

Agenda

Regular Meeting of the Board of Directors of Yuima Municipal Water District

Monday, January 27, 2020 2:00 P.M.
34928 Valley Center Road, Pauma Valley, California

Ron W. Watkins, President
Roland Simpson, Vice-President
Don Broomell, Secretary / Treasurer

Laney Villalobos, Director
Steve Wehr, Director

AGENDA TOPICS

- 2:00 p.m.
1. **Roll Call** - Determination of Quorum Broomell
 2. **Pledge of Allegiance**
 3. **Approval of Agenda(Gov. Code Sec. 54954.2(b))** – In accordance with Government Code Section 54954.2 (the Brown Act), additions/changes to the agenda generally require a determination by a two-thirds vote of the members of the board present at the meeting, or, if less than two-thirds of the members are present, a unanimous vote of those members present; that there is a need to take immediate action, and that the need for action came to the attention of the District subsequent to the agenda being posted. Watkins
 4. **Public Comment** – This is an opportunity for members of the public to address the Board on matters of interest within the Board’s jurisdiction that are not listed on the agenda. The Brown Act does not allow any discussion by the Board or staff on matters raised during public comment except; 1) to briefly respond to statements made or questions posed; 2) ask questions for clarification; 3) receive and file the matter; 4) if it is within staff’s authority, refer it to them for a reply; or 5) direct that it be placed on a future board agenda for a report or action. Inquiries pertaining to an item on the agenda will be received during deliberation on that agenda item. No action can be taken unless specifically listed on the agenda (Government Code §54954.3).D48 Watkins
- 2:05 - 2:08 P.M.
- I. **SPECIAL REPORTS**
Joint Powers Fire Report Bishop
- 2:08-2:10 P.M.
- II. **CONSENT CALENDAR**
Consent Calendar items will be voted on together by a single motion unless separate action is requested by a Board Member, staff or audience member.
 1. Approve minutes of the Special Meeting of December 16 , 2019.
 2. Approve Accounts Paid and Payables for & Reporting under Government Code §53065.5 for November and December 2019.
 3. Accept Monthly Financial Reports - November and December 2019, Treasurer’s Report and Cash Statements.

III.

ACTION DISCUSSION

- 1. Consider Approval of the Yuima Municipal Water Districts Fiscal Year 2018-2019 Audited Financial Statements and 2018-2019 Comprehensive Financial Report (CAFR).

Watkins/
Reeh

Background: Staff will present the 2018-2019 financial highlights. Richard A. Teaman, CPA and Rick Gallo, CPA with the audit firm Teaman, Ramirez & Smith, Inc. will present the Audit Report and answer any questions.

Recommendation: That, the Board consider approval of the 2018-2019 audited Financial Report (CAFR).

- 2. Consideration and Action to Direct Staff to Issue a Request for Proposal for District General Counsel.

Watkins

Background: Yuima MWD would like to solicit proposals for a new General Counsel.

Recommendation: Authorize the Assistant General Manager to distribute the attached Requests for Proposals for General Counsel.

- 3. Certificate of Compliance by Yuima MWD as Successor in Interest to Palomar Mutual Water Company Calendar Year 2019 (Strub).

Watkins

Background: Yuima was substituted as successor in interest for Palomar Mutual (IDA), the defendant in the Strub vs. Palomar Mutual lawsuit in 1968 when Palomar Mutual was dissolved. The suit was settled through an Agreement (Stipulated Judgement) which placed certain limits on water taken from the river (1350 a.f./yr.) for use upon lands in IDA and requires yearly certification to the court. In calendar year 2019, we did not meet the limit and were short 250.5 acre feet withdrawing only 1099.5 acre feet from the Pauma Basin for us in IDA.

Recommendation: Authorize the President and Secretary to execute the accompanying Certificate of Compliance and direct counsel to file with the court.

- 4. Proposed Resolution Authorizing Execution of Agreement Concerning Use and Development of Water (Humason APN's 132-270-30 and 134-100-08).

Watkins

Background: This item was brought before the Board at the December 16, 2019 Board meeting. The Board requested to verify the distance of the proposed wells to Well 28 and the Hegart Catch, as well as the County of San Diego's requirement of distance between wells. This information was researched as requested and the resolution is being brought before the Board for approval.

Recommendation: That, should the Board agree, approve the Resolution as presented.

5. Proposed Resolution Entering Into a Service Agreement with Rancho Estates Mutual Water Company to Provide Limited Repair Services as Specified in Attached Contract and Rescinding Resolution No. 1835-19. Watkins

Background: At the September 30, 2019 Board meeting, the Board received proposal from Rancho Estates General Manager requesting a service contract. The Board directed Staff to meet and discuss acceptable terms with Rancho Estates. Staff met with and arrived at the agreement terms presented to the Board.

Recommendation: That, should the Board agree, approve the Resolution as presented.

6. Consideration and Action to Appoint District Representative(s) to the SGMA Executive Team pursuant to the March 21, 2019 Memorandum of Understanding for Phase I: Data Collection for Development of a Groundwater Sustainability Plan for the Upper San Luis Rey Groundwater Subbasin. Watkins

Background: During the December 16, 2019 Special Meeting it was requested by Director Broomell to revise the appointment of the District Representative(s) to the SGMA Executive Team.

7. President's Appointment to Committees. Watkins

Background: The President shall make the assignment to various standing committees.

- a. Personnel Committee
 - i. Compromised of 2 Board Member and the GM/or designee
- b. Attorney Selection Committee
 - i. Compromised of 2 Board Member and the GM/or designee
- c. And all such other committees as the President may determine to be necessary to operate.

Recommendation: The President of the Board appoint members to the various committees.

8. Assign New Representative for ACWA JPIA. Watkins

Background: Yuima MWD has been a longtime member of the JPIA and as such the District is required to assign a Board Member as a representative to the JPIA, per the JPIA Agreement.

Recommendation: Assign representative for ACWA JPIA per the JPIA Agreement.

9. Appoint of Representative on the Watershed Authority. Watkins

Background: The previous General Manager was the Yuima MWD Representative on the Watershed Authority Board. With the departure of the GM the Board will have to assign a new representative.

Recommendation: The Board will assign representative for the Watershed Authority.

3:30-3:45 P.M.

IV. INFORMATION / REPORTS

1. Board Reports / Meetings

President/JPIA
San Diego County Water Authority/MWD
Other Meetings (SGMA/GSA)

Watkins
Simpson

2. Administrative

General Information

Reeh

3. Capital Improvements

Reeh

4. Operations

General Information
Rainfall
Production / Consumption Report
Well Levels
District Water Purchased

Simon

5. Counsel

Burns

6. Finance & Administrative Services

General Information
6 Month Budget Report
Delinquent Accounts

Reeh

3:45-4:00 P.M.

V. CLOSED SESSION

- 1. Pursuant to Government Code Section 54957(b) - Consider Appointment or Employment of a Public Employee - Interim General Manager**

Watkins

4:00 P.M.

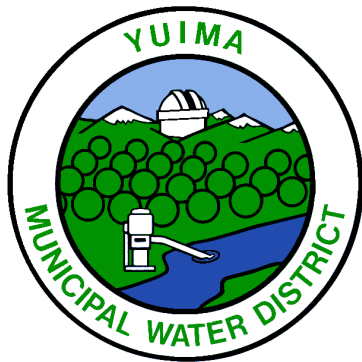
VI. ADJOURNMENT

NOTE: In compliance with the Americans with Disabilities Act, if special assistance is needed to participate in the Board meeting, please contact the General Manager at (760) 742-3704 at least 48 hours before the meeting to enable the District to make reasonable accommodations. The meeting begins at 2:00 p.m. The time listed for individual agenda items is an estimate only. Any writings or documents provided to a majority of the members of the Yuima Municipal Water District Board of Directors regarding any item on this agenda will be made available for public inspection during normal business hours in the office of the General Manager located at 34928 Valley Center Road, Pauma Valley.

I.
SPECIAL REPORTS

YUIMA BOARD OF DIRECTORS MEETING

FIRE REPORT



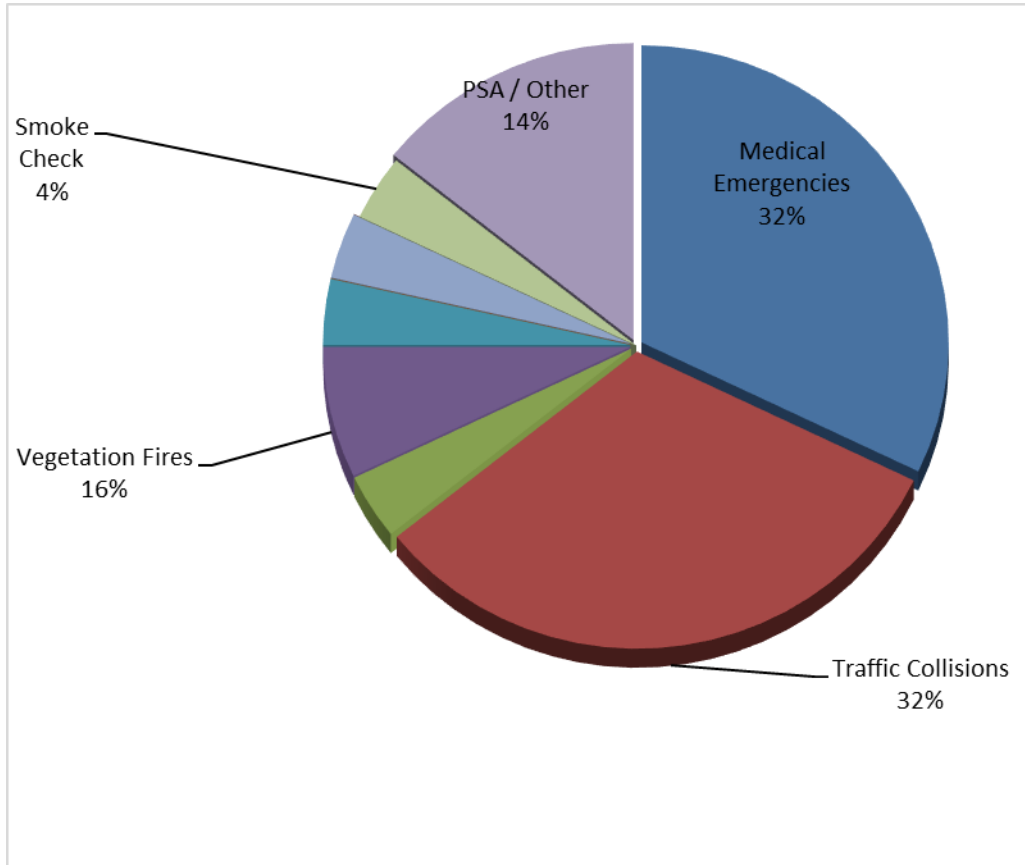
December 2019

CAL FIRE SAN DIEGO UNIT – RINCON STATION 70
PROUDLY SERVING THE YUIMA MUNICIPAL WATER DISTRICT

PREPARED BY FIRE APPARATUS ENGINEER CHASE ANDERSON

<u>Response within IA</u>	<u>DEC 2019</u>	<u>JAN – NOV 2019</u>	<u>District YTD</u>
Medical Emergencies	9	336	345
Traffic Collisions	9	121	130
Vehicle Fires	1	9	10
Vegetation Fires	2	46	48
Structure Fires	1	13	14
Swift Water Rescues	0	0	0
Fire Alarm Ringing	1	16	17
Illegal Debris Burns	0	18	18
Smoke Checks	1	16	17
PSA / Other	4	29	33
Canceled en route	12	127	139
Assist to Pauma Reservation Fire	0	3	3
Assist to La Jolla Reservation Fire	2	104	106
Assist to Rincon Reservation Fire	0	2	2
Assist to Valley Center Fire	0	2	2
Assist Palomar SDFAs	0	1	1
Assist to Pala Reservation Fire	0	2	2
Month Total Responses	42		
Station YTD Responses		845	887

CALL TYPE BY PERCENTAGE DECEMBER 2019



NOTABLE INCIDENTS FOR DECEMBER 2019

Station 70 Personnel responded to a Trailer fire on December 28, 2019. Station 70 Personnel, along with resources from La Jolla Reservation Fire Department, Rincon Reservation Fire Department, and Valley Center Fire Protection District, quickly knocked down the fire and prevented further damage and spread to the vegetation. Staffing in the unit fully transitioned to Winter levels on December 23rd, with Station 70 covering One Engine staffed with 3 Personnel. Station 70 participated in a holiday safety event at Pauma Valley Elementary School where they taught fire and burn prevention to students.



II.
CONSENT CALENDAR

**MINUTES OF THE SPECIAL MEETING
OF THE BOARD OF DIRECTORS OF
YUIMA MUNICIPAL WATER DISTRICT
December 16, 2019**

The Special Meeting of the Board of Directors of the Yuima Municipal Water District was held at the office of the District, 34928 Valley Center Road, Pauma Valley, California on Monday, the 16th day of December 2019.

**Special Meeting
12/16/2019**

1. ROLL CALL – DETERMINATION OF QUORUM

President Watkins called the meeting to order at 2:02 p.m.

**Call to Order
2:02 p.m.**

Directors Present:

Present: 4

Ron W. Watkins, President
Roland Simpson, Vice-President – arrived at 2:09 p.m.
Don Broomell, Secretary/Treasurer
Steve Wehr, Director

Quorum Present

President Watkins declared that a quorum of the Board was present.

Directors Absent:

Absent: 1

Laney Villalobos, Director

Others Present:

Others Present

Amy Reeh, Assistant General Manager/Finance Manager
Allen Simon, YMWD
Carmen Rodriguez, YMWD
Allison Burns, Stradling Yocca Carlson & Rauth, P.C. (via teleconference)
Robert Reynolds, CAL Fire
Lori Johnson, Pauma Valley Water Company
Darren House, H&H
Oggie Watson, T-Y Nursery
Tom McAndrews, CFO Pauma Band of Indians
Jeremy Billy, GM SLRIWA
Richard Stehly, Pauma Valley Water Company

2. PLEDGE OF ALLEGIANCE

President Watkins led those present in the Pledge of Allegiance.

Pledge of Allegiance

3. APPROVAL OF AGENDA

The Agenda was approved with changes. Director Broomell requested to add Possible changes in the G.S.A Committee.

Approval of Agenda

4. PUBLIC COMMENT

President Watkins opened the public comment period, nothing that comments regarding specific agenda items would be taken up when those items are considered. There was 1 public request regarding Action Item 10.

Public Comment

I. SPECIAL REPORTS

Special Reports

1. Joint Powers Fire Report

Robert Reynolds from CAL FIRE reported that Station 70 personnel and equipment were out on Fire Assignments up and down the state for a total of 63 days this past summer. Station personnel attended multiple PR events within the valley. With the winter upon us station 70 has shut down their second engine and they have been placed into transitional staffing. In cooperation with the San Diego County Station 70 has increased their sandbag inventory for the public and have started to issue burn permits.

II. CONSENT CALENDAR

Consent Items

Upon motion being offered by Director Wehr, seconded by Director Simpson, the Minutes of the Regular Meeting of October 28, 2019, Accounts Paid and Payable for October 2019 and the Monthly Financial Reports for October 2019 were approved by the following roll-call vote, to wit:

AYES: Simpson, Wehr, Broomell, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

III. ACTION/DISCUSSION

1. Public Hearing Considering Adoption of the Proposed Modification to Rates and Charges for Future Automatic Adjustments to Pass Through and Increases or Decreases in Wholesale Fixed Charges for Water.

Public Hearing

President Watkins called the public hearing at 2:12 p.m. and Assistant General Manager reported that the Hearing Notice had been mailed to the property owners and duly noticed by publication in the Valley Center Road Runner for 45 days, a newspaper circulation as required by statute. Following further discussion and 1 written request presented from the public, President Watkins declared the hearing closed at 2:18 p.m.

1-A. Resolution 1839-19 for Modification to Rates and Charges for Future Automatic Adjustments to Pass Through any Increases or Decreases in Wholesale Fixed Charges for Water.

Resolution 1839-19 for Modification to Rates and Charges for Future Automatic Adjustments to Pass Through any Increases or Decreases in Wholesale Fixed Charges for Water

Following discussion and upon motion being offered by Director Broomell seconded by Director Wehr, the *Resolution 1839-19 for Modification to Rates and Charges for Future Automatic Adjustments to Pass Through any Increases or Decreases in Wholesale Fixed Charges for Water* was approved and carried unanimously by the following roll-call vote, to wit:

AYES: Simpson, Wehr, Broomell, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

2. Ordinance 130-19 to Implement a Moratorium on the Installation of New Meters Larger than 1” in Size.

Ordinance 130-19 to Implement a Moratorium on the Installation of New Meters Larger than 1” in Size

Following discussion and upon motion offered by Director Wehr seconded by Director Simpson, the Board Approved *Ordinance 130-19 to Implement a Moratorium on the Installation of New Meters Larger than 1” in Size* was approved and carried unanimously by the following roll-call vote, to wit:

AYES: Simpson, Wehr, Broomell, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

3. Resolution 1840-19 Amending Rules and Regulations Governing Water Service (Definitions Section 1, Schedule of Rates, Rentals, Fees, Deposits and Charges Sections 14.7).

Resolution 1840-19 Amending Rules and Regulations Governing Water Service (Definitions Sections 1, Schedule of Rates, Rental, Fees, Deposits and Charges Sections 14.7)

Following discussion and upon motion being offered by Director Wehr seconded by Director Broomell *Resolution 1840-19 Amending Rules and Regulations Governing Water Service (Definitions Section 1, Schedule of Rates, Rental, Fees Deposits and Charges Sections 14.7)* was approved and carried unanimously by the following roll-call vote, to wit:

AYES: Simpson, Wehr, Broomell, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

4. Resolution 1841-19 Authorizing Checking, Savings and Investments Accounts with Various Banking Institutions and Rescinding Resolution No. 1767-18.

Resolution 1841-19 Authorizing Checking, Savings and Investment Accounts with Various Banking Institutions and Rescinding Resolution No. 1767-18

Following discussion and upon motion being offered by Director Broomell seconded by Director Simpson *Resolution 1841-19 Authorizing Checking, Savings and Investments Accounts with Various Banking Institutions and Rescinding Resolution 1767-18* was approved and carried unanimously by the following roll-call vote, to wit:

AYES: Simpson, Wehr, Broomell, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

5. Resolution 1842-19 Authorizing Entry into Wire Transfer Authorization and Agreement with California Bank & Trust and Rescinding Resolution No. 1766-18.

Resolution 1842-19 Authorizing Entry Into Wire Transfer Authorization and Agreement with California Bank & Trust and Rescinding Resolution No. 1766-18

Following discussion and upon motion being offered by Director Broomell seconded by Director Simpson, *Resolution 1842-19 Authorizing Entry Into Wire Transfer Authorization and Agreement with California Bank & Trust and Rescinding Resolution No. 1766-18* was approved and carried unanimously by the following roll-call vote, to wit:

AYES: Simpson, Wehr, Broomell, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

6. Proposed Resolution Entering into a Service Agreement with Rancho Estates Mutual Water Company to Provide Limited Repair Services as Specified in Attached Contract and Rescinding Resolution No. 1835-19.

Proposed Resolution Entering into a Service Agreement with Rancho Estate MWC

Following discussion and upon motion being offered by Director Wehr seconded by Director Watkins, *Proposed Resolution Entering into a Service Agreement with Rancho Estates Mutual Water Company to Provide Limited Repair Services as Specified in Attached Contract and Rescinding Resolution No. 1835-19* was tabled till the January Board Meeting.

7. Consider the Calendar for the 2020 Yuima Municipal Water District's Board Meetings.

2020 Calendar for Yuima MWD Board

Following discussion and upon motion being offered by Director Broomell seconded by Director Simpson, *The Calendar for the 2020 Yuima Municipal Water District's Board Meetings* was approved and carried unanimously by the following roll-call vote, to wit:

AYES: Simpson, Wehr, Broomell, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

8. Proposed Resolution Authorizing Execution of Agreement Concerning Use and Development of Water (Humason APN's 132-270-30 and 134-100-08).

Proposed Resolution Authorizing Execution of Agreement Concerning Use and Development of Water (Humason)

Following discussion and upon motion offered by Director Wehr seconded by Director Broomell, *Proposed Resolution Authorizing Execution of Agreement Concerning Use and Development of Water (Humason APN's 132-270-30 and 134-100-08)* was tabled to January's Bord Meeting.

AYES: Simpson, Broomell, Wehr, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

9. Resolution 1843-19 Requesting Approval by the San Diego Water Authority, the Metropolitan Water District of Southern California, and the Local Agency Formation Commission of a Concurrent Annexation to Said Agencies (Pauma Valley Water Company) Consisting of Approximately 197.48 acres – 60 Parcels.

Resolution 1843-19 Requesting Approval by the SDCWA, MET & LAFCO of a Concurrent Annexation to Said Agencies (PVWC) Consisting of 197.48 acres – 60 parcels

Following discussion and upon motion offered by Director Broomell seconded by Director Simpson, *Resolution 1843-19 Requesting Approval by the San Diego Water Authority, the Metropolitan Water District of Southern California and the Local Agency Formation of Commission of a Concurrent Annexation to Said Agencies (Pauma Valley Water Company) Consisting of Approximately 197.48 acres -60 Parcels* was approved by the following roll-call vote to wit:

AYES: Simpson, Wehr, Broomell, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

10. Approval of Purchase Orders for CAT Generator and Forebay Pumpstation Rehabilitation Contract Award.

Approval of Purchase Orders

Following discussion and upon motion offered by Director Broomell seconded by Director Simpson, *Purchase Orders for a CAT Generator \$344,218.15 and Winning Bid for Forebay Rehabilitation Project \$3,195,000* were approved by the following roll-call vote to wit:

AYES: Simpson, Broomell, Wehr, Watkins
NOES: None
ABSTAIN: None
ABSENT: Villalobos

IV. CLOSED SESSION

Closed Session

Closed Session was entered at 3:34 p.m. Significant exposure to litigation pursuant to subdivision (c) of Section 54956.9(b) (one potential cases). **REPORT FROM CLOSED SESSION:** There was no Board action taken during closed session to report. Closed Session exited at 4:50 p.m.

V. INFORMATION/REPORTS

1. Board Reports/Meeting

Director Watkins reported that at the last San Diego County Water Authority meeting they discussed the TSAWR and how it has been a temporary rate and approved biennial. SDCWA recommended that they eliminate the temporary from the special agricultural rate and make it permanent. The rates will be reviewed every 5 years instead of every 2 year and it will no longer be referred to as a Temporary Agricultural Rate. SDCWA will make some other changes in the Special Agricultural Rate; if a farmer previously opted out of the program, they will now have the opportunity to opt in if they choose to.

SDCWA

Another topic of discussion at the SDCWA was the PFAS (Perfluorooctanoic Acid) and PFOS (Perfluorooctane Sulfonate) and their contamination with the groundwater. The State is very concerned about it and they are looking into adopting new regulations. The SDCWA is working with the state to craft those regulations.

G.S.A.

Director Watkins reported that there was G.S.A meeting of the Executive Team on November 22, 2019. The meeting was held to discuss the memo provided by GEI clarifying the scope of work and issue of water rights. The Executive Team was

asked to review and vote on the new compromised language. Out of 10 Execute Team members

only 1 vote was received. Director Simpson advised that the G.S.A is in a deadlock and they are exploring other options.

Administrative

2. Administrative

Assistant General Manager Reeh reviewed the administrative report. The Rancho Corrido Annexation request is currently at Metropolitan Water District who has put a hold on approval due to their concern that the Bar 2's right to take water from Ranch Corrido's Wells may result in an indirect benefit to Bar 2 of imported water.

Assistant General Manager Reeh and GM Gary Arant from Valley Center MWD will be working on a wheeling agreement.

On the Forebay Pumpstation, the construction company has run into some granite issues when they removed the tank. The construction company approached Assistant General Manager Reeh requesting approval to use dynamite in order to remove the granite. The additional cost would be \$40,000. The Engineer and the soil technician visited the site this morning and they feel there is no need to blast the site to remove the granite. The Engineer advised that the construction company is not using the right size equipment to chip away the granite. The construction company was advised in an addendum that they had to have a certain size of equipment to perform the job and they are not currently using that size of equipment.

Capital
Improvements
Program

3. Capital Improvement Program

Assistant General Reeh reviewed the status on the Forebay Project in the Administrative Report.

Operations

4. Operations

Allen Simon was not present to provide an operations report.

Counsel

5. Counsel

No Counsel was present.

Finance & Admin
Services.

6. Finance & Administrative Services

Assistant General Manager Reeh reported that there was about \$500 in delinquent accounts for Yuima and \$6,900 in IDA. The CAFR has been completed and will be sent out to the auditor for review before submitting it to the GFOA. The quarterly DAC grant report has been submitted to the County.

Other Business

VI. OTHER BUSINESS

1. The Board directed the staff to prepare an RFQ's for new counsel. The RFQ's should include a term sheet. The board will advise the staff on when to release the RFQ.
2. The Board will consider realignment of the alternated representation for the Upper San Luis Rey Watershed Authority at the February Board Meeting.
3. Director Broomell requested that Director Steve Wehr take over Director Watkins as a representative on the G.S.A. Board. Director Watkins will call a G.S.A. meeting to announce that he will be stepping down as chairman.

Adjourned at 5:39
p.m.

VII. ADJOURNMENT

There being no further business to come before the board the meeting was adjourned at 5:39 p.m.

Don Broomell, Secretary/Treasurer

Ron W. Watkins, President



Expense Approval Report

**Yuima Municipal Water District
12/01/2019-12/31/2019**

Payment Number	Vendor Name	Description (Item)	Amount
55726	VALIC GA#24515	Valic Deferred Compensation	800
55727	ABIGAIL CHAMPACO	Abby's Mileage Reimbursement	52.08
55728	AL STEINBAUM'S JANITORIAL	FY 19/20 Janitorial Services	153.85
55729	AT & T MOBILITY	FY 19/20 SCADA Access	24.75
55729	AT & T MOBILITY	FY 19/20 SCADA Access	24.75
55729	AT & T MOBILITY	FY 19/20 Cell Phone Service GM & AGM	102.69
55729	AT & T MOBILITY	FY 19/20 Cell Phone Service GM & AGM	102.69
55730	CALIF BANK & TRUST VISA	Plastic Spoons	11.47
55730	CALIF BANK & TRUST VISA	Plastic Forks	11.76
55730	CALIF BANK & TRUST VISA	Brita Replacement	56.02
55730	CALIF BANK & TRUST VISA	1029AR-Office Supplies	5.69
55730	CALIF BANK & TRUST VISA	1028-AR Office Supplies	15.25
55730	CALIF BANK & TRUST VISA	1020AR-Office Supplies	88.99
55730	CALIF BANK & TRUST VISA	1113-AR ESRI ARC GIS Annual Charge	400
55730	CALIF BANK & TRUST VISA	1031-AR Office Supplies	12.52
55730	CALIF BANK & TRUST VISA	1029AR-Office Supplies	44.1
55730	CALIF BANK & TRUST VISA	1021AR Office SUpplies	33.39
55730	CALIF BANK & TRUST VISA	1022AR-Office Supplies	31.36
55730	CALIF BANK & TRUST VISA	1028AR-Office Supplies	34.38
55730	CALIF BANK & TRUST VISA	1117AR-Office Supplies	26.88
55730	CALIF BANK & TRUST VISA	1106AR Office Supplies	20.46
55730	CALIF BANK & TRUST VISA	1114AR-Office Supplies	28.58
55730	CALIF BANK & TRUST VISA	1107AR-Copymat Letterhead Change Fee	81.89
55730	CALIF BANK & TRUST VISA	1105AR-Office Supplies	71.58
55730	CALIF BANK & TRUST VISA	1106AR-Office Supplies	54.97
55730	CALIF BANK & TRUST VISA	1107AR-Office Supplies	48.1
55730	CALIF BANK & TRUST VISA	1017AR-Office Supplies	20.21
55730	CALIF BANK & TRUST VISA	1114AR CSMFO Conference Lodging	285.48
55730	CALIF BANK & TRUST VISA	1023AR-Lunch w/ Warren, Allen & Amy Sanitary Survy	64.09
55730	CALIF BANK & TRUST VISA	1016AR-Field Appreciation Luncheon	131.5
55730	CALIF BANK & TRUST VISA	1113AR-Malware Protection	69.95
55730	CALIF BANK & TRUST VISA	1102AR-Email for Yuima staff	124.63
55730	CALIF BANK & TRUST VISA	1101AR-Yuima Website Hosting Monthly Charge	18.17
55730	CALIF BANK & TRUST VISA	1108AR-CSMFO Conference	425
55731	CARQUEST	FY 19/20 Annual PO	446.9
55732	CONTROLLED ENTRANCES INC	Change gate code	145
55733	CONTROLLED ENVIRONMENTS LLC	FY 19/20 Weed Abatement	331.5
55733	CONTROLLED ENVIRONMENTS LLC	FY 19/20 Weed Abatement	331.5
55734	DIAMOND ENVIRONMENTAL SERVICES	Monthly Portalet Rental	192.64
55735	EDCO	FY 19/20 Trash Services	183.07
55736	Hydrocurrent Well Services	Forebay electrical removal	297.5
55737	IMAGE SOURCE, INC.	FY 19/20 Copy Fee	153.81
55737	IMAGE SOURCE, INC.	FY 19/20 Copy Fee	173.44
55738	OFFICE DEPOT	Legal Size Folders	36.76
55738	OFFICE DEPOT	Sign Here Post-it	3.07
55738	OFFICE DEPOT	Copy Paper	32.07
55739	PITNEY BOWES INC.	FY 19/20 Postage Meter Rental	151.7
55740	SAN DIEGO COUNTY WATER	October Water Purchase - 681.4AF	843815.73
55741	STRADLING, YOCCA, CARLSON & RAUTH	Sept General Legal Fees	4414.3
55741	STRADLING, YOCCA, CARLSON & RAUTH	Sept SGMA Legal Fees	7228.5
55741	STRADLING, YOCCA, CARLSON & RAUTH	Sept Cell Tower Agmt Legal Fees	3515.5
55742	TEAM TALK NETWORKS	FY 19/20 Radio Services	61.2
55743	TRAN CONTROLS SCADA SOLUTIONS	SCADA Phase 2-PLC & Radio upgrade project	14173.09
55743	TRAN CONTROLS SCADA SOLUTIONS	SCADA Phase 2-PLC & Radio upgrade project	28775.66
55744	UNDERGROUND SERV. ALERT	FY 19/20 DIG ALERT TICKETS	44.86
55744	UNDERGROUND SERV. ALERT	FY 19/20 DIG ALERT TICKETS	89.2

55744	UNDERGROUND SERV. ALERT	FY 19/20 DIG ALERT TICKETS	69.4
55745	USA BLUE BOOK	STENNER VARIABLE PUMP-MOTOR	980.47
55745	USA BLUE BOOK	ROLLER ASSEMBLY QUICK PRO DESIGN	320.99
55746	VALLEY CENTER WIRELESS	Office Internet Service	129.9
55747	WATERLINE TECHNOLOGIES	Station 1 CL2	242
55747	WATERLINE TECHNOLOGIES	Eastside CL2	242
55747	WATERLINE TECHNOLOGIES	Station 1 CL2	242
55747	WATERLINE TECHNOLOGIES	Station 1 Ammonia	199
55747	WATERLINE TECHNOLOGIES	Eastside Ammonia	199
55747	WATERLINE TECHNOLOGIES	Station 1 CL2	302.5
55747	WATERLINE TECHNOLOGIES	Eastside CL2	242
55748	WESTERN WATER WORKS SUPPLY CO.	4" GATE VALVE CL300 KENNEDY	1457.21
55749	XEROX FINANCIAL SERVICES LLC	FY 19/20 Xerox Machine Rental	468.55
55749	XEROX FINANCIAL SERVICES LLC	FY 19/20 Xerox Machine Rental	528.36
55750	LYNETTE BREWER	Christmas Bonus	500
55751	ABIGAIL CHAMPACO	Christmas Bonus	500
55752	ROBERT DAVIS	Christmas Bonus	500
55753	BREONA EASLEY	Christmas Bonus	500
55754	MATTHEW MUNACO	Christmas Bonus	500
55755	MARK QUINN	Christmas Bonus	500
55756	CARMEN RODRIGUEZ	Christmas Bonus	500
55757	NOEL RUIZ	Christmas Bonus	500
55758	ALLEN SIMON	Christmas Bonus	500
55759	A-1 IRRIGATION, INC.	XLarge Poly Coveralls	34.7
55759	A-1 IRRIGATION, INC.	Ooperating Supplies	8.05
55759	A-1 IRRIGATION, INC.	Operating Supplies	29.86
55759	A-1 IRRIGATION, INC.	Operating Supplies	80.95
55760	ALBERT MAIORIELLO	FY 19/20 Open PO Monthly Security Service	165
55761	AT & T MOBILITY	FY 19/20 SCADA Access	109.88
55762	DENISE M. LANDSTEDT	Annexation Assistance	512
55762	DENISE M. LANDSTEDT	Grant Administration SGMP	1168
55762	DENISE M. LANDSTEDT	Grant Administration DACI	904
55763	Dexter Wilson Engineering	FOREBAY ADDITIONAL SERVICES	16506.88
55764	GRATZL TRUCK & EQUIPMENT RPR	Low Bed Move of Dist. Back Hoe	295
55764	GRATZL TRUCK & EQUIPMENT RPR	Low-Beo Equipment Move to Forebay	295
55765	Hydrocurrent Well Services	Well 17 VFD Pannel Replacement	5568.97
55766	PITNEY BOWES INC.	FY 19/20 Postage Meter Rental	151.7
55767	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	20.23
55767	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	22.82
55767	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	17.41
55767	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	19.64
55767	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	19.58
55767	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	22.07
55767	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	14.65
55767	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	16.51
55769	TRAVIS W. PARKER	IT Services November 2019	800
55770	UNDERGROUND SERV. ALERT	New Dig Alert Tickets	36.4
55770	UNDERGROUND SERV. ALERT	Regulatory Fee	44.86
55771	VERIZON WIRELESS	SCADA Access	93.12
55772	VALIC GA#24515	Valic Deferred Compensation	800
55773	CANYON SPRINGS ENTERPRISES,dba	Forebay Rehab	75000
55774	ACWA JPIA	Dental Insurance	287.38
55774	ACWA JPIA	GTL Admin	4.23
55774	ACWA JPIA	GTL	178.53
55774	ACWA JPIA	Health Benefits	4952.55
55774	ACWA JPIA	Vision	87.36
55774	ACWA JPIA	Dental Insurance	302.94
55774	ACWA JPIA	GTL Admin	4.7
55774	ACWA JPIA	GTL	196.18
55774	ACWA JPIA	Health Benefits	5317.11
55774	ACWA JPIA	Vision	98.28
55774	ACWA JPIA	Dec 2019 ACWA Recon	4078.53
55774	ACWA JPIA	Dec 2019 ACWA Recon	-240.68

55774	ACWA JPIA	Dec 2019 ACWA Recon	0.8
55774	ACWA JPIA	Dec 2019 ACWA Recon	93.27
55775	VALIC GA#24515	Valic Deferred Compensation	800
55776	AFLAC	AFLAC-Cancer Coverage Insurance	52.56
55776	AFLAC	AFLAC-Life Insurance Coverage	75.32
55776	AFLAC	AFLAC-Accident Coverage Insurance	67.32
55776	AFLAC	AFLAC-Hospital Coverage	26.22
55776	AFLAC	AFLAC-Critical Care Coverage	48.06
55776	AFLAC	AFLAC-Cancer Coverage Insurance	52.56
55776	AFLAC	AFLAC-Life Insurance Coverage	75.32
55776	AFLAC	AFLAC-Accident Coverage Insurance	67.32
55776	AFLAC	AFLAC-Hospital Coverage	26.22
55776	AFLAC	AFLAC-Critical Care Coverage	48.06
55776	AFLAC	AFLAC-Cancer Coverage Insurance	52.56
55776	AFLAC	AFLAC-Life Insurance Coverage	75.32
55776	AFLAC	AFLAC-Accident Coverage Insurance	67.32
55776	AFLAC	AFLAC-Hospital Coverage	26.22
55776	AFLAC	AFLAC-Critical Care Coverage	48.06
55777	CALIF BANK & TRUST VISA	12-09 Office Supplies	16.15
55777	CALIF BANK & TRUST VISA	11-18 Office Supplies	25.75
55777	CALIF BANK & TRUST VISA	11-26 Office Supplies Return	-12.52
55777	CALIF BANK & TRUST VISA	12-02 Office Email	126
55777	CALIF BANK & TRUST VISA	11-24 Office Supplies	152.73
55777	CALIF BANK & TRUST VISA	12-17 Office Supplies	110.86
55777	CALIF BANK & TRUST VISA	12-04 Office Supplies	81.77
55777	CALIF BANK & TRUST VISA	11-25 Office Supplies	38.24
55777	CALIF BANK & TRUST VISA	11-23 Office Supplies	538.72
55777	CALIF BANK & TRUST VISA	11-26 Office Supplies	31.01
55777	CALIF BANK & TRUST VISA	11-27 Office Suoplies Return	-25.75
55777	CALIF BANK & TRUST VISA	11-22 Microsoft Office	107.74
55777	CALIF BANK & TRUST VISA	11-22 Website Hosting	127.98
55778	Hydrocurrent Well Services	Station 7 Pump 1 Motor Replacement	30368.14
55779	IMAGE SOURCE, INC.	FY 19/20 Copy Fee	107.94
55779	IMAGE SOURCE, INC.	FY 19/20 Copy Fee	121.72
55780	NETWORKFLEET, INC	FY 19/20 GPS Monitoring Services	52
55781	ROADRUNNER PUBLICATIONS, INC	Legal Publication 11/14/19	346.5
55782	SDG&E	11-6328	11109.4
55782	SDG&E	11-9397	2958.3
55782	SDG&E	11-6101	226.95
55782	SDG&E	11-7013	25
55782	SDG&E	11-1521	1003.28
55782	SDG&E	11-1493	656.28
55782	SDG&E	11-3149	26.74
55782	SDG&E	11-9083	3493.68
55782	SDG&E	11-4744	14465.95
55782	SDG&E	11-1493	6474.45
55782	SDG&E	11-1482	1868.37
55782	SDG&E	11-3230	2198.69
55782	SDG&E	11-1521	4014.04
55782	SDG&E	11-1952	2239.15
55782	SDG&E	11-7489	722.13
55782	SDG&E	11-7170	709.97
55782	SDG&E	11-3459	4431.76
55782	SDG&E	11-7490	530.2
55782	SDG&E	11-7506	582.92
55782	SDG&E	11-7508	858.67
55782	SDG&E	11-7147	317.21
55782	SDG&E	11-7171	358.61
55782	SDG&E	11-7491	1233.11
55782	SDG&E	11-7013	1.59
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	17.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	17.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	35

55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	63.5
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	66.5
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	22.5
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	22.5
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	22.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	12.5
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	12.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	22.5
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	122.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	17.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	17.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	95
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	122.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	35
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	53
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	63.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	12.5
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	12.5
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	12.5
55783	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	12.5
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	95
55783	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	17.5
55785	TRULY NOLEN EXTERMINATING INC.	Annual Pest Control Services	535.8
55786	TYLER TECHNOLOGIES, INC.	Tler Annual SaaS fee	24979
55787	VALLEY CENTER WIRELESS	Office Internet	129.9
DFT0000520	CALIF BANK & TRUST	NET PAYROLL PPE 11/29/19	22953.38
DFT0000521	CALPERS -FISCAL SERVICES DIV.	PEPRA Member Contributions	510.85
DFT0000522	CALPERS -FISCAL SERVICES DIV.	PEPRA Employer Contribution	528.64
DFT0000523	CALPERS -FISCAL SERVICES DIV.	PERS Classic Member Contribution	1782.02
DFT0000524	CALPERS -FISCAL SERVICES DIV.	PERS Employer Classic Member Contribution	3207.21
DFT0000525	CALPERS -FISCAL SERVICES DIV.	1959 Survivor Benefit	9.7
DFT0000526	Employment Development Department	State Withholding	1221.32
DFT0000527	Employment Development Department	SDI Withholding	265.96
DFT0000528	EFTPS - Federal Payroll Tax	Federal Withholding	3126.22
DFT0000528	EFTPS - Federal Payroll Tax	Medicare Withholding	924.82
DFT0000535	Employment Development Department	SDI Withholding	47.59
DFT0000536	EFTPS - Federal Payroll Tax	Federal Withholding	142
DFT0000536	EFTPS - Federal Payroll Tax	Medicare Withholding	137.98
DFT0000558	CALIF BANK & TRUST	NET PAYROLL PPE 12/13/19	23075.00
DFT0000559	CALPERS -FISCAL SERVICES DIV.	PEPRA Member Contributions	514.93
DFT0000560	CALPERS -FISCAL SERVICES DIV.	PEPRA Employer Contribution	532.87
DFT0000561	CALPERS -FISCAL SERVICES DIV.	PERS Classic Member Contribution	1751.13
DFT0000562	CALPERS -FISCAL SERVICES DIV.	PERS Employer Classic Member Contribution	3151.58
DFT0000563	CALPERS -FISCAL SERVICES DIV.	1959 Survivor Benefit	9.7
DFT0000564	Employment Development Department	State Withholding	1113.38
DFT0000565	Employment Development Department	SDI Withholding	267.28
DFT0000566	EFTPS - Federal Payroll Tax	Federal Withholding	2840.69
DFT0000566	EFTPS - Federal Payroll Tax	Medicare Withholding	916.04
DFT0000567	CALIF BANK & TRUST	NET PAYROLL PPE 12/27/19	22041.83
DFT0000568	CALPERS -FISCAL SERVICES DIV.	PEPRA Member Contributions	516.16
DFT0000569	CALPERS -FISCAL SERVICES DIV.	PEPRA Employer Contribution	534.14
DFT0000570	CALPERS -FISCAL SERVICES DIV.	PERS Classic Member Contribution	1786.44
DFT0000571	CALPERS -FISCAL SERVICES DIV.	PERS Employer Classic Member Contribution	3215.15
DFT0000572	CALPERS -FISCAL SERVICES DIV.	1959 Survivor Benefit	9.7
DFT0000573	Employment Development Department	State Withholding	1126.55
DFT0000574	Employment Development Department	SDI Withholding	246.26
DFT0000575	EFTPS - Federal Payroll Tax	Federal Withholding	2931.86
DFT0000575	EFTPS - Federal Payroll Tax	Medicare Withholding	889.16
DFT0000582	EFTPS - Federal Payroll Tax	Q3-2019 Amended Return Payment	370.92
Grand Total:			1,260,093.10



Expense Approval Report

Yuima Municipal Water District
11/01/2019 - 11/30/2019

Payment Number	Vendor Name	Description (Item)	Amount
55660	VALIC GA#24515	Valic Deferred Compensation	800
55661	AIR CRAFT HEATING INC.	BI-ANNUAL PM SERVICE	82
55661	AIR CRAFT HEATING INC.	20X25X5	50
55662	AL STEINBAUM'S JANITORIAL	FY 19/20 Janitorial Services	200
55663	BARTEL & ASSOCIATES LLC	GASB75 Accounting	1620
55664	DIAMOND ENVIRONMENTAL SERVICES	Monthly Portalet Rental	189.72
55665	Duthie Power Services	EASTSIDE GENERATOR REPAIR	685
55666	EDCO	FY 19/20 Trash Services	183.07
55667	HACH COMPANY	Free Chlorine Chemkey	33.95
55667	HACH COMPANY	Total Chlorine Chemkey	33.95
55667	HACH COMPANY	Free Chlorine Chemkey	33.96
55667	HACH COMPANY	Total Chlorine Chemkey	33.95
55667	HACH COMPANY	ES CLF 10 Panel Only	4979.67
55667	HACH COMPANY	ES CL10	5784.33
55667	HACH COMPANY	FREE CHLORINE REAGENT FOR CL17	1627.38
55668	MCMASTER-CARR SUPPLY CO	ZINC-PLATED LARGE SUCTION STRAINER	182.42
55669	NEWARK ELEMENT 14	PLASTIC ENCLOSURE	360.36
55670	NORTHERN SAFETY, INC.	Heavy Duty Disposable Gloves	377.2
55671	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	19.58
55671	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	22.07
55671	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	28.2
55671	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	31.81
55671	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	19.58
55671	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	22.07
55671	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	16.76
55671	PRUDENTIAL OVERALL SUPPLY	FY 19/20 Uniform Services	18.89
55672	R & G REDDING CONSTRUCTION	WELDING TRUCK	945
55673	RIK MAZZETTI & SONS GARAGE	Truck #4 Service	970
55674	SAN DIEGO COUNTY WATER	Sept Water Purchase 703.8 AF	868829.13
55675	SERRATOS AUTOMOTIVE & TIRE	REPLACE TIRE AND TUBE	15
55675	SERRATOS AUTOMOTIVE & TIRE	TIRE DISPOSAL FEE	10
55675	SERRATOS AUTOMOTIVE & TIRE	TUBE	44.85
55675	SERRATOS AUTOMOTIVE & TIRE	CANSO SKS532 SKIDSTEER TIRE	236.3
55675	SERRATOS AUTOMOTIVE & TIRE	CAL TIRE TAX	1.75
55676	STATE WATER RESOURCES CONTROL	Water System Fees-Yuima	1980
55676	STATE WATER RESOURCES CONTROL	Water System Fees-IDA	1620
55677	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	122.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	122.5
55677	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	17.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	12.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	12.5
55677	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	17.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	98.3
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	203.33
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	440.83
55677	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	17.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	409.5
55677	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	17.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	55
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	55
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	27.5
55677	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	27.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	27.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	12.5

55677	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	12.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	22.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	22.5
55677	TEST AMERICA LABORATORIES	FY 19/20 IDA Water Testing	22.5
55677	TEST AMERICA LABORATORIES	FY 19/20 Yuima Water Testing	52.5
55679	TKE Engineering, Inc	FOREBAY CONSTRUCTION MNGMNT	5076.18
55680	VALLEY CENTER AUTO PARTS	FY 19/20 OPEN PO	58.17
55681	VERIZON WIRELESS	SCADA Access	69.71
55681	VERIZON WIRELESS	SCADA Access	69.71
55682	WATERLINE TECHNOLOGIES	Station 1 CL2	242
55682	WATERLINE TECHNOLOGIES	Station #1 Poly Tubing	325
55682	WATERLINE TECHNOLOGIES	Eastside CL2	242
55682	WATERLINE TECHNOLOGIES	Station 1 CL2	242
55682	WATERLINE TECHNOLOGIES	Eastside Ammonia	249
55682	WATERLINE TECHNOLOGIES	Eastside CL2	242
55682	WATERLINE TECHNOLOGIES	Station 1 CL2	363
55682	WATERLINE TECHNOLOGIES	Eastside Ammonia	299
55682	WATERLINE TECHNOLOGIES	Station 1 Ammonia	149
55682	WATERLINE TECHNOLOGIES	Station 1 Ammonia	299
55682	WATERLINE TECHNOLOGIES	Well #24 CL2	36.3
55682	WATERLINE TECHNOLOGIES	Well #23 CL2	36.3
55682	WATERLINE TECHNOLOGIES	Eastside CL2	181.5
55682	WATERLINE TECHNOLOGIES	Station 1 CL2	242
55683	WESTERN WATER WORKS SUPPLY CO.	2" - 3" BOLT AND NUT KIT	100.85
55683	WESTERN WATER WORKS SUPPLY CO.	1" BALL VALVE #2 FEBCO LF81049	127.15
55684	XEROX FINANCIAL SERVICES LLC	FY 19/20 Xerox Machine Rental	209.57
55684	XEROX FINANCIAL SERVICES LLC	FY 19/20 Xerox Machine Rental	236.32
55701	Arborquest Tree Service, Inc.	Remove 13 Eucalyptus Trees	15000
55702	CARMEN RODRIGUEZ	Rincon Tribal Center	3.48
55702	CARMEN RODRIGUEZ	Copymat	20.88
55702	CARMEN RODRIGUEZ	Copymat	20.88
55702	CARMEN RODRIGUEZ	VC Apparel & Post Office	11.02
55702	CARMEN RODRIGUEZ	Fat Ivors, VC Market	7.54
55702	CARMEN RODRIGUEZ	Martha's Market Post Office	1.74
55702	CARMEN RODRIGUEZ	Post Office	1.74
55703	Causey Demgen & Moore P.C.	Debt Service certification	2500
55704	Dexter Wilson Engineering	Prepare plans & Specs for Forebay Pumpstation	14703.64
55705	Dreamseat	Sidechair 2000 Black	2491.35
55705	Dreamseat	Conference Table 48" x8' x 30"	3196.09
55706	FALLBROOK OIL COMPANY	UNLEADED FUEL	2722.07
55707	GOVERNMENT FINANCE OFF. ASSOC.	Membership Renewal	160
55708	Masson & Associates	Survey Boundaries	7708
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Slit Tube 1/2"	7.97
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Tee 3/8"	17.51
55709	MCMaster-CARR SUPPLY CO	Condensation-Reducing Vinyl Foam Strip	15.15
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Slit Tube 1/2"	1.89
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Elbow 3/8"	7.47
55709	MCMaster-CARR SUPPLY CO	Polyethylene Foam Insulation Slit Tube 3/8"	10.42
55709	MCMaster-CARR SUPPLY CO	Condensation-Reducing Vinyl Foam Strip	30.75
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Slit Tube 1/2"	16.17
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Tee 3/8"	35.54
55709	MCMaster-CARR SUPPLY CO	Polyethylene Foam Insulation Slit Tube 3/8"	21.15
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Elbow 3/8"	15.16
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Slit Tube 1/2"	3.85
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Slit Tube 1/2"	26.97
55709	MCMaster-CARR SUPPLY CO	Foam Insulation Slit Tube 1/2"	54.76
55710	Michael Reeh Construction	Shop Restroom Rehab for Health & Safety Issues	11417
55711	NETWORKFLEET, INC	FY 19/20 GPS Monitoring Services	52
55712	OFFICE DEPOT	WALL CALENDARS 24X36"	12.45
55712	OFFICE DEPOT	DESK PAD CALENDAR 22X17"	15.52
55712	OFFICE DEPOT	ERASABLE WALL CALENDAR 24X36"	40.84

55712	OFFICE DEPOT	WEEKLY POCKET PLANNER 3X6"	7.25
55712	OFFICE DEPOT	MONTHLY PLANNER 8X11	28.35
55713	UNDERGROUND SERV. ALERT	FY 19/20 DIG ALERT TICKETS	36.4
55713	UNDERGROUND SERV. ALERT	FY 19/20 DIG ALERT TICKETS	44.86
55714	VALLEY CENTER EQUIPMENT RENTAL	90# Jack Hammer	15.29
55714	VALLEY CENTER EQUIPMENT RENTAL	Trailer Air Comp	50
55714	VALLEY CENTER EQUIPMENT RENTAL	50' Air Hose	50
55714	VALLEY CENTER EQUIPMENT RENTAL	Hammer Point Bits	100
55715	WESTERN WATER WORKS SUPPLY CO.	4-8" SADDLE SUPPORT PS100S	373.55
55715	WESTERN WATER WORKS SUPPLY CO.	8" ELBOW WELD CM/L	307.46
55715	WESTERN WATER WORKS SUPPLY CO.	1/2" X 1/8" BRASS BUSHING	21.87
55715	WESTERN WATER WORKS SUPPLY CO.	4" COMPANION FLANGE CL300	35.91
55715	WESTERN WATER WORKS SUPPLY CO.	3/4" BALL VALVE INLET BRONZE	8.63
55716	SDG&E	09/16/19-10/15/19 Power Services	656.28
55716	SDG&E	09/16/19-10/15/19 Power Services	10442.99
55717	VALIC GA#24515	Valic Deferred Compensation	800
55718	ACWA	2020 Annual Agency Dues	14658.24
55719	AFLAC	AFLAC-Cancer Coverage Insurance	52.56
55719	AFLAC	AFLAC-Life Insurance Coverage	75.32
55719	AFLAC	AFLAC-Accident Coverage Insurance	67.32
55719	AFLAC	AFLAC-Hospital Coverage	26.22
55719	AFLAC	AFLAC-Critical Care Coverage	48.06
55719	AFLAC	AFLAC-Cancer Coverage Insurance	52.56
55719	AFLAC	AFLAC-Life Insurance Coverage	75.32
55719	AFLAC	AFLAC-Accident Coverage Insurance	67.32
55719	AFLAC	AFLAC-Hospital Coverage	26.22
55719	AFLAC	AFLAC-Critical Care Coverage	48.06
55720	AT & T MOBILITY	FY 19/20 SCADA Access	137.89
55721	Barrett Engineered Pumps	Pump services for Forebay	116196.8
55722	SDG&E	10-8542	6627.97
55722	SDG&E	10-6328	42433.53
55722	SDG&E	10-9397	3253.78
55722	SDG&E	10-6101	275.51
55722	SDG&E	10-7013	25
55722	SDG&E	10-1521	1003.28
55722	SDG&E	10-1493	656.28
55722	SDG&E	10-3149	79.66
55722	SDG&E	10-9083	14097.77
55722	SDG&E	10-1493	10516.79
55722	SDG&E	10-1521	7568.16
55722	SDG&E	10-3230	5516.57
55722	SDG&E	10-1482	4307.01
55722	SDG&E	10-1952	4293.8
55722	SDG&E	10-4744	35648.76
55722	SDG&E	10-7490	1157.92
55722	SDG&E	10-7506	895.72
55722	SDG&E	10-7170	1446.33
55722	SDG&E	10-3459	10722.73
55722	SDG&E	10-7147	692.65
55722	SDG&E	10-7491	2982.74
55722	SDG&E	10-7489	1567.5
55722	SDG&E	10-7508	1724.44
55722	SDG&E	10-7171	507.36

55722	SDG&E	10-7013	2.61
55723	VALLEY CENTER AUTO PARTS	FY 19/20 OPEN PO	142.39
55724	ACWA JPIA	Dental Insurance	372.8
55724	ACWA JPIA	GTL Admin	5.17
55724	ACWA JPIA	GTL	298.81
55724	ACWA JPIA	Health Benefits	6766.73
55724	ACWA JPIA	Vision	109.2
55724	ACWA JPIA	Dental Insurance	32.13
55724	ACWA JPIA	Health Benefits	1313.55
55724	ACWA JPIA	Vision	10.92
55724	ACWA JPIA	Dental Insurance	340.67
55724	ACWA JPIA	Director Dental Insurance	69.61
55724	ACWA JPIA	Director Vision	23.66
55724	ACWA JPIA	GTL Admin	4.7
55724	ACWA JPIA	GTL	181.58
55724	ACWA JPIA	Health Benefits	5924.38
55724	ACWA JPIA	Vision	98.28
55724	ACWA JPIA	Dental Insurance	53.29
55724	ACWA JPIA	GTL Admin	0.47
55724	ACWA JPIA	GTL	3.05
55724	ACWA JPIA	Health Benefits	971.83
55724	ACWA JPIA	Vision	10.92
55724	ACWA JPIA	Dec Insurance Recon	2642.73
55724	ACWA JPIA	Dec Insurance Recon	21.29
55724	ACWA JPIA	Dec Insurance Recon	3246.89
DFT0000491	Calif Bank & Trust	Rich Williamson Final Check	14132.96
DFT0000492	Employment Development Department	State Withholding	1701.75
DFT0000494	EFTPS - Federal Payroll Tax	Federal Withholding	2273.96
DFT0000494	EFTPS - Federal Payroll Tax	Medicare Withholding	853.38
DFT0000496	CALPERS -FISCAL SERVICES DIV.	PEPRA Member Contributions	656.79
DFT0000497	CALPERS -FISCAL SERVICES DIV.	PEPRA Employer Contribution	679.67
DFT0000498	CALPERS -FISCAL SERVICES DIV.	PERS Classic Member Contribution	1820.59
DFT0000499	CALPERS -FISCAL SERVICES DIV.	PERS Employer Classic Member Contribution	3276.6
DFT0000500	CALPERS 457 PLAN	SIP 457 Director Def Comp ER	52.5
DFT0000501	CALPERS -FISCAL SERVICES DIV.	1959 Survivor Benefit	10.67
DFT0000511	Calif Bank & Trust	Net Payroll PPE 11/01/2019	26097.89
DFT0000502	Employment Development Department	State Withholding	1290.75
DFT0000503	Employment Development Department	SDI Withholding	296.09
DFT0000504	EFTPS - Federal Payroll Tax	Federal Withholding	3248.88
DFT0000504	EFTPS - Federal Payroll Tax	Medicare Withholding	1029.36
DFT0000505	CALPERS -FISCAL SERVICES DIV.	PEPRA Member Contributions	141.86
DFT0000506	CALPERS -FISCAL SERVICES DIV.	PEPRA Employer Contribution	146.8
DFT0000507	CALPERS -FISCAL SERVICES DIV.	1959 Survivor Benefit	0.97
DFT0000520	Calif Bank & Trust	Andrew Allen Final Check	2312.86
DFT0000508	Employment Development Department	State Withholding	173.21
DFT0000509	Employment Development Department	SDI Withholding	31.4
DFT0000510	EFTPS - Federal Payroll Tax	Federal Withholding	432.64
DFT0000510	EFTPS - Federal Payroll Tax	Medicare Withholding	91.06
DFT0000512	CALPERS -FISCAL SERVICES DIV.	PEPRA Member Contributions	511.25
DFT0000513	CALPERS -FISCAL SERVICES DIV.	PEPRA Employer Contribution	529.05
DFT0000514	CALPERS -FISCAL SERVICES DIV.	PERS Classic Member Contribution	1744.5
DFT0000515	CALPERS -FISCAL SERVICES DIV.	PERS Employer Classic Member Contribution	3139.67
DFT0000516	CALPERS -FISCAL SERVICES DIV.	1959 Survivor Benefit	9.7
DFT0000517	Employment Development Department	State Withholding	1125.45
DFT0000518	Employment Development Department	SDI Withholding	257.61
DFT0000519	EFTPS - Federal Payroll Tax	Federal Withholding	2956.64
DFT0000519	EFTPS - Federal Payroll Tax	Medicare Withholding	887.98
DFT0000521	Calif Bank & Trust	Net Payroll PPE 11/15/2019	22028.93
DFT0000581	Employment Development Department	EDD Notice	220.01
Grand Total:			1,382,687.25



My Pooled Cash Report

Yuima Municipal Water District

For the Period Ending 12/31/2019

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
01-1001-000	Claim on Cash - General Fund	6,115,369.42	942,631.42	7,058,000.84
02-1001-000	Claim on Cash - IDA	4,076,835.93	(974,374.45)	3,102,461.48
06-1001-000	Claim on Cash - Fire Mitigation	960.45	2.06	962.51
07-1001-000	Claim on Cash - Fire Protection	195,391.45	9,374.13	204,765.58
08-1001-000	Claim on Cash - Annex 1	0.00	0.00	0.00
09-1001-000	Claim on Cash - Annex 2	0.00	0.00	0.00
10-1001-000	Claim on Cash - Yuima General Dist	870,665.48	(87,859.11)	782,806.37
11-1001-000	Claim on Cash - Energy Efficient Capital Project	0.00	0.00	0.00
20-1001-000	Claim on Cash - Improvement District Capital	(460,878.85)	(60,237.18)	(521,116.03)
TOTAL CLAIM ON CASH		10,798,343.88	(170,463.13)	10,627,880.75
CASH IN BANK				
Cash in Bank				
99-1000-000	Petty Cash	500.00	0.00	500.00
99-1000-010	General Checking	517,440.36	(389,590.35)	127,850.01
99-1100-015	General Savings	10,047.86	0.70	10,048.56
99-1100-016	Fire Savings	26,072.49	2.06	26,074.55
99-1100-017	Official Pay Account	2,868.85	(1,634.84)	1,234.01
99-1200-020	LAIF State Treasury	8,482,770.34	222,000.00	8,704,770.34
99-1300-030	UBS Money Market	218.58	105.48	324.06
99-1300-035	Higgins Capital Management	15.42	0.00	15.42
99-1400-041	Sallie Mae - 795450L37	250,482.50	(192.50)	250,290.00
99-1400-046	Comenity Bank - 981996BZ3	0.00	0.00	0.00
99-1400-049	Goldman Sachs - 38148PCK1	100,175.00	(82.00)	100,093.00
99-1400-050	BMW Bank - 05580ALS1	253,120.00	(392.50)	252,727.50
99-1400-051	State Bank of India - 856285JY8	100,269.00	(87.00)	100,182.00
99-1400-052	Goldman Sachs - 38148PYP6	0.00	0.00	0.00
99-1400-053	Citi Bank - CUSIP17312QH51	250,755.00	(235.00)	250,520.00
99-1400-054	State Bank of India - 856285NT4	100,256.00	(152.00)	100,104.00
99-1400-055	UBS Bank UT - 90348JJX9	100,775.00	(129.00)	100,646.00
99-1400-056	HSBC Bank USA NA VA US	201,056.00	(242.00)	200,814.00
99-1450-056	Goldman Sachs Bank NY US	100,109.00	(50.00)	100,059.00
99-1450-060	U.S. Treasury Note 912828SH4	0.00	0.00	0.00
99-1450-061	U.S. Treasury Note 912828UU2	0.00	0.00	0.00
99-1450-062	U.S. Treasury Note 912828SN1	0.00	0.00	0.00
99-1450-063	U.S. Treasury Note 912828P53	0.00	0.00	0.00
99-1450-064	U.S. Treasury Note 912828J84	199,796.00	72.00	199,868.00
99-1450-065	U.S. Treasury Note 912796SD2	101,616.48	143.82	101,760.30
TOTAL: Cash in Bank		10,798,343.88	(170,463.13)	10,627,880.75
TOTAL CASH IN BANK		10,798,343.88	(170,463.13)	10,627,880.75
DUE TO OTHER FUNDS				
99-2601-000	Due to Other Funds	10,798,343.88	(170,463.13)	10,627,880.75
TOTAL DUE TO OTHER FUNDS		10,798,343.88	(170,463.13)	10,627,880.75

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
Claim on Cash	10,627,880.75	Claim on Cash	10,627,880.75	Cash in Bank	10,627,880.75
Cash in Bank	10,627,880.75	Due To Other Funds	10,627,880.75	Due To Other Funds	10,627,880.75
Difference	0.00	Difference	0.00	Difference	0.00

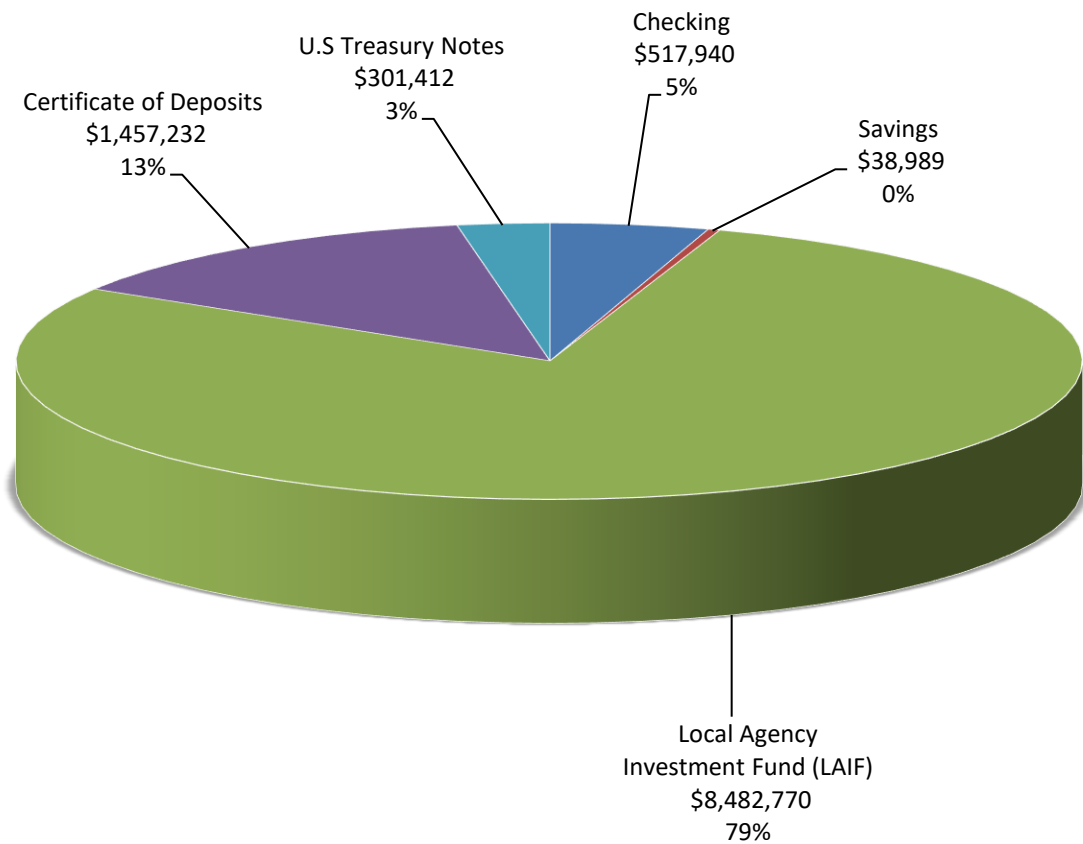
ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
ACCOUNTS PAYABLE PENDING					
01-2555-000	AP Pending - General District	(14,412.87)	6,326.39	(8,086.48)	
02-2555-000	AP Pending - IDA	0.00	0.00	0.00	
07-2555-000	AP Pending - Fire Protection	0.00	0.00	0.00	
08-2555-000	AP Pending - Annex 1	0.00	0.00	0.00	
09-2555-000	AP Pending - Annex 2	0.00	0.00	0.00	
10-2555-000	AP Pending - Yuima General District Capital	0.00	0.00	0.00	
11-2555-000	AP Pending - Energy Efficient Capital	0.00	0.00	0.00	
20-2555-000	AP Pending - Improvement District	0.00	0.00	0.00	
TOTAL ACCOUNTS PAYABLE PENDING		(14,412.87)	6,326.39	(8,086.48)	
DUE FROM OTHER FUNDS					
99-1501-000	Due From General District	14,412.87	(6,326.39)	8,086.48	
99-1502-000	Due From IDA	0.00	0.00	0.00	
99-1506-000	Due From Fire Mitigation	0.00	0.00	0.00	
99-1507-000	Due From Fire Protection	0.00	0.00	0.00	
99-1508-000	Due From Annex #1	0.00	0.00	0.00	
99-1509-000	Due From Annex #2	0.00	0.00	0.00	
99-1510-000	Due From General District Capital	0.00	0.00	0.00	
99-1511-000	Due From Energy Efficient Capital Project	0.00	0.00	0.00	
99-1520-000	Due From Improvement District A Capital	0.00	0.00	0.00	
TOTAL DUE FROM OTHER FUNDS		14,412.87	(6,326.39)	8,086.48	
ACCOUNTS PAYABLE					
99-2555-000	Accounts Payable	(14,412.87)	6,326.39	(8,086.48)	
TOTAL ACCOUNTS PAYABLE		(14,412.87)	6,326.39	(8,086.48)	
AP Pending	(8,086.48)	AP Pending	(8,086.48)	Due From Other Funds	(8,086.48)
Due From Other Funds	(8,086.48)	Accounts Payable	(8,086.48)	Accounts Payable	(8,086.48)
Difference	0.00	Difference	0.00	Difference	0.00

Yuima Municipal Water District

Cash and Investments

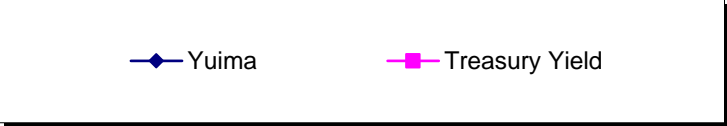
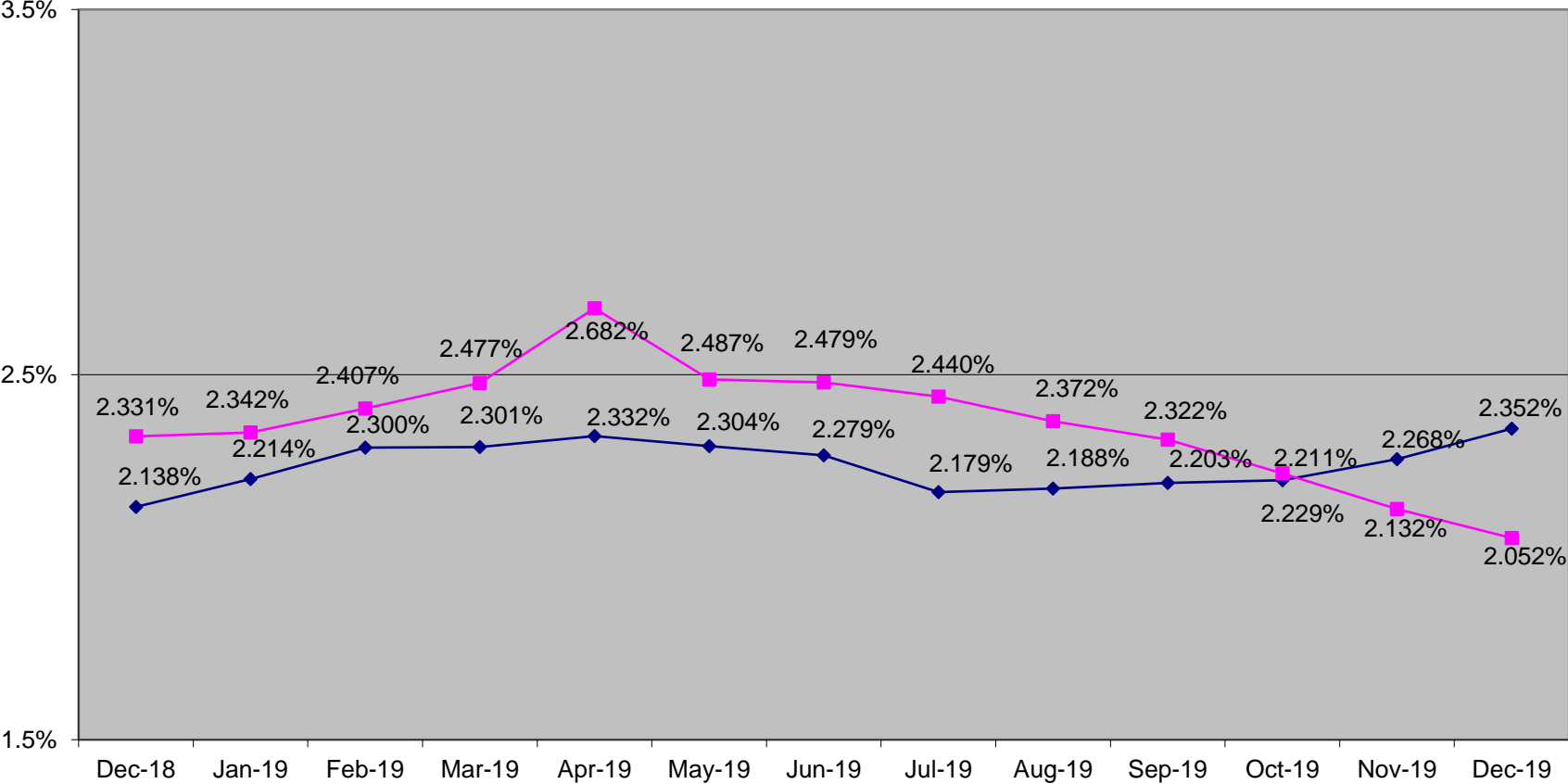
November 30, 2019

10,798,343.88



Aggregate Yuima Portfolio Yield

December 2018- December 2019





CALIFORNIA STATE TREASURER FIONA MA, CPA



PMIA Performance Report

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
11/30/19	2.07	2.15	218
12/01/19	2.07	2.15	217
12/02/19	2.07	2.15	219
12/03/19	2.07	2.14	218
12/04/19	2.07	2.14	218
12/05/19	2.06	2.14	219
12/06/19	2.06	2.14	221
12/07/19	2.06	2.14	221
12/08/19	2.06	2.14	221
12/09/19	2.06	2.14	223
12/10/19	2.06	2.14	224
12/11/19	2.05	2.13	225
12/12/19	2.05	2.13	228
12/13/19	2.04	2.13	227
12/14/19	2.04	2.13	227
12/15/19	2.04	2.13	227
12/16/19	2.04	2.13	226
12/17/19	2.04	2.13	226
12/18/19	2.04	2.13	227
12/19/19	2.04	2.13	226
12/20/19	2.03	2.12	224
12/21/19	2.03	2.12	224
12/22/19	2.03	2.12	224
12/23/19	2.03	2.12	222
12/24/19	2.03	2.12	225
12/25/19	2.03	2.12	225
12/26/19	2.03	2.12	224
12/27/19	2.03	2.12	227
12/28/19	2.03	2.12	227
12/29/19	2.03	2.12	227
12/30/19	2.03	2.11	224

*Daily yield does not reflect capital gains or losses

[View Prior Month Daily Rates](#)

LAIF Performance Report

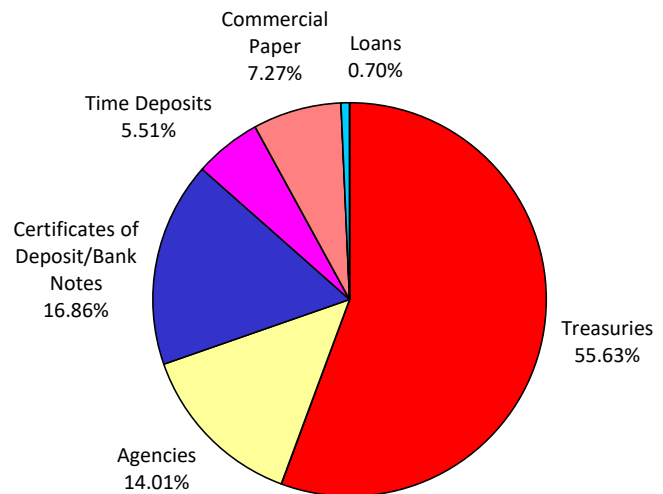
Quarter Ending 09/30/19

Apportionment Rate: 2.45
 Earnings Ratio: .0006701807521016
 Fair Value Factor: 1.001642817
 Daily: 2.25%
 Quarter to Date: 2.34%
 Average Life: 185

PMIA Average Monthly Effective Yields

Nov 2019 2.103
 Oct 2019 2.190
 Sep 2019 2.280

Pooled Money Investment Account Portfolio Composition 11/30/19 \$86.9 billion



Percentages may not total 100% due to rounding

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).
 Based on data available as of 01/02/2020



State of California

Pooled Money Investment Account

Market Valuation

11/30/2019

Description	Carrying Cost Plus Accrued Interest Purch.	Fair Value	Accrued Interest
United States Treasury:			
Bills	\$ 18,160,388,615.47	\$ 18,350,397,000.00	NA
Notes	\$ 29,730,009,636.88	\$ 29,845,520,000.00	\$ 160,290,060.50
Federal Agency:			
SBA	\$ 584,072,949.30	\$ 580,845,612.38	\$ 1,343,469.05
MBS-REMICs	\$ 19,366,998.18	\$ 19,969,436.91	\$ 90,442.36
Debentures	\$ 2,345,059,234.69	\$ 2,358,815,450.00	\$ 11,803,354.00
Debentures FR	\$ -	\$ -	\$ -
Debentures CL	\$ 550,000,000.00	\$ 550,017,500.00	\$ 3,194,250.00
Discount Notes	\$ 7,932,763,861.05	\$ 7,965,334,000.00	NA
Supranational Debentures	\$ 564,182,969.54	\$ 568,468,850.00	\$ 2,229,177.75
Supranational Debentures FR	\$ 200,220,716.29	\$ 200,270,279.12	\$ 606,243.10
CDs and YCDs FR	\$ 400,000,000.00	\$ 400,000,000.00	\$ 1,625,439.61
Bank Notes	\$ 700,000,000.00	\$ 699,958,763.50	\$ 4,234,916.66
CDs and YCDs	\$ 13,550,000,000.00	\$ 13,553,172,030.10	\$ 71,512,374.95
Commercial Paper	\$ 6,318,630,180.55	\$ 6,345,109,831.92	NA
Corporate:			
Bonds FR	\$ -	\$ -	\$ -
Bonds	\$ -	\$ -	\$ -
Repurchase Agreements	\$ -	\$ -	\$ -
Reverse Repurchase	\$ -	\$ -	\$ -
Time Deposits	\$ 4,787,240,000.00	\$ 4,787,240,000.00	NA
AB 55 & GF Loans	\$ 605,929,000.00	\$ 605,929,000.00	NA
TOTAL	\$ 86,447,864,161.95	\$ 86,831,047,753.93	\$ 256,929,727.98

Fair Value Including Accrued Interest \$ 87,087,977,481.91

Repurchase Agreements, Time Deposits, AB 55 & General Fund loans, and Reverse Repurchase agreements are carried at portfolio book value (carrying cost).



Pooled Cash Report

Yuima Municipal Water District

For the Period Ending 12/31/2019

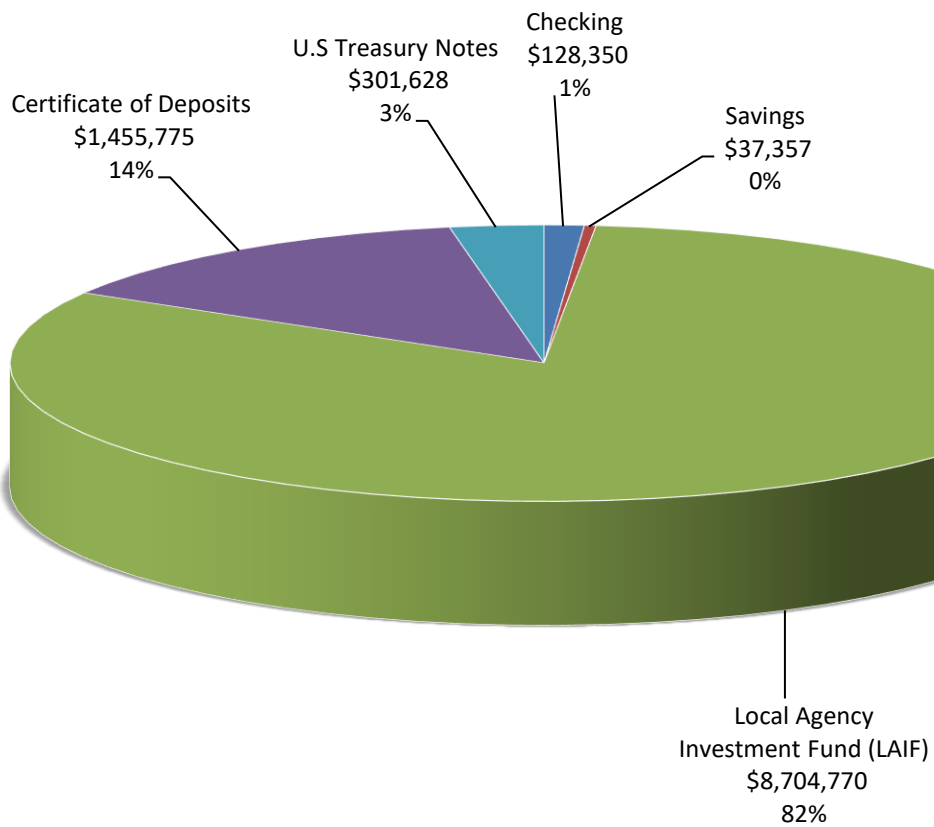
ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
CLAIM ON CASH					
01-1001-000	Claim on Cash - General Fund	6,115,369.42	(474,846.46)	5,640,522.96	
02-1001-000	Claim on Cash - IDA	4,076,835.93	443,103.43	4,519,939.36	
06-1001-000	Claim on Cash - Fire Mitigation	960.45	2.06	962.51	
07-1001-000	Claim on Cash - Fire Protection	195,391.45	9,374.13	204,765.58	
10-1001-000	Claim on Cash - Yuima General Dist	870,665.48	(87,859.11)	782,806.37	
20-1001-000	Claim on Cash - Improvement District Capital	(460,878.85)	(60,237.18)	(521,116.03)	
TOTAL CLAIM ON CASH		10,798,343.88	(170,463.13)	10,627,880.75	
CASH IN BANK					
Cash in Bank					
99-1000-000	Petty Cash	500.00	0.00	500.00	
99-1000-010	General Checking	517,440.36	(389,590.35)	127,850.01	
99-1100-015	General Savings	10,047.86	0.70	10,048.56	
99-1100-016	Fire Savings	26,072.49	2.06	26,074.55	
99-1100-017	Official Pay Account	2,868.85	(1,634.84)	1,234.01	
99-1200-020	LAIF State Treasury	8,482,770.34	222,000.00	8,704,770.34	
99-1300-030	UBS Money Market	218.58	105.48	324.06	
99-1300-035	Higgins Capital Management	15.42	0.00	15.42	
99-1400-041	Sallie Mae - 795450L37	250,482.50	(192.50)	250,290.00	
99-1400-049	Goldman Sachs - 38148PCK1	100,175.00	(82.00)	100,093.00	
99-1400-050	BMW Bank - 05580ALS1	253,120.00	(392.50)	252,727.50	
99-1400-051	State Bank of India - 856285JY8	100,269.00	(87.00)	100,182.00	
99-1400-053	Citi Bank - CUSIP17312QH51	250,755.00	(235.00)	250,520.00	
99-1400-054	State Bank of India - 856285NT4	100,256.00	(152.00)	100,104.00	
99-1400-055	UBS Bank UT - 90348JJX9	100,775.00	(129.00)	100,646.00	
99-1400-056	HSBC Bank USA NA VA US	201,056.00	(242.00)	200,814.00	
99-1450-056	Goldman Sachs Bank NY US	100,109.00	(50.00)	100,059.00	
99-1450-064	U.S. Treasury Note 912828J84	199,796.00	72.00	199,868.00	
99-1450-065	U.S. Treasury Note 912796SD2	101,616.48	143.82	101,760.30	
TOTAL: Cash in Bank		10,798,343.88	(170,463.13)	10,627,880.75	
TOTAL CASH IN BANK		10,798,343.88	(170,463.13)	10,627,880.75	
DUE TO OTHER FUNDS					
99-2601-000	Due to Other Funds	10,798,343.88	(170,463.13)	10,627,880.75	
TOTAL DUE TO OTHER FUNDS		10,798,343.88	(170,463.13)	10,627,880.75	
Claim on Cash	10,627,880.75	Claim on Cash	10,627,880.75	Cash in Bank	10,627,880.75
Cash in Bank	10,627,880.75	Due To Other Funds	10,627,880.75	Due To Other Funds	10,627,880.75
Difference	0.00	Difference	0.00	Difference	0.00

Yuima Municipal Water District

Cash and Investments

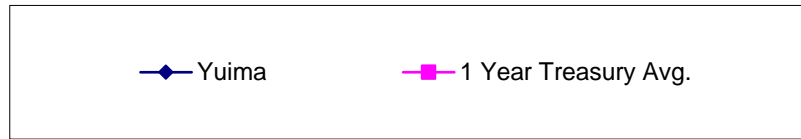
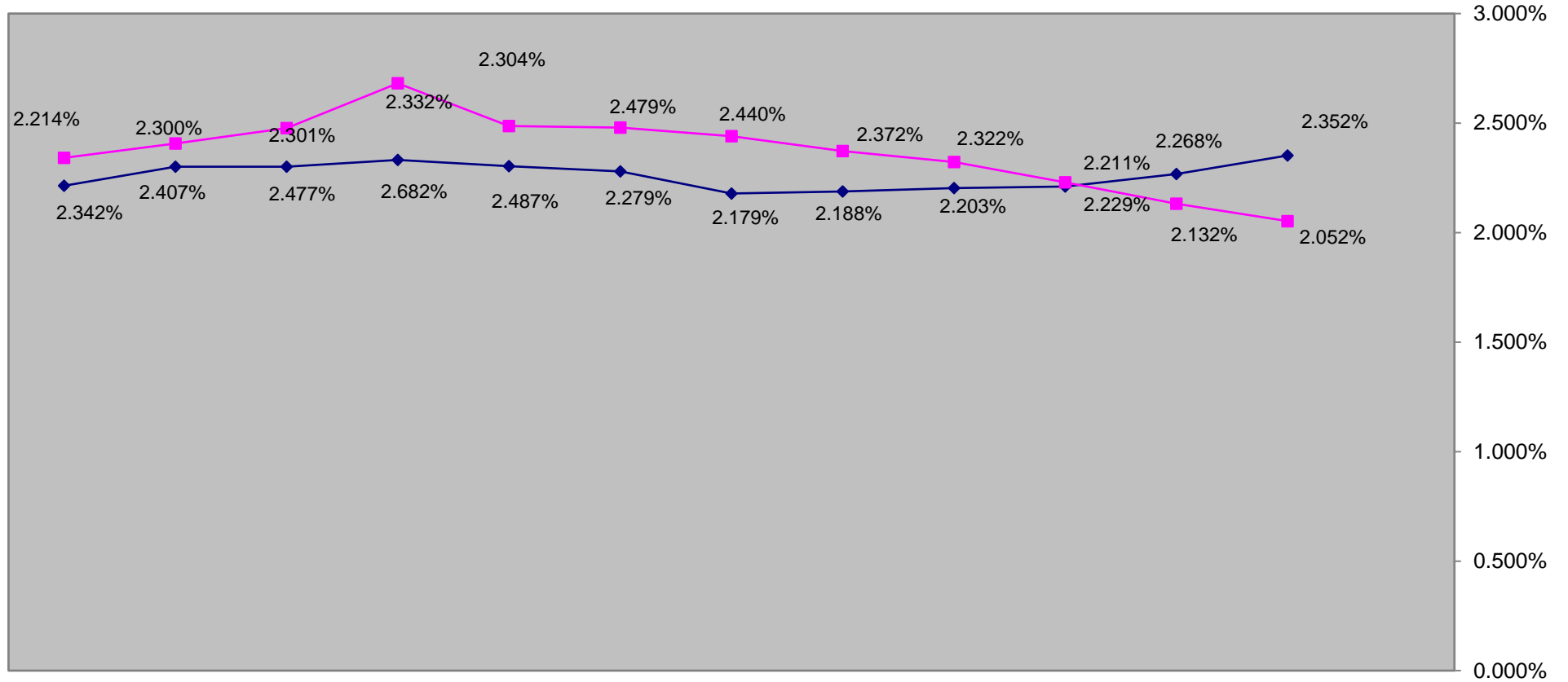
December 31, 2019

\$10,627,880.75



Aggregate Yuima Portfolio Yield

December 2018 - December 2019





State of California Pooled Money Investment Account Market Valuation 12/31/2019

Description	Carrying Cost Plus		Fair Value	Accrued Interest
	Accrued Interest	Purch. Amortized Cost		
1* United States Treasury:				
Bills	\$ 17,174,339,397.43	\$ 17,350,129,672.69	\$ 17,365,398,000.00	NA
Notes	\$ 30,739,969,843.54	\$ 30,731,614,309.82	\$ 30,856,016,000.00	\$ 123,724,495.00
1* Federal Agency:				
SBA	\$ 563,068,144.49	\$ 563,068,144.49	\$ 559,814,189.13	\$ 1,060,847.49
MBS-REMICs	\$ 19,117,016.90	\$ 19,117,016.90	\$ 19,707,931.37	\$ 89,294.47
Debentures	\$ 2,345,173,135.80	\$ 2,345,053,344.14	\$ 2,358,141,250.00	\$ 12,401,929.25
Debentures FR	\$ -	\$ -	\$ -	\$ -
Debentures CL	\$ 775,000,000.00	\$ 775,000,000.00	\$ 774,976,000.00	\$ 1,472,708.50
Discount Notes	\$ 8,184,116,847.13	\$ 8,212,363,645.77	\$ 8,213,758,500.00	NA
1* Supranational Debentures	\$ 664,499,557.94	\$ 664,015,463.49	\$ 668,156,900.00	\$ 3,146,068.25
1* Supranational Debentures FR	\$ 200,189,619.96	\$ 200,189,619.96	\$ 200,208,546.60	\$ 690,069.72
2* CDs and YCDs FR	\$ 400,000,000.00	\$ 400,000,000.00	\$ 400,000,000.00	\$ 521,646.05
2* Bank Notes	\$ 700,000,000.00	\$ 700,000,000.00	\$ 700,074,261.44	\$ 5,441,333.35
2* CDs and YCDs	\$ 15,050,000,000.00	\$ 15,050,000,000.00	\$ 15,051,899,567.98	\$ 80,940,374.96
2* Commercial Paper	\$ 6,769,921,930.60	\$ 6,795,891,652.80	\$ 6,796,111,305.57	NA
1* Corporate:				
Bonds FR	\$ -	\$ -	\$ -	\$ -
Bonds	\$ -	\$ -	\$ -	\$ -
1* Repurchase Agreements	\$ -	\$ -	\$ -	\$ -
1* Reverse Repurchase	\$ -	\$ -	\$ -	\$ -
Time Deposits	\$ 4,736,240,000.00	\$ 4,736,240,000.00	\$ 4,736,240,000.00	NA
AB 55 & GF Loans	\$ 605,929,000.00	\$ 605,929,000.00	\$ 605,929,000.00	NA
TOTAL	\$ 88,927,564,493.79	\$ 89,148,611,870.06	\$ 89,306,431,452.09	\$ 229,488,767.04

Fair Value Including Accrued Interest

\$ 89,535,920,219.13

* Governmental Accounting Standards Board (GASB) Statement #72

Repurchase Agreements, Time Deposits, AB 55 & General Fund loans, and Reverse Repurchase agreements are carried at portfolio book value (carrying cost).

The value of each participating dollar equals the fair value divided by the amortized cost (1.001770298). As an example: if an agency has an account balance of \$20,000,000.00, then the agency would report its participation in the LAIF valued at \$20,035,405.95 or \$20,000,000.00 x 1.001770298.



CALIFORNIA STATE TREASURER FIONA MA, CPA



PMIA Performance Report

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
11/30/19	2.07	2.15	218
12/01/19	2.07	2.15	217
12/02/19	2.07	2.15	219
12/03/19	2.07	2.14	218
12/04/19	2.07	2.14	218
12/05/19	2.06	2.14	219
12/06/19	2.06	2.14	221
12/07/19	2.06	2.14	221
12/08/19	2.06	2.14	221
12/09/19	2.06	2.14	223
12/10/19	2.06	2.14	224
12/11/19	2.05	2.13	225
12/12/19	2.05	2.13	228
12/13/19	2.04	2.13	227
12/14/19	2.04	2.13	227
12/15/19	2.04	2.13	227
12/16/19	2.04	2.13	226
12/17/19	2.04	2.13	226
12/18/19	2.04	2.13	227
12/19/19	2.04	2.13	226
12/20/19	2.03	2.12	224
12/21/19	2.03	2.12	224
12/22/19	2.03	2.12	224
12/23/19	2.03	2.12	222
12/24/19	2.03	2.12	225
12/25/19	2.03	2.12	225
12/26/19	2.03	2.12	224
12/27/19	2.03	2.12	227
12/28/19	2.03	2.12	227
12/29/19	2.03	2.12	227
12/30/19	2.03	2.11	224

*Daily yield does not reflect capital gains or losses

[View Prior Month Daily Rates](#)

LAIF Performance Report

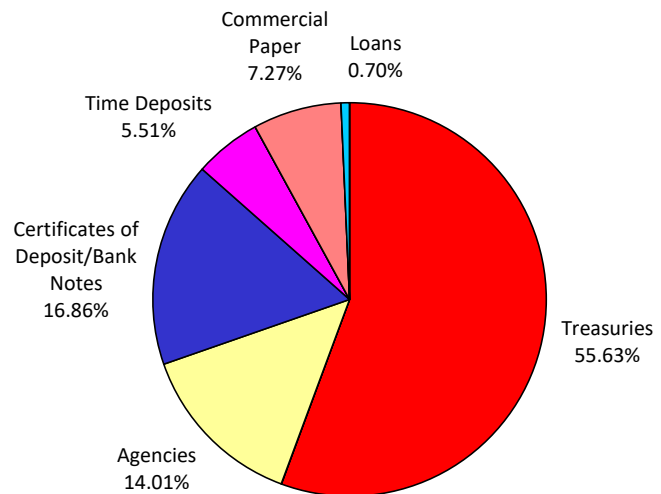
Quarter Ending 09/30/19

Apportionment Rate: 2.45
 Earnings Ratio: .0006701807521016
 Fair Value Factor: 1.001642817
 Daily: 2.25%
 Quarter to Date: 2.34%
 Average Life: 185

PMIA Average Monthly Effective Yields

Dec 2019 2.043
 Nov 2019 2.103
 Oct 2019 2.190

Pooled Money Investment Account Portfolio Composition 11/30/19 \$86.9 billion



Percentages may not total 100% due to rounding

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).
 Based on data available as of 01/08/2020

III.
ACTION & DISCUSSION



January 27, 2020

TO: Honorable President and Board of Directors

FROM: Amy Reeh, Assistant General Manager

SUBJECT: Approval of the District's Fiscal Year 2018-2019 Audited Financial Statements and Comprehensive Annual Financial Report

PURPOSE: To consider approval of the 2018-2019 Annual Financial Statements and Comprehensive Annual Financial Report

SUMMARY: Staff is requesting the Board to consider approval of the fiscal year 2018-2019 Audited Financial Statements and to consider approval of the content of the final draft of the District's fiscal year 2018-2019 Comprehensive Annual Financial Report (CAFR).

The auditors completed their audit and have provided the District with an unmodified (clean) opinion on the basic Financial Statements. The auditor's opinion letter, audited Financial Statements, and footnote disclosures are included in the attachments.

The goal of the independent financial audit is to provide reasonable assurance that the District's basic financial statements are free of material misstatements.

As part of their audit, the auditors performed certain audit procedures, observed processes, and noted certain matters for the purpose of expressing their opinion on the financial statements. The auditors' findings are intended to improve the District's internal controls as well as the integrity of the District's financial reporting.

RECOMMENDATIONS: Accept the 2018-19 Audited Financial Statements and Comprehensive Annual Financial Report.

SUBMITTED BY:

A handwritten signature in blue ink that reads "Amy Reeh". The signature is written in a cursive style and is positioned above a horizontal line.

Amy Reeh
Assistant General Manager

December 20, 2019

Board of Directors
Yuima Municipal Water District
Pauma Valley, California

We have audited the financial statements of the governmental activities, business-type activities and each major fund of the Yuima Municipal Water District (the "District") for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District changed accounting policies related to Statement of Governmental Accounting Standards (GASB Statement) No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, in the 2019 fiscal year. Accordingly, the long-term debt note was modified with the new requirements. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the capital assets depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related pension deferred outflows and inflows of resources are based on an actuarial valuation and pension contributions made during the year. We evaluated the key factors and assumptions used to develop the net pension liability and related pension deferred outflows and inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of net other postemployment benefits (OPEB) liability (asset) and related deferred outflows and inflows of resources are based on an actuarial valuation and OPEB contributions made during the year. We evaluated the key factors and assumptions used to develop the net OPEB liability (asset) and related deferred outflows and inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in Notes 2 and 3 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plan, net pension liability and related pension deferred outflows and inflows of resources in Notes 5 and 6 to the financial statements represents management's estimate based on an actuarial valuation and pension contributions made during the year. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

The disclosure of other postemployment benefits, the net OPEB liability (asset) and related deferred outflows and inflows of resources in Note 7 to the financial statements represents management's estimate based on key factors and assumptions. Actual results could differ depending on these key factors and assumptions.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 20, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management’s discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the introductory and statistical section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

As part of the audit, we assisted with the preparation of the financial statements and related notes, GASB 68 net pension liability and related deferred outflows/inflows of resources calculation, GASB 75 (OPEB) journal entries and the preparation of the State Controller Report. However, these services, does not constitute an audit under Government Auditing Standards and are considered nonaudit services. Management has reviewed, approved, and accepted responsibility for the results of these services.

Restrictions on Use

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Teaman Ramirez & Smith, Llc.

**Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Directors
Yuima Municipal Water District
Pauma Valley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the Yuima Municipal Water District (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Teaman Ramirez & Smith, Llc.

Riverside, California

December 20, 2019

**INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS**

Board of Directors
Yuima Municipal Water District
Pauma Valley, California

We have performed the procedures enumerated below, which were agreed to by the Yuima Municipal Water District (the "District") and the League of California Cities (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*) on the Appropriations Limit documents of the Yuima Municipal Water District, for the year ended June 30, 2019 (prepared in accordance with Section 1.5 of Article XIII B of the California Constitution). The District's management is responsible for the Appropriations Limit documents. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings are as follows:

1. We obtained the completed documents required by the Article XIII B Appropriations Limitation Uniform Guidelines, and determined that the limit and annual adjustment factors were adopted by resolution of the Board of Directors. We also determined that the population and inflation options were selected by a recorded vote of the Board of Directors.

Finding: No exceptions were found as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

Finding: No exceptions were found as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

Finding: No exceptions were found as a result of our procedures.

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the Board of Directors during the prior year.

Finding: No exceptions were found as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit worksheet and the District's Appropriations Limit documents. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*.

This report is intended solely for the use of the Yuima Municipal Water District and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Teaman Ramirez & Smith, Llc.

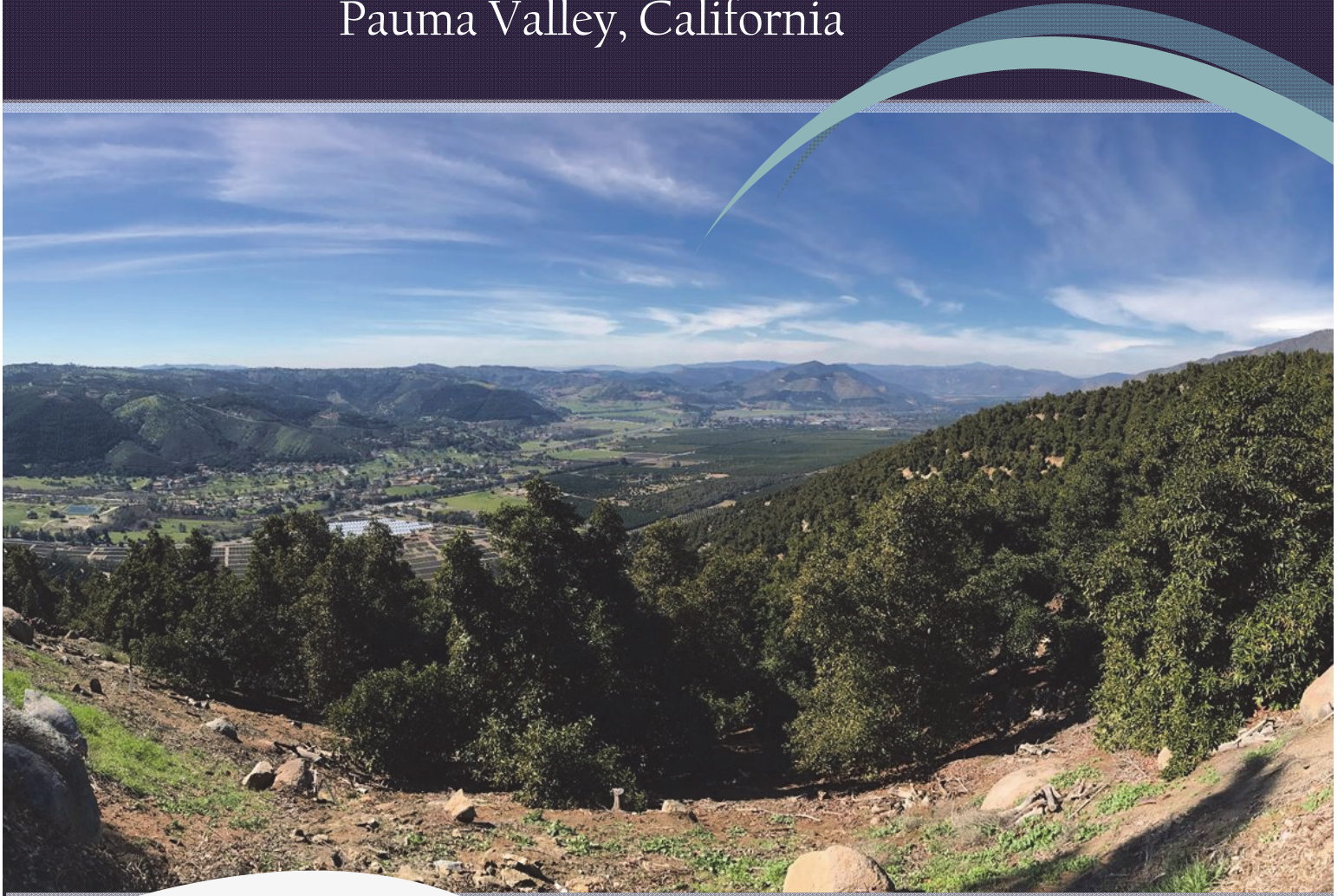
Riverside, California
December 20, 2019

**YUIMA MUNICIPAL WATER DISTRICT
APPROPRIATIONS LIMIT COMPUTATION
2018-2019**

	<u>2018-2019</u>
Per Capita Personal Income Change	3.67%
Population Change	
County Population Growth	0.53%
CPI Change Converted to a Ratio	1.0367
Population Change Converted to a Ratio	1.0053
Calculation of Growth Factor	1.0421945
2017-2018 Limit	<u>\$ 1,720,967</u>
2018-2019 Amended Appropriations Limit (\$1,720,967 X 1.0421945)	<u>\$ 1,793,582</u>

Yuima Municipal Water District

Pauma Valley, California



Comprehensive Annual Financial Report

for the fiscal year ending June 30, 2019

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2019



Prepared By: Yuima Municipal Water District's Finance Department
Amy Reeh, Finance & Administrative Services Manager
Abigail Champaco, Accountant
Pauma Valley, California

OUR MISSION AND VISION



Ron W.
Watkins
President



Roland
Simpson
Vice-President



Don Broomell
*Secretary
Treasurer*



Lynne "Laney"
Villalobos
Director



Stephen H.
Wehr
Director

Yuima Municipal Water District is committed to providing a diversified, sustainable water supply for water service to our Pauma Valley customers; exceeding all standards of quality and reliability at fair, reasonable and equitable rates.

We hope to be known and respected in our community as being good stewards of the public resources, and responsibilities entrusted to us.



From left to right: Mitch Davis, Amy Reeh, Mark Quinn, Abigail Champaco, Allen Simon, Matt Munaco, Noel Ruiz, Lynette Brewer, Carmen Rodriguez, Rich Williamson and Vivian Alvarez

**Yuima Municipal Water District
Comprehensive Annual Financial Report
Year Ended June 30, 2019**

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**Yuima Municipal Water District
Comprehensive Annual Financial Report
Year Ended June 30, 2019**

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Introductory Section



Comprehensive Annual Financial Report

Board of Directors
Ron Watkins - President
Roland Simpson - Vice President
Don Broomell - Secretary/Treasurer
Laney Villalobos - Director
Steve Wehr - Director

Counsel
Allison Burns



MUNICIPAL WATER DISTRICT
P.O. BOX 177, 34928 VALLEY CENTER ROAD
PAUMA VALLEY, CA 92061-0177
Tel: (760) 742-3704 • Fax: (760) 742-2069
e-mail: office@yuimamwd.com

December 20, 2019

Ron W. Watkins, President
Members of the Board of Directors
Yuima Municipal Water District
34928 Valley Center Road
Pauma Valley, CA 92061-0177

We are pleased to present the Comprehensive Annual Financial Report (CAFR) for the Yuima Municipal Water District (hereinafter referred to as “the District”) for the fiscal year ended June 30, 2019. The purpose of the report is to provide the Board of Directors, our customers, creditors, investors, and other interested parties with transparent financial information about the District.

The CAFR was prepared by the District’s Finance Department following the guidelines set forth by the Government Accounting Standards Board (GASB) and in accordance with Generally Accepted Accounting Principles (GAAP). Responsibility for both the accuracy of the data presented, and the completeness and fairness of the presentation, including all disclosures, rests with District management. We believe the data, as presented, is accurate in all material respects and that it is presented in a manner that provides a fair representation of the financial position and results of operation of the District and includes all disclosures necessary to enable readers to gain the maximum understanding of the District’s financial activity.

The District’s policy requires that an independent certified public accounting firm, selected by the Board, audit the basic financial statements on an annual basis. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2019, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement, assessing the accounting principles used and significant estimates made by management, as well as evaluating overall financial statements presentation. The independent auditor, Teaman, Ramirez and Smith Inc. have issued an unmodified (“clean”) opinion on the District’s financial statements for the fiscal year ended June 30, 2019. The independent auditor’s report is presented as the first component of the financial section of this report.

Management’s Discussion & Analysis (MD&A) immediately follows the independent auditor’s report in the Financial Section and provides an overview, summary, and analysis of the basic financial statements.

P.O. Box 177 • 34928 Valley Center Road • Pauma Valley, CA 92061-0177
Tel:(760) 742-3704 • Fax: (760) 742-2069 • Website: www.yuimamwd.com

DISTRICT FORMATION, ORGANIZATION AND HISTORY

The District was incorporated on January 19, 1963 as a California special district by the State Legislature, with an entitlement to import water under the provisions of the *California Municipal Water District Act of 1911, section 71000 et.seq.* of the *California Water Code* as amended. The District was formed to import Colorado River water to augment local water supplies.

The District is governed by a five-member Board of Directors (the “Board”), elected by geographical location. Prior to the District’s formation, the sole source of water was local ground water on the alluvial fan and the San Luis Rey River basin. Following a period of drought extending back to 1949, coupled with increased agricultural water demands, the water table fell drastically, and overdrafts of the underlying water basin lowered the basin's level as much as 85 feet, forcing the abandonment of some wells and giving rise to increased pumping costs. This condition also prompted the filing of the *Strub vs. Palomar Mutual Water Company* suit to which the District is successor in interest and which limits the withdrawal of water for use within the boundaries of Improvement District "A" (IDA) from the San Luis Rey River upstream of Cole Grade Road to no more than 1,350-acre feet annually. Yuima, as successor in interest to Palomar Mutual continues to operate the former Palomar Mutual system and properties (now known as Improvement District A) as an independent water system. Yuima is responsible for administering IDA's compliance with *Strub et al.*



The District’s ordinances, policies, taxes, and rates for service are set by the five-member Board of Directors, who are elected by voters in their respective geographic divisions, to serve staggered four-year terms on its Governing Board. The Board of Directors (Board) governs the District. The Board manages the District through an appointed General Manager. The District's management team also includes the Finance & Administrative Services Manager. There are currently 11 full-time and 1 part-time employees working for the District.

The financial data presented herein includes information for activities and entities that are significantly controlled by the District and for which the Board is primarily financially accountable.

THE REPORTING ENTITY AND ITS SERVICES

The District is a “revenue neutral” public agency, meaning that rates are set based on projections so that each end-user pays his or her fair share of the District’s costs of water acquisition, operation and maintenance, betterment, renewal and replacement of the public water facilities. The district is an “Enterprise” district, in that operations are financed and operated in a manner similar to private business enterprises – where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges; or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Since the District is in the business of selling water and rendering services to an end user, it is required by

the State of California to follow the enterprise type of fund accounting. All proprietary funds are accounted for on a cost of services or “capital maintenance” measurement focus. This means that all assets and all liabilities (whether current, non-current or restricted) associated with the activity are included in the balance sheet.

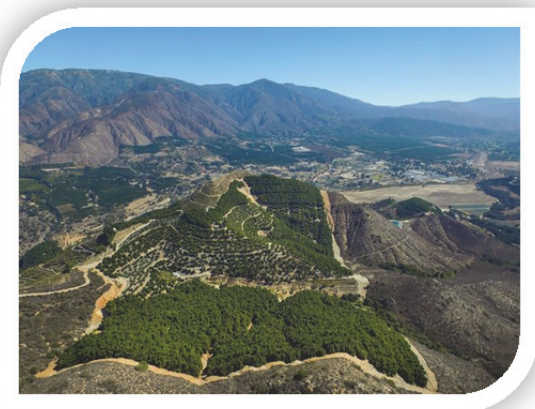
The District provides water and fire protection services. The District has established and maintains various self-balancing groups of accounts to enhance internal control and to further the attainment of other management objectives. These groups of accounts, which are funds and sub-funds of the reporting entity, are identified in the District’s books and records as:

- ✓ General Fund
- ✓ Improvement District A Fund
- ✓ Fire Fund

The General Fund accounts for all activity related to water operations as well as the general operations of the District’s water operations. Improvement District A Fund accounts for water operations, capital assets, and construction-in-progress transactions related exclusively to that geographically defined area. The Fire Fund acts as a pass-through mechanism for revenues collected on behalf of the California Department of Forestry and Fire Protection (CalFire), to fund the fire protection operations.

CURRENT ECONOMIC CONDITIONS AND OUTLOOK

The current economy for FY 18/19 is fundamentally quite strong. The unemployment rate as of June 30, 2019 was at 3.3% with a higher number of job openings. Home values increased by 5.4% for 2018-19 and low mortgage interest rates are bringing more buyers to the market. However, Consumer Confidence dropped to 121.5; the lowest it has been since September 2017. All indicators point to the trade wars with China as the reason for the decline. The San Diego County labor market continues to improve and is at a 3.3% unemployment rate while California is at 4.2% and the total U.S. unemployment rate is 3.7%. San Diego County jobs have also increased by 25,700 jobs over the year for nonfarm employment. For fiscal year 2018/19, San Diego County received 12.93 inches of rain. This was 125% above the average rainfall for the area. The outlook for the 2019-20 year is predicted to be



below normal as there is no El Nino condition forecasted. It is also expected that by the year 2025, the demand for water will increase by 46% as the population continues to increase significantly.

Over the last 55 years, the District has grown to be a strong agricultural community. Today the District serves a population of 1,830 through 341 service connections provided within approximately 21 square miles of northern San Diego County. The District operates 44.1 miles of water main, 24 productive wells, 10 potable water tanks, and 2 Ag only reservoirs. It appears unlikely that population growth will be a significant factor within the next five years. No major housing developments are planned, and even if a project were initiated today, it would take at least five years to obtain the appropriate zoning changes and complete construction. Currently,

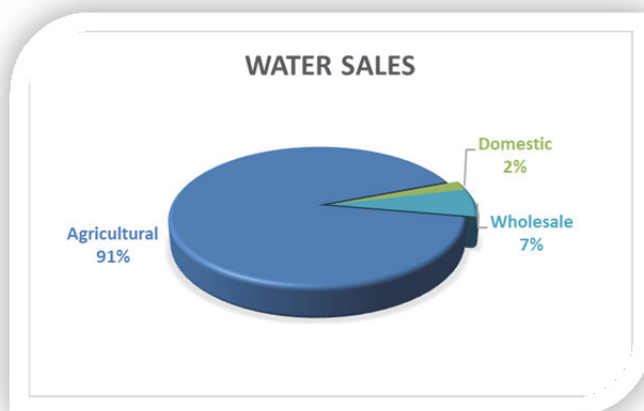


there are three active annexation projects in progress at the District, with one annexation expected to be completed by the end of the 2019-20 Fiscal Year. These annexations are comprised of both new population and existing population needing a more dependable source of water. It is estimated that these projects will bring an addition 212 domestic meters. However, because these are domestic meters the District estimates only a 40-acre foot per year increase in water sales. It is estimated that population growth will not exceed 0.5% per year over the next five years. Considering that only about 2% OF TOTAL District demand is residential, the increase in population growth is expected to be negligible with respect to overall water demand during the next few years.

In fiscal year 2018-19 the District purchased approximately 73% of its water from the San Diego County Water Authority (SDCWA or the “Authority”), at a cost of \$8.8 million, or \$65.7% of the District’s total operating expenses. The Authority imports most of its water from Metropolitan Water District of Southern California (MET) For the fiscal year ended June 30, 2019 the District billed 341 customers for 6341-acre feet of water, representing a decrease in sales from the prior year.

Water sales for the past ten years have ranged from 4,959 to 8,819-acre feet. Because a large portion of our sales are due to agriculture, sales are greatly affected by weather conditions, making sales projections difficult. Because the Pauma Valley area received only 19.6 inches of rainfall in fiscal year 2018-19, Yuima saw a 28% decrease in water sales from the prior fiscal year.

As the chart to the right depicts, our agricultural customers purchased 91% of the District's total water sales in fiscal year 2018-19 while Wholesale and Domestic sales make up the remaining 9%. As water is one of the largest production costs for farmers in San Diego County, rapidly increasing wholesale water rates have the potential to severely affect the profitability of agriculture. The significant price increases for imported water along with fluctuating water sales have made it difficult to project long-term sales demand forecasts.



LONG-TERM FINANCIAL PLANNING

The past several years has been focused on rebuilding our reserves after the implementation of GASB 68. Continued cost saving measures has helped the District to successfully increase our reserves again this year. While the District remains diligent in rebuilding these reserves it can now turn its focus to replacing aging infrastructure and increasing our supplies; both locally and imported.

Dependence on imported water supplies have increased due to increased demands that cannot be met by our local supply. Water sales for Fiscal Year 2018-19 saw a significant decrease of 28%. This decrease is a result of above average rainfall, and decreased demand. Although the District's local production decreased by 32.6%, demand was such that the District also realized a decrease of 21.4% in imported water sales as well. The District still strives to find ways to increase their local supply but must remain cognizant of weather conditions (reduce rainfall) and the future implications of the Sustainable Ground Water Management Act. While any restrictions imposed from this act are in the distant future, the District must begin addressing the reduction of local supply when planning facility improvement now. Currently the District is developing plans and specifications for a total rehabilitation of its Forebay facility, our sole source for imported water, that will update the significant aging infrastructure. The rehabilitation will help the District in cost savings by installing more energy efficient pumps. The District is seeking funding to cover the portion of the project that will not be funded by Capital Project reserves. Additionally, The San Diego County Water Authority has agreed to fund construction of a flow control facility to provide an alternative source of water for both Yuima and the Valley Center Municipal Water District for use during a North County emergency storage event. This project, called the ESP Project, is currently in the Request for Proposal stage and is scheduled for completion in March 2021.

ACCOMPLISHMENTS IN FISCAL YEAR 2018-19

The 2018-19 focused mainly on implementation of a new financial software. The District's twenty-eight-year-old financial software program, while tailored specifically to our needs, was antiquated and without technical support from the software company since the closing of Datastream in December of 2017. Full conversion of all modules was completed in October

2018. This fiscal year the District also completed Phase 1 of the SCADA System upgrade. The District SCADA System monitors all of the District's infrastructure such as wells, tank levels, and pump stations. The system notifies Operations staff members of any malfunctions operationally to ensure that water service is uninterrupted.



FINANCIAL INFORMATION AND INTERNAL CONTROLS

District management is responsible for establishing and maintaining a system of internal controls designed to ensure that the District's assets are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the presentation of its Financial Statements in conformity with generally accepted accounting principles. Internal controls are designed to provide reasonable assurance that these objectives are met as effectively as possible. The concept of reasonable assurance recognizes that the cost of maintaining the system of internal controls should not exceed benefits likely to be derived, and that the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework.

Management believes that activities presented within this report comply with financial, legal, and contractual obligations, as prudent fiduciary responsibility requires. In addition, we believe that the District's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. During the year, additional internal control improvements to the accounting software have been made, and we continue to identify ways in which we can strengthen our procedures.

ACCOUNTING SYSTEM

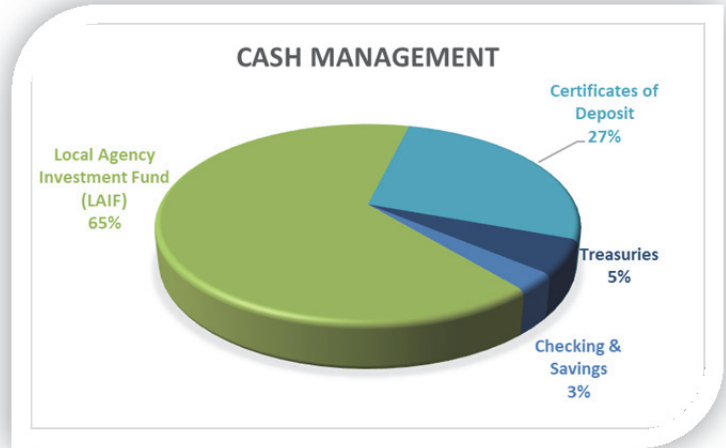
The Finance department is responsible for providing financial and administrative services for the District, including financial accounting and reporting, payroll and accounts payable disbursement functions, cash, investments and debt management, budgeting, grant administration, purchasing, data processing, customer billing, processing of customer payment, customer service, internal auditing, administrative services, human resources, and special financial analyses. The District reports its activities as an enterprise fund, which is used to account for operations like business enterprises, where the provision of services is financed or recovered primarily through user charges.

BUDGETING CONTROLS

The District views the budget as an essential tool for proper financial management. The District adopts a budget annually to outline major elements of the forthcoming year's operating and capital plans and to allocate funding required for those purposes. It is designed and presented for the general needs of the District, its staff, and its customers. It is a comprehensive and, for the most part, a balanced financial plan that features District services, resources and their allocation, financial policies, and other useful information to allow users to gain a general understanding of the District's financial status and future. The District's operating and capital budgets are approved by the Board of Directors. Board approval is required for any increase in appropriations. Actual expenditures are then compared to these appropriations each month and are distributed to all department heads monthly and to the Board quarterly. Annual operating water user rates and charges are derived from the annual operating budget and are based on historical seasonal demand, and other internal and external factors impacting the budget. The District maintains two sets of user rates and charges to account for the differing entitlement of the respective geographic areas to local water. One set is for the General District and the other for Improvement District A. Higher pumping charges apply in higher elevations throughout the District.

CASH MANAGEMENT

The District is regulated by State law (primarily California Government Code Section 53600 et seq.) as to the types of securities in which it can invest its cash assets. In addition, the Board of Directors annually adopts an investment policy that is generally more restrictive than the State codes. The District's investment policy governs the cash management and investment of all District funds. The standard practice of the District is to maintain an appropriate balance between safety, liquidity, and yield of its investments while meeting required expenditures, and conforming to all applicable State laws, the District's investment policy, and prudent cash management principles.



For the fiscal year 2018-19, the District's fixed income investment portfolio consisted primarily of short-term securities with an average maturity of 365 days or 12 months. These securities included the State-managed Local Agency Investment Fund (LAIF) and various Certificates of Deposit (CD's).

At June 30, 2019, the District's cash assets totaled \$5.1 million dollars. The diversification of the portfolio is shown in the chart to the above. These cash balances are allocated to various restricted funds.

RISK MANAGEMENT

In 1996, the District became a member of the Joint Powers Insurance Authority (JPIA), a pooled insurance program developed by the Association of California Water Agencies that provides the District's coverage for general liability insurance, property insurance, employee bonds, and other blanket coverage. In 2003 the District added the worker's compensation coverage under JPIA. During fiscal year 2018-19, the District continued its proactive liability risk management role through careful monitoring of losses and designing and implementing programs to minimize risks. In addition, management analyzes workers' compensation issues by monitoring work conditions, and organizing and implementing safety training programs to reduce employee exposure to hazards. The District proudly maintains an excellent low loss history in all JPIA programs.

PENSION AND DEFERRED COMPENSATION PLANS

The District provides two complementary retirement plan programs for employees. The first is a defined benefit pension plan through the California Public Employees' Retirement System (CalPERS). Upon retirement, District employees are entitled to a specified retirement benefit. The plan is more fully described in Note 6 to the Financial Statements.

In addition, the District has adopted a Deferred Compensation Plan in accordance with Section 457(b) of the Internal Revenue Code. All contributions to the Deferred Compensation Plan are employee contributions. The employees are not liable for income taxes on amounts deferred until the funds are withdrawn. The deferred compensation plan was amended May 26, 2009, in accordance with recent changes in the Internal Revenue code. In accordance with these and previous Internal Revenue code revisions, all assets in the Plans are held in trust for the exclusive benefit of the participants and their beneficiaries and therefore are not recognized in the accompanying financial statements. As of June 30, 2019, 4 current employees were participating in the 457(b) Plan with accumulated assets from past and current employees totaling \$570,126.

AWARDS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to Yuima Municipal Water District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2018. This is the eleventh year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a District must publish an easy to read and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are respectfully submitting it to the GFOA to determine its eligibility for another certificate.

CONTACTING THE DISTRICT'S FINANCE DEPARTMENT

This financial report is designed to provide the Board, customers, creditors, and investors with a general overview of the District's financial condition. Should you have any questions regarding the content of this report, please contact Amy Reeh, Assistant General Manager / Finance Manager, at (760) 742-3704 or amy@yuimamwd.com.

ACKNOWLEDGMENTS

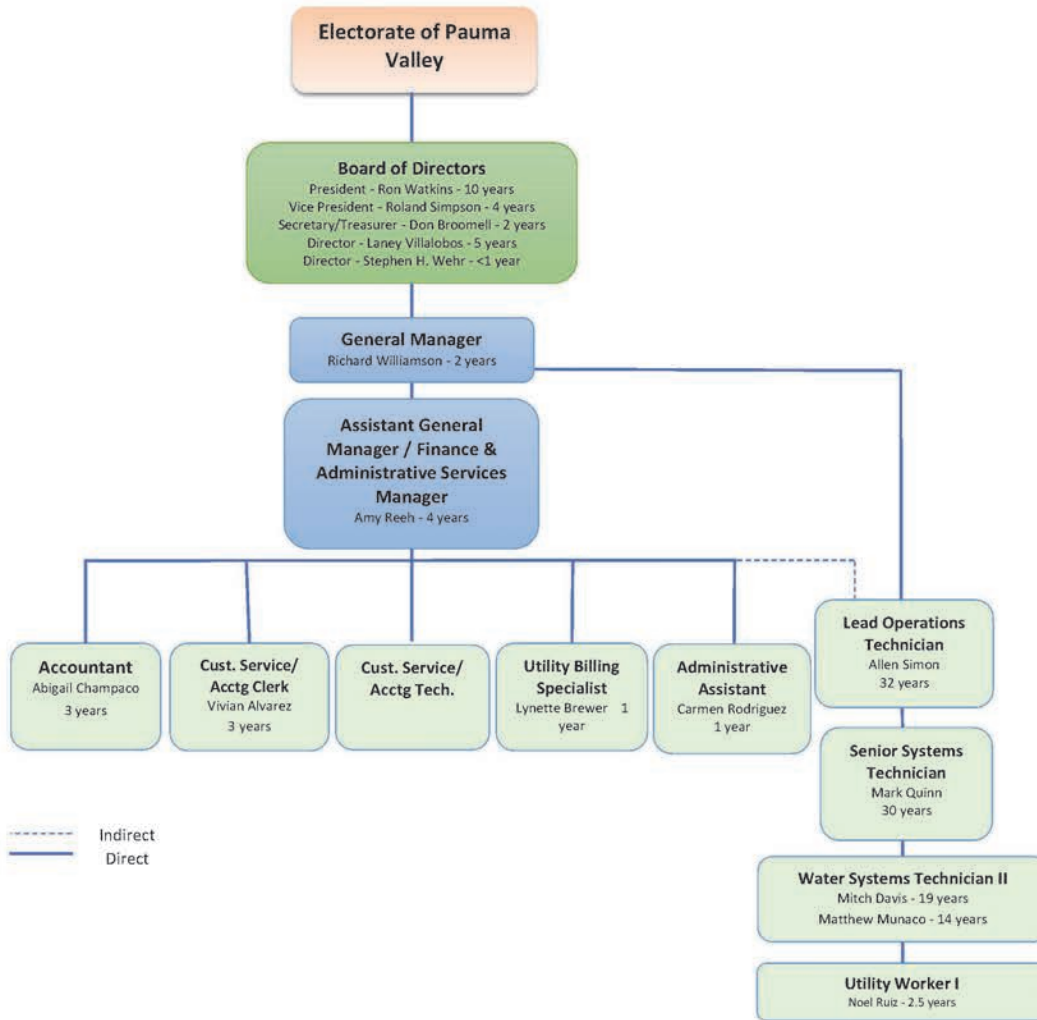
The preparation of this report could not have been accomplished without the contribution of the Finance Department and our independent auditor, Teaman, Ramirez and Smith, Inc. We would also like to particularly thank the Board of Directors for their continued dedication supporting the highest level of prudent fiscal management.

Respectfully Submitted:



Amy Reeh
Assistant General Manager / Finance Manager

**Yuima Municipal Water District
Organizational Chart**



PRINCIPAL OFFICIALS

Fiscal Year Ended June 30, 2019

BOARD OF DIRECTORS

Ron W. Watkins, President
Roland Simpson, Vice President
Don Broomell, Director
Lynne “Laney” Villalobos, Director
Stephen H. Wehr, Director

GENERAL MANAGER

Richard Williamson

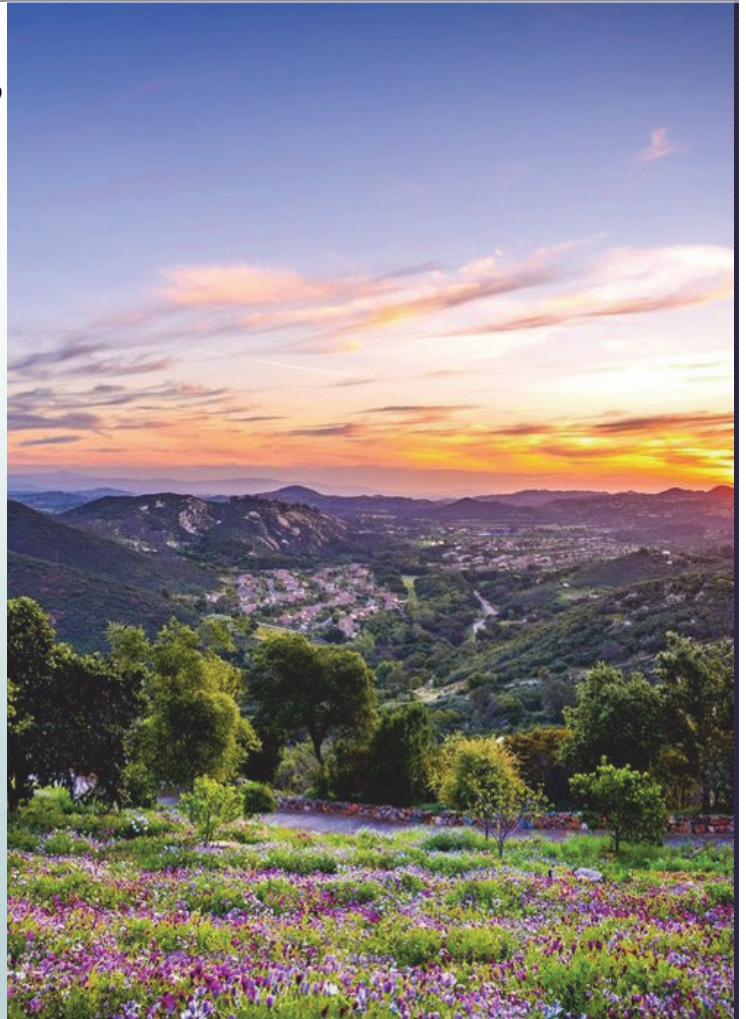
**ASSISTANT GENERAL MANAGER / FINANCE &
ADMINISTRATIVE SERVICES MANAGER**
Amy Reeh

GENERAL COUNSEL

Stradling, Yocca, Carlson and Rauth

INDEPENDENT AUDITOR

TEAMAN, RAMIREZ & SMITH, INC.



Yuima Municipal Water District

34928 Valley Center Road,
Pauma Valley, CA 92061

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760.742.2069 fax

www.Yuimamwd.com



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Yuima Municipal Water District
California**

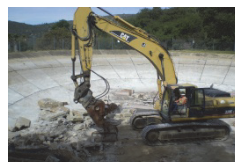
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morill

Executive Director/CEO

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Financial Section



Comprehensive Annual Financial Report

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Yuima Municipal Water District
Yuima, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Yuima Municipal Water District (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As described in Note 1B to the financial statements, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 88, *Certain Disclosures Related to Debt, included Direct Borrowings and Direct Placements*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and the required supplementary information on pages 3-11 and 50-55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2019, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District’s internal control over financial reporting and compliance.

Jeaman Ramirez E. Smith, I. mc.

Riverside, California
December 20, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fiscal Year Ended June 30, 2019

This section of the Yuima Municipal Water District's Comprehensive Annual Financial Report (CAFR) presents Management's Discussion and Analysis of the District's financial performance for fiscal year ended June 30, 2019 and includes the Governmental Accounting Standard Board's (GASB) enhanced financial reporting requirements. We offer readers of the Yuima Municipal Water District's financial statements this narrative overview and analysis of the financial position and results of operations for the fiscal year ended June 30, 2019.

Included in this section are:

- Financial Statement Overview;
- Analysis of Financial Position and Results of Operations;
- Overview of the Accompanying Basic Financial Statements;

The Letter of Transmittal can be found on pages i-viii and should be read in conjunction with the audited financial statements. The audited financial statements are located in the section following the MD&A. All amounts, unless otherwise indicated, are expressed in dollars.

FINANCIAL STATEMENTS OVERVIEW - FISCAL YEAR ENDED JUNE 30, 2019

Statement of Net Position - The Statement of Net Position presents the District's financial position relating to assets, liabilities, and deferred outflows/inflows of resources. Assets and deferred outflows in excess of liabilities and deferred inflows (Net Position) for fiscal year 2018-19 increased \$297,222 over fiscal year 2017-18, from \$16,093,018 to \$16,390,240, which correlates to the increase as presented on the Statements of Revenues, Expenses, and Changes in Net Position. Of this amount, \$3,881,375 may be used to meet the District's ongoing obligation to citizens and creditors.

Yuima Municipal Water District Net Position						
	Governmental Activities (Fire Protection)		Business-type Activities (Water Operations)		Total	
	2019	2018	2019	2018	2019	2018
	Current and other assets	\$ 223,553	\$ 227,290	\$ 6,614,359	\$ 6,290,072	\$ 6,837,912
Capital assets	-	-	13,716,897	13,756,777	13,716,897	13,756,777
Total Assets	\$ 223,553	\$ 227,290	\$ 20,331,256	\$ 20,046,849	\$ 20,554,809	\$ 20,274,139
Deferred Outflows of Resources	-	-	1,044,497	1,394,126	1,044,497	1,394,126
Long-term liabilities outstanding	-	-	3,630,795	4,053,719	3,630,795	4,053,719
Other liabilities	-	-	1,301,276	1,350,989	1,301,276	1,350,989
Total liabilities	\$ -	\$ -	\$ 4,932,071	\$ 5,404,708	\$ 4,932,071	\$ 5,404,708
Deferred Inflows of Resources	-	-	276,995	170,539	276,995	170,539
Net Position:						
Net Investment in Capital Assets	-	-	12,508,865	12,376,977	12,508,865	12,376,977
Restricted	223,553	227,290	-	-	223,553	227,290
Unrestricted	-	-	3,657,822	3,488,751	3,657,822	3,488,751
Total net position	\$ 223,553	\$ 227,290	\$ 16,166,687	\$ 15,865,728	\$ 16,390,240	\$ 16,093,018

Statement of Activities and Changes in Net Position - The Statement of Activities and Changes in Net Position accounts for all activities during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave). This statement measures the success of the District's operations during the reporting period and can be used to assess whether or not the District has successfully recovered all of its costs through its user fees and other charges. This statement also measures the District's solvency and ability to meet its financial commitments.

ANALYSIS OF FINANCIAL POSITION AND RESULT OF OPERATIONS

The District's overall financial position continues to be affected by the implementation of the GASB 68 requirement to begin recording the Unfunded Accrued Liability of the District's pension plan, as well as the sometimes-unpredictable water sales. However, despite decreased water sales and due to continued implementation of several cost saving measures the District managed to increase our reserve balance in the 2018-19 fiscal year.

Analysis of Net Position – Net Position is the difference between assets acquired, owned, operated by the District and deferred outflows of resources, and amounts owed (liabilities) and deferred inflows of resources. In accordance with Generally Accepted Accounting Principles (GAAP), capital assets acquired through purchase, or construction by the District, are recorded at historical cost. Capital assets contributed by developers are recorded at developers' construction cost. Net Position represents the District's net worth including, but not limited to, capital contributions received to date and all investment in capital assets since formation. Net Position helps answer the following question: "Is the District, as a whole, better or worse off as a result of this year's activities?" As reported in the Statements of Net Position, the net position increased between fiscal years ending 2018 and 2019 from \$16,093,018 to \$16,390,640. Net investment in capital assets increased \$131,888, and unrestricted net position increased \$169,071.

Yuima Municipal Water District Change in Net Position						
	Governmental Activities (Fire Protection)		Business-type Activities (Water Operations)		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for Services	\$ 53,131	\$ 64,260	\$ 13,075,490	\$ 17,520,725	\$ 13,128,621	\$ 17,584,985
Operating Grants and Contributions	6,816	6,421	82,244	177,837	89,060	184,258
Capital Grants and Contributions	-	-	-	-	-	-
General Revenues:						
Property Taxes	-	-	447,498	429,867	447,498	429,867
Investment Earnings	80	46	140,140	51,431	140,220	51,477
Other	-	-	58,192	124,642	58,192	124,642
Total Revenues	60,027	70,727	13,803,564	18,304,502	13,863,591	18,375,229
Expenses:						
Fire Protection	63,764	21,057	-	-	63,764	21,057
Water Enterprise	-	-	13,502,605	16,643,497	13,502,605	16,643,497
Total Expenses	63,764	21,057	13,502,605	16,643,497	13,566,369	16,664,554
Increase (Decrease) in Net Position	(3,737)	49,670	300,959	1,661,005	297,222	1,710,675
Net Position - Beginning	227,290	177,620	15,865,728	14,088,644	16,093,018	14,266,264
Prior Period Adjustment				116,079	-	116,079
Net Position - Ending	\$ 223,553	\$ 227,290	\$ 16,166,687	\$ 15,865,728	\$ 16,390,240	\$ 16,093,018

ANALYSIS OF GOVERNMENTAL FUND AND GOVERNMENTAL ACTIVITIES – FIRE FUND

The District's fire protection fund to the government-wide financial statements has no reconciling items from the modified accrual to a full accrual basis. The information below provides an analysis of the increases or decreases in the activities for the governmental fund and governmental activities since the information on both the government-wide and fund statements reflect the same reported figures.

The key factors in the increase of the Fire Protection Activities net position and fund balance is as follows:

- The Fire Protection revenues totaling \$60,027 were somewhat insufficient to cover the expenditures of \$63,764 resulting in a decrease in net position totaling \$3,737 for the fiscal year. This small decrease is due to the one-time purchase of replacement EMS equipment and supplies.

ANALYSIS OF PROPRIETARY FUND AND BUSINESS-TYPE ACTIVITIES – WATER OPERATIONS

The District's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. Below is an analysis of the increases or decreases in the activities for the proprietary fund and business-type activities.

Statement of Revenues, Expenses, and Changes in Net Position - The Statement of Revenues, Expenses, and Changes in Net Position summarizes the District's operations during the year. In accordance with Generally Accepted Accounting Principals (GAAP), revenues are recognized (recorded) when services are provided, and expenses are recognized when incurred. Operating revenues and expenses are related to the District's core activities. Non-operating revenues and expenses are not directly related to the core activities of the District (e.g. interest income, property taxes, and interest expenses). The operating margin for the year ended June 30, 2019 of (\$628,962) is combined with total non-operating revenues of \$899,976, non-operating expenses of \$52,299 and capital contributions of \$82,244 to arrive at the increase in net position of \$300,959. The increase in net position is added to the adjusted beginning net position of \$15,865,728 to arrive at the ending net position total of \$16,166,687 as of June 30, 2019.

Change in Net Position & Analysis of Statement of Revenues, Expenses, and Changes in Net Position

The District's total revenues of \$13,721,320 for the 2018-19 fiscal year is comprised of \$12,821,344 for Operating and \$899,976 for Non-Operating Revenues. The annual revenue decreased \$4,405,345 or 24.3% from the prior fiscal year due to multiple factors. The largest decrease was within the Operating Revenues category and is directly associated with decreased water sales.

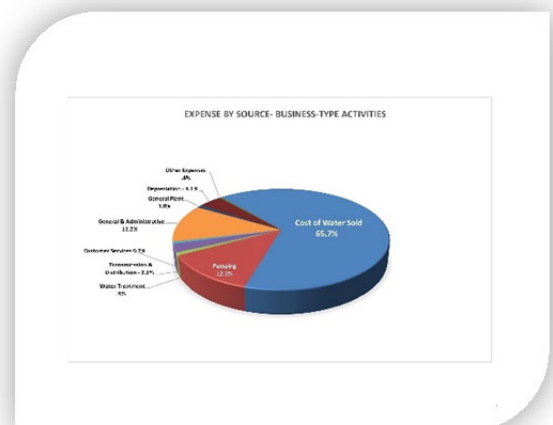
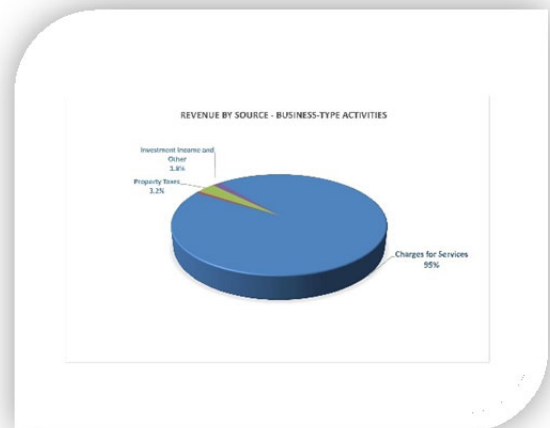
Details of the total increase in revenues are as follows:

- Water Sales including associated customer fees and charges decreased by \$3,949,212, or 23.6% for the fiscal year ended June 30, 2019.
- Other Non-Operating Revenues decreased by \$455,433 or 33.6%, from 2017-18 to 2018-19.

The District's total expenses decreased by \$3,123,761 or 18.8% in 2018-19, from \$16,643,497 to \$13,502,605. The largest decrease occurred within the Operating Expenses; specifically, the categories of Cost of Water Sold and Customer Service. The Cost of Water Sold decreased by \$2,785,877 or 23.9%. This decrease was specifically due to the decreased purchases of imported water to meet decreased demands in sales.

Details of the total increase in expenses are as follows:

- Cost of water sold including pumping, water treatment, transmission, customer service and general plant and depreciation costs decreased by \$2,785,877 or 23.9%, due to decreased water sales.
- Customer Service costs realized a decrease of \$40,196, or 30.5%, with the largest amount occurring within the Salary and Benefits category. This is due to the decrease in the District's Unfunded PERS Liability, as well as the elimination of a high paid staffing position.



Schedule of Revenues, Expenses and Change in Net Position

Yuima General District and IDA - Combined

	Proprietary Fund		Increase/	Percent
	2019	2018	(Decrease)	Change
Operating revenues:				
Water sales & Pumping charges	\$11,991,270	\$15,918,051	(\$3,926,781)	-24.7%
Other customer fees and charges	830,074	853,205	(23,131)	-2.7%
Total operating revenues	<u>12,821,344</u>	<u>16,771,256</u>	<u>(3,949,912)</u>	<u>-23.6%</u>
Operating expenses:				
Cost of water sold	8,866,040	11,651,917	(2,785,877)	-23.9%
Pumping and energy costs	1,687,290	1,961,875	(274,585)	-14.0%
Water Treatment	124,187	132,332	(8,145)	-6.2%
Transmission and distribution	349,031	219,407	129,624	59.1%
Customer services	91,723	131,919	(40,196)	-30.5%
General Plant	130,523	101,014	29,509	29.2%
General and administrative	1,650,301	1,826,413	(176,112)	-9.6%
Depreciation	551,211	549,190	2,021	0.4%
Total operating expenses	<u>13,450,306</u>	<u>16,574,068</u>	<u>(3,123,762)</u>	<u>-18.8%</u>
Operating income (loss)	<u>(628,962)</u>	197,188	(826,150)	-419.0%
Non-operating revenues:				
Investment earnings	140,140	51,431	88,709	172.5%
Property taxes, assmts, conn fees & leases	701,644	1,179,336	(477,692)	-40.5%
Other non-operating revenues	58,192	124,642	(66,450)	-53.3%
Total non-operating revenues	<u>899,976</u>	<u>1,355,409</u>	<u>(455,433)</u>	<u>-33.6%</u>
Non-operating expenses:				
Other non-operating expenses	14,374	27,167	(12,793)	-47.1%
Interest on long term debt	37,925	42,262	(4,337)	-10.3%
Total non-operating expenses	<u>52,299</u>	<u>69,429</u>	<u>(17,130)</u>	<u>-24.7%</u>
Revenues over/(under) Expenses	218,715	1,483,169	(1,264,453)	-85.3%
Capital Contributions	82,244	177,837	(95,593)	100.0%
Change in net position	<u>300,959</u>	<u>1,661,006</u>	<u>(1,360,046)</u>	<u>-81.9%</u>
Net position, Beginning	15,865,728	14,088,644	1,777,084	12.6%
Prior Period Adjustment	-	116,079	(116,079)	100.0%
Net Position, Beginning - As Restated	<u>15,865,728</u>	<u>14,204,723</u>	<u>1,661,005</u>	<u>11.7%</u>
Total Net Position, End of year	<u>\$16,166,687</u>	<u>\$15,865,729</u>	<u>\$300,959</u>	<u>1.9%</u>

Schedule of Revenues, Expenses and Change in Position

Yuima - General District

	Proprietary Fund		Increase/	Percent
	2019	2018	(Decrease)	Change
Operating revenues:				
Water sales & Pumping charges	\$7,311,248	\$9,222,548	(\$1,911,300)	-20.7%
Other customer fees and charges	369,610	393,265	(23,655)	-6.0%
Total operating revenues	<u>7,680,858</u>	<u>9,615,813</u>	<u>(1,934,955)</u>	<u>-20.1%</u>
Operating expenses:				
Cost of water sold	6,149,195	7,430,243	(1,281,048)	-17.2%
Pumping and energy costs	478,643	539,710	(61,067)	-11.3%
Water Treatment	28,105	36,130	(8,025)	-22.2%
Transmission and distribution	155,882	94,469	61,413	65.0%
Customer services	38,420	51,488	(13,068)	-25.4%
General Plant	90,158	47,877	42,281	88.3%
General and administrative	823,200	899,663	(76,463)	-8.5%
Depreciation	182,192	183,902	(1,710)	-0.9%
Total operating expenses	<u>7,945,795</u>	<u>9,283,482</u>	<u>(1,337,687)</u>	<u>-14.4%</u>
Operating income (loss)	<u>(264,937)</u>	<u>332,331</u>	<u>(597,268)</u>	<u>-179.7%</u>
Non-operating revenues:				
Investment earnings	84,742	13,274	71,468	538.4%
Property taxes, assmts, conn fees & leases	507,201	982,303	(475,102)	-48.4%
Other non-operating revenues	57,674	75,270	(17,596)	-23.4%
Total non-operating revenues	<u>649,617</u>	<u>1,070,847</u>	<u>(421,230)</u>	<u>-39.3%</u>
Non-operating expenses:				
Other non-operating expenses	699	12,593	(11,894)	94.4%
Interest on long term debt	-	-	-	0.0%
Total non-operating expenses	<u>699</u>	<u>12,593</u>	<u>(11,894)</u>	<u>-94.4%</u>
Revenues over/(under) Expenses	383,981	1,390,585	(1,006,604)	-72.4%
Capital Contributions	82,244	177,837	(95,593)	100.0%
Change in net position	466,225	1,568,422	(1,102,197)	-70.3%
Net position, Beginning of year	4,882,794	3,255,884	1,626,910	50.0%
Prior Period Adjustment	-	58,488	(58,488)	100.0%
Total Net Position, End of year	<u>\$5,349,019</u>	<u>\$4,882,794</u>	<u>\$466,225</u>	<u>9.5%</u>

**Schedule of Revenues, Expenses and Change in Net Position
Improvement District A**

	Proprietary Fund		Increase/ (Decrease)	Percent Change
	2019	2018		
Operating revenues:				
Water sales & Pumping charges	\$4,680,022	\$6,695,503	(\$2,015,481)	-30.1%
Other customer fees and charges	460,464	459,940	524	0.1%
Total operating revenues	<u>5,140,486</u>	<u>7,155,443</u>	<u>(2,014,957)</u>	<u>-28.2%</u>
Operating expenses:				
Cost of water sold	2,716,845	4,221,674	(1,504,829)	-35.6%
Pumping and energy costs	1,208,647	1,422,165	(213,518)	-15.0%
Water Treatment	96,082	96,202	(120)	-0.1%
Transmission and distribution	193,149	124,938	68,211	54.6%
Customer services	53,303	80,431	(27,128)	-33.7%
General Plant	40,365	53,137	(12,772)	-24.0%
General and administrative	827,101	926,750	(99,649)	-10.8%
Depreciation	369,019	365,288	3,731	1.0%
Total operating expenses	<u>5,504,511</u>	<u>7,290,585</u>	<u>(1,786,074)</u>	<u>-24.5%</u>
Operating income (loss)	<u>(364,025)</u>	<u>(135,142)</u>	<u>(228,883)</u>	<u>169.4%</u>
Non-operating revenues:				
Investment earnings	55,398	38,157	17,241	45.2%
Property taxes, assmts, conn fees & leases	194,443	197,033	(2,590)	-1.3%
Other non-operating revenues	518	49,372	(48,854)	100.0%
Total non-operating revenues	<u>250,359</u>	<u>284,562</u>	<u>(34,203)</u>	<u>-12.0%</u>
Non-operating expenses:				
Other non-operating expenses	13,675	14,574	(899)	-6.2%
Interest on long term debt	37,925	42,263	(4,338)	-10.3%
Total non-operating expenses	<u>51,600</u>	<u>56,837</u>	<u>(5,237)</u>	<u>-9.2%</u>
Revenues over/(under) Expenses	<u>(165,266)</u>	<u>92,583</u>	<u>(257,849)</u>	<u>-278.5%</u>
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(165,266)</u>	<u>92,583</u>	<u>(257,849)</u>	<u>-278.5%</u>
Net position, Beginning of year	10,982,934	10,832,760	150,174	1.4%
Prior Period Adjustment		57,591	(57,591)	100.0%
Total Net Position, End of year	<u>\$10,817,668</u>	<u>\$10,982,934</u>	<u>(\$165,266)</u>	<u>-1.5%</u>

Statement of Cash Flows- The Statements of Cash Flows present the amounts of cash provided or used by the District's operating, financing, and investment activities during the reporting period. Every cash flow has been categorized as one of the following activities: operating, noncapital financing, capital and related financing, or investing. The primary purpose of this report is to provide information to the general readers about cash inflows and outflows which occurred during the reporting fiscal year. The Cash Flow statement helps the readers to answer the following questions: "Where did cash come from; what was cash used for and what was the change in cash during the fiscal year?" The total of these categories for the year ended June 30, 2019, represents an increase in cash and cash equivalents of \$662,014 which is combined with beginning cash and cash equivalents of \$2,880,621 to arrive at ending cash and cash equivalents of \$3,542,635.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 - 49 of this report. The government-wide financial statements can be found on pages 12 - 14 of this report.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Yuima Municipal Water District's progress in funding its obligation to provide pension and OPEB benefits to its employees. Also included is the required budget to actual schedule of the fire protection fund. Required supplementary information can be found on pages 50 - 55 of this report.

CAPITAL ASSETS AND CAPITAL PROJECTS

The District's Capital Assets in service at June 30, 2019 totaled \$25,245,326 less \$11,528,429 of accumulated depreciation, for a net book value of \$13,716,897. Additional information on capital assets can be found in Note 4 to the financial statements. Capital Asset additions being depreciated totaled \$352,727 and included the following:

Capital Asset Additions			
	Yuima	IDA	Total
Annexation Fees	\$ -	\$ -	\$ -
Source of Supply	-	-	-
General Plant Additions	192,323	71,633	263,956
Pumping Plant	-	88,771	88,771
Water Treatment	-	-	-
Pipelines (Transmission & Distribution)	-	-	-
Total	\$ 192,323	\$ 160,404	\$ 352,727

Deletions of Capital Assets being depreciated totaled \$20,720 for retirement of equipment replacements. Also included in the total reported on the Statement of Net Position is \$638,951 in construction-in-progress, which reflects capital projects in various stages of completion. As of June 30, 2019, the following capital projects were in progress.

Construction in Progress	
<u>Yuima</u>	
GIS Mapping Project	\$ 6,373
SCADA Upgrade Project - CIP	99,945
Forebay Rehab Project	<u>142,870</u>
Total	<u>\$ 249,188</u>
<u>IDA</u>	
GIS Mapping Project	\$ 12,460
Perricone Pump Station Rehab	95,847
New IDA Well #51	<u>281,456</u>
Total	<u>\$ 389,763</u>
Total	<u>\$ 638,951</u>

The District's capital assets were financed through a combination of current revenues, available reserves from the capital fund and capacity (connection fee) fund, and debt issuances. The District collects capacity fees from new development. These fees are restricted and used exclusively to provide capacity to service new development and fund future construction of facilities identified in the District's Master Plan. As of June 30, 2019, all capacity fees collected in prior years have been used for this purpose. Growth in the area is slow to none. The District does not expect any change in growth in the area for the next few years. The District's CIP is expected to fluctuate from year to year depending on the construction cost of infrastructure projects that are currently under construction or are in the planning stages.

LONG-TERM DEBT

At the end of the current fiscal year, the Yuima Municipal Water District had total debt outstanding of \$3,630,795 including \$213,244 which is the portion that is due within one year. Also included in the total amount is \$145,652 of Compensated Absences. The debt associated with Capital Projects was incurred to finance the replacement of several tanks which includes Reservoir 8 with a capacity of 1.7 million gallons and pump station as well as the Zone 4 Tank with a capacity of 1.2 million gallons. The remaining debt was incurred as a result of the required implementation of GASB 68. Additional information on long-term debt can be found in Notes 1 & 5 to the financial statements.

The District's outstanding bond indebtedness as of June 30, 2019 is as follows:

Long-term Debt								
Description	District	Year Issued	Total Debt	Final Maturity Date	Fixed Interest Rate	Debt Outstanding (Audited) As of June 30, 2019		
						Current	Long Term	Total
Compensated Absences	Yuima/IDA					\$ 36,413	\$ 109,239	\$ 145,652
Net Pension Liability	Yuima/IDA					\$ -	\$ 2,277,111	\$ 2,277,111
Tank 8 and Pump Station	IDA	2007	\$ 1,500,000	2022	2.65%	\$ 118,618	\$ 310,575	\$ 429,193
Zone 4 Tank	IDA	2013	\$ 900,000	2033	3.55%	\$ 38,299	\$ 673,540	\$ 711,839
Station 1 SDG&E On-Bill	IDA	2013	\$ 111,364	2022	0.00%	\$ 12,039	\$ 26,085	\$ 38,124
Station 4 SDG&E On-Bill	IDA	2013	\$ 75,125	2023	0.00%	\$ 7,875	\$ 21,001	\$ 28,876
Total			<u>\$ 2,586,489</u>			<u>\$ 213,244</u>	<u>\$ 3,417,551</u>	<u>\$ 3,630,795</u>

FUTURE INFRASTRUCTURE PLANNING

The future water supply of the District is primarily secured through the importation of water purchased from the San Diego County Water Authority (“SDCWA”). Approximately seventy percent (70%) of the District’s water supply was provided through the intertie with the SDCWA for imported water. Groundwater production will continue to be a challenge for the District, and most water agencies in the State that have access to groundwater, as the recently enacted Sustainable Groundwater Management Act (“SGMA”) is being implemented and will require water agencies in basins which are not in balance to reduce their pumping in conformance with the SGMA objective of realizing sustainable groundwater basins; the primary effect being the reduction in the utilization of groundwater wells to achieve and maintain the balance between groundwater recharge and withdraws. The District is working with the SDCWA and the Valley Center Municipal Water District to provide for the six to eight (6-8) cubic feet per second of additional supply to the YMWD service area for use as needed to supplement current supplies through the present intertie to the SDCWA. The additional imported water supply will be available for the summer, 2020.

Additionally, the District is in the stages of developing plans and specifications to upgrade its Forebay facility. This facility is the sole connection to the District’s imported water supply and was constructed in 1964. The advanced age of the facility lends itself to unreliability during peak demands. The District is seeking funding to complete the upgrade of this facility, which will include the installation of four new high efficiency pumps. The more efficient pumps should result in reduced energy costs associated with delivering water to District customers. The District is committed to providing safe, reliable, sustainable supplies of water for the District.

ECONOMIC FACTORS

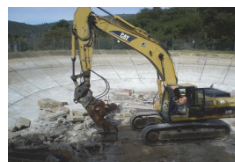
The District derives funding for operations from customer rates, fees, and charges. To the extent required, the District has the ability to generate additional funding resources through rate adjustments to cover the costs for providing water services. The District sets its rates annually based upon anticipated consumption. A significant reduction in consumption could have an adverse effect on the District’s financial position. Listed below are a few highlights of the economic factors that impact our District.

- The District sold 28.7% of total water delivered during the fiscal year 2018-19 to one customer. This same customer has been one of the top ten water consumers in the District for the last 21 years.
- The District realized a \$300,959 operating gain during fiscal year 2018-19 as compared to a \$1,661,005 operating gain during fiscal year 2017-18.
- In fiscal year 2018-19, the District purchased 73% of its water sold from the San Diego County Water Authority, this is a 3% increase compared to fiscal year 2017-18.
- The District has invested significantly in upgrading its aging infrastructure to improve the reliability of water delivery to its customers as the District becomes more dependable on imported water supply from the San Diego County Water Authority. Keeping the District’s financial position strong will be critical in the future as increased capital spending will be required. The District will also seek to enter into possible well agreements with customers to increase local production while possibly reducing imported supply at no cost to the District.
- The District has implemented several cost containment strategies to mitigate pension burdens on the District. Yuima MWD employees are now paying 100% of the employee’s portion (8%) of the District’s pension costs. Additionally, through attrition, and job description redevelopment the district has been able to eliminate or replace higher paying positions to realize costs savings.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

This financial report is designed to provide the District’s rate payers, bond investors and other interested parties with a general overview of the District’s finances, and to demonstrate the District’s accountability for the money it received and the stewardship of the facilities it maintains. If you have any questions about this report or need additional financial information, contact the Yuima Municipal Water District’s Finance Department, Amy Reeh, Assistant General Manager / Finance Manager, 34928 Valley Center Road, Pauma Valley, Ca. 92061, or call (760) 742-3704, or send inquiries to our website at www.yuimamwd.com.

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Yuima Municipal Water District
Statement of Net Position
June 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 222,670	\$ 5,195,730	\$ 5,418,400
Accounts Receivable		679,710	679,710
Taxes Receivable	883	6,520	7,403
Interest Receivable		31,963	31,963
Inventories		427,958	427,958
Prepays		16,916	16,916
Net OPEB Asset		255,562	255,562
Capital Assets, Not Being Depreciated:			
Land and Improvements		1,301,457	1,301,457
Construction in Progress		638,951	638,951
Capital Assets, Net of Depreciation:			
General Plant		525,784	525,784
Source of Supply		6,546,133	6,546,133
Pumping Plant		1,831,756	1,831,756
Water Treatment Plant		115,800	115,800
Transmission and Distribution Plant		2,757,016	2,757,016
Total Assets	223,553	20,331,256	20,554,809
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Items		1,019,043	1,019,043
OPEB Related Items		25,454	25,454
Total Deferred Outflows of Resources	0	1,044,497	1,044,497
LIABILITIES			
Accounts Payable		1,217,268	1,217,268
Deposits and Other Accrued Liabilities		67,192	67,192
Interest Payable		16,816	16,816
Long-term Liabilities:			
Due Within One Year		213,244	213,244
Due in More Than One Year		3,417,551	3,417,551
Total Liabilities	0	4,932,071	4,932,071
DEFERRED INFLOWS OF RESOURCES			
Pension Related Items		276,995	276,995
Total Deferred Inflows of Resources	0	276,995	276,995
NET POSITION			
Net Investment in Capital Assets		12,508,865	12,508,865
Restricted for Fire Protection	223,553		223,553
Unrestricted		3,657,822	3,657,822
Total Net Position	\$ 223,553	\$ 16,166,687	\$ 16,390,240

The accompanying notes are an integral part of this statement.

Yuima Municipal Water District
Statement of Activities
Year Ended June 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
Fire Protection	\$ 63,764	\$ 53,131	\$ 6,816	\$
Business-type Activities:				
Water Enterprise	<u>13,502,605</u>	<u>13,075,490</u>		<u>82,244</u>
Total Primary Government	<u>\$ 13,566,369</u>	<u>\$ 13,128,621</u>	<u>\$ 6,816</u>	<u>\$ 82,244</u>

General Revenues:
Unrestricted Intergovernmental
Investment Earnings
Other

Total General Revenues

Change in Net Position

Total Net Position - Beginning

Total Net Position - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (3,817)	\$	\$ (3,817)
	(344,871)	(344,871)
(3,817)	(344,871)	(348,688)
	447,498	447,498
80	140,140	140,220
	58,192	58,192
80	645,830	645,910
(3,737)	300,959	297,222
227,290	15,865,728	16,093,018
\$ 223,553	\$ 16,166,687	\$ 16,390,240

The accompanying notes are an integral part of this statement.

Yuima Municipal Water District
Balance Sheet
Governmental Fund
June 30, 2019

	Fire Protection
ASSETS	
Cash and Investments	\$ 222,670
Taxes Receivable	883
Total Assets	\$ 223,553
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts Payable	\$ 0
Total Liabilities	0
Fund Balance:	
Restricted for Fire Protection	223,553
Total Fund Balance	223,553
Total Liabilities and Fund Balance	\$ 223,553
Fund Balance of Governmental Fund	\$ 223,553
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Reconciling items to the Statement of Net Position	0
Net Position of Governmental Activities	\$ 223,553

The accompanying notes are an integral part of this statement.

Yuima Municipal Water District
Statement of Revenues, Expenditures and Changes in Fund Balance -
Governmental Fund
Year Ended June 30, 2019

	Fire Protection
REVENUES	
Fire Protection Special Tax	\$ 51,306
Mitigation Fees	1,825
Investment Earnings	80
Miscellaneous Revenues	6,816
Total Revenues	60,027
EXPENDITURES	
General and Administrative	706
Fire Protection	63,058
Total Expenditures	63,764
Excess (Deficiency) of Revenues Over Expenditures	(3,737)
Fund Balance, Beginning	227,290
Fund Balance, Ending	\$ 223,553
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,737)
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Reconciling items to the Statement of Activities	0
Changes in Net Position of Governmental Activities	\$ (3,737)

The accompanying notes are an integral part of this statement.

Yuima Municipal Water District
Statement of Net Position
Proprietary Fund
June 30, 2019

ASSETS

Current Assets:

Cash and Cash Equivalents	\$	3,542,635
Investments		1,653,095
Accounts Receivable		679,710
Taxes Receivable		6,520
Interest Receivable		31,963
Inventories		427,958
Prepays		16,916

Total Current Assets		6,358,797
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Noncurrent Assets:

Net OPEB Asset		255,562
Capital Assets, Not Being Depreciated		1,940,408
Capital Assets, Net of Depreciation		11,776,489

Total Noncurrent Assets		13,972,459
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Total Assets		20,331,256
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DEFERRED OUTFLOWS OF RESOURCES

Pension Related Items		1,019,043
OPEB Related Items		25,454

Total Deferred Outflows of Resources		1,044,497
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LIABILITIES

Current Liabilities:

Accounts Payable		1,217,268
Deposits and Other Accrued Liabilities		67,192
Interest Payable		16,816
Compensated Absences - Current Portion		36,413
Notes Payable - Current Portion		176,831

Total Current Liabilities		1,514,520
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Noncurrent Liabilities:

Compensated Absences		109,239
Net Pension Liability		2,277,111
Notes Payable		1,031,201

Total Noncurrent Liabilities		3,417,551
------------------------------	--	-----------

Total Liabilities		4,932,071
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DEFERRED INFLOWS OF RESOURCES

Pension Related Items		276,995
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Total Deferred Inflows of Resources		276,995
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NET POSITION

Net Investment in Capital Assets		12,508,865
Unrestricted		3,657,822

Total Net Position		\$ 16,166,687
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The accompanying notes are an integral part of this statement.

Yuima Municipal Water District
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
Year Ended June 30, 2019

OPERATING REVENUES	
Water Sales and Pumping Charges	\$ 11,991,270
Other Services	830,074
	12,821,344
Total Operating Revenues	12,821,344
OPERATING EXPENSES	
Purchased Water	8,866,040
Pumping	1,687,290
Water Treatment	124,187
Transmission and Distribution	349,031
Customer Accounts	91,723
General Plant	130,523
General and Administrative	1,650,301
Depreciation	551,211
	13,450,306
Total Operating Expenses	13,450,306
Operating Income (Loss)	(628,962)
NON-OPERATING REVENUES (EXPENSES)	
Property Taxes and Assessments	453,273
Availability Charges	171,453
Lease Income	76,918
Investment Earnings	140,140
Other Non-Operating Revenues	58,192
Interest Expense	(37,925)
Net Gain (Loss) on Sale of Capital Assets	(13,675)
Other Non-Operating Expenses	(699)
	847,677
Total Non-Operating Revenues (Expenses)	847,677
Income (Loss) before Capital Contributions	218,715
CAPITAL CONTRIBUTIONS	
	82,244
Change in Net Position	300,959
Net Position - Beginning	15,865,728
Net Position - Ending	\$ 16,166,687

The accompanying notes are an integral part of this statement.

Yuima Municipal Water District
Statement of Cash Flows
Proprietary Fund
Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Customers	\$ 13,589,350
Cash from Other Operating Activities	58,192
Cash Payments to Employees	(1,515,553)
Cash Payments to Suppliers	(11,321,333)
	<u>810,656</u>
Net Cash Provided by (Used for) Operating Activities	<u>810,656</u>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Property Taxes and Assessments	452,044
Availability Charges	171,453
Lease Income	76,918
Advances to Other Funds	(206,626)
	<u>493,789</u>
Net Cash Provided by (Used for) Non-Capital Financing Activities	<u>493,789</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital Capacity Fees	82,244
Acquisition of Capital Assets	(525,006)
Principal Payments on Capital Debt	(171,768)
Interest Payments on Capital Debt	(39,932)
	<u>(654,462)</u>
Net Cash Provided by (Used for) Capital and Related Financing	<u>(654,462)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Investments	(494,586)
Proceeds from the Sale of Investments	399,409
Investment Earnings	107,208
	<u>12,031</u>
Net Cash Provided by (Used for) Investing Activities	<u>12,031</u>

Net Increase (Decrease) in Cash and Cash Equivalents	662,014
Cash and Cash Equivalents - Beginning of Year	<u>2,880,621</u>
Cash and Cash Equivalents - End of Year	<u>\$ 3,542,635</u>

Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:

Net Operating Income (Loss)	\$ (628,962)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:	
Depreciation	551,211
Miscellaneous Revenues	58,192
Miscellaneous Expenses	(699)
(Increase) Decrease in Accounts Receivable	769,750
(Increase) Decrease in Inventories and Prepaids	44,388
(Increase) Decrease in Net OPEB Asset (Liability)	(140,447)
(Increase) Decrease in Pension Related Deferred Outflows of Resources	228,900
(Increase) Decrease in OPEB Related Deferred Outflows of Resources	120,729
Increase (Decrease) in Accounts Payable	(34,344)
Increase (Decrease) in Compensated Absences	3,469
Increase (Decrease) in Deposits and Other Accrued Liabilities	(13,362)
Increase (Decrease) in Net Pension Liability	(254,625)
Increase (Decrease) in Pension Related Deferred Inflows of Resources	107,933
Increase (Decrease) in OPEB Related Deferred Inflows of Resources	(1,477)
	<u>810,656</u>
Total Cash Provided by (Used for) Operating Activities	<u>\$ 810,656</u>

The accompanying notes are an integral part of this statement.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

<u>NOTE</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
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4	Capital Assets	34
5	Long-term Liabilities	35 - 36
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11	Joint Venture	48
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13	Commitments and Contingencies	49

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

A) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

A) Reporting Entity

The Yuima Municipal Water District (the “District”) was formed in January 1963 pursuant to Section 8 of the California Municipal Water District Act of 1911 to improve the delivery of agricultural and domestic water services, and to facilitate the acquisition of a supplemental water supply from the Metropolitan Water District of California within its boundaries. The District is governed by an elected, five-member Board of Directors (the “Board”). The 1963 General Obligation Bonds financed the construction of the necessary pipelines, pumping and storage facilities to bring Colorado River water from the aqueducts owned by the Metropolitan Water District and the San Diego County Water Authority to serve the properties within its boundaries, which cover about 13,460 acres in northeastern San Diego County, California; the District maintains, develops and manages such water distribution system. The District offices are located in Pauma Valley, California.

The area now known as “Improvement District A” (IDA) was originally known as Rossmoyne Villages (“Rossmoyne”). The Palomar Mutual Water Company (“Palomar Mutual”) became Rossmoyne’s successor in interest through an agreement dated February 11, 1948. In turn, Palomar Mutual transferred all of its water rights, lands and water system, together with its functions and obligations, to the District in April, 1968.

Among the transferred obligations was a stipulated judgment (*Strub et al. v Palomar* or “*Strub et al.*”), filed November 10, 1953 and later modified, that provides for the net delivery to IDA of no more than 1,350 acre-feet of water per calendar year from the San Luis Rey River upstream of Cole Grade Road.

The District, as successor in interest to Palomar Mutual, continues to operate IDA as an independent water system (California State System No. 3700938). While the District is responsible for administering IDA’s compliance with *Strub et al.*, that stipulated judgment does not affect or bind the 70% of the District which is outside of IDA and which operates under a separate system permit (California State System No. 3701408).

The District added another 351 acres, Annexation #1, in November 1967, and another 63 acres, Annexation #2, in November 1969, by revising its boundaries pursuant to the Reorganization Act of 1965 as amended by LAFCO. The District added another six acres, Fitzsimmons Annexation, on March 26, 1991, and de-annexed 27 acres, Adams De-annexation, on March 29, 1991. Hence the District boundaries total 13,460 acres.

The Board of Directors and officers of the District at June 30, 2019 are as follows:

Name	Title	Term Expiration
Ron W. Watkins	President	December 2020
Roland Simpson	Vice President	December 2020
Don Broomell	Secretary/Treasurer	December 2020
Laney Villalobos	Director	December 2020
Steve Wehr	Director	December 2020

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

B) Implementation of Governmental Accounting Standards Board (GASB) Pronouncements

Governmental Accounting Standard Board Statement No. 83

In November of 2016, GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement was issued to address the criteria for the recognition and measurement of the liability and corresponding deferred outflows of resources associated with certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. Statement No. 83 is effective for reporting periods beginning after June 15, 2018. The District has elected not to early implement GASB No. 83 and has not determined its effect on the District's financial statements. Currently, this statement has no impact on the District's financial statements.

Governmental Accounting Standard Board Statement No. 84

In January of 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This Statement was issued to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes. This Statement establishes the criteria for identifying fiduciary activities which should be reported in a fiduciary fund in the basic financial statements. The fiduciary funds that should be reported, if applicable: a) pensions trust funds, b) investment trust funds, c) private purpose trust funds, d) custodial funds. Statement No. 84 is effective for reporting periods beginning after December 15, 2018. The District has elected not to early implement GASB No. 84 and has not determined its effect on the District's financial statements.

Governmental Accounting Standard Board Statement No. 87

In June of 2017, GASB issued Statement No. 87, *Leases*. The intent of this Statement is to improve accounting and financial reporting for government leases by requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement is effective for reporting periods beginning after December 15, 2019. The District has elected not to early implement GASB No. 87 and has not determined its effect on the District's financial statements.

Governmental Accounting Standard Board Statement No. 88

In March of 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement was issued to improve the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Statement No. 88 is effective for fiscal years beginning after June 15, 2018. The District has implemented GASB No. 88 and is reflected on the District's financial statements.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B) Implementation of Governmental Accounting Standards Board (GASB) Pronouncements - Continued

Governmental Accounting Standard Board Statement No. 89

In June of 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement was issued to (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Statement No. 89 is effective for fiscal years beginning after December 15, 2019. The District has elected not to early implement GASB No. 89 and has not determined its effect on the District's financial statements.

Governmental Accounting Standard Board Statement No. 90

In August of 2018, GASB issued Statement No. 90, *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61*. This Statement was issued to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Statement No. 90 is effective for fiscal years beginning after December 15, 2018. The District has elected not to early implement GASB No. 90 and has not determined its effect on the District's financial statements.

Governmental Accounting Standard Board Statement No. 91

In May of 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This statement was issued to improve financial reporting for certain debt obligations. It allowed entities to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Statement No. 91 is effective for fiscal years beginning December 15, 2020. The District has elected not to early implement GASB No. 91 and has not determined its effect on the District's financial statements.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

C) Basis of Presentation

The basic financial statements of the Yuima Municipal Water District have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”). The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for governmental accounting and financial reporting purposes.

These statements require that the financial statements described below be presented:

Government-wide Statements: The Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements except for interfund services provided and used. Elimination of these amounts would distort the direct costs and program revenues reported for various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are expenses that are clearly identifiable with a specific program, project, function or segment. Program revenues of the District include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items that are properly not included among program revenues are reported instead as general revenues.

Fund Financial Statements: Separate financial statements are provided for the governmental fund and proprietary fund.

D) Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund equity, revenues and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds of the primary government are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

Proprietary Funds are accounted for on the flow of *economic resources measurement focus* and use the *accrual basis of accounting*. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The District has one type of Proprietary Fund, which is an Enterprise Fund.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

D) Measurement Focus, Basis of Accounting and Financial Statement Presentation - Continued

Enterprise Funds are used to account for operations where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The District maintains one Enterprise Fund, the Water Department, to account for the operations of the District's utility services.

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Funds are used to account for the District's Fire activities. Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days

of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxes, intergovernmental revenues, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual, and are therefore recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District has one Special Revenue Governmental Fund, which is the Fire Protection Fund. The Fire Protection Fund is used to account for all financial resources and expenditures used to provide fire protection services within the boundaries of the District.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then use unrestricted resources as they are needed.

E) Reconciliation Between the Governmental Fund Financial Statements and Government-wide Statements

The District has one governmental fund that provides fire protection services through the California Department of Forestry. These services are paid for through special assessments. The District currently has no capital assets, long-term debt or other reconciling items necessary to reconcile between the Governmental fund financial statements and the Government-wide statements.

F) Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents consists of short-term highly liquid investments with maturities of 90 days or less.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

G) Investments

As a governmental entity other than an external investment pool in accordance with GASB 31, the District's investments are stated at fair value.

In applying GASB 31, the District utilized the following methods and assumptions:

- 1) Fair value is based on quoted market prices as of the valuation date;
- 2) The portfolio did not hold investments in any of the following:
 - a) Items required to be reported at amortized cost,
 - b) Items in external pools that are not SEC-registered (excluding government sponsored pools),
 - c) Items subject to involuntary participation in an external pool,
 - d) Items associated with a fund other than the fund to which the income is assigned;
- 3) Any unrealized gain/loss resulting from the valuation will be recognized within the related fund to the extent its cash and investments' balance exceeds the cumulative value of those investments subject to GASB 31;
- 4) The gain/loss resulting from valuation will be reported within the revenue account "investment earnings" on the Statement of Activities and the Statement of Revenues, Expenditures and Changes in Fund Balance for Governmental Funds. For Proprietary Fund Types the gain/loss from valuation will be reported within the "investment earnings" account on the Statement of Activities and the Statement of Revenues, Expenses and Changes in Net Position for Proprietary Funds.

H) Water Sales and Accounts Receivable

Water sales revenue is recorded and billed monthly when the service is rendered. During the year ended June 30, 2019, the District reported water sales to one customer which totaled approximately 28.7% as a percentage of consumption. Management has not incurred any additional expense to serve this customer, and the District has more than one source of supply to meet its needs.

I) Allowance for Uncollectible Accounts

The District does not provide an allowance for uncollectible accounts. Based upon prior experience and management's assessment of the collectibility of existing specific accounts all past due accounts have been paid. When accounts become past due, they are transferred to the tax roll and eventually collected.

J) Inventories and Prepaids

Inventory consists of parts, materials and supplies needed to keep the plant and equipment owned by the District in efficient operating condition to supply water to their customers without interruption of such service. It is valued at cost, and when it is used, it is charged out on the first in, first out basis. Water inventory is stated at its purchase cost using first in, first out method.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

J) Inventories and Prepaids - Continued

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in the financial statements. The cost of prepaid items is recorded as expenses when consumed rather than when purchased.

K) Capital Assets

Capital assets of the District are recorded at cost, or if donated, valued at their estimated acquisition value rather than fair market value on the date contributed. Contributed assets are recorded at the developer's cost or at the value determined by the developer at the date of contribution. The District does not capitalize interest costs incurred on the construction of capital assets. Capital assets purchased in excess of \$2,000 are capitalized if they have an expected useful life greater than one year.

Assets are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
General Plant	5-30
Source of Supply	10-50
Pumping Plant	25
Water Treatment Plant	33 ^{1/3}
Transmission and Distribution	33 ^{1/3}

L) Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation, sick, comp and other leave benefits. Sick leave, upon termination, separation or retirement will be paid out at a rate of 50% of the accumulated balance. All other leave balances are paid 100% upon termination, separation or retirement. The accrued liabilities for compensated absences are reflected in the government-wide and proprietary fund financial statements. Currently, there are no compensated absences associated with the governmental activities.

M) Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has deferred outflows related to pensions and other postemployment benefits. This includes pension contributions subsequent to the measurement date of the net pension liability, other postemployment benefits contributions subsequent to the measurement date of the net OPEB liability (asset), and other amounts (see Notes 6 and 7), which are amortized by an actuarial determined period.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows related to pensions. These amounts (see Note 6) are amortized by an actuarial determined period.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

N) Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additional to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O) Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date	June 30, 2018
Measurement Date	June 30, 2018
Measurement Period	July 1, 2017 to June 30, 2018

P) Net Position

GASB No. 63 requires that the difference between assets, liabilities and deferred outflows/inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position classified as net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding principal of related debt. Restricted net position is the net position that has external constraints placed on them by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions, or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets or restricted net position.

Q) Fund Equity

Fund balance in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then use unrestricted resources as they are needed. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

Q) Fund Equity - Continued

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact.

Restricted Fund Balance - Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed Fund Balance - Amounts that can only be used for specific purposes because of a formal action (ordinance) by the government's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the District that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

Assigned Fund Balance - Amounts that are constrained by the District's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom the authority has been given. The Board of Directors has by resolution the authority to assign fund balance. However, unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.

Unassigned Fund Balance - These are either residual positive net resources of the General Fund in excess of what can properly be classified in one of the other categories, or negative balances in all other funds.

R) Property Tax

Property taxes are assessed and collected each fiscal year according to the following property tax calendar:

Lien Date	January	
Levy Year	July 1 to June 30	
Due Dates	November 1	1 st Installment
	February 1	2 nd Installment
Delinquent Dates	December 10	1 st Installment
	April 10	2 nd Installment

Under California law, property taxes and other charges (such as assessments) are assessed and collected by counties up to 1% of assessed value, plus other increases approved by voters. Property tax revenues are pooled and then allocated to entities based on complex formulas prescribed by state statutes.

S) Capitalized Expenses

Certain administrative and general expenses, relating to assets under construction, are charged to construction in progress until the assets are ready for their intended use. Upon completion of major utility plant additions the capitalized cost is recorded as part of the asset to which it is related and is depreciated over the estimated useful life of the related asset.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

T) Use of Estimates

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and necessarily include amounts based on estimates and assumptions by Management. Actual results could differ from those estimates.

2) CASH AND INVESTMENTS

Cash and Investments

Cash and Investments are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and Investments	\$ <u>5,418,400</u>

Cash and investments consist of the following:

Cash on Hand	\$ 500
Deposits with Financial Institutions	1,605,076
Investments	<u>3,812,824</u>
Total Cash and Investments	\$ <u>5,418,400</u>

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized by the District's investment policy. The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio ⁽¹⁾	Maximum Investment In One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Negotiable Certificates of Deposit	1 year	30%	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (Other Investment Pools)	N/A	None	None

⁽¹⁾ Excluding amounts held by bond trustee that are not subject to California Government Code Restrictions.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

2) CASH AND INVESTMENTS - Continued

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2019, the District had the following investments:

		<u>Maturity Date</u>	<u>Weighted Average Maturity (Years)</u>
State Investment Pool (LAIF)	\$ 3,513,130	N/A	0.61
U.S. Treasury Notes	<u>299,694</u>	Various	0.91
Total	<u>\$ 3,812,824</u>		

* The District has various non-negotiable Certificates of Deposit with various maturity dates, however, these amounts are considered to be deposits with institutions rather than investments.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the District's investment policy, or debt agreements, and the actual rating as of year end for each investment type.

<u>Investment Type</u>		<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year End</u>		
				<u>AAA</u>	<u>Aa</u>	<u>Not Rated</u>
State Investment Pool (LAIF)	\$ 3,513,130	N/A	\$	\$	\$	\$ 3,513,130
U.S. Treasury Notes	<u>299,694</u>	N/A	<u>299,694</u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 3,812,824</u>		<u>\$ 299,694</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,513,130</u>

Concentration of Credit Risk

The investment policy of the District contains no limitation on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of year end, the District had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total District investments.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

2) CASH AND INVESTMENTS - Continued

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provisions for deposits and investments: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Negotiable certificates of deposits must be fully insured and have a rating of satisfactory or better.

As of June 30, 2019, none of the District's deposits with financial institutions that were in excess of federal depository insurance limits were held in uncollateralized accounts.

Local Agency Investment Fund (LAIF)

The yield of LAIF for the quarter ended June 30, 2019 was 2.57%. The estimated amortized cost and fair value of the LAIF Pool at June 30, 2019 was \$105,633,660,465 and \$105,814,483,092, respectively. The District's share of the Pool at June 30, 2019 was approximately 0.003320 percent.

The LAIF is a special fund of the California State Treasury through which local governments may pool investments. It is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. Each district may invest up to \$65,000,000 in the Fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within twenty-four hours without loss of interest. Investments in LAIF are secured by the full faith and credit of the State of California. The fair value of the District's investment in this Pool is reported in the accompanying financial statements based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are certain derivative securities or similar products in the form of structured notes totaling \$900,000,000 and asset-backed securities totaling \$977,182,000. LAIF's (and the District's) exposure to risk (credit, market or legal) is not currently available.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

3) FAIR VALUE MEASUREMENTS

Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurements and Application, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value with Level 1 given the highest priority and Level 3 the lowest priority. The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within *Level 1* that are observable for the asset or liability, either directly or indirectly. *Level 2* inputs include the following:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets or liabilities in markets that are not active.
- c. Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates).
- d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

Level 3 inputs are unobservable inputs for the asset or liability.

Fair value of assets measured on a recurring basis, are as follows:

	<u>Fair Value</u>	<u>Uncategorized</u>	<u>Significant Other Observable Inputs (Level 2)</u>
Investments:			
State Investment Pool (LAIF)	\$ 3,513,130	\$ 3,513,130	\$
U.S. Treasury Notes	<u>299,694</u>	<u></u>	<u>299,694</u>
Total Investments	<u>\$ 3,812,824</u>	<u>\$ 3,513,130</u>	<u>\$ 299,694</u>

The State Investment Pool (LAIF) is exempt under GASB No. 72 fair value measurements. The District uses the market approach for Level 2 investments by using information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities. Less actively traded securities use valuation models, such as a matrix pricing technique, by comparing the securities' relationship to other benchmark quoted securities or the most recent price obtained from the market.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

4) CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Business-type Activities:				
Capital Assets, Not Depreciated:				
Land and Improvements	\$ 1,301,457	\$	\$	\$ 1,301,457
Construction in Progress	<u>466,672</u>	<u>309,443</u>	<u>137,164</u>	<u>638,951</u>
Total Capital Assets Not Depreciated	<u>1,768,129</u>	<u>309,443</u>	<u>137,164</u>	<u>1,940,408</u>
Capital Assets, Being Depreciated:				
General Plant	1,872,508	263,956		2,136,464
Source of Supply	9,032,538			9,032,538
Pumping Plant	3,587,888	88,771	20,720	3,655,939
Water Treatment Plant	199,226			199,226
Transmission and Distribution Plant	<u>8,280,751</u>	<u> </u>	<u> </u>	<u>8,280,751</u>
Total Capital Assets, Being Depreciated	<u>22,972,911</u>	<u>352,727</u>	<u>20,720</u>	<u>23,304,918</u>
Less Accumulated Depreciation:				
General Plant	(1,534,689)	(75,991)		(1,610,680)
Source of Supply	(2,312,552)	(173,853)		(2,486,405)
Pumping Plant	(1,714,728)	(116,500)	(7,045)	(1,824,183)
Water Treatment Plant	(78,627)	(4,799)		(83,426)
Transmission and Distribution Plant	<u>(5,343,667)</u>	<u>(180,068)</u>	<u> </u>	<u>(5,523,735)</u>
Total Accumulated Depreciation	<u>(10,984,263)</u>	<u>(551,211)</u>	<u>(7,045)</u>	<u>(11,528,429)</u>
Total Capital Assets, Being Depreciated, Net	<u>11,988,648</u>	<u>(198,484)</u>	<u>13,675</u>	<u>11,776,489</u>
Business-type Activities Capital Assets, Net of Depreciation	<u>\$ 13,756,777</u>	<u>\$ 110,959</u>	<u>\$ 150,839</u>	<u>\$ 13,716,897</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Business-type Activities:	
Water Enterprise	\$ 551,211

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

5) LONG-TERM LIABILITIES

The following is a summary of changes in Business-type Activities Long-term liabilities for the year:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated Absences (Note 1)	\$ 142,183	\$ 39,015	\$ 35,546	\$ 145,652	\$ 36,413
Net Pension Liability (Note 6)	2,531,736	132,186	386,811	2,277,111	
Direct Borrowings - Note Payable:					
2013 Station 1 Note	50,163		12,039	38,124	12,039
2013 Station 4 Note	36,095		7,219	28,876	7,875
2013 Installment Note	<u>1,293,542</u>		<u>152,510</u>	<u>1,141,032</u>	<u>156,917</u>
Total	<u>\$ 4,053,719</u>	<u>\$ 171,201</u>	<u>\$ 594,125</u>	<u>\$ 3,630,795</u>	<u>\$ 213,244</u>

Direct Borrowing - Notes Payable - 2013 Station 1 Note - In August 2012, the District entered into an On-Bill Financing agreement with San Diego Gas & Electric Company for \$120,393 with no interest. The imputed interest on the loan was not significant to the note payable. The agreement is to provide financing for Station 1 IDA improvements that will provide energy efficiency savings. In the event of default, the District will be required to repay the unpaid loan balance within 30 days. The payments are due in monthly installments on the District's utility bills from San Diego Gas & Electric Company of \$1,003, commencing September 4, 2012 through September 4, 2022.

For the Year Ended June 30,	Payment
2020	\$ 12,039
2021	12,039
2022	12,039
2023	<u>2,007</u>
Total	<u>\$ 38,124</u>

Direct Borrowing - Notes Payable - 2013 Station 4 Note - In January 2013, the District entered into an On-Bill Financing agreement with San Diego Gas & Electric Company for \$78,753 with no interest. The imputed interest on the loan was not significant to the note payable. The agreement is to provide financing for Station 4 IDA improvements that will provide energy efficiency savings. In the event of default, the District will be required to repay the unpaid loan balance within 30 days. The payments are due in monthly installments on the District's utility bills from San Diego Gas & Electric Company of \$656, commencing February 1, 2013 through February 1, 2023.

For the Year Ended June 30,	Payment
2020	\$ 7,875
2021	7,875
2022	7,875
2023	<u>5,251</u>
Total	<u>\$ 28,876</u>

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

5) LONG-TERM LIABILITIES - Continued

Direct Borrowing - Notes Payable - 2013 Installment Note - In July 2013, the District entered into a Loan and Installment Sale agreement with City National Bank for \$2,420,000 with interest rate of 2.35% - 3.55%. The agreement is to provide financing for the refinancing of two installment sale agreements and for the acquisition and construction of a 1.2 million gallon water storage tank and pump station. In the event of default, any outstanding amounts become immediately due and payable. The payments are due in semiannual installments commencing July 15, 2014 through July 15, 2033. The District only borrowed \$2,372,463 of the \$2,420,000 Installment Note since it made an additional debt service payment on the 2007 Installment Note before it was refinanced.

For the Year Ended June 30,	2007 Refunding Installment Agreement			Construction		
	Principal	Interest	Total	Principal	Interest	Total
2020	\$ 118,618	\$ 10,593	\$ 129,211	\$ 38,299	\$ 24,933	\$ 63,232
2021	121,783	7,429	129,212	39,670	23,562	63,232
2022	125,031	4,180	129,211	41,091	22,141	63,232
2023	63,761	845	64,606	42,562	20,669	63,231
2024				44,087	19,145	63,232
2025-2029				245,280	70,878	316,158
2030-2034				<u>260,850</u>	<u>23,693</u>	<u>284,543</u>
Total	<u>\$ 429,193</u>	<u>\$ 23,047</u>	<u>\$ 452,240</u>	<u>\$ 711,839</u>	<u>\$ 205,021</u>	<u>\$ 916,860</u>

For the Year Ended June 30,	Total		
	Principal	Interest	Total
2020	\$ 156,917	\$ 35,526	\$ 192,443
2021	161,453	30,991	192,444
2022	166,122	26,321	192,443
2023	106,323	21,514	127,837
2024	44,087	19,145	63,232
2025-2029	245,280	70,878	316,158
2030-2034	<u>260,850</u>	<u>23,693</u>	<u>284,543</u>
Total	<u>\$ 1,141,032</u>	<u>\$ 228,068</u>	<u>\$ 1,369,100</u>

Pledged Revenues

The District has pledged a portion of future water activities revenues to repay its 2013 Installment Note payable to City National Bank under the agreement with Municipal Finance Corporation. The note payable is secured solely by operating revenues from the proprietary fund. Total principal and interest remaining on the note payable is \$1,369,099 payable through fiscal year 2034. For the current year, principal and interest paid by the operating revenues were \$152,510 and \$39,933, respectively.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

6) PENSION PLANS

A) General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. Currently, the District only sponsors rate plans in the miscellaneous risk pools. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of fulltime employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The rate plan provisions and benefits in effect at June 30, 2019, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or After January 1, 2013
Hire Date		
Benefit Formulas	2% at 55 3% at 60	2% at 62
Benefit Vesting Schedule	5 Years Service	5 Years Service
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50 - 60+	50 - 67+
Monthly Benefits, as a % of Eligible Compensation	2% - 3%	2.3%
Required Employee Contribution Rates	8%	6.25% - 8%
Required Employer Contribution Rates	13.439%	6.842%

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

6) PENSION PLANS - Continued

A) General Information about the Pension Plans - Continued

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

The District's contributions to the Plan for the year ended June 30, 2019 were \$425,145.

B) Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

The District reported net pension liability for its proportionate shares of the net pension liability of the Plan of \$2,277,111.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2017 and 2018 (measurement periods) was as follows:

	CalPERS Pension Plan
Proportion - June 30, 2017	0.06422%
Proportion - June 30, 2018	0.06042%
Change - Increase (Decrease)	(0.00380%)

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

6) PENSION PLANS - Continued

B) Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions - Continued

For the year ended June 30, 2019, the District recognized pension expense of \$507,353. At June 30, 2019, the District's reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 425,145	\$
Differences between actual and expected experience	87,368	(63,622)
Changes in assumptions	259,596	(29,731)
Change in employer's proportion and differences between the employer's contributions and the employer's Proportionate share of contributions	235,677	(183,642)
Net differences between projected and actual earnings on plan investments	11,257	
Total	\$ 1,019,043	\$ (276,995)

The \$425,145 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflow of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Deferred Outflows/Inflows of Resources
2019	\$ 261,380
2020	163,520
2021	(87,516)
2022	(20,481)

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

6) PENSION PLANS - Continued

B) Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions - Continued

Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuation were determined using the following actuarial assumptions:

	CalPERS Pension Plan
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15%
Mortality Rate Table ⁽¹⁾	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter.

⁽¹⁾The Mortality Rate Table was derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

In the 2018 measurement period and discount rate remained the same.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contributions rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of project benefit payments to determine the total pension liability.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

6) PENSION PLANS - Continued

B) Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions - Continued

Long-term Expected Rate of Return - Continued

classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates to return by asset class are as followed:

Asset Class ^(a)	Assumed Asset Allocation	Real Return Years 1 - 10 ^(b)	Real Return Years 11+ ^(c)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	-	-0.92%
Total	<u>100%</u>		

^(a)In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

^(b)An expected inflation of 2.0% used for this period.

^(c)An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalPERS Pension Plan
1% Decrease	6.15%
Net Pension Liability	\$ 3,598,004
Current Discount Rate	7.15%
Net Pension Liability	\$ 2,277,111
1% Increase	8.15%
Net Pension Liability	\$ 1,186,736

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

6) PENSION PLANS - Continued

B) Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions - Continued

Pension Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net positions is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2019, the District reported payable of \$6,989, which is included in other accrued liabilities, for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2019.

7) POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

In May 2000, the District's Board of Directors approved and adopted a postemployment healthcare plan ("the Retiree Health Benefit Plan" or "RHB Plan") for the benefit of its management employees to be effective July 1, 2000. The plan is permitted under Government Code Section 53200 et. Seq. The Board of Directors establishes and has the authority to amend the plan provisions. The Board of Directors amended the plan on April 25, 2011 to a defined contribution plan effective July 1, 2011 for new management employees. Participants in the plan as of June 30, 2011 will continue to receive benefits under the defined benefit plan's provisions prior to this amendment. A separate financial report is not prepared for the Retiree Health Benefit Plan.

In September 2010, the District established an irrevocable trust fund through the California Public Employees' Retiree Benefits Trust (CERBT), an agent multiple-employer postemployment healthcare trust administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS issues a separate Comprehensive Annual Financial Report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Funding Policy

Under the defined contribution plan, contributions to the plan are made solely by the District which are established and may be amended by the Board of Directors. The District contributes 100% of the health insurance premiums for an eligible retirement management employee and spouse, not to exceed:

- \$320 per month for retiree and spouse coverage;
- \$200 per month for retiree only coverage; and
- \$160 per month for retiree's spouse only coverage.

The District's contribution toward the health insurance premiums will cease when the retired management employee and spouse reach age 65.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

7) POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Employees Covered

As of June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the RHB Plan:

Active employees	2
Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to, but not yet receiving benefits	0
Total	6

Contributions

The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2019, the District's cash contributions were \$11,293 in payments to the trust and the estimated implied subsidy was \$6,191 resulting in total payments of \$17,484.

Net OPEB Liability (Asset)

The District's net OPEB liability (asset) was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation dated June 30, 2017 based on the following actuarial methods and assumptions:

Actuarial Assumptions

Valuation Date	June 30, 2017
Actuarial Cost Method	Entry Age Normal, Level Percentage of Payroll
Amortization Method	Level Percent of Pay
Amortization Period	20-Year Fixed Period for 2017/18
Asset Valuation Method	Market Value of Assets
Discount Rate	5.50%
Investment Rate of Return	5.50%
General Inflation	2.75%
Salary Increases	Aggregate - 3%
	Merit - CalPERS 1997-2015 Experience Study ⁽¹⁾
Medical Trend	Non-Medicare - 7.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 and later years.
	Medicare - 6.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 and later years.
Mortality, Retirement, Disability Termination	CalPERS 1997-2015 Experience Study ⁽¹⁾
Mortality Improvement	Mortality projected fully generational with Scale MP-2017
Participation at Retirement	100% of future eligible retirees will elect coverage.
Surviving Spouse Participation	100% of spouses will continue coverage upon the death of the retiree.

⁽¹⁾ The Experience Study Report may be accessed on the CalPERS website www.calpers.ca.gov under Forms and Publications.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

7) POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Net OPEB Liability (Asset) - Continued

The long-term expected rate of return on OPEB plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan's target asset are summarized in the following table:

Asset Class	Target Allocation CERBT-Strategy 3 ⁽¹⁾	Long-term Expected Real Rate of Return
Global Equity	24%	4.82%
Fixed Income	39%	1.47%
TIPS	26%	1.29%
Commodities	3%	0.84%
REITs	8%	3.76%
Total	100%	

Discount Rate

The discount rate used to measure the total OPEB liability (asset) was 5.50 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability (asset).

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

7) POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Changes in the OPEB Liability (Asset)

The changes in the net OPEB liability (asset) for the Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at June 30, 2018 <i>(Measurement Date June 30, 2017)</i>	\$ 1,201,989	\$ 1,317,104	\$ (115,115)
Changes Recognized for the Measurement Period:			
Service Cost	1,080		1,080
Interest	64,757		64,757
Actual vs. Expected Experience			0
Changes of Assumptions			0
Contributions - Employer		146,183	(146,183)
Net Investment Income		62,540	(62,540)
Benefit Payments	(51,306)	(51,306)	0
Administrative Expense		(2,439)	2,439
Net Changes	14,531	154,978	(140,447)
Balance at June 30, 2019 <i>(Measurement Date June 30, 2018)</i>	\$ 1,216,520	\$ 1,472,082	\$ (255,562)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability (asset) of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2018:

	1% Decrease (4.50%)	Current Discount Rate (5.50%)	1% Increase (6.50%)
Net OPEB Liability (Asset)	\$ (108,330)	\$ (255,562)	\$ (378,231)

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

7) POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability (asset) of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2018:

	<u>1% Decrease⁽¹⁾</u>	<u>Current Healthcare Cost Trend Rates⁽²⁾</u>	<u>1% Increase⁽³⁾</u>
Net OPEB Liability (Asset)	\$ (385,097)	\$ (255,562)	\$ (102,521)

⁽¹⁾ Non-Medicare - 6.5% decreasing to an ultimate rate of 3.0% in 2076 and later years. Medicare - 5.5% decreasing to an ultimate rate of 3.0% in 2076 and later years.

⁽²⁾ Non-Medicare - 7.5% decreasing to an ultimate rate of 4.0% in 2076 and later years. Medicare - 6.5% decreasing to an ultimate rate of 4.0% in 2076 and later years.

⁽³⁾ Non-Medicare - 8.5% decreasing to an ultimate rate of 5.0% in 2076 and later years. Medicare - 7.5% decreasing to an ultimate rate of 5.0% in 2076 and later years.

OPEB Plan Fiduciary Net Position

CERBT issues a publicly available financial report that may be obtained from the California Public Employees Retirement System Executive Office, 400 P Street, Sacramento, California 95814.

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

7) POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) - Continued

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2019, the District recognized OPEB expense (credit) of \$(3,711). As of fiscal year ended June 30, 2019, the District reported deferred outflows/inflows of resources related to OPEB from the following services:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 17,484	\$
Changes in assumptions		
Differences between expected and actual experience		
Net differences between projected and actual earnings on OPEB plan investments	7,970	
Total	\$ 25,454	\$ 0

The \$17,484 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2018 measurement date will be recognized as a reduction of the net OPEB liability (asset) during the fiscal year ending June 30, 2020. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2020	\$ 1,900
2021	1,900
2022	1,899
2023	2,271

8) DEFERRED COMPENSATION PLAN

The District offers their employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan is under two investment group contracts, Valic and CalPERS, which offer a variety of variable rates. The plan permits employees to defer a portion of their salary until future retirement years. Eligibility to participate is after six months of service. The plan requires a minimum of \$25 per month to be allocated for each option preference. The maximum amount that may be deferred under this plan for the calendar year 2019 was \$19,000 per participant and is \$18,500 for the calendar year 2018; or up to 25% of gross compensation.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

9) FIRE MITIGATION FEE PROGRAM

On March 20, 1987 the Board of Directors of the District passed Resolution Number 404-87 effective July 1, 1987 establishing a Fire Mitigation Fee Program. Since that time, the District has annually re-established participation in the program. The Board resolved to participate in the San Diego County’s Fire Mitigation Fee Program whereby the District requests the County of San Diego to collect 100% of the ceiling amount of the fire mitigation fee on the District’s behalf from applicants for building permits or other permits for development. This percent of ceiling fee is equal to or less than capital facility expansion needs caused by new development. Mitigation fees paid under this program will be used to expand the availability of capital facilities and equipment to serve new development. A separate budget accounting category has been set up on the books of the District to be known as the San Diego County Fire Mitigation Fee Fund.

10) NET POSITION - DESIGNATED

In addition to the regulatory restrictions imposed by state law, the Board of Directors by resolution allocated and designated unrestricted net position balances for business-type activities for the following purposes:

	Beginning of Year	Additions Transfers In	Dispositions Transfers Out	End of Year
Customer Rate Stabilization	\$ 1,055,878	\$ 245,874	\$	\$ 1,301,752
Minimum Operating Reserve	1,493,716		19,075	1,474,641
Continuing Capital Projects	939,156		57,727	881,429
Total	\$ 3,488,750	\$ 245,874	\$ 76,802	\$ 3,657,822

11) JOINT VENTURE

On June 18, 1976, the District entered into a joint powers agreement for fire protection services with Pauma Municipal Water District and Mootamai Municipal Water District. The fire protection services are provided by the California Department of Forestry and Fire Protection (CALFIRE). The District under the agreement is responsible for administrating these services and determining each district’s proportionate share. This activity is reflected in the financial statements in the fire protection governmental fund. Separate financial statements of this joint venture, is currently unavailable.

12) RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District is a member of Association of California Water Agencies Joint Powers Insurance Authority (JPIA). The JPIA is a risk-pooling self-insurance authority, created under provisions of California Government Code Sections 6500 et. seq. The purpose of JPIA is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage from commercial insurance carriers to reduce its exposure to large losses.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2019

12) RISK MANAGEMENT - Continued

The District pays annual premiums for its liability (auto, general, and public officials), property loss, workers' compensation, and fidelity bond coverage. They are subject to retrospective adjustments based on claims experience. The nature and amounts of these adjustments cannot be estimated and are charged or credited to expense as invoiced. The District's insurance expense for year ended June 30, 2019 was \$28,097. There were no instances in the past three years where a settlement exceeded the District's coverage.

13) COMMITMENTS AND CONTINGENCIES

Legal

The District is involved with various potential litigation matters. In the opinion of management and legal counsel, the disposition of all litigation pending will not have a material effect on the financial condition of the District.

Economic Dependency

For fiscal year ended June 30, 2019, 73% of water sold by the District is purchased from the San Diego Water Authority and 27% is produced or purchased from local groundwater sources. All electricity used by the District for pumping and operations is purchased from San Diego Gas and Electric.

REQUIRED SUPPLEMENTARY INFORMATION

Yuima Municipal Water District
Schedule of the District's Proportionate Share of the Net Pension Liability
CalPERS Pension Plan
Last Ten Years⁽¹⁾
As of June 30, 2019

Fiscal Year	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.03407%	\$ 2,120,073	\$ 1,093,443	193.89%	70.93%
2016	0.07695%	\$ 2,111,093	\$ 1,101,073	191.73%	72.19%
2017	0.06785%	\$ 2,356,951	\$ 937,320	251.46%	70.38%
2018	0.06422%	\$ 2,531,736	\$ 889,697	284.56%	71.66%
2019	0.06042%	\$ 2,277,111	\$ 1,010,367	225.37%	76.68%

Notes to Schedule:

Benefit Changes. In 2019, there was no benefit terms modified.

Changes in Assumptions. In 2018, the discount rate reduced from 7.65 % to 7.15%.

⁽¹⁾ Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

Yuima Municipal Water District
Schedule of Changes in the Net OPEB Liability (Asset) and Related Ratios
For the Measurement Periods Ended June 30
As of June 30, 2019

Measurement Period	<u>2017</u>	<u>2018</u>
Total OPEB Liability		
Service Cost	\$ 1,049	\$ 1,080
Interest on the Total OPEB Liability	64,078	64,757
Actual and Expected Experience Difference	0	0
Changes in Assumptions	0	0
Changes in Benefit Terms	0	0
Benefit Payments	<u>(54,290)</u>	<u>(51,306)</u>
Net Change in Total OPEB Liability	10,837	14,531
Total OPEB Liability - Beginning	<u>1,191,152</u>	<u>1,201,989</u>
Total OPEB Liability - Ending (a)	\$ <u>1,201,989</u>	\$ <u>1,216,520</u>
Plan Fiduciary Net Position		
Contributions - Employer	\$ 67,384	\$ 146,183
Net Investment Income	70,090	62,540
Benefit Payments	(54,290)	(51,306)
Administrative Expense	<u>(654)</u>	<u>(2,439)</u>
Net Change in Plan Fiduciary Net Position	82,530	154,978
Plan Fiduciary Net Position - Beginning	<u>1,234,574</u>	<u>1,317,104</u>
Plan Fiduciary Net Position - Ending (b)	\$ <u>1,317,104</u>	\$ <u>1,472,082</u>
Net OPEB Liability (Asset) - Ending (a)-(b)	\$ <u>(115,115)</u>	\$ <u>(255,562)</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	109.6%	121.0%
Covered-employee Payroll ⁽²⁾	137,234	334,712
Net OPEB Liability as a Percentage of Covered-employee Payroll ⁽²⁾	(83.9)%	(76.4)%

Notes to Schedule:

⁽¹⁾ Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

⁽²⁾ Contributions are determined by an actuarial valuation based on eligible participants' estimated medical benefits.

**Yuima Municipal Water District
Schedule of Contributions
CalPERS Pension Plan
Last Ten Years⁽¹⁾
As of June 30, 2019**

Fiscal Year	Contractually Required Contribution (Actuarially Determined)	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 378,037	\$ (378,037)	\$ 0	\$ 1,101,073	34.33%
2016	\$ 362,982	\$ (362,982)	\$ 0	\$ 937,320	38.73%
2017	\$ 386,160	\$ (386,160)	\$ 0	\$ 889,697	43.40%
2018	\$ 386,811	\$ (386,811)	\$ 0	\$ 1,010,367	38.28%
2019	\$ 425,145	\$ (425,145)	\$ 0	\$ 1,070,567	39.71%

⁽¹⁾ Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

Yuima Municipal Water District
Schedule of Contributions
Retiree Health Benefit Plan
Last Ten Fiscal Years⁽¹⁾
As of June 30, 2019

Fiscal Year Ended June 30,	2018	2019
Actuarially Determined Contribution (ADC)	\$ 0	\$ 0
Contributions in Relation to the ADC	(146,183)	(17,484)
Contribution Deficiency (Excess)	\$ (146,183)	\$ (17,484)
Covered-Employee Payroll ⁽²⁾	334,712	348,380
Contributions as a percentage of covered-employee payroll ⁽²⁾	43.7%	5.0%

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2019 were from the June 30, 2017 actuarial valuation.

Methods and assumptions used to determine contributions:

Actuarial Cost Method	Entry Age Normal, Level Percentage of Payroll
Amortization Method/Period	Level Percent of Pay over a 19 Year Fixed Period
Asset Valuation Method	Market Value of Assets
Discount Rate	5.50%
Investment Rate of Return	5.50%
General Inflation	2.75%
Medical Trend	Non-Medicare - 7.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 and later years. Medicare - 6.5% for 2019, decreasing to an ultimate rate of 4.0% in 2076 and later years.
Mortality	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2017

⁽¹⁾ Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information become available.

⁽²⁾ Contributions are determined by an actuarial valuation based on eligible participants' estimated medical benefits.

Yuima Municipal Water District
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Governmental Fund Type - Fire Protection
Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Fire Protection Special Tax	\$ 51,272	\$ 51,272	\$ 51,306	\$ 34
Mitigation Fees			1,825	1,825
Contributions	235,061	235,061		(235,061)
Investment Earnings			80	80
Miscellaneous Revenues	225	225	6,816	6,591
Total Revenues	<u>286,558</u>	<u>286,558</u>	<u>60,027</u>	<u>(226,531)</u>
EXPENDITURES				
General and Administrative	1,000	1,000	706	294
Fire Protection	346,391	346,391	63,058	283,333
Total Expenditures	<u>347,391</u>	<u>347,391</u>	<u>63,764</u>	<u>283,627</u>
Excess of Revenues Over Expenditures	<u>\$ (60,833)</u>	<u>\$ (60,833)</u>	(3,737)	<u>\$ 57,096</u>
Fund Balance, Beginning			<u>227,290</u>	
Fund Balance, End			<u>\$ 223,553</u>	

Yuima Municipal Water District
Notes to Required Supplementary Information
Year Ended June 30, 2019

1. BUDGETARY DATA

The budget process begins in March with input from staff with a series of goals and objectives in mind. The General Manager and Department Heads discuss the budget process and departments submit budget requests. Budget requests are refined by the Department Heads and approved by the General Manager. Following a series of Finance Committee meetings with the Board of Directors a program is presented that is fiscally sound, prudent, and necessary for the continued efficient operation of the District during the coming year. The proposed budget is then presented to the Board of Directors for review and ultimate approval in June.

The appropriated budget is prepared by fund and object which is reflected in the budget to actual schedule on page 56. The General Manager may make transfers of appropriations within the fund up to \$15,000. Any other changes, requires the approval of the Board of Directors. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the fund level.

Statistical Section



Comprehensive Annual Financial Report

STATISTICAL SECTION

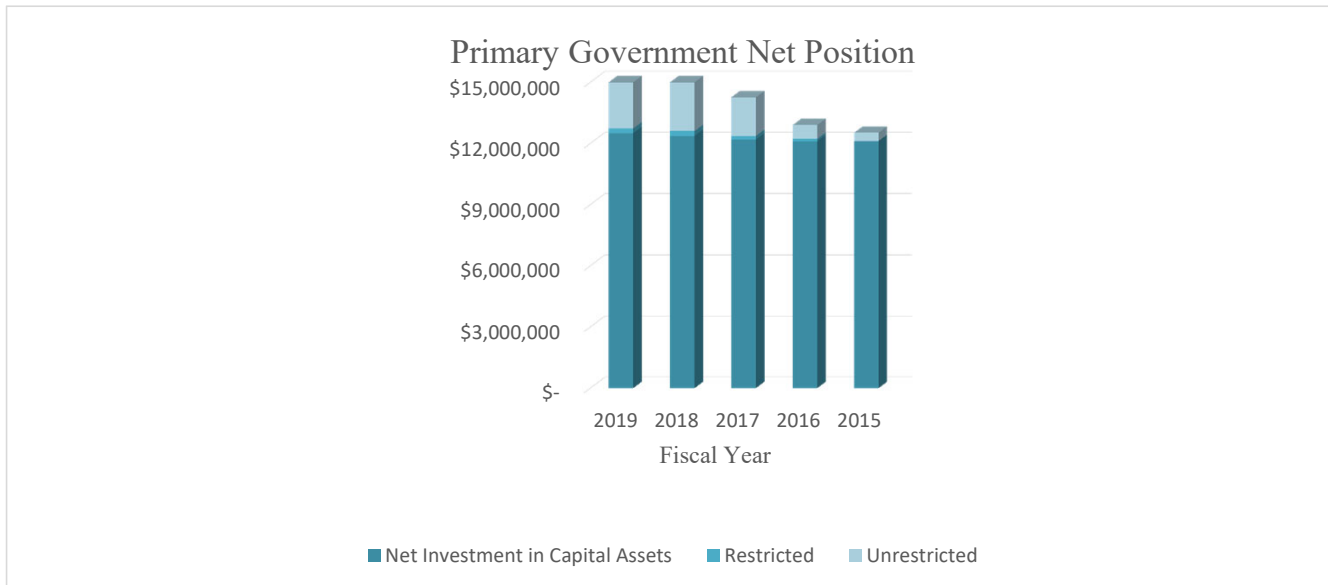
This part of the Yuima Municipal Water District comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

CONTENTS	PAGES
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	56 - 62
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, water sales.	63 - 68
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	69 - 72
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	73 - 75
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	76 - 80

**Yuima Municipal Water District
Net Position by Component
Last Ten Fiscal Years**

Page 1 of 2

	Fiscal Year				
	2019	2018	2017	2016	2015
Governmental Activities:					
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	223,553	227,290	177,620	120,050	-
Unrestricted	-	-	-	-	115,483
Total Governmental Activities Net Position	\$ 223,553	\$ 227,290	\$ 177,620	\$ 120,050	\$ 115,483
Business-type Activities:					
Net Investment in Capital Assets	\$ 12,508,865	\$ 12,376,977	\$ 12,192,571	\$ 12,100,947	\$ 12,120,332
Restricted	-	-	-	-	-
Unrestricted	3,657,822	3,488,751	1,896,073	681,845	283,989
Total Business-type Activities Net Position	\$ 16,166,687	\$ 15,865,728	\$ 14,088,644	\$ 12,782,792	\$ 12,404,321
Primary Government:					
Net Investment in Capital Assets	\$ 12,508,865	\$ 12,376,977	\$ 12,192,571	\$ 12,100,947	\$ 12,120,332
Restricted	223,553	227,290	177,620	120,050	-
Unrestricted	3,657,822	3,488,751	1,896,073	681,845	399,472
Total Primary Government Net Position	\$ 16,390,240	\$ 16,093,018	\$ 14,266,264	\$ 12,902,842	\$ 12,519,804



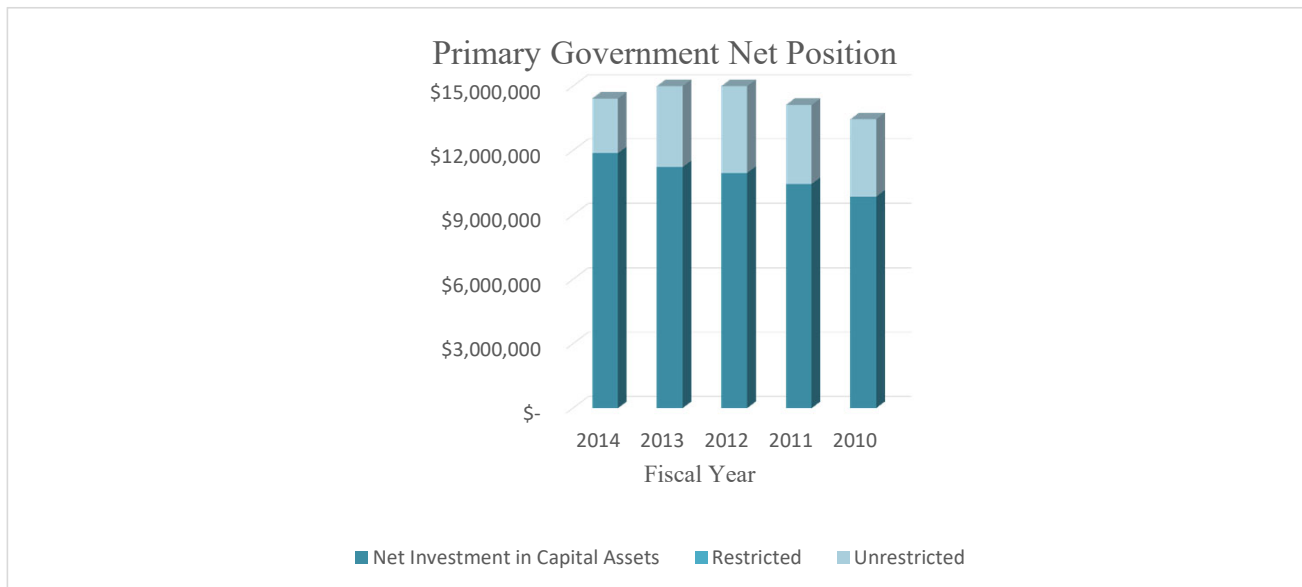
Source: Yuima Municipal Water District

Notes: The District's assets consist primarily of water treatment and distribution facilities.

Yuima Municipal Water District
NetPosition by Component
Last Ten Fiscal Years

Page 2 of 2

	Fiscal Year				
	2014	2013	2012	2011	2010
Governmental Activities:					
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	60,942	1,512	(141)	7,628	10,276
Total Governmental Activities Net Position	\$ 60,942	\$ 1,512	\$ (141)	\$ 7,628	\$ 10,276
Business-type Activities:					
Net Investment in Capital Assets	\$ 11,878,249	\$ 11,224,659	\$ 10,954,646	\$ 10,441,399	\$ 9,851,232
Restricted	-	-	-	-	-
Unrestricted	2,488,978	4,491,741	4,503,571	3,673,419	3,594,996
Total Business-type Activities Net Position	\$ 14,367,227	\$ 15,716,400	\$ 15,458,217	\$ 14,114,818	\$ 13,446,228
Primary government:					
Net Investment in Capital Assets	\$ 11,878,249	\$ 11,224,659	\$ 10,954,646	\$ 10,441,399	\$ 9,851,232
Restricted	-	-	-	-	-
Unrestricted	2,549,920	4,493,253	4,503,430	3,681,047	3,605,272
Total Primary Government Net Position	\$ 14,428,169	\$ 15,717,912	\$ 15,458,076	\$ 14,122,446	\$ 13,456,504



Source: Yuima Municipal Water District

Notes: The District's assets consist primarily of water treatment and distribution facilities.

Yuima Municipal Water District
Changes in Net Position
Last Ten Fiscal Years

Page 1 of 2

	Fiscal Year				
	2019	2018	2017	2016	2015
Expenses					
Governmental Activities:					
Fire Protection	\$ 63,764	\$ 21,057	\$ 288	\$ 117,154	\$ 81,806
Total Governmental Activities Expenses	<u>63,764</u>	<u>21,057</u>	<u>288</u>	<u>117,154</u>	<u>81,806</u>
Business-type activities:					
Water Activities	13,502,605	16,643,497	11,559,426	9,992,584	11,625,791
Interest on Long-term Debt	-	-	-	-	-
Total Business-type Activities Expenses	<u>13,502,605</u>	<u>16,643,497</u>	<u>11,559,426</u>	<u>9,992,584</u>	<u>11,625,791</u>
Total Primary Government Expenses	<u>\$ 13,566,369</u>	<u>\$ 16,664,554</u>	<u>\$ 11,559,714</u>	<u>\$ 10,109,738</u>	<u>\$ 11,707,597</u>
Program Revenues					
Governmental Activities:					
Charges for Services - Fire Protection	\$ 53,131	\$ 64,260	\$ 52,512	\$ 59,165	\$ 56,838
Operating Grants & Contributions - Fire Protection	6,816	6,421	5,316	62,537	79,495
Capital Grants and Contributions - Fire Protection	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>59,947</u>	<u>70,681</u>	<u>57,828</u>	<u>121,702</u>	<u>136,333</u>
Business-type Activities:					
Charges for Services - Water Activities	13,075,490	17,520,725	12,408,319	9,928,163	11,260,495
Operating Grants & Contributions - Water Activities	-	-	-	-	-
Capital Grants & Contributions - Water Activities	82,244	177,837	-	-	-
Total Business-type Activities Program Revenues	<u>13,157,734</u>	<u>17,698,562</u>	<u>12,408,319</u>	<u>9,928,163</u>	<u>11,260,495</u>
Total Primary Government Program Revenues	<u>\$ 13,217,681</u>	<u>\$ 17,769,243</u>	<u>\$ 12,466,147</u>	<u>\$ 10,049,865</u>	<u>\$ 11,396,828</u>
Net (Expense)/Revenue					
Governmental Activities	\$ (3,817)	\$ 49,624	\$ 57,540	\$ 4,548	\$ 54,527
Business-type Activities	<u>(344,871)</u>	<u>1,055,065</u>	<u>848,893</u>	<u>(64,421)</u>	<u>(365,296)</u>
Total Primary Government Net (Expense)/Revenue	<u>\$ (348,688)</u>	<u>\$ 1,104,689</u>	<u>\$ 906,433</u>	<u>\$ (59,873)</u>	<u>\$ (310,769)</u>
General Revenues and Other					
Changes in Net Position					
Governmental Activities:					
Unrestricted Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	80	46	30	19	14
Other	-	-	-	-	-
Total Governmental Activities	<u>80</u>	<u>46</u>	<u>30</u>	<u>19</u>	<u>14</u>
Business-type Activities:					
Unrestricted Intergovernmental	447,498	429,867	416,525	390,735	396,037
Investment Earnings	140,140	51,431	29,495	22,222	22,582
Other	58,192	124,642	10,939	29,935	71,076
Special Item	-	-	-	-	-
Total Business-type Activities	<u>645,830</u>	<u>605,940</u>	<u>456,959</u>	<u>442,892</u>	<u>489,695</u>
Total Primary Government	<u>\$ 645,910</u>	<u>\$ 605,986</u>	<u>\$ 456,989</u>	<u>\$ 442,911</u>	<u>\$ 489,709</u>
Change in Net Position					
Governmental Activities	\$ (3,737)	\$ 49,670	\$ 57,570	\$ 4,567	\$ 54,541
Business-type Activities	<u>300,959</u>	<u>1,661,005</u>	<u>1,305,852</u>	<u>378,471</u>	<u>124,399</u>
Total Primary Government	<u>\$ 297,222</u>	<u>\$ 1,710,675</u>	<u>\$ 1,363,422</u>	<u>\$ 383,038</u>	<u>\$ 178,940</u>

Source: Yuima Municipal Water District

Yuima Municipal Water District
Changes in Net Position
Last Ten Fiscal Years

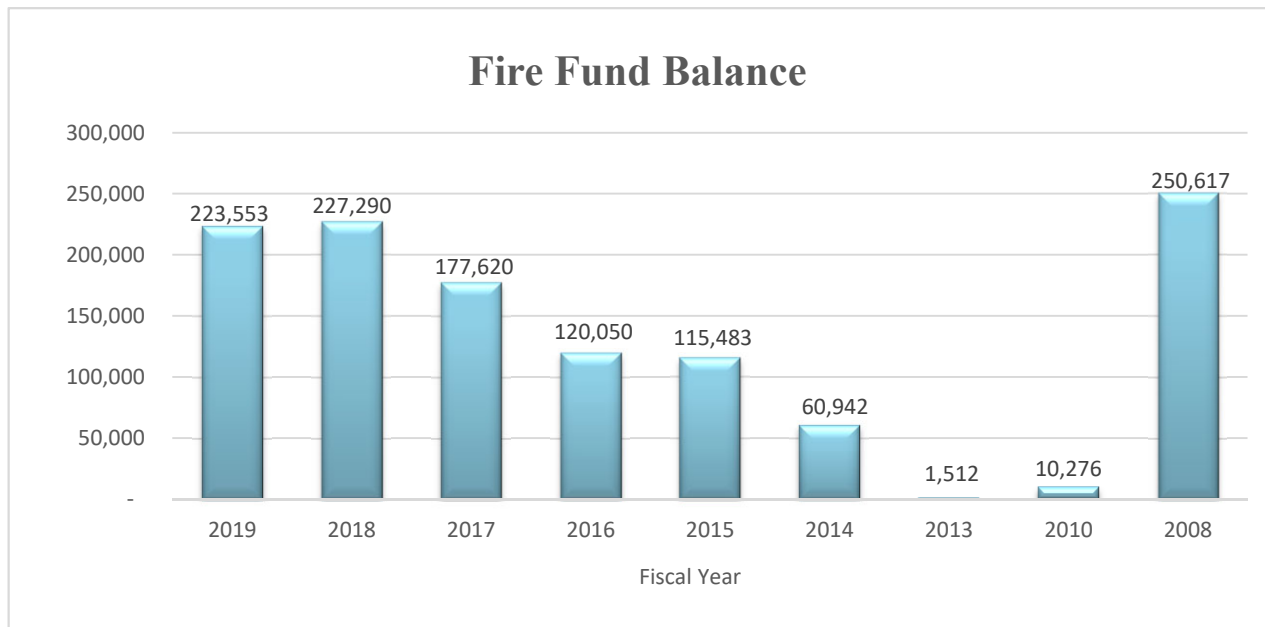
Page 2 of 2

	Fiscal Year				
	2014	2013	2012	2011	2010
Expenses					
Governmental Activities:					
Fire Protection	\$ 5,486	\$ 149,968	\$ 214,549	\$ 235,432	\$ 221,085
Total Governmental Activities Expenses	<u>5,486</u>	<u>149,968</u>	<u>214,549</u>	<u>235,432</u>	<u>221,085</u>
Business-type activities:					
Water Activities	12,972,013	8,462,595	6,312,177	6,535,139	7,667,445
Interest on Long-term Debt	-	-	-	-	-
Total Business-type Activities Expenses	<u>12,972,013</u>	<u>8,462,595</u>	<u>6,312,177</u>	<u>6,535,139</u>	<u>7,667,445</u>
Total Primary Government Expenses	<u>\$12,977,499</u>	<u>\$ 8,612,563</u>	<u>\$ 6,526,726</u>	<u>\$ 6,770,571</u>	<u>\$ 7,888,530</u>
Program Revenues					
Governmental Activities:					
Charges for Services	\$ 55,052	\$ 51,288	\$ 51,406	\$ 49,763	\$ 51,727
Operating Grants and Contributions	1,650	92,842	146,859	174,094	155,075
Capital Grants and Contributions	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>56,702</u>	<u>144,130</u>	<u>198,265</u>	<u>223,857</u>	<u>206,802</u>
Business-type Activities:					
Charges for Services	11,177,486	8,438,943	7,196,652	6,763,277	6,815,249
Operating Grants and Contributions	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	-
Total Business-type Activities Program Revenues	<u>11,177,486</u>	<u>8,438,943</u>	<u>7,196,652</u>	<u>6,763,277</u>	<u>6,815,249</u>
Total Primary Government Program Revenues	<u>\$11,234,188</u>	<u>\$ 8,583,073</u>	<u>\$ 7,394,917</u>	<u>\$ 6,987,134</u>	<u>\$ 7,022,051</u>
Net (Expense)/Revenue					
Governmental Activities	\$ 51,216	\$ (5,838)	\$ (16,284)	\$ (11,575)	\$ (14,282)
Business-type Activities	<u>(1,794,527)</u>	<u>(23,652)</u>	<u>884,475</u>	<u>228,138</u>	<u>(852,196)</u>
Total Primary Government Net (Expense)/Revenue	<u>\$ (1,743,311)</u>	<u>\$ (29,490)</u>	<u>\$ 868,191</u>	<u>\$ 216,563</u>	<u>\$ (866,478)</u>
General Revenues and Other					
Changes in Net Assets					
Governmental Activities:					
Unrestricted Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	11	11	13	22	38
Other	8,203	7,480	8,502	8,905	9,523
Total Governmental Activities	<u>8,214</u>	<u>7,491</u>	<u>8,515</u>	<u>8,927</u>	<u>9,561</u>
Business-type Activities:					
Unrestricted Intergovernmental	378,146	372,995	388,271	381,507	396,197
Investment Earnings	34,020	44,587	39,395	46,694	60,929
Other	33,188	3,477	31,258	12,251	5,717
Special Item	-	(139,224)	-	-	(1,743,195)
Total Business-type Activities	<u>445,354</u>	<u>281,835</u>	<u>458,924</u>	<u>440,452</u>	<u>(1,280,352)</u>
Total Primary Government	<u>\$ 453,568</u>	<u>\$ 289,326</u>	<u>\$ 467,439</u>	<u>\$ 449,379</u>	<u>\$ (1,270,791)</u>
Change in Net Position					
Governmental Activities	\$ 59,430	\$ 1,653	\$ (7,769)	\$ (2,648)	\$ (4,721)
Business-type Activities	<u>(1,349,173)</u>	<u>258,183</u>	<u>1,343,399</u>	<u>668,590</u>	<u>(2,132,548)</u>
Total Primary Government	<u>\$ (1,289,743)</u>	<u>\$ 259,836</u>	<u>\$ 1,335,630</u>	<u>\$ 665,942</u>	<u>\$ (2,137,269)</u>

Source: Yuima Municipal Water District

**Yuima Municipal Water District
Fund Balances of Governmental Funds
Last Ten Years**

Fiscal Year Ended	GOVERNMENTAL FUNDS			Total Unassigned Balance	Total Restricted Balance
	General ⁽¹⁾ Fund	Fire Fund	Total Balance		
2019	\$ -	\$ 223,553	\$ 223,553	\$ -	\$ 223,553
2018	-	227,290	227,290	-	227,290
2017	-	177,620	177,620	-	177,620
2016	-	120,050	120,050	-	120,050
2015	-	115,483	115,483	-	115,483
2014	-	60,942	60,942	-	60,942
2013	-	1,512	1,512	-	1,512
2012	-	(141)	(141)	(141)	-
2011	-	7,628	7,628	-	7,628
2010	-	10,276	10,276	-	10,276



Source: Yuima Municipal Water District

Notes: (1) The District does not have a governmental type general fund.

Yuima Municipal Water District
Changes in Fund Balances of Governmental Fund
Last Ten Fiscal Years

Page 1 of 2

	Fiscal Year				
	2019	2018	2017	2016	2015
Revenues					
Fire Protection Special Tax	\$ 51,306	\$ 52,663	\$ 51,073	\$ 51,564	\$ 54,663
Mitigation Fees	1,825	11,597	1,439	7,601	2,175
Contributions	-	-	-	55,844	72,000
Investment Earnings	80	46	30	19	14
Miscellaneous (EMS Funds)	6,816	6,421	5,316	6,693	7,495
Total Revenues	<u>60,027</u>	<u>70,727</u>	<u>57,858</u>	<u>121,721</u>	<u>136,347</u>
Expenditures					
General and Administrative	706	250	288	4,567	3,567
Capital Expenditures	-	-	-	-	-
Fire Protection	63,058	20,807	-	112,587	78,239
Total Expenditures	<u>63,764</u>	<u>21,057</u>	<u>288</u>	<u>117,154</u>	<u>81,806</u>
Net Change in Fund Balances	<u>\$ (3,737)</u>	<u>\$ 49,670</u>	<u>\$ 57,570</u>	<u>\$ 4,567</u>	<u>\$ 54,541</u>

Source: CAFR - Statement of Revenues, Expenditures and Changes in Fund Balance - Government Funds

- Notes:
- (1) CalFire did not call a "Non-Fire Season" in Fiscal Year 2017-18, therefore no fire contract charges were incurred during this reporting period.
 - (2) Although Cal Fire called a regular fire season during the 2016-17 Fiscal Year, the State of California chose 10 Cal Fire Stations to fund during the non-fire season. The District's Cal Fire Station was one of the ten chosen. Therefore, no fire contract charges or contributions were incurred during this reporting period.
 - (3) CalFire called an early fire season in the 2015-16 Fiscal Year. This resulted in a reduced amount for the fire contract charges that were incurred during this reporting period.
 - (4) CalFire did not call a "Non-Fire Season" in Fiscal Year 2014-15, therefore no fire contract charges were incurred during this reporting period.

Yuima Municipal Water District
Changes in Fund Balances of Governmental Fund
Last Ten Fiscal Years

Page 2 of 2

	Fiscal Year				
	2014	2013	2012	2011	2010
Revenues					
Fire Protection Special Tax	\$ 50,715	\$ 50,715	\$ 50,688	\$ 48,968	\$ 51,059
Mitigation Fees	4,337	573	718	795	668
Contributions	1,650	92,842	146,859	174,094	155,075
Investment Earnings	11	11	13	22	38
Miscellaneous (EMS Funds)	8,203	7,480	8,502	8,905	9,523
Total Revenues	<u>64,917</u>	<u>151,621</u>	<u>206,780</u>	<u>232,784</u>	<u>216,363</u>
Expenditures					
General and Administrative	3,835	2,431	2,591	3,800	5,589
Capital Expenditures	-	-	-	-	-
Fire Protection	1,651	147,537	211,958	231,632	215,495
Total Expenditures	<u>5,486</u>	<u>149,968</u>	<u>214,549</u>	<u>235,432</u>	<u>221,084</u>
Net Change in Fund Balances	<u>\$ 59,430</u>	<u>\$ 1,653</u>	<u>\$ (7,769)</u>	<u>\$ (2,648)</u>	<u>\$ (4,721)</u>

Source: CAFR - Statement of Revenues, Expenditures and Changes in Fund Balance - Government Funds

Notes: The Fire Fund has no related debt, therefore no debt expenditures or ratio is presented.

Yuima Municipal Water District
Commodity Charges and Base Charges
Last Ten Fiscal Years

Commodity Charges

Fiscal Year Ended	Agricultural Water Rate (per acre foot)		Domestic Water Rate (per acre foot)		Average Annual Increase	Pumping Charge			Average Annual Increase
	Yuima	IDA	Yuima	IDA		Yuima	IDA (Range)		
2019	\$ 1,388	\$ 1,052	\$ 1,809	\$ 1,052	0%	\$ 103	\$ 74	\$ 355	6%
2018 ^{2,3}	\$ 1,388	\$ 1,052	\$ 1,809	\$ 1,052	3%	\$ 99	\$ 70	\$ 338	1%
2017 ^{3,4}	\$ 1,316	\$ 1,052	\$ 1,715	\$ 1,052	18%	\$ 96	\$ 70	\$ 338	0%
2016 ⁴	\$ 1,225	\$ 867	\$ 1,401	\$ 867	1%	\$ 96	\$ 70	\$ 338	0%
2015 ⁵	\$ 1,203	\$ 867	\$ 1,358	\$ 867	13%	\$ 96	\$ 70	\$ 338	0%
2015	\$ 1,046	\$ 777	\$ 1,202	\$ 777	7%	\$ 96	\$ 70	\$ 338	0%
2014	\$ 978	\$ 727	\$ 1,123	\$ 727	4%	\$ 96	\$ 70	\$ 338	5%
2013	\$ 966	\$ 715	\$ 982	\$ 722	0%	\$ 91	\$ 67	\$ 321	0%
2012	\$ 966	\$ 715	\$ 982	\$ 722	-4%	\$ 91	\$ 67	\$ 321	0%
2011	\$ 966	\$ 727	\$ 1,066	\$ 776	14%	\$ 91	\$ 67	\$ 321	5%
2010	\$ 854	\$ 646	\$ 927	\$ 675	12%	\$ 87	\$ 64	\$ 307	0%

Base Charges

Fiscal Year Ended	Monthly Meter Charge by Meter Size										Average Annual Increase
	5/8"	1"	1¼" & 1½"	2"	3"	4"	5"	6"	8"		
2019	\$ 37	\$ 59	\$ 111	\$ 192	\$ 354	\$ 604	\$ 855	\$ 1,105	\$ 1,915	\$ 1,915	0%
2018 ²	\$ 37	\$ 59	\$ 111	\$ 192	\$ 354	\$ 604	\$ 855	\$ 1,105	\$ 1,915	\$ 1,915	15%
2017	\$ 32	\$ 51	\$ 96	\$ 167	\$ 307	\$ 525	\$ 743	\$ 961	\$ 1,665	\$ 1,665	-9%
2016	\$ 35	\$ 56	\$ 106	\$ 183	\$ 338	\$ 578	\$ 817	\$ 1,057	\$ 1,831	\$ 1,831	15%
2015	\$ 31	\$ 49	\$ 92	\$ 159	\$ 294	\$ 502	\$ 711	\$ 919	\$ 1,593	\$ 1,593	7%
2014	\$ 29	\$ 46	\$ 86	\$ 149	\$ 275	\$ 469	\$ 664	\$ 859	\$ 1,488	\$ 1,488	0%
2013	\$ 29	\$ 46	\$ 86	\$ 149	\$ 275	\$ 469	\$ 664	\$ 859	\$ 1,488	\$ 1,488	7%
2012	\$ 27	\$ 43	\$ 80	\$ 139	\$ 257	\$ 439	\$ 621	\$ 803	\$ 1,391	\$ 1,391	7%
2011	\$ 25	\$ 40	\$ 75	\$ 130	\$ 240	\$ 410	\$ 580	\$ 744	\$ 1,300	\$ 1,300	7%
2010	\$ 23	\$ 37	\$ 70	\$ 122	\$ 224	\$ 383	\$ 542	\$ 695	\$ 1,215	\$ 1,215	7%

Source: Yuima Municipal Water District

Notes: (1) Effective July 1, 2018, the Board approved a 5% increase to the pump zone charge

(2) Effective July 1, 2017, the Board approved an increase between 5.5% and 7.1% to the base water rate and a 15% increase to the monthly meter fee.

(3) Effective January 1, 2017, the Board approved an increase between .07% and 18% in the base water rate and

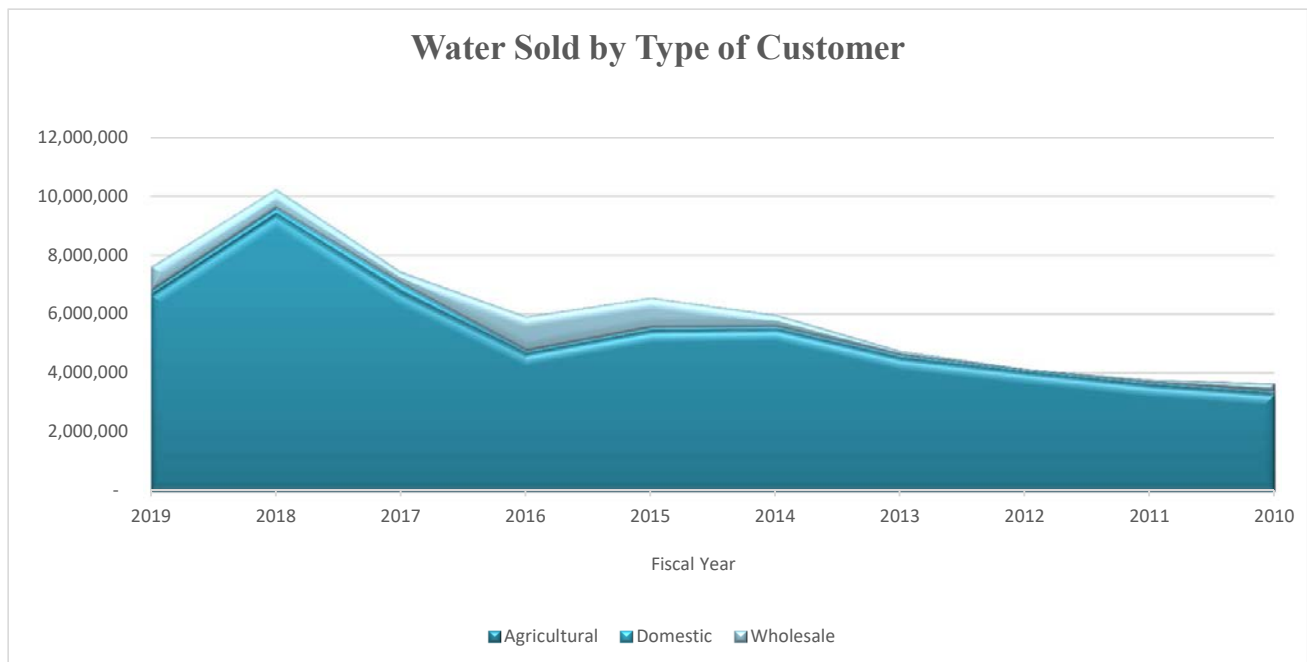
(4) Effective July 1, 2016, the Board approved an increase of .02% and .03% increase in the base water rate while

(5) Effective July 1, 2015, the Board approved an increase between 1.57% and 3.16% in the base water rate and 15%

(5*) Additionally, effective January 1, 2015, the Board approved a 13-15% increase in the base water rate.

**Yuima Municipal Water District
Water Sold by Type of Customer
Last Ten Fiscal Years**

Fiscal Year Ended	Yuima and IDA Combined								Total Rainfall ⁽³⁾ (inches)	Average District Rate ⁽⁴⁾
	Agricultural		Domestic		Wholesale Ag/Dom		Total Water Sales ⁽¹⁾⁽²⁾			
	Value	Acre Feet	Value	Acre Feet	Value	Acre Feet	Value	Acre Feet		
2019	\$ 6,620,209	5,656	\$ 167,250	123	\$ 827,956	562	7,615,415	6,341	27.35	\$ 1,201
2018	9,361,474	7,256	219,987	166	671,274	1,398	10,252,735	8,819	7.06	1,163
2017	6,700,996	5,370	337,513	184	415,410	824	7,453,919	6,379	29.20	1,169
2016	4,637,000	5,079	102,646	107	1,196,111	701	5,935,757	5,888	19.50	1,008
2015	5,410,989	6,167	125,426	131	1,033,256	877	6,569,670	7,176	14.61	916
2014	5,468,903	6,704	109,031	163	406,854	724	5,984,789	7,591	8.19	788
2013	4,480,984	6,006	119,586	146	152,246	158	4,752,817	6,310	13.51	753
2012	3,998,764	5,318	98,626	119	47,620	50	4,145,011	5,487	17.20	755
2011	3,570,935	4,721	108,655	123	109,128	115	3,788,717	4,959	25.72	764
2010	3,273,868	4,853	97,934	128	281,463	330	3,653,265	5,311	23.97	688



Source: Yuima Municipal Water District

Notes: (1) Yuima's primary and only significant revenue source is retail water sales. The proportion of customer type that makes up the revenue base has remained relatively unchanged for the time frame presented. Agricultural and Wholesale water customers make up the largest section of the revenue base. Consequently, demand peaks sharply during dry years when irrigation requirements are greatest and drops during wet years. As a result in fiscal years of higher rainfall a corresponding dip in Total Acre Feet Sold can be seen.

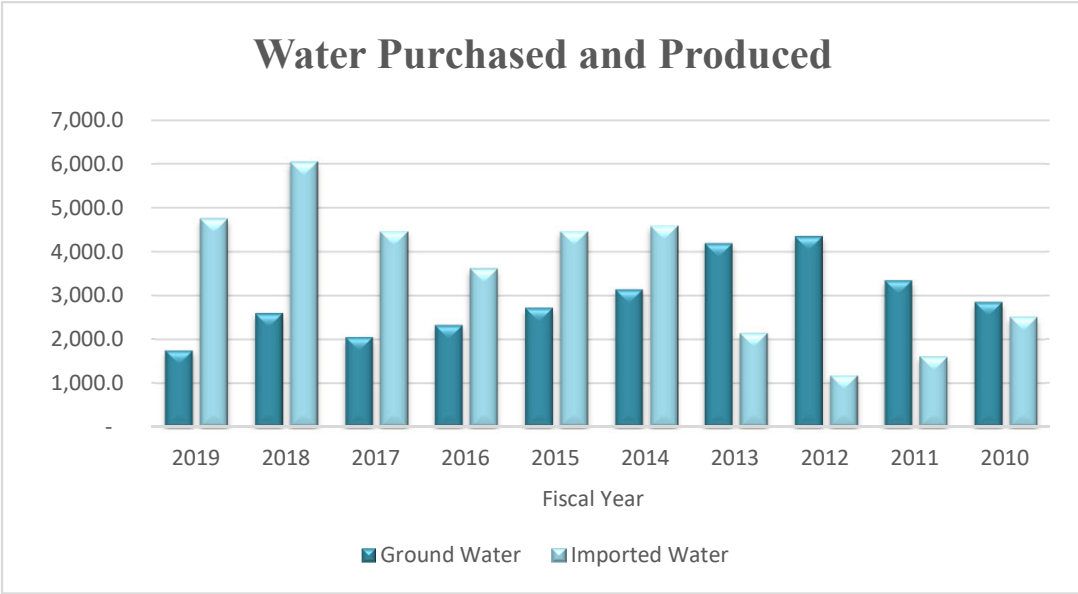
(2) Although revenue by customer type is not presented separately on the face of the financial statements, these revenues are recorded separately in the District's general ledger for tracking purposes.

(3) Rainfall is measured at the "Johnson" property located at the top of Quail Drive, Pauma Valley, California at an elevation of 2,055 ft.

(4) Calculated average rates. See page 65 for actual rates.

Yuima Municipal Water District Water Purchased and Produced Last Ten Fiscal Years

Fiscal Year Ended	Yuima & IDA Combined (Acre Feet)			Percent Ground Water	Percent Imported Water
	Ground Water ⁽¹⁾	Imported Water	Total Water Produced		
2019	1,751.9	4,756.2	6,508.1	27%	73%
2018	2,601.5	6,053.5	8,655.0	30%	70%
2017	2,058.1	4,470.6	6,528.7	32%	68%
2016	2,334.3	3,621.1	5,955.4	39%	61%
2015	2,726.6	4,468.4	7,195.0	38%	62%
2014	3,145.7	4,596.1	7,741.8	41%	59%
2013	4,199.9	2,149.3	6,349.2	66%	34%
2012	4,353.8	1,183.6	5,537.4	79%	21%
2011	3,356.5	1,617.7	4,974.2	67%	33%
2010	2,858.8	2,521.8	5,380.6	53%	47%



Source: Yuima Municipal Water District

Notes: (1) Ground Water figures include production in IDA past the master meter and well agreements.

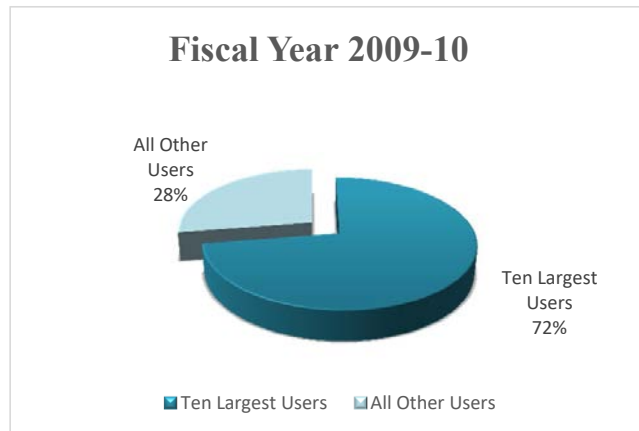
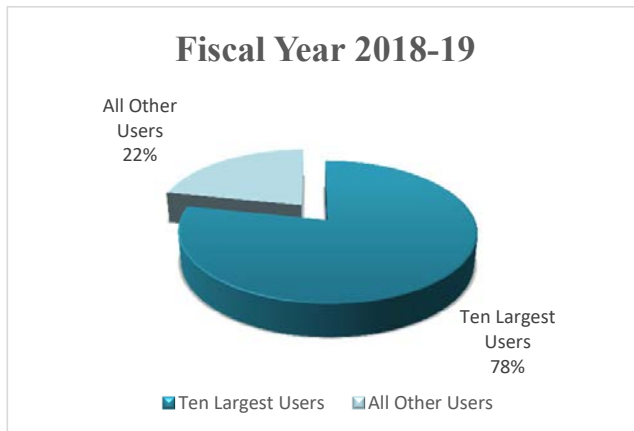
Yuima Municipal Water District Principal Water Consumers For the Fiscal Years 2019 and 2010

Yuima & IDA Customer Accounts FISCAL YEAR ENDED 2019

Customer Name ⁽¹⁾	Usage in Acre Feet	Percent of Water Sold
Pauma Mtn. Ranch/Pauma Ranches/PKB	1,823	28.70%
T-Y Nursery	1,210	19.05%
Pauma Ridge MWC	406	6.39%
Jackson Ranches	357	5.62%
Rancho Eugenio	313	4.93%
Humason / Starbeam	311	4.90%
Burge / Rinconita Del Cielo	176	2.78%
Borden	137	2.16%
House	120	1.89%
RPMWC	118	1.86%
Total Top Ten Consumers	4,971	78.27%
Other Consumers	1,380	21.73%
Total Water Billed	6,351	100.00%

Yuima & IDA Customer Accounts FISCAL YEAR ENDED 2010

Customer Name ⁽¹⁾	Usage in Acre Feet	Percent of Water Sold
Pauma Mtn. Ranch/Pauma Ranches	1,670	31.45%
Rancho Eugenio	389	7.33%
Val Vista	325	6.12%
Pauma Ridge	297	5.59%
Humason	294	5.54%
House	205	3.86%
T-Y Nursery	189	3.56%
Burge	181	3.41%
Metta Forest	160	3.01%
PKB Farms	138	2.60%
Total Top Ten Consumers	3,848	72.47%
Other Consumers	1,462	27.53%
Total Water Billed	5,310	100.00%



Source: Yuima Municipal Water District

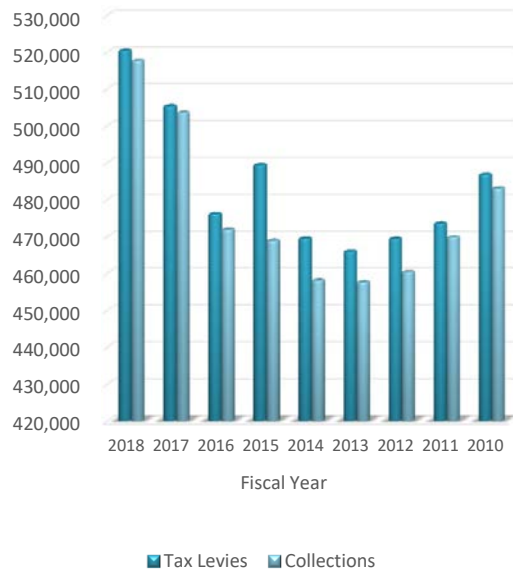
Notes: (1) The District's service area has been established for many years, and with a relatively stable local economy has seen few changes to the customer base. This stability is reflected in the similarities between the current list of the largest water customers and the list from ten years ago.

**Yuima Municipal Water District
Property Tax and Assessment Levies
Last Ten Years**

Yuima & IDA Combined

Fiscal Year Ended	CURRENT YEAR LEVY			Total Collections Thru 6/30	Net Uncollected at 6/30	Percent Uncollected at 6/30
	Property Taxes ⁽¹⁾	Special Assessments ⁽²⁾	Total Levy			
2019	\$ 446,790	\$ 76,447	\$ 523,237	\$ 516,716	\$ 6,520	1.26%
2018	441,678	78,755	520,433	517,635	2,798	0.54%
2017	427,851	77,471	505,322	503,593	1,729	0.34%
2016	402,372	73,786	476,158	471,898	4,260	0.90%
2015	407,230	82,145	489,375	468,903	20,472	4.37%
2014	390,181	79,287	469,468	458,072	11,396	2.49%
2013	386,568	79,384	465,952	457,602	8,350	1.82%
2012	394,069	75,336	469,405	460,391	9,014	1.96%
2011	392,942	80,628	473,570	469,785	3,785	0.81%
2010	406,664	80,176	486,840	483,070	3,770	0.78%

Property Tax Levies and Collections



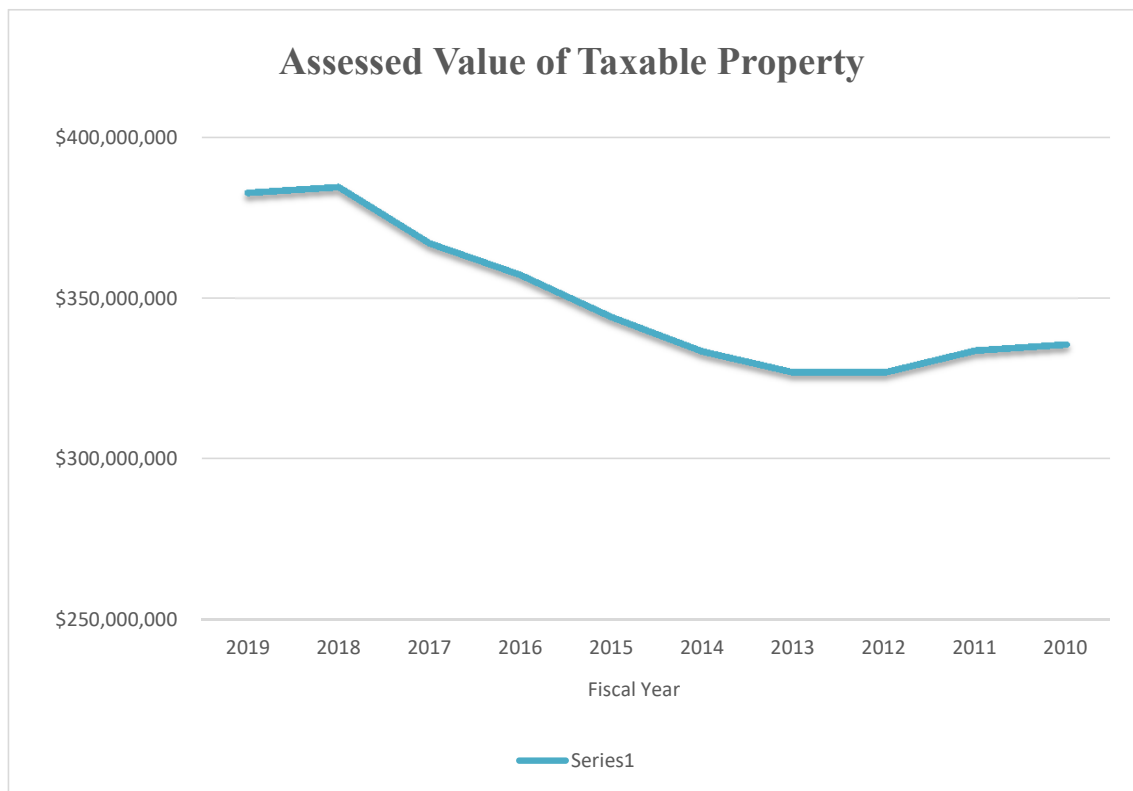
Source: Yuima Municipal Water District and the Office of the Auditor Controller, County of San Diego

Notes:

- (1) Property taxes represent a portion of the county 1% general tax rate.
- (2) Special Assessments represent \$10 per acre water availability charge assessed on all taxable acreage in the District not otherwise deferred.

Yuima Municipal Water District Assessed Value of Taxable Property Last Ten Years

Yuima & IDA Combined					
Fiscal Year Ended	SECURED			Total Assessed Secured Value	Tax Rate ⁽¹⁾
	Real Property	Personal Property	Exemptions		
2019	\$ 389,535,554	\$ -	\$ (6,880,024)	\$ 382,655,530	-
2018	391,453,828	-	(6,997,093)	384,456,735	-
2017	373,794,032	-	(6,722,617)	367,071,415	-
2016	363,633,935	-	(6,392,428)	357,241,507	-
2015	350,573,903	-	(6,342,541)	344,231,362	-
2014	339,012,925	-	(5,447,031)	333,565,894	-
2013	332,486,315	-	(5,381,025)	327,105,290	-
2012	330,909,035	1,186,264	(5,030,895)	327,064,404	-
2011	337,764,210	1,153,515	(5,036,834)	333,880,891	-
2010	340,734,024	4,232	(5,005,225)	335,733,031	-

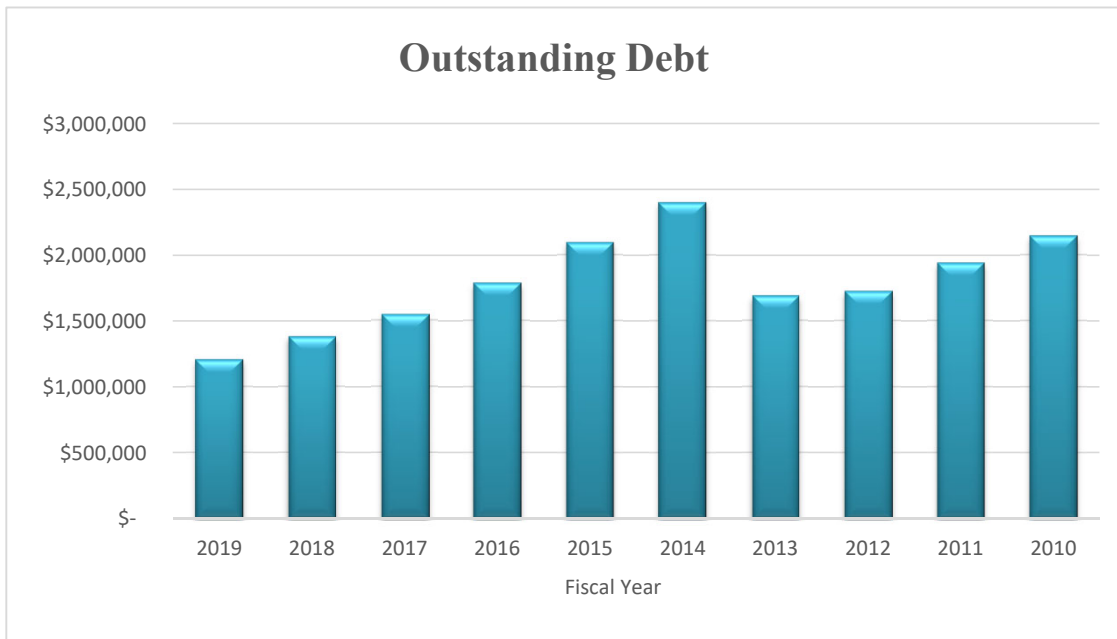


Source: Yuima Municipal Water District and the Office of the Auditor Controller, County of San Diego

Notes: (1) The District does not assess a tax rate. However, the District receives its proportionate share of property taxes levied by the County of San Diego in accordance with Proposition 13.

**Yuima Municipal Water District
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

Fiscal Year Ended	General		Term Loans	Total	Number of Meters ⁽³⁾	Debt per Meter	Percentage		Debt per Capita
	Obligation Bonds ⁽¹⁾	Revenue Bonds ⁽²⁾					of Personal Income ⁽⁴⁾	Population ⁽⁵⁾	
2019	\$ -	\$ -	\$ 1,208,032	\$ 1,208,032	341	\$ 3,543	1%	1,336	\$ 904
2018	-	-	1,379,800	1,379,800	330	4,181	1%	1,336	1,033
2017	-	-	1,547,945	1,547,945	333	4,648	1%	1,336	1,159
2016	-	-	1,788,086	1,788,086	334	5,354	1%	1,336	1,338
2015	-	-	2,097,698	2,097,698	334	6,281	1%	1,336	1,570
2014	-	-	2,401,589	2,401,589	334	7,190	1%	1,336	1,798
2013	-	-	1,689,688	1,689,688	337	5,014	1%	1,336	1,265
2012	-	-	1,726,799	1,726,799	340	5,079	1%	1,336	1,293
2011	-	-	1,941,586	1,941,586	342	5,677	1%	1,336	1,453
2010	-	-	2,147,912	2,147,912	342	6,280	2%	1,336	1,608



Source: Yuima Municipal Water District

- Notes:
- (1) The District has not issued any General Obligation Bonds to date.
 - (2) The District has not issued any Revenue Bonds to date.
 - (3) Yuima Meters = 103; IDA Meters =227
 - (4) See San Diego County Demographic and Economic Statistics Schedule. Personal Income for San Diego County was used since information for the District is unavailable.
 - (5) Population data provided by the San Diego Association of Governments (SANDAG), constructed from 2000 and 2010 U.S. Census Bureau.

Yuima Municipal Water District
Revenue Debt Coverage
Last Ten Fiscal Years
Page 1 of 2

Yuima & IDA Combined

Fiscal Year Ended	Operating Revenues	Nonoperating Revenues	Gross Revenues⁽¹⁾	Less: Operating Expenses⁽²⁾	Net Revenue Available for Debt Service
2019	\$ 12,821,344	\$ 899,976	\$ 13,721,320	\$ 12,899,095	\$ 822,225
2018	16,771,256	1,355,409	18,126,665	16,024,877	2,101,788
2017	11,745,266	1,120,009	12,865,275	10,942,559	1,922,716
2016	9,670,633	700,422	10,371,055	9,288,141	1,082,914
2015	10,885,303	864,887	11,750,190	10,959,302	790,888
2014 ⁽⁴⁾	10,924,679	698,161	11,622,840	12,151,833	(528,993)
2013	8,192,496	667,506	8,860,002	7,744,637	1,115,365
2012	6,963,428	692,148	7,655,576	5,733,775	1,921,801
2011	6,515,553	688,176	7,203,729	5,955,611	1,248,118
2010	6,517,992	760,100	7,278,092	7,062,404	215,688

Source: Yuima Municipal Water District

- Notes:
- (1) Computation excludes fire fund revenues.
 - (2) The transactions to record depreciation expense are not included in Total Expenses.
 - (3) Includes Municipal Finance Corporation Loans. See Note 5 to the financial statements.
 - (4) Principal & Interest figures in 2014 are shown net of refinance.
 - (5) 2014 Principal & Interest correction.

Yuima Municipal Water District
Revenue Debt Coverage
Last Ten Fiscal Years
Page 2 of 2

Yuima & IDA Combined					
DEBT SERVICE REQUIREMENTS					Pledged Revenue
Principal	Interest	Total⁽⁴⁾	Coverage Factor	Debt Limit	
\$ 156,917	\$ 35,526	\$ 192,443	427%	115%	
148,230	44,213	192,443	1092%	115%	
220,226	49,266	269,492	713%	115%	
289,697	56,843	346,541	312%	115%	
282,317	64,224	346,540	228%	115%	
183,766 ⁽⁵⁾	59,179	242,945	-218%	115%	
223,600	81,215	304,815	366%	225%	
214,787	80,765	295,552	650%	225%	
206,325	89,222	295,547	422%	225%	
160,393	86,874	247,267	87%	125%	

Source: Yuima Municipal Water District

- Notes:
- (1) Computation excludes fire fund revenues.
 - (2) The transactions to record depreciation expense are not included in Total Expenses.
 - (3) Includes Municipal Finance Corporation Loans. See Note 5 to the financial statements.
 - (4) Principal & Interest figures in 2014 are shown net of refinance.
 - (5) 2014 Principal & Interest correction.

**Yuima Municipal Water District
Computation of Direct and Overlapping Debt
June 30, 2019**

2018-19 Assessed Valuation: \$ 393,603,682

	Total Debt		District's Share of
	6/30/2019	% Applicable ⁽¹⁾	Debt 06/30/19
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Metropolitan Water District	\$ 48,050,000	0.013%	\$ 6,247
Palomar Community College District	618,718,625	0.321%	\$ 1,986,087
Palomar Pomerado Hospital District	431,124,259	0.468%	\$ 2,017,662
Yuima Municipal Water District	0	100.00%	0
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 4,009,996
<u>OVERLAPPING GENERAL FUND DEBT</u>			
San Diego County General Fund Obligations	\$ 255,365,000	0.075%	\$ 191,524
San Diego County Pension Obligations	508,765,000	0.075%	\$ 381,574
San Diego County Superintendent of Schools Certificates of Participation	10,085,000	0.075%	\$ 7,564
Palomar Community College District General Fund Obligation	2,140,000	0.321%	\$ 6,869
TOTAL OVERLAPPING GENERAL FUND DEBT			\$ 587,531
TOTAL DIRECT DEBT			\$ -
TOTAL OVERLAPPING DEBT			\$ 4,597,527
COMBINED TOTAL DEBT			\$ 4,597,527 ⁽²⁾

(1) The percentage of overlapping debt applicable to the district is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed property value that is within the boundaries of the district divided by the overlapping district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to Assessed Valuation:

Direct Debt	0.00%
Total Direct and Overlapping Tax and Assessment Debt	1.02%
Combined Total Debt	1.17%

Source: California Municipal Statistics, Inc.

Yuima Municipal Water District
San Diego County Demographic and Economic Statistics ⁽¹⁾
Last Ten Fiscal Years

Year	Population	Per Capita		School Enrollment	Unemployment Rate
		Personal Income (in thousands)	Personal Income (in dollars)		
2019	3,351,786	\$ 191,558,000	\$ 57,151	506,260	3.3%
2018	3,337,456	194,633,000	58,318	508,169	3.7%
2017	3,316,192	192,107,000	57,930	505,310	4.3%
2016	3,288,612	186,900,000	56,832	504,561	5.0%
2015	3,227,496	179,800,000	55,709	503,848	5.0%
2014	3,194,362	170,300,000	53,313	503,096	6.4%
2013	3,150,178	156,600,000	49,711	499,850	8.1%
2012	3,128,734	155,500,000	49,701	498,263	9.3%
2011	3,115,810	151,539,000	48,635	498,243	10.7%
2010	3,224,432	137,525,000	42,651	496,995	10.7%

Source: County of San Diego, Comprehensive Annual Financial Report for the Year Ended June 30, 2019.

Notes: (1) San Diego County, while not an exact representation of the District, is used to obtain the Demographic and Economic data shown above. There is no exact data available for the Pauma Valley area.

Yuima Municipal Water District
San Diego County Employment by Industry⁽¹⁾
Fiscal Year 2019 and 2010

	2019		2010	
	Employment	%	Employment	%
	at June 2019	of Total Employment	at June 2010	of Total Employment
Agriculture	9,000	1%	9,800	1%
Natural Resources & Mining	400	0%	300	0%
Construction	87,500	5%	58,700	5%
Manufacturing	116,600	7%	91,500	7%
Wholesale Trade	43,400	3%	40,900	3%
Retail Trade	144,400	9%	127,400	10%
Warehousing & Utilities	33,200	2%	26,500	2%
Information	23,700	1%	35,800	3%
Finance Activities	74,900	4%	68,100	6%
Professional & Business Services	256,400	15%	198,200	16%
Educational & Health Services	215,000	13%	145,500	12%
Leisure & Hospitality	208,000	12%	157,500	13%
Repair, Religious, Professional	56,900	3%	47,500	4%
Federal Government	47,000	3%	47,100	4%
State Government	209,800	12%	43,100	3%
Local Government	156,000	9%	137,900	11%
Total, All Industries	1,682,200	100%	1,235,800	100%
Civilian Employment	1,529,500	96.7%	1,407,800	89.5%
Civilian Unemployment	52,900	3.3%	165,400	10.5%
Total Civilian Labor Force	1,582,400	100%	1,573,200	100%
Civilian Unemployment Rate	3.3%		10.5%	

Source: California Employment Development Department

Notes: (1) San Diego County, while not an exact representation of the District, is used to obtain the employment profile data shown above. There is no exact data available for the Pauma Valley area.

**Yuima Municipal Water District
San Diego County Principal Employers⁽¹⁾
Current Year and Nine Years Ago**

	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of California, San Diego	34,448	1	2.26%	26,823	1	1.91%
Naval Base San Diego	34,185	2	2.24%			
Sharp HealthCare	18,364	3	1.20%	14,832	5	1.02%
County of San Diego	17,413	4	1.14%	16,415	4	1.22%
Scripps Health	14,941	5	0.98%	13,823	6	0.89%
San Diego Unified School District	13,815	6	0.91%			1.03%
Qualcomm, Inc	11,800	7	0.77%	11,847	7	0.70%
City of San Diego	11,462	8	0.75%	10,470	8	0.78%
Kaiser Permanente San Diego	9,606	9	0.63%	7,404	9	0.54%
UC San Diego Health	8,932	10	0.59%			
Federal Government				41,600	1	2.94%
State of California				42,300	2	2.94%
Total	174,966		11.47%	185,514		13.97%

Source: County of San Diego, Comprehensive Annual Financial Report for the Year Ended June 30, 2019. As of CAFR publication date, data for FY 2019 not available.

Notes: (1) San Diego County, while not an exact representation of the District, is used to obtain the employment profile data shown above. There is no exact data available for the Pauma Valley area. However, the casinos, container nurseries, and schools are the largest employers in our area.

**Yuima Municipal Water District
District Employees and Operational Information⁽¹⁾
Last Ten Fiscal Years**

District Employees

Fiscal Year Ended	Management	Field Operations	Administrative Services	Total Employees⁽²⁾	Average Years of Service
2019	2	5	4.8	10.5	10.00
2018	2	5	5	12	9.20
2017	2	5	3	10	10.10
2016	1	4	3	7	14.80
2015	3	4	2	9	12.70
2014	3	4	2	9	15.40
2013	3	4	2	9	14.40
2012	3	4	2	9	13.40
2011	3	4	2	9	12.40
2010 ⁽³⁾	3	5	3	11	12.00

Operational Information

Water System - Yuima & IDA Combined

Service Area.....	13,460 acres
Miles of Water Main.....	44.12 miles
Number of Ag Only Open Reservoirs.....	2
Number of Treated Water Tanks.....	10
Total Treated Storage Capacity.....	58.0 ac.ft.
Number of Booster Pump Stations.....	9
Booster Station Total Connected Horsepower.....	4,850hp
Number of Producing Wells.....	24
Daily Production Peak ⁽⁴⁾	13.36 mgd
Average Daily Production ⁽⁴⁾	5.88 mgd
Number of Service Connections.....	341

Source: Yuima Municipal Water District

Notes: (1) Yuima is an established water district which is reflected in the relatively small changes in employees over this ten year period.

(2) The employee count represents the number of full-time employees in each department.

(3) Peak and average daily productions based on imported and local water supplies for the fiscal year.

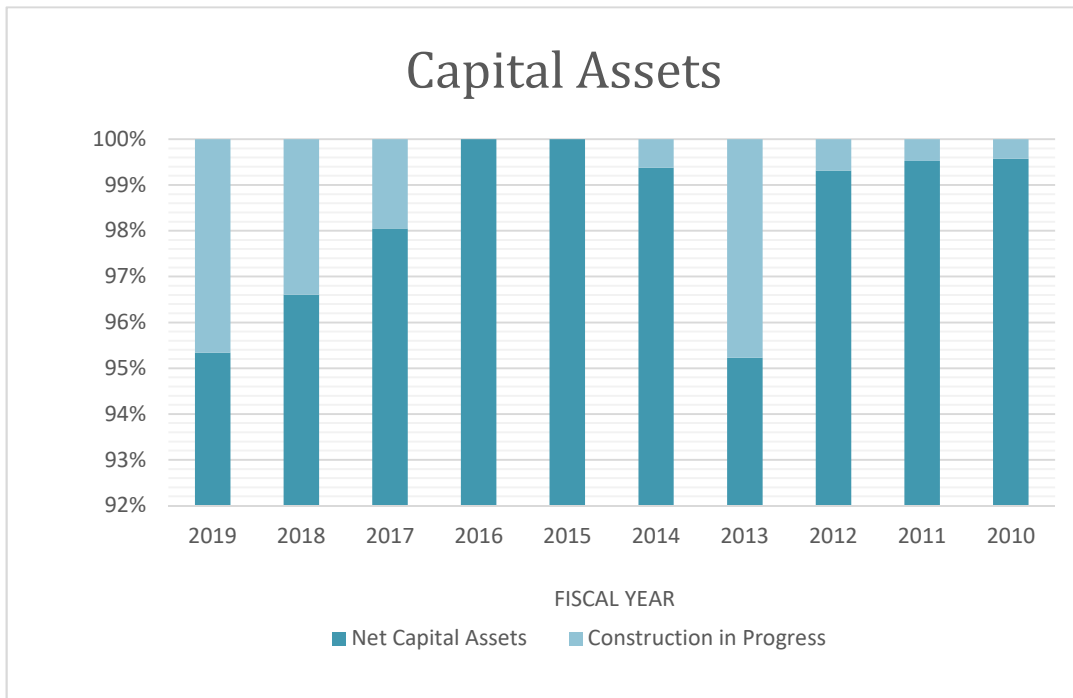
(4) Peak and average daily productions based on imported and local water supplies for the fiscal year.

Yuima Municipal Water District Capital Assets Last Ten Years

Page 1 of 2

Yuima & IDA Combined

Fiscal Year Ended	Annexation Fees	Land	Source of Supply	Pumping Plant	Water Treatment Plant
2019	\$ 944,872	\$ 356,585	\$ 9,032,538	\$ 3,655,939	\$ 199,226
2018	944,872	356,585	9,032,538	3,587,888	199,226
2017	944,872	356,585	9,025,684	3,535,095	199,226
2016	944,872	356,585	9,025,684	3,557,628	199,226
2015	944,872	356,585	8,997,463	3,529,009	147,719
2014	944,872	355,835	8,679,135	3,487,527	144,272
2013	944,872	355,835	6,910,384	3,137,779	174,152
2012	944,872	355,835	6,794,878	3,102,425	153,211
2011	944,872	355,835	6,632,141	3,005,434	125,623
2010	944,872	355,835	6,272,088	2,912,574	113,511



Source: Yuima Municipal Water District

Notes: The Fire Protection function has no related capital assets, since such activity is outsourced to the CalFIRE.

**Yuima Municipal Water District
Capital Assets
Last Ten Years**

Page 2 of 2

Yuima & IDA Combined

Fiscal Year Ended	Transmission & Distribution	General Plant	Accumulated Depreciation	Net Capital Assets	Construction in Progress
2019	\$ 8,280,751	\$ 2,136,464	\$ 11,528,429	\$ 13,077,946	\$ 638,951
2018	8,280,751	1,872,508	(10,984,263)	13,290,105	466,672
2017	8,021,053	1,837,999	(10,447,831)	13,472,683	267,833
2016	8,021,053	1,709,626	(9,925,642)	13,889,032	-
2015	8,068,929	1,735,080	(9,561,627)	14,218,030	-
2014	8,070,469	1,628,177	(9,119,567)	14,190,721	89,117
2013	7,771,580	1,672,021	(8,668,465)	12,298,157	616,189
2012	7,771,580	1,596,053	(8,124,617)	12,594,236	87,209
2011	7,366,146	1,566,928	(7,673,180)	12,323,798	59,187
2010	7,027,345	1,529,078	(7,207,478)	11,947,824	51,319

**Yuima Municipal Water District
Operating & Capital Indicators
Last Ten Fiscal Years**

Page 1 of 2

	Fiscal Year				
	2019	2018	2017	2016	2015
Service Area	13,460	13,460	13,460	13,460	13,460
Total Rainfall (inches)	27.35	7.06	29.20	19.50	14.61
Miles of Water Main (6"+)	44.12	44.12	44.12	44.12	42.18
Number of Treated Water Tanks	10	10	10	10	10
Capacity of Water Tanks (acre feet)	58.0	58.0	58.0	58.0	58.0
Number of Open Reservoirs	-	-	-	-	-
Capacity of Open Reservoirs (acre feet)	-	-	-	-	-
Number of Ag Only Open Reservoirs	2	2	2	2	2
Capacity of Ag Only Open Reservoirs (acre feet)	11.7	11.7	11.7	11.7	11.7
Number of Producing Wells	24	24	25	23	27
Maximum gallons per minute Flows (1)	2,901	2,901	2,901	2,901	2,901
Number of Pump Stations	9	9	9	9	9
Number of Pumps	28	28	28	28	28
Pump Capacity (horsepower)	4,850	4,850	4,850	4,850	4,850
Number of Service Connections (2)	341	338	334	330	330
Production Peak (mgd) (3)(4)	13.36	10.80	11.80	8.40	10.20
Average Annual Production (mgd)	5.88	7.83	5.90	6.91	6.91
Number of Mainline Repairs	1	-	1	-	-

Source: Yuima Municipal Water District

Notes: (1) Yuima and IDA local wells production including leased wells.

(2) Yuima connections = 111; IDA connections = 230

(3) Peak production month - July 2018.

(4) Local and imported water supplies.

**Yuima Municipal Water District
Operating & Capital Indicators
Last Ten Fiscal Years**

Page 2 of 2

	Fiscal Year				
	2014	2013	2012	2011	2010
Service Area	13,460	13,460	13,460	13,460	13,460
Total Rainfall (inches)	8.18	13.51	17.20	25.72	23.97
Miles of Water Main (8"+)	42.18	42.26	41.57	41.57	40.47
Number of Treated Water Tanks	10	10	10	10	10
Capacity of Water Tanks (acre feet)	58.0	55.0	55.0	55.0	55.0
Number of Open Reservoirs	-	-	-	-	1
Capacity of Open Reservoirs (acre feet)	-	-	-	-	2.1
Number of Ag Only Open Reservoirs	2	2	2	2	2
Capacity of Ag Only Open Reservoirs (acre feet)	11.7	11.7	11.7	11.7	11.7
Number of Producing Wells	27	24	24	22	21
Maximum gallons per minute Flows	2,901	3,577	3,240	3,090	3,130
Number of Pump Stations	9	10	10	10	10
Number of Pumps	28	28	29	31	31
Pump Capacity (horsepower)	4,800	4,785	4,820	4,930	4,930
Number of Service Connections	334	337	340	342	342
Production Peak (mgd)	10.20	9.04	6.10	5.90	5.00
Average Production (mgd)	6.91	4.52	4.60	4.45	4.60
Number of Mainline Repairs	-	-	1	1	1

Source: Yuima Municipal Water District



Yuima Municipal Water District

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