025	-7,837,056	-8,369,899	-3,737,889	
<b>TOTAL CASH - END OF QUARTER</b>	<b>132,589,370</b>	<b>143,432,846</b>	<b>152,806,051</b>	<b>0</b>
<b>LOCATION OF CASH AND INVESTMENTS</b>				
PETTY CASH	100	100	100	
CASH IN WELLS FARGO CHECKING ACCOUNT	479,543	1,919,216	4,927,244	
LOCAL AGENCY INVESTMENT FUND	24,255,801	32,614,431	26,614,431	
CA ASSET MNGMNT PRGRM - LIQUIDITY	19,995,958	20,203,371	20,394,501	
CA ASSET MNGMNT PRGRM - PFM INVESTMENTS	87,857,968	88,695,729	100,869,775	
<b>TOTAL - END OF QUARTER</b>	<b>132,589,370</b>	<b>143,432,846</b>	<b>152,806,051</b>	

**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	260331	LEGAL SERVICES MARCH 2026	47,666.10

TOTAL PENDING INVOICES FOR APPROVAL APR 2026

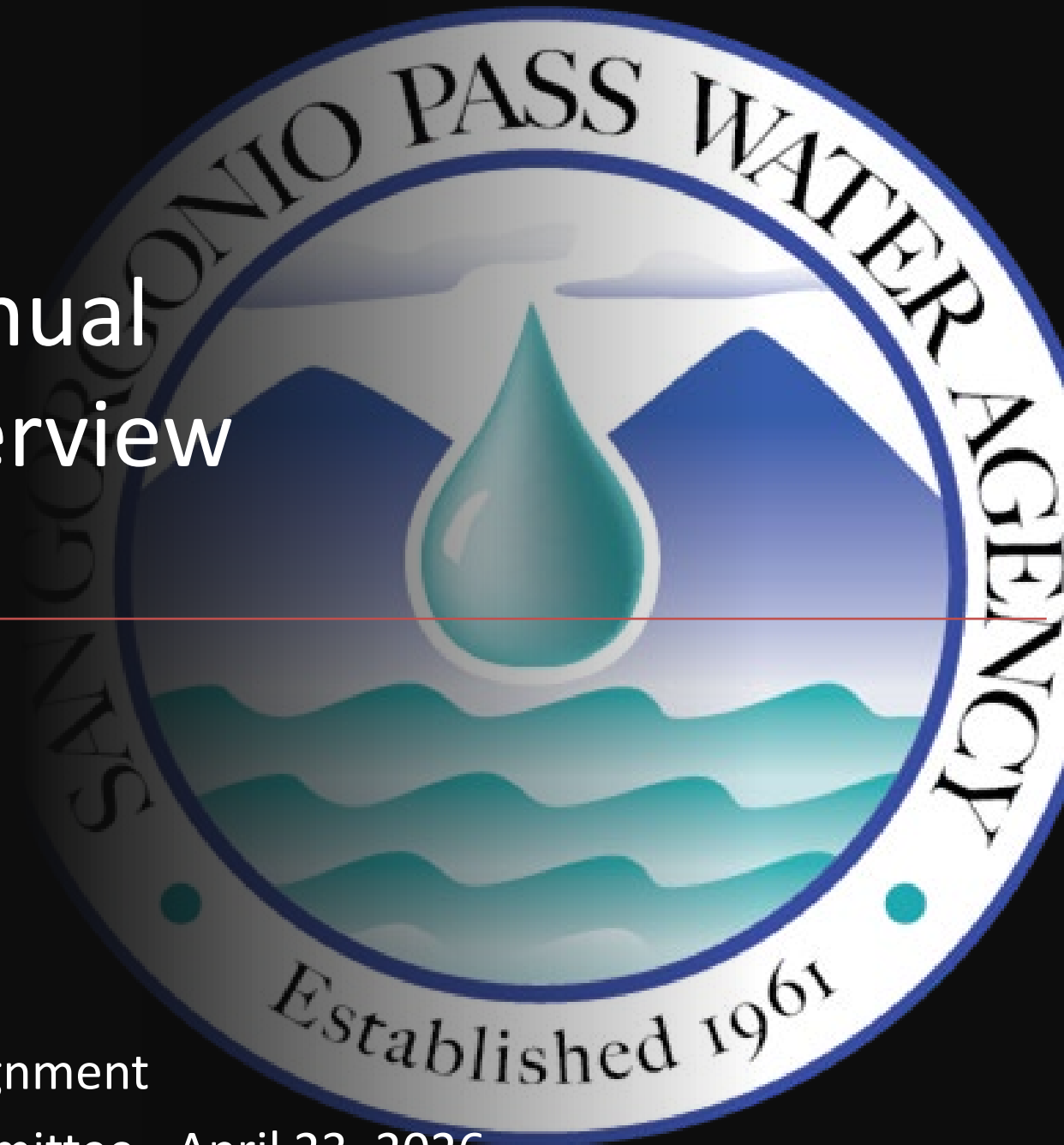
47,666.10

**SAN GORGONIO PASS WATER AGENCY  
RESERVE ALLOCATION REPORT  
FY 2025-26  
FOR THE NINE MONTHS ENDING MARCH 31, 2025**

	JUN 30, 25	SEP 30, 25	DEC 31, 25	MAR 31, 26	JUN 30, 26
<b>RESTRICTED</b>					
<b>STATE WATER CONTRACT FUND</b>	<b>84,030,484</b>	<b>71,344,401</b>	<b>80,572,777</b>	<b>79,528,141</b>	
<b>UNRESTRICTED</b>					
<b>GENERAL FUND</b>					
OPERATIONS	1,500,000	2,500,000	2,500,000	3,000,000	
NEW INFRASTRUCTURE		30,085,858	30,723,464	32,622,753	
Adjustments/Additions		637,606	1,899,289	1,468,154	
Expenditures				-1,845,469	
Ending Balance	30,085,858	30,723,464	32,622,753	32,245,438	0
ADDITIONAL WATER		4,339,711	4,839,711	4,839,711	
Adjustments/Additions		500,000			
Expenditures					
Ending Balance	4,339,711	4,839,711	4,839,711	4,839,711	0
RATE STABILIZATION					
Previous Balance	150,000	150,000	150,000	150,000	
Expenditures					
Ending Balance	150,000	150,000	150,000	150,000	0
REPLACEMENTS	1,250,000	1,250,000	1,250,000	3,000,000	
UNEXPECTED LEGAL SERVICES	150,000	150,000	150,000	150,000	
<b>SUB-TOTAL GENERAL FUND</b>	<b>37,475,569</b>	<b>39,613,175</b>	<b>41,512,464</b>	<b>43,385,149</b>	<b>0</b>
<b>UNRESTRICTED</b>					
<b>CONSIGNED SWP FUND</b>	29,169,103	29,169,103	29,468,851	29,717,503	
Net Changes		299,748	248,652	3,913,145	
Ending Balance	<b>29,169,103</b>	<b>29,468,851</b>	<b>29,717,503</b>	<b>33,630,648</b>	<b>0</b>
Gap Funding and Heli-Hydrant Programs	-8,095,351	-7,837,056	-8,369,899	-3,737,889	
<b>TOTAL UNRESTRICTED RESERVES</b>	<b>58,549,321</b>	<b>61,244,969</b>	<b>62,860,067</b>	<b>73,277,910</b>	<b>0</b>
<b>TOTAL RESERVES</b>	<b>142,579,805</b>	<b>132,589,370</b>	<b>143,432,846</b>	<b>152,806,051</b>	<b>0</b>
<b>CASH LOCATION</b>					
Petty Cash	100	100	100	100	
Wells Fargo Checking Account	302,082	479,543	1,919,216	4,927,244	
LAIF	35,890,858	24,255,801	32,614,431	26,614,431	
CAMP - Liquidity	19,776,201	19,995,958	20,203,371	20,394,501	
CAMP - PFM - Investments	86,610,564	87,857,968	88,695,729	100,869,775	
<b>TOTAL CASH</b>	<b>142,579,805</b>	<b>132,589,370</b>	<b>143,432,846</b>	<b>152,806,051</b>	<b>0</b>

# SGPWA Annual Budget Overview

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Budget Strategic Plan Alignment

Finance and Budget Committee - April 23, 2026

# Personnel

- Administrative support (Maricela/Jennifer)
- Supports staffing capacity and efficiency
- *Strategic Goal 5 – Objective 2 (Compensation & staffing planning)*



# Construction

- Brookside West – planning and design
- Noble Connection upgrade
- Brookside & Beaumont intersection beautification
- *Strategic Goal 1 – Objective 9 (Land use alignment)*
- *Strategic Goal 2 – Objective 2 (Infrastructure investment)*



# Facilities

- Headquarters expansion
- Facilities upgrades
- Asset management plan
- *Strategic Goal 2 – Objective 8  
(Asset management program)*



# Land Purchases

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- Right-of-way acquisition
- Adjacent parcel acquisition
- *Strategic Goal 2 – Objective 3 (Property acquisition for long-term needs)*



# Future Projects

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- Colorado River Mitigation Project
- AVEK Bank
- Hub and Spoke system
- *Strategic Goal 2 – Objective 7 (Expand storage and supply opportunities)*

Approx. 34.5 Miles  
Up to 290,000 AFY

Potential Pump Ba  
Colorado Aqued

A topographic map of a watershed area, outlined in blue. The map shows several creeks: Wilson Creek, Oak Glen Creek, Yucaipa Creek, and San Timoteo Creek. Numerous monitoring wells are marked with red dots and labeled with alphanumeric codes: YVWD-09, YVWD-19, YVWD-53, YVWD-58, YVWD-55, YVWD-05, YVWD-07, YVWD-18, YVWD-37, USGS Wilson Creek, Chlorinator, YVWD-27A, YVWD-26, YVWD-28, YVWD-47, South Mesa 17, South Mesa 12, South Mesa 11, South Mesa 16, South Mesa 09, South Mesa 07, and South Mesa 05. A white horizontal line is drawn across the middle of the map, below the title. A red rectangular box is located in the top left corner of the map area.

# Operations and GSA

- Additional monitoring well
- ESRI workflow product
- *Strategic Goal 1 – Objective 4 (Maximize water asset utilization)*

# Lobbying

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- Additional state/federal lobbyist (Board direction)
  - Supports regional/state/federal coordination
  - *Strategic Goal 6 – Objective 5 (Expand partnerships and advocacy)*
- 



San Gorgonio Pass Water Agency  
 Gap Funding Program  
 Summary Report  
 Report Date: April 9, 2026

**OVERALL Current Balance: 3,737,888.56** (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

<b>South Mesa Water Company</b>	(SMWC owes us) - Current Balance: <b>1,407,379.11</b>
Gap Funding Maximum: 7,000,000	
Approximate Project Cost: 10,300,000.00	Approximate Gap Funding Available: 5,592,620.89
Payments Made to SMWC: 6,325,017.13	Payments Received from SMWC: 4,917,638.02

<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

<b>Banning Heights Mutual Water Co.</b>	(BHMWC owes us) - Current Balance: <b>1,387,511.95</b>
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: April 9, 2026

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

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

<b>South Mesa Water Company</b>	(Owed to us) - Current Balance: <b>0.00</b>
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: <b>480,000.00</b>
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: <b>0.00</b>
Heli-Hydrant Maximum: 300,000	
Heli-Hydrant Funding Available: 300,000.00	
Payments Made to BHMWC: 0.00	Payments Received: 0.00