San Gorgonio Pass Water Agency

DATE: July 13, 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 June 16, 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 May 2026.

Item 5B: The Bank Reconciliation for May 2026.

Item 5C: The Budget Report for May 2026.

Item 5D: The GAP Funding and Heli-Hydrant Report for May 2026.

Approved the following item:
Item 4A: Minutes of the May 28, 2026 meeting of the Committee.

Item 5E: Payment of the Legal Invoice for May 2026.

Recommends the following items:

Item 5F: Approval of the Appropriations Limit for FY 2026-27.

Item 5G: Approval of the Cost-of-Living Adjustment for FY 2026-27.

Item 5G: Approval of Draft Debt Service Budget for FY 2026-27

Informational Item:

Item 5H: Discussion regarding the Agency's application submitted to U.S. Bank for participation in the State of California Cal-Card Program.

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
Budget Report
Gap Funding and Heli-Hydrant Report
Pending Legal Invoice Report

SAN GORGONIO PASS WATER AGENCY
1210 Beaumont Avenue, Beaumont, California 92223

Official Minutes
Finance & Budget Committee Meeting
May 28, 2026

THIS MEETING WAS HELD IN PERSON AND VIA ZOOM.

Committee Members Present:	James Tickemyer, Treasurer Robert Ybarra, President
Committee Members Absent:	Mickey Valdivia, Chair
Staff Present:	Jennifer Ustation, Chief Financial Officer Lance Eckhart, General Manager Maricela Cabral, Exec. Asst./Clerk of the Board

1. Call to Order, Pledge of Allegiance, and Roll Call

The San Gorgonio Pass Water Agency Finance and Budget Committee Meeting was called to order by President Robert Ybarra at 4:00 p.m., Monday, May 28, 2026, at the office of the Agency. President Ybarra led the Pledge of Allegiance and requested a roll call. A quorum was present.

2. Adoption and Adjustment of Agenda

The agenda was adopted as published.

3. Public Comment

No public comment received.

4. Approval of the Minutes

A. Approval of the Minutes of the Finance & Budget Committee Meeting, April 23, 2026

On a motion by Treasurer Tickemyer, seconded by President Ybarra, the committee approved the minutes of the April 23, 2026, Finance & Budget Committee Meeting.
Approved by the following vote:
Ayes: Tickemyer, Ybarra
Noes: None
Absent: Valdivia
Motion passed 2-0.

5. New Business – Discussion and Possible Action

A. Ratification of Paid Invoices and Monthly Payroll for April 2026
B. Review of Bank Reconciliation for April 2026
C. Review of Budget Report for April 2026

Ms. Ustation reviewed the April 2026 paid invoices, bank reconciliation, and budget report.

On a motion by President Ybarra, seconded by Treasurer Tickemyer, the committee accepted items 5.A-C.
Approved by the following vote:
Ayes: Tickemyer, Ybarra
Noes: None
Absent: Valdivia
Motion passed 2-0.

D. Review of Pending Legal Invoices for April 2026
Ms. Ustation presented the Best, Best & Krieger April legal invoice.

On a motion by President Ybarra, seconded by Treasurer Tickemyer, the committee approved item 5.D.
Approved by the following vote:
Ayes: Tickemyer, Ybarra
Noes: None
Absent: Valdivia
Motion passed 2-0.

E. Gap Funding Report and Heli-Hydrant Report
Ms. Ustation provided an update on gap funding and heli-hydrant related expenses. The Committee discussed project funding, reimbursements, and tracking of related costs.

F. Review of Draft General Fund Budget for FY 2026-27
Ms. Ustation presented the draft Fiscal Year 2026-27 General Fund Budget, highlighting the Agency's conservative approach, strong reserves, and continued investment in infrastructure, groundwater sustainability, advocacy, organizational capacity, and long-term water reliability. The Committee discussed budget priorities, revenue and expenditure assumptions, upcoming review of the Debt Service Fund and ad valorem tax rate, and noted that budgeting funds provides direction and flexibility for Board priorities and multi-year projects

On a motion by President Ybarra, seconded by Treasurer Tickemyer, the committee approved item 5.F.
Approved by the following vote:
Ayes: Tickemyer, Ybarra
Noes: None
Absent: Valdivia
Motion passed 2-0.

G. Discussion of Procurement Policy
Ms. Ustation reviewed proposed updates related to the Agency's procurement policy. The Committee discussed purchasing procedures, thresholds, and internal

controls. Ms. Ustation stated the updates are intended to improve clarity, consistency and operational efficiency.

On a motion by Treasurer Tickemyer, seconded by President Ybarra, the committee approved item 5.G.
Approved by the following vote:
Ayes: Tickemyer, Ybarra
Noes: None
Absent: Valdivia
Motion passed 2-0.

6. Committee Member Comments
No comments.

7. Announcements
President Ybarra reviewed the following announcements:
A. Regular Board Meeting, June 1, 2026 at 1:30 p.m.
B. Regular Board Meeting, June 15, 2026 at 6:00 p.m.
C. Finance & Budget Committee Meeting, June 16, 2026 at 2:00 p.m.

8. Adjournment
There being no further business to discuss, President Ybarra adjourned the Finance & Budget Committee meeting at 4:47 p.m.

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Maricela V. Cabral, MPA, CMC
Exec. Asst./Clerk of the Board

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

ACCOUNTS PAYABLE

Date	Number	Name	Amount
05/11/2026	122292	ACWA JPIA	8,649.54
05/11/2026	122293	BEST BEST & KRIEGER	47,666.10
05/11/2026	122294	CONTROL TEMP, INC.	343.00
05/11/2026	122295	CRIDER PUBLIC RELATIONS	500.00
05/11/2026	122296	CV STRATEGIES	24,412.50
05/11/2026	122297	EARTHCAM, INC	637.92
05/11/2026	122298	THE FERGUSON GROUP	2,625.00
05/11/2026	122299	GF ADVOCACY, LLC	2,500.00
05/11/2026	122300	HDL COREN & CONE	6,896.80
05/11/2026	122301	T. R. HOLLIMAN	15,430.00
05/11/2026	122302	I. E. RESOURCE CONSERVATION DISTRICT	24,175.00
05/11/2026	122303	LENITY TECHNOLOGY	2,156.36
05/11/2026	122304	MORONGO BAND OF MISSION INDIANS	11,314.80
05/11/2026	122305	PUBLIC AGENCY RETIREMENT SERVICES	3,766.00
05/11/2026	122306	PROVOST & PRITCHARD	72,630.86
05/11/2026	122307	STANDARD INSURANCE COMPANY	1,441.18
05/11/2026	122308	UNLIMITED SERVICES	437.00
05/11/2026	122309	UNDERGROUND SERVICE ALERT	16.45
05/11/2026	122310	U. S. GEOLOGICAL SURVEY	531,193.39
05/11/2026	122311	VERIZON BUSINESS	60.04
05/11/2026	122312	WATER RESOURCES ECONOMICS	1,008.75
05/13/2026	122313	ACWA BENEFITS	713.27
05/13/2026	122314	ALBERT WEBB ASSOCIATES	35,168.21
05/13/2026	122315	ATAC EXTERMINATORS INC	89.00
05/13/2026	122316	CITY OF BEAUMONT	108.62
05/13/2026	122317	CRM TECH	4,303.55
05/13/2026	122318	FRONTIER COMMUNICATIONS	463.48
05/13/2026	122319	FRONTIER	65.00
05/13/2026	122320	LAND ENGINEERING CONSULTANTS	66,598.25
05/13/2026	122321	PROVOST & PRITCHARD	1,339.80
05/13/2026	122322	SAN BERNARDINO VALLEY MUNI WATER DISTRICT	1,999,377.61
05/13/2026	122323	SOUTHERN CALIFORNIA GAS	18.33
05/13/2026	122324	U. S. GEOLOGICAL SURVEY	111,188.00
05/13/2026	122325	WASTE MGT CORPORATE SERVICES	138.46
05/13/2026	122326	ZANJERO WATER CONSULTING	28,705.00
05/31/2026	122327	WELLS FARGO ELITE CREDIT CARD	12,498.90
05/04/2026	901329	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,929.33
05/04/2026	901330	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	25,777.16
05/04/2026	901331	CALPERS RETIREMENT	14,150.51
05/04/2026	901332	CAL PERS RETIREMENT - SIP-457	32,564.00
05/04/2026	901333	PAYCHEX	231.75
05/04/2026	901334	SARAH C. WARGO - REIMBURSEMENT	113.10
05/04/2026	901335	LAWRENCE R. SMITH - REIMBURSEMENT	889.96
05/19/2026	901336	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,137.74
05/19/2026	901337	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	15,299.25
05/19/2026	901338	CALPERS RETIREMENT	11,512.68
05/19/2026	901339	CAL PERS RETIREMENT - SIP-457	3,564.00
05/19/2026	901340	PAYCHEX	296.65

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

ACCOUNTS PAYABLE (CON'T)

Date	Number	Name	Amount
05/19/2026	901341	SARAH C. WARGO - REIMBURSEMENT	31.90
05/19/2026	901342	LANCE E. ECKHART - REIMBURSEMENT	30.91
05/19/2026	901343	MARICELA V. CABRAL - REIMBURSEMENT	2,690.00
05/19/2026	901344	MARICELA V. CABRAL - REIMBURSEMENT	819.30
05/19/2026	901345	JAMES N. TICKEMYER - REIMBURSEMENT	558.38
05/19/2026	901346	MICHAEL R. VALDIVIA - REIMBURSEMENT	1,959.40
05/28/2026	901348	DEPARTMENT OF WATER RESOURCES	1,256,725.00
05/28/2026	901349	CALPERS HEALTH	18,805.80
		TOTAL ACCOUNTS PAYABLE CHECKS	4,411,722.99

PAYROLL

Date	Number	Name	Amount
05/01/2026	803168	MARICELA V. CABRAL	4,688.97
05/01/2026	803169	EMMETT G. CAMPBELL	5,533.64
05/01/2026	803170	LANCE E. ECKHART	7,249.91
05/01/2026	803171	MATTHEW E. HOWARD	4,831.22
05/01/2026	803172	JOSE L. ROMERO	1,518.72
05/01/2026	803173	LAWRENCE R. SMITH	3,020.93
05/01/2026	803174	JAMES N. TICKEMYER	2,408.56
05/01/2026	803175	SCOTT W. TIRRELL	336.02
05/01/2026	803176	THOMAS W. TODD, JR.	5,139.01
05/01/2026	803177	JENNIFER L. USTATION	5,922.70
05/01/2026	803178	MICHAEL R. VALDIVIA	3,020.94
05/01/2026	803179	SARAH C. WARGO	2,953.50
05/01/2026	803180	ROBERT G. YBARRA	3,020.94
05/18/2026	803181	MARICELA V. CABRAL	4,688.98
05/18/2026	803182	EMMETT G. CAMPBELL	5,533.62
05/18/2026	803183	LANCE E. ECKHART	7,249.92
05/18/2026	803184	MATTHEW E. HOWARD	4,831.21
05/18/2026	803185	JOSE L. ROMERO	3,014.32
05/18/2026	803186	SCOTT W. TIRRELL	793.41
05/18/2026	803187	JENNIFER L. USTATION	5,922.70
05/18/2026	803188	THOMAS W. TODD, JR.	906.00
		TOTAL PAYROLL	82,585.22
		TOTAL DISBURSEMENTS FOR MAY 2026	4,494,308.21

NOTES

*Reimbursements to Staff and Directors may include medical, wellness, travel or office expenditures.
Check and expenditure series numbers:

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

121xxx	Accounts payable checks
802xxx	Payroll direct deposits to employees
900xxx	Electronic Funds Transfers

SAN GORGONIO PASS WATER AGENCY
New Vendors List
JUNE 2026

Vendor - Name and Address	Expenditure Type
Seek Personnel Staffing 72855 Fred Waring Dr. Su. A3, Palm Desert, CA 92260	Staffing Services

SAN GORGONIO PASS WATER AGENCY
BANK RECONCILIATION
May 31, 2026

BANK STATEMENT BALANCE (CHECKING ACCOUNT) -				May 31, 2026	$	1,600,000.00
SWEEP ACCOUNT DEBIT (Balance)				May 31, 2026	$	16,468,801.27

LESS: OUTSTANDING CHECKS

	CHECK NUMBER	AMOUNT	CHECK NUMBER	AMOUNT
MACCOM	122250	1,305.00		
	122315	89.00		
	122323	18.33		
	122326	28,705.00		
	122327	12,498.90		
		42,616.23		-

TOTAL OUTSTANDING CHECKS			(42,616.23)
ADJUSTED **BANK STATEMENT** BALANCE -	May 31, 2026		$ 18,026,185.04
BALANCE PER **GENERAL LEDGER** AT END OF PRIOR MONTH			$ 5,888,351.80
CASH RECEIPTS FOR CURRENT MONTH			25,609,520.98
INTEREST INCOME			22,620.47
CASH DISBURSEMENTS FOR CURRENT MONTH			
ACCOUNTS PAYABLE	Checks	(3,018,636.17)	
ACCOUNTS PAYABLE	ACHs	(1,393,086.82)	(4,411,722.99)
PAYROLL	Prior Month: 16th-EOM	(49,645.06)	
PAYROLL	This Month: 1st-15th	(32,940.16)	(82,585.22)
TRANSFERS			
FROM LAIF & CAMP TO CHECKING ACCT			
FROM CHECKING ACCT TO LAIF & CAMP			(9,000,000.00)
BALANCE PER **GENERAL LEDGER** -	May 31, 2026		$ 18,026,185.04

REPORT PREPARED BY:

Scott Tirrell

Scott Tirrell

6/8/26

Date

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

DATE	RECEIVED FROM	DESCRIPTION	AMOUNT
DEPOSIT TO CHECKING ACCOUNT			
5/14/26	RIVERSIDE COUNTY	PROPERTY TAXES	77,889.47
5/14/26	SAN BERNARDINO COUNTY	PROPERTY TAXES	10.06
5/14/26	STATE OF CALIF/DWR	BOND COVER REFUND - TSAB MAR25	4,333.00
5/14/26	STATE OF CALIF/DWR	BOND COVER REFUND - PDSC JAN25	17,039.00
5/14/26	STATE OF CALIF/DWR	BOND COVER REFUND - EBX MAR25	1,332,930.00
5/14/26	STATE OF CALIF/DWR	BOND COVER REFUND - WSRB JAN25	159,394.00
5/14/26	STATE OF CALIF/DWR	BOND COVER REFUND - SMIF INT JUL-DEC25	273,474.00
5/14/26	RIVERSIDE COUNTY	CNTY LN RD ARPA GRANT	1,126,559.09
5/15/26	RIVERSIDE COUNTY	PROPERTY TAXES	194,699.01
5/20/26	RIVERSIDE COUNTY	SBE UNITARY	11,044,819.53
5/29/26	RIVERSIDE COUNTY	PROPERTY TAXES	11,378,373.82
5/30/26	WELLS FARGO	SWEEP INTEREST MAY26	22,620.47
		TOTAL FOR MAY 2026	25,632,141.45

San Gorgonio 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:

- Grant Support Services
- Sponsorships

For this month, Legal Services, Tax Collection Charges, and Public Information and Education 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:

- Insurance and Bonds

Consigned – SWP Support Fund (Orange Bucket)
Income
The Consigned Fund income has exceeded budget.

Expenses
Overall expenses for the Consigned Fund are within budget.

Debt Service Fund (Red Bucket)
Income
Overall, Debt Service Income is near budget expectations at this time.

Expenses
Overall expenses for the Debt Service Fund are within budget.

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

- Water Transfers

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 May.

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE (number spelled out) MONTHS ENDING ON MAY 31, 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:	91.7%
						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	13,869,912.77	104.7%
4	INTEREST	600,000		600,000	1,477,465.24	246.2%
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	22,553,185.83	**89.1%**
						Under budget
	EXPENSES					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	682,935.80	85.4%
18	PAYROLL TAXES	73,000		73,000	52,953.24	72.5%
19	PAYROLL SERVICES	11,000	5,000	16,000	11,232.24	70.2%
20	RETIREMENT	350,000		350,000	257,942.42	73.7%
21	OTHER POST-EMPLOYMENT BENEFITS (OPEB)	200,000		200,000	95,832.69	47.9%
22	HEALTH INSURANCE	75,000		75,000	52,578.03	70.1%
23	ACWA BENEFITS	12,000		12,000	7,526.07	62.7%
24	DISABILITY INSURANCE	8,000		8,000	6,078.51	76.0%
25	WORKERS COMPENSATION INSURANCE	7,000		7,000	3,449.80	49.3%
26	SGPWA STAFF MEDICAL REIMBURSEMENT	22,000		22,000	11,021.32	50.1%
27	EMPLOYEE EDUCATION	7,000		7,000	5,250.00	75.0%
28	**TOTAL SALARIES AND EMPLOYEE BENEFITS**	1,565,000	5,000	1,570,000	1,186,800.12	75.8%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE (number spelled out) MONTHS ENDING ON MAY 31, 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:	91.7%
	ADMINISTRATIVE AND PROFESSIONAL SERVICES					Under budget
	DIRECTOR EXPENDITURES					Over budget
33	DIRECTORS FEES	285,000		285,000	155,538.85	54.6%
34	DIRECTORS TRAVEL AND EDUCATION	80,000		80,000	48,272.91	60.3%
35	DIRECTORS MEDICAL	214,000		214,000	28,084.79	13.1%
	OFFICE EXPENDITURES					
37	OFFICE EXPENSE	40,000	12,000	52,000	67,030.70	128.9%
38	POSTAGE	1,000		1,000	533.16	53.3%
39	TELEPHONE	8,000		8,000	7,228.51	90.4%
40	UTILITIES	7,000		7,000	3,498.62	50.0%
	SERVICE EXPENDITURES					
42	COMPUTER, WEBSITE AND PHONE SUPPORT	75,000		75,000	64,126.84	85.5%
43	GENERAL MANAGER AND STAFF TRAVEL	50,000		50,000	35,944.44	71.9%
44	SUCCESSION PLANNING	65,000		65,000	59,955.91	92.2%
45	INSURANCE AND BONDS	70,000		70,000	71,332.78	**101.9%**
46	ACCOUNTING AND AUDITING	22,000		22,000	20,000.00	90.9%
47	LEGAL SERVICES	350,000		350,000	344,688.92	**98.5%**
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	3,828.24	191.4%
54	MAINTENANCE AND REPAIRS - VEHICLE	30,000		30,000	16,985.50	56.6%
55	MAINTENANCE AND REPAIRS - BUILDING	50,000		50,000	17,981.32	36.0%
56	MAINTENANCE AND REPAIRS - FIELD	60,000		60,000	46,932.23	78.2%
	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	67,171.69	**96.0%**
61	**TOTAL ADMINISTRATIVE AND PROFESSIONAL SERVICES**	1,586,000	12,000	1,598,000	1,140,525.25	71.9%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE (number spelled out) MONTHS ENDING ON MAY 31, 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:	91.7%
	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	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	1,393,584.71	77.4%
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	119,905.62	21.8%
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	36,981.33	67.2%
80	USGS STUDIES AND MONITORING	400,000		400,000	324,283.94	81.1%
81	LOCAL SUPPLIES	50,000		50,000	0.00	0.0%
82	LOCAL RECHARGE FEASIBILITY STUDIES	750,000		750,000	49,290.10	6.6%
83	UWMP SUPPORT AND ANNUAL REPORT COMPLETION	300,000		300,000	131,495.00	43.8%
	GENERAL ENGINEERING SERVICES					
85	ON-CALL ENGINEERING SERVICES	500,000		500,000	90,723.39	18.1%
86	GRANT SUPPORT SERVICES	50,000		50,000	56,140.00	112.3%
87	STATE + FEDERAL ADVOCACY	80,000		80,000	25,000.00	31.3%
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	2,963,753.18	41.5%

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE (number spelled out) MONTHS ENDING ON MAY 31, 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:	91.7%
						Under budget
	CONSERVATION AND EDUCATION					Over budget
98	SCHOOL EDUCATION PROGRAMS	65,000		65,000	38,833.00	59.7%
99	PUBLIC INFORMATION AND EDUCATION	260,000		260,000	251,727.84	**96.8%**
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	23,435.00	46.9%
103	**TOTAL CONSERVATION AND EDUCATION**	420,000	0	420,000	358,967.46	85.5%
	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	2,658,305.60	40.9%
117	**TOTAL MAJOR AND CAPITAL EXPENDITURES**	7,565,000	545,000	8,110,000	3,209,368.91	42.4%
119	**TRANSFERS TO OTHER FUNDS**					
121	**TOTAL GENERAL FUND EXPENSES**	21,976,000	562,000	22,538,000	11,313,840.92	50.2%
123	**GENERAL FUND NET INCOME YTD**	3,339,000	-562,000	2,777,000	11,239,344.91	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE (number spelled out) MONTHS ENDING ON MAY 31, 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:	91.7%
	INCOME					Over budget
						Under budget
	INCOME					
130	UNITARY TAX REVENUE ALLOCATED	9,100,000		9,100,000	9,577,770.74	105.3%
131	INTEREST	580,000		580,000	972,813.97	167.7%
132	OTHER INCOME	0		0		
133	**TOTAL SWP SUPPORT FUND INCOME**	9,680,000	0	9,680,000	10,550,584.71	109.0%
	EXPENSES					Under budget
						Over budget
	EXPENDITURES					
139	TAX COLLECTION CHARGES	24,000		24,000	23,944.43	**99.8%**
140	OTHER EXPENSES	0		0		
141	**TOTAL SWP SUPPORT FUND EXPENSES**	24,000	0	24,000	23,944.43	**99.8%**
143	**TRANSFERS TO OTHER FUNDS**					
145	**CONSIGNED - SWP SUPPORT FUND NET INCOME YTD**	9,656,000	0	9,656,000	10,526,640.28	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE (number spelled out) MONTHS ENDING ON MAY 31, 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:	91.7%
	INCOME					Over budget
						Under budget
153	TAX REVENUE	34,754,000		34,754,000	32,883,129.91	94.6%
154	INTEREST	2,000,000		2,000,000	2,916,955.04	145.8%
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	37,698,631.95	93.5%
						Under budget
	EXPENSES					Over budget
161	SWP PURCHASED WATER	4,800,000		4,800,000	5,700,145.00	118.8%
162	SALARIES	640,000		640,000	522,158.23	81.6%
163	PAYROLL TAXES	40,000		40,000	29,083.12	72.7%
164	BENEFITS	400,000		400,000	240,333.35	60.1%
165	SWP UTILITIES	12,000		12,000	6,872.11	57.3%
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	3,969,699.61	**147.0%**
174	STATE WATER CONTRACT PAYMENTS	26,000,000		26,000,000	22,774,322.00	87.6%
175	TAX COLLECTION CHARGES	170,000		170,000	114,665.69	67.5%
176	**TOTAL DEBT SERVICE FUND EXPENSES**	37,746,000	0	37,746,000	33,881,509.99	89.8%
178	**TRANSFERS FROM RESERVES**			0.00	0.00	
180	**DEBT SERVICE NET INCOME YTD**	2,558,000	0	2,558,000	3,817,121.96	

SAN GORGONIO PASS WATER AGENCY
APPROVED BUDGET FOR FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
FOR THE (number spelled out) MONTHS ENDING ON MAY 31, 2026

		1	2	3	4	5
		ADOPTED BUDGET	REVISIONS TO BUDGET	TOTAL REVISED BUDGET	ACTUAL YTD	Over/Under Budget
	FUNDING PROGRAMS					
	GAP FUNDING PROGRAM				% of Budget Year:	91.7%
	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**	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 Conservatior	A state water contractor, particpated 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 sulfte 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
Gap Funding Program
Summary Report
Report Date: June 5, 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: June 5, 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

SAN GORGONIO PASS WATER AGENCY

LEGAL INVOICES
ACCOUNTS PAYABLE INVOICE LISTING

VENDOR	INVOICE NBR	COMMENT	AMOUNT
BEST, BEST & KRIEGER	260531	LEGAL SERVICES MAY 2026	34,462.75
		TOTAL PENDING INVOICES FOR APPROVAL MAY 2026	34,462.75