

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2020

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

Net OPEB Liability (Asset)

The District's net OPEB liability (asset) was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation dated June 30, 2019 based on the following actuarial methods and assumptions:

Actuarial Assumptions

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal, Level Percentage of Payroll
Amortization Method	Level Percent of Pay
Amortization Period	20-Year Fixed Period for 2018/19
Asset Valuation Method	Market Value of Assets
Discount Rate	5.50%
Investment Rate of Return	5.50%
General Inflation	2.75%
Salary Increases	Aggregate - 3%
	Merit - CalPERS 1997-2015 Experience Study ⁽¹⁾
Medical Trend	Non-Medicare - 7.25% for 2021, decreasing to an ultimate rate of 4.0% in 2076 and later years.
	Medicare - 6.3% for 2021, decreasing to an ultimate rate of 4.0% in 2076 and later years.
Mortality, Retirement, Disability Termination	CalPERS 1997-2015 Experience Study ⁽¹⁾
Mortality Improvement	Mortality projected fully generational with Scale MP-2019
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%	4.82%
Fixed Income	49%	1.47%
TIPS	16%	1.29%
Commodities	5%	0.84%
REITs	8%	3.76%
Total	<u>100%</u>	

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2020

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

Discount Rate

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

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, 2019 <i>(Measurement Date June 30, 2018)</i>	\$ 1,216,520	\$ 1,472,082	\$ (255,562)
Changes Recognized for the Measurement Period:			
Service Cost	1,112		1,112
Interest	64,980		64,980
Actual vs. Expected Experience	(259,374)		(259,374)
Changes of Assumptions	(521)		(521)
Contributions - Employer		17,484	(17,484)
Net Investment Income		103,594	(103,594)
Benefit Payments	(72,354)	(72,354)	0
Administrative Expense		(315)	315
Net Changes	(266,157)	48,409	(314,566)
Balance at June 30, 2020 <i>(Measurement Date June 30, 2019)</i>	\$ 950,363	\$ 1,520,491	\$ (570,128)

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, 2019:

	1% Decrease (4.50%)	Current Discount Rate (5.50%)	1% Increase (6.50%)
Net OPEB Liability (Asset)	\$ (455,869)	\$ (570,128)	\$ (665,572)

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2020

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

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

The following presents the net OPEB liability (asset) of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease ⁽¹⁾	Current Healthcare Cost Trend Rates ⁽²⁾	1% Increase ⁽³⁾
Net OPEB Liability (Asset)	\$ (663,181)	\$ (570,128)	\$ (460,862)

⁽¹⁾ Non-Medicare - 6.25% decreasing to an ultimate rate of 3.0% in 2076 and later years. Medicare - 5.3% decreasing to an ultimate rate of 3.0% in 2076 and later years.

⁽²⁾ Non-Medicare - 7.25% decreasing to an ultimate rate of 4.0% in 2076 and later years. Medicare - 6.3% decreasing to an ultimate rate of 4.0% in 2076 and later years.

⁽³⁾ Non-Medicare - 8.25% decreasing to an ultimate rate of 5.0% in 2076 and later years. Medicare - 7.3% decreasing to an ultimate rate of 5.0% in 2076 and later years.

OPEB Plan Fiduciary Net Position

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

Recognition of Deferred Outflows and Deferred Inflows of Resources

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

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

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

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

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2020

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

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

For the fiscal year ended June 30, 2020, the District recognized OPEB expense (credit) of \$(134,872). As of fiscal year ended June 30, 2020, 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	\$ 9,339	\$
Changes in assumptions		284
Differences between expected and actual experience		141,477
Net differences between projected and actual earnings on OPEB plan investments		12,479
Total	\$ 9,339	\$ 154,240

The \$9,339 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2019 measurement date will be recognized as a reduction of the net OPEB liability (asset) during the fiscal year ending June 30, 2021. 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
2021	\$ (120,871)
2022	(26,365)
2023	(2,366)
2024	(4,638)

8) DEFERRED COMPENSATION PLAN

The District offers their employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan is under two investment group contracts, Valic and CalPERS, which offer a variety of variable rates. The plan permits employees to defer a portion of their salary until future retirement years. Eligibility to participate is after six months of service. The plan requires a minimum of \$25 per month to be allocated for each option preference. The maximum amount that may be deferred under this plan for the calendar year 2020 was \$19,500 per participant and is \$19,000 for the calendar year 2019; or up to 25% of gross compensation.

9) TRANSFERS

The Fire Protection Fund transferred \$16,106 to the Proprietary Fund to close out its remaining activities. The County of San Diego took over the fire protection services from the District during the fiscal year.

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2020

10) FIRE MITIGATION FEE PROGRAM

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

11) NET POSITION - DESIGNATED

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

	Beginning of Year	Additions Transfers In	Dispositions Transfers Out	End of Year
Customer Rate Stabilization	\$ 1,301,752	\$ 392,914	\$	\$ 1,694,666
Minimum Operating Reserve	1,474,641		39,687	1,434,954
Continuing Capital Projects	881,429	213,766		1,095,195
Total	\$ 3,657,822	\$ 606,680	\$ 39,687	\$ 4,224,815

12) JOINT VENTURE

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

13) RISK MANAGEMENT

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

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

Yuima Municipal Water District
Notes to Financial Statements
Year Ended June 30, 2020

13) RISK MANAGEMENT - Continued

The District pays annual premiums for its liability (auto, general, and public officials), property loss, workers' compensation, and fidelity bond coverage. They are subject to retrospective adjustments based on claims experience. The nature and amounts of these adjustments cannot be estimated and are charged or credited to expense as invoiced. The District's insurance expense for year ended June 30, 2020 was \$37,432. There were no instances in the past three years where a settlement exceeded the District's coverage.

14) 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, 2020, 67% of water sold by the District is purchased from the San Diego Water Authority and 33% 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, 2020

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%

Notes to Schedule:

Benefit Changes. In 2020, 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 Changes in the Net OPEB Liability (Asset) and Related Ratios
For the Measurement Periods Ended June 30
As of June 30, 2020

Measurement Period	2017	2018	2019
Total OPEB Liability			
Service Cost	\$ 1,049	\$ 1,080	\$ 1,112
Interest on the Total OPEB Liability	64,078	64,757	64,980
Actual and Expected Experience Difference	0	0	(259,374)
Changes in Assumptions	0	0	(521)
Changes in Benefit Terms	0	0	0
Benefit Payments	(54,290)	(51,306)	(72,354)
Net Change in Total OPEB Liability	10,837	14,531	(266,157)
Total OPEB Liability - Beginning	1,191,152	1,201,989	1,216,520
Total OPEB Liability - Ending (a)	\$ 1,201,989	\$ 1,216,520	\$ 950,363
Plan Fiduciary Net Position			
Contributions - Employer	\$ 67,384	\$ 146,183	\$ 17,484
Net Investment Income	70,090	62,540	103,594
Benefit Payments	(54,290)	(51,306)	(72,354)
Administrative Expense	(654)	(2,439)	(315)
Net Change in Plan Fiduciary Net Position	82,530	154,978	48,409
Plan Fiduciary Net Position - Beginning	1,234,574	1,317,104	1,472,082
Plan Fiduciary Net Position - Ending (b)	\$ 1,317,104	\$ 1,472,082	\$ 1,520,491
Net OPEB Liability (Asset) - Ending (a)-(b)	\$ (115,115)	\$ (255,562)	\$ (570,128)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	109.6%	121.0%	160.0%
Covered Payroll	137,234	334,712	348,380
Net OPEB Liability as a Percentage of Covered Payroll	(83.9)%	(76.4)%	(163.7)%

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
CalPERS Pension Plan
Last Ten Years⁽¹⁾
As of June 30, 2020**

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%

⁽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
Retiree Health Benefit Plan
Last Ten Fiscal Years⁽¹⁾
As of June 30, 2020**

Fiscal Year Ended June 30,	<u>2018</u>	<u>2019</u>	<u>2020</u>
Actuarially Determined Contribution (ADC)	\$ 0	\$ 0	\$ 0
Contributions in Relation to the ADC	(146,183)	(17,484)	(9,339)
Contribution Deficiency (Excess)	<u>\$ (146,183)</u>	<u>\$ (17,484)</u>	<u>\$ (9,339)</u>
Covered Payroll	334,712	348,380	130,860
Contributions as a Percentage of Covered Payroll	43.7%	5.0%	7.1%

Notes to Schedule:

The actuarial methods and assumptions used to set the actuarially determined contributions for Fiscal Year 2020 were from the June 30, 2019 actuarial valuation.

Methods and assumptions used to determine contributions:

Actuarial Cost Method	Entry Age Normal, Level Percentage of Payroll
Amortization Method/Period	Level Percent of Pay over a 19 Year Fixed Period
Asset Valuation Method	Market Value of Assets
Discount Rate	5.50%
Investment Rate of Return	5.50%
General Inflation	2.75%
Medical Trend	Non-Medicare - 7.25% for 2021, decreasing to an ultimate rate of 4.0% in 2076 and later years. Medicare - 6.3% for 2021, decreasing to an ultimate rate of 4.0% in 2076 and later years.
Mortality	CalPERS 1997-2015 Experience Study
Mortality Improvement	Mortality projected fully generational with Scale MP-2019

⁽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.

Yuima Municipal Water District
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Governmental Fund Type - Fire Protection
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Fire Protection Special Tax	\$ 51,272	\$ 51,272	\$ 11,730	\$ (39,542)
Mitigation Fees			2,760	2,760
Contributions	195,061	195,061		(195,061)
Investment Earnings			19	19
Miscellaneous Revenues	225	225	7,142	6,917
Total Revenues	246,558	246,558	21,651	(224,907)
EXPENDITURES				
General and Administrative	250	250	180,456	(180,206)
Fire Protection	398,953	398,953	48,642	350,311
Total Expenditures	399,203	399,203	229,098	170,105
Excess of Revenues Over Expenditures	(152,645)	(152,645)	(207,447)	(54,802)
OTHER FINANCING SOURCES (USES)				
Transfers Out			(16,106)	
Total Other Financing Sources (Uses)	0	0	(16,106)	
Net Change in Fund Balance	<u>\$ (152,645)</u>	<u>\$ (152,645)</u>	(223,553)	<u>\$ (54,802)</u>
Fund Balance, Beginning			<u>223,553</u>	
Fund Balance, Ending			<u>\$ 0</u>	

Yuima Municipal Water District
Notes to Required Supplementary Information
Year Ended June 30, 2020

1. BUDGETARY DATA

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

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

Statistical Section



Comprehensive Annual Financial Report

STATISTICAL SECTION

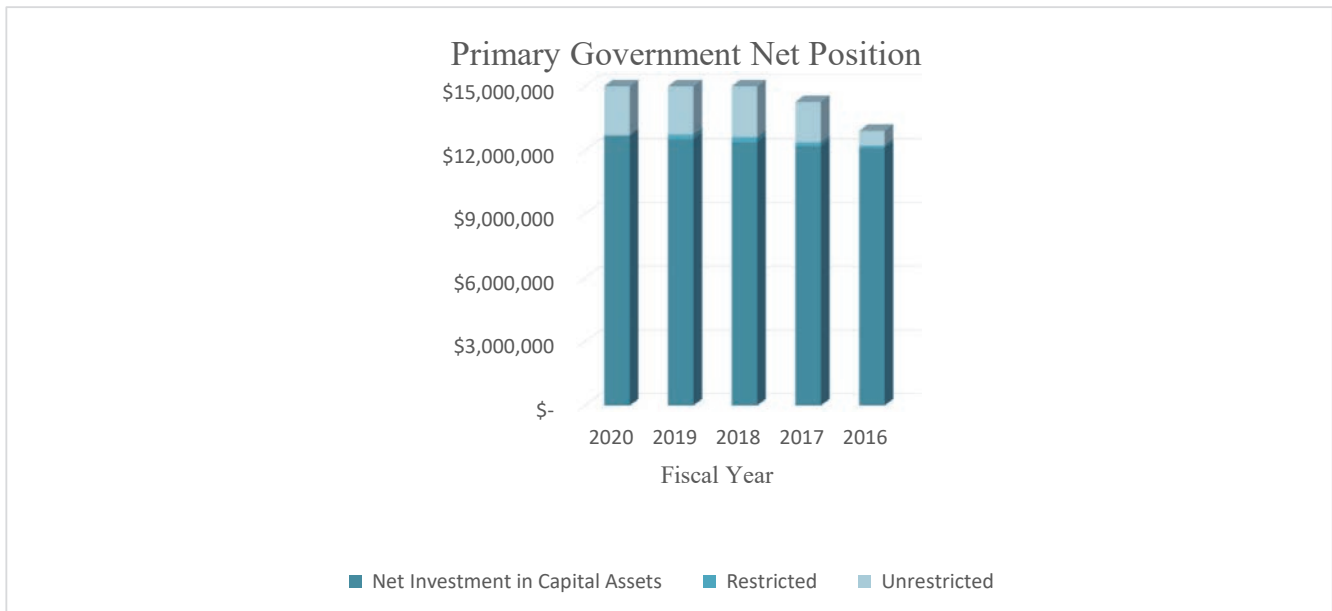
This part of the Yuima Municipal Water District comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

CONTENTS	PAGES
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	58 - 64
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, water sales.	65 - 70
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.	71 - 74
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.	75 - 77
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.	78 - 82

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

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	Fiscal Year				
	2020	2019	2018	2017	2016
Governmental Activities:					
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	223,553	227,290	177,620	120,050
Unrestricted	-	-	-	-	-
Total Governmental Activities Net Position	\$ -	\$ 223,553	\$ 227,290	\$ 177,620	\$ 120,050
Business - type Activities					
Net Investment in Capital Assets	\$ 12,690,506	\$ 12,508,865	\$ 12,376,977	\$ 12,192,571	\$ 12,100,947
Restricted	-	-	-	-	-
Unrestricted	4,224,815	3,657,822	3,488,751	1,896,073	681,845
Total Business-type Activities Net Position	\$ 16,915,321	\$ 16,166,687	\$ 15,865,728	\$ 14,088,644	\$ 12,782,792
Primary Government					
Net Investment in Capital Assets	\$ 12,690,506	\$ 12,508,865	\$ 12,376,977	\$ 12,192,571	\$ 12,100,947
Restricted	-	223,553	227,290	177,620	120,050
Unrestricted	4,224,815	3,657,822	3,488,751	1,896,073	681,845
Total Primary Government Net Position	\$ 16,915,321	\$ 16,390,240	\$ 16,093,018	\$ 14,266,264	\$ 12,902,842



Source: Yuima Municipal Water District

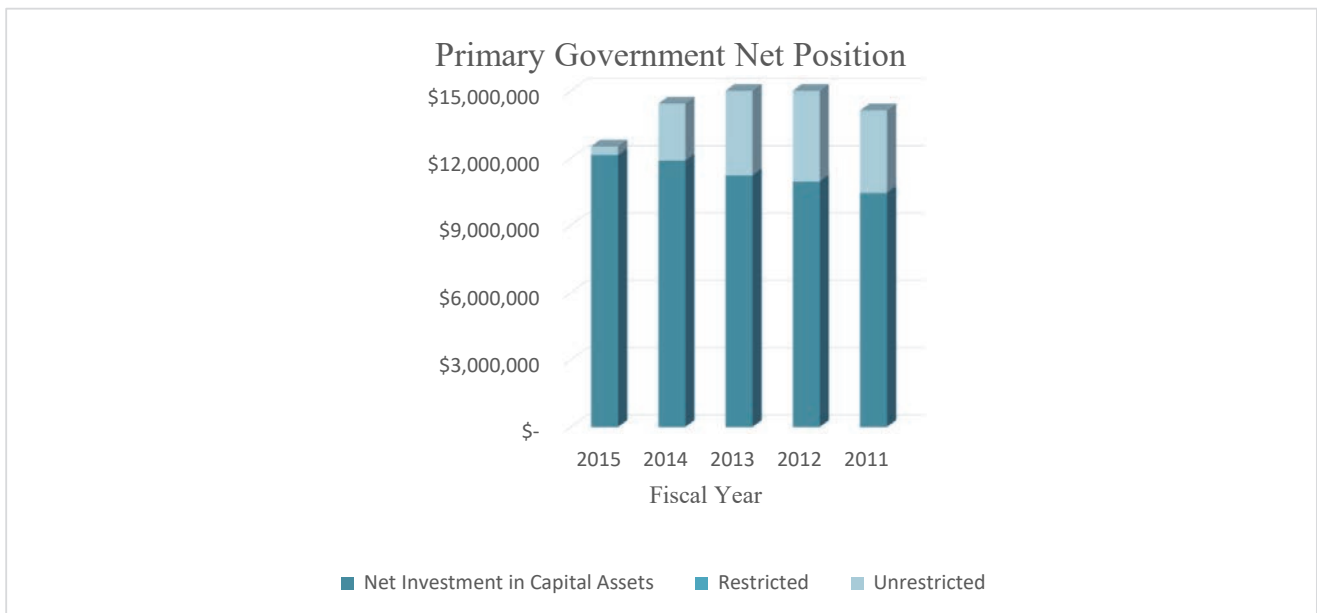
Notes: (1) The District's assets consist primarily of water treatment and distribution facilities.

(2) The Fire Protection District (Governmental Activities) 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
Net Position by Component
Last Ten Fiscal Years**

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	Fiscal Year				
	2015	2014	2013	2012	2011
Governmental Activities:					
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	115,483	60,942	1,512	(141)	7,628
Total Governmental Activities Net Position	\$ 115,483	\$ 60,942	\$ 1,512	\$ (141)	\$ 7,628
Business - type Activities					
Net Investment in Capital Assets	\$ 12,120,332	\$ 11,878,249	\$ 11,224,659	\$ 10,954,646	\$ 10,441,399
Restricted	-	-	-	-	-
Unrestricted	283,989	2,488,978	4,491,741	4,503,571	3,673,419
Total Business-type Activities Net Position	\$ 12,404,321	\$ 14,367,227	\$ 15,716,400	\$ 15,458,217	\$ 14,114,818
Primary government					
Net Investment in Capital Assets	\$ 12,120,332	\$ 11,878,249	\$ 11,224,659	\$ 10,954,646	\$ 10,441,399
Restricted	-	-	-	-	-
Unrestricted	399,472	2,549,920	4,493,253	4,503,430	3,681,047
Total Primary Government Net Position	\$ 12,519,804	\$ 14,428,169	\$ 15,717,912	\$ 15,458,076	\$ 14,122,446



Source: Yuima Municipal Water District

Notes: (1) The District's assets consist primarily of water treatment and distribution facilities.

(2) The Fire Protection District (Governmental Activities) 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 Net Position
Last Ten Fiscal Years

Page 1 of 2

	Fiscal Year				
	2020	2019	2018	2017	2016
Expenses					
Governmental Activities:					
Fire Protection	\$ 229,098	\$ 63,764	\$ 21,057	\$ 288	\$ 117,154
Total Governmental Activities Expenses	<u>229,098</u>	<u>63,764</u>	<u>21,057</u>	<u>288</u>	<u>117,154</u>
Business-type activities:					
Water Activities	14,383,514	13,502,605	16,643,497	11,559,426	9,992,584
Interest on Long-term Debt	-	-	-	-	-
Total Business-type Activities Expenses	<u>14,383,514</u>	<u>13,502,605</u>	<u>16,643,497</u>	<u>11,559,426</u>	<u>9,992,584</u>
Total Primary Government Expenses	<u>\$14,612,612</u>	<u>\$13,566,369</u>	<u>\$16,664,554</u>	<u>\$11,559,714</u>	<u>\$10,109,738</u>
Program Revenues					
Governmental Activities:					
Charges for Services - Fire Protection	\$ 14,490	\$ 53,131	\$ 64,260	\$ 52,512	\$ 59,165
Operating Grants & Contributions - Fire Protection	7,142	6,816	6,421	5,316	62,537
Capital Grants and Contributions - Fire Protection	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>21,632</u>	<u>59,947</u>	<u>70,681</u>	<u>57,828</u>	<u>121,702</u>
Business-type Activities:					
Charges for Services - Water Activities	14,420,981	13,075,490	17,520,725	12,408,319	9,928,163
Operating Grants & Contributions - Water Activities	-	-	-	-	-
Capital Grants & Contributions - Water Activities	30,992	82,244	177,837	-	-
Total Business-type Activities Program Revenues	<u>14,451,973</u>	<u>13,157,734</u>	<u>17,698,562</u>	<u>12,408,319</u>	<u>9,928,163</u>
Total Primary Government Program Revenues	<u>\$14,473,605</u>	<u>\$13,217,681</u>	<u>\$17,769,243</u>	<u>\$12,466,147</u>	<u>\$10,049,865</u>
Net (Expense)/Revenue					
Governmental Activities	\$ (207,466)	\$ (3,817)	\$ 49,624	\$ 57,540	\$ 4,548
Business-type Activities	68,459	(344,871)	1,055,065	848,893	(64,421)
Total Primary Government Net (Expense)/Revenue	<u>\$ (139,007)</u>	<u>\$ (348,688)</u>	<u>\$ 1,104,689</u>	<u>\$ 906,433</u>	<u>\$ (59,873)</u>
General Revenues and Other					
Changes in Net Position					
Governmental Activities:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	19	80	46	30	19
Other	-	-	-	-	-
Transfers In (Out)	(16,106)	-	-	-	-
Total Governmental Activities	<u>(16,087)</u>	<u>80</u>	<u>46</u>	<u>30</u>	<u>19</u>
Business-type Activities:					
Property Taxes	460,536	447,498	429,867	416,525	390,735
Investment Income	194,582	140,140	51,431	29,495	22,222
Other	8,951	58,192	124,642	10,939	29,935
Transfers In (Out)	16,106	-	-	-	-
Special Item	-	-	-	-	-
Total Business-type Activities	<u>680,175</u>	<u>645,830</u>	<u>605,940</u>	<u>456,959</u>	<u>442,892</u>
Total Primary Government	<u>\$ 664,088</u>	<u>\$ 645,910</u>	<u>\$ 605,986</u>	<u>\$ 456,989</u>	<u>\$ 442,911</u>
Change in Net Position					
Governmental Activities	\$ (223,553)	\$ (3,737)	\$ 49,670	\$ 57,570	\$ 4,567
Business-type Activities	748,634	300,959	1,661,005	1,305,852	378,471
Total Primary Government	<u>\$ 525,081</u>	<u>\$ 297,222</u>	<u>\$ 1,710,675</u>	<u>\$ 1,363,422</u>	<u>\$ 383,038</u>

Source: Yuima Municipal Water District

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

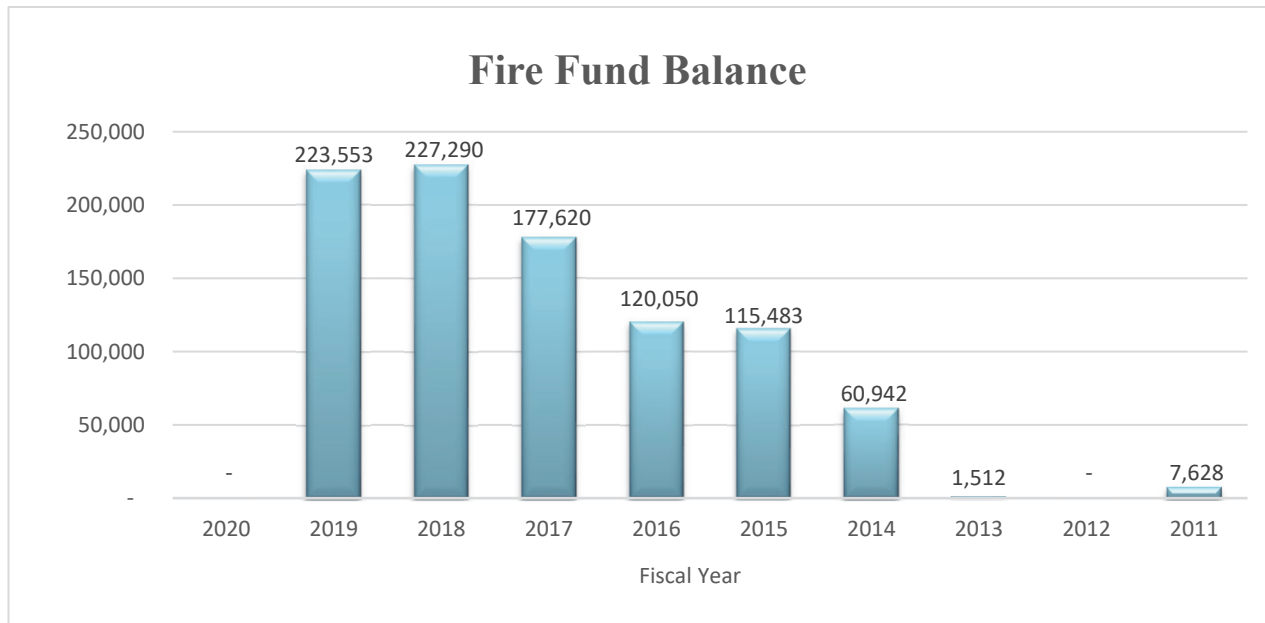
Page 2 of 2

	Fiscal Year				
	2015	2014	2013	2012	2011
Expenses					
Governmental Activities:					
Fire Protection	\$ 81,806	\$ 5,486	\$ 149,968	\$ 214,549	\$ 235,432
Total Governmental Activities Expenses	<u>81,806</u>	<u>5,486</u>	<u>149,968</u>	<u>214,549</u>	<u>235,432</u>
Business-type activities:					
Water Activities	11,625,791	12,972,013	8,462,595	6,312,177	6,535,139
Interest on Long-term Debt	-	-	-	-	-
Total Business-type Activities Expenses	<u>11,625,791</u>	<u>12,972,013</u>	<u>8,462,595</u>	<u>6,312,177</u>	<u>6,535,139</u>
Total Primary Government Expenses	<u>\$11,707,597</u>	<u>\$12,977,499</u>	<u>\$ 8,612,563</u>	<u>\$ 6,526,726</u>	<u>\$ 6,770,571</u>
Program Revenues					
Governmental Activities:					
Charges for Services	\$ 56,838	\$ 55,052	\$ 51,288	\$ 51,406	\$ 49,763
Operating Grants and Contributions	79,495	1,650	92,842	146,859	174,094
Capital Grants and Contributions	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>136,333</u>	<u>56,702</u>	<u>144,130</u>	<u>198,265</u>	<u>223,857</u>
Business-type Activities:					
Charges for Services	11,260,495	11,177,486	8,438,943	7,196,652	6,763,277
Operating Grants and Contributions	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	-
Total Business-type Activities Program Revenues	<u>11,260,495</u>	<u>11,177,486</u>	<u>8,438,943</u>	<u>7,196,652</u>	<u>6,763,277</u>
Total Primary Government Program Revenues	<u>\$11,396,828</u>	<u>\$11,234,188</u>	<u>\$ 8,583,073</u>	<u>\$ 7,394,917</u>	<u>\$ 6,987,134</u>
Net (Expense)/Revenue					
Governmental Activities	\$ 54,527	\$ 51,216	\$ (5,838)	\$ (16,284)	\$ (11,575)
Business-type Activities	(365,296)	(1,794,527)	(23,652)	884,475	228,138
Total Primary Government Net (Expense)/Revenue	<u>\$ (310,769)</u>	<u>\$ (1,743,311)</u>	<u>\$ (29,490)</u>	<u>\$ 868,191</u>	<u>\$ 216,563</u>
General Revenues and Other					
Changes in Net Assets					
Governmental Activities:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	14	11	11	13	22
Other	-	8,203	7,480	8,502	8,905
Transfers In (Out)	-	-	-	-	-
Total Governmental Activities	<u>14</u>	<u>8,214</u>	<u>7,491</u>	<u>8,515</u>	<u>8,927</u>
Business-type Activities:					
Property Taxes	396,037	378,146	372,995	388,271	381,507
Investment Income	22,582	34,020	44,587	39,395	46,694
Other	71,076	33,188	3,477	31,258	12,251
Transfers In (Out)	-	-	-	-	-
Special Item	-	-	(139,224)	-	-
Total Business-type Activities	<u>489,695</u>	<u>445,354</u>	<u>281,835</u>	<u>458,924</u>	<u>440,452</u>
Total Primary Government	<u>\$ 489,709</u>	<u>\$ 453,568</u>	<u>\$ 289,326</u>	<u>\$ 467,439</u>	<u>\$ 449,379</u>
Change in Net Position					
Governmental Activities	\$ 54,541	\$ 59,430	\$ 1,653	\$ (7,769)	\$ (2,648)
Business-type Activities	124,399	(1,349,173)	258,183	1,343,399	668,590
Total Primary Government	<u>\$ 178,940</u>	<u>\$ (1,289,743)</u>	<u>\$ 259,836</u>	<u>\$ 1,335,630</u>	<u>\$ 665,942</u>

Source: Yuima Municipal Water District

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

Fiscal Year Ended	GOVERNMENTAL FUNDS			Total Unassigned Balance	Total Restricted Balance
	General ⁽¹⁾ Fund	Fire Fund	Total Balance		
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
2012	-	(141)	(141)	(141)	-
2011	-	7,628	7,628	-	7,628



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				
	2020	2019	2018	2017	2016
Revenues					
Fire Protection Special Tax	\$ 11,730	\$ 51,306	\$ 52,663	\$ 51,073	\$ 51,564
Mitigation Fees	2,760	1,825	11,597	1,439	7,601
Contributions	-	-	-	-	55,844
Investment Earnings	19	80	46	30	19
Miscellaneous (EMS Funds)	7,142	6,816	6,421	5,316	6,693
Total Revenues	<u>21,651</u>	<u>60,027</u>	<u>70,727</u>	<u>57,858</u>	<u>121,721</u>
Expenditures					
General and Administrative	180,456	706	250	288	4,567
Capital Expenditures	-	-	-	-	-
Fire Protection	48,642	63,058	20,807	-	112,587
Total Expenditures	<u>229,098</u>	<u>63,764</u>	<u>21,057</u>	<u>288</u>	<u>117,154</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(207,447)</u>	<u>(3,737)</u>	<u>49,670</u>	<u>57,570</u>	<u>4,567</u>
Other Financing Sources (Uses)					
Transfers Out	<u>(16,106)</u>	-	-	-	-
Total Other Financing Sources (Uses)	<u>(16,106)</u>	-	-	-	-
Net Change in Fund Balances	<u>\$ (223,553)</u>	<u>\$ (3,737)</u>	<u>\$ 49,670</u>	<u>\$ 57,570</u>	<u>\$ 4,567</u>

Source: CAFR - 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.
- (5) 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 2 of 2

	Fiscal Year				
	2015	2014	2013	2012	2011
Revenues					
Fire Protection Special Tax	\$ 54,663	\$ 50,715	\$ 50,715	\$ 50,688	\$ 48,968
Mitigation Fees	2,175	4,337	573	718	795
Contributions	72,000	1,650	92,842	146,859	174,094
Investment Earnings	14	11	11	13	22
Miscellaneous (EMS Funds)	7,495	8,203	7,480	8,502	8,905
Total Revenues	<u>136,347</u>	<u>64,917</u>	<u>151,621</u>	<u>206,780</u>	<u>232,784</u>
Expenditures					
General and Administrative	3,567	3,835	2,431	2,591	3,800
Capital Expenditures	-	-	-	-	-
Fire Protection	78,239	1,651	147,537	211,958	231,632
Total Expenditures	<u>81,806</u>	<u>5,486</u>	<u>149,968</u>	<u>214,549</u>	<u>235,432</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>54,541</u>	<u>59,431</u>	<u>1,653</u>	<u>(7,769)</u>	<u>(2,648)</u>
Other Financing Sources (Uses)					
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 54,541</u>	<u>\$ 59,431</u>	<u>\$ 1,653</u>	<u>\$ (7,769)</u>	<u>\$ (2,648)</u>

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

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

- (6) 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
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)		
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 ⁵	\$ 1,225	\$ 867	\$ 1,401	\$ 867	1%	\$ 96	\$ 70	\$ 338	0%
2015 ⁶	\$ 1,203	\$ 867	\$ 1,358	\$ 867	13%	\$ 96	\$ 70	\$ 338	0%
2015	\$ 1,046	\$ 777	\$ 1,202	\$ 777	7%	\$ 96	\$ 70	\$ 338	0%
2014	\$ 978	\$ 727	\$ 1,123	\$ 727	4%	\$ 96	\$ 70	\$ 338	5%
2013	\$ 966	\$ 715	\$ 982	\$ 722	0%	\$ 91	\$ 67	\$ 321	0%
2012	\$ 966	\$ 715	\$ 982	\$ 722	-4%	\$ 91	\$ 67	\$ 321	0%
2011	\$ 966	\$ 727	\$ 1,066	\$ 776	28%	\$ 91	\$ 67	\$ 321	5%

Base Charges

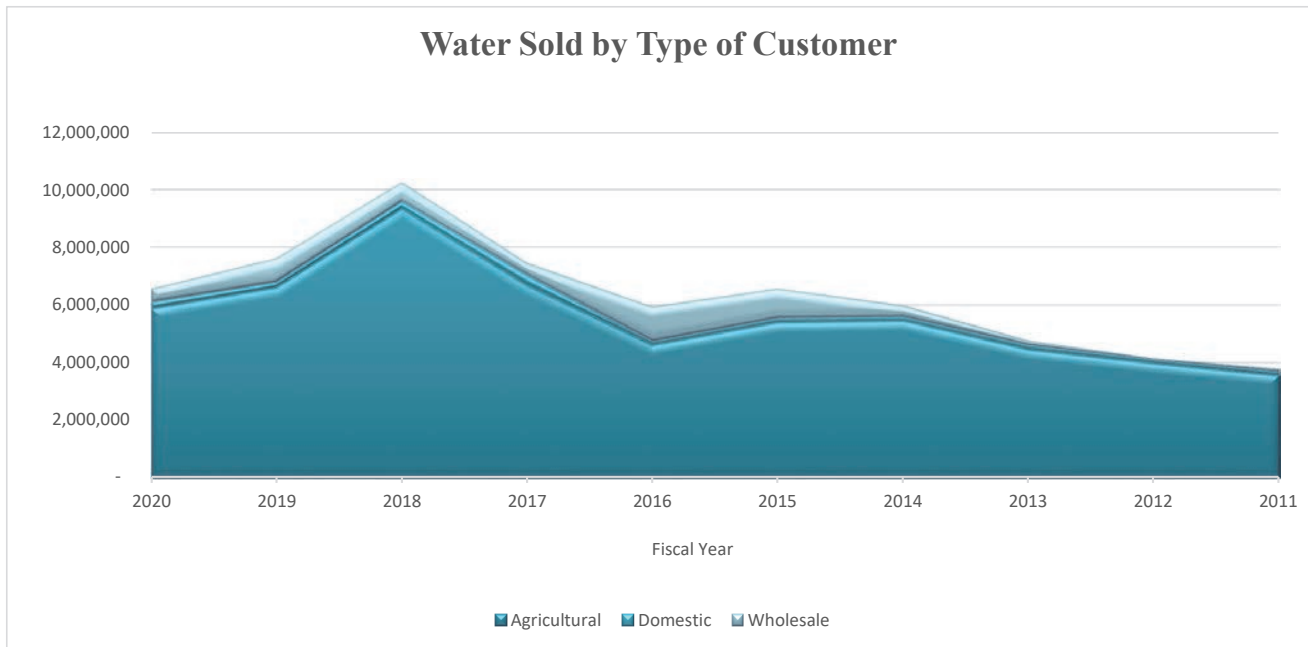
Fiscal Year Ended	Monthly Meter Charge by Meter Size									Average Annual Increase
	5/8"	1"	1¼" & 1½"	2"	3"	4"	5"	6"	8"	
2020	\$ 37	\$ 59	\$ 111	\$ 192	\$ 354	\$ 604	\$ 855	\$ 1,105	\$ 1,915	0%
2019	\$ 37	\$ 59	\$ 111	\$ 192	\$ 354	\$ 604	\$ 855	\$ 1,105	\$ 1,915	0%
2018 ²	\$ 37	\$ 59	\$ 111	\$ 192	\$ 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%
2012	\$ 27	\$ 43	\$ 80	\$ 139	\$ 257	\$ 439	\$ 621	\$ 803	\$ 1,391	7%
2011	\$ 25	\$ 40	\$ 75	\$ 130	\$ 240	\$ 410	\$ 580	\$ 744	\$ 1,300	14%

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 9% decrease to the monthly meter fee.
 - (4) Effective July 1, 2016, the Board approved an increase of .02% and .03% increase in the base water rate while increasing the meter charge by 15%.
 - (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		
2020	\$ 5,879,057	6,272	\$ 213,780	150	\$ 460,226	305	\$ 6,553,063	6,727	27.3	\$ 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
2012	3,998,764	5,318	98,626	119	47,620	50	4,145,011	5,487	17.20	755
2011	3,570,935	4,721	108,655	123	109,128	115	3,788,717	4,959	25.72	764



Source: Yuima Municipal Water District

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

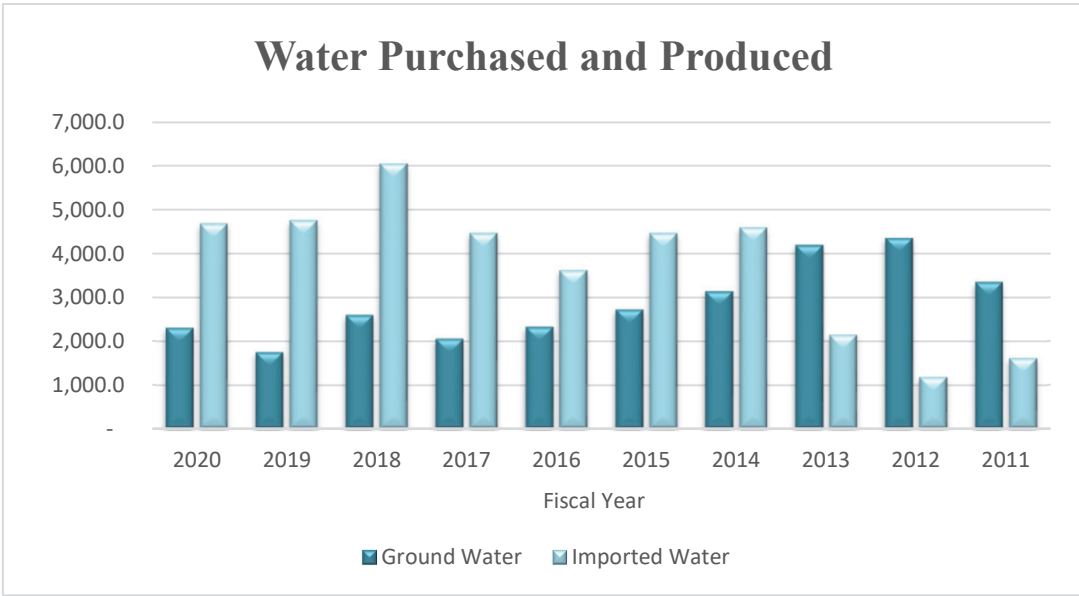
(2) Although revenue by customer type is not presented separately on the face of the financial statements, these revenues are recorded separately in the District's general ledger for tracking purposes.

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

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

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

Fiscal Year Ended	Yuima & IDA Combined (Acre Feet)			Percent Ground Water	Percent Imported Water
	Ground Water ⁽¹⁾	Imported Water	Total Water Produced		
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%
2012	4,353.8	1,183.6	5,537.4	79%	21%
2011	3,356.5	1,617.7	4,974.2	67%	33%



Source: Yuima Municipal Water District

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

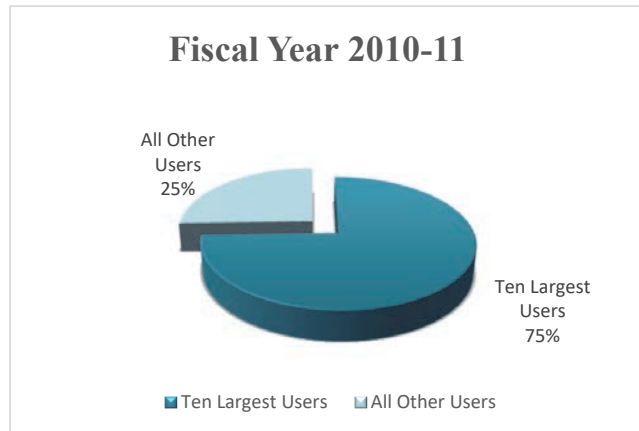
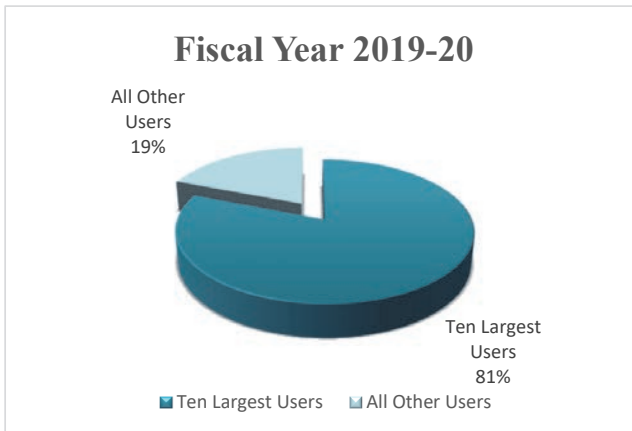
Yuima Municipal Water District Principal Water Consumers For the Fiscal Years 2020 and 2011

Yuima & IDA Customer Accounts FISCAL YEAR ENDED 2020

Customer Name ⁽¹⁾	Usage in Acre Feet	Percent of Water Sold
Pauma Mtn. Ranch/Pauma Ranches/PKB	2,151	31.98%
T-Y Nursery	1,333	19.82%
Jackson Ranches	442	6.57%
Humason / Starbeam	402	5.98%
Rancho Eugenio	322	4.79%
Pauma Ridge MWC	243	3.61%
Borden	163	2.43%
Burge	156	2.31%
House	117	1.74%
Pedro Mercado Et Al	113	1.68%
Total Top Ten Consumers	5,442	80.90%
Other Consumers	1,285	19.10%
Total Water Billed	6,728	100.00%

Yuima & IDA Customer Accounts FISCAL YEAR ENDED 2011

Customer Name ⁽¹⁾	Usage in Acre Feet	Percent of Water Sold
Pauma Mtn. Ranch/Pauma Ranches	1,733	34.95%
Val Vista	372	7.50%
Rancho Eugenio	352	7.10%
Humason	261	5.26%
T-Y Nursery	255	5.14%
Burge	172	3.47%
House	154	3.11%
Metta Forest	144	2.90%
PKB Farms	138	2.78%
Pauma Ridge	114	2.30%
Total Top Ten Consumers	3,695	74.51%
Other Consumers	1,264	25.49%
Total Water Billed	4,959	100.00%



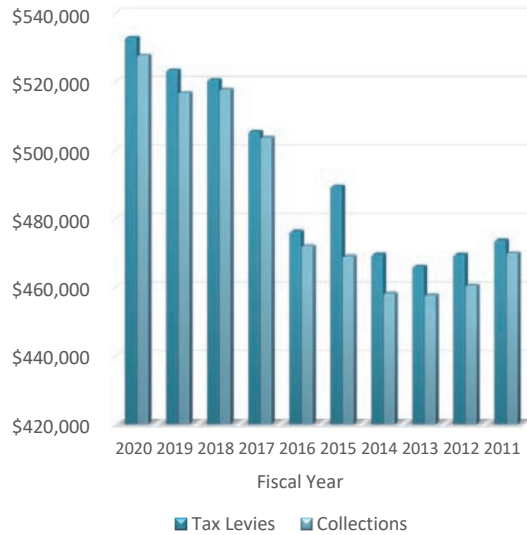
Source: Yuima Municipal Water District

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	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			
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%
2012	394,069	75,336	469,405	460,391	9,014	1.96%
2011	392,942	80,628	473,570	469,785	3,785	0.81%

Property Tax Levies and Collections



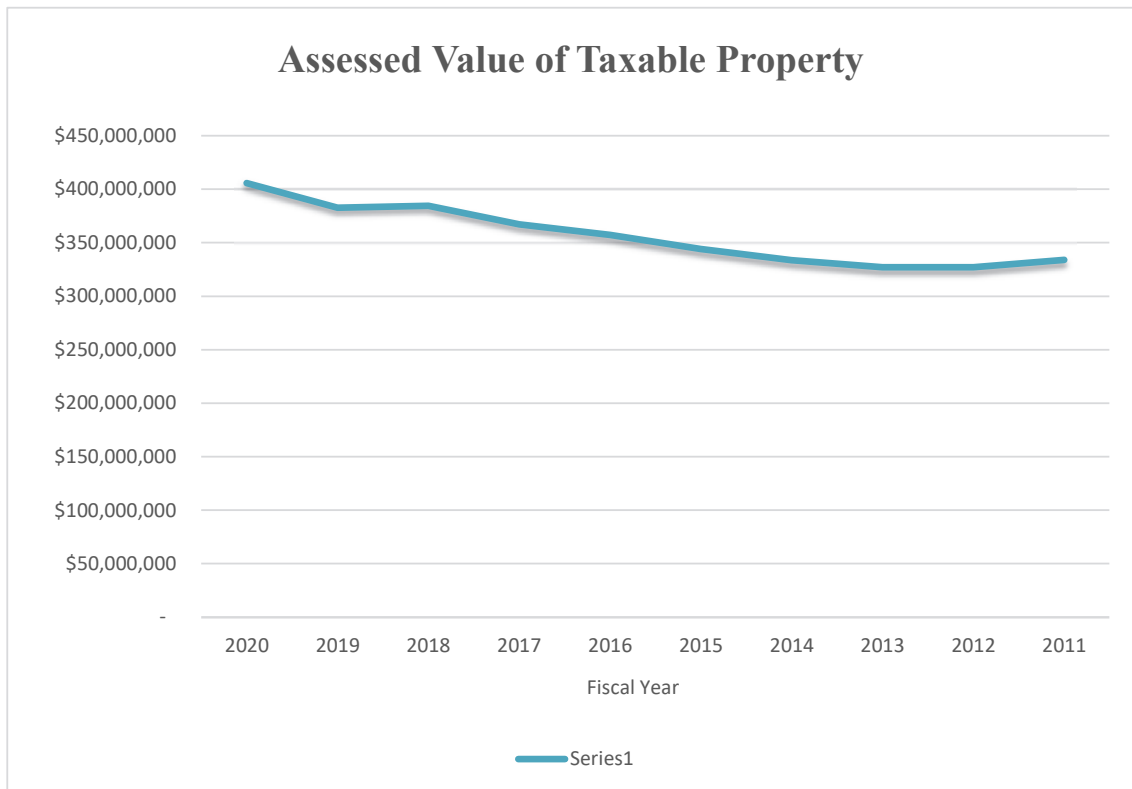
Source: Yuima Municipal Water District and the Office of the Auditor Controller, County of San Diego

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		
2020	\$ 414,096,560	\$ -	\$ (8,417,486)	\$ 405,679,074	-
2019	389,535,554	-	(6,880,024)	382,655,530	-
2018	391,453,828	-	(6,997,093)	384,456,735	-
2017	373,794,032	-	(6,722,617)	367,071,415	-
2016	363,633,935	-	(6,392,428)	357,241,507	-
2015	350,573,903	-	(6,342,541)	344,231,362	-
2014	339,012,925	-	(5,447,031)	333,565,894	-
2013	332,486,315	-	(5,381,025)	327,105,290	-
2012	330,909,035	1,186,264	(5,030,895)	327,064,404	-
2011	337,764,210	1,153,515	(5,036,834)	333,880,891	-

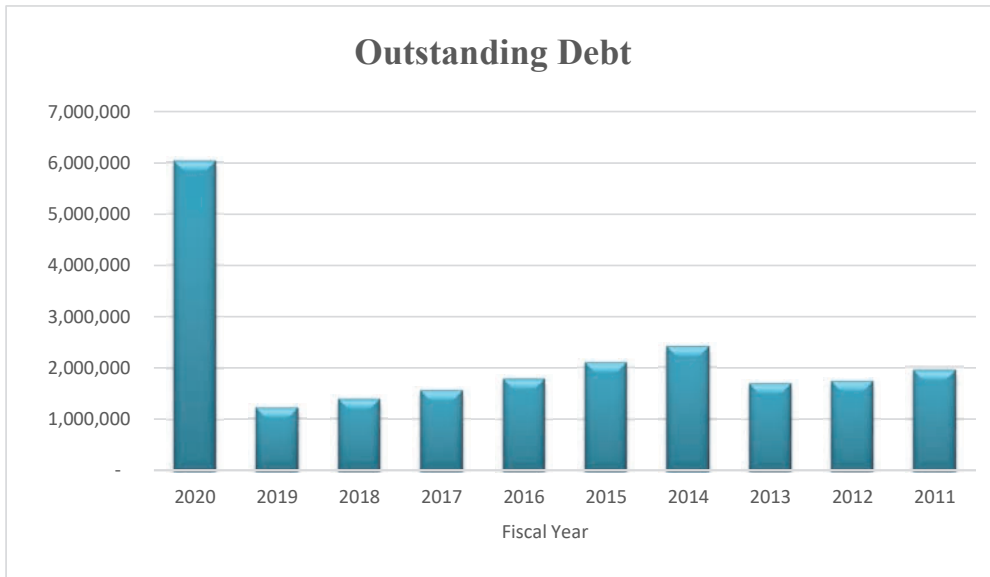


Source: Yuima Municipal Water District and the Office of the Auditor Controller, County of San Diego

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

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

Fiscal Year Ended	General		Term Loans	Total	Number of Meters ⁽³⁾	Percentage			
	Obligation Bonds ⁽¹⁾	Revenue Bonds ⁽²⁾				Debt per Meter	of Personal Income ⁽⁴⁾	Population ⁽⁵⁾	Debt per Capita
2020	\$ -	\$ -	\$ 6,030,544	6,030,544	346	\$ 17,429	3%	1,336	\$ 4,514
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
2012	-	-	1,726,799	1,726,799	340	5,079	1%	1,336	1,293
2011	-	-	1,941,586	1,941,586	342	5,677	1%	1,336	1,453



Source: Yuima Municipal Water District

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

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

Yuima & IDA Combined

Fiscal Year Ended		Operating Revenues		Nonoperating Revenues		Gross Revenues⁽¹⁾		Less: Operating Expenses⁽²⁾		Net Revenue Available for Debt Service
2020	\$	14,103,426	\$	981,624	\$	15,085,050	\$	13,686,321	\$	1,398,729
2019		12,821,344		899,976		13,721,320		12,899,095		822,225
2018		16,771,256		1,355,409		18,126,665		16,024,877		2,101,788
2017		11,745,266		1,120,009		12,865,275		10,942,559		1,922,716
2016		9,670,633		700,422		10,371,055		9,288,141		1,082,914
2015		10,885,303		864,887		11,750,190		10,959,302		790,888
2014 ⁽⁴⁾		10,924,679		698,161		11,622,840		12,151,833		(528,993)
2013		8,192,496		667,506		8,860,002		7,744,637		1,115,365
2012		6,963,428		692,148		7,655,576		5,733,775		1,921,801
2011		6,515,553		688,176		7,203,729		5,955,611		1,248,118

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				Coverage	Pledged Revenue
Principal	Interest	Total⁽⁴⁾	Factor	Debt Limit	
\$ 156,917	\$ 60,279	\$ 217,196	644%	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%	
214,787	80,765	295,552	650%	225%	
206,325	89,222	295,547	422%	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, 2020**

2019-20 Assessed Valuation: \$ 406,349,729

	Total Debt		District's Share of
	6/30/2020	% Applicable ⁽¹⁾	6/30/2020
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Metropolitan Water District	\$ 37,300,000	0.013%	\$ 4,849
Palomar Community College District	610,657,763	0.316%	\$ 1,929,679
Palomar Pomerado Hospital District	422,024,019	0.461%	\$ 1,945,531
Yuima Municipal Water District	0	100.00%	0
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 3,880,059
<u>OVERLAPPING GENERAL FUND DEBT</u>			
San Diego County General Fund Obligations	\$ 231,350,000	0.073%	\$ 168,886
San Diego County Pension Obligations	456,040,000	0.073%	\$ 332,909
San Diego County Superintendent of Schools Certificates of Participation	9,350,000	0.073%	\$ 6,826
Palomar Community College District General Fund Obligation	1,675,000	0.316%	\$ 5,293
TOTAL OVERLAPPING GENERAL FUND DEBT			\$ 513,914
TOTAL DIRECT DEBT			\$ -
TOTAL OVERLAPPING DEBT			\$ 4,393,973
COMBINED TOTAL DEBT			\$ 4,393,973 ⁽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	0.95%
Combined Total Debt	1.08%

Source: California Municipal Statistics, Inc.

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

Year	Population	Per Capita		School Enrollment	Unemployment Rate
		Personal Income (in thousands)	Personal Income (in dollars)		
2020	3,343,355	\$ 173,279,000	\$ 51,828	502,785	3.3%
2019	3,351,786	191,558,000	57,151	506,260	3.3%
2018	3,337,456	194,633,000	58,318	508,169	3.7%
2017	3,316,192	192,107,000	57,930	505,310	4.3%
2016	3,288,612	186,900,000	56,832	504,561	5.0%
2015	3,227,496	179,800,000	55,709	503,848	5.0%
2014	3,194,362	170,300,000	53,313	503,096	6.4%
2013	3,150,178	156,600,000	49,711	499,850	8.1%
2012	3,128,734	155,500,000	49,701	498,263	9.3%
2011	3,115,810	151,539,000	48,635	498,243	10.7%

Source: County of San Diego, Comprehensive Annual Financial Report for the Year Ended June 30, 2020.

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

Yuima Municipal Water District
San Diego County Employment by Industry⁽¹⁾
Fiscal Year 2020 and 2011

	2020		2011	
	Employment	%	Employment	%
	at June 2020	of Total Employment	at June 2011	of Total Employment
Agriculture	9,500	1%	10,200	1%
Natural Resources & Mining	400	0%	400	0%
Construction	81,000	5%	53,400	4%
Manufacturing	108,200	7%	93,100	7%
Wholesale Trade	39,600	3%	41,000	3%
Retail Trade	127,000	8%	129,600	10%
Warehousing & Utilities	31,800	2%	28,100	2%
Information	19,800	1%	24,900	2%
Finance Activities	73,300	5%	68,500	5%
Professional & Business Services	252,700	17%	214,700	17%
Educational & Health Services	199,400	13%	152,900	12%
Leisure & Hospitality	148,000	10%	163,200	13%
Repair, Religious, Professional	41,600	3%	47,400	4%
Federal Government	48,500	3%	46,000	4%
State Government	190,700	13%	43,900	3%
Local Government	140,700	9%	139,100	11%
Total, All Industries	1,512,200	100%	1,256,400	100%
Civilian Employment	1,365,100	86.2%	1,402,900	89.6%
Civilian Unemployment	219,300	13.8%	162,500	10.4%
Total Civilian Labor Force	1,584,400	100%	1,565,400	100%
Civilian Unemployment Rate	13.8%		10.4%	

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**

	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Federal Government	48,500	1	2.26%	26,823	1	1.91%
State of California	45,200	2	2.24%	45,500	2	1.02%
University of California	35,802	3	1.20%	14,832	3	1.02%
Sharp Healthcare	18,770	4	1.14%	16,415	5	1.22%
County of San Diego	18,025	5	0.98%	13,823	4	0.89%
Scripps Health	15,334	6	0.91%	13,830	6	1.03%
San Diego Unified School District	13,559	7	0.77%	11,847	7	0.70%
Qualcomm, Inc.	13,000	8	0.75%	10,470	8	0.78%
City of San Diego	11,820	9	0.63%	7,404	9	0.54%
Kaiser Permanente	9,630	10	0.59%	8,200	10	1.02%
Total	229,640		11.47%	169,144		10.13%

Source: County of San Diego, Comprehensive Annual Financial Report for the Year Ended June 30, 2020.

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

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

District Employees

Fiscal Year Ended	Management	Field Operations	Administrative Services	Total Employees⁽²⁾	Average Years of Service
2020	1	5	3.8	9.8	11.20
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
2012	3	4	2	9	13.40
2011	3	4	2	9	12.40

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.....	4,850hp
Number of Producing Wells.....	23
Daily Production Peak ⁽³⁾	11.87 mgd
Average Daily Production ⁽⁴⁾	6.34 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) Peak and average daily productions based on imported and local water supplies for the fiscal year.
 - (4) Peak and average daily productions based on imported and local water supplies for the fiscal year.

Yuima Municipal Water District Capital Assets Last Ten Years

Page 1 of 2

Yuima & IDA Combined

Fiscal Year Ended	Annexation Fees	Land	Source of Supply	Pumping Plant	Water Treatment Plant
2020	\$ 944,872	\$ 356,585	\$ 9,032,538	\$ 3,837,537	\$ 199,226
2019	944,872	356,585	9,032,538	3,655,939	199,226
2018	944,872	356,585	9,032,538	3,587,888	199,226
2017	944,872	356,585	9,025,684	3,535,095	199,226
2016	944,872	356,585	9,025,684	3,557,628	199,226
2015	944,872	356,585	8,997,463	3,529,009	147,719
2014	944,872	355,835	8,679,135	3,487,527	144,272
2013	944,872	355,835	6,910,384	3,137,779	174,152
2012	944,872	355,835	6,794,878	3,102,425	153,211
2011	944,872	355,835	6,632,141	3,005,434	125,623



Source: Yuima Municipal Water District

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

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

Page 2 of 2

Yuima & IDA Combined

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

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

Page 1 of 2

	Fiscal Year				
	2020	2019	2018	2017	2016
Service Area	13,460	13,460	13,460	13,460	13,460
Total Rainfall (inches)	19.32	27.35	7.06	29.20	19.50
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	25	23
Maximum gallons per minute Flows (1)	2,901	2,901	2,901	2,901	2,901
Number of Pump Stations	9	9	9	9	9
Number of Pumps	28	28	28	28	28
Pump Capacity (horsepower)	4,850	4,850	4,850	4,850	4,850
Number of Service Connections (2)	346	341	338	334	330
Production Peak (mgd) (3)(4)	11.87	13.36	10.80	11.80	8.40
Average Annual Production (mgd)	6.34	5.88	7.83	5.90	6.91
Number of Mainline Repairs	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 - September 2019.

(4) Local and imported water supplies.

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

Page 2 of 2

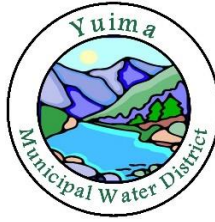
	Fiscal Year				
	2015	2014	2013	2012	2011
Service Area	13,460	13,460	13,460	13,460	13,460
Total Rainfall (inches)	14.61	8.18	13.51	17.20	25.72
Miles of Water Main (8"+)	42.18	42.18	42.26	41.57	41.57
Number of Treated Water Tanks	10	10	10	10	10
Capacity of Water Tanks (acre feet)	58.0	58.0	55.0	55.0	55.0
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	27	27	24	24	22
Maximum gallons per minute Flows	2,901	2,901	3,577	3,240	3,090
Number of Pump Stations	9	9	10	10	10
Number of Pumps	28	28	28	29	31
Pump Capacity (horsepower)	4,850	4,800	4,785	4,820	4,930
Number of Service Connections	330	334	337	340	342
Production Peak (mgd)	10.20	10.20	9.04	6.10	5.90
Average Production (mgd)	6.91	6.91	4.52	4.60	4.45
Number of Mainline Repairs	-	-	-	1	1

Source: Yuima Municipal Water District



Yuima Municipal Water District

34928 Valley Center Road
Post Office Box 177
Pauma Valley, California 92061
(760) 742-3704
www.yuimamwd.com



January 25, 2020

TO: Honorable President and Board of Directors

FROM: Amy Reeh, Interim General Manager

SUBJECT: Annual Strub Certification

PURPOSE: To certify the annual production of the Strub wells for filing with the court.

SUMMARY: Per the Requirement of the Strub litigation the District is required to certify the amount of water that is produced from the Strub wells. The District is limited to production of only 1350 AF from these wells.

Recommended Actions: To approve the certification as presented.

SUBMITTED BY:

A handwritten signature in blue ink that reads "Amy Reeh".

**Amy Reeh
Interim General Manager**

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 2019

18 By a Judgment entered herein on November 10, 1953 at Book
19 21, Page 118 of Judgments, PALOMAR MUTUAL WATER COMPANY was
20 placed under certain restrictions in the exercise of water
21 rights claimed by it in the waters of the San Luis Rey River and
22 the "Rincon Basin" (as that area is described in the
23 Complaint). That judgment has been modified by subsequent
24 Orders of this Court dated June 4, 1964, September 18, 1968 and
25 November 5, 1979. By Order herein dated November 20, 1968,
26 defendant, PALOMAR MUTUAL WATER COMPANY was dismissed and
27 absolved from further liability or obligation under said
28

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

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

9 1. For the calendar year 2020, the total amount of water
10 produced by YUIMA MUNICIPAL WATER DISTRICT on behalf of
11 Improvement District 'A', or purchased by them, was as follows:

12 (a) From five (5) wells located outside of Rincon
13 Ranch but within the "Rincon Basin", 1350.0 acre feet were
14 delivered to the Rincon Ranch, known as Improvement District
15 'A'.

16 (b) From wells and surface sources located on Rincon
17 Ranch, known as Improvement District 'A': 954.9 acre feet.

18 (c) By purchase of both local and imported water
19 through YUIMA MUNICIPAL WATER DISTRICT on behalf of Improvement
20 District 'A' and used on lands within Improvement District 'A':
21 2748.2 acre feet.

22 (d) Total available water: 5053.1 acre feet.

23 2. YUIMA MUNICIPAL WATER DISTRICT on behalf of
24 Improvement District 'A' has fully complied with said November
25 10, 1953 Judgment, as modified, for Calendar Year 2019.

26 3. To the best knowledge, information, and belief of
27 YUIMA MUNICIPAL WATER DISTRICT on behalf of Improvement District
28

1 'A', no party not bound by said Judgment has developed or taken
2 additional water from Rincon Ranch for use upon land outside
3 said Rincon Ranch, nor has any party not bound by said Judgment
4 developed or taken additional water from lands lying in the
5 "Rincon Basin" outside the boundaries of the Rincon Ranch and
6 also upstream on the San Luis Rey River from Cole Grade Road for
7 use upon Rincon Ranch.

8
9 Dated: January 25, 2021.

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

15 By: _____
16 Roland Simpson, President

17 By: _____
18 Don Broomell, Secretary

19 Rutan & Tucker, LLP

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

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

	Strub Wells	Calendar		internal document	
Calendar	Acre Feet	Year Max	Acre Feet	Cumulative	
Year	Produced	Acre feet	over/ -under	Over/ -under	
	Delivered to IDA				
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	67,233.16	76,950	(9,716.84)		



January 25, 2020

TO: Honorable President and Board of Directors

FROM: Amy Reeh, Interim General Manager

SUBJECT: COVID-19 Prevention Plan

PURPOSE: Adopt the COVID-19 Prevention Plan

SUMMARY: OSHA implemented a new emergency regulation for all employers to develop and implement their own COVID-10 Prevention Program. Using the OSHA, template, staff developed and implemented the program presented for approval today. Because this was an emergency regulation the District has already reviewed, trained and implemented the program with the staff.

Recommended Actions: To approve the Resolution as presented.

SUBMITTED BY:

**Amy Reeh
Interim General Manager**

RESOLUTION NO. _____

**RESOLUTION OF THE BOARD OF DIRECTORS OF
YUIMA MUNICIPAL WATER DISTRICT
APPROVING THE COVID-19 PREVENTION PROGRAM**

(SAFETY)

Whereas, California law requires every employer to provide employment and a place for employment which are safe and healthful for the employees therein; and

Whereas, employers and employees are required to comply with the occupation safety and health standards contained in Title 8 of the California Code of Regulations and all rules, regulations and orders pursuant to Division 5 of the California Labor code which are applicable to their employment and actions on the job; and

Whereas, on December 1, 2020 the Cal/OSHA Emergency Regulations to Protect Workers from COVID-19 became effective requiring the District to develop and implement a written prevention program that meets specified standards.

NOW THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of Yuima Municipal Water District that COVID-19 Prevention Program, a copy of which is attached to this resolution, is hereby adopted.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of YUIMA MUNICIPAL WATER DISTRICT held January 25, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Roland Simpson, President

ATTEST:

Don Broomell, Secretary

COVID-19 Prevention Program (CPP) for Yuima Municipal Water District

This CPP is designed to control exposures to the SARS-CoV-2 virus that may occur in our workplace.

Date: 12-1-2020

Authority and Responsibility

General Manager or designee has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.

Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Conduct workplace-specific evaluations using the **Appendix A: Identification of COVID-19 Hazards** form.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using the **Appendix B: COVID-19 Inspections form** as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

Employee participation and screening

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards:

When reporting to work, every employee will report to the office and follow the protocol below:

- Enter the Main Office through the back door; sanitizing your hands at the sanitizing station located just outside of the door.
- Clock in using the electronic date and time recorder that is located at the rear entrance of the building in the kitchen area.
 - Using the dedicated COVID Prevention Tracking document designated only for you, insert into the timekeeper to record the date and time.
 - Take your temperature using touchless temperature device that is mounted to the wall by the timekeeper. Record your temperature on the COVID Tracking Form
 - Using the Oximetry device take your oxygen level and record it on the COVID Tracking Form.
 - Answer all questions listed on the COVID Tracking Form and initial in the last column.
 - Repeat these steps if you leave the District headquarter facility (lunch, meeting, etc.)

Correction of COVID-19 Hazards

Unsafe or unhealthy work conditions, practices or procedures will be documented on the **Appendix B: COVID-19 Inspections** form, and corrected in a timely manner based on the severity of the hazards, as follows:

- The severity of the hazard will be assessed when observed and corrected immediately or within a 24-hour period.
- The General Manager or Designee is responsible for timely correction.

Control of COVID-19 Hazards

Physical Distancing

Where possible, we ensure at least six feet of physical distancing at all times in our workplace by:

- Office Staff will remain in their offices with the door closed at all times. Staff will wear a face covering whenever entering a common area of the District.
- All employees will wear a face mask when entering any common area in the workplace: This includes the shared office space located in the District shop area.
- It is preferred that email or phone intercom is utilized to conduct business rather than entering staff offices; however, if it is necessary to enter a staff members office, staff is to remain at least six feet apart and doors are to remain open for proper air circulation unless the conversation is deemed confidential by management.
- Staff will adhere to the following staggered arrival, departure, work, and break times. This will allow each staff member time to perform temperature check and complete health questionnaire.

Name	Arrive	Break	Return	Departure
Abby	7:00 a.m.	12:00 p.m.	1:00 p.m.	4:30 p.m.
Breona	7:05 a.m.	11:30 a.m.	12:30 a.m.	4:35 p.m.
Carmen	7:55 a.m.	1:00 p.m.	2:00 p.m.	4:25 p.m.
Lynette	6:40 a.m.	12:30 p.m.	1:30 p.m.	4:10 p.m.
Allen	6:50 a.m.	<i>Field staff can choose their own</i>		4:20 p.m.
Mark	6:55 a.m.	<i>lunch times but are prohibited</i>		4:25 p.m.
Matt	6:45 a.m.	<i>From dining together in</i>		4:15 p.m.
Noel	7:10 a.m.	<i>In the shop</i>		4:40 p.m.

- All staff will adhere to the new check in procedures outlined below.
- When arriving staff members must perform the health status check in. Do not enter any part of the District before doing so. When you enter the kitchen area, check in immediately. Do not pass the kitchen area and proceed to your designated work area until you have completed the health status check.
- When arriving for duty staff member must clock in using the provided form and electronic date and time stamp located at the rear entrance of the District office. Each employee has an individual file where their form is located. Please keep your form in your specified file.
- Push the "time in" button on the electronic stamp and insert the form into the machine.
- Using the hands-free temperature device, take and record your temperature.
- Answer the health questions on the corresponding line.
- Follow this same process when leaving at the end of the day. Taking your temperature multiple times a day can help alert to possible fever.
- When a form has been filled please turn it into the General Manager or designee. These forms are required to be kept for verification of tracing purposes per OSHA's Emergency COVID regulations.

- Operations staff will maintain a proper social distance and wear their masks at all times when in the shop office together.
- Two operations staff share one office and their workspace is separated by a dividing wall and more than a six foot distance.
- The remaining two operations staff share a common area. Their desks will be moved to adhere to maintain a minimum of six feet between their desks.

Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved.

Face Coverings

We provide clean, undamaged face coverings and ensure they are properly worn by employees over the nose and mouth when indoors, and when outdoors and less than six feet away from another person, including non-employees, and where required by orders from the California Department of Public Health (CDPH) or local health department.

Employees have been provided re-usable and washable face coverings. Additional, disposable face coverings are available in the office. Employees can also wear face coverings of their choosing that they bring from home. While conducting District business, employees **MUST** wear face coverings any time they encounter another individual (Yuima staff or otherwise); especially if the individual is not wearing a face covering.

The following are exceptions to the use of face coverings in our workplace:

- When an employee is alone in a room with the door closed (or only slightly ajar).
- While eating and drinking at the workplace, provided employees are at least six feet apart and there is outside air supply to the area, if indoors, has been maximized to the extent possible.
- Employees wearing respiratory protection in accordance with CCR Title 8 section 5144 or other safety orders.
- Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person. Alternatives will be considered on a case-by-case basis.
- Specific tasks that cannot feasibly be performed with a face covering, where employees will be kept at least six feet apart.

Any employee not wearing a face covering, face shield with a drape or other effective alternative, or respiratory protection, for any reason, shall be at least six feet apart from all other persons unless the unmasked employee is tested at least twice weekly for COVID-19.

Engineering controls

We implement the following measures for situations where we cannot maintain at least six feet between individuals:

- Employees must wear a face covering at all times.

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- All District facilities will operate the mechanical air conditioning / heating system that circulates outside air during business hours. These systems will also maintain the indoor temperature to protect employees from heat hazard.
 - These mechanical systems are maintained annually; including replacement of the air filter as required.
- Employees can open windows within their individual offices for outside air.
 - In the event there is an additional hazard such as wildfire smoke. All windows will remain closed.

Cleaning and disinfecting

We implement the following cleaning and disinfection measures for frequently touched surfaces:

- All common areas will be cleaned daily; prior to the arrival of staff at the start of the work day.
- Employees are responsible for sanitizing their individual offices / work area at least once daily. It is preferred that staff communicate through office intercom system rather than entering another staff member's office.
- If an employee uses a common area (such as the kitchen) they must immediately sanitize the area once they are done using it. Including the cleaning of any appliances (toasters, etc.).
- The District will provide all necessary supplies to disinfect / sanitize work areas and allow each employee adequate time to do so.

Shared tools, equipment and personal protective equipment (PPE)

- PPE must not be shared, e.g., gloves, goggles and face shields.
- Work equipment, such as phones, headsets, desks, keyboards, writing materials, instruments and tools must not be shared, to the extent feasible. Office staff member has their own separate work area and should not utilize another staff members' workspace. Where there must be sharing, the items will be disinfected between uses by the employee who used last used the equipment.
- Sharing of vehicles is prohibited. Each field staff member has their own work truck that they are responsible for cleaning and sanitizing when necessary.

Hand sanitizing

In order to implement effective hand sanitizing procedures, we:

- The District has provided hand sanitizer at multiple locations within the District Headquarters and individual hand sanitizer for the operations / field staff to keep for use in their vehicles. The operations / field employees are responsible for requesting additional individual sanitizer when needed.
- The District office and shop facilities have multiple hand washing areas available which have been stocked with hand soap and disposable towels for drying. The shop employees request and are provided additional supplies when needed.
- District staff is encouraged to wash their hands with soap and warm water for at least 20 seconds whenever a hand washing station is available. Hands should be washed after every 5th application of hand sanitizer.
- Employees are permitted to bring their own preferred hand sanitizer providing the OSHA required "Safety Data Sheet" is available.

Personal protective equipment (PPE) used to control employees' exposure to COVID-19

We evaluate the need for PPE (such as gloves, goggles, and face shields) as required by CCR Title 8, section 3380, and provide such PPE as needed.

When it comes to respiratory protection, we evaluate the need in accordance with CCR Title 8 section 5144 when the physical distancing requirements are not feasible or maintained.

- The District will follow all required respirator and eye protection use as required by section 3205(c)(E)

Investigating and Responding to COVID-19 Cases

This will be accomplished by using the **Appendix C: Investigating COVID-19 Cases** form.

Should we have a COVID-19 case in our workplace, we will implement the following procedures:

- The District will conduct contact tracing to determine which employees came into close or direct contact with the infected staff member for more than 15 cumulative minutes in a 24-hour period.
- The District will notify those employees and provide District paid COVID testing to affected individuals.
- Employees who have come into close contact as described above will follow the required quarantine protocol. Please note that secondary contact (contact with an individual who has not been confirmed to have or been exposed to COVID-19) is not direct or close contact and does not require quarantine protocol adherence.
 - Quarantine for 14 days or until negative COVID test results are received.
 - Quarantine for 10 days beginning when employee exhibits COVID symptoms; remain quarantined until 24 hours after being symptom / fever free.
- The District will conduct deep cleaning (as determined necessary depending upon the severity of the exposure) to the affected area to ensure that no COVID virus is present before allowing employees to return to said area.
- The information on benefits described in Training and Instruction, and Exclusion of COVID-19 Cases, below, will be provided to them.
- Cal OSHA's emergency temporary standards on COVID-19 require employers with an outbreak (three or more confirmed cases in a workplace) to provide COVID-19 testing to all employees at the exposed workplace except for employees who were not present during the period of an outbreak identified by the local health department or the relevant 14-day period. All employees in the exposed workplace shall be tested and then tested again one week later.

System for Communicating

Our goal is to ensure that we have effective two-way communication with our employees, in a form they can readily understand, and that it includes the following information:

- Employees should report any noticed or observed COVID-19 safety hazards to the General Manager so that the hazard can be corrected immediately or within a 24-hour period if possible.
- Employees should be confident in the fact that they can report symptoms and hazards without fear of reprisal; the District's goal is to keep all employees safe, healthy and working.
- The District is implementing these effective protection measures to ensure that all employees and employees with medical or other conditions that put them at increased risk of severe COVID-19 illness.
- While COVID testing is not required unless significant exposure has been determined, employees can access COVID-19 testing through their primary care physician or through several other testing availability methods such as Rite-Aid and CVS Pharmacy. Testing is free through both of these facilities. While it is also not mandatory to do so, employees can use their District provided health insurance to pay for this testing.
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test.
- Information about COVID-19 hazards employees (including other employers and individuals in contact with our workplace) may be exposed to, what is being done to control those hazards, and our COVID-19 policies and procedures.
- The COVID-19 Prevention Program is being reviewed with all employees so that employees are aware of their responsibility to protecting themselves and their coworkers

Training and Instruction

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
 - Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
 - The fact that:
 - COVID-19 is an infectious disease that can be spread through the air.
 - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
 - An infectious person may have no symptoms.
 - COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
 - A negative COVID-19 test will not be required for an employee to return to work.
 - If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.
-

- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.
- More information regarding COVID-19 can be found at <https://www.cdc.gov/coronavirus/2019-ncov/faq.html>

Appendix D: COVID-19 Training Roster will be used to document this training.

Exclusion of COVID-19 Cases

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding employees with COVID-19 exposure from the workplace for 14 days after the last known COVID-19 exposure to a COVID-19 case.
- Providing employees at the time of exclusion with information on available benefits.

Reporting, Recordkeeping, and Access

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.

- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Use the **Appendix C: Investigating COVID-19 Cases** form to keep a record of and track all COVID-19 cases. The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.
- The District will maintain the daily temperature and health questionnaire form record until it is deemed no longer necessary.

Return-to-Work Criteria

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
 - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
 - COVID-19 symptoms have improved.
 - At least 10 days have passed since COVID-19 symptoms first appeared.
 - COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
 - A negative COVID-19 test will not be required for an employee to return to work.
 - If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.
-

This program is effective immediately and will be formally ratified by the Board of Directors at the next Board Meeting.

Amy Reeh, Interim General Manager

Date

Appendix A: Identification of COVID-19 Hazards

All persons, regardless of symptoms or negative COVID-19 test results, will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: meetings, entrances, bathrooms, hallways, aisles, walkways, elevators, break or eating areas, cool-down areas, and waiting areas.

Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, employees of other entities, members of the public, customers or clients, and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.

Person conducting the evaluation: General Manager or Designee

Date: 12-1-2020

Name(s) of employee and authorized employee representative that participated: Carmen Rodriguez, Breona Easley, Lynette Brewer.

Interaction, area, activity, work task, process, equipment and material that potentially exposes employees to COVID-19 hazards	Places and times	Potential for COVID-19 exposures and employees affected, including members of the public and employees of other employers	Existing and/or additional COVID-19 prevention controls, including barriers, partitions and ventilation
District Office Common Areas <ul style="list-style-type: none"> - Kitchen - Main Office - Conference Room - Shop Office - District Service Area 	Daily	All Staff	Daily Cleaning Limited Staff Interaction
Staff Meetings	Occasionally	All Staff	Staff Meetings will be held outdoors if needed and will include social distancing.
Board Meetings	Monthly	Board Members, Public, All Staff	Remote Attendance
Ventilation	Daily	All Staff	Windows in offices, shop, and common areas will be opened for additional ventilation during meetings.
Staff interaction with public while in the field	Daily	All Staff	Wear face covering and maintain proper social distance
General Process	Daily	All Staff	All Staff should wash their hands often and use provide hand sanitizer.

Appendix B: COVID-19 Inspections

Date:

Name of person conducting the inspection: General Manager or Designee

Work location evaluated:

Exposure Controls	Status	Person Assigned to Correct	Date Corrected
Engineering			
Barriers/partitions			
Ventilation (amount of fresh air and filtration maximized)			
Additional room air filtration			
Administrative			
Physical distancing			
Surface cleaning and disinfection (frequently enough and adequate supplies)			
Hand washing facilities (adequate numbers and supplies)			
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions			
Temperature and Covid Symptom Questionnaire of All Employees			
Limit Staff interaction in offices and common areas and maintain proper social distancing			
PPE (not shared, available and being worn)			
Face coverings (cleaned sufficiently often)			
Gloves			
Face shields/goggles			
Respiratory protection			

Appendix C: Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

Date:

Name of person conducting the investigation: General Manager or Designee

Employee (or non-employee*) name:		Occupation (if non-employee, why they were in the workplace):	
Location where employee worked (or non-employee was present in the workplace):		Date investigation was initiated:	
Was COVID-19 test offered?		Name(s) of staff involved in the investigation:	
Date and time the COVID-19 case was last present in the workplace:		Date of the positive or negative test and/or diagnosis:	
Date the case first had one or more COVID-19 symptoms:		Information received regarding COVID-19 test results and onset of symptoms (attach documentation):	

Results of the evaluation of the COVID-19 case and all locations at the workplace that may have been visited by the COVID-19 case during the high-risk exposure period, and who may have been exposed (attach additional information):

Notice given (within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case) of the potential COVID-19 exposure to:			
All employees who may have had COVID-19 exposure and their authorized representatives.	Date:		
	Names of employees that were notified:		
Independent contractors and other employers present at the workplace during the high-risk exposure period.	Date:		
	Names of individuals that were notified:		
What were the workplace conditions that could have contributed to the risk of COVID-19 exposure?		What could be done to reduce exposure to COVID-19?	
Was local health department notified?		Date:	

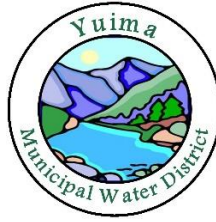
*Should an employer be made aware of a non-employee infection source COVID-19 status.

Appendix D: COVID-19 Training Roster

Date:

Person that conducted the training: Amy Reeh, Interim General Manager

Employee Name	Signature
Lynette Brewer	
Abigail Champaco	
Breona Easley	
Matt Munaco	
Mark Quinn	
Carmen Rodriquez	
Noel Ruiz	
Allen Simon	



January 25, 2020

TO: Honorable President and Board of Directors

FROM: Amy Reeh, Interim General Manager

SUBJECT: Resolution Revising the Rules & Regulations Governing Water Service

PURPOSE: Adopt the resolution updating the District's Rules & Regulations Governing Water Service.

SUMMARY: *Background:* The proposed resolution incorporates the new SDCWA Infrastructure Access Charge effective January 1, 2021 in the Rules and Regulations Governing Water Service. This is a direct pass-through charge from the Water Authority.

Recommended Actions: To approve the Resolution as presented.

SUBMITTED BY:

A handwritten signature in blue ink that reads "Amy Reeh".

**Amy Reeh
Interim General Manager**

RESOLUTION NO. _____

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE YUIMA MUNICIPAL WATER DISTRICT
ADOPTING SCHEDULE OF RATES, RENTALS,
FEES, DEPOSITS AND CHARGES AND
AMENDING RULES AND REGULATIONS
GOVERNING WATER SERVICE**

**(Schedule of Rates, Rentals, Fees, Deposits & Charges)
(SDCWA Infrastructure Access Charge 16.3.1)**

WHEREAS, from time to time the schedule of rates, rentals, fees, deposits and charges must to be adjusted to reflect the district costs, and

WHEREAS, the board has reviewed and approved a revised schedule of capacity charges; and determined that this schedule be incorporated into the district rules and regulations governing water service.

NOW THEREFORE BE IT RESOLVED by the board of Directors of YUIMA MUNICIPAL WATER DISTRICT that Sections 16.3.1 of the District's Rules and Regulations Governing Water Service are hereby amended as provided in the attachment hereto, and the substitute pages also attached hereto is hereby approved for incorporation into the District's Rules and Regulations.

PASSED AND ADOPTED this 25th day of January, 2021 at a special meeting of the Board of Directors of YUIMA MUNICIPAL WATER DISTRICT by the following roll-call vote:

AYES:
NOES:
ABSENT:
ABSTAIN

Roland Simpson, President
Yuima Municipal Water District

ATTEST:

Don Broomell, Secretary / Treasurer
Yuima Municipal Water District

MONTHLY METER CHARGES: (Recorded agreements)

0	(Gregory Canyon Catch Agreement - House)	\$	0	no meter installed
1 1/2"	(Borden IDA Agreement – Eisenlohr Parcel)		52.08	
4"	(Borden IDA Agreement – Eisenlohr Parcel)		52.08	

16.3.1 **SDCWA Infrastructure Access Charge IAC**

<u>Meter Size</u>	<u>Monthly Charge ***</u>	<u>July 1, 2019</u>
5/8 inch	\$	3.664.24
1 inch		5.866.78
1 1/4 inch x 1 1/2 inch		10.9812.72
2 inch		19.0522.05
3 inch		35.1740.70
4 inch		60.0669.54
5 inch		84.97
6 inch		109.87127.20
8 inch		190.44220.48
10 inch		285.69330.72

*** The following are exempt from the charge: 1. Meters used exclusively for fire service; 2. Mutual Water Companies (Wholesale Agencies); 3. Improvement District "A"; 4. Temporarily discontinued meters; 5. Meters that have not taken water during the previous 12 months ending Dec. 31; 6. Emergency Meters.

16.4 **PUMPING CHARGES:**

<u>Zone</u>	<u>Rate Per 100 Cubic Feet</u>
1 (IDA)	.16900
2 (IDA)	.37914
3 (IDA)	.64249
4 (IDA)	.81402
5 (YUIMA)	.23755
6 (YUIMA-WHOLESALE)	.23755
7 (Pettis usage App 506 & 507 from Pettis Reservoir)	.81402
8 (Hegardt Catch App. 745 no pump zone cg.)	.00000
9 (IDA Well Agreements no pump zone cg.)	.00000
10 (Dunlap Ag. Only Res. Pettis Catch –House)	.81402
11 (Interdepartmental Taps (3-IDA's)	.23755
12 (Well #22 to Tank 1 pumping charge)	.06197
13 (IDA bypass water to Yuima pumping cg.)	.61016
14 Rancho Estates Pump Zone reserved for Rancho	
15 Fire Hydrant Construction meters	<i>(applicable pump zone where hydrant meter is set)</i>

16.5 **IMPROVEMENT DISTRICTS:** *(rate code TX & BP)*

Rate Per 100 Cubic Feet*

Interdepartmental Taps	2.7236
------------------------	--------



January 25, 2020

TO: Honorable President and Board of Directors

FROM: Amy Reeh, Interim General Manager

SUBJECT: Approval of Dexter Wilson Purchase Order

PURPOSE: Approval of purchase order exceeding \$35,000 per District policy.

SUMMARY: Under the Purchasing Policy the Board must approve any purchase order over \$35,000. Dexter Wilson performed additional construction management services outside of their contract that were not performed by TKE Engineering. TKE Engineering did not charge Yuima for these services that were not performed by their project manager as originally contracted. The net additional cost to the District is \$1417.78.

Recommended Actions: To approve the purchase order as presented.

SUBMITTED BY:

A handwritten signature in blue ink that reads "Amy Reeh". The signature is written in a cursive style with a large, looping initial "A".

**Amy Reeh
Interim General Manager**



REQUISITION

Requisition #: REQ01259

Date: 01/20/2021

Vendor #: 1848

ISSUED TO: Dexter Wilson Engineering
Attn: Stephen M. Nielsen
2234 Faraday Avenue
Carlsbad, CA 92008-

SHIP TO: Yuima Municipal Water District
34928 Valley Center Road
Pauma Valley, CA 92061

ITEM	UNITS DESCRIPTION	PROJECT #	PRICE GL ACCOUNT NUMBER	AMOUNT
1	0 Ammendment #2 Additional Inspection & C		0.00 10-600-60-6300-618	41,600.00

Detailed Description:

Authorized By: _____

SUBTOTAL:	41,600.00
TOTAL TAX:	0.00
SHIPPING:	0.00
TOTAL	41,600.00

DEXTER WILSON ENGINEERING, INC.

DEXTER S. WILSON, P.E.
ANDREW M. OVEN, P.E.
STEPHEN M. NIELSEN, P.E.
NATALIE J. FRASCHETTI, P.E.
STEVEN J. HENDERSON, P.E.

August 24, 2020

152-002/1

Yuima Municipal Water District
P.O. Box 177
Pauma Valley, CA 92061

Attention: Amy Reeh, Interim General Manager

Subject: Amendment #2 for Additional Services for the Forebay Water Booster Facility

We are pleased to provide Yuima Municipal Water District the following additional work scope items to assist in the construction phase of the Forebay Water Booster Facility project. This increase will allow us to complete the additional work through the completion of construction. Exhibit A attached summarizes the costs by tasks.

Task 1 - Bid Assistance

No Change

Task 2 - Construction Survey Staking (Hunsaker & Associates)

Additional survey staking for revised overflow pipe alignment and revised generator pad location. Revised pipe profile to shallow pipe elevation up access road.

Additional Engineering Fee: \$4,200

Task 3 - Geotechnical Engineering (AGS)

Rebar inspection and anchor bolt inspection excluded from original scope of work, added to the scope at the request of TKE. Additional coordination on rock issues encountered at the site.

Additional Engineering Fee: \$10,900

Task 4 - Submittal Review

Review of project submittals by Dexter Wilson Engineering and project subconsultants. A total of 60 project submittals were assumed and a total of 97 RFIs have been reviewed to date.

Additional Engineering Fee: 7,500

Task 5 - Requests for Information (RFIs)

Review of project RFIs submitted by Contractor. A total of 25 RFIs were assumed and a total of 73 RFIs have been reviewed to date.

Additional Engineering Fee: \$7,000

Task 6 - Attendance at Meetings

A total of six meetings were assumed. To date, seven site visits have been made and we have participated in weekly calls.

Additional Engineering Fee: \$2,000

Task 7 - Assistance with Start-up and Testing (RCS)

Additional electrical testing was required during initial start-up of the facility. A second round of start-up testing is required for the generator and ATS. This work is being performed by RCS and include additional coordination with District SCADA consultant.

Additional Engineering Fee: \$10,000

Amy Reeh
August 24, 2020
Page 3

Task 8 - Preparation of As-Built Drawings

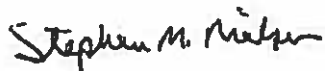
No Change

To complete the additional work on this project, we propose to raise the existing contract cost ceiling by \$41,600, from \$347,440 to \$389,040. This amendment will allow us to continue providing assistance during the construction phase of this project.

We propose to do the work on an hourly rate basis with a new cost ceiling of \$389,040. If this contract amendment proposal meets your approval, please execute and return an electronic copy for our files or prepare a contract amendment in your format for our signature.

Respectfully submitted,

Dexter Wilson Engineering, Inc.



Stephen M. Nielsen, P.E.

SMN:pjs

I accept the above proposal and authorize the work described above to be performed.

Yuima Municipal Water District

Date

**TABLE A
FOREBAY WATER BOOSTER FACILITY
ADDITIONAL CONSTRUCTION ASSISTANCE SUMMARY**

Task 1 – Bid Assistance	\$0
Task 2 – Construction Survey Staking	\$4,200
Task 3 – Geotechnical Engineering	\$10,900
Task 4 – Submittal Review	\$7,500
Task 5 – Request for Information	\$7,000
Task 6 – Attendance at Meetings	\$2,000
Task 7 – Startup and Testing	\$10,000
Task 8 – As-Built Drawings	\$0
ADDITIONAL TOTAL	\$41,600

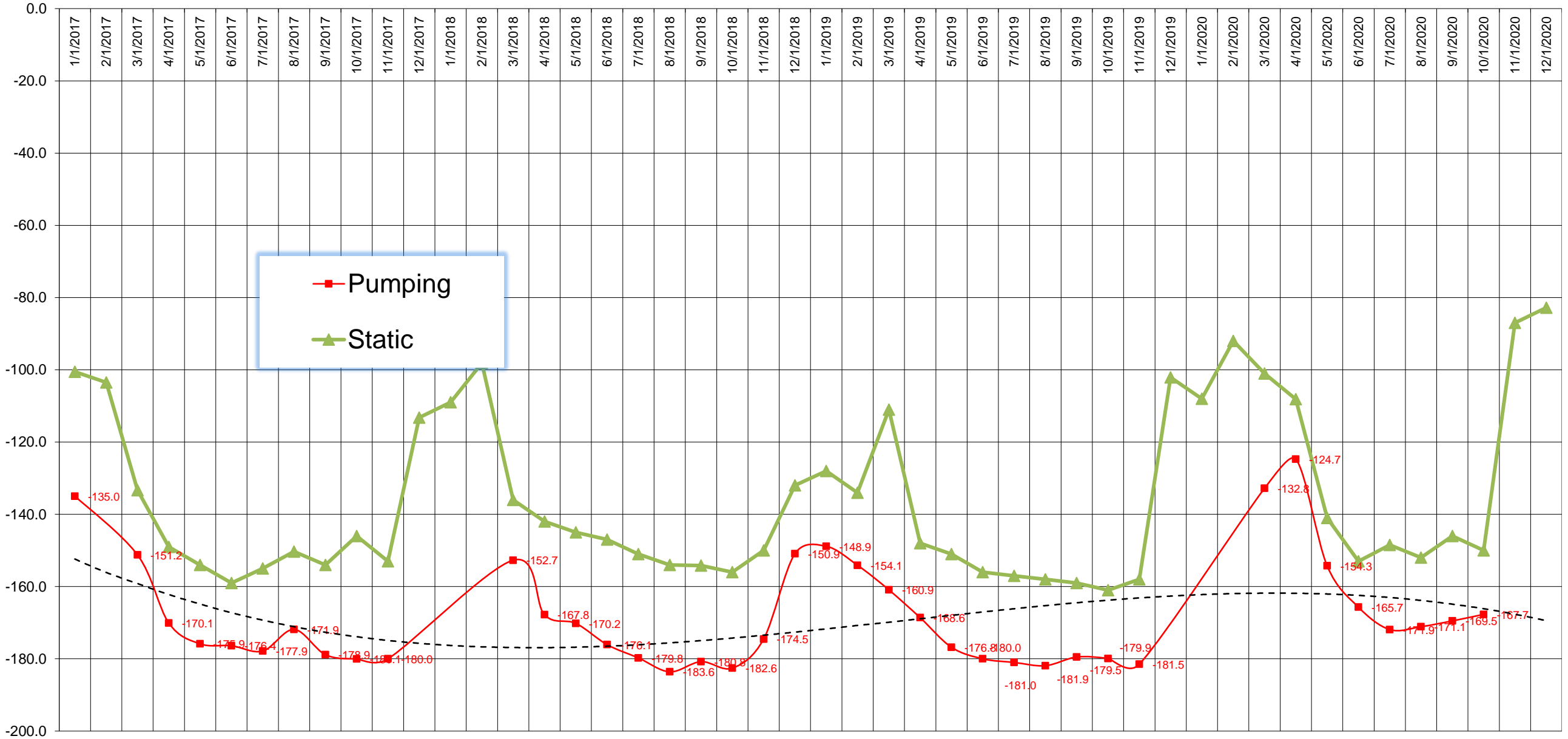
IV.
INFORMATION / REPORTS

Yuima Municipal Water District - Production/Consumption Report

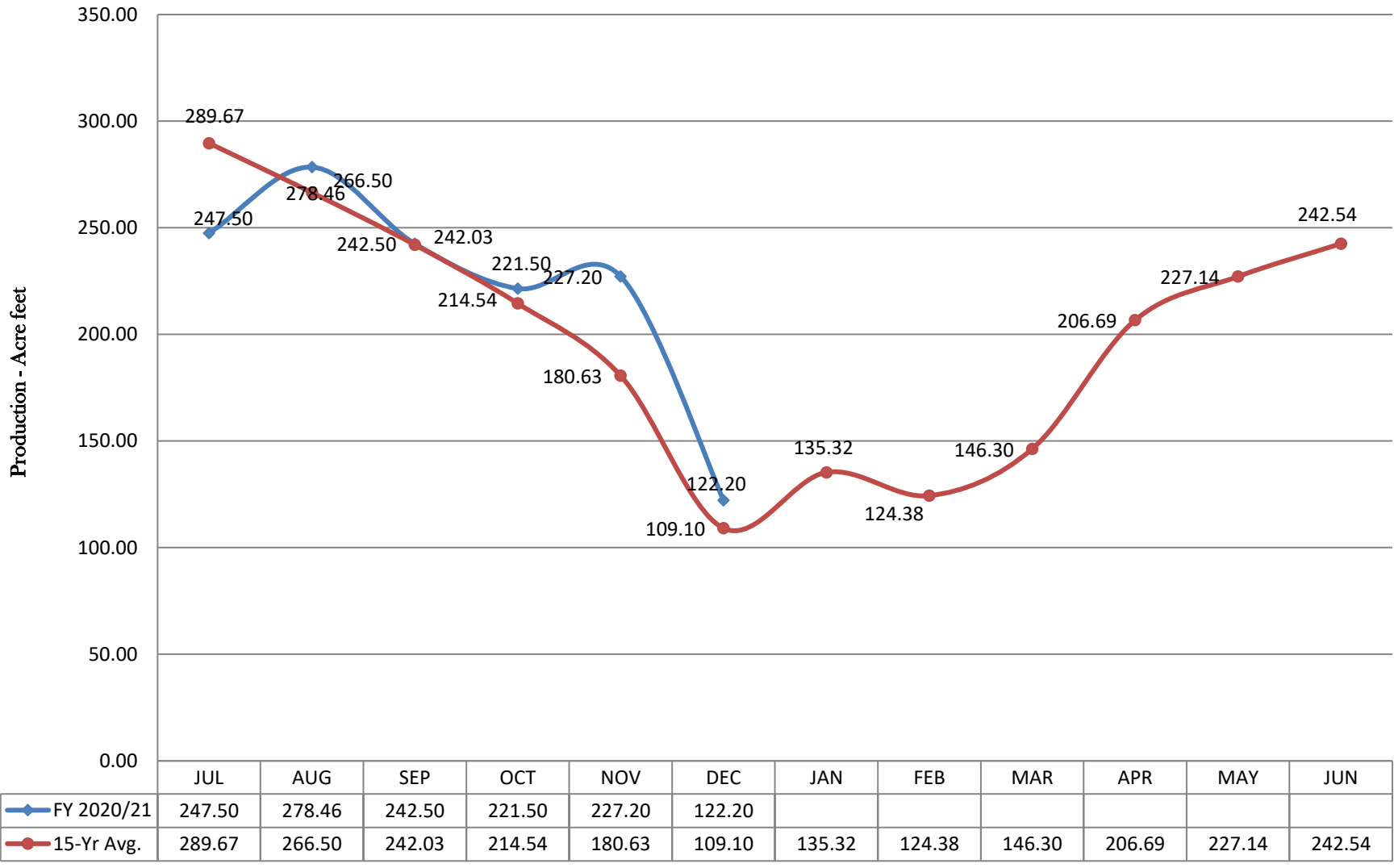
YUIMA GENERAL DISTRICT			FISCAL		CALENDAR	
	Dec-20	Nov-20	2020-21	2019-20	2020	2019
Produced and Purchased Water						
11-1590 IDA	13.7	6.6	20.3	0.3	20.3	0.3
10-1009 SDCWA	317.4	503.1	3723.2	4684.7	5068.5	4411.1
10-1001 SCHOEPE	9.2	10.5	63.7	109.1	140.0	66.5
Total Produced and Purchased	340.3	520.2	3807.2	4794.0	5228.8	4477.9
Consumption						
CUSTOMERS GENERAL DISTRICT	118.4	246.4	1620.0	2325.5	2380.1	2220.2
10-2100 TAP 1	93.5	99.4	723.2	1062.0	1025.9	971.1
990 minus 20-2008 TAP 2	78.3	0.0	842.9	764.3	984.9	712.8
10-1200 TAP 3	51.5	86.1	499.8	678.6	737.4	616.9
Total Consumption - Yuima	341.7	431.9	3685.9	4830.5	5128.3	4521.0
Storage Level Changes	-2.9	-3.0	-6.1	3.5	-2.9	-1.3
Slippage - Acre Feet	-4.3	85.3	115.2	-33.0	97.6	-44.4
Slippage %	-1.3	16.4	3.0	-0.7	1.9	-1.0
IMPROVEMENT DISTRICT "A"						
Produced Strub Zone Wells						
20-2012 RIVER WELL 12	8.0	21.6	107.8	172.1	198.8	146.5
20-2091 RIVER WELL 19A	17.3	48.0	238.8	389.5	396.1	391.2
20-2020 RIVER WELL 20A	10.8	17.6	144.6	285.2	296.4	241.7
20-2025 RIVER WELL 25	11.3	31.4	155.5	241.2	288.5	173.9
20-2022 FAN WELL 22	4.4	21.0	86.5	190.5	170.2	146.2
Total Produced Strub Zone Wells	51.8	139.6	733.2	1278.5	1350.0	1099.5
Produced Fan Wells						
20-2007 WELL 7A	0.0	0.0	0.9	26.4	1.1	27.9
20-3000 WELL 10	0.0	0.0	2.8	6.3	2.8	6.7
20-2014 WELL 14	17.4	19.8	147.6	186.9	218.5	149.7
20-2017 WELL 17	12.6	12.5	84.1	48.0	107.0	34.6
20-2018 WELL 18	0.2	0.7	26.1	52.1	32.7	58.2
20-2023 WELL 23	4.2	4.1	28.8	40.7	43.7	32.4
20-2024 WELL 24	6.9	9.1	59.5	84.5	91.3	70.5
20-2029 WELL 29	6.4	9.3	67.4	82.3	81.3	89.6
20-20410-500 HORIZONTAL WELLS	10.0	11.1	60.3	202.9	158.6	173.9
Code K Usage WELL USE AGREEMENTS ("K")	12.7	21.0	129.2	193.9	217.8	151.5
Total Produced Fan Wells	70.4	87.6	606.7	923.8	954.9	795.1
Total Produced Strub and Fan Wells	122.2	227.2	1339.9	2202.3	2304.9	1894.7
Purchased Water						
10-2100 TAP 1	93.5	99.4	723.2	1062.0	1025.9	971.1
990 minus 20-2008 TAP 2	78.3	0.0	842.9	764.3	984.9	712.8
10-1200 TAP 3	51.5	86.1	499.8	678.6	737.4	616.9
Total Purchased Water	223.3	185.5	2065.9	2505.0	2748.2	2300.8
Total Produced and Purchased	345.5	412.7	3405.8	4707.3	5053.1	4195.5
Consumption						
CUSTOMERS IDA	304.5	465.7	3311.4	4401.8	4817.4	3893.9
Interdepartmental to Y	13.7		13.7	0.7	14.1	0.3
Total Consumption - IDA	318.2	465.7	3325.1	4402.5	4831.5	3894.1
Storage Level Changes	-4.6	-0.9	-2.9	2.0	-2.8	-1.6
Slippage - Acre Feet	22.7	-53.9	77.8	306.8	218.7	299.7
Slippage %	6.6	-13.1	2.3	6.5	4.3	7.1
Combined General District and IDA						
PRODUCED YUIMA	340.3	520.2	3807.2	4794.0	5228.8	4477.9
PRODUCED IDA	122.2	227.2	1339.9	2202.3	2304.9	1894.7
Total Produced and Purchased	462.5	747.4	5147.1	6996.4	7533.7	6372.6
Consumption	422.9	712.1	4931.4	6727.3	7197.5	6114.0
Storage Level Changes	-7.5	-3.9	-9.0	5.5	-5.7	-2.9
Slippage - Acre Feet	18.4	31.4	193.0	273.9	316.3	255.3
Slippage %	4.0	4.2	3.7	3.9	4.2	4.0

Notes:

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 December, 2020) 2017-Current



Yuima Municipal Water District
 Monthly Production from District-Owned Wells
 in Acre-feet Updated December, 2020



(* static level with surrounding wells off 24 hrs)	July 2020			August 2020			September 2020			October 2020			November 2020			December 2020		
	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'	130			136			135			131			130			82		
Well No. 12 (River) Elev 800' Depth 207'		144.2	150		150	150		153	150		152	135		147	132	73		
Well No. 19A (River) Elev 800' Depth 215'		155.3	340		165	390		166	350		142	200		156	350	80		
Well No. 20A (River) Elev 800' Depth 225'		134	232		145	230		145	230		161	300	107			74		
Well No 25 (River) Elev 805' Depth 210'		168.4	228		181	220		181	200		179	200		175	200	78		
Well No. 3 (Fan) Elev 1220' Depth 547'	322.9			312			326			313			313			313		
Well No. 7A (Fan) Elev 1240' Depth 554'	264.2			352			257			280			257			257		
Well No. 8 (Fan) Elev 1227' Depth 1000'	341			300			342			343			343			344		
Well No. 9 (Fan) Elev 1252' Depth 436'	241.8						256			260			258			256		
Well No. 10 (Fan) Elev 1210' Depth 405'		247.4	43		255	42	228			223			219			217		
Well No. 13 (Fan) Elev 1280' Depth 403'	287.2			390			298			301			290			287		
Well No. 14 (Fan) Elev 1310' Depth 542'		401.3	238		420	250		420	200		420	250	328			325		
Well No. 17 (Fan) Elev 1375' Depth 597'		427	119		410	142		422	132		430	127	365				400	111
Well No. 18 (Fan) Elev 2380' Depth 1000'	304	513	143		265	170	236			373			358			342		
Well No 22 (Fan) Elev 997.4' Depth 1100'		243.1	75		203	60		205	60		220	110	229			199		
Well No. 23 (Fan) Elev 1587' Depth 963'		271.2	42		192	40		190	45		189	42		188	40	138		
Well No. 24 (Fan) Elev 1530' Depth 582'		323.6	74		362	91		318	50		326	74		210	133	268		
Well No. 29 (Fan) Elev 1314' Depth 450'		338.6	124		353	117		356	114		359	115	316			314		
Schoepe No. 2 (River) Elev 700' Depth 253'		192.1	25		196	23	194				196	70		196	55		195	50
Schoepe No. 3 (River) Elev 700' Depth 265'	150.3			151			152			153			153			148		
Schoepe No. 3-R (River) Elev 700' Depth 200'		155.1	64		185	54		184	48		185	44		185	50		180	70
Schoepe No. 4 (River) Elev 700' Depth 185'	131.2			115			113			114			115			114		
Schoepe No. 5 (River) Elev 700' Depth 1000'	138			220			122			123						123		

YUIMA MUNICIPAL WATER DISTRICT

REPORT OF DISTRICT WATER PURCHASED AND PRODUCED

	Month Comparative One (1) Year Ago			Fiscal Year to Date Comparatives		
	Nov-20	Nov-19	%CHANGE	2020/21	2019/20	%CHANGE
LOCAL SUPPLY	244.3	156.4	56.2%	1278.8	1232.0	3.8%
AUTHORITY	503.1	360.7	39.5%	3405.8	3318.2	2.6%
TOTAL PRODUCED & PURCHASED	747.4	517.1	44.5%	4684.6	4550.2	3.0%
CONSUMPTION	712.1	497.1	43.3%	4508.5	4422.2	2.0%
% LOCAL	32.7%	30.2%	2.4%	27.3%	27.1%	0.2%
%AUTHORITY	67.3%	69.8%	-2.4%	72.7%	72.9%	-0.2%

FISCAL YEAR ENDING JUNE 30 COMPARATIVES

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
LOCAL SUPPLY	2311.7	1688.5	2107.5	2058.1	2334.3	2726.6	3145.7	4199.9	4353.8	3356.5	2858.8	3729.7	2583.6	4060.1
AUTHORITY SUPPLY	4684.7	4819.6	4780.9	4470.6	3621.1	4468.4	4596.1	2149.3	1183.6	1617.7	2521.8	2347.0	3719.8	3573.5
TOTAL PRODUCED & PURCHASED	6996.4	6508.1	6888.4	6528.7	5955.4	7195.0	7744.8	6349.2	5537.4	4974.2	5380.6	6076.7	6303.4	7633.6
CONSUMPTION	6727.3	6351.1	6629.8	6379	5887.8	7175.6	7591.1	6310.3	5486.9	4959.0	5310.8	5909.0	6088.3	7380.5
% LOCAL	33.0%	25.9%	30.6%	31.5%	39.2%	37.9%	40.6%	66.1%	78.6%	67.5%	53.1%	61.4%	41.0%	53.2%
% AUTHORITY	67.0%	74.1%	69.4%	68.5%	60.8%	62.1%	59.4%	33.9%	21.4%	32.5%	46.9%	38.6%	59.0%	46.8%

YUIMA MUNICIPAL WATER DISTRICT

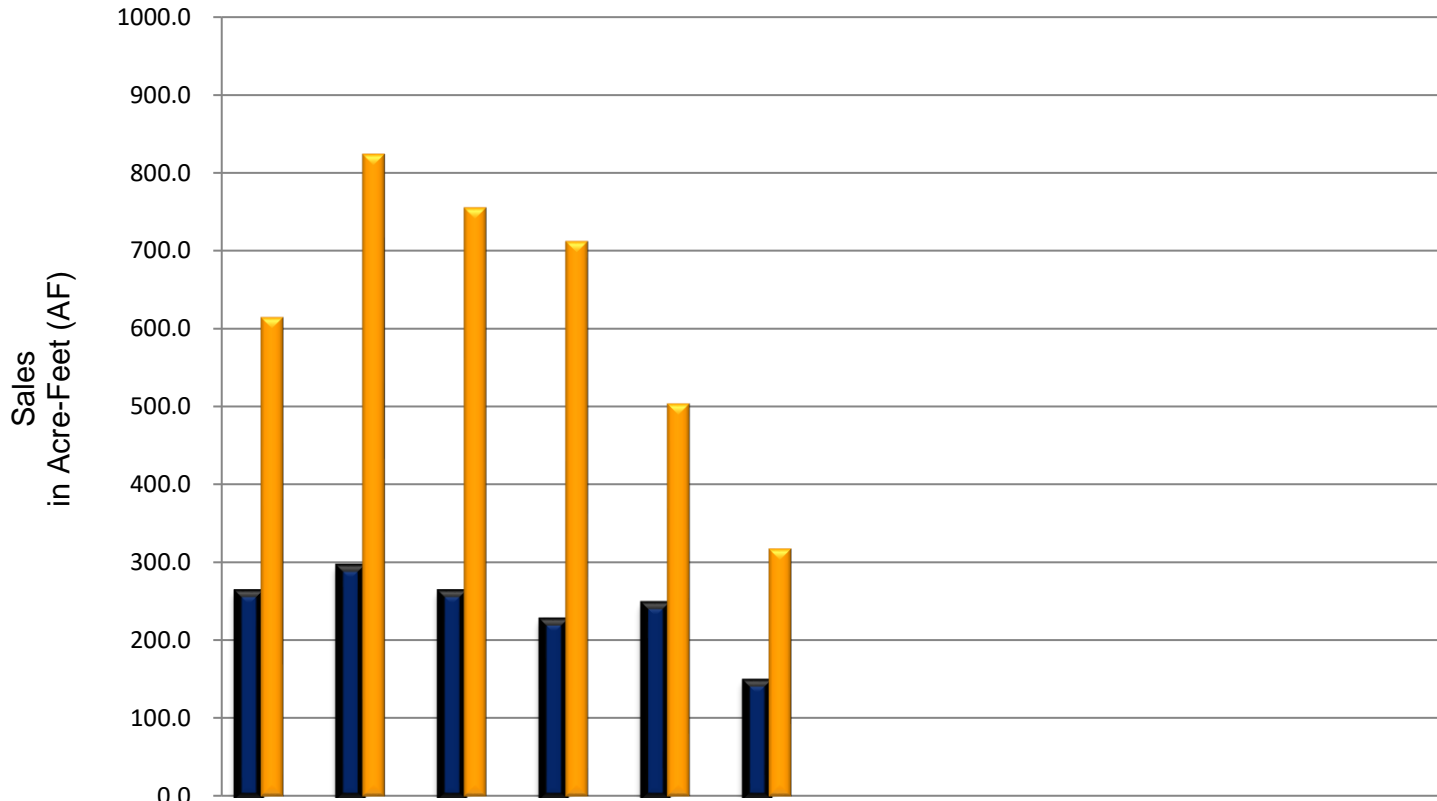
REPORT OF DISTRICT WATER PURCHASED AND PRODUCED

	Month Comparative One (1) Year Ago			Fiscal Year to Date Comparatives		
	Dec-20	Dec-19	%CHANGE	2020/21	2019/20	%CHANGE
LOCAL SUPPLY	145.1	24.3	497.1%	1278.8	1256.5	1.8%
AUTHORITY	317.4	21.2	1397.2%	3405.8	3339.3	2.0%
TOTAL PRODUCED & PURCHASED	462.5	45.5	916.5%	4684.6	4595.8	1.9%
CONSUMPTION	422.9	39.0	984.4%	4508.5	4461.1	1.1%
% LOCAL	31.4%	53.4%	-22.0%	27.3%	27.3%	0.0%
%AUTHORITY	68.6%	46.6%	22.0%	72.7%	72.7%	0.0%

FISCAL YEAR ENDING JUNE 30 COMPARATIVES

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
LOCAL SUPPLY	2311.7	1688.5	2107.5	2058.1	2334.3	2726.6	3145.7	4199.9	4353.8	3356.5	2858.8	3729.7	2583.6	4060.1
AUTHORITY SUPPLY	4684.7	4819.6	4780.9	4470.6	3621.1	4468.4	4596.1	2149.3	1183.6	1617.7	2521.8	2347.0	3719.8	3573.5
TOTAL PRODUCED & PURCHASED	6996.4	6508.1	6888.4	6528.7	5955.4	7195.0	7744.8	6349.2	5537.4	4974.2	5380.6	6076.7	6303.4	7633.6
CONSUMPTION	6727.3	6351.1	6629.8	6379	5887.8	7175.6	7591.1	6310.3	5486.9	4959.0	5310.8	5909.0	6088.3	7380.5
% LOCAL	33.0%	25.9%	30.6%	31.5%	39.2%	37.9%	40.6%	66.1%	78.6%	67.5%	53.1%	61.4%	41.0%	53.2%
% AUTHORITY	67.0%	74.1%	69.4%	68.5%	60.8%	62.1%	59.4%	33.9%	21.4%	32.5%	46.9%	38.6%	59.0%	46.8%

**YUIMA MUNICIPAL WATER DISTRICT
WATER PRODUCED & PURCHASED
2020-21**



	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
■ LOCAL SUPPLY PRODUCED	259.7	292.2	259.4	223.2	244.3	145.1	0.0	0.0	0.0	0.0	0.0	0.0
■ AUTHORITY PURCHASED	613.9	822.9	754.5	711.4	503.1	317.4						
TOTAL PROD/PURCH	873.6	1115.1	1013.9	934.6	747.4	462.5						

RAINFALL RECORD 2020/2021 YUIMA SHOP

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

	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	
1													
2													
3													
4													
5													
6					0.03								
7					0.59								
8					0.90								
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25				0.07									
26													
27													
28						0.79							
29													
30													
31													
TOTALS	0.00	0.00	0.00	0.07	1.52	0.79	0.00	0.00	0.00	0.00	0.00	0.00	TOTAL YEAR 2.38
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
33 Year Average	0.13	0.18	0.34	0.74	1.38	2.40	3.18	3.67	2.52	1.44	0.47	0.13	16.58

**YUIMA MUNICIPAL WATER DISTRICT
DELINQUENT ACCOUNTS LISTING
12/1/2020**

YUIMA			
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>		<u>ACTION</u>
01-0650-02	7,945.29		Notice
01-0693-03	302.08		Notice
01-1036-00	321.38		Notice
01-1044-00	79.74		Notice
01-1052-06	82.23		Notice
01-1063-07	73.28		Notice
01-1071-08	85.51		Notice
01-1079-00	129.62		Notice
01-1224-00	27.34		Notice
01-1421-06	88.84		Notice
01-2007-01	76.21		Notice
	\$ 9,211.52		

IDA			
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>		<u>ACTION</u>
02-2097-01	111.34		Notice
02-2471-04	97.73		Notice
02-2984-09	566.14		Notice
02-3957-03	4,442.07		Notice
02-4015-07	100.39		Notice
02-4181-00	406.40		Notice
02-4185-01	145.59		Notice
02-4245-02	1,170.43		Notice
02-4510-01	195.01		Notice
02-4525-01	1,952.41		Notice
02-4570-01	365.78		Notice
02-6494-03	1,705.80		Notice
02-6500-00	11,494.82		Notice
02-6650-03	379.91		Notice
02-6657-00	1,713.16		Notice
02-6693-03	53.13		Notice
02-6748-05	13.01		Notice
02-7125-00	1,483.93		Notice
02-7248-02	1,061.28		Notice
02-7249-01	2,171.58		Notice
02-7251-03	464.85		Arrangement
02-9053-02	114.54		Notice
02-9979-00	20.91		Notice
	\$ 30,230.21		

LIENS FILED

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
1/12/2020**

YUIMA		
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>	<u>ACTION</u>
01-0650-02	6,251.63	Notice
01-0693-03	256.28	Notice
01-1041-00	45.95	Notice
01-1052-06	150.85	Notice
	\$ 6,704.71	

IDA		
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>	<u>ACTION</u>
02-0845-03	155.60	Notice
02-0906-03	91.82	Notice
02-2236-02	524.66	Notice
02-2984-09	646.54	Notice
02-3354-02	164.05	Notice
02-3957-03	211.35	Notice
02-4175-01	107.71	Notice
02-5330-09	96.37	Notice
02-6500-00	12,315.28	Notice of Intent to Lien
02-6657-00	2,531.58	Notice of Intent to Lien
02-7125-00	1,600.19	Notice of Intent to Lien
02-7248-02	1,170.01	Notice of Intent to Lien
02-7249.01	2,308.34	Notice of Intent to Lien
02-7251-03	232.42	Arrangement
02-7435-00	152.98	Notice
02-7948-03	76.01	Notice
	\$ 22,384.91	

LIENS FILED

LIENS FILED / TRANSFERRED TO TAX ROLL

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

V.
CLOSED SESSION