

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

E) Cash, Cash Equivalents and Restricted Cash

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 at the date of purchase.

F) 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.

G) Water Sales and Accounts Receivable

Water sales revenue is recorded and billed monthly when the service is rendered. During the year ended June 30, 2022, the District reported water sales to one customer which totaled approximately 37.5% 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.

H) Allowance for Uncollectible Accounts

The District does not provide an allowance for uncollectible accounts. Based upon prior experience and management's assessment of the collectability 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.

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1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

I) Leases

The District is a lessor for several property leases related to cell towers. The District recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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.

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}

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1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

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 assets that applies to future periods 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 7 and 8), 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 assets that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows related to leases, pensions and other postemployment benefits. Deferred inflows related to leases (see Note 4) are amortized over the lease terms. The pension and other postemployment benefits amounts (see Notes 7 and 8) are amortized by an actuarial determined period.

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.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

O) Other Postemployment Benefits (OPEB) - Continued

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, 2021
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

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) 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.

R) 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, 2022

1) REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES - Continued

S) 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 Cash Equivalents	\$ 4,300,315
Investments	<u>1,944,248</u>
Total Cash and Investments	<u>\$ 6,244,563</u>

Cash and investments consist of the following:

Cash on Hand	\$ 500
Deposits with Financial Institutions	1,562,651
Investments	<u>4,681,412</u>
Total Cash and Investments	<u>\$ 6,244,563</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%	\$500,000
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.

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Notes to Financial Statements
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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, 2022, the District had the following investments:

		<u>Maturity Date</u>	<u>Weighted Average Maturity (Years)</u>
State Investment Pool (LAIF)	\$ 4,156,684	N/A	1.07
U.S. Agency Securities	<u>524,728</u>	Various	4.24
Total	<u>\$ 4,681,412</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)	\$ 4,156,684	N/A	\$	\$	\$	4,156,684
U.S. Agency Securities	<u>524,728</u>	N/A	<u>524,728</u>	<u>0</u>	<u>0</u>	<u>4,156,684</u>
Total	<u>\$ 4,681,412</u>		<u>\$ 524,728</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,156,684</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. 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:

<u>Issuer</u>	<u>Investment Type</u>	<u>Reported Amount</u>
FHLB Bond	U.S. Agency Securities	\$ 92,363
FHLB Bond Step-Up	U.S. Agency Securities	\$ 333,707
Federal Home Loan Bank NTS	U.S. Agency Securities	\$ 98,658

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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, 2022, 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, 2022 was 0.75%. The estimated amortized cost and fair value of the LAIF Pool at June 30, 2022 was \$234,590,320,982 and \$231,570,067,770, respectively. The District's share of the Pool at June 30, 2022 was approximately 0.001795 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 \$75,000,000 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 \$2,350,000,000 and asset-backed securities totaling \$2,051,660,000. LAIF's (and the District's) exposure to risk (credit, market or legal) is not currently available.

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.

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Notes to Financial Statements
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3) FAIR VALUE MEASUREMENTS - Continued

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:

	Fair Value	Uncategorized	Significant Other Observable Inputs (Level 2)
Investments:			
State Investment Pool (LAIF)	\$ 4,156,684	\$ 4,156,684	\$
U.S. Agency Securities	524,728		524,728
Total Investments	\$ 4,681,412	\$ 4,156,684	\$ 524,728

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.

4) LEASES RECEIVABLE

The District has entered into three cell site leases with five-year lease terms and additional extensions from 20 to 25 years. The District also has a cell site lease that is month to month. The lessees are required to make annual fixed payments ranging from \$20,516 to \$114,721, with discount rates of 0.22%. As of June 30, 2022, the lease receivable is \$2,969,274 and deferred inflows of resources is \$2,918,350. The District recognized \$168,437 of lease revenue during the fiscal year.

Yuima Municipal Water District
Notes to Financial Statements
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5) CAPITAL ASSETS

Capital asset activity for the year was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets, Not Depreciated:				
Land and Improvements	\$ 1,301,457	\$	\$	\$ 1,301,457
Construction in Progress	<u>325,354</u>	<u>38,711</u>	<u>325,354</u>	<u>38,711</u>
Total Capital Assets Not Depreciated	<u>1,626,811</u>	<u>38,711</u>	<u>325,354</u>	<u>1,340,168</u>
Capital Assets, Being Depreciated:				
General Plant	2,224,830	102,848		2,327,678
Source of Supply	8,846,123			8,846,123
Pumping Plant	9,228,868	54,350	32,958	9,250,260
Water Treatment Plant	199,226			199,226
Transmission and Distribution Plant	<u>8,591,483</u>	<u>327,791</u>		<u>8,919,274</u>
Total Capital Assets, Being Depreciated	<u>29,090,530</u>	<u>484,989</u>	<u>32,958</u>	<u>29,542,561</u>
Less Accumulated Depreciation:				
General Plant	(1,777,031)	(81,584)		(1,858,615)
Source of Supply	(2,741,149)	(171,251)		(2,912,400)
Pumping Plant	(2,132,089)	(228,768)	(16,949)	(2,343,908)
Water Treatment Plant	(93,024)	(4,799)		(97,823)
Transmission and Distribution Plant	<u>(5,852,203)</u>	<u>(172,699)</u>		<u>(6,024,902)</u>
Total Accumulated Depreciation	<u>(12,595,496)</u>	<u>(659,101)</u>	<u>(16,949)</u>	<u>(13,237,648)</u>
Total Capital Assets, Being Depreciated, Net	<u>16,495,034</u>	<u>(174,112)</u>	<u>16,009</u>	<u>16,304,913</u>
Capital Assets, Net of Depreciation	<u>\$ 18,121,845</u>	<u>(135,401)</u>	<u>341,363</u>	<u>17,645,081</u>

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

Water Enterprise	\$ 659,101
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Yuima Municipal Water District
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6) LONG-TERM LIABILITIES

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

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Compensated Absences (Note 1)	\$ 141,320	\$ 71,799	\$ 35,330	\$ 177,789	\$ 44,447
Net Pension Liability (Note 7)	2,271,670		1,580,230	691,440	
Direct Borrowings - Note Payable:					
2013 Station 1 Note	14,046		12,039	2,007	2,007
2013 Station 4 Note	12,469		7,875	4,594	4,594
2013 Installment Note	822,662		166,122	656,540	106,323
2019 Installment Note	<u>4,900,000</u>		<u>215,000</u>	<u>4,685,000</u>	<u>215,000</u>
Total	<u>\$ 8,162,167</u>	<u>\$ 71,799</u>	<u>2,016,596</u>	<u>6,217,370</u>	<u>372,371</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
2023	<u>\$ 2,007</u>
Total	<u>\$ 2,007</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
2023	<u>\$ 4,594</u>
Total	<u>\$ 4,594</u>

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Notes to Financial Statements
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6) 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
2023	\$ 63,761	\$ 845	\$ 64,606	\$ 42,562	\$ 20,669	\$ 63,231
2024				44,087	19,145	63,232
2025				45,666	17,566	63,232
2026				47,301	15,930	63,231
2027				48,995	14,236	63,231
2028-2032				272,590	43,569	316,159
2033-2034				91,578	3,270	94,848
Total	<u>\$ 63,761</u>	<u>\$ 845</u>	<u>\$ 64,606</u>	<u>\$ 592,779</u>	<u>\$ 134,385</u>	<u>\$ 727,164</u>

For the Year Ended June 30,	Total		
	Principal	Interest	Total
2023	\$ 106,323	\$ 21,514	\$ 127,837
2024	44,087	19,145	63,232
2025	45,666	17,566	63,232
2026	47,301	15,930	63,231
2027	48,995	14,236	63,231
2028-2032	272,590	43,569	316,159
2033-2034	91,578	3,270	94,848
Total	<u>\$ 656,540</u>	<u>\$ 135,230</u>	<u>\$ 791,770</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 \$791,770 payable through fiscal year 2034. For the current year, principal and interest paid by the operating revenues were \$166,122 and \$26,321, respectively.

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Notes to Financial Statements
Year Ended June 30, 2022

6) LONG-TERM LIABILITIES - Continued

Direct Borrowing - Notes Payable - 2019 Installment Note - In November 2019, the District entered into an Installment Purchase agreement with BBVA USA for \$5,000,000 with an interest rate of 2.66%. The agreement is to provide financing for the acquisition and construction of the Forebay Pump Station. In the event of default, any outstanding amounts become immediately due and payable. The payments are due in semiannual installments commencing January 15, 2020 through July 15, 2039.

For the Year Ended June 30,	Principal	Interest	Total
2023	\$ 215,000	\$ 123,224	\$ 338,224
2024	225,000	117,439	342,439
2025	220,000	111,454	331,454
2026	235,000	105,469	340,469
2027	240,000	99,218	339,218
2028-2032	1,290,000	396,806	1,686,806
2033-2037	1,460,000	215,460	1,675,460
2038-2040	800,000	32,186	832,186
Total	<u>\$ 4,685,000</u>	<u>\$ 1,201,256</u>	<u>\$ 5,886,256</u>

Pledged Revenues

The District has pledged a portion of future water activities revenues to repay its 2019 Installment Note payable to BBVA USA. The note payable is secured solely by operating revenues from the proprietary fund. Total principal and interest remaining on the note payable is \$5,886,256 payable through fiscal year 2040. For the current year, principal paid was \$215,000 and interest paid by the operating revenues was \$128,944.

7) 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.

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7) PENSION PLANS - Continued

A) General Information about the Pension Plans - Continued

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, 2022, 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 - 63+	50 - 67+
Monthly Benefits, as a % of Eligible Compensation	1.426% - 2.418%	1% - 2.5%
Required Employee Contribution Rates	8%	6.75%
Required Employer Contribution Rates	15.25%	7.59%

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, 2022 were \$250,560.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

7) PENSION PLANS - Continued

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 \$691,440.

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, 2021, 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, 2020 rolled forward to June 30, 2021 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, 2020 and 2021 (measurement periods) was as follows:

	CalPERS Pension Plan
Proportion - June 30, 2020	0.05386%
Proportion - June 30, 2021	0.03641%
Change - Increase (Decrease)	(0.01744)%

For the year ended June 30, 2022, the District recognized pension expense/(credit) of \$(432,420). At June 30, 2022, 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	\$ 250,560	\$
Differences between actual and expected experience	77,538	
Changes in assumptions		
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	103,774	(255,904)
Net differences between projected and actual earnings on plan investments		(603,590)
	\$ 431,872	\$ (859,494)
Total		

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

7) PENSION PLANS - Continued

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

The \$250,560 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, 2022. 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
2023	\$ (192,021)
2024	(181,437)
2025	(137,923)
2026	(166,801)

Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuation were determined using the following actuarial assumptions:

	CalPERS Pension Plan
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
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	The lesser of contract COLA or 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter.

⁽¹⁾The Mortality Rate Table was derived based on CalPERS-specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvement using 90% of scale MP 2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

7) PENSION PLANS - Continued

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

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 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 Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	-	-0.92%
Total	<u>100%</u>		

^(a)In the System's ACFR, 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.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

7) PENSION PLANS - Continued

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

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 Net Pension Liability	6.15% \$ 2,185,493
Current Discount Rate Net Pension Liability	7.15% \$ 691,440
1% Increase Net Pension Liability	8.15% \$ (543,672)

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

The District had no contributions payable to the pension plan required for the year ended June 30, 2022.

8) 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.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

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

Plan Description - Continued

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 Annual Comprehensive 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.

Employees Covered

As of June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the RHB Plan:

Active employees	1
Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to, but not yet receiving benefits	0
Total	5

Contributions

The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2022, the District's cash contributions were \$49,231 in benefit payments and the estimated implied subsidy was \$3,020 resulting in total payments of \$52,251.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

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

Net OPEB Liability (Asset)

The District's net OPEB liability (asset) was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation dated June 30, 2021 based on the following actuarial methods and assumptions:

Actuarial Assumptions

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal, Level Percentage of Payroll
Amortization Method	Level Percent of Pay
Amortization Period	30-Year Fixed Period for 2021/22
Asset Valuation Method	Market Value of Assets
Discount Rate	4.75%
Investment Rate of Return	4.75%
General Inflation	2.50%
Salary Increases	Aggregate - 3%
	Merit - CalPERS 1997-2015 Experience Study ⁽¹⁾
Medical Trend	Non-Medicare - 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076.
	Medicare - 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076.
Mortality, Retirement, Disability Termination	CalPERS 1997-2015 Experience Study ⁽¹⁾
Mortality Improvement	Mortality projected fully generational with Scale MP-2021
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.

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:

<u>Asset Class</u>	<u>Target Allocation CERBT-Strategy 3</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	22%	4.56%
Fixed Income	49%	0.78%
TIPS	16%	(0.08)%
Commodities	5%	1.22%
REITs	8%	4.06%
Total	<u>100%</u>	

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

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

Discount Rate

The discount rate used to measure the total OPEB liability (asset) was 4.75 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).

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, 2021 <i>(Measurement Date June 30, 2020)</i>	\$ 918,487	\$ 1,559,794	\$ (641,307)
Changes Recognized for the Measurement Period:			
Service Cost	2,132		2,132
Interest	49,126		49,126
Actual vs. Expected Experience	(279,532)		(279,532)
Changes of Assumptions	29,103		29,103
Contributions - Employer		4,666	(4,666)
Net Investment Income		212,194	(212,194)
Benefit Payments	(54,852)	(54,852)	0
Administrative Expense		(551)	551
Net Changes	(254,023)	161,457	(415,480)
Balance at June 30, 2022 <i>(Measurement Date June 30, 2021)</i>	\$ 664,464	\$ 1,721,251	\$ (1,056,787)

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, 2021:

	1% Decrease (3.75%)	Current Discount Rate (4.75%)	1% Increase (5.75%)
Net OPEB Liability (Asset)	\$ (980,570)	\$ (1,056,787)	\$ (1,120,945)

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

8) 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, 2021:

	1% Decrease ⁽¹⁾	Current Healthcare Cost Trend Rates ⁽²⁾	1% Increase ⁽³⁾
Net OPEB Liability (Asset)	\$ (1,118,737)	\$ (1,056,787)	\$ (984,670)

⁽¹⁾ Non-Medicare - 5.5% decreasing to an ultimate rate of 2.75% in 2076. Medicare - 4.65% decreasing to an ultimate rate of 2.75% in 2076.

⁽²⁾ Non-Medicare - 6.5% decreasing to an ultimate rate of 3.75% in 2076. Medicare - 5.65% decreasing to an ultimate rate of 3.75% in 2076.

⁽³⁾ Non-Medicare - 7.5% decreasing to an ultimate rate of 4.75% in 2076. Medicare - 6.65% decreasing to an ultimate rate of 4.75% in 2076.

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, 2022

8) 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, 2022, the District recognized OPEB expense (credit) of \$(229,461). As of fiscal year ended June 30, 2022, 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	\$ 52,251	\$
Changes in assumptions	13,786	
Differences between expected and actual experience		(132,410)
Net differences between projected and actual earnings on OPEB plan investments		(115,705)
	\$ 66,037	\$ (248,115)
Total		

The \$52,251 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2021 measurement date will be recognized as a reduction of the net OPEB liability (asset) during the fiscal year ending June 30, 2023. 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
2023	\$ (148,795)
2024	(32,443)
2025	(27,807)
2026	(25,284)

9) 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 2022 was \$20,500 per participant and is \$19,500 for the calendar year 2021; or up to 25% of gross compensation.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

10) NET POSITION

Net Investment in Capital Assets

Land and Construction in Progress, Not Being Depreciated	\$	1,340,168
Capital Assets, Net of Depreciation		16,304,913
Less Capital Related Debt:		
2013 Station 1 Note		(2,007)
2013 Station 4 Note		(4,594)
2013 Installment Note		(656,540)
2019 Installment Note		(4,685,000)
		(4,685,000)
Total	\$	12,296,940

Designated Net Position

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

	Beginning of Year	Additions Transfers In	Dispositions Transfers Out	End of Year
Customer Rate Stabilization	\$ 2,277,835	\$ 1,305,914	\$	\$ 3,583,749
Minimum Operating Reserve	1,408,278		626,753	781,525
Continuing Capital Projects	1,426,128	98,344		1,524,472
Total	\$ 5,112,241	\$ 1,404,258	\$ 626,753	\$ 5,889,746

11) 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.

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, 2022 was \$33,568. There were no instances in the past three years where a settlement exceeded the District's coverage.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2022

12) 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, 2022, 69.3% of water sold by the District is purchased from the San Diego County Water Authority and 30.7% 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.

COVID-19 Pandemic

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The pandemic continued subsequent to year end with certain restrictions required by the Governor of California, as well as local governments, which may affect revenue sources and also caused subsequent stock market volatility. The duration of the pandemic and the impact of COVID-19 on the District's operational and financial performance is uncertain at this time.

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, 2022

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%
2020	0.05693%	\$ 2,279,573	\$ 1,070,567	212.93%	77.77%
2021	0.05386%	\$ 2,271,670	\$ 916,528	247.86%	79.16%
2022	0.03641%	\$ 691,440	\$ 682,029	101.38%	93.89%

Notes to Schedule:

Benefit Changes. In 2022, 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. Future years' information will be displayed up to 10 years as information becomes available.

Yuima Municipal Water District
Schedule of Contributions
CalPERS Pension Plan
Last Ten Years⁽¹⁾
As of June 30, 2022

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%
2020	\$ 225,665	\$ (225,665)	\$ 0	\$ 916,528	24.62%
2021	\$ 532,793	\$ (532,793)	\$ 0	\$ 682,029	78.11%
2022	\$ 250,560	\$ (250,560)	\$ 0	\$ 701,927	35.70%

⁽¹⁾ Fiscal year 2015 was the 1st year of implementation. Future years' information will be displayed up to 10 years as information becomes available.

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, 2022

Measurement Period	2017	2018	2019	2020	2021
Total OPEB Liability					
Service Cost	\$ 1,049	\$ 1,080	\$ 1,112	\$ 2,078	\$ 2,132
Interest on the Total OPEB Liability	64,078	64,757	64,980	50,583	49,126
Actual and Expected Experience Difference	0	0	(259,374)	0	(279,532)
Changes in Assumptions	0	0	(521)	(19,042)	29,103
Changes in Benefit Terms	0	0	0	0	0
Benefit Payments	(54,290)	(51,306)	(72,354)	(65,495)	(54,852)
Net Change in Total OPEB Liability	10,837	14,531	(266,157)	(31,876)	(254,023)
Total OPEB Liability - Beginning	1,191,152	1,201,989	1,216,520	950,363	918,487
Total OPEB Liability - Ending (a)	\$ 1,201,989	\$ 1,216,520	\$ 950,363	\$ 918,487	\$ 664,464
Plan Fiduciary Net Position					
Contributions - Employer	\$ 67,384	\$ 146,183	\$ 17,484	\$ 9,339	\$ 4,666
Net Investment Income	70,090	62,540	103,594	96,213	212,194
Benefit Payments	(54,290)	(51,306)	(72,354)	(65,495)	(54,852)
Administrative Expense	(654)	(2,439)	(315)	(754)	(551)
Net Change in Plan Fiduciary Net Position	82,530	154,978	48,409	39,303	161,457
Plan Fiduciary Net Position - Beginning	1,234,574	1,317,104	1,472,082	1,520,491	1,559,794
Plan Fiduciary Net Position -Ending (b)	\$ 1,317,104	\$ 1,472,082	\$ 1,520,491	\$ 1,559,794	\$ 1,721,251
Net OPEB Liability (Asset) - Ending (a)-(b)	\$ (115,115)	\$ (255,562)	\$ (570,128)	\$ (641,307)	\$ (1,056,787)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	109.6%	121.0%	160.0%	169.8%	259.0%
Covered Payroll	137,234	334,712	348,380	130,860	161,534
Net OPEB Liability as a Percentage of Covered Payroll	(83.9)%	(76.4)%	(163.7)%	(490.1)%	(654.2)%

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.

**Yuima Municipal Water District
Schedule of Contributions
Retiree Health Benefit Plan
Last Ten Fiscal Years⁽¹⁾
As of June 30, 2022**

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to the ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 0	\$ (146,183)	\$ (146,183)	\$ 334,712	43.7%
2019	\$ 0	\$ (17,484)	\$ (17,484)	\$ 348,380	5.0%
2020	\$ 0	\$ (9,339)	\$ (9,339)	\$ 130,860	7.1%
2021	\$ 0	\$ (4,666)	\$ (4,666)	\$ 161,534	2.9%
2022	\$ 0	\$ (52,251)	\$ (52,251)	\$ 163,345	32.0%

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2022 were from the June 30, 2021 actuarial valuation. Currently, there are no actuarially determined contributions required since the District has a net OPEB asset.

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 30 Year Period
Asset Valuation Method	Market Value of Assets
Discount Rate	4.75%
Investment Rate of Return	4.75%
General Inflation	2.50%
Medical Trend	Non-Medicare - 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076. Medicare - 5.65% for 2023, decreasing to an ultimate rate of 3.5% in 2076.
Mortality	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2021

⁽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.

Statistical Section



Annual Comprehensive Financial Report

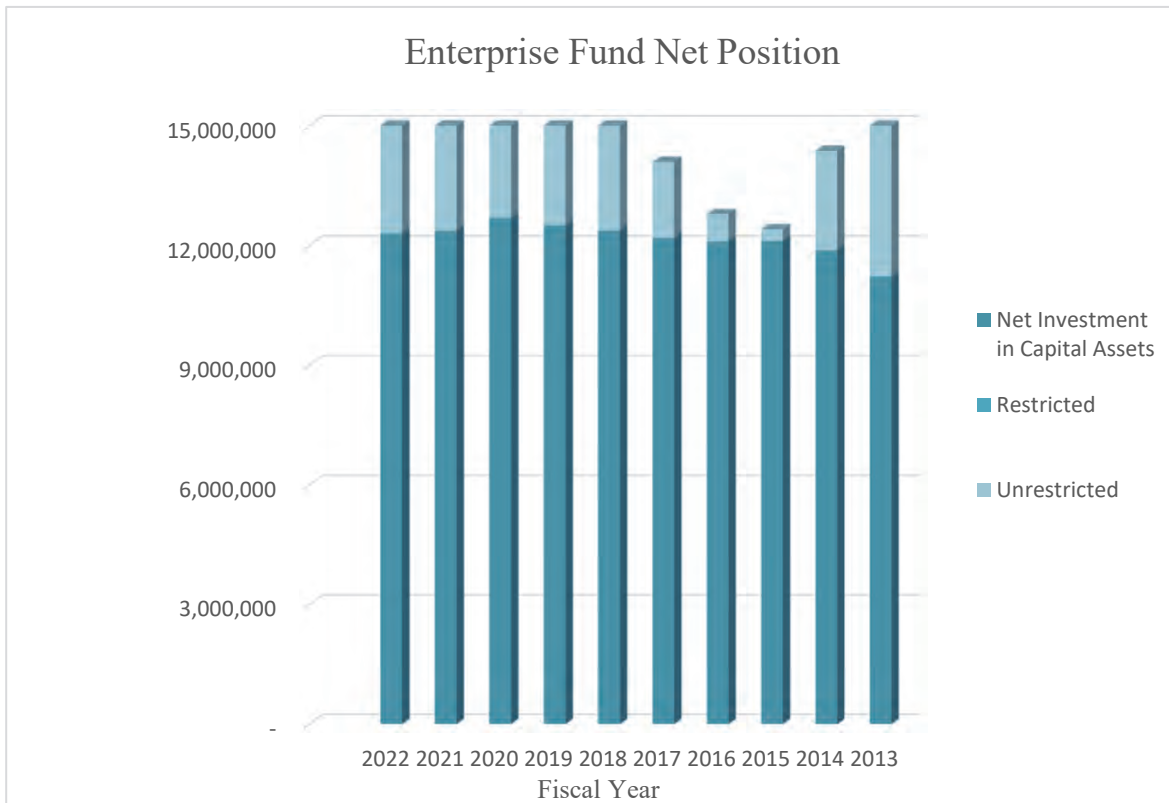
STATISTICAL SECTION

This part of the Yuima Municipal Water District annual comprehensive 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.	50 - 59
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, water sales.	60 - 65
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.	66 - 69
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.	70 - 73
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.	74 - 77

Yuima Municipal Water District
Net Position by Component - Enterprise Fund
Last Ten Fiscal Years

Fiscal Year	Net Investment in Capital Assets	Restricted	Unrestricted	Total Net Position
2022	\$ 12,296,940	\$ -	\$ 5,889,747	\$ 18,186,687
2021	12,372,668	-	5,112,242	17,484,910
2020	12,690,506	-	4,224,815	16,915,321
2019	12,508,865	-	3,657,822	16,166,687
2018	12,376,977	-	3,488,751	15,865,728
2017	12,192,571	-	1,896,073	14,088,644
2016	12,100,947	-	681,845	12,782,792
2015	12,120,332	-	283,989	12,404,321
2014	11,878,249	-	2,488,978	14,367,227
2013	11,224,659	-	4,491,741	15,716,400



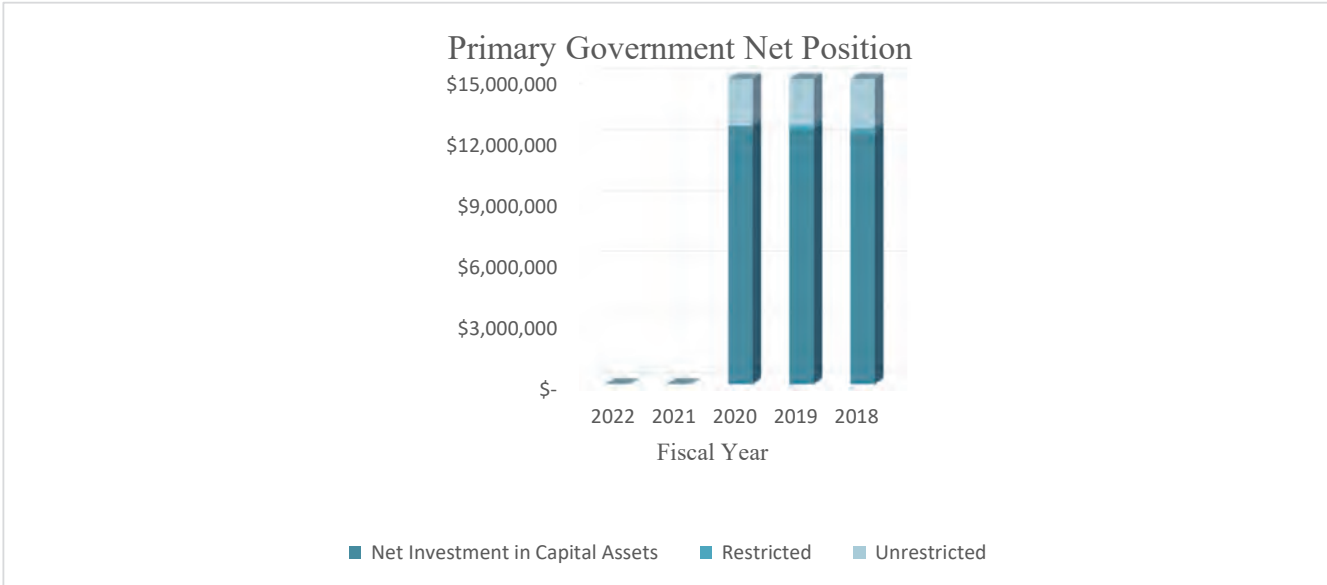
Source: Yuima Municipal Water District

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

Yuima Municipal Water District
Net Position by Component - Government-wide Financial Statements
Last Ten Fiscal Years

Page 1 of 2

	Fiscal Year ⁽¹⁾				
	2022	2021	2020	2019	2018
Governmental Activities:					
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	223,553	227,290
Unrestricted	-	-	-	-	-
Total Governmental Activities Net Position	\$ -	\$ -	\$ -	\$ 223,553	\$ 227,290
Business - type Activities					
Net Investment in Capital Assets	\$ -	\$ -	\$ 12,690,506	\$ 12,508,865	\$ 12,376,977
Restricted	-	-	-	-	-
Unrestricted	-	-	4,224,815	3,657,822	3,488,751
Total Business-type Activities Net Position	\$ -	\$ -	\$ 16,915,321	\$ 16,166,687	\$ 15,865,728
Primary Government					
Net Investment in Capital Assets	\$ -	\$ -	\$ 12,690,506	\$ 12,508,865	\$ 12,376,977
Restricted	-	-	-	223,553	227,290
Unrestricted	-	-	4,224,815	3,657,822	3,488,751
Total Primary Government Net Position	\$ -	\$ -	\$ 16,915,321	\$ 16,390,240	\$ 16,093,018



Source: Yuima Municipal Water District

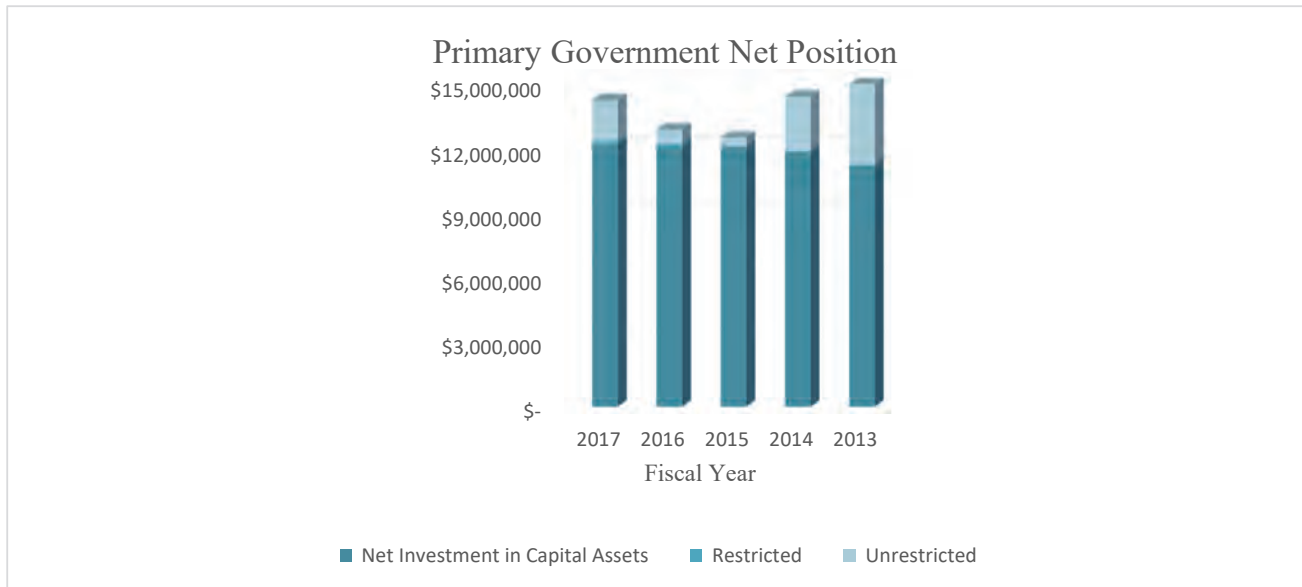
Notes: (1) In fiscal year 2020, the fire services were transferred to the County of San Diego which was the only governmental activities for the District. Starting in fiscal year 2021, no government-wide financial statements are presented since the District has only business-type activities.

(2) The District's assets consist primarily of water treatment and distribution facilities.

Yuima Municipal Water District
NetPosition by Component - Government-wide Financial Statements
Last Ten Fiscal Years

Page 2 of 2

	Fiscal Year ⁽¹⁾				
	2017	2016	2015	2014	2013
Governmental Activities:					
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	177,620	120,050	-	-	-
Unrestricted	-	-	115,483	60,942	1,512
Total Governmental Activities Net Position	\$ 177,620	\$ 120,050	\$ 115,483	\$ 60,942	\$ 1,512
Business - type Activities					
Net Investment in Capital Assets	\$ 12,192,571	\$ 12,100,947	\$ 12,120,332	\$ 11,878,249	\$ 11,224,659
Restricted	-	-	-	-	-
Unrestricted	1,896,073	681,845	283,989	2,488,978	4,491,741
Total Business-type Activities Net Position	\$ 14,088,644	\$ 12,782,792	\$ 12,404,321	\$ 14,367,227	\$ 15,716,400
Primary government					
Net Investment in Capital Assets	\$ 12,192,571	\$ 12,100,947	\$ 12,120,332	\$ 11,878,249	\$ 11,224,659
Restricted	177,620	120,050	-	-	-
Unrestricted	1,896,073	681,845	399,472	2,549,920	4,493,253
Total Primary Government Net Position	\$ 14,266,264	\$ 12,902,842	\$ 12,519,804	\$ 14,428,169	\$ 15,717,912



Source: Yuima Municipal Water District

Notes: (1) In fiscal year 2020, the fire services were transferred to the County of San Diego which was the only governmental activities for the District. Starting in fiscal year 2021, no government-wide financial statements are presented since the District has only business-type activities.

(2) The District's assets consist primarily of water treatment and distribution facilities.

**Yuima Municipal Water District
Changes in Net Position - Enterprise Fund
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Operating Revenues</u>	<u>Operating Expenses</u>	<u>Operating Income (Loss)</u>	<u>Total Non-Operating Revenues (Expenses)</u>	<u>Income (Loss) Before Capital Contributions</u>	<u>Capital Contributions</u>	<u>Transfers In</u>	<u>Changes in Net Position</u>
2022	\$ 16,054,868	\$ 16,145,397	\$ (90,529)	\$ 792,306	\$ 701,777	\$ -	\$ -	\$ 701,777
2021	16,738,755	16,613,210	125,545	444,044	569,589	-	-	569,589
2020	14,103,426	14,241,081	(137,655)	839,191	701,536	30,992	16,106	748,634
2019	12,821,344	13,450,306	(628,962)	847,677	218,715	82,244	-	300,959
2018	16,771,256	16,574,067	197,189	1,285,979	1,483,168	177,837	-	1,661,005
2017	11,745,266	11,489,021	256,245	1,049,607	1,305,852	-	-	1,305,852
2016	9,670,633	9,845,811	(175,178)	553,649	378,471	-	-	378,471
2015	10,885,303	11,515,045	(629,742)	754,141	124,399	-	-	124,399
2014	10,924,679	12,683,076	(1,758,397)	409,224	(1,349,173)	-	-	(1,349,173)
2013	8,192,496	8,249,474	(56,978)	454,385	397,407	-	-	397,407

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 - Government-wide Financial Statements
Last Ten Fiscal Years
Page 1 of 2

	Fiscal Year				
	2022⁽¹⁾	2021⁽¹⁾	2020	2019	2018
Expenses					
Governmental Activities:					
Fire Protection	\$ -	\$ -	\$ 229,098	\$ 63,764	\$ 21,057
Total Governmental Activities Expenses	-	-	229,098	63,764	21,057
Business-type activities:					
Water Activities	-	-	14,383,514	13,502,605	16,643,497
Interest on Long-term Debt	-	-	-	-	-
Total Business-type Activities Expenses	-	-	14,383,514	13,502,605	16,643,497
Total Primary Government Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,612,612</u>	<u>\$ 13,566,369</u>	<u>\$ 16,664,554</u>
Program Revenues					
Governmental Activities:					
Charges for Services - Fire Protection	\$ -	\$ -	\$ 14,490	\$ 53,131	\$ 64,260
Operating Grants & Contributions - Fire Protection	-	-	7,142	6,816	6,421
Capital Grants and Contributions - Fire Protection	-	-	-	-	-
Total Governmental Activities Program Revenues	-	-	21,632	59,947	70,681
Business-type Activities:					
Charges for Services - Water Activities	-	-	14,420,981	13,075,490	17,520,725
Operating Grants & Contributions - Water Activities	-	-	-	-	-
Capital Grants & Contributions - Water Activities	-	-	30,992	82,244	177,837
Total Business-type Activities Program Revenues	-	-	14,451,973	13,157,734	17,698,562
Total Primary Government Program Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,473,605</u>	<u>\$ 13,217,681</u>	<u>\$ 17,769,243</u>
Net (Expense)/Revenue					
Governmental Activities	\$ -	\$ -	\$ (207,466)	\$ (3,817)	\$ 49,624
Business-type Activities	-	-	68,459	(344,871)	1,055,065
Total Primary Government Net (Expense)/Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (139,007)</u>	<u>\$ (348,688)</u>	<u>\$ 1,104,689</u>
General Revenues and Other					
Changes in Net Position					
Governmental Activities:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	19	80	46
Other	-	-	(16,106)	-	-
Total Governmental Activities	-	-	(16,087)	80	46
Business-type Activities:					
Property Taxes	-	-	460,536	447,498	429,867
Investment Income	-	-	194,582	140,140	51,431
Other	-	-	8,951	58,192	124,642
Special Item	-	-	16,106	-	-
Total Business-type Activities	-	-	680,175	645,830	605,940
Total Primary Government	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 664,088</u>	<u>\$ 645,910</u>	<u>\$ 605,986</u>
Change in Net Position					
Governmental Activities	\$ -	\$ -	\$ (223,553)	\$ (3,737)	\$ 49,670
Business-type Activities	-	-	748,634	300,959	1,661,005
Total Primary Government	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 525,081</u>	<u>\$ 297,222</u>	<u>\$ 1,710,675</u>

Source: Yuima Municipal Water District

Notes: (1) In fiscal year 2020, the fire services were transferred to the County of San Diego which was the only governmental activities for the District. Starting in fiscal year 2021, no government-wide financial statements are presented since the District has only business-type activities.

Yuima Municipal Water District
Changes in Net Position - Government-wide Financial Statements
Last Ten Fiscal Years
Page 2 of 2

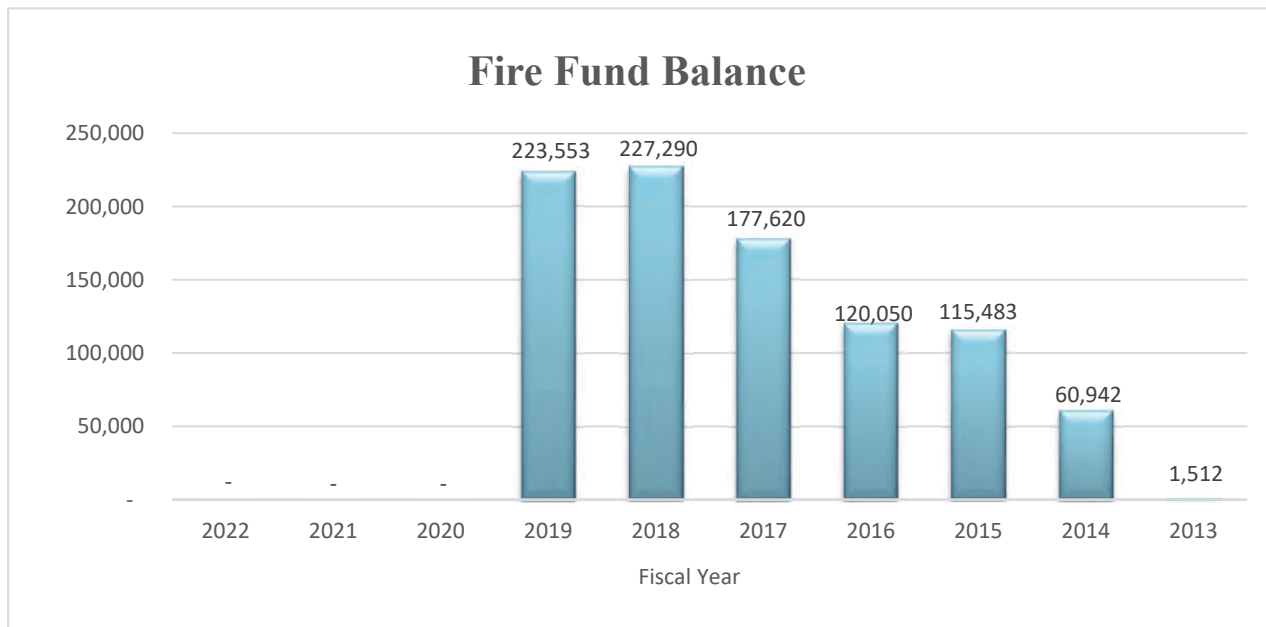
	Fiscal Year				
	2017	2016	2015	2014	2013
Expenses					
Governmental Activities:					
Fire Protection	\$ 288	\$ 117,154	\$ 81,806	\$ 5,486	\$ 149,968
Total Governmental Activities Expenses	<u>288</u>	<u>117,154</u>	<u>81,806</u>	<u>5,486</u>	<u>149,968</u>
Business-type activities:					
Water Activities	11,559,426	9,992,584	11,625,791	12,972,013	8,462,595
Interest on Long-term Debt	-	-	-	-	-
Total Business-type Activities Expenses	<u>11,559,426</u>	<u>9,992,584</u>	<u>11,625,791</u>	<u>12,972,013</u>	<u>8,462,595</u>
Total Primary Government Expenses	<u>\$ 11,559,714</u>	<u>\$ 10,109,738</u>	<u>\$ 11,707,597</u>	<u>\$ 12,977,499</u>	<u>\$ 8,612,563</u>
Program Revenues					
Governmental Activities:					
Charges for Services	\$ 52,512	\$ 59,165	\$ 56,838	\$ 55,052	\$ 51,288
Operating Grants and Contributions	5,316	62,537	79,495	1,650	92,842
Capital Grants and Contributions	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>57,828</u>	<u>121,702</u>	<u>136,333</u>	<u>56,702</u>	<u>144,130</u>
Business-type Activities:					
Charges for Services	12,408,319	9,928,163	11,260,495	11,177,486	8,438,943
Operating Grants and Contributions	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	-
Total Business-type Activities Program Revenues	<u>12,408,319</u>	<u>9,928,163</u>	<u>11,260,495</u>	<u>11,177,486</u>	<u>8,438,943</u>
Total Primary Government Program Revenues	<u>\$ 12,466,147</u>	<u>\$ 10,049,865</u>	<u>\$ 11,396,828</u>	<u>\$ 11,234,188</u>	<u>\$ 8,583,073</u>
Net (Expense)/Revenue					
Governmental Activities	\$ 57,540	\$ 4,548	\$ 54,527	\$ 51,216	\$ (5,838)
Business-type Activities	848,893	(64,421)	(365,296)	(1,794,527)	(23,652)
Total Primary Government Net (Expense)/Revenue	<u>\$ 906,433</u>	<u>\$ (59,873)</u>	<u>\$ (310,769)</u>	<u>\$ (1,743,311)</u>	<u>\$ (29,490)</u>
General Revenues and Other					
Changes in Net Assets					
Governmental Activities:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	30	19	14	11	11
Other	-	-	-	8,203	7,480
Total Governmental Activities	<u>30</u>	<u>19</u>	<u>14</u>	<u>8,214</u>	<u>7,491</u>
Business-type Activities:					
Property Taxes	416,525	390,735	396,037	378,146	372,995
Investment Income	29,495	22,222	22,582	34,020	44,587
Other	10,939	29,935	71,076	33,188	3,477
Special Item	-	-	-	-	(139,224)
Total Business-type Activities	<u>456,959</u>	<u>442,892</u>	<u>489,695</u>	<u>445,354</u>	<u>281,835</u>
Total Primary Government	<u>\$ 456,989</u>	<u>\$ 442,911</u>	<u>\$ 489,709</u>	<u>\$ 453,568</u>	<u>\$ 289,326</u>
Change in Net Position					
Governmental Activities	\$ 57,570	\$ 4,567	\$ 54,541	\$ 59,430	\$ 1,653
Business-type Activities	1,305,852	378,471	124,399	(1,349,173)	258,183
Total Primary Government	<u>\$ 1,363,422</u>	<u>\$ 383,038</u>	<u>\$ 178,940</u>	<u>\$ (1,289,743)</u>	<u>\$ 259,836</u>

Source: Yuima Municipal Water District

Notes: (1) In fiscal year 2020, the fire services were transferred to the County of San Diego which was the only governmental activities for the District. Starting in fiscal year 2021, no government-wide financial statements are presented since the District has only business-type activities.

**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 ⁽³⁾ Fund	Total Balance		
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2021	-	-	-	-	-
2020	-	-	-	-	-
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



Source: Yuima Municipal Water District

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

(2) The Fire Mitigation Fee project consisted of building a Fire Apparatus Bay at the Cal Fire CDF location. The project was completed at a total cost of \$268,000. It was funded as a joint project with Yuima, Pauma, and Mootamai Municipal Water Districts.

(3) The Fire Protection District (Fire Fund) was consolidated with the County of San Diego's Fire Protection CSA 135, all financial responsibility, net assets and fund balances were transferred to the County in fiscal year 2020.

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

Page 1 of 2

	Fiscal Year				
	2022⁽¹⁾	2021⁽¹⁾	2020⁽¹⁾	2019	2018
Revenues					
Fire Protection Special Tax	\$ -	\$ -	\$ 11,730	\$ 51,306	\$ 52,663
Mitigation Fees	-	-	2,760	1,825	11,597
Contributions	-	-	-	-	-
Investment Earnings	-	-	19	80	46
Miscellaneous (EMS Funds)	-	-	7,142	6,816	6,421
Total Revenues	<u>-</u>	<u>-</u>	<u>21,651</u>	<u>60,027</u>	<u>70,727</u>
Expenditures					
General and Administrative	-	-	180,456	706	250
Capital Expenditures	-	-	-	-	-
Fire Protection	-	-	48,642	63,058	20,807
Total Expenditures	<u>-</u>	<u>-</u>	<u>229,098</u>	<u>63,764</u>	<u>21,057</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (207,447)</u>	<u>\$ (3,737)</u>	<u>\$ 49,670</u>

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

- Notes:
- (1) In the 2019-20 Fiscal Year the Fire District Consolidated with the County of San Diego for fire protection. The Special Fire tax was transferred to the County in addition to the remaining balance of the Fire Fund.
 - (2) CalFire did not call a "Non-Fire Season" in Fiscal Year 2017-18, therefore no fire contract charges were incurred during this reporting period.
 - (3) 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.
 - (4) 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.

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

Page 2 of 2

	Fiscal Year				
	2017	2016	2015	2014	2013
Revenues					
Fire Protection Special Tax	\$ 51,073	\$ 51,564	\$ 54,663	\$ 50,715	\$ 50,715
Mitigation Fees	1,439	7,601	2,175	4,337	573
Contributions	-	55,844	72,000	1,650	92,842
Investment Earnings	30	19	14	11	11
Miscellaneous (EMS Funds)	5,316	6,693	7,495	8,203	7,480
Total Revenues	<u>57,858</u>	<u>121,721</u>	<u>136,347</u>	<u>64,917</u>	<u>151,621</u>
Expenditures					
General and Administrative	288	4,567	3,567	3,835	2,431
Capital Expenditures	-	-	-	-	-
Fire Protection	-	112,587	78,239	1,651	147,537
Total Expenditures	<u>288</u>	<u>117,154</u>	<u>81,806</u>	<u>5,486</u>	<u>149,968</u>
Net Change in Fund Balances	<u>\$ 57,570</u>	<u>\$ 4,567</u>	<u>\$ 54,541</u>	<u>\$ 59,430</u>	<u>\$ 1,653</u>

Source: ACFR - 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.

- (5) 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 Operating Revenues by Source Last Ten Fiscal Years

Fiscal Year Ended	Water Sales & Pumping Charges	Other Services	Total Operating Revenues	Percent Change
2022	\$ 15,274,237	\$ 780,631	\$ 16,054,868	-4.1%
2021	15,847,820	890,935	16,738,755	18.7%
2020	13,269,823	833,603	14,103,426	10.0%
2019	11,991,270	830,074	12,821,344	-23.6%
2018	15,918,051	853,205	16,771,256	42.8%
2017	11,025,249	720,017	11,745,266	21.5%
2016	8,981,074	689,559	9,670,633	-11.2%
2015	10,272,594	612,709	10,885,303	-0.4%
2014	10,356,950	567,729	10,924,679	33.3%
2013	7,598,904	593,592	8,192,496	17.7%



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
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)		
	2022	\$ 1,420	\$ 1,077	\$ 1,851		\$ 1,380	7%	\$ 103	
2021	\$ 1,420	\$ 1,077	\$ 1,851	\$ 1,077	0%	\$ 103	\$ 74	\$ 355	0%
2020	\$ 1,420	\$ 1,077	\$ 1,851	\$ 1,077	2%	\$ 103	\$ 74	\$ 355	0%
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%

Base Charges

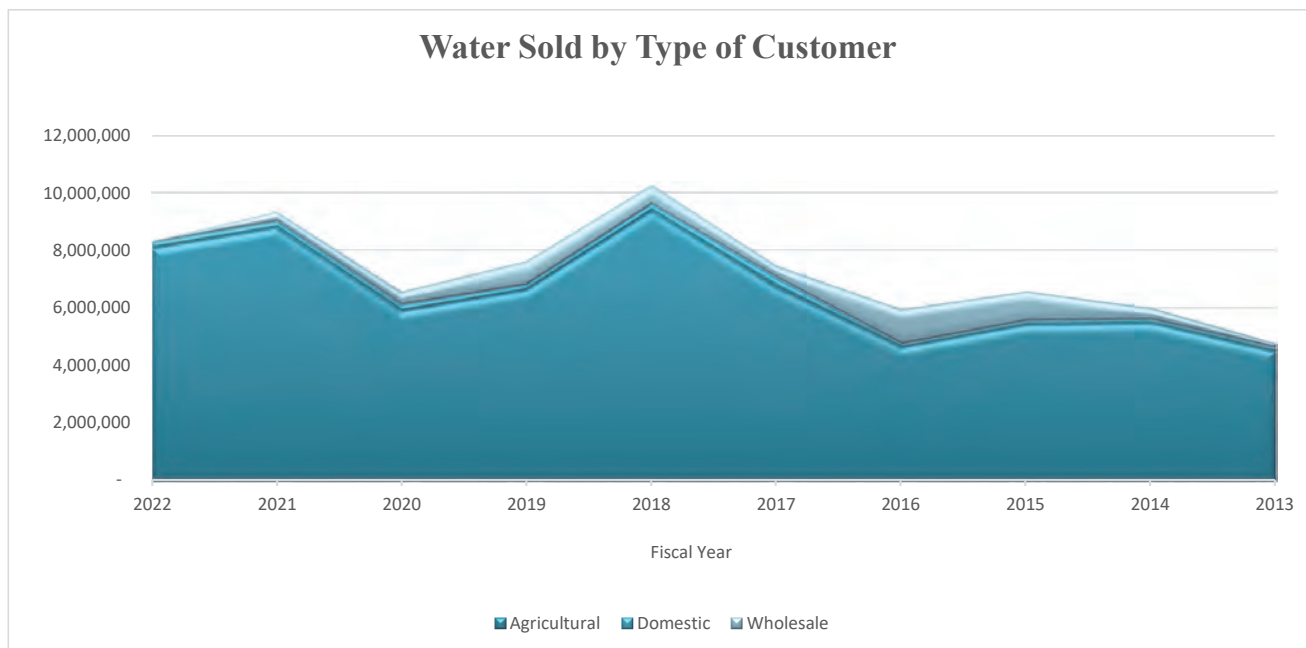
Fiscal Year Ended	Monthly Meter Charge by Meter Size										Average Annual Increase
	5/8"	1"	1¼" & 1½"	2"	3"	4"	5"	6"	8"		
2022	\$ 37	\$ 59	\$ 111	\$ 192	\$ 354	\$ 604	\$ 855	\$ 1,105	\$ 1,915	0%	
2021	\$ 37	\$ 59	\$ 111	\$ 192	\$ 354	\$ 604	\$ 855	\$ 1,105	\$ 1,915	0%	
2020	\$ 37	\$ 59	\$ 111	\$ 192	\$ 354	\$ 604	\$ 855	\$ 1,105	\$ 1,915	0%	
2019	\$ 37	\$ 59	\$ 111	\$ 192	\$ 354	\$ 604	\$ 855	\$ 1,105	\$ 1,915	0%	
2018 ²	\$ 37	\$ 59	\$ 111	\$ 192	\$ 354	\$ 604	\$ 855	\$ 1,105	\$ 1,915	15%	
2017	\$ 32	\$ 51	\$ 96	\$ 167	\$ 307	\$ 525	\$ 743	\$ 961	\$ 1,665	-9%	
2016	\$ 35	\$ 56	\$ 106	\$ 183	\$ 338	\$ 578	\$ 817	\$ 1,057	\$ 1,831	15%	
2015	\$ 31	\$ 49	\$ 92	\$ 159	\$ 294	\$ 502	\$ 711	\$ 919	\$ 1,593	7%	
2014	\$ 29	\$ 46	\$ 86	\$ 149	\$ 275	\$ 469	\$ 664	\$ 859	\$ 1,488	0%	
2013	\$ 29	\$ 46	\$ 86	\$ 149	\$ 275	\$ 469	\$ 664	\$ 859	\$ 1,488	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% the monthly meter fee.
 - (6) 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		
2022	\$ 8,049,132	6,990	\$ 214,149	152	\$ 34,168	19	\$ 8,297,449	7,161	10.38	\$ 1,159
2021	8,775,608	7,485	216,449	161	333,918	234	9,325,974	7,880	5.71	1,183
2020	5,879,057	6,272	213,780	150	460,226	305	6,553,063	6,727	27.30	974
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



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.

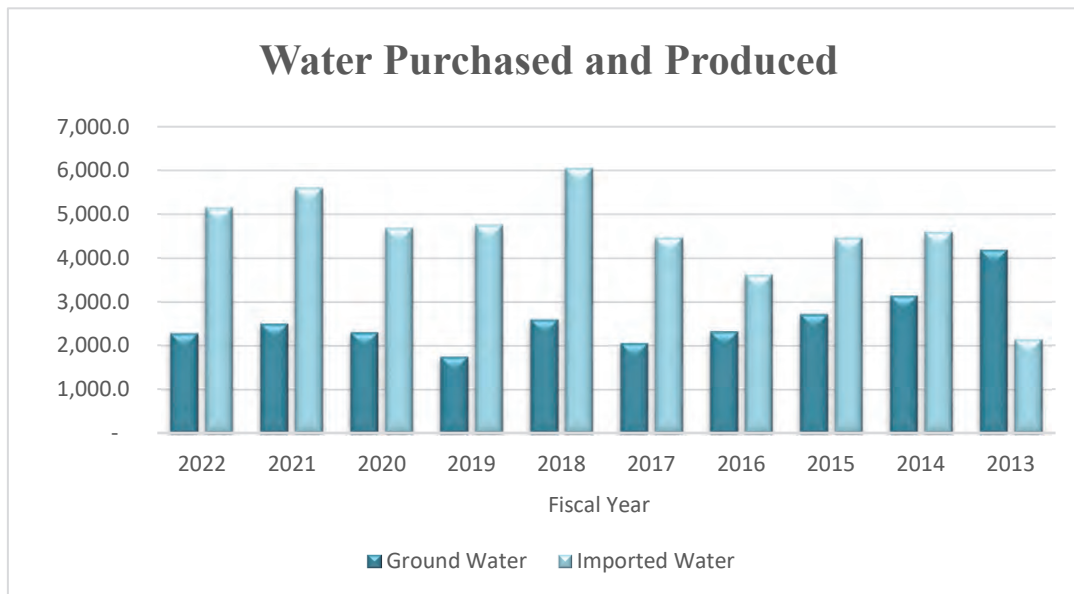
(2) Although revenue by customer type is not presented separately on the face of the financial statements, these revenues are recorded separately in the District’s general ledger for tracking purposes.

(3) Rainfall is measured by a rain gauge located at the Yuima Municipal Water District’s office that was installed and is maintained by the San Diego County Flood Control District.

(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		
2022	2,287.7	5,151.2	7,438.9	31%	69%
2021	2,508.5	5,610.9	8,119.4	31%	69%
2020	2,311.4	4,684.7	6,996.1	33%	67%
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%



Source: Yuima Municipal Water District

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

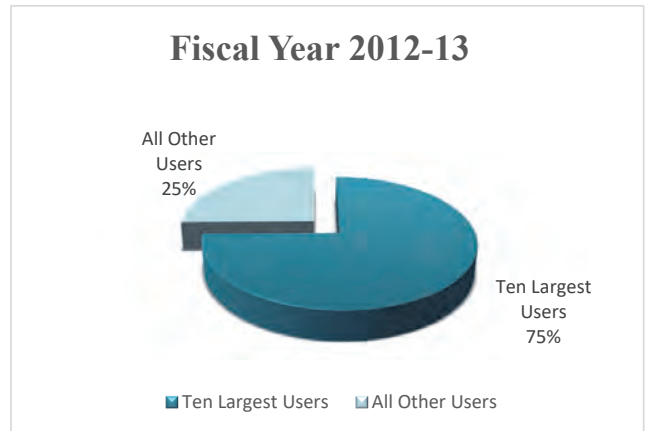
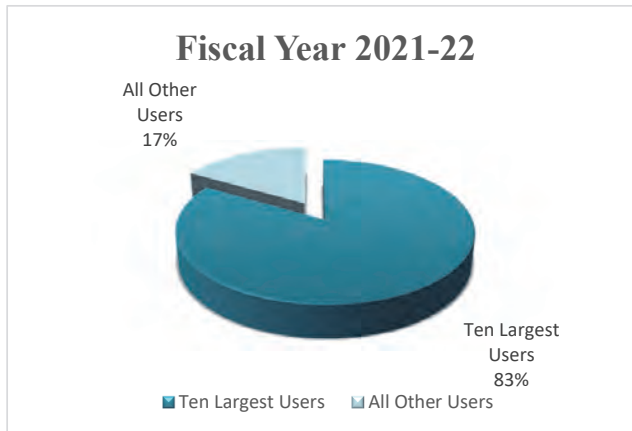
Yuima Municipal Water District Principal Water Consumers For the Fiscal Years 2022 and 2013

Yuima & IDA Customer Accounts FISCAL YEAR ENDED 2022

Customer Name ⁽¹⁾	Usage in Acre Feet	Percent of Water Sold
Pauma Mtn. Ranch/Pauma Ranches	2,683	37.47%
T-Y Nursery	953	13.31%
Jackson Ranches	595	8.31%
Humason / Starbeam	441	6.16%
Rancho Eugenio	399	5.57%
Burge	270	3.77%
Pauma Ridge	238	3.32%
House	168	2.35%
Brothers Nursery	119	1.66%
Metta Forest	101	1.41%
Total Top Ten Consumers	5,967	83.33%
Other Consumers	1,194	16.67%
Total Water Billed	7,161	100.00%

Yuima & IDA Customer Accounts FISCAL YEAR ENDED 2013

Customer Name ⁽¹⁾	Usage in Acre Feet	Percent of Water Sold
Pauma Mtn. Ranch/Pauma Ranches	2,221	35.20%
Rancho Eugenio	474	7.51%
Val Vista	444	7.04%
Humason	315	4.99%
T-Y Nursery	271	4.30%
Burge	237	3.76%
House	230	3.65%
PKB Farms	203	3.22%
McKillip	162	2.57%
Metta Forest	158	2.50%
Total Top Ten Consumers	4,715	74.73%
Other Consumers	1,594	25.27%
Total Water Billed	6,309	100.00%



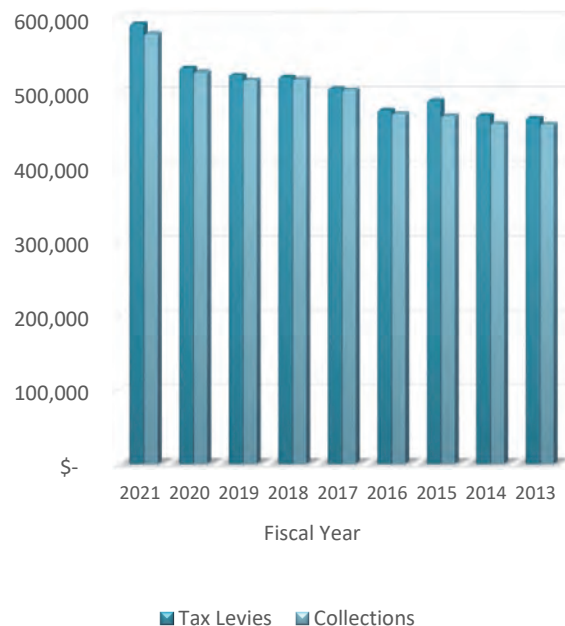
Source: Yuima Municipal Water District

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

Fiscal Year Ended	Yuima & IDA Combined 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			
2022	\$ 520,267	\$ 204,395	\$ 724,662	\$ 719,075	\$ 5,587	0.78%
2021	494,136	98,070	592,206	578,586	13,620	2.35%
2020	458,615	74,163	532,778	527,620	5,158	0.98%
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%

Property Tax Levies and Collections

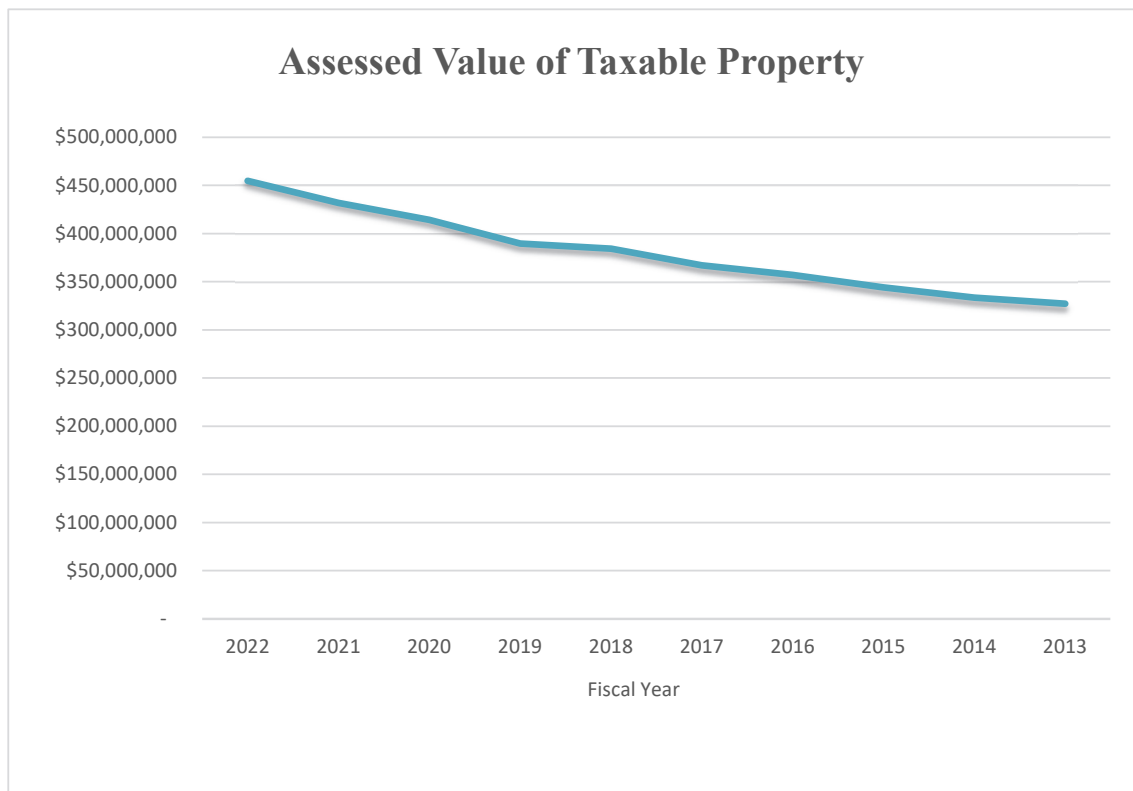


Source: Yuima Municipal Water District and the Office of the Auditor Controller, County of San Diego

- 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		
2022	\$ 464,112,157	\$ -	\$ (9,437,305)	\$ 454,674,852	-
2021	441,500,741	-	(9,652,581)	431,848,160	-
2020	422,514,046	-	(8,417,486)	414,096,560	-
2019	396,415,578	-	(6,880,024)	389,535,554	-
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	-

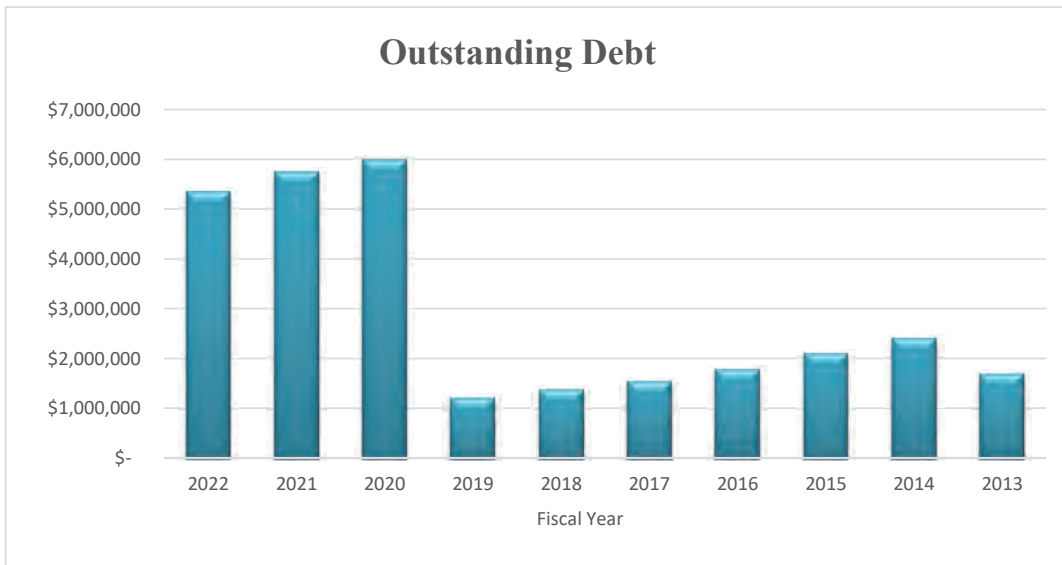


Source: Yuima Municipal Water District and the Office of the Auditor Controller, County of San Diego

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 Obligation Bonds ⁽¹⁾	Revenue Bonds ⁽²⁾	Term Loans	Total	Number of Meters ⁽³⁾	Debt per Meter	Percentage			Debt per Capita
							of Personal Income ⁽⁴⁾	Population ⁽⁵⁾		
2022	\$ -	\$ -	\$ 5,348,141	\$ 5,348,141	346	\$ 15,457	3%	2,660	2,011	
2021	-	-	5,749,177	5,749,177	346	16,616	3%	2,660	2,161	
2020	-	-	5,984,115	5,984,115	346	17,295	3%	1,336	4,479	
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	2%	1,336	1,798	
2013	-	-	1,689,688	1,689,688	337	5,014	1%	1,336	1,265	



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 = 113; IDA Meters =233
(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 2020 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
2022	\$ 16,054,868	\$ 959,046	17,013,914	\$ 15,486,296	1,527,618
2021	16,738,755	1,018,915	17,757,670	\$ 15,960,805	1,796,865
2020	14,103,426	957,197	15,060,623	13,686,321	1,374,302
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

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 Debt Limit
Principal	Interest	Total⁽⁴⁾	Coverage Factor		
\$ 381,122	\$ 155,265	536,386	285%	115%	
261,453	163,990	425,443	422%	115%	
156,917	60,279	217,196	633%	115%	
152,510	39,933	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%	

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, 2022**

2021-22 Assessed Valuation: \$ 440,112,302

	Total Debt 6/30/2022	% Applicable ⁽¹⁾	District's Share of 6/30/2022
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Metropolitan Water District	20,175,000	0.013%	\$ 2,623
Palomar Community College District	655,840,155	0.315%	\$ 2,065,896
Palomar Pomerado Hospital District	408,228,082	0.460%	\$ 1,877,849
Yuima Municipal Water District	0	100.00%	0
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 3,946,368
 <u>OVERLAPPING GENERAL FUND DEBT</u>			
San Diego County General Fund Obligations	245,340,000	0.073%	\$ 179,098
San Diego County Pension Obligations	340,825,000	0.073%	\$ 248,802
San Diego County Superintendent of Schools Certificates of Participation	7,780,000	0.073%	\$ 5,679
Palomar Community College District General Fund Obligation	1,440,000	0.315%	\$ 4,535
TOTAL OVERLAPPING GENERAL FUND DEBT			\$ 438,115
TOTAL DIRECT DEBT			\$ -
TOTAL OVERLAPPING DEBT			\$ 4,384,483
 COMBINED TOTAL DEBT			 \$ 4,384,483 ⁽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	0.90%
Combined Total Debt	1.00%

Source: California Municipal Statistics, Inc.

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

Year	Population	Personal Income (in thousands)	Per Capita		Unemployment Rate
			Personal Income (in dollars)	School Enrollment	
2022 ⁽²⁾	N/A	N/A	N/A	N/A	3.2%
2021	3,315,404	164,786,000	49,703	490,068	7.0%
2020	3,343,355	173,279,000	51,828	502,785	13.8%
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%

Source: County of San Diego, Annual Comprehensive Financial Report for the Year Ended June 30, 2022

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.

(2) Data for Fiscal Year 2022 not available at time of publication.

**Yuima Municipal Water District
San Diego County Employment by Industry⁽¹⁾
Fiscal Year 2022 and 2013**

	2022		2013	
	Employment at June 2022	% of Total Employment	Employment at June 2013	% of Total Employment
Agriculture	9,900	1%	10,200	1%
Natural Resources & Mining	300	0%	400	0%
Construction	85,600	6%	57,600	4%
Manufacturing	113,200	8%	91,900	7%
Wholesale Trade	44,300	3%	44,300	3%
Retail Trade	139,700	10%	135,900	10%
Warehousing & Utilities	37,400	3%	28,700	2%
Information	22,600	2%	24,700	2%
Finance Activities	75,500	5%	71,000	5%
Professional & Business Services	277,500	20%	220,500	17%
Educational & Health Services	218,600	16%	159,300	12%
Leisure & Hospitality	198,600	14%	168,600	13%
Repair, Religious, Professional	53,500	4%	51,200	4%
Federal Government	46,800	3%	46,100	4%
State Government	54,500	4%	44,800	3%
Local Government	23,400	2%	142,700	11%
Total, All Industries	1,401,400	100%	1,297,900	100%
Civilian Employment	1,515,800	96.8%	1,492,300	92.6%
Civilian Unemployment	49,900	3.2%	118,900	7.4%
Total Civilian Labor Force	1,565,700	100%	1,611,200	100%

Civilian Unemployment Rate

3.2%

7.4%

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**

	2022 ⁽²⁾			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of California - San Diego	35,802	1	2.26%	27,832	2	1.87%
Sharp Healthcare	19,468	2	2.24%	15,960	4	1.07%
County of San Diego	17,954	3	1.20%	16,011	3	1.07%
City of San Diego	11,820	4	1.14%	10,306	7	69.00%
General Atomics	6,745	5	0.98%	7,668	9	51.00%
San Diego State University	6,454	6	0.91%	N/A	N/A	N/A
Rady Children's Hospital - San Diego	5,711	7	0.77%	N/A	N/A	N/A
San Diego Community College District	5,400	8	0.75%	N/A	N/A	N/A
Sempra Energy	5,063	9	0.63%	N/A	N/A	N/A
YMCA of San Diego County	5,057	10	0.59%	N/A	N/A	N/A
Total	119,474		11.47%	77,777		124.01%

Source: County of San Diego, Annual Comprehensive Financial Report for the Year Ended June 30, 2022.

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.

(2) Data not available at time of publication

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

Full-time Equivalent District Employees

Fiscal Year Ended	Management	Field Operations	Administrative Services	Total Employees⁽²⁾	Average Years of Service
2022	3	4	1.8	8.8	11.90
2021	1	4	2.8	7.8	12.25
2020	1	5	3.8	9.8	9.40
2019	2	5	3.8	10.8	10.00
2018	2	5	5	12	9.20
2017	2	5	3	10	10.10
2016	1	4	3	8	14.80
2015	3	4	2	9	12.70
2014	3	4	2	9	15.40
2013	3	4	2	9	14.40

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	5,550hp
Number of Producing Wells	23
Daily Production Peak ⁽³⁾	8.58 mgd
Average Daily Production ⁽⁴⁾	5.70 mgd
Number of Service Connections	346

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) Daily production peak is based on imported and local water supplies for the fiscal year.

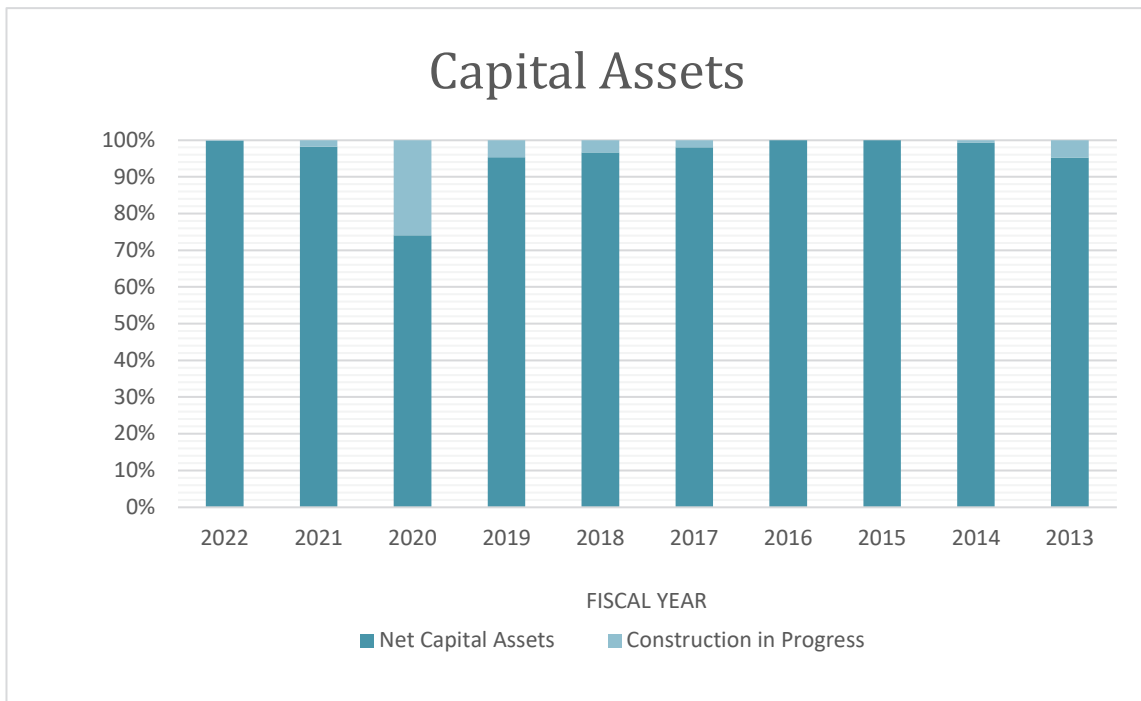
(4) Average daily production is based on imported and local water supplies for the fiscal year.

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
2022	944,872	356,585	8,846,123	9,250,260	199,226
2021	944,872	356,585	8,846,123	9,228,868	199,226
2020	944,872	356,585	9,032,537	3,837,537	199,226
2019	944,872	356,585	9,032,537	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



Source: Yuima Municipal Water District

**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
2022	8,919,274	2,327,678	(13,237,648)	17,606,370	38,711
2021	8,591,483	2,224,830	(12,595,496)	17,796,491	325,354
2020	8,301,388	2,205,997	(12,069,017)	12,809,126	4,489,890
2019	8,280,751	2,136,464	(11,528,429)	13,077,946	638,952
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

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

Page 1 of 2

	Fiscal Year				
	2022	2021	2020	2019	2018
Service Area	13,460	13,460	13,460	13,460	13,460
Total Rainfall (inches)	10.38	5.71	19.32	27.35	7.06
Miles of Water Main (6"+)	44.12	44.12	44.12	44.12	44.12
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	23	-	-	-	24
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
Pump Capacity (horsepower)	5,500	5,500	4,850	4,850	4,850
Number of Service Connections (2)	346	346	346	341	338
Production Peak (mgd) (3)(4)	8.58	11.87	11.87	13.36	10.80
Average Annual Production (mgd)	5.87	2.60	6.34	5.88	7.83
Number of Mainline Repairs	3	1	1	1	-

Source: Yuima Municipal Water District

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

(2) Yuima connections = 114; IDA connections = 232

(3) Peak production month -August 2020.

(4) Local and imported water supplies.

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

Page 2 of 2

	Fiscal Year				
	2017	2016	2015	2014	2013
Service Area	13,460	13,460	13,460	13,460	13,460
Total Rainfall (inches)	29.20	19.50	14.61	8.18	13.51
Miles of Water Main (8"+)	44.12	44.12	42.18	42.18	42.26
Number of Treated Water Tanks	10	10	10	10	10
Capacity of Water Tanks (acre feet)	58.0	58.0	58.0	58.0	55.0
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	25	23	27	27	24
Maximum gallons per minute Flows	2,901	2,901	2,901	2,901	3,577
Number of Pump Stations	9	9	9	9	10
Pump Capacity (horsepower)	4,850	4,850	4,850	4,800	4,785
Number of Service Connections	334	330	330	334	337
Production Peak (mgd)	11.80	8.40	10.20	10.20	9.04
Average Production (mgd)	5.90	6.91	6.91	6.91	4.52
Number of Mainline Repairs	1	-	-	-	-

Source: Yuima Municipal Water District

RESOLUTION NO _____

**RESOLUTION OF THE BOARD OF DIRECTORS OF
YUIMA MUNICIPAL WATER DISTRICT
FILLING VACANCY IN THE OFFICE OF DIRECTOR**

(Division One)

WHEREAS, a vacancy exists on the Board of Directors of the Yuima Municipal Water District for the office in Division 1 formerly held by Lynne Villalobos; and

WHEREAS, pursuant to Government Code section 1780, the Board of Directors may appoint a Director to fill the vacancy until the next District general election to be held on November 5, 2024.

NOW, THEREFORE, the Board of Directors of the Yuima Municipal Water District does hereby resolve, find, determine, and order as follows:

Section 1: Pursuant to section 1780 of the Government Code, the Board of Directors of the Yuima Municipal Water District hereby appoints _____ to serve on the Board of Directors as the representative from Division 1 until the next District general election to be held on November 5, 2024.

Section 2: The Secretary or Assistant Secretary of the Yuima Municipal Water District is hereby directed to deliver forthwith one (1) certified copy of this resolution to the Clerk of the Board of Supervisors of the County of San Diego.

PASSED AND ADOPTED by the Board of Directors of YUIMA MUNICIPAL WATER DISTRICT at a Regular Adjourned Meeting of said Board held 23rd day of January, 2023 by the following roll-call vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

, President

ATTEST:

, Secretary/Treasurer

1 Jeremy N. Jungreis
Rutan & Tucker, LLP
2 18575 Jamboree Road, 9th Floor
Irvine, CA 92612
3 Telephone: (714) 641-5100
Fax: (714) 338-1882
4

5 Attorneys for defendant, YUIMA MUNICIPAL WATER DISTRICT and
6 YUIMA MUNICIPAL WATER DISTRICT on behalf of Improvement District
7 'A' (as successor in interest to Defendant, Palomar Mutual Water
8 Company).

9 SUPERIOR COURT OF THE STATE OF CALIFORNIA

10 FOR THE COUNTY OF SAN DIEGO

11
12 PETER MICHAEL STRUB, et al.,,) NO. 162650
13 Plaintiff,)
14 vs.) CERTIFICATE OF COMPLIANCE BY
15 PALOMAR MUTUAL WATER COMPANY,) YUIMA MUNICIPAL WATER DISTRICT,
16 et al.,,) AS SUCCESSOR IN INTEREST TO
17 Defendant) PALOMAR MUTUAL WATER COMPANY,
FOR CALENDAR YEAR 2022

18 By a Judgment entered herein on November 10, 1953 at Book 21,
19 Page 118 of Judgments, PALOMAR MUTUAL WATER COMPANY was placed
20 under certain restrictions in the exercise of water rights claimed
21 by it in the waters of the San Luis Rey River and the "Rincon
22 Basin" (as that area is described in the Complaint). That judgment
23 has been modified by subsequent Orders of this Court dated June 4,
24 1964, September 18, 1968 and November 5, 1979. By Order herein
25 dated November 20, 1968, defendant, PALOMAR MUTUAL WATER COMPANY
26 was dismissed and absolved from further liability or obligation

1 under said Judgment, as modified and YUIMA MUNICIPAL WATER DISTRICT
2 on behalf of Improvement District 'A' was substituted in the place
3 and stead of PALOMAR MUTUAL WATER COMPANY with the duty to comply
4 with the terms and conditions of said Judgment as modified.

5 In compliance with the requirements of said Judgment, as
6 modified, YUIMA MUNICIPAL WATER DISTRICT on behalf of Improvement
7 District 'A', defendant, certifies as follows:

8 1. For the calendar year 2022, the total amount of water
9 produced by YUIMA MUNICIPAL WATER DISTRICT on behalf of Improvement
10 District 'A', or purchased by them, was as follows:

11 (a) From five (5) wells located outside of Rincon Ranch
12 but within the "Rincon Basin", 1328.4 acre feet were delivered to
13 the Rincon Ranch, known as Improvement District 'A'.

14 (b) From wells and surface sources located on Rincon
15 Ranch, known as Improvement District 'A': 864.6 acre feet.

16 (c) By purchase of both local and imported water
17 through YUIMA MUNICIPAL WATER DISTRICT on behalf of Improvement
18 District 'A' and used on lands within Improvement District 'A':
19 3228.4 acre feet.

20 (d) Total available water: 5421.4 acre feet.

21 2. YUIMA MUNICIPAL WATER DISTRICT on behalf of Improvement
22 District 'A' has fully complied with said November 10, 1953
23 Judgment, as modified, for Calendar Year 2022.

24 3. To the best knowledge, information, and belief of YUIMA
25 MUNICIPAL WATER DISTRICT on behalf of Improvement District 'A', no
26 party not bound by said Judgment has developed or taken additional

1 water from Rincon Ranch for use upon land outside said Rincon
2 Ranch, nor has any party not bound by said Judgment developed or
3 taken additional water from lands lying in the "Rincon Basin"
4 outside the boundaries of the Rincon Ranch and also upstream on
5 the San Luis Rey River from Cole Grade Road for use upon Rincon
6 Ranch.

7
8 Dated: January 23, 2023.

9
10 YUIMA MUNICIPAL WATER DISTRICT
11 and YUIMA MUNICIPAL WATER
12 DISTRICT on behalf of Improvement
13 District 'A'

14 By: _____
15 Roland Simpson, President

16 By: _____
17 Don Broomell, Secretary

18 Rutan & Tucker, LLP

19
20 By: _____
21 Jeremy N. Jungreis, Attorney
22 Defendant, YUIMA MUNICIPAL
23 WATER DISTRICT and YUIMA
24 MUNICIPAL WATER DISTRICT on
25 behalf of Improvement District
26 'A' (as successor in interest
27 to Defendant, Palomar Mutual
28 Water Company)

**RIVER WELL PRODUCTION & STRUB REPORTING
FOR THE CALENDAR YEARS 1964 TO PRESENT**

internal document

	Strub Wells	Calendar			
Calendar	Acre Feet	Year Max	Acre Feet	Cumulative	
Year	Produced	Acre feet	Over/ -under	Over/ -under	
	Delivered to IDA				
2022	1328.40	1350	-21.60	-9905.84	
2021	1182.60	1350	-167.40	-9884.24	
2020	1350.00	1350	0.00	-9716.84	
2019	1099.50	1350	-250.50	-9716.84	
2018	1250.40	1350	-99.60	-9466.34	
2017	1167.50	1350	-182.50	-9366.74	
2016	1167.10	1350	-182.90	-9184.24	
shut 12-7-15	2015	1350.00	1350	0.00	-9001.34
	2014	1161.90	1350	-188.10	-9001.34
	2013	1267.90	1350	-82.10	-8813.24
	2012	1375.40	1350	25.40	-8731.14
	2011	1350.00	1350	0.00	-8756.54
	2010	1336.50	1350	-13.50	-8756.54
	2009	1350.10	1350	0.10	-8743.04
	2008	1350.00	1350	0.00	-8743.14
	2007	1281.40	1350	-68.60	-8743.14
	2006	1418.30	1350	68.30	-8674.54
	2005	1063.47	1350	-286.53	-8742.84
	2004	890.80	1350	-459.20	-8456.31
	2003	991.60	1350	-358.40	-7997.11
shut 11/26/02	2002	1371.90	1350	21.90	-7638.71
	2001	1337.79	1350	-12.21	-7660.61
shut 10/30/00	2000	1211.21	1350	-138.79	-7648.4
shut 11/2/99	1999	1480.76	1350	130.76	-7509.61
	1998	1284.62	1350	-65.38	-7640.37
	1997	1408.50	1350	58.50	-7574.99
	1996	1285.90	1350	-64.10	-7633.49
	1995	1270.20	1350	-79.80	-7569.39
	1994	1120.80	1350	-229.20	-7489.59
	1993	1349.70	1350	-0.30	-7260.39
	1992	1271.00	1350	-79.00	-7260.09
	1991	1377.30	1350	27.30	-7181.09
	1990	1383.80	1350	33.80	-7208.39
	1989	1403.80	1350	53.80	-7242.19
	1988	1349.90	1350	-0.10	-7295.99
	1987	1236.50	1350	-113.50	-7295.89
	1986	1032.30	1350	-317.70	-7182.39
	1985	1015.70	1350	-334.30	-6864.69
	1984	1276.50	1350	-73.50	-6530.39
	1983	801.80	1350	-548.20	-6456.89
	1982	931.80	1350	-418.20	-5908.69
	1981	1044.60	1350	-305.40	-5490.49
	1980	932.00	1350	-418.00	-5185.09
	1979	1013.40	1350	-336.60	-4767.09
	1978	712.70	1350	-637.30	-4430.49
	1977	1221.60	1350	-128.40	-3793.19
	1976	1183.47	1350	-166.53	-3664.79
	1975	1108.56	1350	-241.44	-3498.26
	1974	1114.88	1350	-235.12	-3256.82
	1973	1069.50	1350	-280.50	-3021.7
	1972	1331.26	1350	-18.74	-2741.2
	1971	1342.29	1350	-7.71	-2722.46
	1970	1342.02	1350	-7.98	-2714.75
	1969	876.23	1350	-473.77	-2706.77
	1968	1026.43	1350	-323.57	-2233.00
	1967	881.68	1350	-468.32	-1909.43
	1966	705.99	1350	-644.01	-1441.11
	1965	784.76	1350	-565.24	-797.10
	1964	1118.14	1350	-231.86	-231.86
totals	69,744.16	79,650	(9,905.84)		

IV.
INFORMATION / REPORTS

GENERAL MANAGER'S NEWS & NOTES

MONTHLY NEWS & UPDATES

TOP NEWS

Welcome Board Members



Brian Boyle.

Lindsay Leahy was appointed by the City of Oceanside and seated on the Board on December 14, 2022 as their representative to the Water Authority Board of Directors replacing former Director

Lindsay is the Water Utilities Director at the City of Oceanside. Her water industry affiliations include North San Diego County Water Reuse Coalition, AWWA, and CalDesal. She is a Registered California Professional Engineer, Board Member of Real Hearts Give, has a Bachelor of Science in Mechanical Engineering from CSU Chico, a Master of Public Administration from SDSU, and a certificate in Water Leadership and Management from CSU San Marcos.



Joy Lyndes was appointed by the Encinitas City Council and was seated on the Board on December 15, 2022 as the San Dieguito Water District representative to the Water Authority Board of Directors. She replaces former Director Joe Mosca.

Joy is the Deputy Mayor of the City of Encinitas representing District 3. She is a licensed landscape architect and eco-district accredited professional.

Prior to City Council, she served Encinitas on the Environmental Commission and on the Historical Society Board. Her leadership focuses on addressing housing, homelessness, environmental quality and renewable energy. Specifically, water use, self-reliance, water supply reliability, resilience, and sustainable practices are key objectives. Water is an asset, and she supports reliable and fiscally responsible water supply and delivery.

MWD Declares A Regional Drought Emergency

At its December 13, 2022, board meeting, the Metropolitan Water District of Southern California (MWD) declared a regional drought emergency. This action expands the area under a drought emergency from just MWD's State Water Project Dependent Area (SWPDA) to its entire service area. MWD's [adopted December 2022 drought resolution](#) includes [suggestions provided by Water Authority General Manager Kerl](#) like that MWD member agencies take appropriate actions to reduce their use of MWD's imported water based on their specific supply conditions and water resiliency efforts. Due to the San Diego region's long-term investments in water supply reliability and conservation, the region is in a good position to weather the drought. However, it is critical that San Diegans continue to do their part to use water wisely and conserve during the unprecedented drought that is reducing water supplies across the West. Learn how to [Save More Now by clicking here](#).

TOP NEWS

MWD Declares A Regional Drought Emergency, continued

Although MWD is starting 2023 with approximately 2.3 million acre-feet in dry-year storage, in light of the dry conditions on both the State Water Project (SWP) and Colorado River, MWD is preparing for a regionwide allocation, or supply cutbacks, later in 2023. On December 1, 2022, the California Department of Water Resources (DWR) announced an initial SWP Table A allocation of 5%. In preparation for this low SWP allocation, MWD already submitted a request for human health and safety supplies to partially meet the demands of imported water in MWD's SWPDA in 2023. Since June 2022, the SWPDA, which includes about 7 million Southern Californians, has been under MWD's Emergency Water Conservation Program that cuts MWD supplies to the six SWPDA member agencies by 35% on average, but by as much as 73%. This program extends through June 2023.

On the Colorado River, [MWD's December 14, 2022, press release](#) announcing the emergency drought declaration stresses that MWD "is preparing for additional reductions to its Colorado River supplies as soon as next year [2023] and beyond." Absent "an extremely wet winter," MWD plans to consider implementing its Water Supply Allocation Plan in April 2023. If implemented, the regionwide allocation is expected to take effect on July 1, 2023. The extent of MWD's 2023 water cutbacks has not been decided, making it premature to speculate about specific impacts in San Diego County.

On the Colorado River, [MWD's December 14, 2022, press release](#) announcing the emergency drought declaration stresses that MWD "is preparing for additional reductions to its Colorado River supplies as soon as next year [2023] and beyond." Absent "an extremely wet winter," MWD plans to consider implementing its Water Supply Allocation Plan in April 2023. If implemented, the regionwide allocation is expected to take effect on July 1, 2023. The extent of MWD's 2023 water cutbacks has not been decided, making it premature to speculate about specific impacts in San Diego County.

MWD Signs Historic Project Labor Agreement

On December 20, 2022, the Metropolitan Water District of Southern California (MWD) signed a landmark Project Labor Agreement (PLA). In October 2022, the MWD board authorized entering into the PLA with trade councils and unions across Southern California, including in Los Angeles, Orange, Riverside, San Bernardino, and San Diego counties. The project-specific PLA includes approximately 30 future construction contracts and all construction related to MWD's potential recycled water program—Pure Water Southern California. MWD reported that over its five-year pilot phase, the PLA will cover 90% of MWD's planned capital expenditures. (MWD's annual capital budget for fiscal years 2023 and 2024 is \$300 million.)

The PLA signing comes after years of work by several former and current MWD directors, and other stakeholders, such as Water Authority Directors Jerry Butkiewicz and Tim Smith. Director Smith facilitated MWD's discussion of the PLA during his tenure as chair of MWD's Engineering and Operations Committee. Director Butkiewicz, formerly a MWD delegate, was critical in laying the path for the PLA's development and implementation when he served as a Vice Chair of the MWD Board. All four of the Water Authority's MWD Delegates—Directors Lois Fong-Sakai, S. Gail Goldberg, Marty Miller, and Tim Smith—supported the PLA. Butkiewicz, pictured on the left in the second row from the front, attended the PLA signing ceremony.



Photo credit: MWD

TOP NEWS

2022 Annual CRWUA Conference Brings Stark Yet Hopeful Message

The 2022 Annual Colorado River Water Users Association (CRWUA) Conference was held December 14-16 in Las Vegas as representatives Basin-wide gathered to discuss the river's dire conditions, its near-term needs, and long-term planning. Participants included urban and agricultural water leaders, policy makers, tribal leaders, Mexican officials, and environmental representatives who shared perspectives on a river system struggling through a two-decade drought. While the Department of the Interior (DOI) and U.S. Bureau of Reclamation (Reclamation) delivered a sobering message that immediate actions are needed to keep Lakes Mead and Powell, the river's two critical reservoirs, from reaching dead pool, there also was a focus on finding collaborative solutions to keep the river flowing for all users.

The hopeful side of their message came as Reclamation Commissioner Camille Touton and DOI Deputy Secretary Tom Beaudreau emphasized having stakeholders work together in the coming months to find consensus-based approaches to the river's worsening hydrology. That message was further highlighted through a ceremony in which DOI, the California Natural Resources Agency, the Imperial Irrigation District, and the Coachella Valley Water District signed a four-party agreement that would bring \$250 million in federal funding to the Salton Sea contingent upon additional conservation agreements still to be finalized. Finally, that collaborative spirit was memorialized by celebrating the bicentennial of the start of diplomatic relations between the United States and Mexico, and a reaffirmation of binational partnerships going forward.

Another key part of the conference was the December Colorado River Board of California (CRB) meeting during which member agencies spotlighted accomplishments over the past year. Director Jim Madaffer, the Water Authority's representative to CRB, highlighted local water supply development in the San Diego region that helps relieve strain on the river. He reported on the Claude "Bud" Lewis Carlsbad Desalination Plant, which recently reached a major milestone of serving 100 billion gallons of high quality, locally controlled, drought-proof water

over the past seven years. Also highlighted was the innovative work of the Water Authority's member agencies to implement water reuse and other water generating projects. Director Madaffer also spoke of the region's continued investment in its conserved QSA supplies and how that conservation benefits the river system.

The key takeaway from the conference is that tough decisions are ahead, but all voices—urban, agricultural, tribal, binational, and environmental justice—matter in finding solutions.



Director Jim Madaffer, the Water Authority's representative to the Colorado River Board of California (CRB), presents a review of the Water Authority's accomplishments in 2022 during the CRB Board meeting held at the CRWUA Conference

MWD Celebrates Gloria Gray's Historic Chairwomanship

The Metropolitan Water District of Southern California (MWD) held an appreciation reception for outgoing Chairwoman Gloria Gray on December 20, 2022. Several civic leaders from across Southern California attended Gray's reception, including Assemblymember Laura Friedman and former California Senator Bob Hertzberg.

Gray, who represents the Water Basin Municipal Water District on MWD's board, was the first African American and second woman to serve as chair of the MWD board. She served two terms spanning from 2019 to 2022. The Water Authority's MWD Delegation supported Gray both times she ran for chair. On January 1, 2023, Adán Ortega assumed his role as MWD's incoming Chair. Ortega is MWD's first Latino chair and was also supported by the Water Authority's MWD Delegation. He represents the City of San Fernando on the MWD Board and also previously represented the City of Fullerton.

COMMUNITY OUTREACH

San Diego Military Officials Visit the Carlsbad Desal Plant with an Eye on Water Security

On December 9th, Water Authority General Manager Kerl and staff from the Water Resources department hosted Colonel Thomas Bedell, Commanding Officer at Marine Corps Air Station Miramar, and San Diego Military Advisory Council (SDMAC) Board members on a tour of the Water Authority's Carlsbad Desalination Plant. SDMAC is an advocacy organization established in 2004 to support and promote the mutual business of the military, their quality of life, and the defense community in the San Diego Area. Their role allows them to connect military objectives with elected and appointed officials and community leaders to discuss key issues. In this case, the focus was on water and power security.

The tour was an opportunity to showcase the Water Authority's reliable water supply, and how our long-term planning efforts play a critical role in military base security throughout the San Diego region. Staff will continue to advance these discussions through SDMAC, Colonel Bedell, and other San Diego military base installations in the months to come.

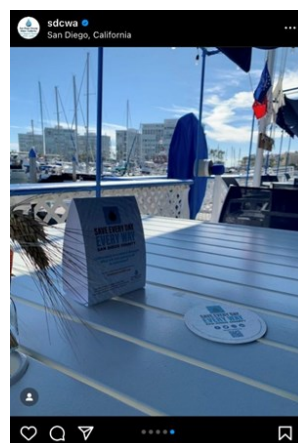


New Partnerships with Business Associations to Deliver Drought Messaging

As part of the Save Every Day Every Way outreach campaign, Public Affairs staff expanded partnerships with major regional business associations, including the San Diego Working Waterfront and San Diego Brewers

Guild. Drought outreach materials including drink coasters, window/mirror clings, and table tent cards were delivered at the end of November and beginning of December to educate customers about drought and water conservation tips and resources. The Water Authority also provided tips for businesses on how to take advantage of water saving resources and share their commitment to saving water on social media. Additionally, commercial, industrial, and institutional water conservation resources were provided via email to all members of the partner associations.

Participants included the San Diego Symphony, Harbor Island West Marina, Austal USA, Rip Current Brewing, Wild Barrel Brewing Co., Five Suits Brewing, Smoking Cannon Brewery, Hopnonyous Brewing Co., Pacific Islander Beer Co., and Deft Brewing. As a result of these partnerships, the Water Authority reached new audiences with the conservation message and gained new followers on social media.



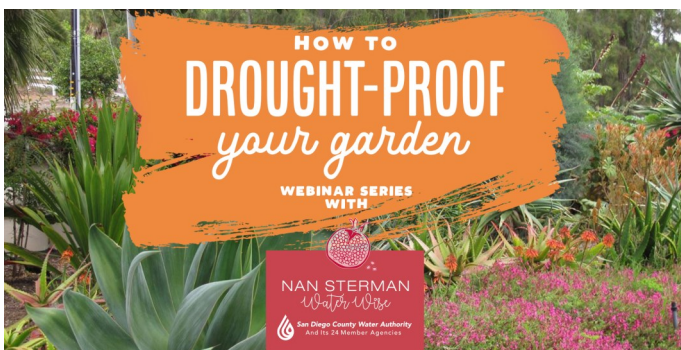
COMMUNITY OUTREACH

Garden Influencer Partners with Water Authority

In late 2022, the San Diego County Water Authority and waterwise garden guru Nan Sterman teamed up to offer a series of free public webinars called “How to Drought-Proof your Garden” to help San Diego County residents care for their gardens during a fourth straight year of severe drought. The webinars include a short update on drought conditions, followed by survival tips and strategies for landscaping during dry conditions, and a question-and-answer session. Sterman’s presentation focuses on how to use water wisely in landscapes, how to care for plants during drought, and how to create beautiful gardens that require little irrigation.

The seminar series adds to the Water Authority’s longstanding landscaping classes and workshops by using a well-known garden influencer to reach new audiences. The webinars proved popular, with nearly 400 residents attending the first three webinars.

Three more classes with Sterman are planned for early 2023, including an in-person event at The Water Conservation Garden in El Cajon. Details about upcoming classes will be announced on the Water Authority’s social media channels.



Getting to the “Corr” of the Issue

Every year, the Water Authority’s Corrosion Control team performs its annual Cathodic Protection (CP) Survey with the goal of maintaining the effectiveness of the existing CP system.

The Association of Materials Protection and Performance (AMPP), formerly NACE International, publishes standards based on decades of real-world and laboratory testing. These standards regulate and govern criteria to ensure adequate protection from the effects of corrosion. In short, the standards provide minimum voltage potential readings required to be measured on the pipeline at various distance intervals.



The Water Authority has 44 existing cathodic protection systems which include over 500 test stations. The CP system provides an electrical current to the steel pipeline which causes cathodic polarization, which in turn helps to slow down the effects of the natural cycle of corrosion.

To take a voltage potential measurement, all current sources (including those from foreign systems) must be interrupted at the exact same time. Within 1 second of this “instant-off”, the measurement is taken. This must be performed at each test station along the pipeline alignment. This complicated effort requires the use of specialized equipment, specific timings, and coordination with member agencies and neighboring utilities.

The Corrosion Control team recently wrapped up the extensive 2022 Annual CP Survey. The results show which pipeline alignments meet AMPP’s criteria and allow for the development of a task list of recommended work items to be completed prior to the next annual survey. This list includes repair/rehabilitation of test stations and electrical isolation devices as well as the replacement of depleted anode ground beds.

DEPARTMENT NEWS

Dulin Hill Erosion Repair Project is Underway



A project to repair and prevent erosion damage over the Water Authority's Second Aqueduct, in the northern part of San Diego County, has started. The project, known as Dulin Hill Erosion Repair Pro-

ject, is located south of the San Luis Rey River and east of Interstate 15, in the community of Fallbrook. The project was awarded to Mac Dad Builders, Inc., and work began in September 2022. The project is scheduled to be completed in early spring 2023.

The purpose of the project is to repair caused by the fires in 2014 and 2017 that burned vegetation on the hillside, resulting in extensive erosion damage over the Second Aqueduct. Initial work included close environmental monitoring to identify, trap and relocate small mammal species in the work area during the clearing and grubbing stage of the project. Following clearing and grubbing, the



contractor began grading operations to fill eroded areas, repair gullies and install waterbars, as seen in the photo to the left. The water bars will be installed across the aqueduct Right-of-Way to capture and de-

flect water away from the pipelines to prevent future erosion. Following waterbar construction, the hillside will be stabilized to facilitate new vegetation growth in the disturbed area. Additional work includes repairs to existing Water Authority access roads. To ensure successful rehabilitation of the hillside, revegetation efforts will be maintained and monitored for five years after project completion.

Annual Comprehensive Financial Report

The fiscal year 2022 audit was completed on September 30th, and we're pleased to report with a clean opinion. The deliverable of that work was the Annual Comprehensive Financial Report (ACFR) that was accepted by the Board of Directors at the November board meeting. The ACFR, along with debt related continuing disclosure statements, has been loaded onto the Water Authority's website and can be found here [Budgets and Financial Reports section](#). Annually we undergo an audit and issue a final report summarizing the financial activities for the year along with presenting information on our assets, liabilities, and fund balance as of June 30th. This information is provided to our Board, investors, rating agencies, the public and other interested parties.

HEADWATERS

A December Downpour Ends a Drought

Construction of the San Diego Aqueduct brought Colorado River water to San Diego County in 1947. By March 1951 San Diego County was already using more water than it could import via the pipeline. Voluntary water conservation was implemented. As the year came to an end, a heavy downpour sent water into the San Diego River, filling and overflowing reservoirs. The Evening Tribune newspaper reported flood damage to homes and vehicles countywide. "The San Diego area was mopping up today after the heaviest rainstorm in 6 years flooded 20 families out of their homes, isolated at least one family in the county and caused widespread damage. The storm poured more than 2 inches of rain on the city and more than 8 inches in the mountains. It caused three fatal auto accidents and many others in which persons were injured." It also reportedly disrupted telephone service. Rose Canyon Creek overflowed its banks and forced several families to flee homes in Bayview Terrace Project. One family used a rowboat to get to higher ground.

The paper recounted the eyewitness story of Mrs. Lucille Shelton, of 3693 Beta St., who lives in "Nanny Goat Hollow," along Las Chollas Creek. She reported when she arose at 6 a.m. yesterday water was all around the house. She said she was not worried until about an hour later as the water continued to rise and she realized they were having a real flood. She said she and her husband, Jack, looked out and saw other families leaving their houses and heading for higher ground. Some were carrying babies, some clothes and other belongings. The Sheltons decided to leave, too.

Neighbors on higher ground took in the evacuees until the water receded enough for them to return to their own houses. The other Chollas Creek area from which residents fled was round Thirty-third Street and Imperial Avenue. City streets were flooded from curb to curb in some areas. The underpass at the Marine Corps Recruit Depot and Pacific Highway was filled to the brim. Several cars were swamped by the rising water and had to be hauled out.



Page two of an Evening Tribune report on flooding, Dec. 31, 1951. (The Evening Tribune)

YUIMA MUNICIPAL WATER DISTRICT ADMINISTRATIVE REPORT

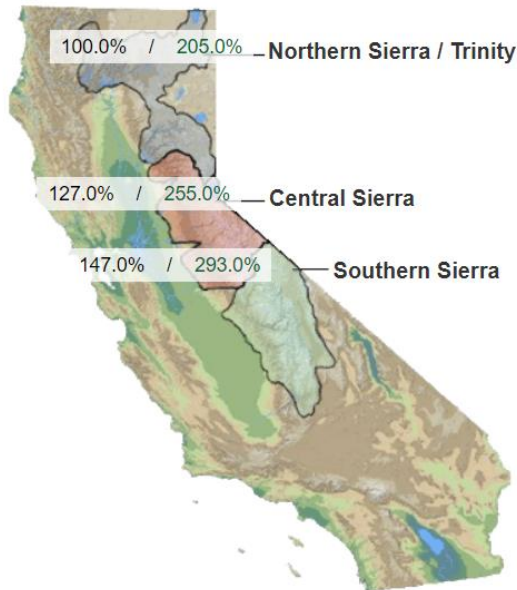
October 2022

**Amy Reeh
General Manager**

DISTRICT BUSINESS

Drought Situation – The state’s most recent rainfall and snowfall activity appears to be having a positive impact of the state’s drought condition; however, the Colorado River drought situations remains a problem. Below is information regarding the Sierra’s snowfall levels as of January 17th. Unfortunately, it is the snowfall levels as of April 30th that will be a direct indication of any lessen of drought conditions. There are still no mandates from the state in relation to mandatory cutbacks and hopefully recent rains will assist in avoiding any implementation of cutbacks.

% Apr 1 Avg. / % Normal for this Date



Change Date :

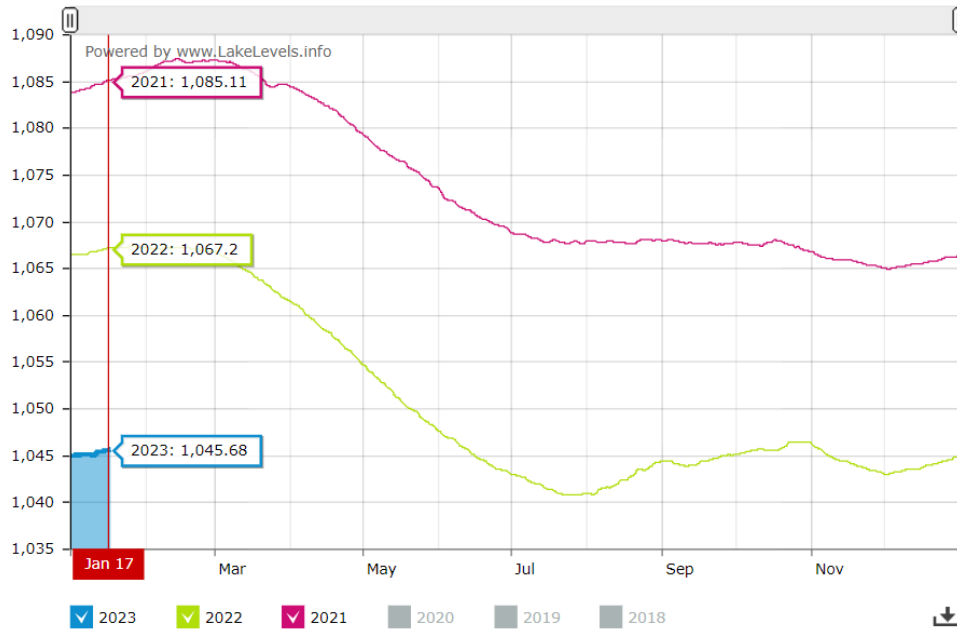
NORTH	
Data For: 17-Jan-2023	
Number of Stations Reporting	33
Average snow water equivalent	28.5"
Percent of April 1 Average	100%
Percent of normal for this date	205%

CENTRAL	
Data For: 17-Jan-2023	
Number of Stations Reporting	51
Average snow water equivalent	34.8"
Percent of April 1 Average	127%
Percent of normal for this date	255%

SOUTH	
Data For: 17-Jan-2023	
Number of Stations Reporting	32
Average snow water equivalent	33.0"
Percent of April 1 Average	147%
Percent of normal for this date	293%

STATEWIDE SUMMARY	
Data For: 17-Jan-2023	
Number of Stations Reporting	116
Average snow water equivalent	32.5"
Percent of April 1 Average	124%
Percent of normal for this date	251%

Current Lake Mead Levels are at 1045.68 feet as of January 17, 2023. This represents an increase of 1.23 feet since the November Board meeting but is still down 21.52 feet from this same time last year. <https://mead.uslakes.info/level.asp>
<https://www.drought.gov/watersheds/colorado>



Colorado River Basin Current Conditions

[View National Current Conditions](#)

U.S. Drought Monitor | **Temperature (30-Day Departure from Normal)** | **Precipitation (30-Day % of Normal)**

The U.S. Drought Monitor (USDM) is updated each Thursday to show the location and intensity of drought across the country. This map shows the drought conditions of the Colorado River Basin watershed, using a five-category system, from Abnormally Dry (D0) conditions to Exceptional Drought (D4). The USDM is a joint effort of the National Drought Mitigation Center, USDA, and NOAA. [Learn more.](#)

	D0 - Abnormally Dry	80.34% of Colorado River Basin (D0-D4)
	<ul style="list-style-type: none"> Short-term dryness slowing planting, growth of crops. Some lingering water deficits Pastures or crops not fully recovered 	
	D1 - Moderate Drought	53.20% of Colorado River Basin (D1-D4)
	<ul style="list-style-type: none"> Some damage to crops, pastures Some water shortages developing Voluntary water-use restrictions requested 	
	D2 - Severe Drought	32.96% of Colorado River Basin (D2-D4)
	<ul style="list-style-type: none"> Crop or pasture loss likely Water shortages common Water restrictions imposed 	
	D3 - Extreme Drought	7.95% of Colorado River Basin (D3-D4)
	<ul style="list-style-type: none"> Major crop/pasture losses Widespread water shortages or restrictions 	
	D4 - Exceptional Drought	0.00% of Colorado River Basin (D4)
	<ul style="list-style-type: none"> Exceptional and widespread crop/pasture losses Shortages of water creating water emergencies 	

Source(s): NDMC, NOAA, USDA

Updates Weekly - 01/10/23

New Reporting Requirements:

The Governor’s State of Emergency in relation to drought conditions brings with it an addition of new reporting requirements added to the staffs’ already cumbersome list of regulatory reporting. The district is now required to report water supply condition information including, but not limited to, inventory and source assessment, source delivery parameters such as flow rate

and total volume available, total monthly system demand and average and peak flowrate demand. Historically, small water systems only had to report this on an annual basis in their EARS report and only Urban Water Suppliers were required to report monthly. Now the State is requiring all water systems (including mutuals) to report quarterly.

Along with this report, the District may be required to develop an advance drought plan. Currently the District operates under its Ordinance 100-08 Drought Response plan but may be required to “enhance” that plan for more severe drought conditions. There is no indication that the recent rainfall activity will result in the State rescinding the most recent reporting order indicated above. The first quarterly report is due on April 30th.

In addition to this reporting requirement, the San Diego County Water Authority is now requiring us to report our estimated demands for the next two years and the following information for the past three years.

- Number of billed customer accounts
 - For each customer class (please indicate the frequency at which classes are billed, for example, monthly, bimonthly, quarterly, etc.)
- Water sales (billed deliveries)
 - For each customer class (please indicate units of measurements, e.g., acre-feet, CCF, etc.)
- Total water production
 - Aggregated by potable and recycled sources (from all sources, please indicate units of measurements, e.g., acre-feet, CCF, etc.)
- Water (and wastewater) rate schedules
 - Describing volumetric, block, fixed, and any other service charges associated with water service by customer class
 - Describing volumetric, block, fixed, and any other service charges associated with sewer service by customer class (if your agency does not provide sewer service, then indicate the sewer service provider)
 - Describing the frequency in which water customers are billed for water service (and wastewater where applicable)

Groundwater Sustainability Plan

There is no update to the approval of the Groundwater Sustainability Plan at this time. The final Groundwater Sustainability Plan was submitted to DWR on January 31, 2022. DWR is reviewing the submission. The 45-day comment period ended on April 30, 2022 and a total of three (3) comments posted to the SGMA Portal, all of which were duplicates of comments received during the GSA’s 45-day public comment period. It is unknown when the GSA will receive notification as to whether the Plan is approved, requires revisions (which allows 180 days to complete) or is denied. District staff will monitor the comments received and work with the members of the GSA to address and respond as necessary.

ANNEXATIONS/NEW SERVICE REQUESTS

Pauma Valley Water Company (PVWC): PVWC has voted to move forward with the annexation. Consultants continue to work through the plan details. A water impact study has been requested but has not been received. We need to ensure that our infrastructure is not

negatively affected by the requirement to serve the new domestic parcels. The State Water Resources Control Board assures me that they will require this study to be conducted as part of the process.

**YUIMA MUNICIPAL WATER DISTRICT
2022-23 Capital Projects
As of December 31, 2022**

Job Number	Approved 2022-23 Budget	Approved Budget Carry Forward	Current Year Expenditures 2022-23	Prior Year Expenditures Forward	Total Project Expenditures	Percent Expended to Budget
GENERAL DISTRICT						
McNally Tank 2 Interior and Exterior Recoating	10-600-60-6500-613	\$ 450,000		\$ -	\$ -	0%
Total General District Capital Projects - 2022-23		\$ 450,000	\$ -	\$ -	\$ -	0%
IMPROVEMENT DISTRICT A						
Pump Station 4 Pump Cover		\$ 20,000	\$ -	\$ -	\$ -	0%
	20-600-60-6300-680					
Pump Station 4 Bypass Valve		\$ 9,764	\$ -	\$ -	\$ -	0%
	20-600-60-6300-680					
Dunlap CL2 Analyzer Building Replacement		\$ 10,000	\$ -	\$ -	\$ -	0%
	20-600-60-6300-680					
Total IDA Capital Projects - 2022-23		\$ 39,764	\$ -	\$ -	\$ -	0%
Total General District & IDA Capital Projects 2022-23		\$ -	\$ 489,764	\$ -	\$ -	0%

RAINFALL RECORD 2022/2023 YUIMA SHOP

Location: 34928 Valley Center Road, Pauma Valley @ 1050' elevation

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	
1													
2			0.75		0.05								
3					0.05								
4													
5													
6													
7					0.04								
8				0.01	1.54								
9			0.34	0.01	0.28								
10													
11			0.19			0.74							
12			0.03										
13													
14				0.02									
15				0.35									
16													
17													
18													
19													
20													
21													
22				0.08									
23				0.08									
24													
25													
26													
27						0.25							
28						0.38							
29													
30						0.02							
31						0.09							
TOTALS	0.00	0.00	1.31	0.55	1.96	1.48	0.00	0.00	0.00	0.00	0.00	0.00	5.30
1987/88 (B)	0.00	0.00	0.00	2.60	4.17	1.20	2.97	2.23	0.97	6.95	0.40	0.00	21.49
1988/89 (B)	0.00	1.25	0.00	0.00	1.36	4.78	1.38	3.25	0.60	0.25	0.43	0.00	13.30
1989/90 (B)	0.00	0.00	1.03	0.50	0.00	0.55	4.45	2.65	0.92	3.22	0.95	1.10	15.37
1990/91	0.32	0.93	0.00	0.16	0.83	0.85	1.30	2.60	13.10	0.20	0.00	0.00	20.29
1991/92	0.70	0.00	0.40	0.85	0.30	1.90	3.25	5.60	5.30	0.15	0.50	0.00	18.95
1992/93	0.00	1.75	0.00	1.55	0.00	5.10	17.25	8.60	1.55	0.00	0.00	0.70	36.50
1993/94	0.00	0.00	0.00	0.25	2.35	0.90	1.20	4.60	5.30	2.00	0.20	0.00	16.80
1994/95	0.00	0.00	0.00	0.40	0.80	0.75	9.35	3.00	9.40	2.00	0.75	1.10	27.55
1995/96	0.10	0.00	0.00	0.00	0.20	0.85	1.50	3.50	2.30	0.50	0.00	0.00	8.95
1996/97	0.00	0.00	0.00	0.00	4.55	2.40	6.35	0.75	0.00	0.00	0.00	0.00	14.05
1997/98	0.00	0.00	2.10	0.10	2.45	2.10	3.70	10.95	4.05	3.30	3.05	0.15	31.95
1998/99	0.00	0.00	1.15	0.00	2.45	1.36	1.93	1.00	0.80	2.32	0.05	0.50	11.56
1999/2000	0.25	0.00	0.10	0.00	0.10	0.25	0.60	5.20	1.55	0.95	0.45	0.00	9.45
2000/2001	0.00	0.00	0.05	0.98	0.45	0.00	2.80	6.20	1.70	1.70	0.50	0.00	14.38
2001/2002	0.00	0.00	0.00	0.00	1.35	1.90	0.60	0.15	1.80	0.65	0.00	0.00	6.45
2002/2003	0.00	0.00	0.20	0.00	2.85	3.60	0.25	6.40	3.45	2.10	0.65	0.00	19.50
2003/2004	0.00	0.40	0.00	0.00	1.55	1.55	0.70	4.25	0.75	1.05	0.00	0.00	10.25
2004/2005	0.00	0.40	0.00	7.20	1.55	4.55	8.70	6.60	1.75	1.05	0.10	0.00	31.90
2005/2006	0.50	0.00	0.10	1.85	0.00	0.50	1.75	2.45	3.55	2.65	0.50	0.00	13.85
2006/2007	0.00	0.20	0.30	0.40	0.05	1.40	0.50	2.70	0.30	0.80	0.10	0.00	6.75
2007/2008	0.00	0.25	0.00	0.20	0.50	5.30	5.80	3.80	0.60	0.00	1.00	0.00	17.45
2008/2009	0.00	0.00	0.00	0.00	1.60	4.95	0.05	4.45	0.30	0.75	0.00	0.00	12.10
2009/2010	0.00	0.00	0.00	0.00	1.10	3.65	7.45	4.00	0.55	2.60	0.00	0.00	19.35
2010/2011	0.20	0.00	0.00	3.15	1.45	8.60	1.25	4.40	2.65	0.30	0.40	0.05	22.45
2011/2012	0.00	0.00	0.15	0.65	2.65	1.20	1.15	2.05	2.25	3.15	0.10	0.00	13.35
2012/2013	0.00	0.00	1.50	0.40	0.45	2.70	1.50	1.25	1.70	0.10	0.40	0.00	10.00
2013/2014	0.28	0.00	0.00	1.48	0.15	0.40	0.25	0.95	2.95	0.80	0.00	0.00	7.26
2014/2015	0.00	0.20	1.00	0.00	1.00	4.90	0.70	0.90	1.60	0.75	1.20	0.50	12.75
2015/2016	1.90	0.30	1.70	0.35	0.90	2.65	3.40	1.15	1.50	0.75	0.40	0.00	15.00
2016/2017	0.00	0.00	1.00	0.16	1.75	4.37	7.17	6.05	0.20	0.00	1.34	0.00	22.04
2017/2018	0.07	0.12	0.13	0.00	0.00	0.00	3.18	0.88	2.55	0.01	0.12	0.00	7.06
2018/2019	0.00	0.00	0.00	1.27	2.51	1.63	2.34	7.98	1.68	0.40	1.83	0.12	19.76
2019/2020	0.00	0.00	0.30	0.00	4.17	2.46	0.17	0.64	5.39	5.96	0.03	0.20	19.32
2020/2021	0.00	0.00	0.00	0.07	1.52	0.79	1.09	0.06	1.55	0.51	0.10	0.02	5.71
2021/2022	1.27	0.30	0.17	0.99	0.00	4.16	0.31	0.53	2.26	0.20	0.19	0.00	10.38
35 Year Average	0.16	0.17	0.33	0.73	1.35	2.41	3.04	3.48	2.48	1.37	0.45	0.13	16.09

Monthly
Totals

YEAR
2022

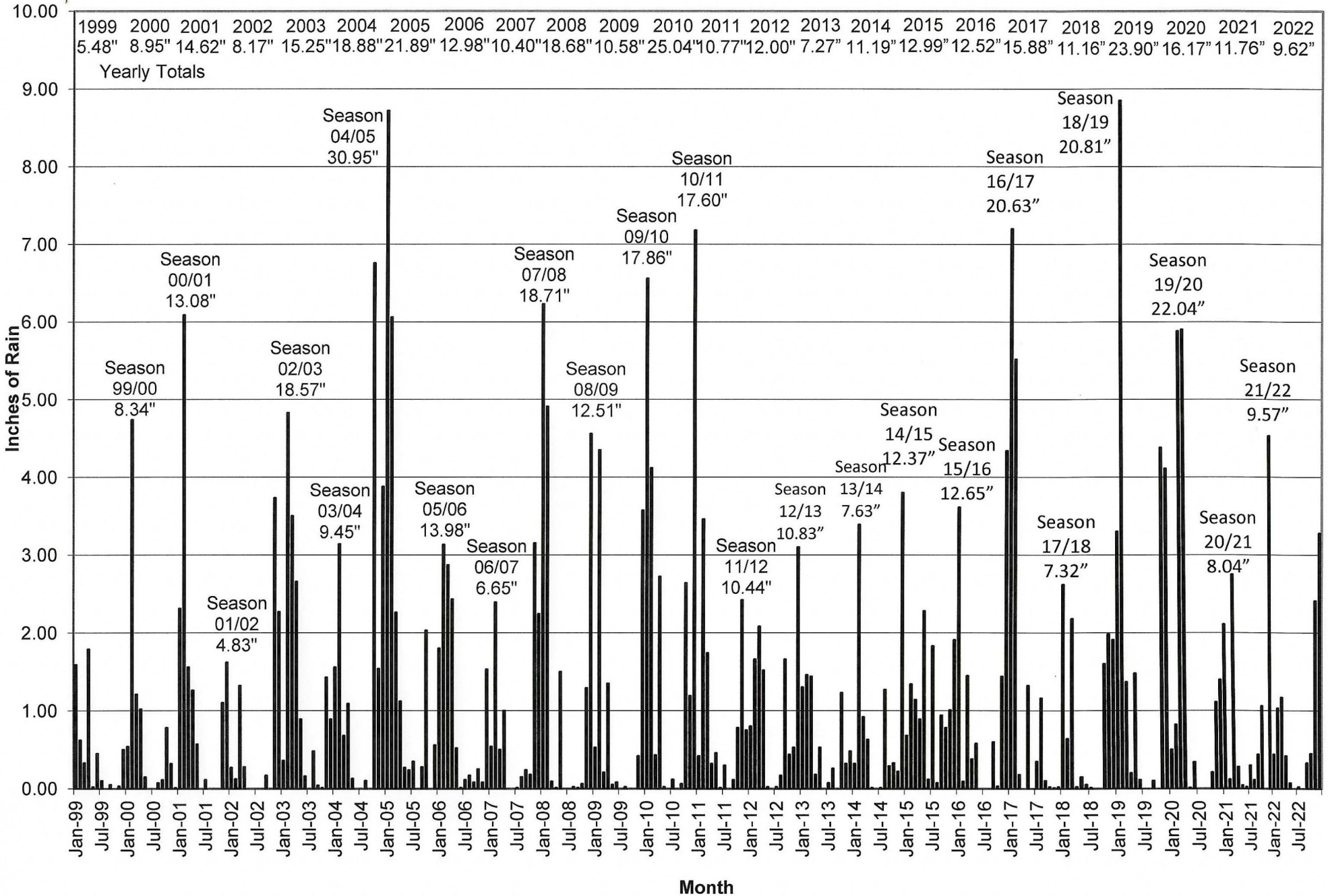
Jan	0.44
Feb	1.03
Mar	1.17
Apr	0.42
May	0.07
Jun	0.00
Jul	0.02
Aug	0.00
Sep	0.33
Oct	0.45
Nov	2.41
Dec	3.28
Total	9.62

This rainfall record was provided by a local Pauma Valley resident and is for informational purposes only; not an official Yuima record.

24 Year
Yearly
Average
13.59"

Monthly Rain, With Yearly & Seasonal Rain Totals, Jan 1999 Thru December 2022
 Pauma Valley, CA (West Side, 33:20:34N, 117:00:25W, 950Ft Elev)
 Fritz Stumpges, 15027 Adams Dr. Pauma Valley, CA 92061
 Rainfall recorded each morning for previous day and Monthly

23 Year
Seasonal
Average
13.69"



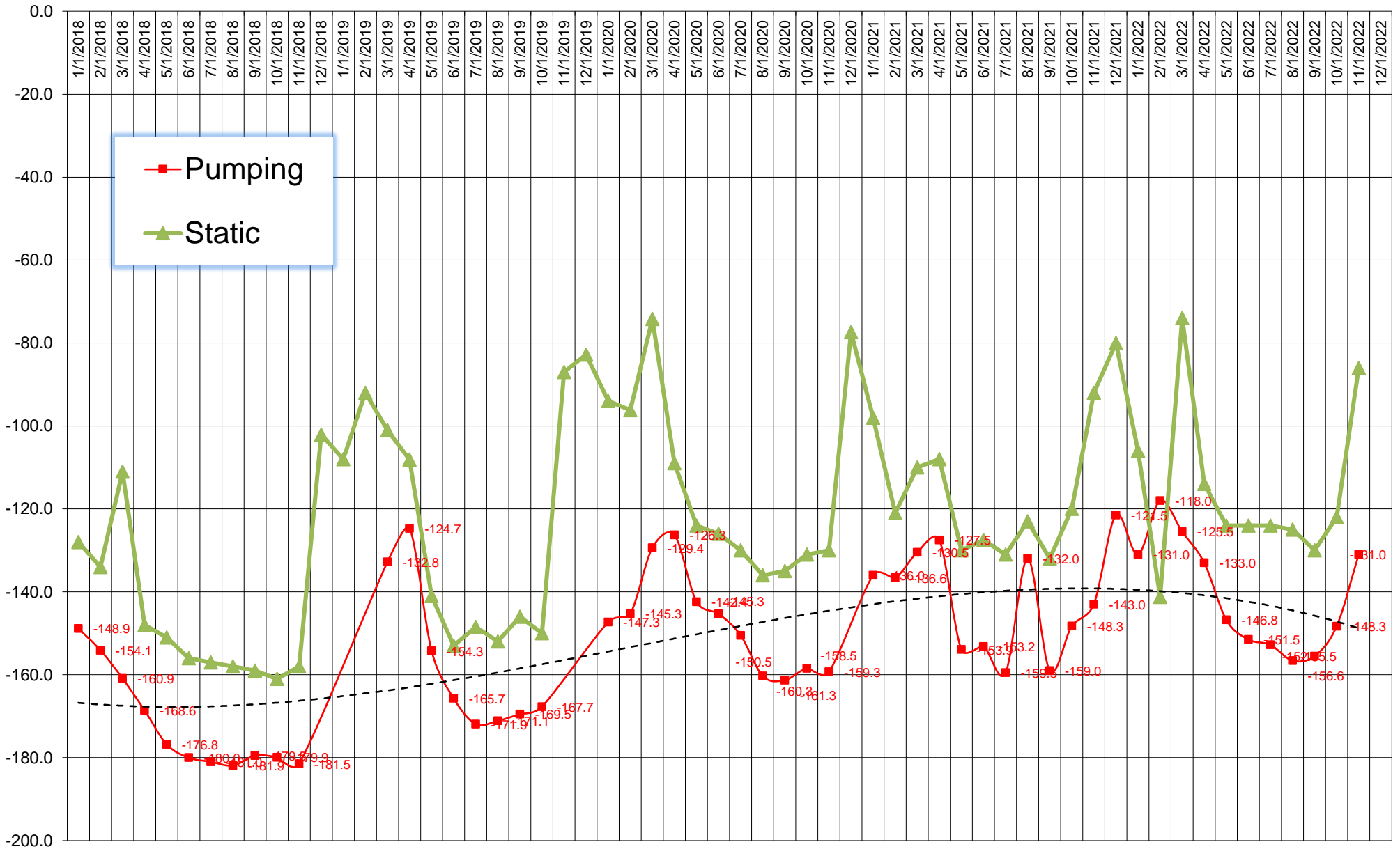
Yuima Municipal Water District - Production/Consumption Report

YUIMA GENERAL DISTRICT	FISCAL				CALENDAR	
	Dec-22	Nov-22	2022-23	2021-22	2022	2021
Produced and Purchased Water						
11-1590 IDA	22.0	0.0	22.0	7.5	22.0	50.3
10-1009 SDCWA	95.5	284.4	2826.9	5151.2	4850.5	5015.3
10-1001 SCHOEPE	3.2	3.0	17.1	70.8	56.0	93.0
Total Produced and Purchased	120.7	287.4	2866.0	5229.5	4928.5	5158.6
Consumption						
CUSTOMERS GENERAL DISTRICT	44.2	110.7	1043.3	1879.3	1780.4	2143.6
10-2100 TAP 1	13.7	57.2	585.3	1276.6	1122.2	1079.9
10-1590 TAP 2	48.8	72.3	825.9	1174.0	1222.4	1114.3
10-1200 TAP 3	15.4	53.4	456.7	914.9	883.8	826.5
Total Consumption - Yuima	122.1	293.6	2911.2	5244.8	5008.8	5164.2
Storage Level Changes	-0.8	5.5	-3.3	2.3	-1.0	7.5
Slippage - Acre Feet	-2.2	-0.7	-48.5	-13.0	-81.3	1.9
Slippage %	-1.9	-0.2	-1.7	-0.2	-1.7	0.0
IMPROVEMENT DISTRICT "A"						
Produced Strub Zone Wells						
20-2012 RIVER WELL 12	11.2	18.4	142.4	246.7	287.5	197.8
20-2091 RIVER WELL 19A	6.3	18.2	134.0	402.4	321.3	406.0
20-2020 RIVER WELL 20A	14.6	23.5	128.8	160.4	239.2	133.1
20-2025 RIVER WELL 25	8.5	12.5	120.3	307.3	281.8	290.1
20-2022 FAN WELL 22	7.7	12.1	97.5	160.1	198.6	155.5
Total Produced Strub Zone Wells	48.3	84.7	623.0	1276.9	1328.4	1182.7
Produced Fan Wells						
20-2007 WELL 7A	0.0	0.0	0.0	0.0	0.0	0.5
20-2000 WELL 10	0.0	0.0	0.0	0.0	0.0	0.1
20-2014 WELL 14	3.9	11.1	104.5	248.5	230.6	231.7
20-2017 WELL 17	2.0	4.6	31.8	122.4	84.1	127.5
20-2018 WELL 18	0.0	0.0	15.5	14.9	16.9	17.0
20-2023 WELL 23	0.0	0.0	0.0	26.4	0.2	45.8
20-2024 WELL 24	0.1	4.3	42.2	70.5	62.2	89.4
20-2029 WELL 29	1.6	4.7	57.9	109.5	109.3	96.0
20-20410-500 HORIZONTAL WELLS	9.9	11.5	59.5	115.3	120.2	119.6
Code K Usage WELL USE AGREEMENTS ("K")	16.7	25.3	128.2	232.5	241.1	220.2
Total Produced Fan Wells	34.2	61.5	439.6	940.0	864.6	947.7
Total Produced Strub and Fan Wells	82.5	146.2	1062.6	2216.9	2193.0	2130.4
Purchased Water						
10-2100 TAP 1	13.7	57.2	585.3	1276.6	1122.2	1079.9
90 minus 20-2008 TAP 2	48.8	72.3	825.9	1174.0	1222.4	1114.3
10-1200 TAP 3	15.4	53.4	456.7	914.9	883.8	826.5
Total Purchased Water	77.9	182.9	1867.9	3365.5	3228.4	3020.6
Total Produced and Purchased	160.4	329.1	2930.5	5582.4	5421.4	5151.1
Consumption						
CUSTOMERS IDA	122.1	313.8	2757.0	5289.4	5141.9	4851.0
Interdepartmental to Y	22.0	0.0	22.0	7.5	22.0	50.3
Total Consumption - IDA	144.1	313.8	2779.0	5296.9	5163.9	4901.3
Storage Level Changes	-1.1	3.7	-0.2	2.5	2.6	4.8
Slippage - Acre Feet	15.2	19.0	151.3	288.0	260.1	254.6
Slippage %	9.5	5.8	5.2	5.2	4.8	4.9
Combined General District and IDA						
PRODUCED YUIMA	120.7	287.4	2866.0	5229.5	4928.5	5158.6
PRODUCED IDA	82.5	146.2	1062.6	2216.9	2193.0	2130.4
Total Produced and Purchased	203.2	433.6	3928.6	7446.4	7121.5	7289.1
Consumption	188.3	424.5	3822.3	7176.2	6944.3	7044.8
Storage Level Changes	-1.9	9.2	-3.5	4.8	1.6	12.4
Slippage - Acre Feet	13.0	18.3	102.8	275.0	178.8	256.6
Slippage %	6.4	4.2	2.6	3.7	2.5	3.5

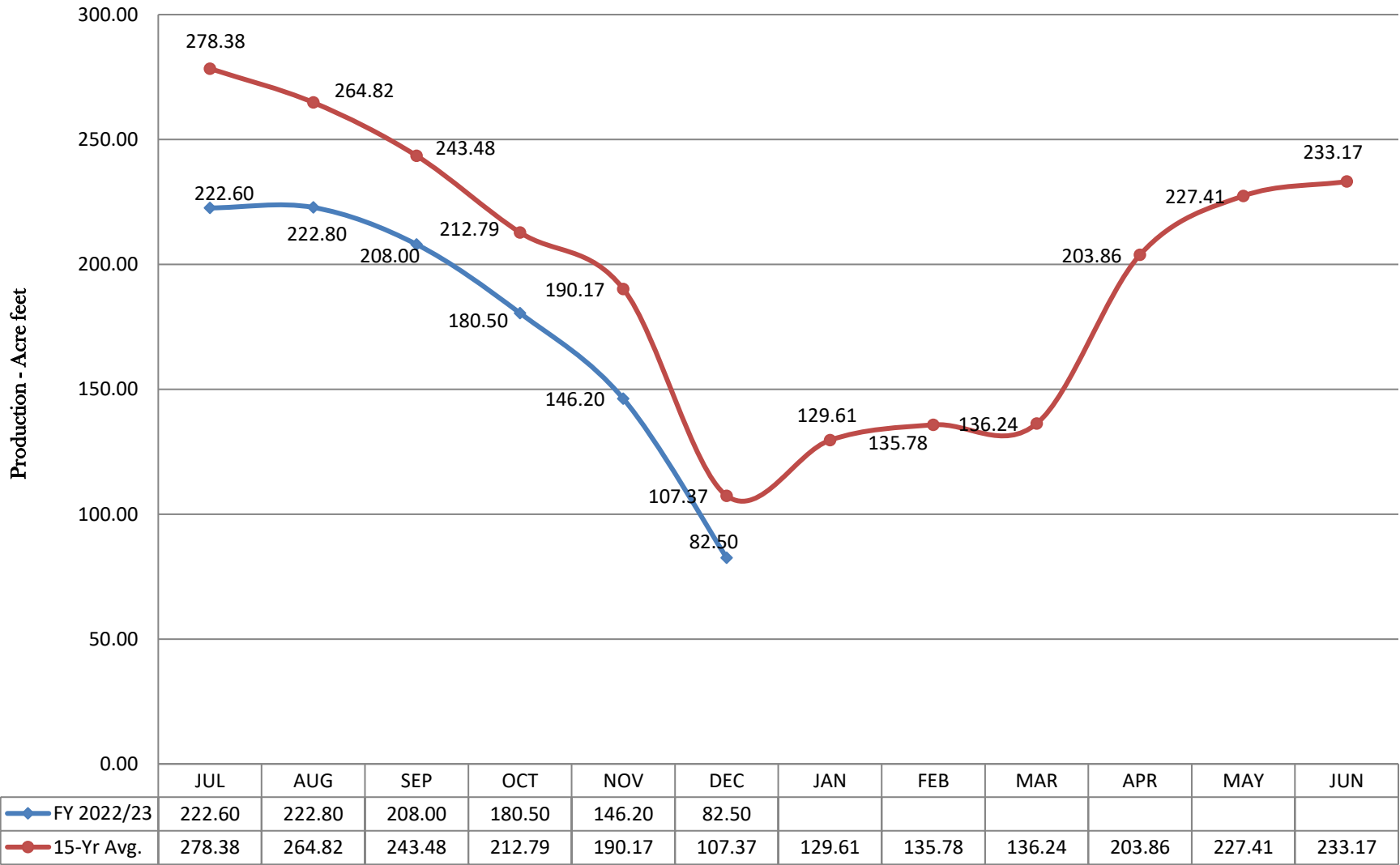
Notes: Tank 8 spill .04acft

Horizontal Wells to the creek 8.1acft

Yuima Municipal Water District
River Well Static (21A) and Pumping Levels
For Yuima Wells No. 12, 19A, 20A and 25
(Increasing Inverse = improving water levels)
Pumping and Static Levels (feet below ground level)
(Updated November 2022) 2018-Current



Yuima Municipal Water District
 Monthly Production of District Owned Wells
 Updated December 2022



(* static level with surrounding wells off 24 hrs)	July 2022			August 2022			September 2022			October 2022			November 2022			December 2022		
	Static Level	Pumping Level	GPM	Static Level	Pumping Level	GPM	Static Level	Pumping Level	GPM	Static Level	Pumping Level	GPM	Static Level	Pumping Level	GPM	*Static Level	Pumping Level	GPM
Monitor Well No. 21A Elev 800' Depth 251'				125			130			122			86			80		
Well No. 12 (River) Elev 800' Depth 207'		160	224		158	224		162	224		158	224	80	143	246		135	261
Well No. 19A (River) Elev 800' Depth 215'		145	224		140	260		150	224	120			84	130	261	96		
Well No. 20A (River) Elev 800' Depth 225'		136	299	106				140	299		135	260	80	121	299		112	299
Well No 25 (River) Elev 805' Depth 210'					172	224		170	187		152	149	86	130	224		125	224
Well No. 3 (Fan) Elev 1220' Depth 547'	222			228			235			235			202			203		
Well No. 7A (Fan) Elev 1240' Depth 554'	257	305		264	317		268	310		270	306		260	286		285	310	
Well No. 8 (Fan) Elev 1227' Depth 1000'	343			343			343			343			343			343		
Well No. 9 (Fan) Elev 1252' Depth 436'	263			269			273			276			276			270		
Well No. 10 (Fan) Elev 1210' Depth 405'	217	235		222	256		228	250		228	254		228	246		227	235	
Well No. 13 (Fan) Elev 1280' Depth 403'	300			309			309			300			307			287		
Well No. 14 (Fan) Elev 1310' Depth 542'		415	224		414	187		414	150		415	187		345	224	323		
Well No. 17 (Fan) Elev 1375' Depth 597'		403	96		412	88		420	86	374				402	101	358		
Well No. 18 (Fan) Elev 2380' Depth 1000'	219			238	340	170	202			201			201			202		
Well No 22 (Fan) Elev 997.4' Depth 1100'		225	153		225	150		125	150		227	148	204	220	155		227	155
Well No. 23 (Fan) Elev 1587' Depth 963'	130	155		130			132			130			131	150		131		
Well No. 24 (Fan) Elev 1530' Depth 582'		335	130		350	115		315	60		355	110	268			267		
Well No. 29 (Fan) Elev 1314' Depth 450'		362	113		369	106		372	106		369	109		362	113	311		
Well No. 41 (Horizontal) Elev 2627' Depth 555'			12.7			12.4			12.4			12.2		12.1				12.6
Well No. 42 (Horizontal) Elev 2632' Depth 675'			19.8			19			18.4			19.7		20.9				28.1
Well No. 44 (Horizontal) Elev 3040' Depth 465'			7			7.4			6.9			7.5		6.9				7.8
Well No. 45 (Horizontal) Elev 2900' Depth 845'																		
Well No. 46 (Horizontal) Elev 3050' Depth 870'			6			7.8			4.9			5.7		4.2				5.3
Well No. 47 (Horizontal) Elev 3050' Depth 1007'			3.2			2.8			2.8			2.7		2.6				3.9
Well No. 48 (Horizontal) Elev 3160' Depth 785'			13.8			13.1			13.4			12.4		12.7				12.9
Well No. 49 (Horizontal) Elev 3160' Depth 905'			7.7			1			7.8			7.8		7.5				7.7
Well No. 50 (Horizontal) Elev 3120' Depth 1215'			9.9			9.5			8.8			8		6.9				9.4
Schoepe No. 2 (River) Elev 700' Depth 253'		190	30		190	25		190	20		190	15	145	191	20		195	30
Schoepe No. 3 (River) Elev 700' Depth 265'	140			144			144			146			147			146		
Schoepe No. 3-R (River) Elev 700' Depth 200'	140			143			144			146			147			145		
Schoepe No. 4 (River) Elev 700' Depth 185'	122			124			125			126			147			130		
Schoepe No. 5 (River) Elev 700' Depth 1000'	125			125			125			126			127			130		

YUIMA MUNICIPAL WATER DISTRICT

REPORT OF DISTRICT WATER PURCHASED AND PRODUCED

	Month Comparative One (1) Year Ago			Fiscal Year to Date Comparatives		
	Nov-22	Nov-21	%CHANGE	2022/23	2021/22	%CHANGE
LOCAL SUPPLY	149.2	259.8	-42.6%	994.0	1029.4	-3.4%
AUTHORITY	284.4	552.5	-48.5%	2731.4	3040.7	-10.2%
TOTAL PRODUCED & PURCHASED	433.6	812.3	-46.6%	3725.4	4070.1	-8.5%
CONSUMPTION	424.5	786.4	-46.0%	3634.0	3882.4	-6.4%
% LOCAL	34.4%	32.0%	2.4%	26.7%	25.3%	1.4%
%AUTHORITY	65.6%	68.0%	-2.4%	73.3%	74.7%	-1.4%

FISCAL YEAR ENDING JUNE 30 COMPARATIVES

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
LOCAL SUPPLY	2295.2	2571.6	2311.7	1688.5	2107.5	2058.1	2334.3	2726.6	3145.7	4199.9	4353.8	3356.5	2858.8	3729.7
AUTHORITY SUPPLY	5151.2	5610.9	4684.7	4819.6	4780.9	4470.6	3621.1	4468.4	4596.1	2149.3	1183.6	1617.7	2521.8	2347.0
TOTAL PRODUCED & PURCHASED	7446.4	8182.5	6996.4	6508.1	6888.4	6528.7	5955.4	7195.0	7744.8	6349.2	5537.4	4974.2	5380.6	6076.7
CONSUMPTION	7176.2	7879.3	6727.3	6351.1	6629.8	6379	5887.8	7175.6	7591.1	6310.3	5486.9	4959.0	5310.8	5909.0
% LOCAL	30.8%	31.4%	33.0%	25.9%	30.6%	31.5%	39.2%	37.9%	40.6%	66.1%	78.6%	67.5%	53.1%	61.4%
% AUTHORITY	69.2%	68.6%	67.0%	74.1%	69.4%	68.5%	60.8%	62.1%	59.4%	33.9%	21.4%	32.5%	46.9%	38.6%

YUIMA MUNICIPAL WATER DISTRICT

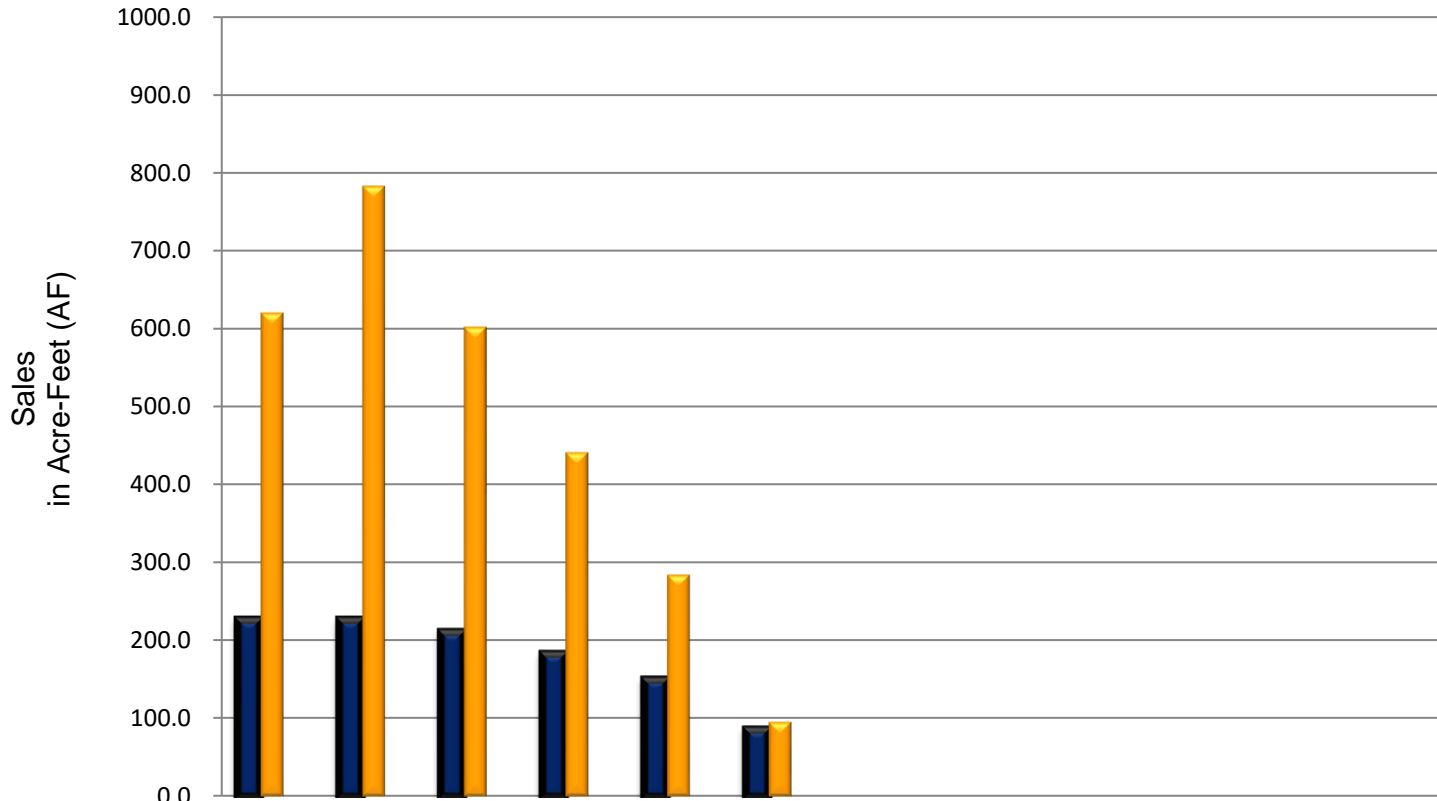
REPORT OF DISTRICT WATER PURCHASED AND PRODUCED

	Month Comparative One (1) Year Ago			Fiscal Year to Date Comparatives		
	Dec-22	Dec-21	%CHANGE	2022/23	2021/22	%CHANGE
LOCAL SUPPLY	85.7	91.5	-6.3%	1079.7	1120.9	-3.7%
AUTHORITY	95.5	87.0	9.8%	2826.9	3127.7	-9.6%
TOTAL PRODUCED & PURCHASED	181.2	178.5	1.5%	3906.6	4248.6	-8.0%
CONSUMPTION	188.3	164.3	14.6%	3822.3	3271.2	16.8%
% LOCAL	47.3%	51.3%	-4.0%	27.6%	26.4%	1.3%
%AUTHORITY	52.7%	48.7%	4.0%	72.4%	73.6%	-1.3%

FISCAL YEAR ENDING JUNE 30 COMPARATIVES

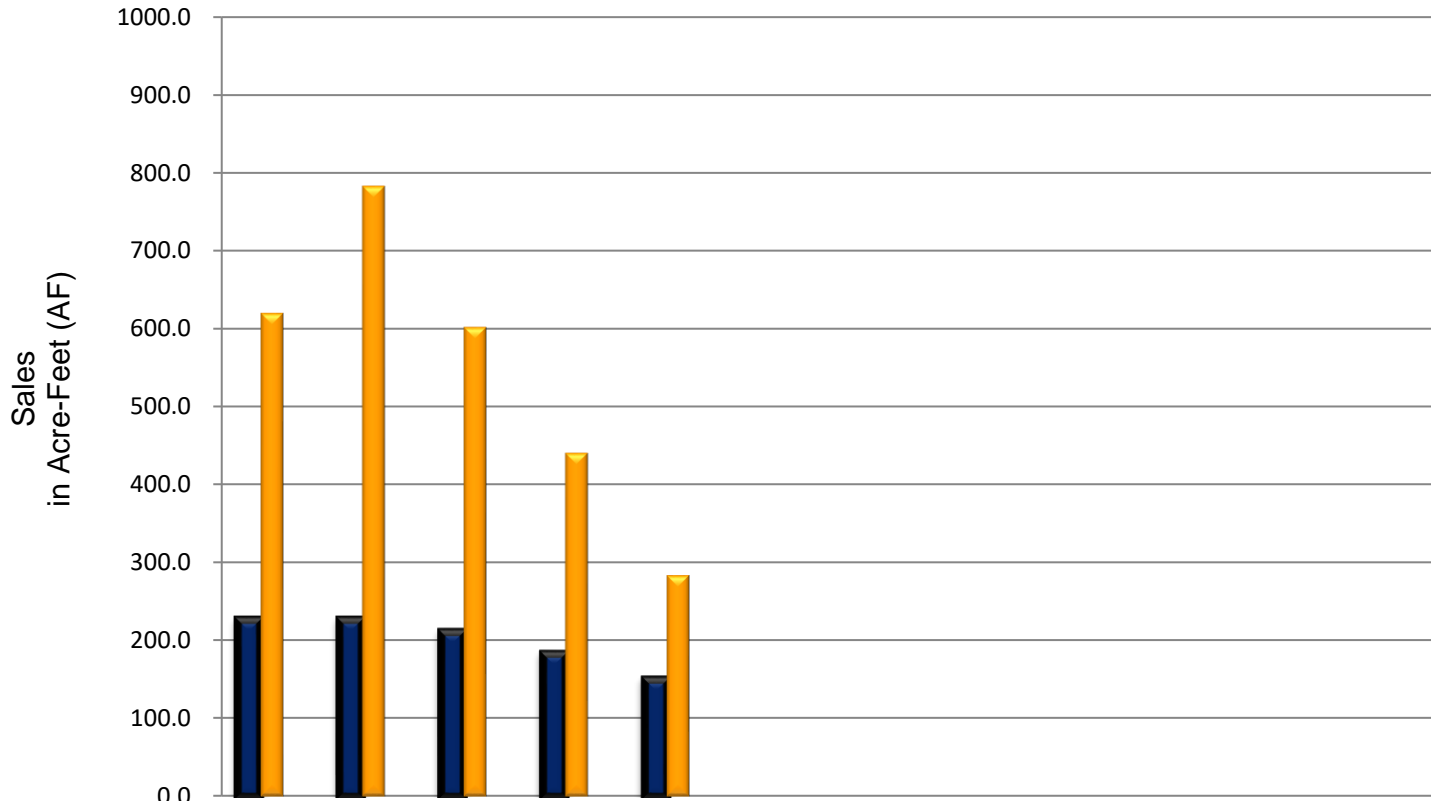
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
LOCAL SUPPLY	2295.2	2571.6	2311.7	1688.5	2107.5	2058.1	2334.3	2726.6	3145.7	4199.9	4353.8	3356.5	2858.8	3729.7
AUTHORITY SUPPLY	5151.2	5610.9	4684.7	4819.6	4780.9	4470.6	3621.1	4468.4	4596.1	2149.3	1183.6	1617.7	2521.8	2347.0
TOTAL PRODUCED & PURCHASED	7446.4	8182.5	6996.4	6508.1	6888.4	6528.7	5955.4	7195.0	7744.8	6349.2	5537.4	4974.2	5380.6	6076.7
CONSUMPTION	7176.2	7879.3	6727.3	6351.1	6629.8	6379	5887.8	7175.6	7591.1	6310.3	5486.9	4959.0	5310.8	5909.0
% LOCAL	30.8%	31.4%	33.0%	25.9%	30.6%	31.5%	39.2%	37.9%	40.6%	66.1%	78.6%	67.5%	53.1%	61.4%
% AUTHORITY	69.2%	68.6%	67.0%	74.1%	69.4%	68.5%	60.8%	62.1%	59.4%	33.9%	21.4%	32.5%	46.9%	38.6%

**YUIMA MUNICIPAL WATER DISTRICT
WATER PRODUCED & PURCHASED
2022-23**



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
■ LOCAL SUPPLY PRODUCED	226.0	226.0	210.4	182.4	149.2	85.7	0.0	0.0	0.0	0.0	0.0	0.0
■ AUTHORITY PURCHASED	620.3	783.3	602.2	441.2	284.4	95.5						
TOTAL PROD/PURCH	846.3	1009.3	812.6	623.6	433.6	181.2						

**YUIMA MUNICIPAL WATER DISTRICT
WATER PRODUCED & PURCHASED
2022-23**



	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
■ LOCAL SUPPLY PRODUCED	226.0	226.0	210.4	182.4	149.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
■ AUTHORITY PURCHASED	620.3	783.3	602.2	441.2	284.4							
TOTAL PROD/PURCH	846.3	1009.3	812.6	623.6	433.6							



	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL DISTRICT FUND						
Revenue						
SubType: 100 - Water Sales						
01-4100-000	DOMESTIC	101,801.00	101,801.00	6,675.66	52,625.30	-49,175.70 48.31 %
01-4150-000	PSAWR AGRICULTURE	1,306,754.00	1,306,754.00	37,504.94	957,591.69	-349,162.31 26.72 %
01-4410-000	AGRICULTURE W/INCIDENTAL DOM	540,203.00	540,203.00	143.15	1,209.29	-538,993.71 99.78 %
01-4420-000	PSAWR AG W/INCIDENTAL DOMES	926,271.00	926,271.00	17,704.82	339,002.12	-587,268.88 63.40 %
01-4501-000	INTERDEPARTMENTAL WATER SALE	3,613,872.00	3,613,872.00	74,482.91	2,445,331.31	-1,168,540.69 32.33 %
01-4502-000	MASTER METER DOMESTIC	0.00	400,637.00	1,981.60	164,249.02	-236,387.98 59.00 %
01-4503-000	WHOLESALE AGRICULTURAL SALES	400,637.00	0.00	0.00	0.00	0.00 0.00 %
01-4505-000	FIRE HYDRANT WATER SALES	0.00	0.00	0.00	309.84	309.84 0.00 %
01-4512-000	WATER WHEELING	0.00	0.00	32.83	228.50	228.50 0.00 %
	SubType: 100 - Water Sales Total:	6,889,538.00	6,889,538.00	138,525.91	3,960,547.07	-2,928,990.93 42.51 %
SubType: 200 - Pump Zone Charges						
01-4205-000	PUMP ZONE CHARGE - Y - ZONE 5	196,290.00	196,290.00	4,223.79	81,963.10	-114,326.90 58.24 %
01-4206-000	PUMP ZONE CHARGE - Y - ZONE 6	24,461.00	24,461.00	203.44	22,621.98	-1,839.02 7.52 %
01-4211-000	PUMP ZONE CHARGE - Y - ZONE 11	258,344.00	258,344.00	5,606.04	185,055.38	-73,288.62 28.37 %
	SubType: 200 - Pump Zone Charges Total:	479,095.00	479,095.00	10,033.27	289,640.46	-189,454.54 39.54 %
SubType: 300 - Water Service						
01-4300-000	SERVICE WORK	7,500.00	7,500.00	0.00	43,567.74	36,067.74 580.90 %
01-4300-045	RINCON RANCH ROAD CSD - REIMB	0.00	0.00	0.00	35.00	35.00 0.00 %
01-4300-050	UPPER SAN LUIS REY RCD - REIMB	0.00	0.00	208.01	-69.51	-69.51 0.00 %
01-4300-055	UPPER SAN LUIS REY RCD - CONTRA	6,914.00	6,914.00	521.10	3,467.76	-3,446.24 49.84 %
01-4300-065	LAZY H MWC - NON CONTRACT	2,258.00	2,258.00	111.73	4,626.81	2,368.81 204.91 %
01-4300-070	USLRGMA JPA - CONTRACT	0.00	0.00	309.91	4,560.08	4,560.08 0.00 %
01-4300-075	USLRMA JPA - NON CONTRACT	0.00	0.00	-300,939.85	424.96	424.96 0.00 %
01-4300-175	SERVICE APPLICATION PROCESS FEE	0.00	0.00	30.00	295.00	295.00 0.00 %
01-4300-180	MET/CWA FIXED CHARGE	936,666.00	936,666.00	79,310.80	475,864.80	-460,801.20 49.20 %
01-4300-190	METER CHARGES	312,335.00	312,335.00	25,754.38	155,771.22	-156,563.78 50.13 %
01-4300-195	ADDITIONAL UNITS	13,466.00	13,466.00	1,004.02	6,142.24	-7,323.76 54.39 %
01-4300-200	LAZY H MWC - CONTRACT	49,671.00	49,671.00	2,244.09	13,058.59	-36,612.41 73.71 %
	SubType: 300 - Water Service Total:	1,328,810.00	1,328,810.00	-191,445.81	707,744.69	-621,065.31 46.74 %
SubType: 400 - Interest Revenue						
01-4305-205	GENERAL FUND T/D INTEREST	11,500.00	11,500.00	1,404.54	11,376.72	-123.28 1.07 %
01-4305-210	GENERAL FUND INTEREST - LAIF	6,000.00	6,000.00	4,287.72	21,268.12	15,268.12 354.47 %
01-4305-225	UNREALIZED GAIN / LOSS INVEST	0.00	0.00	17,743.30	3,525.39	3,525.39 0.00 %
01-4305-230	DELIQ. ACCOUNTS - INTEREST	0.00	0.00	1,437.77	2,615.26	2,615.26 0.00 %
01-4305-235	50% INVEST EARNINGS TO CAPITAL	-8,750.00	-8,750.00	-2,846.13	-16,322.42	-7,572.42 86.54 %
	SubType: 400 - Interest Revenue Total:	8,750.00	8,750.00	22,027.20	22,463.07	13,713.07 156.72 %
SubType: 500 - Taxes & Assessments						
01-4310-245	TAX REVENUE - SECURED	396,768.00	396,768.00	154,535.54	175,180.14	-221,587.86 55.85 %
01-4310-250	TAX REVENUE UNSECURED	10,842.00	10,842.00	100.15	13,713.51	2,871.51 126.49 %
01-4310-255	TAX REV - SEC/UNSEC HOE	1,934.00	1,934.00	340.20	340.20	-1,593.80 82.41 %
01-4310-260	TAX REV - SUPP HOMOWNS EXEMP	21.00	21.00	3.08	3.08	-17.92 85.33 %
01-4310-265	TAX REV - CURR SEC/UNSEC SUPP	8,484.00	8,484.00	1,930.75	4,890.60	-3,593.40 42.36 %
01-4310-280	TAX REVENUE - STATE UNITARY	10,900.00	10,900.00	1,681.97	1,681.97	-9,218.03 84.57 %
01-4310-285	ASSMT - WATER AVAILABILITY	64,882.00	64,882.00	20,021.95	21,936.50	-42,945.50 66.19 %
01-4310-290	WATER AVAILABILITY TO CAPITAL	-64,882.00	-64,882.00	-20,021.95	-21,936.50	42,945.50 33.81 %
01-4310-300	TRANSFER FROM RATE STAB. FUND	345,000.00	345,000.00	0.00	0.00	-345,000.00 100.00 %
01-4315-305	TAX REVENUE - DELIQ SECURED	0.00	0.00	0.00	1,597.41	1,597.41 0.00 %
01-4315-310	TAX REV -DELIQ UNSECURED	0.00	0.00	0.02	-174.02	-174.02 0.00 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
01-4315-315	TAX REV - DELIQ SEC & UNSECHOE	0.00	0.00	5.55	5.55	5.55	0.00 %
01-4315-320	TAX REVE -DELIQ SEC & UNSECSUP	0.00	0.00	-0.51	498.93	498.93	0.00 %
01-4315-330	DELIQ WATER AVAIL	0.00	0.00	11.73	269.14	269.14	0.00 %
01-4315-335	DELIQ WATER AVAIL TO CAPITAL	0.00	0.00	-11.73	-269.14	-269.14	0.00 %
SubType: 500 - Taxes & Assessments Total:		773,949.00	773,949.00	158,596.75	197,737.37	-576,211.63	74.45 %
SubType: 550 - Non-Operating Revenue							
01-4325-000	OTHER MISC. INCOME fee reimb	0.00	0.00	0.00	1,256.05	1,256.05	0.00 %
01-4330-355	MTR CAPACITY CHARGE ORD #90-0	0.00	0.00	0.00	17,361.00	17,361.00	0.00 %
01-4330-370	CAPACITY CG TO CAPITAL spec&mt	0.00	0.00	0.00	-17,361.00	-17,361.00	0.00 %
01-4355-000	SDCWA- IAC - collected	20,072.00	20,072.00	1,671.32	10,027.92	-10,044.08	50.04 %
01-4360-000	SDCWA - IAC COLL FROM INTERDEP	9,330.00	9,330.00	788.64	4,731.84	-4,598.16	49.28 %
01-4370-000	SDCWA - Infrastric Access Cg.	-29,402.00	-29,402.00	-2,528.00	-15,168.00	14,234.00	51.59 %
SubType: 550 - Non-Operating Revenue Total:		0.00	0.00	-68.04	847.81	847.81	0.00 %
Revenue Total:		9,480,142.00	9,480,142.00	137,669.28	5,178,980.47	-4,301,161.53	45.37 %
Expense							
Function: 51 - Source of Supply							
01-500-51-4001-000	PURCH WTR - CWA TIER 1	6,496,487.00	6,496,487.00	129,130.10	3,696,893.20	2,799,593.80	43.09 %
01-500-51-4002-000	PURCH WTR CWA-TRANSPORTATN	826,940.00	826,940.00	16,936.70	484,884.40	342,055.60	41.36 %
01-500-51-4005-000	PURCH WTR CWA - CUST SERV CG	338,713.00	338,713.00	28,223.92	169,343.52	169,369.48	50.00 %
01-500-51-4020-000	PURCH WTR CWA-CAPACITY RESER	150,023.00	150,023.00	14,486.08	86,916.48	63,106.52	42.06 %
01-500-51-4022-000	PURCH WTR. CWA-SUPPLY RELIAB.	124,101.00	124,101.00	9,604.67	57,628.02	66,472.98	53.56 %
01-500-51-4024-000	PUR WTR CWA-READINESS TO SER	116,206.00	116,206.00	9,505.08	57,030.48	59,175.52	50.92 %
01-500-51-4025-000	PURCH WTR CWA-EMERG STORAG	207,623.00	207,623.00	18,045.17	108,271.02	99,351.98	47.85 %
01-500-51-4026-178	PSAWR AG CREDIT - SDCWA	-867,648.00	-867,648.00	-20,559.00	-588,588.00	-279,060.00	32.16 %
01-500-51-4032-000	PURCHASED WATER - SCHOEPE	0.00	0.00	346.13	2,484.12	-2,484.12	0.00 %
Function: 51 - Source of Supply Total:		7,392,445.00	7,392,445.00	205,718.85	4,074,863.24	3,317,581.76	44.88 %
Function: 52 - Pumping							
01-500-52-2000-000	WAGES - PUMPING	1,111.00	1,111.00	0.00	42.00	1,069.00	96.22 %
01-500-52-5625-131	POWER - BOOSTERS	473,000.00	473,000.00	37,188.01	317,197.97	155,802.03	32.94 %
01-500-52-5625-160	POWER - SCHOEPE Booster Stat.	0.00	0.00	4,004.12	24,858.69	-24,858.69	0.00 %
01-500-52-5650-134	MAINTENANCE - GENERATORS	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
Function: 52 - Pumping Total:		479,111.00	479,111.00	41,192.13	342,098.66	137,012.34	28.60 %
Function: 53 - Water Treatment							
01-500-53-2000-000	WAGES - WATER TREATMENT	32,443.00	32,443.00	471.34	4,955.03	27,487.97	84.73 %
01-500-53-2000-157	WAGES - SCHOEPE CL2	0.00	0.00	43.18	353.58	-353.58	0.00 %
01-500-53-4300-166	SUPPLIES/CHLORINE	1,000.00	1,000.00	0.00	434.22	565.78	56.58 %
01-500-53-4300-167	SUPPLIES/CHLORINE - SCHOEPE	0.00	0.00	0.00	379.41	-379.41	0.00 %
01-500-53-4300-168	SUPPLIES/CHLORINE - EASTSIDE	1,500.00	1,500.00	0.00	1,889.74	-389.74	-25.98 %
01-500-53-5100-000	WATER TESTS	2,000.00	2,000.00	35.00	536.01	1,463.99	73.20 %
01-500-53-5625-000	POWER	1,500.00	1,500.00	233.72	1,273.67	226.33	15.09 %
01-500-53-5650-000	Water Treatment Maintenance	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
Function: 53 - Water Treatment Total:		42,443.00	42,443.00	783.24	9,821.66	32,621.34	76.86 %
Function: 54 - Transmission & Distribution							
01-500-54-1100-000	WAGES - MANAGER - TRANS & DIS	36,750.00	36,750.00	4,480.71	31,618.17	5,131.83	13.96 %
01-500-54-2000-000	WAGES - TRANS & DIST	20,058.00	20,058.00	1,079.31	7,909.22	12,148.78	60.57 %
01-500-54-2000-130	WAGES - SYSTEM MAINTENANCE	29,088.00	29,088.00	1,582.81	5,990.63	23,097.37	79.41 %
01-500-54-2000-133	WAGES - WELLS	0.00	0.00	21.00	199.50	-199.50	0.00 %
01-500-54-2000-142	WAGES - USA DIG ALERT	1,921.00	1,921.00	49.29	345.03	1,575.97	82.04 %
01-500-54-2000-143	WAGES - SCADA CALLS & DUTY CHE	3,110.00	3,110.00	247.94	1,201.36	1,908.64	61.37 %
01-500-54-2000-162	WAGES - SCHOEPE SYSTEM	6,743.00	6,743.00	230.15	1,937.97	4,805.03	71.26 %
01-500-54-2100-144	WAGES - OT OVER NORMAL SCHED	7,565.00	7,565.00	292.46	2,052.36	5,512.64	72.87 %
01-500-54-4300-000	OPERATING SUPPLIES	1,500.00	1,500.00	0.00	195.07	1,304.93	87.00 %
01-500-54-5100-506	SCADA/TELEMETERING	5,000.00	5,000.00	0.00	5,633.13	-633.13	-12.66 %
01-500-54-5600-506	SIGNAL CHANNEL/SCADA	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
01-500-54-5650-130	MAINTENANCE - TRANSMISSION &	63,449.00	63,449.00	415.00	3,492.03	59,956.97	94.50 %
Function: 54 - Transmission & Distribution Total:		176,184.00	176,184.00	8,398.67	60,574.47	115,609.53	65.62 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Function: 55 - Customer Expense							
01-500-55-2000-145	WAGES - CUSTOMER EXPENSE	51,018.00	51,018.00	3,822.02	25,426.38	25,591.62	50.16 %
01-500-55-5650-145	METER REPAIR PARTS & MAINT.	500.00	500.00	0.00	332.00	168.00	33.60 %
Function: 55 - Customer Expense Total:		51,518.00	51,518.00	3,822.02	25,758.38	25,759.62	50.00 %
Function: 56 - General Administrative Expense							
01-100-56-1000-114	WAGES - DIRECTORS	4,003.00	4,003.00	215.00	1,022.50	2,980.50	74.46 %
01-100-56-1100-000	WAGES - MANAGER GEN/ADMIN	90,643.00	90,643.00	2,985.73	21,492.19	69,150.81	76.29 %
01-100-56-1100-100	WAGES - VACATION/HOLIDAY	34,699.00	34,699.00	3,169.22	20,982.60	13,716.40	39.53 %
01-100-56-1100-101	WAGES - VAC SELLBACK/LEAVE PAY	0.00	0.00	0.00	2,944.26	-2,944.26	0.00 %
01-100-56-1100-102	WAGES - SICK LEAVE	19,785.00	19,785.00	1,254.93	4,513.83	15,271.17	77.19 %
01-100-56-1100-106	WAGES - PAY FOR PERFORM BONU	14,378.00	14,378.00	3,483.00	6,706.99	7,671.01	53.35 %
01-100-56-1100-107	WAGES - JURY DUTY	0.00	0.00	0.00	205.68	-205.68	0.00 %
01-100-56-2000-000	WAGES - OFFICE GENERAL ADMIN	24,130.00	24,130.00	1,696.65	12,657.15	11,472.85	47.55 %
01-100-56-4300-000	OFFICE EXPENSE	3,336.00	3,336.00	350.93	1,293.28	2,042.72	61.23 %
01-100-56-4300-120	MANAGER - MEETING & MEAL EXP	417.00	417.00	4.29	4.29	412.71	98.97 %
01-100-56-4300-512	COMPUTER EXPENSE	1,668.00	1,668.00	99.58	186.81	1,481.19	88.80 %
01-100-56-4300-514	POSTAGE & SHIPPING	1,668.00	1,668.00	73.20	1,081.52	586.48	35.16 %
01-100-56-4300-521	EMPLOYEE RECOGNITION AWARDS	417.00	417.00	0.00	119.96	297.04	71.23 %
01-100-56-5000-201	LIABILITY & PROPERTY INSURANCE	14,595.00	14,595.00	1,099.15	12,267.50	2,327.50	15.95 %
01-100-56-5100-000	PROFESSIONAL SERVICES	3,336.00	3,336.00	9,219.30	49,756.04	-46,420.04	-1,391.49 %
01-100-56-5100-400	CONTINGENCY RESERVE	388,952.00	388,952.00	0.00	0.00	388,952.00	100.00 %
01-100-56-5100-500	LEGAL	8,340.00	8,340.00	69.87	4,484.21	3,855.79	46.23 %
01-100-56-5100-501	LEGAL - SGMA RELATED	0.00	0.00	556.96	6,473.98	-6,473.98	0.00 %
01-100-56-5100-503	AUDIT & OTHER PROFESSIONAL FE	8,966.00	8,966.00	0.00	0.00	8,966.00	100.00 %
01-100-56-5100-507	SECURITY SYSTEM	275.00	275.00	70.95	142.56	132.44	48.16 %
01-100-56-5100-511	COMPUTER EXP - DOMAIN & WEB	1,334.00	1,334.00	104.94	662.78	671.22	50.32 %
01-100-56-5100-512	COMPUTER EXP - SOFTWARE/PRO	10,425.00	10,425.00	1,623.83	12,501.00	-2,076.00	-19.91 %
01-100-56-5200-000	OFFICE STAFF - TRAINING/SEMINAR	0.00	0.00	0.00	715.67	-715.67	0.00 %
01-100-56-5200-118	MEETING EXPENSE - ACWA	417.00	417.00	0.00	650.74	-233.74	-56.05 %
01-100-56-5200-120	MEETING EXPENSE WITH TRAVEL	0.00	0.00	74.39	74.39	-74.39	0.00 %
01-100-56-5200-122	MILEAGE REIMBURSEMENT	209.00	209.00	65.31	155.85	53.15	25.43 %
01-100-56-5250-121	STAFF MEETING EXPENSE	417.00	417.00	116.55	116.55	300.45	72.05 %
01-100-56-5300-000	TAX COLLECTION & LAFCO FEES	4,587.00	4,587.00	43.69	4,115.73	471.27	10.27 %
01-100-56-5300-200	PROFESSIONAL MEMBERSHIP FEES	7,089.00	7,089.00	68.80	6,541.23	547.77	7.73 %
01-100-56-5300-522	BANK FEES	667.00	667.00	136.03	443.34	223.66	33.53 %
01-100-56-5400-110	WORKERS' COMPENSATION INSUR	9,297.00	9,297.00	0.00	1,418.00	7,879.00	84.75 %
01-100-56-5400-111	STATE UNEMPLOYMENT INSURANC	663.00	663.00	0.00	0.00	663.00	100.00 %
01-100-56-5400-112	MEDICARE TAX	4,778.00	4,778.00	437.19	2,661.77	2,116.23	44.29 %
01-100-56-5400-202	MEDICAL INSURANCE - EMPLOYEE	59,321.00	59,321.00	5,599.31	30,802.57	28,518.43	48.07 %
01-100-56-5400-203	MEDICAL INSUR - EMPLOYEE PAID	0.00	0.00	-43.86	-740.24	740.24	0.00 %
01-100-56-5400-205	MEDICAL INSURANCE - RETIREE	0.00	0.00	1,199.03	7,178.14	-7,178.14	0.00 %
01-100-56-5400-206	MEDICAL INSURANCE - OPT OUT	2,892.00	2,892.00	248.66	1,478.08	1,413.92	48.89 %
01-100-56-5400-207	MEDICARE REIMB - RETIREE MGT	4,711.00	4,711.00	0.00	0.00	4,711.00	100.00 %
01-100-56-5400-211	CALPERS PENSION EXPENSE	42,408.00	42,408.00	3,298.50	21,126.60	21,281.40	50.18 %
01-100-56-5400-212	PERS REPLACEMENT BENEFIT CONT	9,403.00	9,403.00	0.00	0.00	9,403.00	100.00 %
01-100-56-5400-213	CALPERS UNFUNDED LIABILITY EXP	86,164.00	86,164.00	0.00	78,083.40	8,080.60	9.38 %
01-100-56-5400-215	CALPERS - 1959 SURVIVOR BENEFT	188.00	188.00	0.00	0.00	188.00	100.00 %
01-100-56-5400-216	DIRECTOR 457 - DISTRICT PAID	300.00	300.00	16.12	76.67	223.33	74.44 %
01-100-56-5400-217	LIFE INSURANCE	1,532.00	1,532.00	181.05	1,082.83	449.17	29.32 %
01-100-56-5400-218	DENTAL INSURANCE	2,936.00	2,936.00	217.17	1,464.69	1,471.31	50.11 %
01-100-56-5400-220	VISION INSURANCE	947.00	947.00	81.39	483.81	463.19	48.91 %
01-100-56-5500-513	COPY MACHINE - LEASE & COPY C	4,170.00	4,170.00	464.09	1,491.70	2,678.30	64.23 %
01-100-56-5600-518	OFFICE TELEPHONE EXPENSE	1,835.00	1,835.00	245.82	752.49	1,082.51	58.99 %
01-100-56-5600-519	OFFICE UTILITIES EXPENSE	2,294.00	2,294.00	252.66	817.17	1,476.83	64.38 %
01-100-56-5600-523	CELL PHONE ALLOWANCE & REIMB	6,751.00	6,751.00	343.31	1,974.26	4,776.74	70.76 %
01-500-56-2000-000	S & W - G/P Facility / Safety Clerk	196.00	196.00	0.00	0.00	196.00	100.00 %
01-500-56-2000-121	WAGES - SAFETY MEETINGS	5,448.00	5,448.00	555.25	2,340.28	3,107.72	57.04 %
01-500-56-2000-125	WAGES - TIME CARDS	8,267.00	8,267.00	802.98	3,304.38	4,962.62	60.03 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
01-500-56-2000-126	WAGES - PAPERWORK	485.00	485.00	0.00	4.44	480.56 99.08 %
01-500-56-2000-128	WAGES - JOB SETUP	580.00	580.00	0.00	0.00	580.00 100.00 %
01-500-56-2000-137	WAGES - SHOP/YARD/OFFICE	5,718.00	5,718.00	748.59	3,932.94	1,785.06 31.22 %
01-500-56-2000-138	WAGES - VEHICLE MAINTENANCE	1,963.00	1,963.00	180.48	1,101.16	861.84 43.90 %
01-500-56-2000-139	WAGES - EQUIPMENT MAINTENAN	996.00	996.00	143.47	622.35	373.65 37.52 %
01-500-56-4300-122	SAFETY MEETING EXP.	0.00	0.00	36.52	36.52	-36.52 0.00 %
01-500-56-4300-137	SUPPLIES/OPERATION OF SHOP/OF	417.00	417.00	110.61	782.33	-365.33 -87.61 %
01-500-56-4300-164	AUTOMOTIVE - FUEL EXPENSE	10,008.00	10,008.00	1,711.28	3,966.04	6,041.96 60.37 %
01-500-56-4300-165	DIESEL FUEL	626.00	626.00	0.00	0.00	626.00 100.00 %
01-500-56-4400-000	SMALL TOOLS & EQUIPMENT	1,001.00	1,001.00	0.00	1,420.54	-419.54 -41.91 %
01-500-56-4400-169	SAFETY EQUIPMENT & PROGRAMS	626.00	626.00	87.07	636.78	-10.78 -1.72 %
01-500-56-5100-000	General Plant Maint.	0.00	0.00	0.00	139.98	-139.98 0.00 %
01-500-56-5100-137	RADIO & COMMUNICATIONS EXPE	229.00	229.00	10.75	116.47	112.53 49.14 %
01-500-56-5100-138	AUTOMOTIVE - REPAIR & MAINTEN	3,336.00	3,336.00	176.39	2,087.10	1,248.90 37.44 %
01-500-56-5100-517	UNIFORMS	1,464.00	1,464.00	180.26	529.47	934.53 63.83 %
01-500-56-5200-118	FIELD TRAINING/SEMINARS	1,043.00	1,043.00	134.15	634.95	408.05 39.12 %
01-500-56-5300-000	LICENSES & PERMITS	7,923.00	7,923.00	0.00	599.00	7,324.00 92.44 %
01-500-56-5650-137	MAINTENANCE - OFFICE & SHOP	2,919.00	2,919.00	2,667.40	8,004.57	-5,085.57 -174.22 %
01-500-56-5650-139	GP - Equip. Maintenance	1,043.00	1,043.00	0.00	31.72	1,011.28 96.96 %
01-500-56-5650-140	GP - Office Landscape Maint.	4,796.00	4,796.00	0.00	0.00	4,796.00 100.00 %
01-500-56-5700-000	DEPRECIATION	393,514.00	393,514.00	24,255.81	145,534.86	247,979.14 63.02 %
Function: 56 - General Administrative Expense Total:		1,337,941.00	1,337,941.00	70,923.75	498,290.45	839,650.55 62.76 %
Function: 57 - Tax & Interest Expense						
01-100-57-5900-700	PROPERTY TAXES - VALLEY CENTER	500.00	500.00	0.00	361.48	138.52 27.70 %
01-100-57-5900-710	DEBT SERVICE INTEREST - FOREBAY	123,225.00	123,225.00	0.00	5,158.97	118,066.03 95.81 %
01-100-57-5901-720	DEBT SERVICE INTEREST TO CAPTL	-123,225.00	-123,225.00	0.00	-5,158.97	-118,066.03 95.81 %
Function: 57 - Tax & Interest Expense Total:		500.00	500.00	0.00	361.48	138.52 27.70 %
Expense Total:		9,480,142.00	9,480,142.00	330,838.66	5,011,768.34	4,468,373.66 47.13 %
Fund: 01 - GENERAL DISTRICT FUND Surplus (Deficit):		0.00	0.00	-193,169.38	167,212.13	167,212.13 0.00 %
Fund: 02 - IDA						
Revenue						
SubType: 100 - Water Sales						
02-4100-000	DOMESTIC WTR SALES	161,269.00	161,269.00	5,528.47	88,208.77	-73,060.23 45.30 %
02-4150-000	PSAWR AG	3,789,335.00	3,789,335.00	85,989.50	2,216,371.58	-1,572,963.42 41.51 %
02-4400-000	AGRICULTURAL WTR SALES	136,458.00	136,458.00	2,655.62	59,003.73	-77,454.27 56.76 %
02-4410-000	AGRICULTURAL w/incid. domestic	131,806.00	131,806.00	690.60	22,629.71	-109,176.29 82.83 %
02-4420-000	PSAWR AG w/inc domestic use	967,348.00	967,348.00	22,822.80	535,430.85	-431,917.15 44.65 %
02-4505-000	CONSTRUCTION METER WATER SAL	0.00	0.00	57.08	546.33	546.33 0.00 %
02-4513-000	NON-POTABLE WATER CREDIT	0.00	0.00	1,939.79	50,439.31	50,439.31 0.00 %
02-4600-000	WELL WATER SALES	269,815.00	269,815.00	9,310.61	71,278.78	-198,536.22 73.58 %
SubType: 100 - Water Sales Total:		5,456,031.00	5,456,031.00	128,994.47	3,043,909.06	-2,412,121.94 44.21 %
SubType: 200 - Pump Zone Charges						
02-4201-000	PUMP ZONE CHARGE IDA ZONE 1	88,038.00	88,038.00	1,940.31	52,131.93	-35,906.07 40.78 %
02-4202-000	PUMP ZONE CHARGE IDA ZONE 2	62,592.00	62,592.00	1,516.95	32,354.32	-30,237.68 48.31 %
02-4203-000	PUMP ZONE CHARGE IDA ZONE 3	564,677.00	564,677.00	13,104.14	328,201.47	-236,475.53 41.88 %
02-4204-000	PUMP ZONE CHARGE IDA ZONE 4	306,712.00	306,712.00	7,529.66	175,083.44	-131,628.56 42.92 %
02-4207-000	PUMP ZONE CHARGE IDA ZONE 7	6,382.00	6,382.00	0.00	4,962.26	-1,419.74 22.25 %
02-4210-000	PUMP ZONE CHARGE IDA ZONE 10	0.00	0.00	0.00	581.21	581.21 0.00 %
SubType: 200 - Pump Zone Charges Total:		1,028,401.00	1,028,401.00	24,091.06	593,314.63	-435,086.37 42.31 %
SubType: 300 - Water Service						
02-4300-175	SERVICE APPLICATION PROCES FEE	0.00	0.00	15.00	300.00	300.00 0.00 %
02-4300-190	METER CHARGES	445,106.00	445,106.00	35,867.18	215,004.17	-230,101.83 51.70 %
02-4300-195	ADDITIONAL UNIT CHARGE	26,223.00	26,223.00	2,244.28	13,465.68	-12,757.32 48.65 %
SubType: 300 - Water Service Total:		471,329.00	471,329.00	38,126.46	228,769.85	-242,559.15 51.46 %
SubType: 400 - Interest Revenue						
02-4305-205	INTEREST REVENUE	6,000.00	6,000.00	438.69	2,727.70	-3,272.30 54.54 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
02-4305-210	INTEREST REVENUE - LAIF	3,000.00	3,000.00	1,339.21	5,623.10	2,623.10	187.44 %
02-4305-225	UNREALIZED GAIN / LOSS INVEST	0.00	0.00	0.00	13,716.03	13,716.03	0.00 %
02-4305-230	INTEREST DELIQ. ACCOUNTS	5,000.00	5,000.00	624.20	5,390.39	390.39	107.81 %
02-4305-235	50% INVEST EARNINGS TO CAPITAL	-4,500.00	-4,500.00	-888.95	-4,175.40	324.60	92.79 %
SubType: 400 - Interest Revenue Total:		9,500.00	9,500.00	1,513.15	23,281.82	13,781.82	145.07 %
SubType: 500 - Taxes & Assessments							
02-4310-245	TAX REV - SECURED	73,885.00	73,885.00	27,549.35	31,375.15	-42,509.85	57.54 %
02-4310-250	TAX REV - UNSECURED	207.00	207.00	18.56	2,541.32	2,334.32	1,227.69 %
02-4310-255	TAX REV SEC & UNSEC HOE	358.00	358.00	63.05	63.05	-294.95	82.39 %
02-4310-260	TAX REV - SUPP HOE	4.00	4.00	0.57	0.57	-3.43	85.75 %
02-4310-265	TAX REV - CURR SEC & UNSEC SUP	1,666.00	1,666.00	357.79	896.66	-769.34	46.18 %
02-4310-280	TAX REV - STATE UNITARY	2,143.00	2,143.00	330.88	330.88	-1,812.12	84.56 %
02-4310-285	IDA - WATER AVAILABILITY	28,054.00	28,054.00	8,385.45	8,795.15	-19,258.85	68.65 %
02-4310-290	WATER AVAILABILITY TO CAPITAL	-28,054.00	-28,054.00	-8,385.45	-8,795.15	19,258.85	31.35 %
02-4310-300	TRANSFER FROM RATE STAB. FUND	146,047.00	146,047.00	0.00	0.00	-146,047.00	100.00 %
02-4315-305	TAX REV - DELIQ SECURED	0.00	0.00	0.00	296.00	296.00	0.00 %
02-4315-310	TAX REV - DELIQ UNSECURED	0.00	0.00	0.00	-32.27	-32.27	0.00 %
02-4315-315	TAX REV -DELIQ SEC & UNSEC HOE	0.00	0.00	1.03	1.03	1.03	0.00 %
02-4315-320	TAX REV- DELIQ SEC & UNSEC SUP	0.00	0.00	-0.09	90.91	90.91	0.00 %
02-4315-330	DELIQ WATER AVAILABILITY	0.00	0.00	824.36	954.16	954.16	0.00 %
02-4315-335	DELIQ WATER AVAIL. TO IDA CAPITA	0.00	0.00	-824.36	-954.16	-954.16	0.00 %
SubType: 500 - Taxes & Assessments Total:		224,310.00	224,310.00	28,321.14	35,563.30	-188,746.70	84.15 %
SubType: 550 - Non-Operating Revenue							
02-4320-340	LEASE Agreement - TMobile	29,126.00	29,126.00	2,633.54	15,801.24	-13,324.76	45.75 %
02-4320-345	LEASE Agreement - AT & T	41,675.00	41,675.00	0.00	41,675.00	0.00	0.00 %
02-4320-350	LEASE Agreement- VERIZON WIREL	30,600.00	30,600.00	2,550.00	15,300.00	-15,300.00	50.00 %
02-4320-351	LEASE Agreement - VC Wireless	24,000.00	24,000.00	2,000.00	12,000.00	-12,000.00	50.00 %
02-4370-000	SDCWA - Infrastric Access Cg.	-10,146.00	-10,146.00	-788.64	-4,731.84	5,414.16	46.64 %
SubType: 550 - Non-Operating Revenue Total:		115,255.00	115,255.00	6,394.90	80,044.40	-35,210.60	30.55 %
Revenue Total:		7,304,826.00	7,304,826.00	227,441.18	4,004,883.06	-3,299,942.94	45.17 %
Expense							
Function: 51 - Source of Supply							
02-500-51-4100-000	IDA INTERDEPARTMENTAL	3,872,232.00	3,872,232.00	80,088.95	2,630,386.69	1,241,845.31	32.07 %
02-500-51-4103-000	FIXED METER CHARGE - GEN DIST	82,194.00	82,194.00	6,849.54	41,097.24	41,096.76	50.00 %
02-500-51-4104-000	MET/CWA FIXED CHARGE-TAPS	398,299.00	398,299.00	34,328.64	205,971.84	192,327.16	48.29 %
Function: 51 - Source of Supply Total:		4,352,725.00	4,352,725.00	121,267.13	2,877,455.77	1,475,269.23	33.89 %
Function: 52 - Pumping							
02-500-52-2000-000	WAGES - PUMPING	1,553.00	1,553.00	0.00	31.50	1,521.50	97.97 %
02-500-52-2000-133	WAGES - WELLS PUMPING	26,290.00	26,290.00	1,241.49	8,421.45	17,868.55	67.97 %
02-500-52-5625-131	POWER - BOOSTERS	970,000.00	970,000.00	75,286.39	590,805.26	379,194.74	39.09 %
02-500-52-5625-133	POWER - WELLS	220,000.00	220,000.00	18,255.04	138,096.48	81,903.52	37.23 %
02-500-52-5650-131	MAINTENANCE - BOOSTERS	20,000.00	20,000.00	0.00	27,719.67	-7,719.67	-38.60 %
02-500-52-5650-133	MAINTENANCE - WELLS	20,000.00	20,000.00	0.00	39,093.18	-19,093.18	-95.47 %
02-500-52-5650-134	MAINTENANCE - GENERATORS	1,000.00	1,000.00	0.00	7,816.47	-6,816.47	-681.65 %
Function: 52 - Pumping Total:		1,258,843.00	1,258,843.00	94,782.92	811,984.01	446,858.99	35.50 %
Function: 53 - Water Treatment							
02-500-53-2000-000	WAGES - WATER TREATMENT	45,358.00	45,358.00	2,200.90	26,545.27	18,812.73	41.48 %
02-500-53-4300-166	SUPPLIES/CHLORINE	5,000.00	5,000.00	0.00	3,102.28	1,897.72	37.95 %
02-500-53-4300-168	DUNLAP LIQ CL2	1,000.00	1,000.00	0.00	727.50	272.50	27.25 %
02-500-53-4300-170	SUPPLIES/CHLORINE EASTSIDE	6,000.00	6,000.00	399.00	4,115.85	1,884.15	31.40 %
02-500-53-4300-171	STA #1 LIQUID CL2	15,500.00	15,500.00	2,084.00	13,597.76	1,902.24	12.27 %
02-500-53-4300-172	SUPPLIES/AMMONIA 19%. STAT. 1	6,900.00	6,900.00	331.13	6,258.08	641.92	9.30 %
02-500-53-4300-173	SUPPLIES AMMONIA 19% EASTSIDE	3,000.00	3,000.00	0.00	2,737.91	262.09	8.74 %
02-500-53-4300-174	WELL 23 LIQUID CL2	100.00	100.00	0.00	0.00	100.00	100.00 %
02-500-53-4300-175	WELL 24 LIQUID CL2	100.00	100.00	0.00	240.90	-140.90	-140.90 %
02-500-53-5100-000	WATER TESTING	12,000.00	12,000.00	170.00	4,963.28	7,036.72	58.64 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
02-500-53-5625-170	POWER	500.00	500.00	0.00	19.54	480.46	96.09 %
02-500-53-5650-000	Water Treatment Maintenance	5,000.00	5,000.00	929.51	6,056.93	-1,056.93	-21.14 %
Function: 53 - Water Treatment Total:		100,458.00	100,458.00	6,114.54	68,365.30	32,092.70	31.95 %
Function: 54 - Transmission & Distribution							
02-500-54-1100-000	WAGES - MANAGER - TRANS & DIS	36,750.00	36,750.00	4,481.26	31,622.68	5,127.32	13.95 %
02-500-54-2000-000	WAGES - TRANS & DIST	28,043.00	28,043.00	1,546.68	11,611.86	16,431.14	58.59 %
02-500-54-2000-130	WAGES - SYSTEM MAINTENANCE	40,667.00	40,667.00	2,892.93	16,409.84	24,257.16	59.65 %
02-500-54-2000-142	WAGES - USA DIG ALERT	2,685.00	2,685.00	0.00	47.25	2,637.75	98.24 %
02-500-54-2000-143	WAGES - SCADA CALLS & DUTY CHE	4,347.00	4,347.00	260.64	1,199.05	3,147.95	72.42 %
02-500-54-2100-144	WAGES - OT OVER NORMAL SCHED	10,576.00	10,576.00	247.25	1,993.23	8,582.77	81.15 %
02-500-54-4300-000	OPERATING SUPPLIES	1,000.00	1,000.00	537.59	608.52	391.48	39.15 %
02-500-54-5100-506	SCADA/TELEMETERING	5,000.00	5,000.00	0.00	14,596.51	-9,596.51	-191.93 %
02-500-54-5600-506	SIGNAL CHANNEL/SCADA	300.00	300.00	10.45	24.07	275.93	91.98 %
02-500-54-5650-130	MAINTENANCE - TRANSMISSION &	103,456.00	103,456.00	0.00	2,971.84	100,484.16	97.13 %
Function: 54 - Transmission & Distribution Total:		232,824.00	232,824.00	9,976.80	81,084.85	151,739.15	65.17 %
Function: 55 - Customer Expense							
02-500-55-2000-000	WAGES - CUSTOMER EXPENSE	51,018.00	51,018.00	4,405.40	27,573.72	23,444.28	45.95 %
02-500-55-2000-146	WAGES - HEGARDT/CATCH	500.00	500.00	105.00	105.00	395.00	79.00 %
02-500-55-5650-145	METER REPAIR PARTS & MAINT.	1,500.00	1,500.00	55.61	168.39	1,331.61	88.77 %
Function: 55 - Customer Expense Total:		53,018.00	53,018.00	4,566.01	27,847.11	25,170.89	47.48 %
Function: 56 - General Administrative Expense							
02-100-56-1000-114	WAGES - DIRECTORS	5,597.00	5,597.00	285.00	1,377.50	4,219.50	75.39 %
02-100-56-1100-000	WAGES - MANAGER GEN/ADMIN	126,726.00	126,726.00	3,957.83	29,060.38	97,665.62	77.07 %
02-100-56-1100-100	WAGES - VACATION/HOLIDAY	48,511.00	48,511.00	4,201.06	28,374.48	20,136.52	41.51 %
02-100-56-1100-101	WAGES - VAC SELLBACK/LEAVE PAY	0.00	0.00	0.00	3,839.74	-3,839.74	0.00 %
02-100-56-1100-102	WAGES - SICK LEAVE	27,661.00	27,661.00	1,663.52	6,107.23	21,553.77	77.92 %
02-100-56-1100-106	WAGES - PAY FOR PERFORM BONU	20,102.00	20,102.00	4,617.00	9,102.91	10,999.09	54.72 %
02-100-56-1100-107	WAGES - JURY DUTY	0.00	0.00	0.00	270.45	-270.45	0.00 %
02-100-56-2000-000	WAGES - OFFICE GENERAL ADMIN	33,736.00	33,736.00	2,249.05	17,150.35	16,585.65	49.16 %
02-100-56-4300-000	OFFICE EXPENSE	4,664.00	4,664.00	465.18	1,736.62	2,927.38	62.77 %
02-100-56-4300-120	MANAGER - MEETING & MEAL EXP	583.00	583.00	5.69	5.69	577.31	99.02 %
02-100-56-4300-512	COMPUTER EXPENSE	2,332.00	2,332.00	132.00	251.08	2,080.92	89.23 %
02-100-56-4300-514	POSTAGE & SHIPPING	2,332.00	2,332.00	97.03	1,453.96	878.04	37.65 %
02-100-56-4300-521	EMPLOYEE RECOGNITION AWARDS	583.00	583.00	0.00	163.64	419.36	71.93 %
02-100-56-5000-201	LIABILITY & PROPERTY INSURANCE	20,405.00	20,405.00	1,457.01	16,454.62	3,950.38	19.36 %
02-100-56-5100-000	PROFESSIONAL SERVICES	4,664.00	4,664.00	12,220.94	67,502.48	-62,838.48	-1,347.31 %
02-100-56-5100-400	CONTINGENCY RESERVE	147,009.00	147,009.00	0.00	0.00	147,009.00	100.00 %
02-100-56-5100-500	LEGAL	11,660.00	11,660.00	92.63	6,110.79	5,549.21	47.59 %
02-100-56-5100-501	LEGAL - SGMA RELATED	0.00	0.00	738.30	8,976.84	-8,976.84	0.00 %
02-100-56-5100-503	AUDIT & OTHER PROFESSIONAL FE	12,535.00	12,535.00	0.00	0.00	12,535.00	100.00 %
02-100-56-5100-507	SECURITY SYSTEM	385.00	385.00	94.05	187.44	197.56	51.31 %
02-100-56-5100-511	COMPUTER EXP - DOMAIN & WEB	1,866.00	1,866.00	134.46	895.48	970.52	52.01 %
02-100-56-5100-512	COMPUTER EXP - SOFTWARE/PRO	14,575.00	14,575.00	2,152.51	16,982.43	-2,407.43	-16.52 %
02-100-56-5200-000	OFFICE STAFF - TRAINING/SEMINAR	0.00	0.00	0.00	970.21	-970.21	0.00 %
02-100-56-5200-118	MGR/CONF/MTGS(acwa/awwa etc)	583.00	583.00	0.00	887.66	-304.66	-52.26 %
02-100-56-5200-120	MTGS/TRAINING/MILEAGE/MGR E	0.00	0.00	98.61	98.61	-98.61	0.00 %
02-100-56-5200-122	MILEAGE REIMBURSEMENT	292.00	292.00	86.57	210.72	81.28	27.84 %
02-100-56-5250-121	STAFF MEETING EXPENSE	583.00	583.00	154.49	154.49	428.51	73.50 %
02-100-56-5300-000	TAX COLLECTION & LAFCO FEES	6,413.00	6,413.00	76.73	5,275.98	1,137.02	17.73 %
02-100-56-5300-200	PROFESSIONAL MEMBERSHIP FEES	9,911.00	9,911.00	91.20	9,096.77	814.23	8.22 %
02-100-56-5300-522	BANK FEES	933.00	933.00	180.32	595.61	337.39	36.16 %
02-100-56-5400-110	WORKERS' COMPENSATION INSUR	12,997.00	12,997.00	0.00	1,934.24	11,062.76	85.12 %
02-100-56-5400-111	STATE UNEMPLOYMENT INSURANC	927.00	927.00	0.00	0.00	927.00	100.00 %
02-100-56-5400-112	MEDICARE TAX	6,680.00	6,680.00	579.53	3,594.74	3,085.26	46.19 %
02-100-56-5400-202	MEDICAL INSURANCE - EMPLOYEE	82,936.00	82,936.00	7,422.33	41,492.97	41,443.03	49.97 %
02-100-56-5400-203	MEDICAL INSUR - EMPLOYEE PAID	0.00	0.00	-58.13	-58.13	58.13	0.00 %
02-100-56-5400-205	MEDICAL INSURANCE - RETIREE	0.00	0.00	1,589.41	9,672.20	-9,672.20	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
02-100-56-5400-206	MEDICAL INSURANCE - OPT OUT	4,044.00	4,044.00	329.62	1,991.60	2,052.40	50.75 %
02-100-56-5400-207	MEDICARE REIMB - RETIREE MGT	6,587.00	6,587.00	0.00	0.00	6,587.00	100.00 %
02-100-56-5400-211	CALPERS PENSION EXPENSE	59,289.00	59,289.00	4,372.43	28,537.88	30,751.12	51.87 %
02-100-56-5400-212	PERS REPLACEMENT BENEFIT CONT	11,147.00	11,147.00	0.00	0.00	11,147.00	100.00 %
02-100-56-5400-213	CALPERS UNFUNDED LIABILITY EXP	120,465.00	120,465.00	0.00	103,940.60	16,524.40	13.72 %
02-100-56-5400-215	CALPERS - 1959 SURVIVOR BENEFIT	262.00	262.00	0.00	0.00	262.00	100.00 %
02-100-56-5400-216	DIRECTOR 457 - DISTRICT PAID	420.00	420.00	21.38	103.33	316.67	75.40 %
02-100-56-5400-217	LIFE INSURANCE	2,142.00	2,142.00	239.99	1,458.76	683.24	31.90 %
02-100-56-5400-218	DENTAL INSURANCE	4,105.00	4,105.00	287.87	1,974.30	2,130.70	51.90 %
02-100-56-5400-220	VISION INSURANCE	1,324.00	1,324.00	107.89	651.87	672.13	50.77 %
02-100-56-5500-513	COPY MACHINE - LEASE & COPY CH	5,830.00	5,830.00	615.18	2,003.86	3,826.14	65.63 %
02-100-56-5600-518	OFFICE TELEPHONE EXPENSE	2,565.00	2,565.00	325.86	1,003.77	1,561.23	60.87 %
02-100-56-5600-519	OFFICE UTILITIES EXPENSE	3,207.00	3,207.00	334.92	1,098.94	2,108.06	65.73 %
02-100-56-5600-523	CELL PHONE ALLOWANCE & REIMB	9,438.00	9,438.00	455.08	2,652.48	6,785.52	71.90 %
02-500-56-2000-000	S & W - G/P Facility / Safety Clerk	274.00	274.00	0.00	0.00	274.00	100.00 %
02-500-56-2000-121	WAGES - SAFETY MEETINGS	7,616.00	7,616.00	736.03	3,174.46	4,441.54	58.32 %
02-500-56-2000-125	WAGES - TIME CARDS	11,558.00	11,558.00	1,064.41	4,463.69	7,094.31	61.38 %
02-500-56-2000-126	WAGES - PAPERWORK	679.00	679.00	0.00	6.06	672.94	99.11 %
02-500-56-2000-128	WAGES - JOB SETUP	810.00	810.00	0.00	0.00	810.00	100.00 %
02-500-56-2000-137	WAGES - SHOP/YARD/OFFICE	7,994.00	7,994.00	992.32	5,324.18	2,669.82	33.40 %
02-500-56-2000-138	WAGES - VEHICLE MAINTENANCE	2,744.00	2,744.00	239.23	1,494.67	1,249.33	45.53 %
02-500-56-2000-139	WAGES - EQUIPMENT MAINTENAN	1,393.00	1,393.00	190.19	837.91	555.09	39.85 %
02-500-56-4300-122	SAFETY MEETING EXP.	0.00	0.00	48.41	48.41	-48.41	0.00 %
02-500-56-4300-137	SUPPLIES & OPERATION OF SHOP	583.00	583.00	146.62	1,064.64	-481.64	-82.61 %
02-500-56-4300-164	AUTOMOTIVE - FUEL EXPENSE	13,992.00	13,992.00	2,268.45	5,219.64	8,772.36	62.70 %
02-500-56-4300-165	DIESEL FUEL	875.00	875.00	0.00	0.00	875.00	100.00 %
02-500-56-4400-000	SMALL TOOLS & EQUIPMENT	1,399.00	1,399.00	0.00	1,962.57	-563.57	-40.28 %
02-500-56-4400-169	SAFETY EQUIPMENT & PROGRAMS	875.00	875.00	115.43	860.53	14.47	1.65 %
02-500-56-5100-000	NonDefined	0.00	0.00	0.00	190.94	-190.94	0.00 %
02-500-56-5100-137	RADIO & COMMUNICATIONS EXPE	321.00	321.00	14.25	159.02	161.98	50.46 %
02-500-56-5100-138	AUTOMOTIVE - REPAIR & MAINTEN	4,664.00	4,664.00	233.81	2,837.17	1,826.83	39.17 %
02-500-56-5100-517	UNIFORMS	2,046.00	2,046.00	238.96	710.25	1,335.75	65.29 %
02-500-56-5200-118	FIELD TRAINING/SEMINARS	1,458.00	1,458.00	177.83	862.03	595.97	40.88 %
02-500-56-5300-000	LICENSES & PERMITS	11,077.00	11,077.00	0.00	599.00	10,478.00	94.59 %
02-500-56-5650-137	MAINTENANCE - OFFICE & SHOP	4,081.00	4,081.00	3,535.85	10,736.48	-6,655.48	-163.08 %
02-500-56-5650-139	GP - Equipment Maintenance	1,458.00	1,458.00	0.00	43.28	1,414.72	97.03 %
02-500-56-5650-140	GP - Office Landscape Maint.	6,705.00	6,705.00	0.00	0.00	6,705.00	100.00 %
02-500-56-5700-000	DEPRECIATION	385,000.00	385,000.00	30,669.29	184,015.74	200,984.26	52.20 %
Function: 56 - General Administrative Expense Total:		1,306,608.00	1,306,608.00	92,545.62	659,958.24	646,649.76	49.49 %
Function: 57 - Tax & Interest Expense							
02-100-57-5900-700	PROPERTY TAX - VALLEY CENTER	350.00	350.00	0.00	0.00	350.00	100.00 %
02-100-57-5900-730	DEBT SERVICE INTEREST STA 8	2,659.00	2,659.00	0.00	69.95	2,589.05	97.37 %
02-100-57-5900-740	DEBT SERVICE INTEREST - ZONE 4	21,465.00	21,465.00	0.00	871.15	20,593.85	95.94 %
02-100-57-5901-720	DEBT SERVICE INTEREST TO CAPTL	-24,124.00	-24,124.00	0.00	-941.10	-23,182.90	96.10 %
Function: 57 - Tax & Interest Expense Total:		350.00	350.00	0.00	0.00	350.00	100.00 %
Expense Total:		7,304,826.00	7,304,826.00	329,253.02	4,526,695.28	2,778,130.72	38.03 %
Fund: 02 - IDA Surplus (Deficit):		0.00	0.00	-101,811.84	-521,812.22	-521,812.22	0.00 %
Fund: 10 - YUIMA GENERAL DISTRICT CAPITAL							
Revenue							
SubType: 400 - Interest Revenue							
10-4305-235	INTEREST REV. 50% INVEST EARNS	0.00	0.00	2,846.13	16,322.42	16,322.42	0.00 %
SubType: 400 - Interest Revenue Total:		0.00	0.00	2,846.13	16,322.42	16,322.42	0.00 %
SubType: 500 - Taxes & Assessments							
10-4310-290	WATER AVAIL CHARGE trans captl	0.00	0.00	20,033.68	22,205.64	22,205.64	0.00 %
SubType: 500 - Taxes & Assessments Total:		0.00	0.00	20,033.68	22,205.64	22,205.64	0.00 %

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
SubType: 550 - Non-Operating Revenue						
10-4330-370 MTR CAPACITY CG	0.00	0.00	0.00	17,361.00	17,361.00	0.00 %
SubType: 550 - Non-Operating Revenue Total:	0.00	0.00	0.00	17,361.00	17,361.00	0.00 %
Revenue Total:	0.00	0.00	22,879.81	55,889.06	55,889.06	0.00 %
Expense						
Function: 57 - Tax & Interest Expense						
10-600-57-5900-720 DEBT SERVICE INTEREST TO CAP	0.00	0.00	0.00	5,158.97	-5,158.97	0.00 %
Function: 57 - Tax & Interest Expense Total:	0.00	0.00	0.00	5,158.97	-5,158.97	0.00 %
Function: 60 - Capital						
10-600-60-6500-616 AMR Meter Replacement Project	0.00	0.00	0.00	120.91	-120.91	0.00 %
Function: 60 - Capital Total:	0.00	0.00	0.00	120.91	-120.91	0.00 %
Expense Total:	0.00	0.00	0.00	5,279.88	-5,279.88	0.00 %
Fund: 10 - YUIMA GENERAL DISTRICT CAPITAL Surplus (Deficit):	0.00	0.00	22,879.81	50,609.18	50,609.18	0.00 %
Fund: 20 - IMROVEMENT DISTRICT A CAPITAL						
Revenue						
SubType: 400 - Interest Revenue						
20-4305-235 INT RE 50% INVESTMENT EARNING	0.00	0.00	888.95	4,175.40	4,175.40	0.00 %
SubType: 400 - Interest Revenue Total:	0.00	0.00	888.95	4,175.40	4,175.40	0.00 %
SubType: 500 - Taxes & Assessments						
20-4310-290 WATER AVAIL CHARGE trans captl	0.00	0.00	9,209.81	9,749.31	9,749.31	0.00 %
SubType: 500 - Taxes & Assessments Total:	0.00	0.00	9,209.81	9,749.31	9,749.31	0.00 %
Revenue Total:	0.00	0.00	10,098.76	13,924.71	13,924.71	0.00 %
Expense						
Function: 57 - Tax & Interest Expense						
20-600-57-5900-720 DEBT SERVICE INTEREST TO CAPTL	0.00	0.00	0.00	941.10	-941.10	0.00 %
Function: 57 - Tax & Interest Expense Total:	0.00	0.00	0.00	941.10	-941.10	0.00 %
Function: 60 - Capital						
20-600-60-6500-616 AMR Meter Replacement Project	0.00	0.00	0.00	993.76	-993.76	0.00 %
Function: 60 - Capital Total:	0.00	0.00	0.00	993.76	-993.76	0.00 %
Expense Total:	0.00	0.00	0.00	1,934.86	-1,934.86	0.00 %
Fund: 20 - IMROVEMENT DISTRICT A CAPITAL Surplus (Deficit):	0.00	0.00	10,098.76	11,989.85	11,989.85	0.00 %
Report Surplus (Deficit):	0.00	0.00	-262,002.65	-292,001.06	-292,001.06	0.00 %

Group Summary

Function	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL DISTRICT FUND						
Revenue						
SubType: 100 - Water Sales						
	6,889,538.00	6,889,538.00	138,525.91	3,960,547.07	-2,928,990.93	42.51 %
SubType: 100 - Water Sales Total:	6,889,538.00	6,889,538.00	138,525.91	3,960,547.07	-2,928,990.93	42.51 %
SubType: 200 - Pump Zone Charges						
	479,095.00	479,095.00	10,033.27	289,640.46	-189,454.54	39.54 %
SubType: 200 - Pump Zone Charges Total:	479,095.00	479,095.00	10,033.27	289,640.46	-189,454.54	39.54 %
SubType: 300 - Water Service						
	1,328,810.00	1,328,810.00	-191,445.81	707,744.69	-621,065.31	46.74 %
SubType: 300 - Water Service Total:	1,328,810.00	1,328,810.00	-191,445.81	707,744.69	-621,065.31	46.74 %
SubType: 400 - Interest Revenue						
	8,750.00	8,750.00	22,027.20	22,463.07	13,713.07	156.72 %
SubType: 400 - Interest Revenue Total:	8,750.00	8,750.00	22,027.20	22,463.07	13,713.07	156.72 %
SubType: 500 - Taxes & Assessments						
	773,949.00	773,949.00	158,596.75	197,737.37	-576,211.63	74.45 %
SubType: 500 - Taxes & Assessments Total:	773,949.00	773,949.00	158,596.75	197,737.37	-576,211.63	74.45 %
SubType: 550 - Non-Operating Revenue						
	0.00	0.00	-68.04	847.81	847.81	0.00 %
SubType: 550 - Non-Operating Revenue Total:	0.00	0.00	-68.04	847.81	847.81	0.00 %
Revenue Total:	9,480,142.00	9,480,142.00	137,669.28	5,178,980.47	-4,301,161.53	45.37 %
Expense						
51 - Source of Supply	7,392,445.00	7,392,445.00	205,718.85	4,074,863.24	3,317,581.76	44.88 %
52 - Pumping	479,111.00	479,111.00	41,192.13	342,098.66	137,012.34	28.60 %
53 - Water Treatment	42,443.00	42,443.00	783.24	9,821.66	32,621.34	76.86 %
54 - Transmission & Distribution	176,184.00	176,184.00	8,398.67	60,574.47	115,609.53	65.62 %
55 - Customer Expense	51,518.00	51,518.00	3,822.02	25,758.38	25,759.62	50.00 %
56 - General Administrative Expense	1,337,941.00	1,337,941.00	70,923.75	498,290.45	839,650.55	62.76 %
57 - Tax & Interest Expense	500.00	500.00	0.00	361.48	138.52	27.70 %
Expense Total:	9,480,142.00	9,480,142.00	330,838.66	5,011,768.34	4,468,373.66	47.13 %
Fund: 01 - GENERAL DISTRICT FUND Surplus (Deficit):	0.00	0.00	-193,169.38	167,212.13	167,212.13	0.00 %
Fund: 02 - IDA						
Revenue						
SubType: 100 - Water Sales						
	5,456,031.00	5,456,031.00	128,994.47	3,043,909.06	-2,412,121.94	44.21 %
SubType: 100 - Water Sales Total:	5,456,031.00	5,456,031.00	128,994.47	3,043,909.06	-2,412,121.94	44.21 %
SubType: 200 - Pump Zone Charges						
	1,028,401.00	1,028,401.00	24,091.06	593,314.63	-435,086.37	42.31 %
SubType: 200 - Pump Zone Charges Total:	1,028,401.00	1,028,401.00	24,091.06	593,314.63	-435,086.37	42.31 %
SubType: 300 - Water Service						
	471,329.00	471,329.00	38,126.46	228,769.85	-242,559.15	51.46 %
SubType: 300 - Water Service Total:	471,329.00	471,329.00	38,126.46	228,769.85	-242,559.15	51.46 %
SubType: 400 - Interest Revenue						
	9,500.00	9,500.00	1,513.15	23,281.82	13,781.82	145.07 %
SubType: 400 - Interest Revenue Total:	9,500.00	9,500.00	1,513.15	23,281.82	13,781.82	145.07 %
SubType: 500 - Taxes & Assessments						
	224,310.00	224,310.00	28,321.14	35,563.30	-188,746.70	84.15 %
SubType: 500 - Taxes & Assessments Total:	224,310.00	224,310.00	28,321.14	35,563.30	-188,746.70	84.15 %
SubType: 550 - Non-Operating Revenue						
	115,255.00	115,255.00	6,394.90	80,044.40	-35,210.60	30.55 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 12/31/2022

Function	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
SubType: 550 - Non-Operating Revenue Total:	115,255.00	115,255.00	6,394.90	80,044.40	-35,210.60	30.55 %
Revenue Total:	7,304,826.00	7,304,826.00	227,441.18	4,004,883.06	-3,299,942.94	45.17 %
Expense						
51 - Source of Supply	4,352,725.00	4,352,725.00	121,267.13	2,877,455.77	1,475,269.23	33.89 %
52 - Pumping	1,258,843.00	1,258,843.00	94,782.92	811,984.01	446,858.99	35.50 %
53 - Water Treatment	100,458.00	100,458.00	6,114.54	68,365.30	32,092.70	31.95 %
54 - Transmission & Distribution	232,824.00	232,824.00	9,976.80	81,084.85	151,739.15	65.17 %
55 - Customer Expense	53,018.00	53,018.00	4,566.01	27,847.11	25,170.89	47.48 %
56 - General Administrative Expense	1,306,608.00	1,306,608.00	92,545.62	659,958.24	646,649.76	49.49 %
57 - Tax & Interest Expense	350.00	350.00	0.00	0.00	350.00	100.00 %
Expense Total:	7,304,826.00	7,304,826.00	329,253.02	4,526,695.28	2,778,130.72	38.03 %
Fund: 02 - IDA Surplus (Deficit):	0.00	0.00	-101,811.84	-521,812.22	-521,812.22	0.00 %
Fund: 10 - YUIMA GENERAL DISTRICT CAPITAL						
Revenue						
SubType: 400 - Interest Revenue						
	0.00	0.00	2,846.13	16,322.42	16,322.42	0.00 %
SubType: 400 - Interest Revenue Total:	0.00	0.00	2,846.13	16,322.42	16,322.42	0.00 %
SubType: 500 - Taxes & Assessments						
	0.00	0.00	20,033.68	22,205.64	22,205.64	0.00 %
SubType: 500 - Taxes & Assessments Total:	0.00	0.00	20,033.68	22,205.64	22,205.64	0.00 %
SubType: 550 - Non-Operating Revenue						
	0.00	0.00	0.00	17,361.00	17,361.00	0.00 %
SubType: 550 - Non-Operating Revenue Total:	0.00	0.00	0.00	17,361.00	17,361.00	0.00 %
Revenue Total:	0.00	0.00	22,879.81	55,889.06	55,889.06	0.00 %
Expense						
57 - Tax & Interest Expense	0.00	0.00	0.00	5,158.97	-5,158.97	0.00 %
60 - Capital	0.00	0.00	0.00	120.91	-120.91	0.00 %
Expense Total:	0.00	0.00	0.00	5,279.88	-5,279.88	0.00 %
Fund: 10 - YUIMA GENERAL DISTRICT CAPITAL Surplus (Deficit):	0.00	0.00	22,879.81	50,609.18	50,609.18	0.00 %
Fund: 20 - IMROVEMENT DISTRICT A CAPITAL						
Revenue						
SubType: 400 - Interest Revenue						
	0.00	0.00	888.95	4,175.40	4,175.40	0.00 %
SubType: 400 - Interest Revenue Total:	0.00	0.00	888.95	4,175.40	4,175.40	0.00 %
SubType: 500 - Taxes & Assessments						
	0.00	0.00	9,209.81	9,749.31	9,749.31	0.00 %
SubType: 500 - Taxes & Assessments Total:	0.00	0.00	9,209.81	9,749.31	9,749.31	0.00 %
Revenue Total:	0.00	0.00	10,098.76	13,924.71	13,924.71	0.00 %
Expense						
57 - Tax & Interest Expense	0.00	0.00	0.00	941.10	-941.10	0.00 %
60 - Capital	0.00	0.00	0.00	993.76	-993.76	0.00 %
Expense Total:	0.00	0.00	0.00	1,934.86	-1,934.86	0.00 %
Fund: 20 - IMROVEMENT DISTRICT A CAPITAL Surplus (Deficit):	0.00	0.00	10,098.76	11,989.85	11,989.85	0.00 %
Report Surplus (Deficit):	0.00	0.00	-262,002.65	-292,001.06	-292,001.06	0.00 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL DISTRICT FUND	0.00	0.00	-193,169.38	167,212.13	167,212.13
02 - IDA	0.00	0.00	-101,811.84	-521,812.22	-521,812.22
10 - YUIMA GENERAL DISTRICT CA	0.00	0.00	22,879.81	50,609.18	50,609.18
20 - IMROVEMENT DISTRICT A CA	0.00	0.00	10,098.76	11,989.85	11,989.85
Report Surplus (Deficit):	0.00	0.00	-262,002.65	-292,001.06	-292,001.06

**YUIMA MUNICIPAL WATER DISTRICT
DELINQUENT ACCOUNTS LISTING
11/30/2022**

YUIMA			
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>	<u>ACTION</u>	
01-0151-00	3,097.27	Notice	
01-0650-03	3,895.93	Notice	
01-0693-03	960.76	Notice	
01-1036-00	254.95	Notice	
01-1049-07	82.62	Notice	
01-1072-01	134.38	Notice	
01-1351-07	371.31	Notice	
01-1359-01	264.68	Notice	
01-1421-06	83.43	Notice	
01-1562-00	417.22	Notice	
01-1599-00	386.35	Notice	
01-1651-01	393.48	Notice	
01-1655-02	127.87	Notice	
01-1663-01	158.47	Notice	
01-2097-00	992.59	Notice	
	\$ 11,621.31		

IDA			
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>	<u>ACTION</u>	
02-2097-04	123.63	Notice	
02-2847-00	61.86	Notice	
02-2781-00	88.33	Notice	
02-2984-09	543.63	Lien Filed	
02-4005-02	845.30	Notice	
02-4015-07	104.47	Notice	
02-4175-01	1,013.38	Notice	
02-4181-00	209.23	Notice	
02-4185-01	151.82	Notice	
02-6500-00	780.08	Notice	
02-6657-00	420.31	Notice	
02-7125-00	406.02	Notice	
02-7248-02	196.53	Lien Filed	
02-7249-01	7,371.94	Lien Filed	
02-7435-00	388.79	Notice	
	\$ 12,705.32		

LIENS FILED / TRANSFERRED TO TAX ROLL

for liens filed and transfer to tax roll:
 July agenda
 auditor and controller by Aug 10th

**YUIMA MUNICIPAL WATER DISTRICT
DELINQUENT ACCOUNTS LISTING
12/30/2022**

YUIMA			
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>	<u>ACTION</u>	
01-0201-00	23,446.04	Notice	
01-0650-03	3,712.12	Notice	
01-0688-06	83.56	Notice	
01-0690-08	171.94	Notice	
01-1041-01	51.69	Notice	
01-1045-03	68.69	Notice	
01-1049-07	94.82	Notice	
01-1052-06	61.65	Notice	
01-1055-02	63.96	Notice	
01-1062-10	94.80	Notice	
01-1072-01	202.87	Notice	
01-1224-00	468.91	Notice	
01-1359-01	534.17	Notice	
01-1421-06	99.64	Notice	
01-1599-00	422.33	Notice	
01-2097-00	1,038.02	Notice	
	\$ 30,615.21		

IDA			
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>	<u>ACTION</u>	
02-2097-04	129.81	Notice	
02-2411-02	158.94	Notice	
02-2616-05	186.63	Notice	
02-2631-05	214.36	Notice	
02-2984-09	452.85	Lien Filed	
02-4005-02	511.69	Notice	
02-4015-07	170.41	Notice	
02-4175-01	888.93	Notice	
02-5330-09	184.92	Notice	
02-6500-00	775.89	Notice	
02-6657-00	253.82	Notice	
02-7125-00	236.60	Notice	
02-7248-02	208.46	Lien Filed	
02-7249-01	7,612.58	Lien Filed	
02-7842-03	401.00	Notice	
02-7891-04	61.86	Notice	
02-7948-04	553.99	Notice	
02-8445-00	66.06	Notice	
	\$ 13,068.80		

LIENS FILED / TRANSFERRED TO TAX ROLL

for liens filed and transfer to tax roll:
July agenda
auditor and controller by Aug 10th

V.
OTHER BUSINESS