

Statistical Section



Comprehensive Annual Financial Report

STATISTICAL SECTION

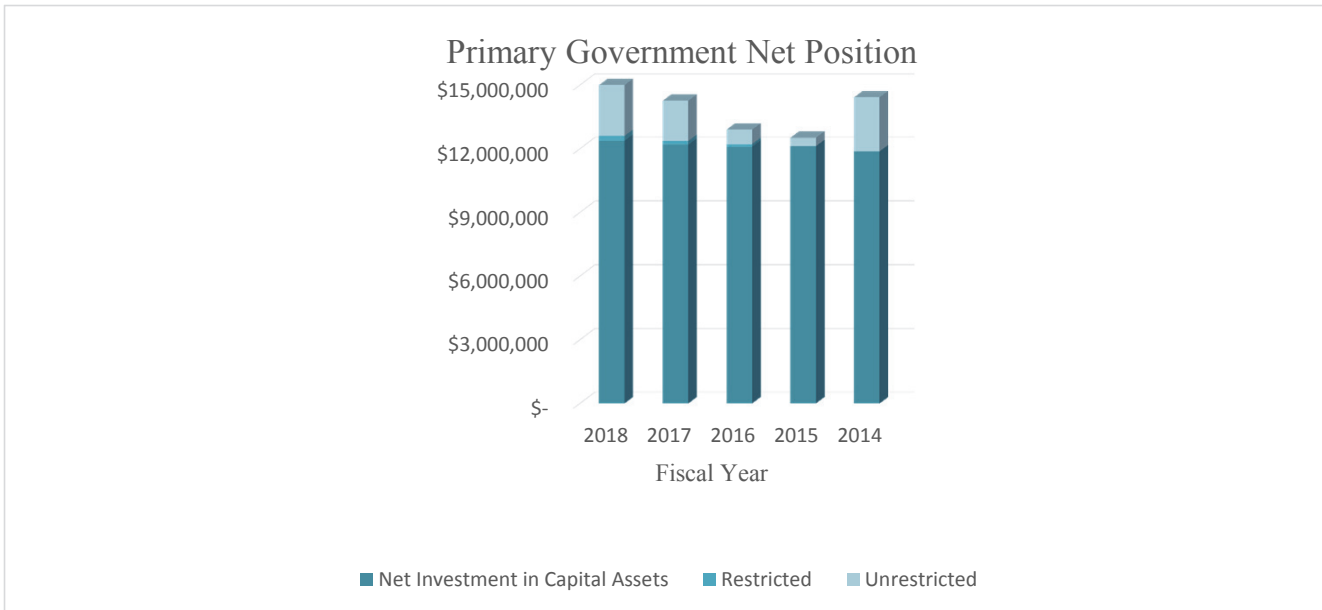
This part of the Yuima Municipal Water District comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

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

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	Fiscal Year				
	2018	2017	2016	2015	2014
Governmental Activities:					
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	227,290	177,620	120,050	-	-
Unrestricted	-	-	-	115,483	60,942
Total Governmental Activities Net Position	\$ 227,290	\$ 177,620	\$ 120,050	\$ 115,483	\$ 60,942
Business - type Activities					
Net Investment in Capital Assets	\$ 12,376,977	\$ 12,192,571	\$ 12,100,947	\$ 12,120,332	\$ 11,878,249
Restricted	-	-	-	-	-
Unrestricted	3,488,751	1,896,073	681,845	283,989	2,488,978
Total Business-type Activities Net Position	\$ 15,865,728	\$ 14,088,644	\$ 12,782,792	\$ 12,404,321	\$ 14,367,227
Primary Government					
Net Investment in Capital Assets	\$ 12,376,977	\$ 12,192,571	\$ 12,100,947	\$ 12,120,332	\$ 11,878,249
Restricted	227,290	177,620	120,050	-	-
Unrestricted	3,488,751	1,896,073	681,845	399,472	2,549,920
Total Primary Government Net Position	\$ 16,093,018	\$ 14,266,264	\$ 12,902,842	\$ 12,519,804	\$ 14,428,169



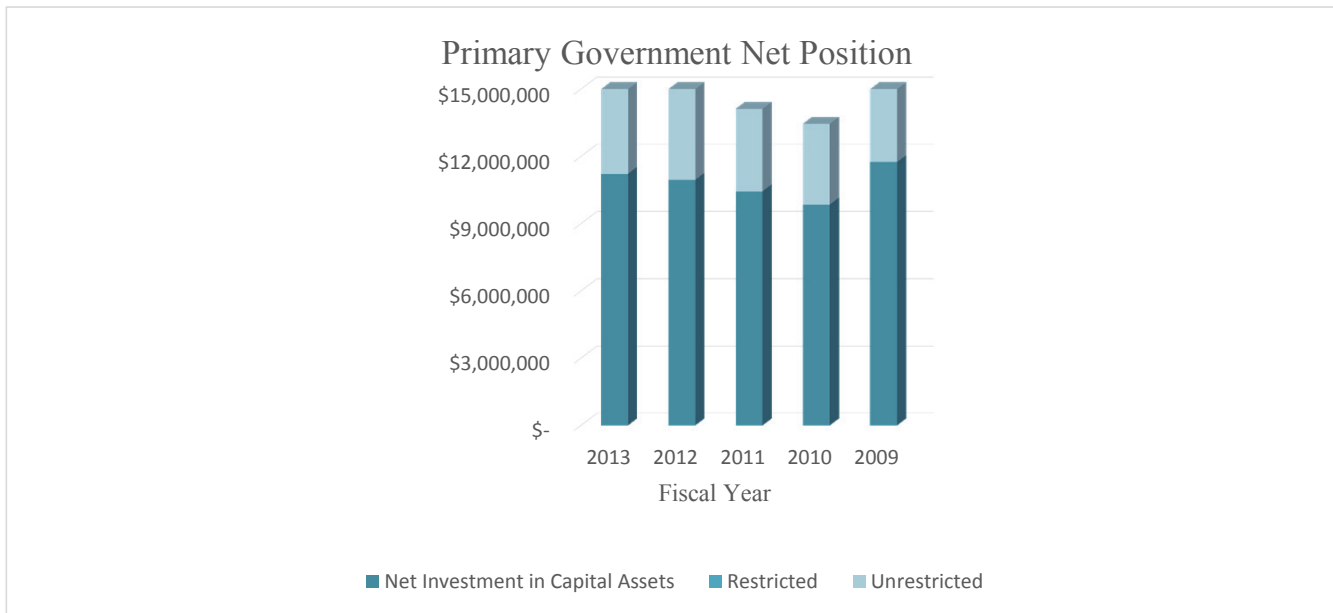
Source: Yuima Municipal Water District

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

**Yuima Municipal Water District
NetPosition by Component
Last Ten Fiscal Years**

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	Fiscal Year				
	2013	2012	2011	2010	2009
Governmental Activities:					
Net Investment in Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-
Unrestricted	1,512	(141)	7,628	10,276	14,997
Total Governmental Activities Net Position	\$ 1,512	\$ (141)	\$ 7,628	\$ 10,276	\$ 14,997
Business - type Activities					
Net Investment in Capital Assets	\$ 11,224,659	\$ 10,954,646	\$ 10,441,399	\$ 9,851,232	\$ 11,745,488
Restricted	-	-	-	-	-
Unrestricted	4,491,741	4,503,571	3,673,419	3,594,996	3,833,288
Total Business-type Activities Net Position	\$ 15,716,400	\$ 15,458,217	\$ 14,114,818	\$ 13,446,228	\$ 15,578,776
Primary government					
Net Investment in Capital Assets	\$ 11,224,659	\$ 10,954,646	\$ 10,441,399	\$ 9,851,232	\$ 11,745,488
Restricted	-	-	-	-	-
Unrestricted	4,493,253	4,503,430	3,681,047	3,605,272	3,848,285
Total Primary Government Net Position	\$ 15,717,912	\$ 15,458,076	\$ 14,122,446	\$ 13,456,504	\$ 15,593,773



Source: Yuima Municipal Water District

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

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

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	Fiscal Year				
	2018	2017	2016	2015	2014
Expenses					
Governmental Activities:					
Fire Protection	\$ 21,057	\$ 288	\$ 117,154	\$ 81,806	\$ 5,486
Total Governmental Activities Expenses	<u>21,057</u>	<u>288</u>	<u>117,154</u>	<u>81,806</u>	<u>5,486</u>
Business-type activities:					
Water Activities	16,643,497	11,559,426	9,992,584	11,625,791	12,972,013
Interest on Long-term Debt	-	-	-	-	-
Total Business-type Activities Expenses	<u>16,643,497</u>	<u>11,559,426</u>	<u>9,992,584</u>	<u>11,625,791</u>	<u>12,972,013</u>
Total Primary Government Expenses	<u>\$ 16,664,554</u>	<u>\$ 11,559,714</u>	<u>\$ 10,109,738</u>	<u>\$ 11,707,597</u>	<u>\$ 12,977,499</u>
Program Revenues					
Governmental Activities:					
Charges for Services - Fire Protection	\$ 64,260	\$ 52,512	\$ 59,165	\$ 56,838	\$ 55,052
Operating Grants & Contributions - Fire Protection	6,421	5,316	62,537	79,495	1,650
Capital Grants and Contributions - Fire Protection	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>70,681</u>	<u>57,828</u>	<u>121,702</u>	<u>136,333</u>	<u>56,702</u>
Business-type Activities:					
Charges for Services - Water Activities	17,520,725	12,408,319	9,928,163	11,260,495	11,177,486
Operating Grants & Contributions - Water Activities	-	-	-	-	-
Capital Grants & Contributions - Water Activities	177,837	-	-	-	-
Total Business-type Activities Program Revenues	<u>17,698,562</u>	<u>12,408,319</u>	<u>9,928,163</u>	<u>11,260,495</u>	<u>11,177,486</u>
Total Primary Government Program Revenues	<u>\$ 17,769,243</u>	<u>\$ 12,466,147</u>	<u>\$ 10,049,865</u>	<u>\$ 11,396,828</u>	<u>\$ 11,234,188</u>
Net (Expense)/Revenue					
Governmental Activities	\$ 49,624	\$ 57,540	\$ 4,548	\$ 54,527	\$ 51,216
Business-type Activities	1,055,065	848,893	(64,421)	(365,296)	(1,794,527)
Total Primary Government Net (Expense)/Revenue	<u>\$ 1,104,689</u>	<u>\$ 906,433</u>	<u>\$ (59,873)</u>	<u>\$ (310,769)</u>	<u>\$ (1,743,311)</u>
General Revenues and Other					
Changes in Net Position					
Governmental Activities:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	46	30	19	14	11
Other	-	-	-	-	8,203
Total Governmental Activities	<u>46</u>	<u>30</u>	<u>19</u>	<u>14</u>	<u>8,214</u>
Business-type Activities:					
Property Taxes	429,867	416,525	390,735	396,037	378,146
Investment Income	51,431	29,495	22,222	22,582	34,020
Other	124,642	10,939	29,935	71,076	33,188
Special Item	-	-	-	-	-
Total Business-type Activities	<u>605,940</u>	<u>456,959</u>	<u>442,892</u>	<u>489,695</u>	<u>445,354</u>
Total Primary Government	<u>\$ 605,986</u>	<u>\$ 456,989</u>	<u>\$ 442,911</u>	<u>\$ 489,709</u>	<u>\$ 453,568</u>
Change in Net Position					
Governmental Activities	\$ 49,670	\$ 57,570	\$ 4,567	\$ 54,541	\$ 59,430
Business-type Activities	1,661,005	1,305,852	378,471	124,399	(1,349,173)
Total Primary Government	<u>\$ 1,710,675</u>	<u>\$ 1,363,422</u>	<u>\$ 383,038</u>	<u>\$ 178,940</u>	<u>\$ (1,289,743)</u>

Source: Yuima Municipal Water District

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

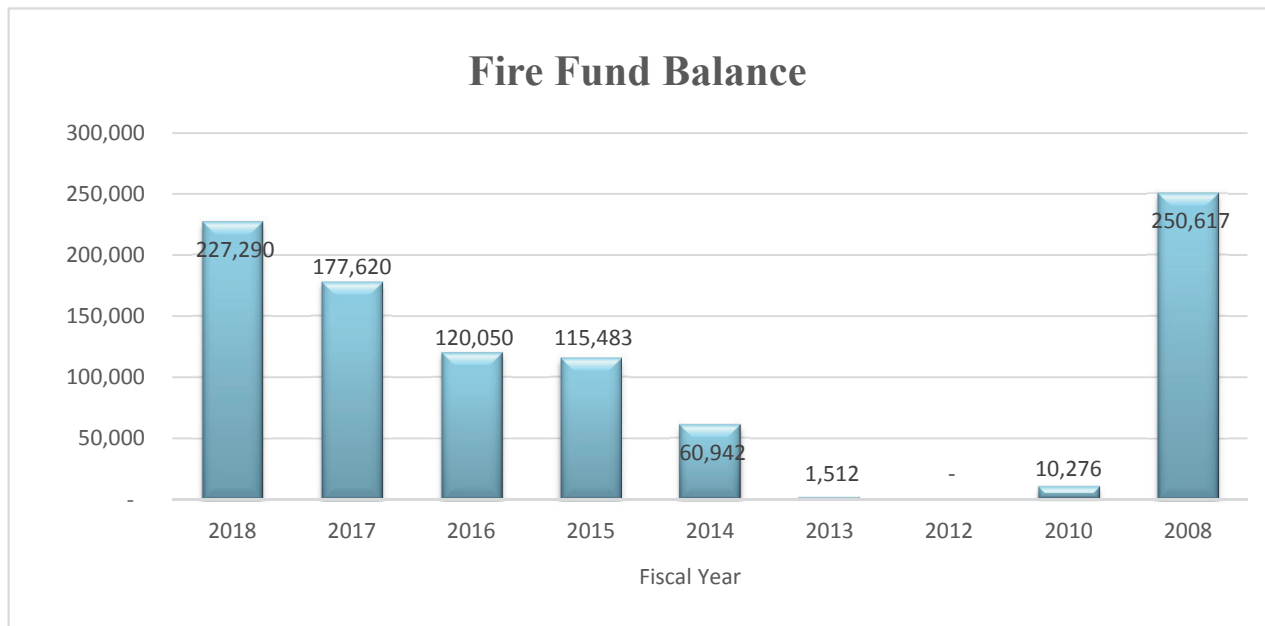
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	Fiscal Year				
	2013	2012	2011	2010	2009
Expenses					
Governmental Activities:					
Fire Protection	\$ 149,968	\$ 214,549	\$ 235,432	\$ 221,085	\$ 342,006
Total Governmental Activities Expenses	<u>149,968</u>	<u>214,549</u>	<u>235,432</u>	<u>221,085</u>	<u>342,006</u>
Business-type activities:					
Water Activities	8,462,595	6,312,177	6,535,139	7,667,445	6,629,393
Interest on Long-term Debt	-	-	-	-	111,912
Total Business-type Activities Expenses	<u>8,462,595</u>	<u>6,312,177</u>	<u>6,535,139</u>	<u>7,667,445</u>	<u>6,741,305</u>
Total Primary Government Expenses	<u><u>\$ 8,612,563</u></u>	<u><u>\$ 6,526,726</u></u>	<u><u>\$ 6,770,571</u></u>	<u><u>\$ 7,888,530</u></u>	<u><u>\$ 7,083,311</u></u>
Program Revenues					
Governmental Activities:					
Charges for Services	\$ 51,288	\$ 51,406	\$ 49,763	\$ 51,727	\$ 55,855
Operating Grants and Contributions	92,842	146,859	174,094	155,075	34,840
Capital Grants and Contributions	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>144,130</u>	<u>198,265</u>	<u>223,857</u>	<u>206,802</u>	<u>90,695</u>
Business-type Activities:					
Charges for Services	8,438,943	7,196,652	6,763,277	6,815,249	6,811,581
Operating Grants and Contributions	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	440,271
Total Business-type Activities Program Revenues	<u>8,438,943</u>	<u>7,196,652</u>	<u>6,763,277</u>	<u>6,815,249</u>	<u>7,251,852</u>
Total Primary Government Program Revenues	<u><u>\$ 8,583,073</u></u>	<u><u>\$ 7,394,917</u></u>	<u><u>\$ 6,987,134</u></u>	<u><u>\$ 7,022,051</u></u>	<u><u>\$ 7,342,547</u></u>
Net (Expense)/Revenue					
Governmental Activities	\$ (5,838)	\$ (16,284)	\$ (11,575)	\$ (14,282)	\$ (251,311)
Business-type Activities	<u>(23,652)</u>	<u>884,475</u>	<u>228,138</u>	<u>(852,196)</u>	<u>510,547</u>
Total Primary Government Net (Expense)/Revenue	<u><u>\$ (29,490)</u></u>	<u><u>\$ 868,191</u></u>	<u><u>\$ 216,563</u></u>	<u><u>\$ (866,478)</u></u>	<u><u>\$ 259,236</u></u>
General Revenues and Other					
Changes in Net Position					
Governmental Activities:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	11	13	22	38	1,905
Other	7,480	8,502	8,905	9,523	13,786
Total Governmental Activities	<u>7,491</u>	<u>8,515</u>	<u>8,927</u>	<u>9,561</u>	<u>15,691</u>
Business-type Activities:					
Property Taxes	372,995	388,271	381,507	396,197	429,668
Investment Income	44,587	39,395	46,694	60,929	130,217
Other	3,477	31,258	12,251	5,717	1,332
Special Item	<u>(139,224)</u>	<u>-</u>	<u>-</u>	<u>(1,743,195)</u>	<u>-</u>
Total Business-type Activities	<u>281,835</u>	<u>458,924</u>	<u>440,452</u>	<u>(1,280,352)</u>	<u>561,217</u>
Total Primary Government	<u><u>\$ 289,326</u></u>	<u><u>\$ 467,439</u></u>	<u><u>\$ 449,379</u></u>	<u><u>\$ (1,270,791)</u></u>	<u><u>\$ 576,908</u></u>
Change in Net Position					
Governmental Activities	\$ 1,653	\$ (7,769)	\$ (2,648)	\$ (4,721)	\$ (235,620)
Business-type Activities	<u>258,183</u>	<u>1,343,399</u>	<u>668,590</u>	<u>(2,132,548)</u>	<u>1,071,764</u>
Total Primary Government	<u><u>\$ 259,836</u></u>	<u><u>\$ 1,335,630</u></u>	<u><u>\$ 665,942</u></u>	<u><u>\$ (2,137,269)</u></u>	<u><u>\$ 836,144</u></u>

Source: Yuima Municipal Water District

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

Fiscal Year Ended	GOVERNMENTAL FUNDS			Total	Total
	General ⁽¹⁾ Fund	Fire Fund	Total Balance	Unassigned Balance	Restricted Balance
2018	\$ -	\$ 227,290	\$ 227,290	\$ -	\$ 227,290
2017	-	177,620	177,620	-	177,620
2016	-	120,050	120,050	-	120,050
2015	-	115,483	115,483	-	115,483
2014	-	60,942	60,942	-	60,942
2013	-	1,512	1,512	-	1,512
2012	-	(141)	(141)	(141)	-
2011	-	7,628	7,628	-	7,628
2010	-	10,276	10,276	-	10,276
2009	-	14,997	14,997	-	14,997



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.

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

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	Fiscal Year				
	2018	2017	2016	2015	2014
Revenues					
Fire Protection Special Tax	\$ 52,663	\$ 51,073	\$ 51,564	\$ 54,663	\$ 50,715
Mitigation Fees	11,597	1,439	7,601	2,175	4,337
Contributions	-	-	55,844	72,000	1,650
Investment Earnings	46	30	19	14	11
Miscellaneous (EMS Funds)	6,421	5,316	6,693	7,495	8,203
Total Revenues	<u>70,727</u>	<u>57,858</u>	<u>121,721</u>	<u>136,347</u>	<u>64,917</u>
Expenditures					
General and Administrative	250	288	4,567	3,567	3,835
Capital Expenditures	-	-	-	-	-
Fire Protection	20,807	-	112,587	78,239	1,651
Total Expenditures	<u>21,057</u>	<u>288</u>	<u>117,154</u>	<u>81,806</u>	<u>5,486</u>
Net Change in Fund Balances	<u>\$ 49,670</u>	<u>\$ 57,570</u>	<u>\$ 4,567</u>	<u>\$ 54,541</u>	<u>\$ 59,430</u>

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

- Notes:
- (1) CalFire did not call a "Non-Fire Season" in Fiscal Year 2017-18, therefore no fire contract charges were incurred during this reporting period.
 - (2) Although Cal Fire called a regular fire season during the 2016-17 Fiscal Year, the State of California chose 10 Cal Fire Stations to fund during the non-fire season. The District's Cal Fire Station was one of the ten chosen. Therefore, no fire contract charges or contributions were incurred during this reporting period.
 - (3) CalFire called an early fire season in the 2015-16 Fiscal Year. This resulted in a reduced amount the fire contract charges that were incurred during this reporting period.
 - (4) CalFire did not call a "Non-Fire Season in Fiscal Year 2014-15, therefore no fire contract charges were incurred during this reporting period. A contribution was received (and expended) for the purchase of two emergency extraction devices ("Jaws of Life") during the fiscal year 2014-15.
 - (5) CalFire did not call a "Non-Fire Season" in fiscal year 2013-14, therefore no fire contract charges or contributions were incurred during this reporting period.
 - (6) In 2009, as part of a joint project by the District with Pauma and Mootamai Municipal Water Districts, a new fire apparatus bay was constructed at the Rincon CalFIRE station. The apparatus bay is now owned and operated by the Rincon CalFIRE station.
 - (7) The Fire Fund has no related debt and therefore has no debt expenditures or ratio presented.

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

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	Fiscal Year				
	2013	2012	2011	2010	2009
Revenues					
Fire Protection Special Tax	\$ 50,715	\$ 50,688	\$ 48,968	\$ 51,059	\$ 51,502
Mitigation Fees	573	718	795	668	4,533
Contributions	92,842	146,859	174,094	155,075	123,251
Investment Earnings	11	13	22	38	1,905
Miscellaneous (EMS Funds)	7,480	8,502	8,905	9,523	13,786
Total Revenues	<u>151,621</u>	<u>206,780</u>	<u>232,784</u>	<u>216,363</u>	<u>194,977</u>
Expenditures					
General and Administrative	2,431	2,591	3,800	5,589	3,428
Capital Expenditures	-	-	-	-	268,000
Fire Protection	147,537	211,958	231,632	215,495	190,863
Total Expenditures	<u>149,968</u>	<u>214,549</u>	<u>235,432</u>	<u>221,084</u>	<u>462,291</u>
Net Change in Fund Balances	<u>\$ 1,653</u>	<u>\$ (7,769)</u>	<u>\$ (2,648)</u>	<u>\$ (4,721)</u>	<u>\$ (267,314)</u>

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

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

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

Commodity Charges

Fiscal Year Ended	Agricultural Water Rate (per acre foot)		Domestic Water Rate (per acre foot)		Average Annual Increase	Pumping Charge			Average Annual Increase
	Yuima	IDA	Yuima	IDA		Yuima	IDA (Range)		
2018 ^{1,2}	\$ 1,388	\$ 1,052	\$ 1,809	\$ 1,052	3%	\$ 99	\$ 70	\$ 338	1%
2017 ^{1,3}	\$ 1,316	\$ 1,052	\$ 1,715	\$ 1,052	18%	\$ 96	\$ 70	\$ 338	0%
2016 ³	\$ 1,225	\$ 867	\$ 1,401	\$ 867	1%	\$ 96	\$ 70	\$ 338	0%
2015 ⁴	\$ 1,203	\$ 867	\$ 1,358	\$ 867	13%	\$ 96	\$ 70	\$ 338	0%
2015	\$ 1,046	\$ 777	\$ 1,202	\$ 777	7%	\$ 96	\$ 70	\$ 338	0%
2014	\$ 978	\$ 727	\$ 1,123	\$ 727	4%	\$ 96	\$ 70	\$ 338	5%
2013	\$ 966	\$ 715	\$ 982	\$ 722	0%	\$ 91	\$ 67	\$ 321	0%
2012	\$ 966	\$ 715	\$ 982	\$ 722	-4%	\$ 91	\$ 67	\$ 321	0%
2011	\$ 966	\$ 727	\$ 1,066	\$ 776	14%	\$ 91	\$ 67	\$ 321	5%
2010	\$ 854	\$ 646	\$ 927	\$ 675	12%	\$ 87	\$ 64	\$ 307	0%
2009	\$ 742	\$ 562	\$ 848	\$ 619	31%	\$ 87	\$ 64	\$ 307	22%

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"	
2018 ^{1,2}	\$ 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 ³	\$ 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	7%
2010	\$ 23	\$ 37	\$ 70	\$ 122	\$ 224	\$ 383	\$ 542	\$ 695	\$ 1,215	7%
2009	\$ 22	\$ 35	\$ 66	\$ 114	\$ 210	\$ 358	\$ 507	\$ 650	\$ 1,136	21%

Source: Yuima Municipal Water District

Notes: (1) 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.

(2) 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.

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

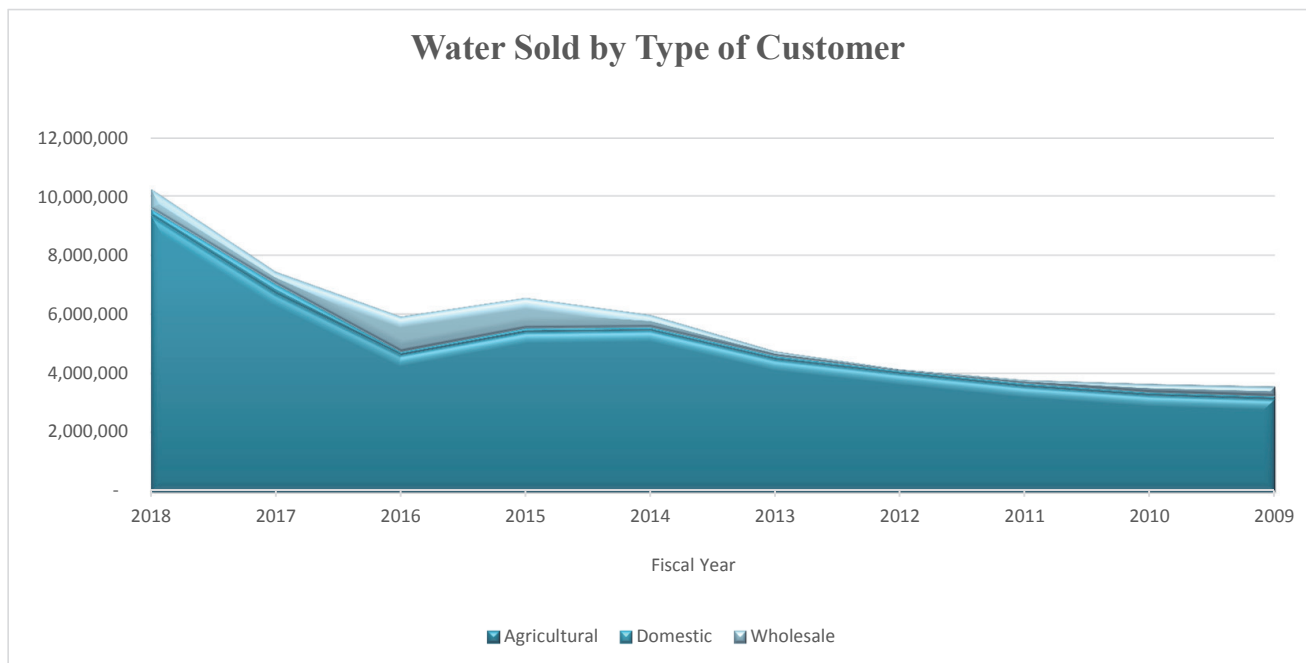
(4) Effective July 1, 2015, the Board approved an increase between 1.57% and 3.16% in the base water rate and

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

The District annually performs a water rate study to determine the new water rates for the following fiscal year. The rate calculations begin with a determination of the total amount of revenue required and represent a balance between a fixed charge for each meter and a variable charge for the volume of water used by each customer. The allocation of revenue between base (fixed) charges and commodity (variable) charges is determined by the Board and are based upon the desired percentage of revenue to be derived from fixed and variable sources of income. Typically, 70-75% of revenue is derived from commodity charges and the remainder from the base charges.

**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		
2018	\$ 9,361,474	7,256	\$ 219,987	166	\$ 671,274	1,398	\$10,252,735	8,819	7.06	\$ 1,163
2017	6,700,996	5,370	337,513	184	415,410	824	7,453,919	6,379	29.20	1,169
2016	4,637,000	5,079	102,646	107	1,196,111	701	5,935,757	5,888	19.50	1,008
2015	5,410,989	6,167	125,426	131	1,033,256	877	6,569,670	7,176	14.61	916
2014	5,468,903	6,704	109,031	163	406,854	724	5,984,789	7,591	8.19	788
2013	4,480,984	6,006	119,586	146	152,246	158	4,752,817	6,310	13.51	753
2012	3,998,764	5,318	98,626	119	47,620	50	4,145,011	5,487	17.20	755
2011	3,570,935	4,721	108,655	123	109,128	115	3,788,717	4,959	25.72	764
2010	3,273,868	4,853	97,934	128	281,463	330	3,653,265	5,311	23.97	688
2009	3,137,544	5,319	101,947	145	325,005	445	3,564,496	5,909	15.71	603

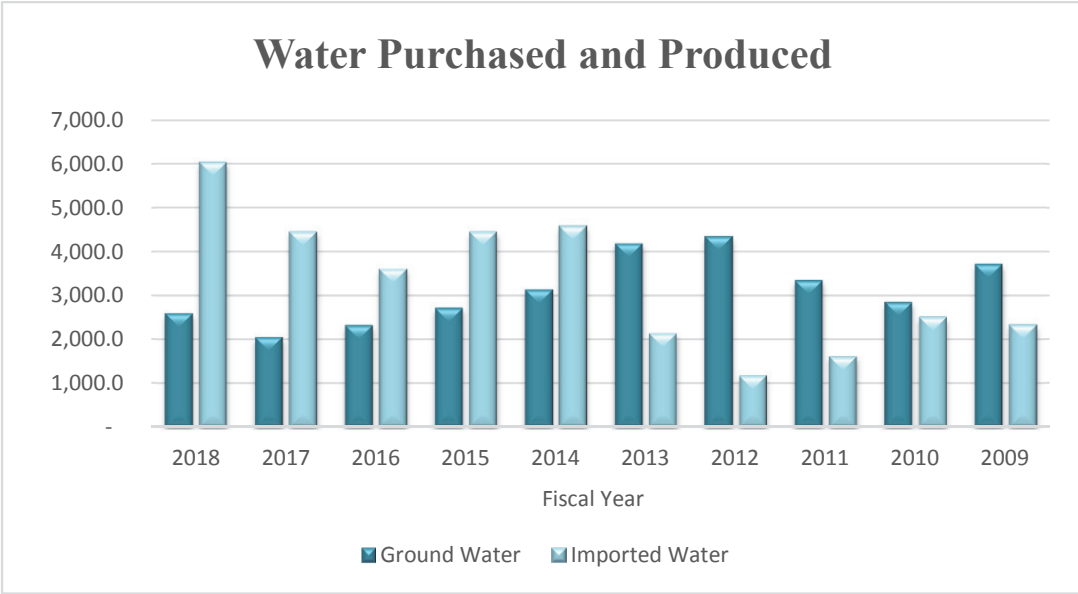


Source: Yuima Municipal Water District

- 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		
2018	2,601.5	6,053.5	8,655.0	30%	70%
2017	2,058.1	4,470.6	6,528.7	32%	68%
2016	2,334.3	3,621.1	5,955.4	39%	61%
2015	2,726.6	4,468.4	7,195.0	38%	62%
2014	3,145.7	4,596.1	7,741.8	41%	59%
2013	4,199.9	2,149.3	6,349.2	66%	34%
2012	4,353.8	1,183.6	5,537.4	79%	21%
2011	3,356.5	1,617.7	4,974.2	67%	33%
2010	2,858.8	2,521.8	5,380.6	53%	47%
2009	3,729.7	2,347.0	6,076.7	61%	39%



Source: Yuima Municipal Water District

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

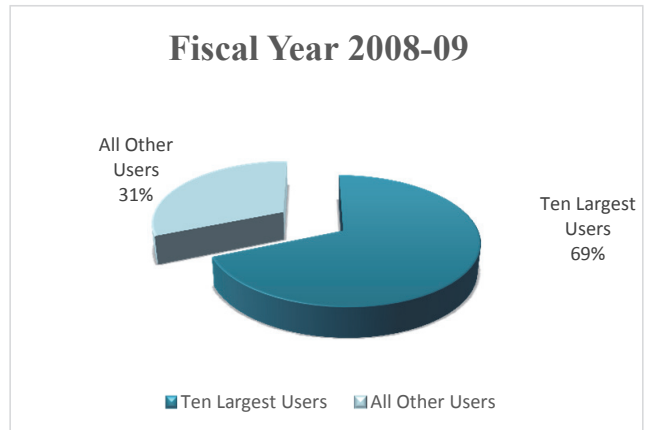
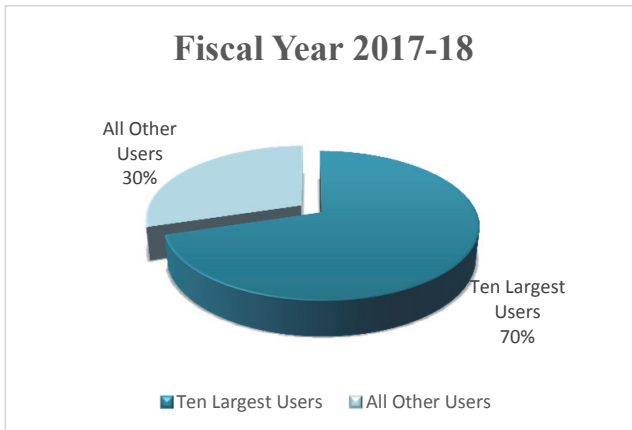
Yuima Municipal Water District Principal Water Consumers For the Fiscal Years 2017 and 2018

Yuima & IDA Customer Accounts FISCAL YEAR ENDED 2018

Customer Name ⁽¹⁾	Usage in Acre Feet	Percent of Water Sold
Pauma Mtn. Ranch/Pauma Ranches	2,179	26.04%
T-Y Nursery	954	11.40%
Jackson Ranches	527	6.30%
Pauma Ridge MWC	484	5.78%
Rancho Eugenio	408	4.88%
Rancho Pauma	308	3.68%
Burge	266	3.18%
Pauma Ranches	260	3.11%
Freeburg	252	3.01%
Humason	242	2.89%
Total Top Ten Consumers	5,880	70.27%
Other Consumers	2,488	29.73%
Total Water Billed	8,368	100.00%

Yuima & IDA Customer Accounts FISCAL YEAR ENDED 2009

Customer Name ⁽¹⁾	Usage in Acre Feet	Percent of Water Sold
Pauma Mtn. Ranch/Pauma Ranches	1,491	25.24%
Pauma Ridge	422	7.14%
Rancho Eugenio	417	7.06%
Val Vista	358	6.06%
Humason	331	5.60%
Pauma Ranch	268	4.54%
House	212	3.59%
PKB Farms	189	3.20%
T-Y Nursery	188	3.18%
Starbeam Ranch	183	3.10%
Total Top Ten Consumers	4,059	68.72%
Other Consumers	1,847	31.27%
Total Water Billed	5,907	100.00%



Source: Yuima Municipal Water District

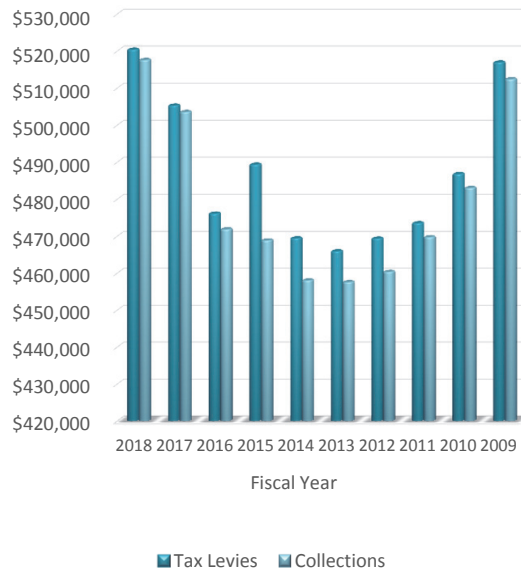
Notes: (1) The District's service area has been established for many years, and with a relatively stable local economy has seen few changes to the customer base. This stability is reflected in the similarities between the current list of the largest water customers and the list from ten years ago.

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

Yuima & IDA Combined

Fiscal Year Ended	CURRENT YEAR LEVY			Total Collections Thru 6/30	Net Uncollected at 6/30	Percent Uncollected at 6/30
	Property Taxes ⁽¹⁾	Special Assessments ⁽²⁾	Total Levy			
2018	\$ 441,678	\$ 78,755	\$ 520,433	\$ 517,635	\$ 2,798	0.54%
2017	427,851	77,471	505,322	503,593	1,729	0.34%
2016	402,372	73,786	476,158	471,898	4,260	0.90%
2015	407,230	82,145	489,375	468,903	20,472	4.37%
2014	390,181	79,287	469,468	458,072	11,396	2.49%
2013	386,568	79,384	465,952	457,602	8,350	1.82%
2012	394,069	75,336	469,405	460,391	9,014	1.96%
2011	392,942	80,628	473,570	469,785	3,785	0.81%
2010	406,664	80,176	486,840	483,070	3,770	0.78%
2009	440,201	76,770	516,970	512,455	4,515	0.88%

Property Tax Levies and Collections



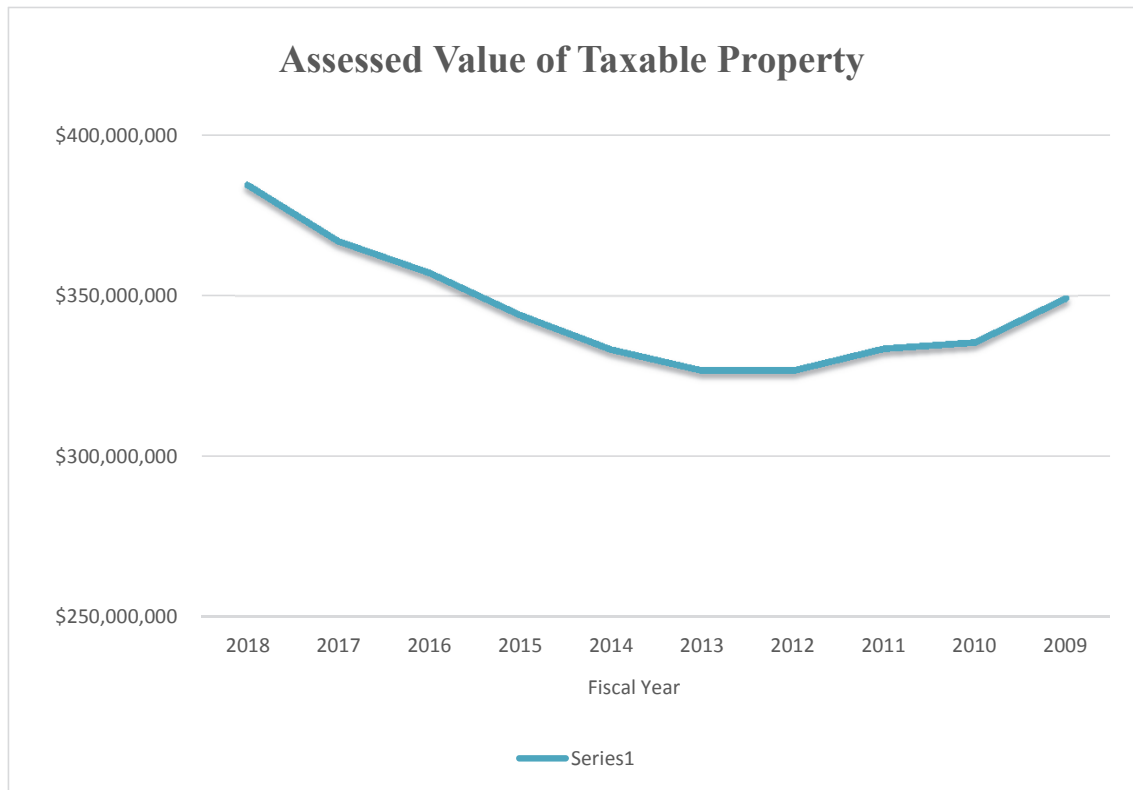
Source: Yuima Municipal Water District and the Office of the Auditor Controller, County of San Diego

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		
2018	\$ 391,453,828	\$ -	\$ (6,997,093)	\$ 384,456,735	-
2017	373,794,032	-	(6,722,617)	367,071,415	-
2016	363,633,935	-	(6,392,428)	357,241,507	-
2015	350,573,903	-	(6,342,541)	344,231,362	-
2014	339,012,925	-	(5,447,031)	333,565,894	-
2013	332,486,315	-	(5,381,025)	327,105,290	-
2012	330,909,035	1,186,264	(5,030,895)	327,064,404	-
2011	337,764,210	1,153,515	(5,036,834)	333,880,891	-
2010	340,734,024	4,232	(5,005,225)	335,733,031	-
2009	354,425,192	4,789	(5,011,283)	349,418,698	-

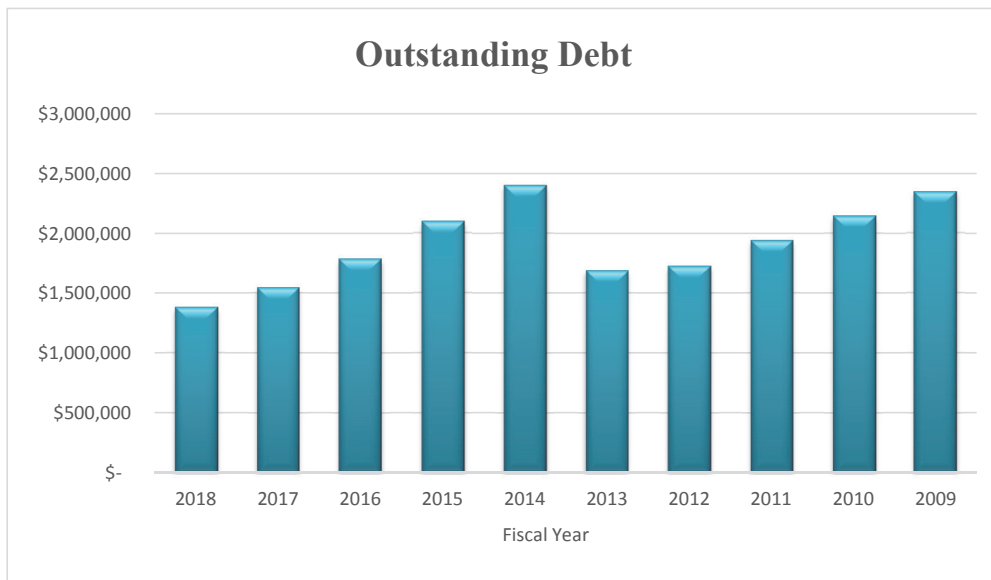


Source: Yuima Municipal Water District and the Office of the Auditor Controller, County of San Diego

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			Debt per Capita
	Obligation Bonds ⁽¹⁾	Revenue Bonds ⁽²⁾				Debt per Meter	of Personal Income ⁽⁴⁾	Population ⁽⁵⁾	
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
2010	-	-	2,147,912	2,147,912	342	6,280	2%	1,336	1,608
2009	-	-	2,346,111	2,346,111	342	6,860	2%	1,359	1,726



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
2018	\$ 16,771,256	\$ 1,355,409	\$ 18,126,665	\$ 16,024,877	\$ 2,101,788
2017	11,745,266	1,120,009	12,865,275	10,942,559	1,922,716
2016	9,670,633	700,422	10,371,055	9,288,141	1,082,914
2015	10,885,303	864,887	11,750,190	10,959,302	790,888
2014 ⁽⁴⁾	10,924,679	698,161	11,622,840	12,151,833	(528,993)
2013	8,192,496	667,506	8,860,002	7,744,637	1,115,365
2012	6,963,428	692,148	7,655,576	5,733,775	1,921,801
2011	6,515,553	688,176	7,203,729	5,955,611	1,248,118
2010	6,517,992	760,100	7,278,092	7,062,404	215,688
2009	6,126,513	1,246,285	7,372,798	6,039,540	1,333,258

Source: Yuima Municipal Water District

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

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

Yuima & IDA Combined					
DEBT SERVICE REQUIREMENTS					Pledged Revenue
Principal	Interest	Total⁽⁴⁾	Coverage Factor	Debt Limit	
\$ 148,230	\$ 44,213	\$ 192,443	1092%		0%
220,226	49,266	269,492	713%		0%
289,697	56,843	346,541	312%		115%
282,317	64,224	346,540	228%		115%
183,766 ⁽⁵⁾	59,179	242,945	-218%		115%
223,600	81,215	304,815	366%		225%
214,787	80,765	295,552	650%		225%
206,325	89,222	295,547	422%		225%
160,393	86,874	247,267	87%		125%
192,071	103,717	295,788	451%		125%

Source: Yuima Municipal Water District

- Notes:
- (1) Computation excludes fire fund revenues.
 - (2) The transactions to record depreciation expense are not included in Total Expenses.
 - (3) Includes Municipal Finance Corporation Loans. See Note 5 to the financial statement
 - (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, 2018**

2017-18 Assessed Valuation: \$ 373,940,914

	Total Debt		District's Share of
	6/30/2018	% Applicable ⁽¹⁾	Debt 06/30/18
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Metropolitan Water District	\$ 60,600,000	0.014%	\$ 8,484
Palomar Community College District	627,826,320	0.322%	\$ 2,021,601
Palomar Pomerado Hospital District	436,358,740	0.470%	\$ 2,050,886
Yuima Municipal Water District	0	100.00%	0
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 4,080,971
<u>OVERLAPPING GENERAL FUND DEBT</u>			
San Diego County General Fund Obligations	\$ 273,220,000	0.075%	\$ 204,915
San Diego County Pension Obligations	558,525,000	0.075%	\$ 418,894
San Diego County Superintendent of Schools Certificates of Participation	10,785,000	0.075%	\$ 8,089
Palomar Community College District General Fund Obligation	2,720,000	0.322%	\$ 8,758
TOTAL OVERLAPPING GENERAL FUND DEBT			\$ 640,656
TOTAL DIRECT DEBT			\$ -
TOTAL OVERLAPPING DEBT			\$ 4,721,627
COMBINED TOTAL DEBT			\$ 4,721,627 ⁽²⁾

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

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

Ratios to Assessed Valuation:

Direct Debt	0.00%
Total Direct and Overlapping Tax and Assessment Debt	1.09%
Combined Total Debt	1.26%

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)		
2018	3,337,456	\$ 194,633,000	\$ 58,318	508,169	3.7%
2017	3,316,192	192,107,000	57,930	505,310	4.3%
2016	3,288,612	186,900,000	56,832	504,561	5.0%
2015	3,227,496	179,800,000	55,709	503,848	5.0%
2014	3,194,362	170,300,000	53,313	503,096	6.4%
2013	3,150,178	156,600,000	49,711	499,850	8.1%
2012	3,128,734	155,500,000	49,701	498,263	9.3%
2011	3,115,810	151,539,000	48,635	498,243	10.7%
2010	3,224,432	137,525,000	42,651	496,995	10.7%
2009	3,185,462	134,696,000	42,285	496,702	9.7%

Source: County of San Diego, Comprehensive Annual Financial Report for the Year Ended June 30, 2018.

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 2018 and 2009

	2018		2009	
	Employment	% of Total Employment	Employment	% of Total Employment
	at June 2018		at June 2009	
Agriculture	9,100	1%	11,500	1%
Natural Resources & Mining	400	0%	300	0%
Construction	81,700	5%	61,700	5%
Manufacturing	114,000	8%	96,700	8%
Wholesale Trade	49,100	3%	42,500	3%
Retail Trade	147,800	10%	130,100	10%
Warehousing & Utilities	31,200	2%	27,600	2%
Information	24,600	2%	28,700	2%
Finance Activities	73,500	5%	70,100	6%
Professional & Business Services	242,700	16%	201,600	16%
Educational & Health Services	207,900	14%	162,300	13%
Leisure & Hospitality	197,700	13%	157,900	12%
Repair, Religious, Professional	58,800	4%	47,500	4%
Federal Government	47,000	3%	43,300	3%
State Government	52,400	4%	43,300	3%
Local Government	157,300	11%	143,400	11%
Total, All Industries	1,495,200	100%	1,268,500	100%
Civilian Employment	1,525,500	96.3%	1,403,400	90.3%
Civilian Unemployment	58,400	3.7%	150,000	9.7%
Total Civilian Labor Force	1,583,900	100%	1,553,400	100%
Civilian Unemployment Rate	3.7%		9.7%	

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**

	2018			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of California, San Diego	34,448	1	2.26%	29,337	3	2.07%
Naval Base San Diego	34,185	2	2.24%			
Sharp HealthCare	18,364	3	1.20%	14,400	6	1.02%
County of San Diego	17,413	4	1.14%	17,189	4	1.22%
Scripps Health	14,941	5	0.98%	12,622	7	0.89%
San Diego Unified School District	13,815	6	0.91%	14,555	5	1.03%
Qualcomm, Inc	11,800	7	0.77%	9,859	9	0.70%
City of San Diego	11,462	8	0.75%	11,087	8	0.78%
Kaiser Permanente San Diego	9,606	9	0.63%	7,618	10	0.54%
UC San Diego Health	8,932	10	0.59%			
Federal Government				41,600	1	2.94%
State of California				41,600	2	2.94%
Total	174,966		11.47%	199,867		14.13%

Source: County of San Diego, Comprehensive Annual Financial Report for the Year Ended June 30, 2018.

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
2018	2	5	5	12	9.20
2017	2	5	3	10	10.10
2016	1	4	3	7	14.80
2015	3	4	2	9	12.70
2014	3	4	2	9	15.40
2013	3	4	2	9	14.40
2012	3	4	2	9	13.40
2011	3	4	2	9	12.40
2010 ⁽³⁾	3	5	3	11	12.00
2009	3	5	3	11	12.20

Operational Information

Water System - Yuima & IDA Combined

Service Area.....	13,460 acres
Miles of Water Main.....	44.12 miles
Number of Ag Only Open Reservoirs.....	2
Number of Treated Water Tanks.....	10
Total Treated Storage Capacity.....	58.0 ac.ft.
Number of Booster Pump Stations.....	9
Booster Station Total Connected Horsepower.....	4,850hp
Number of Producing Wells.....	24
Daily Production Peak ⁽⁴⁾	10.8 mgd
Average Daily Production ⁽⁴⁾	7.83 mgd
Number of Service Connections.....	338

Source: Yuima Municipal Water District

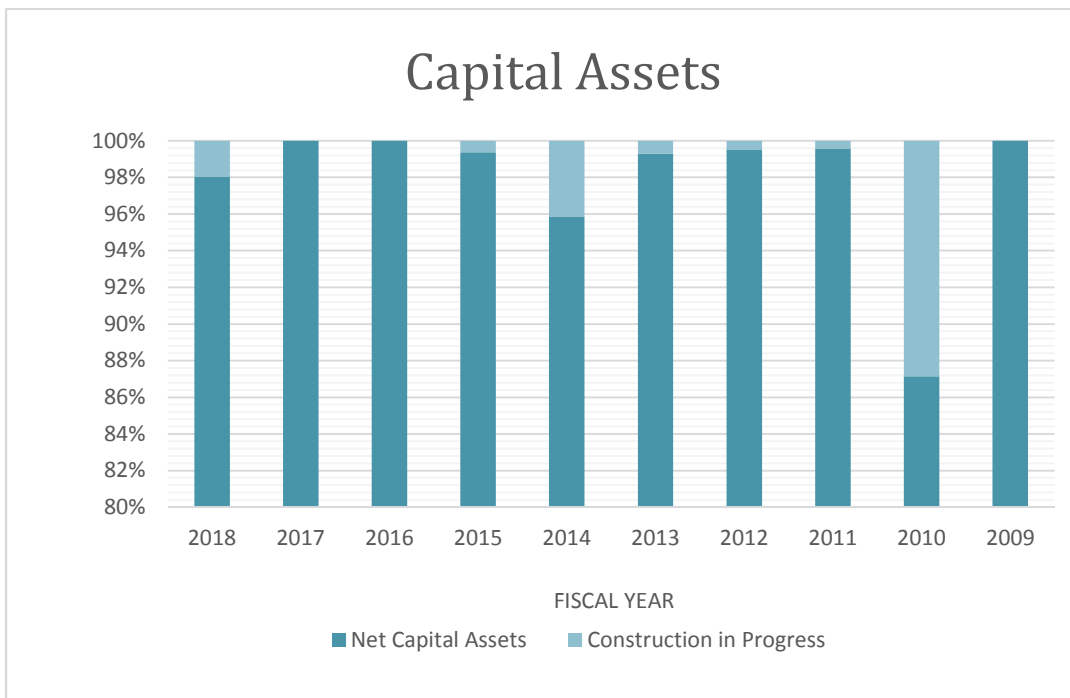
- Notes:
- (1) Yuima is an established water district which is reflected in the relatively small changes in employees over this ten year period.
 - (2) The employee count represents the number of full-time employees in each department.
 - (3) Peak and average daily productions based on imported and local 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
2018	\$ 944,872	\$ 356,585	\$ 9,032,538	\$ 3,587,888	\$ 199,226
2017	944,872	356,585	9,025,684	3,535,095	199,226
2016	944,872	356,585	9,025,684	3,557,628	199,226
2015	944,872	356,585	8,997,463	3,529,009	147,719
2014	944,872	355,835	8,679,135	3,487,527	144,272
2013	944,872	355,835	6,910,384	3,137,779	174,152
2012	944,872	355,835	6,794,878	3,102,425	153,211
2011	944,872	355,835	6,632,141	3,005,434	125,623
2010	944,872	355,835	6,272,088	2,912,574	113,511
2009	944,872	355,835	6,272,088	2,917,937	113,511



Source: Yuima Municipal Water District

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

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

Page 2 of 2

Yuima & IDA Combined

Fiscal Year Ended	Transmission & Distribution	General Plant	Accumulated Depreciation	Net Capital Assets	Construction in Progress
2018	\$ 8,280,751	\$ 1,872,508	\$ (10,984,263)	13,290,105	\$ 466,672
2017	8,021,053	1,837,999	(10,447,831)	13,472,683	267,833
2016	8,021,053	1,709,626	(9,925,642)	13,889,032	-
2015	8,068,929	1,735,080	(9,561,627)	14,218,030	-
2014	8,070,469	1,628,177	(9,119,567)	14,190,721	89,117
2013	7,771,580	1,672,021	(8,668,465)	12,298,157	616,189
2012	7,771,580	1,596,053	(8,124,617)	12,594,236	87,209
2011	7,366,146	1,566,928	(7,673,180)	12,323,798	59,187
2010	7,027,345	1,529,078	(7,207,478)	11,947,824	51,319
2009	6,974,608	1,515,329	(6,804,249)	12,289,930	1,763,862

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

Page 1 of 2

	Fiscal Year				
	2018	2017	2016	2015	2014
Service Area	13,460	13,460	13,460	13,460	13,460
Total Rainfall (inches)	7.06	29.20	19.50	14.61	8.18
Miles of Water Main (6"+)	44.12	44.12	44.12	42.18	42.18
Number of Treated Water Tanks	10	10	10	10	10
Capacity of Water Tanks (acre feet)	58.0	58.0	58.0	58.0	58.0
Number of Open Reservoirs	-	-	-	-	-
Capacity of Open Reservoirs (acre feet)	-	-	-	-	-
Number of Ag Only Open Reservoirs	2	2	2	2	2
Capacity of Ag Only Open Reservoirs (acre feet)	11.7	11.7	11.7	11.7	11.7
Number of Producing Wells	24	25	23	27	27
Maximum gallons per minute Flows (1)	2,901	2,901	2,901	2,901	2,901
Number of Pump Stations	9	9	9	9	9
Number of Pumps	28	28	28	28	28
Pump Capacity (horsepower)	4,850	4,850	4,850	4,850	4,800
Number of Service Connections (2)	338	334	330	330	334
Production Peak (mgd) (3)(4)	10.80	11.80	8.40	10.20	10.20
Average Annual Production (mgd)	7.83	5.90	6.91	6.91	6.91
Number of Mainline Repairs	-	1	-	-	-

Source: Yuima Municipal Water District

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

(2) Yuima connections = 108; IDA connections = 230

(3) Peak production month - July 2018.

(4) Local and imported water supplies.

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

Page 2 of 2

	Fiscal Year				
	2013	2012	2011	2010	2009
Service Area	13,460	13,460	13,460	13,460	13,460
Total Rainfall (inches)	13.51	17.20	25.72	23.97	15.71
Miles of Water Main (8"+)	42.26	41.57	41.57	40.47	40.43
Number of Treated Water Tanks	10	10	10	10	10
Capacity of Water Tanks (acre feet)	55.0	55.0	55.0	55.0	57.5
Number of Open Reservoirs	-	-	-	1	1
Capacity of Open Reservoirs (acre feet)	-	-	-	2.1	2.1
Number of Ag Only Open Reservoirs	2	2	2	2	2
Capacity of Ag Only Open Reservoirs (acre feet)	11.7	11.7	11.7	11.7	11.7
Number of Producing Wells	24	24	22	21	21
Maximum gallons per minute Flows	3,577	3,240	3,090	3,130	3,130
Number of Pump Stations	10	10	10	10	10
Number of Pumps	28	29	31	31	30
Pump Capacity (horsepower)	4,785	4,820	4,930	4,930	4,480
Number of Service Connections	337	340	342	342	342
Production Peak (mgd)	9.04	6.10	5.90	5.00	5.35
Average Production (mgd)	4.52	4.60	4.45	4.60	4.55
Number of Mainline Repairs	-	1	1	1	3

Source: Yuima Municipal Water District



Yuima Municipal Water District

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