

SAN GORGONIO PASS WATER AGENCY
CASH RECONCILIATION REPORT
FY 2025-26
FOR THE TWELVE MONTHS ENDING ON JUNE 30, 2026

RESTRICTED - DEBT SERVICE FUND

BEGINNING BALANCE - JULY 1, 2025			
RESERVE FOR STATE WATER PROJECT		<u>84,030,484</u>	
DEBT SERVICE ACTIVITY			
DEBT SERVICE DEPOSITS			
PROPERTY TAX - DEBT SERVICE DEPOSITS		33,011,087	
INTEREST INCOME AND CHANGE IN MARKET VALUES		2,548,431	
DWR REFUNDS		3,721,955	
CHANGE IN RECIEVABABLES		768,466	
DEBT SERVICE DISBURSEMENTS		<u>-35,628,344</u>	
ENDING DEBT SERVICE FUND BALANCE ----- Jun. 30, 2026		<u>88,452,080</u>	<u>88,452,080</u>

UNRESTRICTED - GENERAL FUND

BEGINNING BALANCE - JULY 1, 2025		<u>37,475,569</u>	
GENERAL FUND ACTIVITY			
GENERAL FUND DEPOSITS			
WATER SALES		6,308,258	
PROPERTY TAX - GENERAL PURPOSE DEPOSITS		14,386,740	
INTEREST INCOME AND CHANGE IN MARKET VALUES		1,247,943	
OTHER INCOME		5,034,639	
CHANGE IN RECIEVABABLES		12,459,607	
GENERAL FUND DISBURSEMENTS			
CHANGE IN LIABILITIES		-1,213,559	
CHANGE IN CAPITAL ASSETS		-5,371,810	
OPERATING EXPENDITURES		<u>-17,852,405</u>	
ENDING GENERAL FUND BALANCE ----- Jun. 30, 2026		<u>52,474,981</u>	<u>52,474,981</u>

UNRESTRICTED- CONSIGNED SWP SUPPORT FUND

BEGINNING BALANCE - JULY 1, 2025		<u>29,169,103</u>	
CONSIGNED FUND ACTIVITY			
PROPERTY TAX DEPOSITS		9,577,771	
INTEREST INCOME AND CHANGE IN MARKET VALUES		845,299	
CHANGE IN RECIEVABABLES		277	
CONSIGNED FUND EXPENDITURES		<u>23,944</u>	
ENDING CONSIGNED SWP FUND BALANCE ----- Jun. 30, 2026		<u>39,616,394</u>	<u>39,616,394</u>

GAP FUNDING PROGRAM

Net Gap Funding Balance as of:	Jun. 30, 2026	-3,703,519	<u>-3,703,519</u>
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TOTAL CASH ----- Jun. 30, 2026	176,839,937
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LOCATION OF CASH ----- Jun. 30, 2026

PETTY CASH	100
CASH IN WELLS FARGO CHECKING ACCOUNT	9,172,199
LOCAL AGENCY INVESTMENT FUND	45,918,133
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - LIQUIDITY	20,523,188
CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP) - PFM INVESTMENTS	101,226,318
TOTAL CASH ----- Jun. 30, 2026	176,839,937

SAN GORGONIO PASS WATER AGENCY
CASH RECONCILIATION SUMMARY REPORT
FY 2025-26
BY QUARTER

	SEP 30, 25	DEC 31, 25	MAR 31, 26	JUN 30, 26
RESTRICTED - DEBT SERVICE FUND				
BEGINNING BALANCE - JULY 1, 2024				
RESERVE FOR STATE WATER PROJECT	84,030,484	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	33,011,087
INTEREST INCOME + MARKET CHANGES	945,697	1,648,614	1,971,309	2,548,431
DWR REFUNDS	0	1,727,252	1,727,252	3,721,955
CHANGES IN RECIEVABLES	770,042	770,042	770,042	768,466
DEBT SERVICE DISBURSEMENTS	-14,401,822	-17,860,662	-28,711,161	-35,628,344
ENDING DEBT SERVICE FUND BALANCE	71,344,401	80,572,777	79,528,141	88,452,080
UNRESTRICTED - GENERAL FUND				
BEGINNING BALANCE - JULY 1, 2024	37,475,569	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	6,308,258
PROPERTY TAX - GENERAL DEPOSITS	40	1,553,052	6,730,776	14,386,740
INTEREST INCOME + MARKET CHANGES	425,564	822,275	1,050,723	1,247,943
OTHER INCOME	829	939,168	2,376,443	5,034,639
CHANGES IN RECIEVABLES	2,981,926	3,145,555	2,931,593	12,459,607
GENERAL FUND DISBURSEMENTS				
CHANGE IN LIABILITIES	-1,425,709	-1,214,043	-1,487,403	-1,213,559
CHANGE IN CAPITAL ASSETS	-47,951	-1,155,985	-3,244,867	-5,371,810
OPERATING EXPENDITURES	-666,514	-2,108,755	-6,744,827	-17,852,405
ENDING GENERAL FUND BALANCE	39,613,175	41,512,464	43,385,149	52,474,981
UNRESTRICTED - CONSIGNED SWP SUPPORT FUND				
BEGINNING BALANCE - JULY 1, 2024	29,169,103	29,169,103	29,169,103	29,169,103
CONSIGNED FUND ACTIVITY				
PROPERTY TAX DEPOSITS	0	0	3,795,574	9,577,771
INTEREST INCOME + MARKET CHANGES	299,471	548,123	665,694	845,299
CHANGES IN RECIEVABLES	277	277	277	277
CONSIGNED FUND EXPENDITURES	0	0	0	23,944
ENDING CONSIGNED FUND BALANCE	29,468,851	29,717,503	33,630,648	39,616,394
GAP FUNDING PROGRAM				
Net Gap Funding Balance as of: March 31, 2025	-7,837,056	-8,369,899	-3,737,889	-3,703,519
TOTAL CASH - END OF QUARTER	132,589,370	143,432,846	152,806,051	176,839,937
LOCATION OF CASH AND INVESTMENTS				
PETTY CASH	100	100	100	100
CASH IN WELLS FARGO CHECKING ACCOUNT	479,543	1,919,216	4,927,244	9,172,199
LOCAL AGENCY INVESTMENT FUND	24,255,801	32,614,431	26,614,431	45,918,133
CA ASSET MNGMNT PRGRM - LIQUIDITY	19,995,958	20,203,371	20,394,501	20,523,188
CA ASSET MNGMNT PRGRM - PFM INVESTMENTS	87,857,968	88,695,729	100,869,775	101,226,318
TOTAL - END OF QUARTER	132,589,370	143,432,846	152,806,051	176,839,937