

San Gorgonio Pass Water Agency

DATE: June 1, 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 May 28, 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 April 2026.

Item 5B: The Bank Reconciliation for April 2026.

Item 5C: The Budget Report for April 2026.

Approved the following item:

Item 4A: Minutes of April 23, 2026 meeting of the Committee.

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

Reviewed the following items:

Item 5F: Draft General Fund Budget for FY 2026-27

Item 5G: 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
Emmett Campbell, Director of Water Resources
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., April 23, 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, March 26, 2026
Mr. Ybarra moved, seconded by Mr. Valdivia, to approve the minutes of the Finance and Budget Committee meeting of March 26, 2026. Approved unanimously by voice vote.
5. **New Business**
 - A. Review Investment Report for 1st Quarter, 2026
 - B. Ratification of Paid Invoices and Monthly Payroll for March 2026
 - C. Review of Bank Reconciliation for March 2026
 - D. Review of Budget Report for March 2026
 - E. Review of Cash Reconciliation Report for March 2026
After review and discussion, Mr. Valdivia, seconded by Mr. Tickemyer, to accept Items 5A-E. Approved unanimously by voice vote.
 - F. Review of Pending Legal Invoices for March 2026
 - G. Review of Reserve Allocation Report for March 2026
After review and discussion, Mr. Valdivia moved, seconded by Mr. Ybarra, to approve payment of the Legal Invoice and accept Reserve Allocation Report. Approved unanimously by voice vote.

H. Review Water Rate Presentation

I. Review Budget Preview

After review and discussion, there was no action taken.

J. Review Draft Capitalization Policy

After review and discussion, Mr. Tickemyer moved, seconded by Mr. Ybarra, to recommend approval to the Board of Directors.

K. Review Draft Procurement Policy

After review and discussion, Mr. Tickemyer moved, seconded by Mr. Ybarra, to recommend approval to the Board of Directors.

L. 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. Regular Board Meeting, May 4, 2026 at 1:30 p.m.

B. Regular Board Meeting, May 18, 2026 at 6:00 p.m.

C. Finance & Budget Committee Meeting, May 28, 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 6:15 p.m.

Draft - Subject to Committee Approval

Mickey Valdivia, Committee Chair

San Gorgonio Pass Water Agency
Check History Report
April 1 through April 30, 2026

ACCOUNTS PAYABLE

Date	Number	Name	Amount
4/6/26	122235	ACWA BENEFITS	1,237.41
4/6/26	122236	ACWA JPIA	1,984.75
4/6/26	122237	AGOSTINOCREATIVE	7,475.00
4/6/26	122238	ATAC EXTERMINATORS INC	89.00
4/6/26	122239	BEST BEST & KRIEGER	35,623.40
4/6/26	122240	BRI COMMUNICATIONS	9,600.00
4/6/26	122241	CRIDER PUBLIC RELATIONS	500.00
4/6/26	122242	CV STRATEGIES	25,168.75
4/6/26	122243	THE FERGUSON GROUP	2,625.00
4/6/26	122244	FISH WINDOW CLEANING	130.00
4/6/26	122245	GF ADVOCACY, LLC	2,500.00
4/6/26	122246	T. R. HOLLIMAN	14,190.00
4/6/26	122247	IN-SITU, INC.	81.00
4/6/26	122248	LAND ENGINEERING CONSULTANTS	30,646.50
4/6/26	122249	LENITY TECHNOLOGY	6,511.35
4/6/26	122250	MACRO COMMUNICATIONS	1,305.00
4/6/26	122251	MATTHEW PISTILLI LANDSCAPE SERVICES	3,000.00
4/6/26	122252	INES S. MEJIA	115.00
4/6/26	122253	PURCOR PEST SOLUTIONS	66.80
4/6/26	122254	SOUTH MESA WATER COMPANY	600.00
4/6/26	122255	SOUTHERN CALIFORNIA EDISON	226.00
4/6/26	122256	STANDARD INSURANCE COMPANY	1,263.56
4/6/26	122257	UNLIMITED SERVICES	437.00
4/6/26	122258	UNDERGROUND SERVICE ALERT	18.60
4/6/26	122259	VERIZON BUSINESS	60.04
4/6/26	122260	WATER RESOURCES ECONOMICS	550.00
4/6/26	122261	WASTE MGT CORPORATE SERVICES	138.46
4/6/26	122262	WEAVER GRADING	3,520.00
4/13/26	122263	ALBERT WEBB ASSOCIATES	57,290.96
4/13/26	122264	AUTOMATION PRIDE	100.00
4/13/26	122265	CRM TECH	18,430.66
4/13/26	122266	SOUTHERN CALIFORNIA GAS	49.29
4/13/26	122267	STATE WATER CONTRACTORS	2,338.00
4/13/26	122268	WEAVER GRADING	4,068.00
4/13/26	122269	ZANJERO WATER CONSULTING	23,795.00
4/28/26	122270	AUTOMATION PRIDE	100.00
4/28/26	122271	BEAUMONT-CHERRY VALLEY WATER DISTRICT	585.42
4/28/26	122272	BUILDING INDUSTRY ASSN OF SOCAL	1,000.00
4/28/26	122273	CITY OF BEAUMONT	253.09
4/28/26	122274	COMPLETE PAPERLESS SOLUTIONS	12,000.00
4/28/26	122275	CALIFORNIA RURAL WATER ASSN	10,019.63
4/28/26	122276	THE FERGUSON GROUP	2,922.50
4/28/26	122277	FRONTIER COMMUNICATIONS	389.68
4/28/26	122278	HR DYNAMICS & PERFORMANCE MGT	21,500.00
4/28/26	122279	MATTHEW PISTILLI LANDSCAPE SERVICES	375.00
4/28/26	122280	PUBLIC AGENCY RETIREMENT SERVICES	10,397.00
4/28/26	122281	PROVOST & PRITCHARD	10,731.20
4/28/26	122282	PURCOR PEST SOLUTIONS	66.80

San Gorgonio Pass Water Agency
Check History Report
April 1 through April 30, 2026

ACCOUNTS PAYABLE (CON'T)

Date	Number	Name	Amount
4/28/26	122283	RAEL & LETSON	8,500.00
4/28/26	122284	SAN BERNARDINO COUNTY MUSEUM	240.00
4/28/26	122285	SOCAL STEAM CHALLENGE	5,000.00
4/28/26	122286	SOUTHERN CALIFORNIA EDISON	103.36
4/28/26	122287	SO. CAL. WEST COAST ELECTRIC	810.00
4/28/26	122288	VALLEY OFFICE EQUIPMENT, INC.	466.88
4/28/26	122289	WELLS FARGO ELITE CREDIT CARD	25,736.33
4/28/26	122290	WEKA, INC	767,085.71
4/28/26	122291	WEX	210.00
4/2/26	901313	EMPLOYMENT DEVELOPMENT DEPARTMENT	4,010.91
4/2/26	901314	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	21,221.90
4/2/26	901315	CALPERS RETIREMENT	13,824.69
4/2/26	901316	CAL PERS RETIREMENT - SIP-457	5,563.00
4/2/26	901317	PAYCHEX	226.70
4/2/26	901318	MATTHEW E. HOWARD - REIMBURSEMENT	217.47
4/2/26	901319	THOMAS W. TODD, JR. - REIMBURSEMENT	6,191.11
4/16/26	901320	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,495.24
4/16/26	901321	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	17,935.14
4/16/26	901322	CALPERS RETIREMENT	13,824.69
4/16/26	901323	CAL PERS RETIREMENT - SIP-457	5,563.00
4/16/26	901324	PAYCHEX	201.45
4/16/26	901325	JAMES N. TICKEMYER - REIMBURSEMENT	650.33
4/16/26	901326	THOMAS W. TODD, JR. - REIMBURSEMENT	3,613.03
4/29/26	901327	CALPERS HEALTH	14,926.49
4/29/26	901328	DEPARTMENT OF WATER RESOURCES	1,710,531.00
TOTAL ACCOUNTS PAYABLE CHECKS			2,956,223.28

PAYROLL

Date	Number	Name	Amount
4/1/26	803149	MARICELA V. CABRAL	4,688.98
4/1/26	803150	EMMETT G. CAMPBELL	5,533.64
4/1/26	803151	LANCE E. ECKHART	7,524.30
4/1/26	803152	MATTHEW E. HOWARD	4,831.21
4/1/26	803153	LAWRENCE R. SMITH	3,020.94
4/1/26	803154	JAMES N. TICKEMYER	2,408.57
4/1/26	803155	SCOTT W. TIRRELL	774.75
4/1/26	803156	THOMAS W. TODD, JR.	4,655.32
4/1/26	803157	JENNIFER L. USTATION	5,922.70
4/1/26	803158	MICHAEL R. VALDIVIA	3,020.93
4/1/26	803159	SARAH C. WARGO	2,953.51
4/1/26	803160	ROBERT G. YBARRA	3,020.93
4/15/26	803161	MARICELA V. CABRAL	4,688.98
4/15/26	803162	EMMETT G. CAMPBELL	5,533.63
4/15/26	803163	LANCE E. ECKHART	7,524.31

San Gorgonio Pass Water Agency
Check History Report
April 1 through April 30, 2026

4/15/26	803164	MATTHEW E. HOWARD	4,831.22
4/15/26	803165	SCOTT W. TIRRELL	494.70
4/15/26	803166	THOMAS W. TODD, JR.	4,655.32
4/15/26	803167	JENNIFER L. USTATION	5,922.70
		TOTAL PAYROLL	<u>82,006.64</u>
		TOTAL DISBURSEMENTS FOR APRIL 2026	<u><u>3,038,229.92</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
May 2026

Vendor - Name and Address	Expenditure Type
San Bernardino County Museum 2024 Orange Tree Lane Redlands, CA 92374	SGPWA History book
Fish Window Cleaning Old Address: P.O. Box GE, Beaumont, CA 92223 New address: 613 W. County Line Road Calimesa, CA 92320	Building Maintenance
Rael & Letson P.O. Box 104019, Pasadena, CA 91189	OPEB Valuation
Complete Paperless Solutions Old Address: 5130 La Palma Ave Su 206, Anaheim, CA 92807 New Address: 20264 Carey Road, Walnut, CA 91789	Office Expense

SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
April 30, 2026

BANK STATEMENT BALANCE (CHECKING ACCOUNT) -	April 30, 2026	\$	1,600,000.00
SWEEP ACCOUNT DEBIT (Balance)	April 30, 2026	\$	4,434,956.32

LESS: OUTSTANDING CHECKS

	CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
SHADES	122229	255.00	122278	21,500.00
	122250	1,305.00	122279	375.00
	122263	57,290.96	122280	10,397.00
	122267	2,338.00	122281	10,731.20
	122270	100.00	122282	66.80
	122271	585.42	122283	8,500.00
	122272	1,000.00	122284	240.00
	122273	253.09	122285	5,000.00
	122274	12,000.00	122286	103.36
	122275	10,019.63	122287	810.00
	122276	2,922.50	122288	466.88
	122277	389.68	122291	210.00
		<u>88,459.28</u>		<u>58,400.24</u>

TOTAL OUTSTANDING CHECKS (146,859.52)

ADJUSTED BANK STATEMENT BALANCE - April 30, 2026 \$ 5,888,096.80

BALANCE PER GENERAL LEDGER AT END OF PRIOR MONTH \$ 4,930,685.39

CASH RECEIPTS FOR CURRENT MONTH 3,995,641.33

CASH DISBURSEMENTS FOR CURRENT MONTH

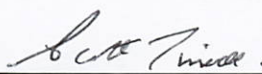
ACCOUNTS PAYABLE		Checks	(1,134,227.13)	
ACCOUNTS PAYABLE		ACHs	(1,821,996.15)	(2,956,223.28)
PAYROLL	Prior Month: 16th-EOM		(48,355.78)	
PAYROLL	This Month: 1st-15th		(33,650.86)	(82,006.64)

TRANSFERS

FROM LAIF / CAMP TO CHECKING ACCT	-
FROM CHECKING ACCT TO LAIF / CAMP	-

BALANCE PER GENERAL LEDGER - April 30, 2026 \$ 5,888,096.80

REPORT PREPARED BY:



 Scott Tirrell

May 4, 2026

 Date

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

<u>DATE</u>	<u>RECEIVED FROM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
DEPOSIT TO CHECKING ACCOUNT			
4/3/26	DWR	DAVIS DOLWIG	34,984.00
4/14/26	BCVWD	WATER SALES	511,917.00
4/14/26	RIVERSIDE COUNTY	SEC SA2	3,291,901.79
4/20/26	YVWD	WATER SALES	20,305.11
4/20/26	THOMAS TODD JR	CC RMBRSMNT	97.43
4/21/26	ROBERT YBARRA	CC RMBRSMNT	125.00
4/27/26	DWR	DWR REFUND	136,311.00
		TOTAL FOR APRIL 2026	3,995,641.33

SAN GORGONIO PASS WATER AGENCY

Local Water Purchases and Deliveries
Calendar Year 2026
DRAFT - Subject to Change
May 21, 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	8	1,889	595		3,667			
Mar	872		1,283	51	2,206	872		4,539			
Apr	279		864	23	1,166	279		4,818			
May					0						
Jun					0						
Jul					0						
Aug					0						
Sep					0						
Oct					0						
Nov					0						
Dec					0						
TOTALS	2,299	0	4,207	81	6,587	2,299	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	8		8	1,294
Mar			0	1,283		1,283	51		51	1,334
Apr			0	864		864	23		23	887
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	4,207	0	4,207	81	0	81	4,288

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

San Geronio Pass Water Agency
Budget Highlights

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:

- Tools Purchase and Maintenance

For this month, Purchased Water for Delivery and Succession Planning are slightly over-expensed for this time of year but expected to be within budget for year-end.

The individual line items listed below have experienced excess expenses this month:

- Grant Support Services
- Sponsorships

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 until next month.

Expenses

Overall expenses for the Debt Service Fund are within budget.

The individual line items listed below have experienced excess expenses this month:

- Purchased Water – SWP
- State Water

The line item for Water Treatment Expense was previously mentioned. The overall expenses for the Debt Service Fund are expected to remain within budget.

Funding Programs

There were no expenditures or receipts for the Gap Funding Program in April.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE TEN MONTHS ENDING ON APRIL 30, 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:	83.3%
						Over budget
						Under budget
1	WATER SALES	7,500,000		7,500,000	4,829,364.33	64.4%
2	OTHER WATER SALES	0		0	0.00	
3	TAX REVENUE	13,250,000		13,250,000	7,172,219.63	54.1%
4	INTEREST	600,000		600,000	1,389,114.19	231.5%
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	TOTAL GENERAL FUND INCOME	25,315,000	0	25,315,000	15,767,141.64	62.3%
EXPENSES						Under budget
						Over budget
COMMODITY PURCHASE						
12	PURCHASED WATER FOR DELIVERY	2,700,000		2,700,000	2,454,426.00	90.9%
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	2,454,426.00	66.3%
SALARIES AND EMPLOYEE BENEFITS						
17	SALARIES	800,000		800,000	601,092.72	75.1%
18	PAYROLL TAXES	73,000		73,000	45,493.79	62.3%
19	PAYROLL SERVICES	11,000	5,000	16,000	10,703.84	66.9%
20	RETIREMENT	350,000		350,000	245,173.19	70.0%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	200,000		200,000	85,685.47	42.8%
22	HEALTH INSURANCE	75,000		75,000	47,055.59	62.7%
23	ACWA BENEFITS	12,000		12,000	7,100.98	59.2%
24	DISABILITY INSURANCE	8,000		8,000	5,285.67	66.1%
25	WORKERS COMPENSATION INSURANCE	7,000		7,000	3,449.80	49.3%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	22,000		22,000	10,202.02	46.4%
27	EMPLOYEE EDUCATION	7,000		7,000	2,560.00	36.6%
28	TOTAL SALARIES AND EMPLOYEE BENEFITS	1,565,000	5,000	1,570,000	1,063,803.07	68.0%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE TEN MONTHS ENDING ON APRIL 30, 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:	83.3%
ADMINISTRATIVE AND PROFESSIONAL SERVICES						Under budget
DIRECTOR EXPENDITURES						Over budget
33	DIRECTORS FEES	285,000		285,000	138,733.81	48.7%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	46,577.97	58.2%
35	DIRECTORS MEDICAL	214,000		214,000	24,665.65	11.5%
OFFICE EXPENDITURES						
37	OFFICE EXPENSE	40,000	12,000	52,000	47,291.51	90.9%
38	POSTAGE	1,000		1,000	377.16	37.7%
39	TELEPHONE	8,000		8,000	6,475.39	80.9%
40	UTILITIES	7,000		7,000	3,371.67	48.2%
SERVICE EXPENDITURES						
42	COMPUTER, WEBSITE AND PHONE SUPPORT	75,000		75,000	60,916.08	81.2%
43	GENERAL MANAGER AND STAFF TRAVEL	50,000		50,000	34,056.21	68.1%
44	SUCCESSION PLANNING	65,000		65,000	59,955.91	92.2%
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	55,935.02	79.9%
49	OTHER PROFESSIONAL SERVICES	25,000		25,000	14,539.30	58.2%
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	16,175.85	53.9%
55	MAINTENANCE AND REPAIRS - BUILDING	50,000		50,000	17,131.86	34.3%
56	MAINTENANCE AND REPAIRS - FIELD	60,000		60,000	46,119.86	76.9%
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	47,995.22	68.6%
61	TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES	1,586,000	12,000	1,598,000	979,787.69	61.8%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE TEN MONTHS ENDING ON APRIL 30, 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:	83.3%
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	74,487.21	35.5%
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	161,552.45	13.5%
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	47,274.76	8.6%
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	29,075.78	52.9%
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	33,860.10	4.5%
83	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	300,000		300,000	102,790.00	34.3%
GENERAL ENGINEERING SERVICES						
85	ON-CALL ENGINEERING SERVICES	500,000		500,000	90,241.89	18.0%
86	GRANT SUPPORT SERVICES	50,000		50,000	53,515.00	107.0%
87	STATE + FEDERAL ADVOCACY	80,000		80,000	22,500.00	28.1%
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	2,189,754.08	30.7%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE TEN MONTHS ENDING ON APRIL 30, 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:	83.3%
						Under budget
CONSERVATION AND EDUCATION						Over budget
98	SCHOOL EDUCATION PROGRAMS	65,000		65,000	14,658.00	22.6%
99	PUBLIC INFORMATION AND EDUCATION	260,000		260,000	227,315.34	87.4%
100	SPONSORSHIPS	10,000		10,000	11,750.00	117.5%
101	TRANSFER TO PASS WATER AGENCY FOUNDATION	35,000		35,000	33,221.62	94.9%
102	65th ANNIVERSARY CELEBRATION	50,000		50,000	22,935.00	45.9%
103	TOTAL CONSERVATION AND EDUCATION	420,000	0	420,000	309,879.96	73.8%
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	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%
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	2,575,220.00	39.6%
117	TOTAL MAJOR AND CAPITAL EXPENDITURES	7,565,000	545,000	8,110,000	3,126,283.31	41.3%
119	TRANSFERS TO OTHER FUNDS					
121	TOTAL GENERAL FUND EXPENSES	21,976,000	562,000	22,538,000	10,123,934.11	44.9%
123	GENERAL FUND NET INCOME YTD	3,339,000	-562,000	2,777,000	5,643,207.53	

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

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
CONSIGNED - SWP SUPPORT FUND						
					% of Budget Year:	83.3%
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	892,877.30	153.9%
132	OTHER INCOME	0		0		
133	TOTAL SWP SUPPORT FUND INCOME	9,680,000	0	9,680,000	4,688,451.41	48.4%
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	4,678,962.47	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE TEN MONTHS ENDING ON APRIL 30, 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:	83.3%
						Over budget
						Under budget
INCOME						
153	TAX REVENUE	34,754,000		34,754,000	22,598,924.04	65.0%
154	INTEREST	2,000,000		2,000,000	2,664,523.46	133.2%
155	CONTRIBUTIONS - GOVERNMENT	0		0		
156	DWR CREDITS - BOND COVER, OTHER	3,550,000		3,550,000	1,898,547.00	53.5%
157	TOTAL DEBT SERVICE FUND INCOME	40,304,000	0	40,304,000	27,161,994.50	67.4%
						Under budget
						Over budget
EXPENSES						
161	SWP PURCHASED WATER	4,800,000		4,800,000	5,292,517.00	110.3%
162	SALARIES	640,000		640,000	456,216.23	71.3%
163	PAYROLL TAXES	40,000		40,000	24,082.25	60.2%
164	BENEFITS	400,000		400,000	226,988.47	56.7%
165	SWP UTILITIES	12,000		12,000	6,702.12	55.9%
166	STATE WATER CONTRACT AUDIT	8,000		8,000	6,818.00	85.2%
167	STATE WATER CONTRACTOR DUES	45,000		45,000	50,311.00	111.8%
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	110.2%
171	EBX CONTRACT OPERATIONS	400,000		400,000	232,274.25	58.1%
172	SWP ENGINEERING AND MAINTENANCE	2,400,000		2,400,000	124,593.17	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	21,925,225.00	84.3%
175	TAX COLLECTION CHARGES	170,000		170,000	79,993.90	47.1%
176	TOTAL DEBT SERVICE FUND EXPENSES	37,746,000	0	37,746,000	30,506,277.85	80.8%
178	TRANSFERS FROM RESERVES			0.00	0.00	
180	DEBT SERVICE NET INCOME YTD	2,558,000	0	2,558,000	-3,344,283.35	

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

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
FUNDING PROGRAMS						
GAP FUNDING PROGRAM						
					%	83.3%
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	0	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
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

Acronym	Name	Function and Information
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

**LEGAL INVOICES
ACCOUNTS PAYABLE INVOICE LISTING**

<u>VENDOR</u>	<u>INVOICE NBR</u>	<u>COMMENT</u>	<u>AMOUNT</u>
BEST, BEST & KRIEGER	260430	LEGAL SERVICES APRIL 2026	39,148.77

TOTAL PENDING INVOICES FOR APPROVAL MAY 2026

39,148.77

San Gorgonio Pass Water Agency
 Gap Funding Program
 Summary Report
 Report Date: May 21, 2026

OVERALL Current Balance: 3,737,888.56 (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: 1,407,379.11
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

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: May 21, 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