



**Special Meeting
Of the Board of Directors of
YUIMA MUNICIPAL WATER DISTRICT
Monday, June 1, 2026 at 2:00 p.m.
34928 Valley Center Road, Pauma Valley, California**

Steve Wehr, President
Don Broomell, Secretary / Treasurer
Bruce Knox, Director

Laurie Kariya, Vice-President
Division 1- Vacancy

I. CALL TO ORDER

II. ROLL CALL – DETERMINATION OF QUORUM

III. APPROVAL OF AGENDA

At its option, the Board may approve the agenda, delete an item, reorder items, and add an item to the agenda per the provisions of Government Code §54954.2.

IV. PUBLIC COMMENT

This is an opportunity for members of the public to address the Board on matters of interest within the Board's jurisdiction that are not listed on the agenda. The Brown Act does not allow any discussions by the Board or staff on matters raised during public comment except; 1) to briefly respond to statements made or questions posed; 2) ask questions for clarification; 3) receive and file the matter; 4) if it is within staff's authority, refer it to them for a reply; or 5) direct that it be placed on a future Board agenda for a report or action. Inquiries pertaining to an item on the agenda will be received during deliberation on that agenda item. No action can be taken unless specifically listed on the agenda. (Government Code §54954.3).

V. CONSENT CALENDAR

- a) Approve minutes of the Regular Meeting of April 27, 2026.
- b) Approve Accounts Paid and Payables & Reporting under Government Code §53065.5 for April 2026.
- c) Acceptance of Monthly Financial Reports, Treasurer's Report and Cash Statements – April 2026.

VI. ACTION DISCUSSION

a) Budget Workshop: First Review of the 2026/2027 Preliminary Budget

Background: The preliminary 2026/27 Operating Budget will be presented.

Recommendation: That the Board review and direct staff to modify as necessary for final adoption at the Regular Board meeting on June 29, 2026.

b) Authorize President and General Manager to Execute the FY 2025/26 Audit Engagement Letter with Nigro & Nigro.

Background: At the June 3, 2024 Special Meeting, the District awarded audit services to Nigro & Nigro for three fiscal years. This engagement letter is required to be executed at

the beginning of each audit cycle. This engagement letter is for the 2025/26 Fiscal Year Audit.

Recommendation: That the Board authorize the President and General Manager to execute the Audit Engagement Letter.

VII. INFORMATION /REPORTS

a) Board Reports / Meetings

- i) JPIA
- ii) San Diego County Water Authority / Metropolitan Water District
- iii) Other Meetings (USLRGMA)

b) Administrative

- i) General Information

c) Capital Improvements

d) Operations

- i) General Information
- ii) Rainfall
- iii) Production / Consumption Report
- iv) Well Levels
- v) District Water Purchased

e) Counsel

f) Finance

- i) General Information
- ii) Delinquent Accounts

VIII. CLOSED SESSION

- a) Pursuant to Section 54956.9 – Significant Exposure to Litigation pursuant to subdivision (b) of Section 54956.9: 1 case.

IX. OTHER BUSINESS

- a) June 30, 2025 at 2:00 p.m. Special Meeting 2nd Budget Review and Budget and Rate Adoption

X. ADJOURNMENT

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

CONSENT CALENDAR

Yuima Municipal Water District

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF YUIMA MUNICIPAL WATER DISTRICT

Date: April 27, 2026

Time: 2:00 p.m.

I. CALL TO ORDER

The Regular Meeting of the Board of Directors of the Yuima Municipal Water District was held at the office of the district located at 34928 Valley Center Rd., Pauma Valley, California on Monday, the 27th day of April, 2026. The meeting was called to order at 2:02 p.m. and the Pledge of Allegiance was performed.

II. ROLL CALL – DETERMINATION OF QUORUM

Roll call was conducted, and Vice-President Wehr declared that a quorum of the Board was present.

Directors In Attendance

Steve Wehr
Don Broomell
Laurie Kariya
Bruce Knox

Directors Absent

Others In Attendance

Amy Reeh, General Manager, YMWD
Roland Simpson, Successor G.M., Y.M.W.D.
Lynette Brewer, Assistant General Manager, YMWD
Breona Lovato, Finance and Administrative Services Manager
Jeremy Billy, San Luis Rey Indian Water Authority

III. APPROVAL OF THE AGENDA

There were no changes to the agenda.

IV. PUBLIC COMMENT

There were no public comments.

V. CONSENT CALENDAR

Upon motion by Director Kariya and seconded by Director Knox the *Minutes of the Regular Meeting of March 23, 2026; Accounts Paid and Payable & Reporting under Government Code §53065.5 for March, 2026 and Acceptance of Monthly Financial Reports – March 2026* were approved and carried unanimously by the following roll-call vote, to wit:

AYES: Wehr, Broomell, Kariya, Knox
NOES: None
ABSTAIN: None
ABSENT: None

VI. ACTION / DISCUSSION

a. Public Hearing on Proposed Schedule of Water Availability Charges

a-1) Public Hearing: President Wehr opened the public meeting at 2:05 p.m. Staff advised that the notification of the public hearing was posted for three (3) weeks in the Valley Roadrunner and at the District office. Staff presented the Water Availability revenue information and Secretary Broomell advised that no public comments had been received. The public hearing was closed at 2:08 p.m.

a-2) Ordinance Fixing a Water Availability Charge for 2026/27 Upon motion by Director Knox and second by Director Broomell, the *Ordinance Fixing a Water Availability Charge for 2026/27* was approved by the following roll call vote, to wit:

AYES: Wehr, Broomell, Kariya, Knox
NOES: None
ABSTAIN: None
ABSENT: None

VIII. CLOSED SESSION

The Board entered closed session at 2:10 p.m.

The Board exited closed session with the following report:

Upon motion from Director Knox and second from Director Kariya, Action Item “Authorize the General Manager or Designee, by 2/3 vote, to execute lease for the property associated with the Pauma Valley Water Company Annexation Tank Project” was added as action item b -1. The motion was passed unanimously by the following vote:

AYES: Wehr, Broomell, Kariya, Knox

NOES: None

ABSTAIN: None

ABSENT: None

b. [b-1 Authorize General Manager or Designee to execute lease for the property associated with the Pauma Valley Water Company Annexation Tank Project.](#)

Upon motion from Director Kariya and second from Director Knox, the Board authorized the General Manager or Designee to execute lease for the property associated with the Pauma Valley Water Company Annexation Tank Project by the following vote to wit:

AYES: Wehr, Broomell, Kariya, Knox

NOES: None

ABSTAIN: None

ABSENT: None

[B-2 Approval and Authorization for President or Designee to sign the Purchase Agreement for two Tanks: Pauma Valley Water Annexation Project and Dunlap Tank Replacement project](#)

After discussion in relation to the Dunlap Tank Project and upon motion by Director Knox and seconded by Director Kariya, The Board approved and authorized the President or Designee to sign, *in their discretion*, the Purchase agreement for the two tanks by the following votes:

AYES: Wehr, Broomell, Kariya, Knox

NOES: None

ABSTAIN: None

ABSENT: None

c. [Approval of Purchase Order over \\$35,000 – Superior Tank – Tank Relocation – Two Tanks.](#)

Upon motion from Director Kariya and seconded by Director Knox, the purchase order for Superior Tank in the amount of \$1,384,000.00 was approved unanimously by the following votes:

AYES: Wehr, Broomell, Kariya, Knox
NOES: None
ABSTAIN: None
ABSENT: None

d. [Resolution No. 2003-26 Setting Forth the Time and Place of Hearing and Giving Notice of Hearing for a Water Rate Increase.](#)

Upon motion from Director Knox and seconded by Director Broomell, *Resolution No. 2003-26 Setting Forth the Time and Place of Hearing and Giving Notice of Hearing for a Water Rate Increase* was approved by the following vote:

AYES: Wehr, Broomell, Kariya, Knox
NOES: None
ABSTAIN: None
ABSENT: None

e. [Resolution No. 2004-26 Adopting an Annual Statement of Investment Policy and Rescinding Resolution No. 1985-25.](#)

Upon motion by Director Knox and second by Director Kariya, *Resolution No. 2004-26 Adopting an Annual Statement of Investment Policy and rescinding Resolution No. 1985-25* was approved by the following roll call vote, to wit:

AYES: Wehr, Broomell, Kariya, Knox
NOES: None
ABSTAIN: None
ABSENT: None

f. [Budget Discussion: 2026-27 Rate Drivers](#)

Manager Reeh presented the budget drivers for the upcoming fiscal year. Discussion was held in relation to the rising costs, specifically the untenable fixed cost pass through charges from SDCWA, resulting in farming operations shutting down in the district. This is of significant concern to the district as agricultural water sales are 97% of the district's revenue.

VII. INFORMATION / REPORTS

a) [Board Reports / Meetings](#)

b) [Administrative](#)

The General Manager's Report was available in the Board Packet.

c) [Capital Improvements](#)

The Capital Improvements Report was available in the Board Packet.

d) Operations

The Operations Report was available for review in the Board Packet.

e) Counsel

Counsel was not in attendance.

f) Finance & Administrative Services

Reports were available in the Board Packet.

IX. OTHER BUSINESS

- a. Next Meeting, June 1, 2026 at 2:00 p.m.

X. ADJOURNMENT

The meeting of the Board of Directors of the Yuima Municipal Water District was adjourned at 3:45 p.m. until the Regular Meeting on June 1, 2026 at 2:00 p.m.

Steve Wehr, President

Don Broomell, Secretary/Treasurer



Yuima Municipal Water District

Bank Transaction Report

Transaction Detail

Issued Date Range: 04/01/2026 - 04/30/2026
Cleared Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
Bank Account: 57-955468-36 - *General Checking							
04/01/2026		73291	COUNTY OF SAN DIEGO-RECORDER	Accounts Payable	Outstanding	Check	-20.00
04/01/2026		73292	PROTELESIS	Accounts Payable	Outstanding	Check	-284.98
04/01/2026		73293	VIC'S GARAGE	Accounts Payable	Outstanding	Check	-487.50
04/01/2026		73294	ZENAIDA KNUTZEN	Accounts Payable	Outstanding	Check	-46.98
04/01/2026		DFT0002439	CALIF BANK & TRUST VISA	Accounts Payable	Outstanding	Bank Draft	-1,015.83
04/01/2026		DFT0002440	SDG&E	Accounts Payable	Outstanding	Bank Draft	-151,711.27
04/02/2026		DFT0002441	SDG&E	Accounts Payable	Outstanding	Bank Draft	-14,729.42
04/07/2026		73295	ALPHA ANALYTICAL LABORATORIES, INC.	Accounts Payable	Outstanding	Check	-45.00
04/07/2026		73296	BABCOCK LABORATORIES, INC	Accounts Payable	Outstanding	Check	-876.75
04/07/2026		73297	CONTROLLED ENVIRONMENTS LLC	Accounts Payable	Outstanding	Check	-953.00
04/07/2026		73298	CORRPRO COMPANIES, INC.	Accounts Payable	Outstanding	Check	-3,160.00
04/07/2026		73299	DENISE M. LANDSTEDT	Accounts Payable	Outstanding	Check	-2,414.25
04/07/2026		73300	EDCO WASTE AND RECYCLING SERVICES, INC.	Accounts Payable	Outstanding	Check	-340.53
04/07/2026		73301	FALLBROOK OIL COMPANY	Accounts Payable	Outstanding	Check	-2,723.96
04/07/2026		73302	FIRST AMERICAN TITLE INSURANCE CO	Accounts Payable	Outstanding	Check	-4,000.00
04/07/2026		73303	HACH COMPANY	Accounts Payable	Outstanding	Check	-88.59
04/07/2026		73304	PITNEY BOWES RESERVE ACCT- ACCT#41097148	Accounts Payable	Outstanding	Check	-1,000.00
04/07/2026		73305	PRUDENTIAL OVERALL SUPPLY	Accounts Payable	Outstanding	Check	-265.60
04/07/2026		73306	ROADRUNNER PUBLICATIONS, INC	Accounts Payable	Outstanding	Check	-243.90
04/07/2026		73307	TRAVIS W. PARKER	Accounts Payable	Outstanding	Check	-1,903.11
04/07/2026		73308	T-Y NURSERY	Accounts Payable	Outstanding	Check	-48,372.82
04/07/2026		73309	UNDERGROUND SERV. ALERT	Accounts Payable	Outstanding	Check	-40.10
04/07/2026		73310	VEIT LLC	Accounts Payable	Outstanding	Check	-133.50
04/07/2026		73311	WATERLINE TECHNOLOGIES	Accounts Payable	Outstanding	Check	-3,199.72
04/07/2026		DFT0002442	MARLIN LEASING CORPORATION	Accounts Payable	Outstanding	Bank Draft	-467.90
04/07/2026		DFT0002443	SAN DIEGO COUNTY WATER AUTHORITY	Accounts Payable	Outstanding	Bank Draft	-203,696.60
04/07/2026		DFT0002444	COUNTY OF SAN DIEGO - APCD	Accounts Payable	Outstanding	Bank Draft	-1,075.00
04/09/2026		73312	VALIC GA#24515	Accounts Payable	Outstanding	Check	-800.00
04/09/2026		DFT0002454	PITNEY BOWES INC. Reversal	Accounts Payable	Outstanding	Bank Draft Reversal	17.79
04/09/2026		DFT0002454	PITNEY BOWES INC.	Accounts Payable	Outstanding	Bank Draft	-17.79
04/14/2026		73313	PITNEY BOWES INC.	Accounts Payable	Outstanding	Check	-17.79
04/14/2026		73314	T-Y NURSERY	Accounts Payable	Outstanding	Check	-13,478.57
04/14/2026		73315	AT&T MOBILITY	Accounts Payable	Outstanding	Check	-525.90
04/14/2026		DFT0002445	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-1,950.46
04/14/2026		DFT0002446	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-2,003.31
04/14/2026		DFT0002447	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-961.27

Bank Transaction Report

Issued Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Type	Amount
04/14/2026		DFT0002448	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-2,089.56
04/14/2026		DFT0002449	CALPERS 457 PLAN	Accounts Payable	Outstanding	Bank Draft	-15.00
04/14/2026		DFT0002450	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-9.30
04/14/2026		DFT0002451	EMPLOYMENT DEVELOPMENT DEPARTMENT	Accounts Payable	Outstanding	Bank Draft	-1,526.60
04/14/2026		DFT0002452	EMPLOYMENT DEVELOPMENT DEPARTMENT	Accounts Payable	Outstanding	Bank Draft	-526.81
04/14/2026		DFT0002453	EFTPS - FEDERAL PAYROLL TAX	Accounts Payable	Outstanding	Bank Draft	-5,053.38
04/14/2026		EFT0000155	Payroll EFT	Payroll	Outstanding	EFT	-30,331.44
04/21/2026		73316	FALLBROOK PUBLIC UTILITY DIST.	Accounts Payable	Outstanding	Check	-2,500.00
04/21/2026		73317	KWC ENGINEERS	Accounts Payable	Outstanding	Check	-2,287.50
04/21/2026		73318	LYNETTE BREWER	Accounts Payable	Outstanding	Check	-43.10
04/21/2026		73319	VALLEY CENTER WIRELESS	Accounts Payable	Outstanding	Check	-129.90
04/21/2026		73320	WATERLINE TECHNOLOGIES	Accounts Payable	Outstanding	Check	-3,231.91
04/28/2026		73321	ACWA JPIA	Accounts Payable	Outstanding	Check	-28,365.16
04/28/2026		73322	ACWA/JPIA	Accounts Payable	Outstanding	Check	-29,631.18
04/28/2026		73323	AMERICA'S JANITORIAL SERVICE	Accounts Payable	Outstanding	Check	-225.25
04/28/2026		73324	AT&T	Accounts Payable	Outstanding	Check	-34.52
04/28/2026		73325	FALLBROOK OIL COMPANY	Accounts Payable	Outstanding	Check	-1,479.12
04/28/2026		73326	PROTELESIS	Accounts Payable	Outstanding	Check	-284.94
04/28/2026		73327	PRUDENTIAL OVERALL SUPPLY	Accounts Payable	Outstanding	Check	-158.08
04/28/2026		73328	WATERLINE TECHNOLOGIES	Accounts Payable	Outstanding	Check	-1,796.97
04/28/2026		73329	VALIC GA#24515	Accounts Payable	Outstanding	Check	-800.00
04/28/2026		DFT0002456	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-1,956.51
04/28/2026		DFT0002457	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-2,009.52
04/28/2026		DFT0002458	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-961.27
04/28/2026		DFT0002459	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-2,089.57
04/28/2026		DFT0002460	CALPERS -FISCAL SERVICES DIV.	Accounts Payable	Outstanding	Bank Draft	-9.30
04/28/2026		DFT0002461	EMPLOYMENT DEVELOPMENT DEPARTMENT	Accounts Payable	Outstanding	Bank Draft	-2,037.39
04/28/2026		DFT0002462	EMPLOYMENT DEVELOPMENT DEPARTMENT	Accounts Payable	Outstanding	Bank Draft	-546.50
04/28/2026		DFT0002463	EFTPS - FEDERAL PAYROLL TAX	Accounts Payable	Outstanding	Bank Draft	-6,303.35
04/28/2026		DFT0002464	CALIF BANK & TRUST VISA	Accounts Payable	Outstanding	Bank Draft	-2,841.87
04/28/2026		DFT0002465	EMPLOYMENT DEVELOPMENT DEPARTMENT	Accounts Payable	Outstanding	Bank Draft	-1,232.00
04/28/2026		EFT0000156	Payroll EFT	Payroll	Outstanding	EFT	-29,879.41
Bank Account 57-955468-36 Total: (68)							-623,420.02
Report Total: (68)							-623,420.02

Bank Transaction Report

Issued Date Range: -

Summary

Bank Account	Count	Amount
57-955468-36 *General Checking	68	-623,420.02
Report Total:	68	-623,420.02

Cash Account	Count	Amount
99 99-1000-011 General Checking	68	-623,420.02
Report Total:	68	-623,420.02

Transaction Type	Count	Amount
Bank Draft	26	-406,836.78
Bank Draft Reversal	1	17.79
Check	39	-156,390.18
EFT	2	-60,210.85
Report Total:	68	-623,420.02

Government Code 53065.5 Reporting - Fiscal Year 2025/2026

No.	Name	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	2025/26
1772	A. Reeh	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
1827	N. Ruiz	-	-	68.00	-	120.64	181.29	-	1,773.08	-	-	-	-	\$ 2,143.01
1858	L. Brewer	-	-	-	-	-	-	161.39	-	-	43.10	-	-	\$ 204.49
1946	B. Lovato	56.00	-	68.00	89.60	-	-	33.60	-	-	-	-	-	\$ 247.20
1997	R. Valenzuela	-	-	231.74	-	-	-	91.26	65.21	-	-	-	-	\$ 388.21
2070	C. Drown	-	-	68.00	76.11	-	-	-	-	-	-	-	-	\$ 144.11
2103	M. Ruiz	-	-	-	41.30	200.00	-	-	-	-	-	-	-	\$ 241.30
2105	S. Lovato	-	-	-	-	-	255.23	-	-	85.95	-	-	-	\$ 341.18
2106	J. Ruiz	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
2108	Z. Knutzen	-	-	-	-	-	-	-	-	-	46.98	-	-	\$ 46.98
	Totals	\$ 56.00	\$ -	\$ 435.74	\$ 207.01	\$ 320.64	\$ 436.52	\$ 286.25	\$ 1,838.29	\$ 85.95	\$ 90.08	\$ -	\$ -	\$ 3,756.48

California Government Code Section 53065.5

Each special district, as defined by subdivision (a) of Section 53036, shall, at least annually, disclose any reimbursement paid by the district within the immediately preceding fiscal year of at least one hundred (\$100) for each individual charge for services or products received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the district. The disclosure requirement shall be fulfilled by including the reimbursement information in a document published or printed at least annually by a date determined by that district and shall be made available for public inspection.

Government Code 53065.5 reporting



Pooled Cash Report

Yuima Municipal Water District

For the Period Ending 4/30/2026

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
CLAIM ON CASH					
01-1001-000	Claim on Cash - Yuima General District	4,204,656.46	371,405.96	4,576,062.42	
02-1001-000	Claim on Cash - IDA	(1,081,521.15)	291,554.23	(789,966.92)	
10-1001-000	Claim on Cash - Yuima General District Capital	1,191,722.45	25,355.87	1,217,078.32	
20-1001-000	Claim on Cash - IDA Capital	357,484.12	6,472.84	363,956.96	
TOTAL CLAIM ON CASH		<u>4,672,341.88</u>	<u>694,788.90</u>	<u>5,367,130.78</u>	
CASH IN BANK					
Cash in Bank					
99-1000-000	Petty Cash	500.00	0.00	500.00	
99-1000-011	General Checking	308,152.86	97,170.82	405,323.68	
99-1100-017	Official Pay	9,634.06	19,966.25	29,600.31	
99-1200-020	LAIF State Treasury	11,780.93	115.45	11,896.38	
99-1200-021	California CLASS	1,862,572.73	576,779.70	2,439,352.43	
99-1200-022	CLASS Enhanced	1,000,430.24	3,075.65	1,003,505.89	
99-1300-030	UBS Financial Services - Clearing	14,427.92	895.11	15,323.03	
99-1400-049	Bank Hapoalim - 06251FBC2	100,088.00	(38.00)	100,050.00	
99-1400-052	Merrick Bank - 59013K4M5	245,889.35	(120.05)	245,769.30	
99-1400-053	Sallie Mae - 795451AN3	247,670.00	502.50	248,172.50	
99-1450-042	US Treasury Note - 91282CDP3	132,054.96	5.64	132,060.60	
99-1450-043	US Treasury Note - 91282CGT2	124,541.25	(151.25)	124,390.00	
99-1450-045	US Treasury Note - 91282CHK0	125,512.50	(228.75)	125,283.75	
99-1450-060	US Treasury Note - 91282CDL2	104,513.16	(16.65)	104,496.51	
99-1450-064	US Treasury Note 912828CCY5	131,468.40	28.00	131,496.40	
99-1450-068	FHLB Step-Up Bond - 3130AMAW2	249,737.50	172.50	249,910.00	
TOTAL: Cash in Bank		<u>4,672,341.88</u>	<u>694,788.90</u>	<u>5,367,130.78</u>	
TOTAL CASH IN BANK		<u>4,672,341.88</u>	<u>694,788.90</u>	<u>5,367,130.78</u>	
DUE TO OTHER FUNDS					
99-2601-000	Due to Other Funds	4,672,341.88	694,788.90	5,367,130.78	
TOTAL DUE TO OTHER FUNDS		<u>4,672,341.88</u>	<u>694,788.90</u>	<u>5,367,130.78</u>	
Claim on Cash	5,367,130.78	Claim on Cash	5,367,130.78	Cash in Bank	5,367,130.78
Cash in Bank	<u>5,367,130.78</u>	Due To Other Funds	<u>5,367,130.78</u>	Due To Other Funds	<u>5,367,130.78</u>
Difference	<u>0.00</u>	Difference	<u>0.00</u>	Difference	<u>0.00</u>

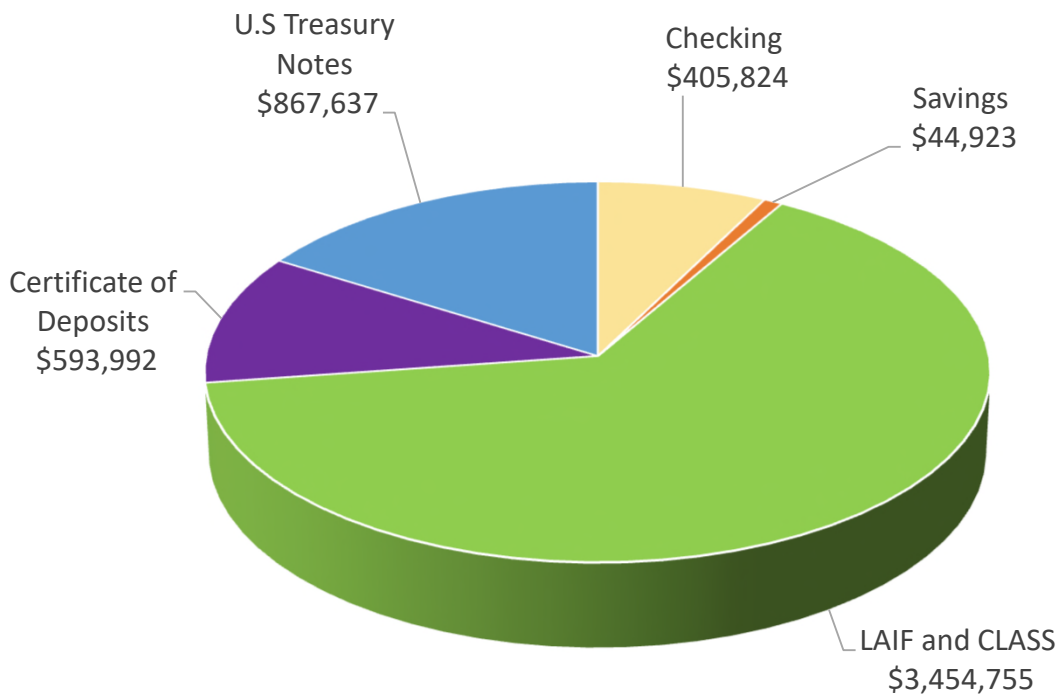
ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
ACCOUNTS PAYABLE PENDING					
01-2555-000	AP Pending - General District	750,111.39	224,889.77	975,001.16	
02-2555-000	AP Pending - IDA	278,179.22	6,480.11	284,659.33	
10-2555-000	AP Pending - Yuima General District Capital	0.00	11,798.94	11,798.94	
20-2555-000	AP Pending - Improvement District	4,330.91	18,645.00	22,975.91	
TOTAL ACCOUNTS PAYABLE PENDING		<u>1,032,621.52</u>	<u>261,813.82</u>	<u>1,294,435.34</u>	
DUE FROM OTHER FUNDS					
99-1501-000	Due From General District	(750,111.39)	(224,889.77)	(975,001.16)	
99-1502-000	Due From IDA	(278,179.22)	(6,480.11)	(284,659.33)	
99-1510-000	Due From General District Capital	0.00	(11,798.94)	(11,798.94)	
99-1520-000	Due From Improvement District A Capital	(4,330.91)	(18,645.00)	(22,975.91)	
TOTAL DUE FROM OTHER FUNDS		<u>(1,032,621.52)</u>	<u>(261,813.82)</u>	<u>(1,294,435.34)</u>	
ACCOUNTS PAYABLE					
99-2555-000	Accounts Payable	1,032,621.52	261,813.82	1,294,435.34	
TOTAL ACCOUNTS PAYABLE		<u>1,032,621.52</u>	<u>261,813.82</u>	<u>1,294,435.34</u>	
AP Pending	1,294,435.34	AP Pending	1,294,435.34	Due From Other Funds	1,294,435.34
Due From Other Funds	<u>1,294,435.34</u>	Accounts Payable	<u>1,294,435.34</u>	Accounts Payable	<u>1,294,435.34</u>
Difference	<u>0.00</u>	Difference	<u>0.00</u>	Difference	<u>0.00</u>

Yuima Municipal Water District

Cash & Investments Data

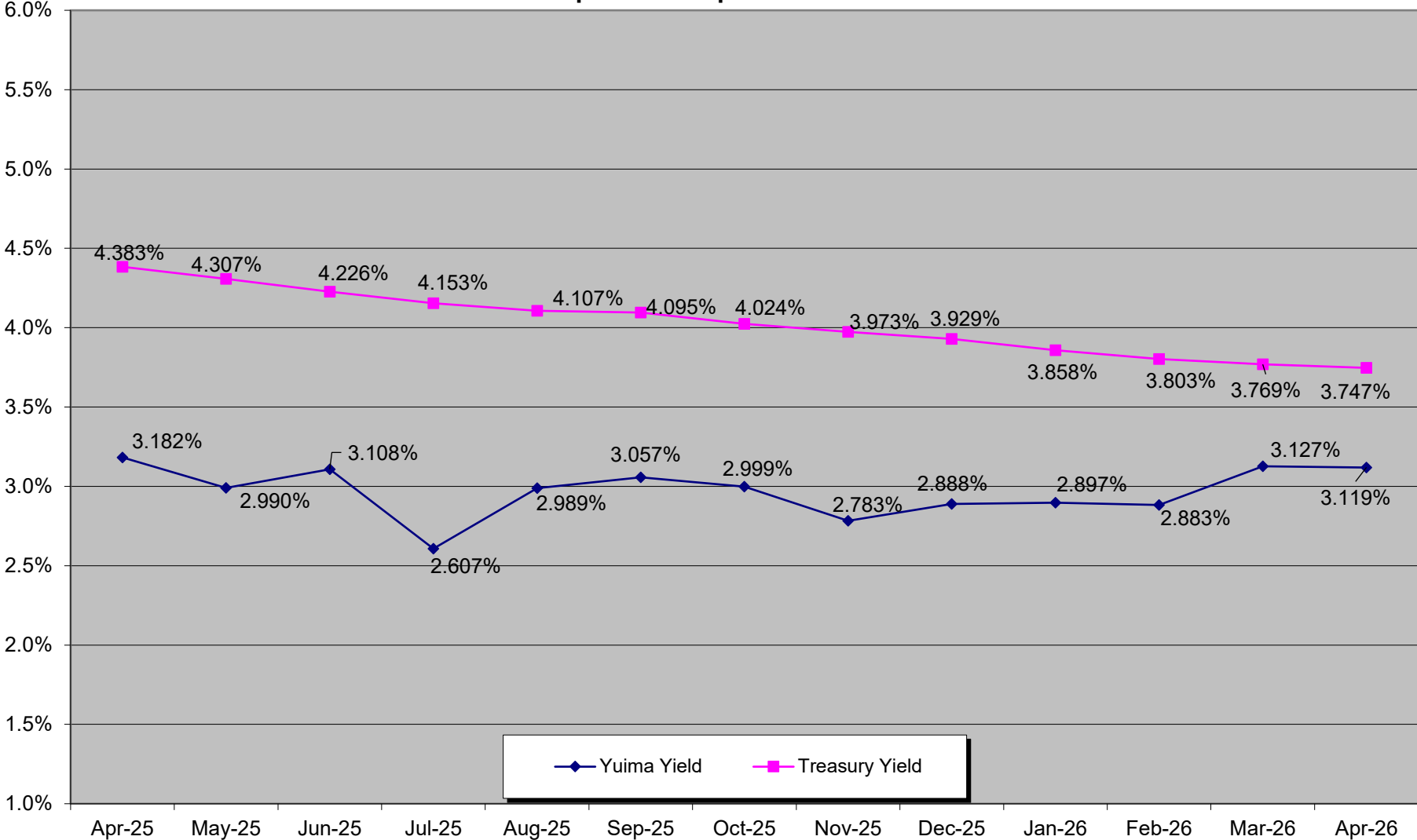
April 2026

\$5,367,130.78



Aggregate Yuima Portfolio Yield

April 2025 - April 2026





PMIA/LAIF Performance Report as of 05/06/26



Quarterly Performance Quarter Ended 03/31/26

LAIF Apportionment Rate ⁽²⁾ :	3.98
LAIF Earnings Ratio ⁽²⁾ :	0.00010906180047888
LAIF Administrative Cost ^{(1)*} :	0.24
LAIF Fair Value Factor ⁽¹⁾ :	0.999980831
PMIA Daily ⁽¹⁾ :	3.82
PMIA Quarter to Date ⁽¹⁾ :	3.92
PMIA Average Life ⁽¹⁾ :	261

PMIA Average Monthly Effective Yields⁽¹⁾

April	3.811
March	3.826
February	3.871
January	3.931
December	4.025
November	4.096

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 03/31/26 \$165.3 billion

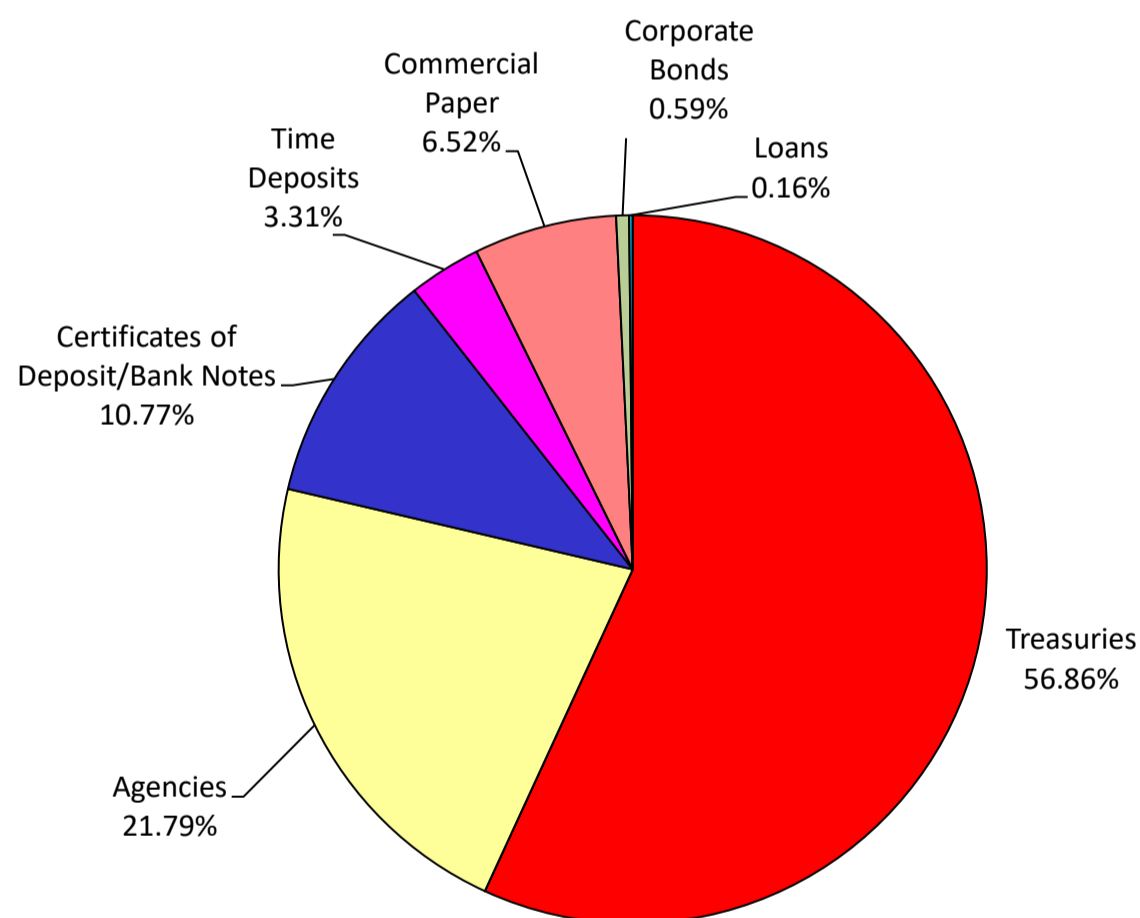


Chart does not include \$829,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1).

*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller



State of California

Pooled Money Investment Account

Market Valuation

4/30/2026

Description	Carrying Cost Plus Accrued Interest Purch.	Fair Value	Accrued Interest
United States Treasury:			
Bills	\$ 51,407,569,603.13	\$ 51,752,178,750.00	NA
Notes	\$ 54,710,857,046.97	\$ 54,674,454,800.00	\$ 518,830,690.00
Federal Agency:			
SBA	\$ 280,468,604.80	\$ 278,439,340.46	\$ 940,231.29
MBS-REMICs	\$ 802,783.25	\$ 807,703.51	\$ 3,502.08
Debentures	\$ 3,821,156,431.06	\$ 3,814,727,340.00	\$ 26,769,036.60
Debentures FR	\$ -	\$ -	\$ -
Debentures CL	\$ 2,600,000,000.00	\$ 2,596,319,200.00	\$ 23,608,204.50
Discount Notes	\$ 22,235,454,541.81	\$ 22,402,312,100.00	NA
Supranational:			
Debentures	\$ 4,186,747,796.43	\$ 4,173,731,640.00	\$ 35,082,439.80
Debentures FR	\$ -	\$ -	\$ -
Debentures CL	\$ 500,000,000.00	\$ 500,575,900.00	\$ 1,180,556.00
Discount Notes	\$ 5,706,931,375.01	\$ 5,748,474,200.00	NA
CDs and YCDs FR	\$ -	\$ -	\$ -
Bank Notes	\$ 500,000,000.00	\$ 499,456,500.83	\$ 5,036,472.22
CDs and YCDs	\$ 18,200,000,000.00	\$ 18,193,235,234.66	\$ 168,365,986.17
Commercial Paper	\$ 12,556,285,472.25	\$ 12,633,889,138.93	NA
Corporate:			
Bonds FR	\$ -	\$ -	\$ -
Bonds	\$ 1,022,843,183.61	\$ 1,019,740,322.00	\$ 7,354,956.37
Repurchase Agreements	\$ -	\$ -	\$ -
Reverse Repurchase	\$ -	\$ -	\$ -
Time Deposits	\$ 5,462,000,000.00	\$ 5,462,000,000.00	NA
PMIA & GF Loans	\$ 228,365,740.00	\$ 228,365,740.00	NA
TOTAL	\$ 183,419,482,578.32	\$ 183,978,707,910.39	\$ 787,172,075.03

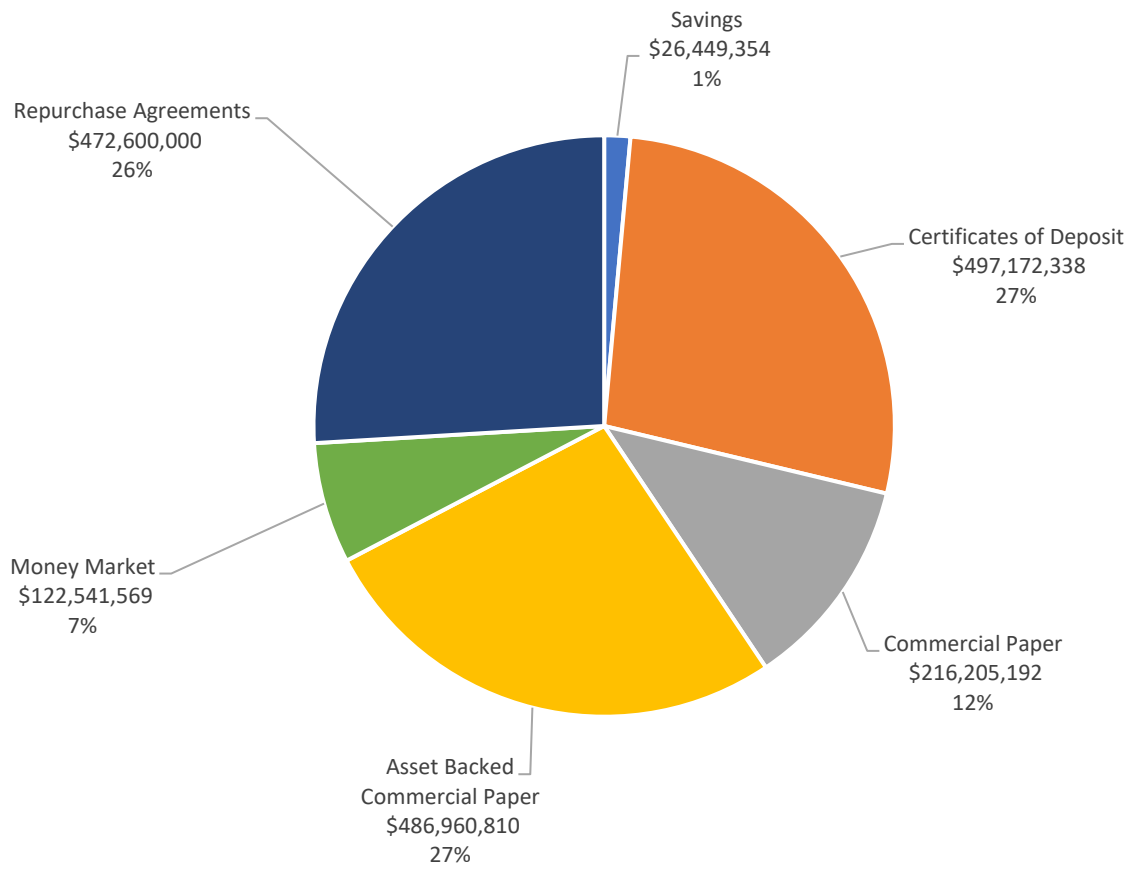
Fair Value Including Accrued Interest \$ 184,765,879,985.42

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

California CLASS Schedule of Investments

April 2026

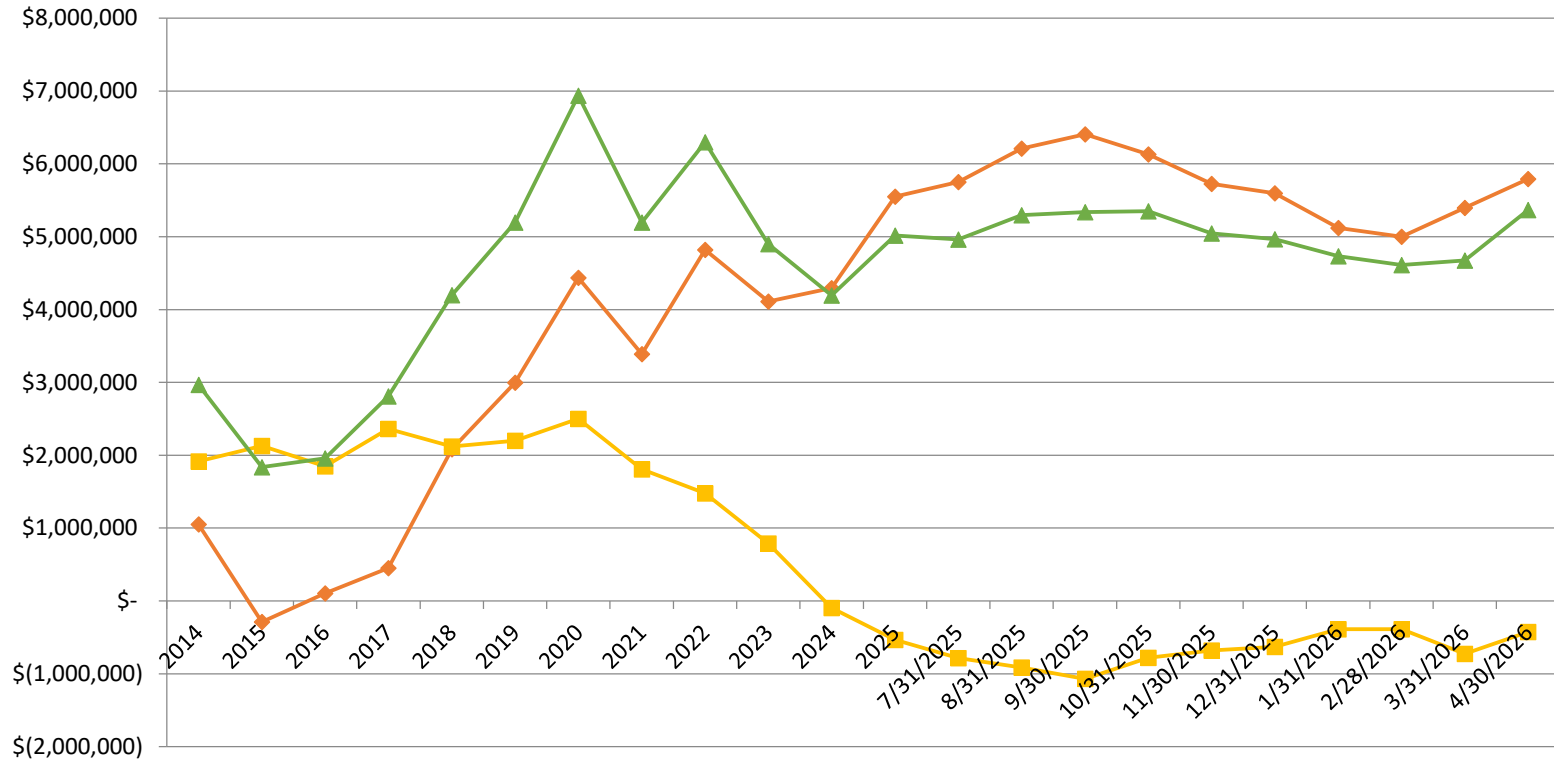
Average Daily Yield
3.692%



Total Investments

1,821,929,263

Cash Position



Fiscal Year Ended
 General District IDA Total

ACTION DISCUSSION

The background is a light blue gradient with several realistic water droplets of various sizes scattered across it. The droplets have highlights and shadows, giving them a three-dimensional appearance.

YUIMA MUNICIPAL WATER DISTRICT

2026-27

PROPOSED BUDGET

JUNE 1, 2026

BUDGET AND RATE DEVELOPMENT PROCESS

Operational
Needs
Assessment

DISCUSSION, ASSESSMENT AND DETERMINATION OF DISTRICT NEEDS FOR OPERATIONS, CAPITAL PROJECTS, OTHER OPERATING RECOMMENDATIONS.



Water Sales
&
Production

ESTIMATE WATER SALES AND LOCAL PRODUCTION TO DETERMINE ESTIMATED CWA PURCHASES.



Imported
Water Costs
SDCWA Rates

DETERMINE COSTS OF IMPORTED WATER ONCE SDCWA HAS ADOPTED THEIR RATES FOR THE NEW FISCAL YEAR.



Revenue
Requirement
Analysis

DETERMINE TOTAL REVENUES NEEDED TO FUND OPERATIONS, CAPITAL, DEBT SERVICE, AND OTHER OPERATING REQUIREMENTS.



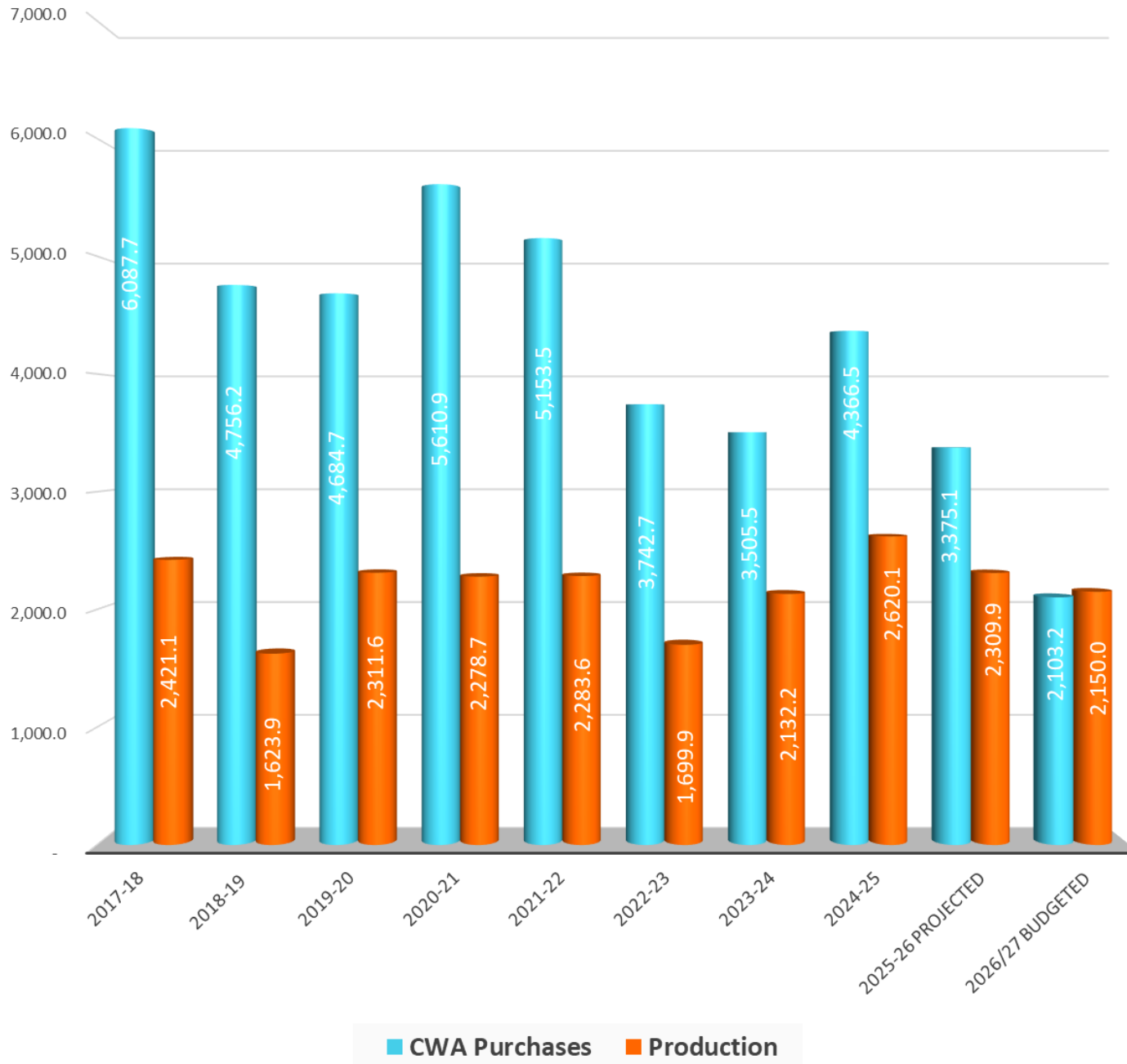
Water Rates
&
Charges

SET RATES TO RECOVER ALL COSTS OF OPERATIONS, CAPITAL, ETC.

2026/27 PRIORITY NEEDS ASSESSMENT

- PRIORITY
 - MCNALLY TANK 1 REPAIR
 - PUMP & MOTOR MAINTENANCE
 - SDCWA FIXED COST PASS THROUGH REPERCUSSIONS
 - SCADA BACKUP UPGRADE
- WORKING SOLUTIONS – NOT INCLUDED IN BUDGET – GRANT POSSIBILITIES
 - NO3 FACILITY FOR FAN WELLS
 - DUNLAP TANK REPLACEMENT

CWA Purchases vs. Production Comparison

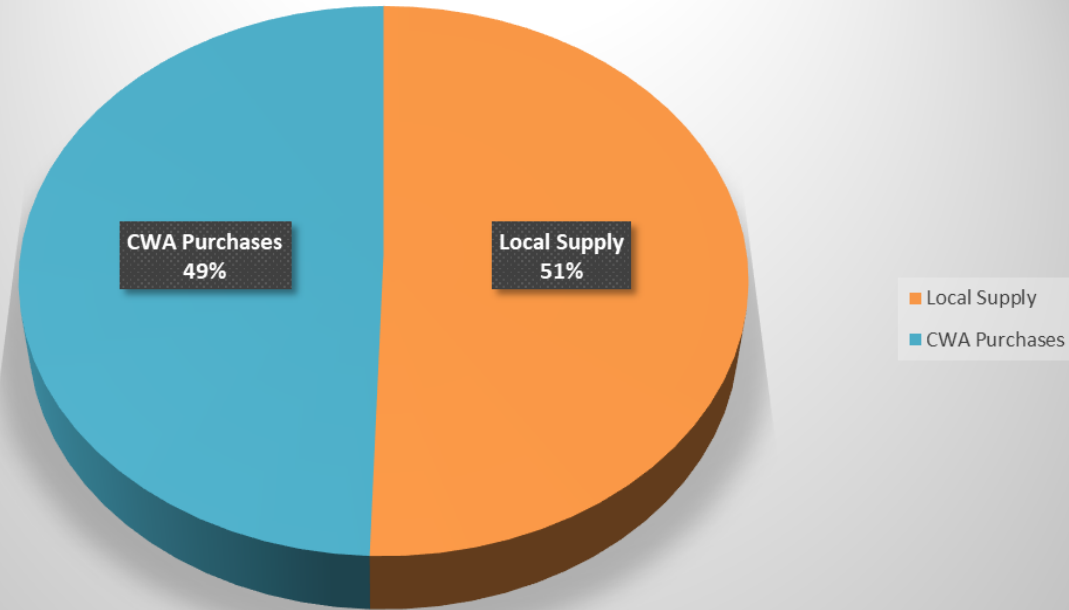


LOCAL PRODUCTION & CWA WATER PURCHASES

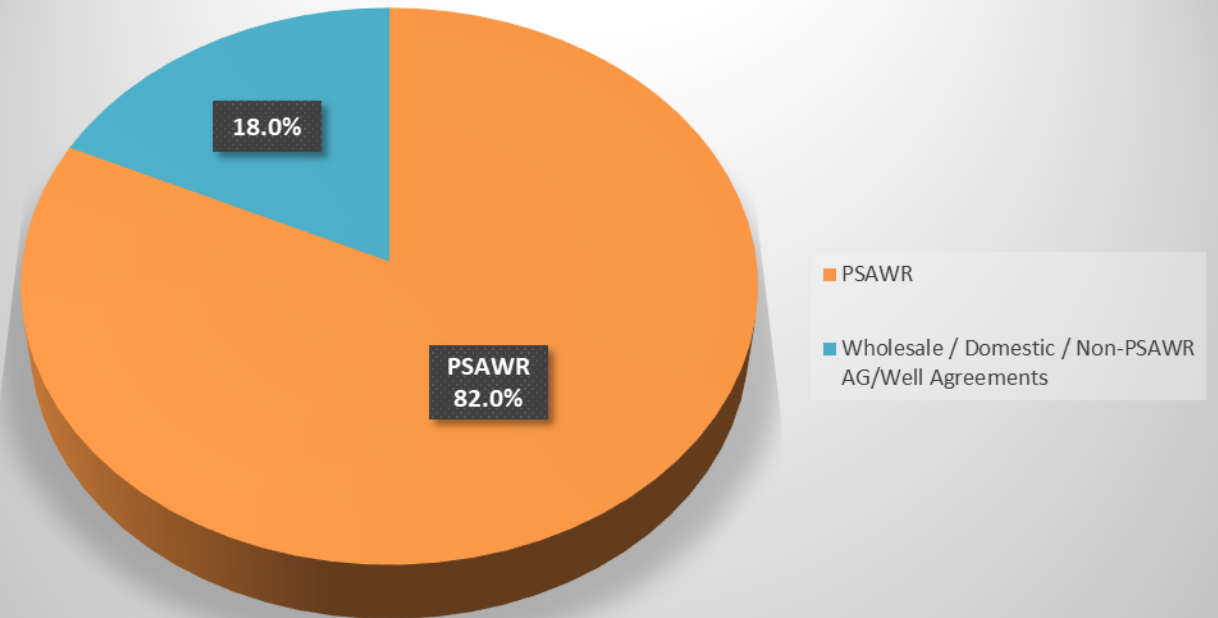
- BASED ON 10-YEAR AVERAGE
- INCLUDES EXPECTED SIGNIFICANT SALES REDUCTION
- LOCAL PRODUCTION– ESTIMATES A 6.9% DECREASE FROM 25/26 PROJECTIONS.
- CWA PURCHASED WATER, ESTIMATES A 37.6% DECREASE IN CWA PURCHASED WATER FROM 25/26 PROJECTIONS.
 - 1ST TIME IN 14 YEARS THAT YUIMA PRODUCTION HAS SURPASSED CWA PURCHASES

WATER SUPPLY AND DEMAND

WATER SUPPLY



DEMAND BREAKDOWN – PSAWR to NON-PSAWR (M&I)



CWA & MET RATES

THESE ARE ESTIMATES AS THE SDCWA RECOMMENDED RATES HAVE NOT BEEN APPROVED

- CWA RATE ESTIMATES
 - 0 % INCREASE SUPPLY RATE
 - 3% OVERALL
 - PSAWR CREDIT \$506

- FIXED COST PASS-THRU INCREASED \$200K TO \$1,852,818
 - PASSED THROUGH DIRECTLY TO CUSTOMER
 - IDA LINE ITEM – NO LONGER BUILT INTO RATE

County Water Authority Treated Water Rate					
	Acre Foot Charge	Rate	Rate	Change	% of
		1/1/2026	1/1/2027	per Ac. Ft.	Change
	Rate	Rate	Change	% of	
	1/1/2026	1/1/2027	per Ac. Ft.	Change	
CWA's "All-in" Rate					
Melded Supply Rate	\$1,490	\$1,490	0	0.0%	
Melded Treatment Rate	530	610	80	15.1%	
Transportation Rate	128	113	-15	-11.7%	
Cost of Treated Water	\$2,148	\$2,213	65	3.0%	
Cost for Treated M&I	\$2,148	\$2,213	\$65	3.0%	
CWA's PSAWR Rate					
Melded Supply Rate	\$1,490	\$1,490	0	0.0%	
Less: Agricultural Credit Programs					
(1) CWA/PSAWR Program (Supply Cost Benefit)	-506	-506	0	0.0%	
Melded Treatment Rate	530	610	80	15.1%	
Transportation Rate	128	113	-15	-11.7%	
Net PSAWR Ag. Rate	\$1,642	\$1,707	65	3.0%	

REVENUE REQUIREMENTS

• SOURCE OF SUPPLY	\$5,942,055
• PUMPING	2,184,592
• WATER TREATMENT	217,865
• TRANSMISSION & DISTRIBUTION	377,757
• CUSTOMER EXPENSE	212,858
• GENERAL & ADMIN	1,857,381
• GENERAL PLANT & CONTRACT EXPENSE	<u>789,130</u>
TOTAL REVENUE REQUIREMENT	\$11,581,638

REVENUE RATES & CHARGES

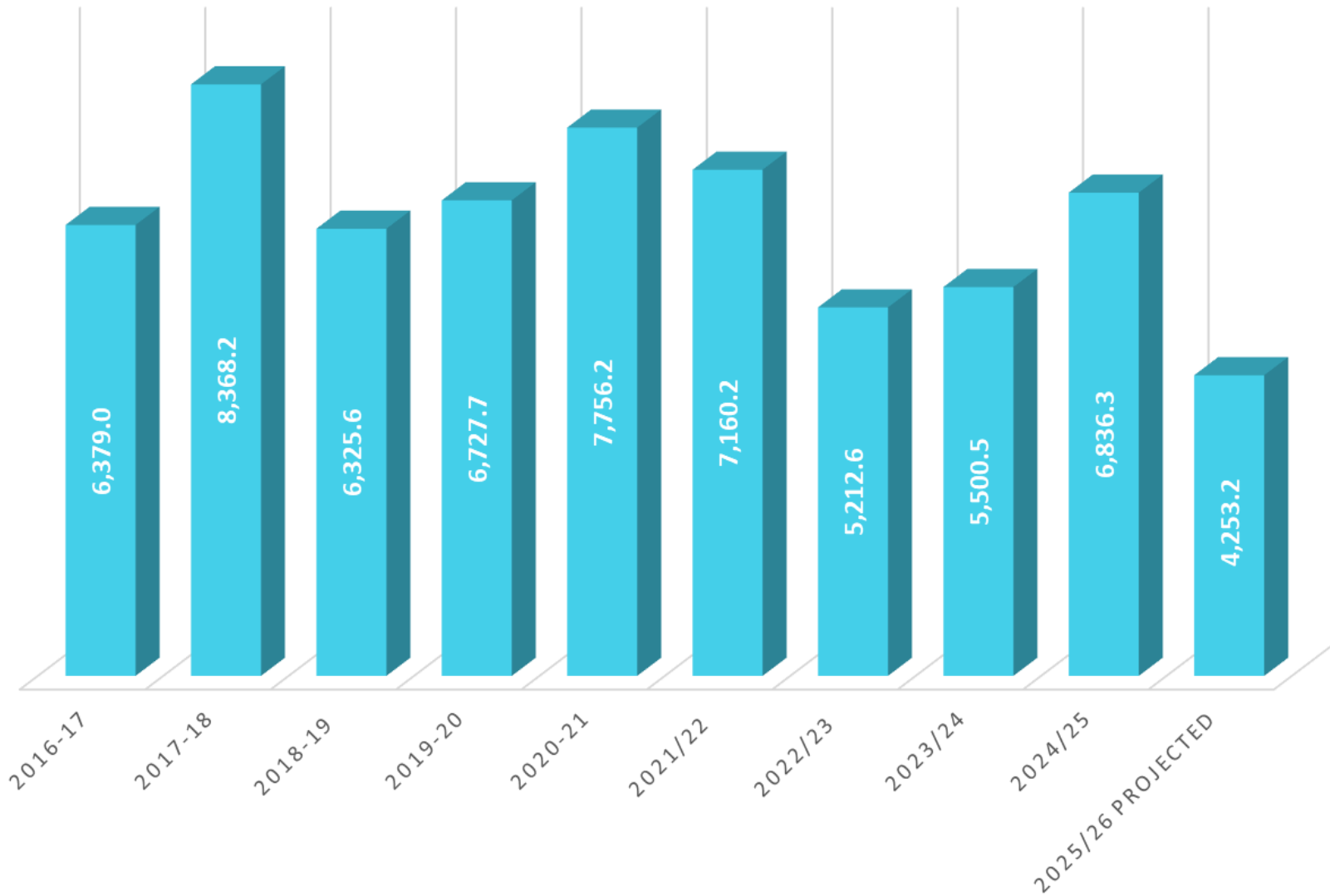
- REVENUE GENERATION CATEGORIES

• WATER SALES & SERVICES	\$6,966,909
• CWA / MET FIXED COSTS	1,783,271
• MONTHLY METER FEES	892,255
• PUMP ZONE CHARGES	1,098,041
• SERVICE CONTRACTS MISC. NON-OPERATING REVENUE	<u>841,162</u>
TOTAL REVENUE	\$11,581,638*

* ANY DIFFERENCE IS DUE TO ROUNDING

BUDGETED WATER SALES

WATER SALES - 10 YEAR AVERAGE



BASE WATER RATE

Rate Category	Current		Proposed July 2026		% Increase	Per AF Increase	Per Unit Increase
	Per Unit	Acre Foot	Per Unit	Acre Foot			
Yuima PSAWR Agricultural Rate	\$ 3.9316	\$ 1,712.62	\$ 4.1616	\$1,812.81	5.85%	\$100.19	\$ 0.2300
Yuima Domestic and Non-PSAWR Agricultural Rate	\$ 4.7855	\$ 2,084.57	\$ 5.0655	\$2,206.52	5.85%	\$121.95	\$ 0.2800
IDA PSAWR Agricultural Rate	\$ 3.4709	\$ 1,511.94	\$ 3.6375	\$1,584.51	4.80%	\$72.57	\$ 0.1666
IDA Domestic and Non-PSAWR Agricultural Rate	\$ 4.4228	\$ 1,926.57	\$ 4.6351	\$2,019.05	4.80%	\$92.48	\$ 0.2123

These amounts could change depending on final CWA rate adoption

METER FEES AND PUMPING CHARGES

- THERE IS NO PROPOSED INCREASE TO THE MONTHLY METER FEE
- THERE IS NO PROPOSED METER FEE TO THE CURRENT PUMPING CHARGE

MET / CWA ESTIMATED FIXED COST PASS THROUGH CHARGES

Fixed Cost Pass Through Charges are assessed on a calendar year basis and passed through to each customer using the same methodology.

Estimated Costs used in the 1,783,271, Budget

This is 6-months of 2026 calendar year fees plus 6-months of 2027 calendar year fees

Customer Service	\$437,908
Storage	236,769
Supply Reliability	92,137
Readiness to Serve*	185,833
Capacity	179,341
50% Transportation	<u>651,283</u>
Total	\$1,783,271

These amounts could change depending on final CWA rate adoption

PERSONNEL

- SALARIES & BENEFITS OF \$1,746,203 MAKES UP 15.7% OF TOTAL BUDGET EXPENDITURES
 - TOTAL SALARIES \$1,042,953 – 59.7% OF TOTAL PERSONNEL COSTS
 - TOTAL BENEFITS \$703,250 – 40.3% OF TOTAL PERSONNEL COSTS
 - PERS ACTIVE EMPLOYEES \$113,903
 - PERS UNFUNDED LIABILITY \$252,587
 - MEDICAL, DENTAL, VISION, ETC. \$187,162
 - VACATION/SICK LEAVE ACCRUAL \$139,598

CHANGES IN CIRCUMSTANCES AFFECTING BUDGET

- INCREASE IN SDCWA WATER RATE
- THIRD YEAR SIGNIFICANT INCREASE IN SDCWA FIXED COST PASS THROUGH
- SIGNIFICANT REDUCE IN WATER SALES
- ESTIMATED REDUCTION IN ELECTRICAL COSTS DUE TO LESS PUMPING.

COSTS CONTROLLED BY OTHERS

San Diego County Water Authority
\$5,438,055

- Water \$3,654,784
- Fixed cost pass through 1,783,271

San Diego Gas & Electric
\$2,078,228

Total Costs Controlled by Others
\$7,516,283

Percent of Total Budget 64.9%

	PROPOSED BUDGET 2026/2027	COMBINED			GENERAL DISTRICT			IMPROVEMENT DISTRICT A		
		2025/26 BUDGET	2025/26 PROJECTED TO 06/30/26	2024/25 ACTUAL 06/30/25	PROPOSED BUDGET 2026/2027	2025/26 PROJECTED TO 06/30/26	2024/25 ACTUAL 06/30/25	PROPOSED BUDGET 2026/2027	2025/26 PROJECTED TO 06/30/26	2024/25 ACTUAL 06/30/25
OPERATING REVENUES *	*4,253.2 ac. ft.	6,931.3 ac. ft.	6,711.1 ac. ft.		2,703.2 ac. ft.	5,099.2 ac. ft.		2,693 ac. ft.	5,026.8 ac. ft.	
Water Sales ¹	6,907,894 ^(f)	9,205,223	7,202,181	9,080,914	5,043,921	7,040,368	8,441,849	4,221,034	6,153,868	7,204,496
Water Services	59,015	75,907	468,964	121,084	59,015	60,631	121,084	-	100	-
Service Contracts	-	-	-	-	-	-	-	-	-	-
CWA/MET Fixed Costs	1,783,271	1,557,755	1,205,064	1,161,362	1,783,271	1,205,064	1,161,362	991,499 ^(f)	408,232	-
Meter Charges	892,255	892,255	884,704	886,767	370,237	370,281	369,927	522,017	514,423	516,840
Pump Zone Charges	1,098,041	1,742,609	1,519,616	1,926,897	338,713	524,397	657,209	759,329	995,219	1,269,688
Total Operating Revenues	10,740,476	13,473,748	11,280,529	13,177,025	7,595,158	9,200,742	10,751,433	6,493,879	8,071,843	8,991,024
OPERATING EXPENSES										
SOURCE OF SUPPLY:								* 1,143.0 ac. ft.		
Purchased Water - SDCWA	3,654,784	6,432,063	6,056,006	6,636,942	3,654,784	6,056,006	6,636,942	2,357,062	5,992,055	6,565,431
Purchased Water - Local	504,000	480,000	493,958	520,757	504,000	493,958	520,757	-	-	-
CWA/MET Fixed Costs	1,783,271	1,557,755	894,004	976,206	1,783,271	894,004	976,206	991,499 ^(f)		
Total	5,942,055	8,469,818	7,443,967	8,133,905	5,942,055	7,443,967	8,133,905	3,348,561	5,992,055	6,565,431
PUMPING:										
Salaries & Wages	24,593	22,607	12,175	18,211	908	(17)	423	23,685	12,192	17,788
Power	2,070,028	2,372,625	2,217,161	2,338,350	491,507	690,822	751,329	1,530,000	1,526,340	1,587,021
Maintenance	89,971	131,100	73,275	81,328	31,554	12,463	20,293	106,938	60,811	61,035
Total	2,184,592	2,526,332	2,302,611	2,437,888	523,969	703,268	772,046	1,660,623	1,599,343	1,665,844
WATER TREATMENT:										
Salaries & Wages	78,631	75,574	54,239	58,225	37,197	20,898	15,298	41,434	33,341	42,927
Supplies/Chlorine	96,390	92,000	85,798	93,273	31,890	29,345	31,122	64,500	56,452	62,151
Maintenance & Wtr. Testing	39,144	30,100	32,475	28,986	11,000	6,993	14,632	28,144	25,482	14,354
Power	3,700	3,300	3,593	3,186	3,600	3,521	3,133	100	71	54
Total	217,865	200,974	176,105	183,669	83,687	60,758	64,184	134,178	115,347	119,485
TRANSMISSION & DISTRIBUTION:										
Salaries & Wages	272,280	269,341	343,857	260,398	130,865	164,551	120,202	141,415	179,305	140,196
Materials & Supplies	2,500	2,500	-	1,155	1,000	-	255	1,500	-	899
Telemetry	20,000	22,000	19,200	17,349	10,000	8,736	4,795	10,000	10,464	12,553
Engineering	-	-	-	-	-	-	-	-	-	-
Maintenance	82,532	101,300	40,115	83,720	23,905	21,823	41,457	58,627	18,292	42,263
Signal Channel	445	445	2,029	88	-	-	-	445	2,029	88
Total	377,757	395,586	405,200	362,707	165,770	195,110	166,710	211,987	210,090	195,998

¹ Combined Water Sales figures have been reduced by the amount allocated for IDA purchased water to eliminate duplication of inter-district exchange.

	COMBINED			GENERAL DISTRICT			IMPROVEMENT DISTRICT A			
	PROPOSED	2025/26	2025/26	2024/25	PROPOSED	2025/26	2024/25	PROPOSED	2025/26	2024/25
	BUDGET	BUDGET	PROJECTED TO	ACTUAL	BUDGET	PROJECTED TO	ACTUAL	BUDGET	PROJECTED TO	ACTUAL
	2026/2027		06/30/26	06/30/25	2026/2027	06/30/26	06/30/25	2026/2027	06/30/26	06/30/25
CUSTOMER EXPENSE:										
Salaries & Wages	212,858	130,623	133,381	116,465	105,465	64,614	53,366	107,393	68,768	63,099
Meter Repair & Maintenance	-	2,362	527	6,492	-	472	4,824	-	55	1,668
Total	212,858	132,986	133,908	122,955	105,465	65,085	58,189	107,393	68,822	64,767
GENERAL & ADMINISTRATIVE:										
Salaries & Wages	487,845	469,982	339,269	317,918	216,603	156,363	142,764	271,242	182,906	175,153
Benefits	563,652	563,652	674,005	560,778	250,261	310,175	246,384	313,391	363,829	314,394
Professional Services-SGMA	-	30,000	35,008	17,023	-	16,162	7,604	-	18,846	9,420
Legal Fees	10,000	10,000	5,154	11,200	4,440	2,327	5,059	5,560	2,827	6,140
Accounting/Audit Fees	21,500	21,500	9,482	18,500	9,546	9,482	9,250	11,954	-	9,250
Insurance	111,706	111,706	102,180	118,444	49,597	41,389	51,261	62,109	60,791	67,184
Auto Expense	45,000	45,000	41,767	43,258	19,980	20,747	19,371	25,020	21,021	23,887
Telephone Expense	10,500	10,500	10,480	11,385	4,662	4,798	5,101	5,838	5,683	6,284
Uniform Expense	2,875	2,875	5,593	3,148	1,277	2,620	1,413	1,599	2,973	1,735
Office Expense	16,760	17,760	18,012	18,440	7,441	8,252	8,240	9,319	9,760	10,200
Postage Expense	5,000	5,000	4,819	3,982	2,220	2,246	1,775	2,780	2,574	2,207
Computer Expense	49,200	66,200	62,991	55,422	21,845	28,524	24,778	27,355	59,217	30,644
License/Permits/LAFCO/Fees	23,225	25,000	18,331	26,328	10,312	8,770	14,552	12,913	9,561	11,776
Utilities	4,500	4,500	5,359	4,246	1,998	2,459	1,901	2,502	5,939	2,345
Medical Exams/Physicals	-	670	4,152	1,419	-	1,878	635	-	2,274	784
Manager Expense	2,000	5,700	3,041	3,891	888	1,379	1,758	1,112	1,662	2,133
115% Debt Service Reserve	483,118	454,531	-	-	389,959	-	-	93,159	-	-
Education/Training Expense	2,500	2,500	1,433	4,575	1,110	665	2,064	1,390	769	2,510
Membership Fees	18,000	18,000	24,665	17,341	7,992	11,115	7,720	10,008	13,550	9,620
Total	1,857,381	1,865,076	1,365,743	1,237,296	1,000,132	629,350	551,629	857,249	736,392	685,664
GENERAL PLANT:										
Salaries & Wages	84,429	74,352	41,755	62,518	37,486	19,228	28,229	46,942	22,527	34,289
Maintenance	19,500	22,594	22,156	24,344	8,658	8,790	10,648	10,842	13,366	13,696
Safety Programs/Equip.	1,800	1,800	2,132	1,031	799	959	461	1,001	1,173	571
Small Tools	2,500	2,500	2,166	2,582	1,110	992	1,018	1,390	1,174	1,565
Supplies	3,000	3,000	4,452	2,642	1,332	2,040	1,182	1,668	2,412	1,459
Radio Maintenance	550	550	287	203	244	132	96	306	155	106
Property Tax & Obsolete Inventory	847	847	1,311	50,415	500	1,311	50,415	347	-	-
Depreciation	654,589	656,343	683,631	686,585	302,174	331,217	332,119	352,415	352,415	354,467
Total	767,215	761,986	757,889	830,319	352,304	364,668	424,167	414,911	393,222	406,152
OTHER EXPENSE:										
Total Contract Services Expenses	21,915	24,299	34,760		21,915	34,760	58,789	-	-	-
TOTAL OPERATING EXPENSE	11,581,638	14,377,057	12,620,183	13,308,739	8,195,297	9,496,966	10,229,620	6,734,902	9,115,271	9,703,340
OPERATING MARGIN	(841,163)	(903,309)	(1,339,653)	(131,715)	(600,139)	(296,224)	521,813	(241,023)	(1,043,429)	(712,316)

	PROPOSED BUDGET 2026/2027	COMBINED			GENERAL DISTRICT			IMPROVEMENT DISTRICT A		
		2025/26 BUDGET	2025/26 PROJECTED TO 06/30/26	2024/25 ACTUAL 06/30/25	PROPOSED BUDGET 2026/2027	2025/26 PROJECTED TO 06/30/26	2024/25 ACTUAL 06/30/25	PROPOSED BUDGET 2026/2027	2025/26 PROJECTED TO 06/30/26	2024/25 ACTUAL 06/30/25
		OPERATING MARGIN - from page 2	(841,163)	(903,309)	(1,339,653)	(131,715)	(600,139)	(296,224)	521,813	(241,023)
NON-OPERATING REVENUES										
Tax Revenue - General	624,853	593,124	638,213	595,386	534,400	547,306	505,343	90,453	90,906	90,043
Water Availability	96,192	93,296	97,704	91,840	67,778	68,352	66,299	28,414	29,352	25,540
MET Stand-by credit	-	-	-	-	-	-	-	-	-	-
MET Ready-to-Serve charge	-	-	-	-	-	-	-	-	-	-
Connection Fees/Debt Service Interest	(123,035)	(123,035)	(25,564)	(33,665)	(105,469)	(13,136)	(24,345)	(17,566)	(12,427)	(9,320)
SDCWA-Infrastructure Access Charge Collected	42,219	42,219	32,270	31,397	42,219	32,270	31,397	-	-	-
Misc. Income & Lease Fees	137,100	230,976	167,384	192,739	739	3,830	20,999	136,361	163,553	171,740
Interest on Investments & Deliq. Accts.	154,922	154,922	184,113	238,665	130,000	161,795	214,714	24,922	22,318	23,951
County Contribution to Fire Protection	-	-	-	-	-	-	-	-	-	-
Capital Improvement Financing	-	-	-	-	-	-	-	-	-	-
NON-OPERATING EXPENSES										
Water Availability to Capital Reserve	(96,192) ⁽²⁾	(93,296)	(97,704)	(91,810)	(67,778)	(68,352)	(66,269)	(28,414)	(29,352)	(25,540)
MET Stand-by charge to Capital	-	-	-	-	-	-	-	-	-	-
MET Ready-to-serve to Capital	-	-	-	-	-	-	-	-	-	-
Conn. Fees/Debt Int Exp. to Capital	123,035 ⁽³⁾	123,035	25,564	91,043	105,469	13,136	73,478	17,566	12,427	17,566
SDCWA-Infrastructure Access Charge	(52,014) ⁽⁴⁾	(52,014)	(42,034)	(41,379)	(42,219)	(31,878)	(31,380)	(9,795)	(10,156)	(9,999)
50% Invest Rev. to Capital Reserve	(71,150) ⁽⁵⁾	(71,150)	(68,399)	(71,023)	(65,000)	(68,399)	(70,884)	(6,150)	-	(139)
Transfer Fire Protection Funds to Fire	-	-	(2,690)	955	-	-	-	-	(2,690)	955
Trans. to Capital Reserves	5,232 ⁽⁶⁾	5,232	-	-	-	-	-	5,232	-	-
Transfer from Rate Stabilization Fund	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Revenues	841,162	903,309	908,856	1,004,147	600,139	644,924	719,352	241,023	263,932	284,795
NET MARGIN	(1)	0	(430,797)	872,433	(0)	348,700	1,241,166	(0)	(779,497)	(427,521)
RECAP										
TOTAL INCOME	11,581,638	14,377,057	12,189,385	14,181,172	8,195,297	9,845,666	11,470,785	6,734,902	8,335,775	9,275,819
TOTAL EXPENSE	11,581,638	14,377,057	12,620,182	13,308,739	8,195,297	9,496,966	10,229,620	6,734,902	9,115,271	9,703,340
NET MARGIN	0	0	(430,796)	872,433	(0)	348,700	1,241,166	(0)	(779,497)	(427,521)
TRANSFERS TO CAPITAL RESERVE										

² Water Availability district wide to capital reserve

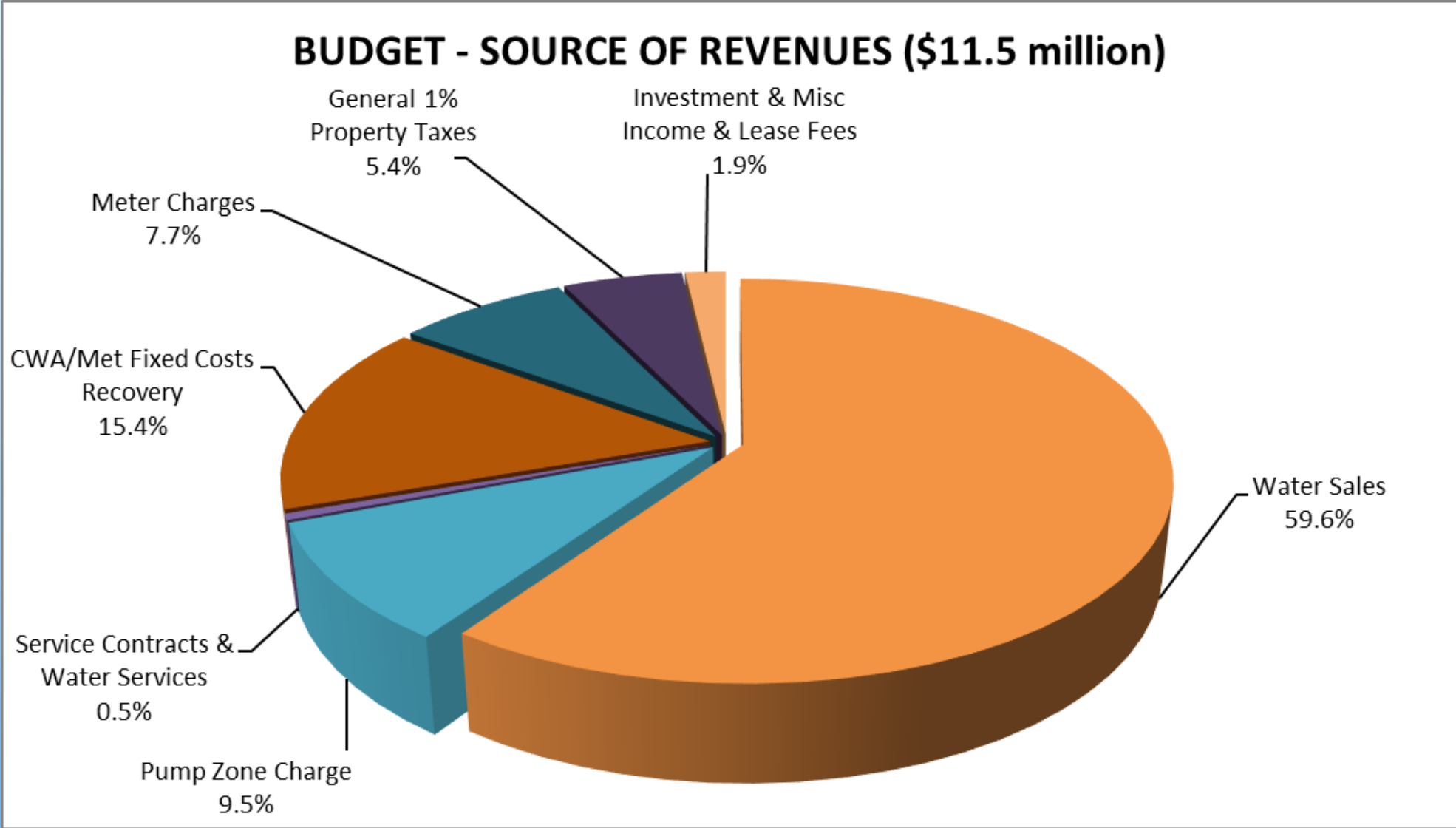
³ Connection fees transferred to capital. Debt service interest transferred to capital

⁴ SDCWA Fixed Costs - direct pass through.

⁵ 50% of investment earnings to capital reserve

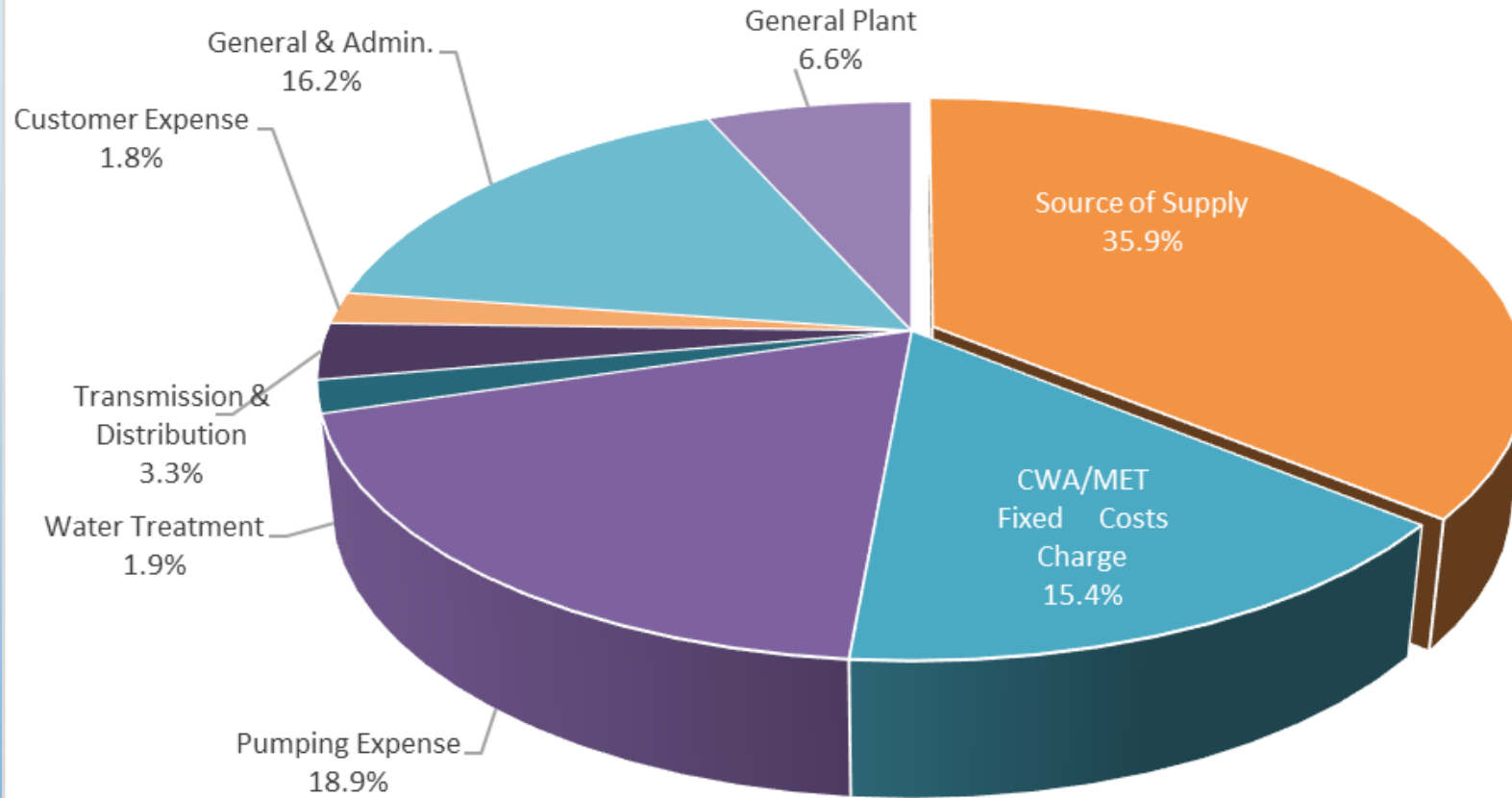
⁶ Transfer from Capital Fund for CIP Projects

**BUDGET RECAP - SOURCE OF REVENUES
2026-27**



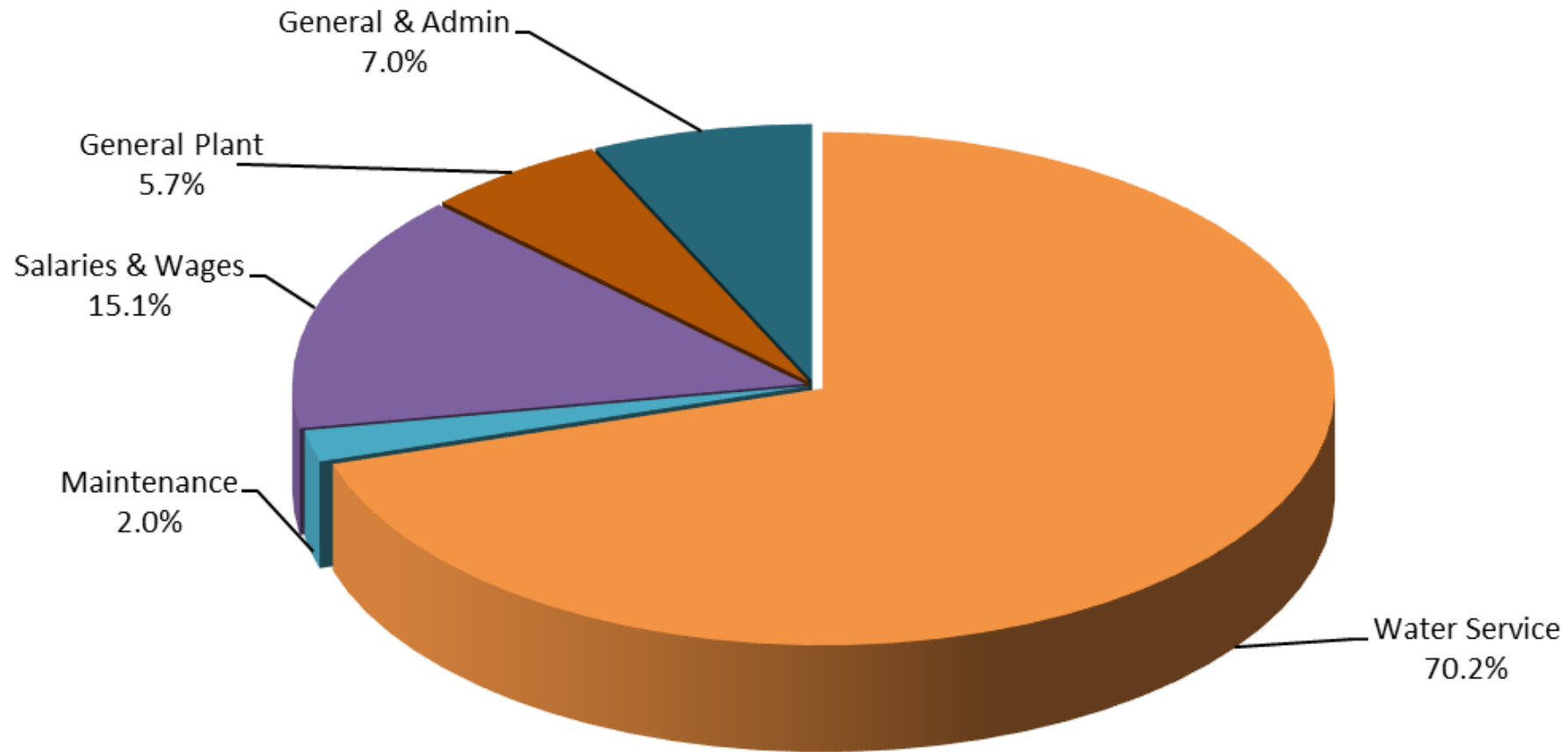
BUDGET RECAP - EXPENDITURES BY BUDGET ELEMENTS 2026-27

MAJOR BUDGET ELEMENTS - EXPENDITURES (\$11.5 million)



**BUDGET RECAP - EXPENSE BY MAJOR CATEGORY
2026-27**

MAJOR BUDGET CATEGORIES - EXPENDITURES (\$11.5million)





April 1, 2026

Board of Directors and Ms. Amy Reeh, General Manager
Yuima Municipal Water District
PO Box 177
Pauma Valley, CA 92061

We are pleased to confirm our understanding of the services we are to provide Yuima Municipal Water District (District) as of and for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the business-type activities and each major fund of the District, as of June 30, 2026, and for the year then ended and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents of the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI) such as management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Proportionate Share of the Net Pension Liability
3. Schedule of Pension Contributions
4. Schedule of Changes in the Net OPEB Liability and Related Ratios
5. Schedule of OPEB Contributions

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmosen, CPA | Oscar Gonzalez, CFE

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
WALNUT CREEK OFFICE 2121 N. California Blvd. Suite 290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

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The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Introductory Section
2. Statistical Section

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b) For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c) To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d) For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e) For identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- f) For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g) For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i) For informing us of any known or suspected fraud affecting the District involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j) For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility:

- a) for the preparation of the supplementary information in accordance with the applicable criteria;
- b) to provide us with the appropriate written representations regarding supplementary information;
- c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and
- d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make

the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform,

At the end of the year, we agree to perform the following:

- a) Propose adjusting or correcting journal entries detected during the audit, if applicable, to be reviewed and approved by the District's management.
- b) Word process the financial statements using information provided by management.

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for:

- a) making all management decisions and performing all management functions;
- b) assigning a competent individual to oversee the services;
- c) evaluating the adequacy of the services performed;
- d) evaluating and accepting responsibility for the results of the services performed; and
- e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- a) We will perform the services in accordance with applicable professional standards
- b) The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District with regard to tax positions taken in the preparation of the tax return, but the District must make all decisions with regard to those matters.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Preparation of State Controller Report

Our Responsibilities

The objective of our engagement is to prepare the annual Financial Transactions Report (FTR) in accordance with the California State Controller's Office Instructions based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the FTR.

Our engagement cannot be relied upon to identify or disclose any FTR misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the FTR in accordance with the State Controller's Office Instructions. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your FTR in accordance with SSARs:

- a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements
- b) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
- c) The prevention and detection of fraud
- d) To ensure that the District complies with the laws and regulations applicable to its activities
- e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements
- f) To provide us with:
 - i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
 - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
 - iii. Unrestricted access to persons of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the FTR were not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Engagement Fees

Our fixed fees for the services previously outlined will be as follows:

Financial Statements and Auditor Reports	\$18,000
Preparation of the State Controller's Report	500
Total	\$18,500

If significant changes occur in the District's audit requirements with the implementation of new Governmental Accounting Standards Board (GASB) Standards, Government Auditing Standards or the Audit and Accounting Guide for State and Local Governments issued by the AICPA for attest and/or nonattest services, this may render additional services needed which may increase the above noted fixed fee.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the District's account becomes 60 days or more overdue and may not be resumed until the District's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. The District will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from District personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

Additionally, our fees are dependent on the availability, quality, and completeness of the District's records and, where applicable, upon the District's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., District employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.).

We will schedule the engagement based in part on deadlines, working conditions, and the availability of District key personnel. We will plan the engagement based on the assumption that District personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, District personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

If circumstances occur related to the condition of District records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

Scheduling

Scheduling of the Audit Final-Fieldwork Dates will be based on an agreeable timetable with the District. We ask that the District prepare a completed and finalized Trial Balance and General Ledger in Excel form as of the June 30, 2026, date with all Balance Sheet accounts properly reconciled in Excel or PDF form and uploaded into the Suralink Portal System by the date scheduled. Failure to complete all the above noted items by the date scheduled will result in a \$1,000 extra fee charge and postponement of the audit to a later date. A 30-day notice before the initial scheduled Audit Final-Fieldwork date is required to change the date and avoid the extra \$1,000 fee. However, if a December or January date is chosen for the re-scheduled Audit Final-Fieldwork date, the \$1,000 fee will still apply to cover Overtime costs incurred during those months and will only guarantee the audit will be completed by January 31, 2027.

Other Engagement Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Paul J Kaymark, CPA is the engagement partner responsible for supervising the engagement and signing the report.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

The audit documentation for this engagement is the property of Nigro & Nigro, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Nigro & Nigro, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will notify the District of any such request.

Conflict Resolution

Should any litigation or adverse action (such as audits by outside governmental agencies and/or threatened litigation, etc.), by third parties arise against the District or the board of directors subsequent to this engagement, which results in the subpoena of documents from Nigro & Nigro, PC and/or requires additional assistance from us to provide information, depositions or testimony, the District hereby agrees to compensate Nigro & Nigro, PC (at our standard hourly rates) for additional time charges and other costs (copies, travel, etc.), and to indemnify us for any attorney's fees to represent Nigro & Nigro, PC.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The District and Nigro & Nigro, PC both agree that any dispute over fees charged by the auditor to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

Conclusion

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- a) Our view about the qualitative aspects of the District's significant accounting practices;
- b) Significant difficulties, if any, encountered during the audit;
- c) Uncorrected misstatements, other than those we believe are trivial, if any;
- d) Disagreements with management, if any;
- e) Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- f) Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- g) Representations we requested from management;
- h) Management's consultations with other accountants, if any; and
- i) Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

Enclosed, as required by *Government Auditing Standards*, is a copy of the report on the most recent peer review of our firm.

We appreciate the opportunity to provide these services and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,

Nigro & Nigro, PC

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC, (the firm) in effect for the year ended August 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selection and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

Spafford & Hardy, Inc.

May 1, 2024



April 1, 2026

Governance Board and Management:

This letter is provided in connection with our engagement to audit the financial statements of the entity as of and for the year ended June 30, 2026. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

Our Responsibilities

As stated in our engagement letter dated April 1, 2026, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* for the purpose of forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility relating to other information, whether financial or nonfinancial information (other than financial statements and the auditor's report thereon), included in the entity's annual report includes only the information identified in our report. We have no responsibility for determining whether the introductory information is properly stated. We require that we receive the final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report, or if that is not possible, as soon as practicable and, in any case, prior to the entity's issuance of such information.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting.

However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Certain significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although we are currently in the planning stage of our audit, the following presumptive significant risks are applicable to our audit and require special audit considerations:

- *Management's override of internal controls over financial reporting:* Auditors must consider and respond to the risk of management override of internal controls, which is the intervention by management in handling financial information and making decisions contrary to internal control policy.
- *Revenue recognition:* Auditors must consider and respond to the risk of management subversion of generally accepted accounting principles in determining how and when revenue is recognized.
- *Significant estimates:* Auditors must consider and respond to the risk of management bias in significant accounting estimates. Financial statement areas containing significant estimates can include, but are not limited to, net pension liability and related deferred inflows/outflows, net OPEB liability and related deferred inflows/outflows, leases receivable and related deferred inflows of resources, lease and subscription liabilities, right-to-use assets, depreciation and amortization expense, fair value measurements and compensated absence liabilities.

We expect to begin our audit in approximately May 2026. Paul J. Kaymark, CPA and Jared Solmons, CPA will serve as the engagement and technical review partners and are responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the information and use of the governance board and management of the entity and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in blue ink that reads "Nigro & Nigro, PC". The signature is written in a cursive, flowing style.

Nigro & Nigro, PC

INFORMATION / REPORTS

May 13, 2026

WHAT'S HOT REPORT

Government Relations Department
San Diego County Water Authority

Meggan Quarles
MQuarles@SDCWA.org

Daniel Gaytan
DGaytan@SDCWA.org



**San Diego County
Water Authority**

What's Hot?

State Legislative Activity

Policy committees are churning through bills in order to meet statutory deadlines. Many bills (112 to be exact) have already met their futile fate this session while many others continue their march to the Governor's desk. In addition to shepherding their bills, lawmakers in Sacramento will have the rare opportunity to decide how they want to spend (or not spend) a historic cash position that California currently holds. Democrats in both chambers have set their guiding principles, and it remains to be seen how these will differ from the Governor's priorities. In the Governor's race Xavier Becerra has become the new democratic frontrunner in the crowded field of gubernatorial contenders, following Representative Eric Swalwell's departure from the race. In the past few weeks, Becerra and Republican Steve Hilton have been consistently polling as the top two candidates. We will find out on June 2 if the two will square off in the November general election or if any surprises emerge.

Federal Legislative Activity

After 75 agonizing days, the Department of Homeland Security (DHS) government shutdown is finally over (mostly). Leadership in the House of Representatives ultimately accepted the Senate's proposal to fund DHS, excluding allocations for Immigration and Customs Enforcement (ICE) and Customs and Border Protection (CBP). Those two agencies have been largely insulated from the shutdown due to the funding boost they received last year from the One Big Beautiful Bill Act. Meanwhile, the conflict in Iran continues to wreak havoc on energy prices at home. Congressional leaders are scrambling to find affordability measures they can enact to help ease the burden on everyday Americans. Water affordability is a topic that can be included in this discussion since existing proposals are already in print.

State Update

What's Happening Around Sacramento

Salton Sea Conservancy

Governor Newsom launched the Salton Sea Conservancy which seeks to address longstanding environmental and public-health challenges at the Salton Sea. This conservancy is the state's first new conservancy in more than 15 years. Established through SB 583 (Padilla), the Conservancy will serve as the central entity guiding long-term restoration and stabilization of the Salton Sea—California's largest inland water body, which has suffered from declining water levels, increasing salinity, and worsening dust emissions. State leaders emphasized that the Conservancy strengthens stewardship, investment, and public access, helping ensure that years of fragmented restoration efforts are now aligned under a unified structure.

The new Conservancy will oversee the operation, maintenance, and expansion of large-scale habitat and dust-suppression projects, many of which are already underway. Recent efforts have included building out thousands of acres of habitat to support fish and millions of migratory birds along the Pacific Flyway, as well as implementing dust-control measures to reduce respiratory hazards for Imperial Valley residents. With the Conservancy in place, state agencies can accelerate implementation, ensure continuity in long-term project delivery, and direct resources more efficiently to the areas of greatest environmental and community need. Officials, including Natural Resources Secretary Wade Crowfoot, noted that long-planned projects are finally being built and that this new governance structure will keep momentum moving forward.

Community engagement is another core pillar of the Conservancy's mission. Local leaders highlighted the importance of bringing long-impacted residents directly into decision-making, ensuring that future project priorities reflect the needs of communities facing the most significant air-quality and public-health impacts. The Conservancy will play a key role in coordinating with residents, local governments, tribal nations, and regional organizations—strengthening accountability and ensuring that state investments deliver durable, equitable outcomes. As the first new conservancy in more than a decade, this initiative signals a renewed long-term commitment to reversing the Salton Sea's decline and building resilience for the region's environment, economy, and public health.

Low Income Rate Assistance (LIRA)

SB 1125 (Menjivar) continues to progress through the legislature. As previously discussed, this bill would formally create a new Water Rate Assistance Program and set up a Water Rate Assistance Fund in the State Treasury, which would provide financial help to make residential water services more affordable for low-income ratepayers, but only after the Legislature appropriates funds. The state board would have to manage the fund separately, develop implementation guidelines (after

consultation with other agencies and a public hearing), and publish an annual report showing how the fund performed. The guidelines would require minimum standards for which water systems can participate, including a self-certification process for eligibility made under penalty of perjury. The bill has broad support from a wide coalition of advocates including environmental justice groups, public water agencies, and elected officials. As of this writing, there is no formal opposition to this bill.

The bill is now pending a suspense hearing in the Senate Appropriations Committee, where it will likely face its toughest legislative scrutiny yet.

Historic Cash Position and Budget Timelines

California closed April with one of the strongest cash positions in its history, totaling \$117 billion in available and usable cash. This reflects:

- \$29.6B General Fund cash balance
- \$4.5B Special Fund for Economic Uncertainties
- \$11.2B in the Budget Stabilization Account (rainy-day fund)
- \$1.3B in the Proposition 98 reserve
- \$71.7B in other special fund balances available for internal borrowing

This is an extraordinary turnaround from the \$34B level in 2018 and the near-insolvency days of the 2009 recession, when cash dipped to \$2B. The state's encumbrance reserve has also risen significantly to \$28B in the Governor's proposed 2026–27 budget, signaling both substantial outstanding obligations and strong short-term fiscal flexibility.

Assembly Democrats have unveiled their high-level 2026 budget framework, outlining early fiscal priorities ahead of negotiations. The update comes alongside the Senate's "Foundation for the Future" plan released April 16, signaling alignment among Democratic caucuses as the state awaits the Governor's May Revision, due May 14—his final budget submission. The three values Democrats intend to guide their budget priorities include:

- **Responsibility** — controlling new spending, preparing for future deficits, strengthening and increasing reserves
- **Compassion** — protecting health care access, food assistance and core safety net programs
- **Fairness** — taking a close look at closing loopholes to make sure billionaires and massive corporations pay their fair share

Although California currently enjoys a temporary cash surplus, legislators and the Legislative Analyst's Office continue to project long-term budget deficits. Below you will find a table with anticipated budget actions over the next few weeks:

Date	Action
May 14	Governor presents May Revision
May 18-28 (approximate)	Assembly Budget Committee and Budget Subcommittee hearings on the May Revision and the 2026-27 state budget package
June 1-5 (approximate)	Deadline for Assembly and Senate to submit proposed 2026-27 legislative budget bill to Legislative Counsel. Discussions with legislators on anticipated Senate-Assembly budget plan, and with administration to advance possible budget agreement.
June 8-15 (approximate)	Additional Budget Committee hearing or hearings on anticipated Senate-Assembly budget plan or budget agreement with the administration
June 15	Expected Floor vote on legislative budget bill (which must be in print on or before June 12)
June 22-29 (approximate)	Additional Budget Committee hearing or hearings, and expected Floor votes on budget bill amendments and trailer bills to facilitate a final budget agreement with the administration
June 29	Expected deadline for Governor to sign or veto the June 15 budget bill
July 1	2026-27 state fiscal year begins

Legislative Calendar

May 14: Governor presents his May revise.

May 15: Last day for fiscal committees to hear and report to the Floor bills in their house.

May 29: Last day for each house to pass bills introduced in that house.



Federal Update

What’s Happening Around DC

Presidents proposed FY27 Budget

In April, President Trump released his FY27 budget request to Congress. Below you will find a high-level comparison of the Bureau of Reclamation FY27 budget request including programs relevant to water agencies. The request is very similar to the FY26 request, with key differences including a proposed reduction in Colorado River Activities of just under \$1 million, Lower Colorado River Operations of \$3.5 million, and Colorado Rover Salinity Control of \$3 million. The request again proposes to zero out WaterSMART funding, a proposal Congress rejected in the FY2026 process.

Program/Account	FY 2024 enacted	FY 2025 CR	FY 2026 Request	FY 2026 Enacted	FY 2027 Request
Water Related Resources	1,587,000	—	1,112,000 (-353,630)	1,465,630	1,112,000 (-353,630)
Policy and Administration	64,000	—	64,000 (0)	64,000 (0)	64,000 (0)
California Bay-Delta Restoration	32,000	—	32,000 (0)	32,000	32,000 (0)
CVP Restoration Fund	65,000	65,370	65,370 (0)	65,370	66,951 (+1,581)
Total Net Discretionary	1,520,000	—	1,208,000 (-353,630)	1,561,630	1,208,000 (-353,630)
Colorado River Activities	26,000	26,120	22,717 (0)	22,717	21,799 (-918)
Upper Colorado Ops	8,200	8,260	8,260 (0)	8,260	7,508 (-758)
Lower Colorado Ops	75,000	77,240	43,999 (0)	43,999	40,461 (-3,538)
CR Salinity Control Title I	19,000	19,489	19,489 (0)	19,489	16,448 (-3,041)
CR Salinity Control Title II	6,000	6,000	4,500 (0)	4,500	4,500 (0)
CRSP Section 5	17,000	16,995	17,339 (-4,000)	21,339	16,575 (-4,764)
CRSP Section 8	3,500	3,536	2,944	2,944	3,073

			(0)		(+129)
Central Arizona Project	19,000	18,993	13,993 (0)	13,993	9,107 (-4,886)
Yuma Area Projects	24,000	23,788	23,788 (0)	23,788	21,659 (-2,129)
Desalination Program	7,000	7,018	6,763 (0)	6,763	6,763 (0)
WaterSMART	170,000	90,628	0 (-41,452)	41,452	0 (-41,452)

Permitting Reform and ESA changes Advance

The House advanced a series of permitting reform bills intended to streamline environmental reviews and reduce regulatory delays. On a parallel but separate track, reforms to the Endangered Species Act (ESA) also continue to move forward. The three measures advanced by the House are:

- FENCES Act (H.R. 6409): would allow states to exclude cross-border pollution from their air quality compliance calculations
- FIRE Act (H.R. 6387): would exempt prescribed burn emissions from air quality standards
- RED Tape Act (H.R. 6398): would eliminate a requirement for EPA to comment on federal construction projects already undergoing separate environmental reviews.

Republicans framed the measures as tools to "unleash American energy," while Democrats sharply criticized them as giveaways to polluters.

At the same time, congressional efforts to amend the ESA are gaining momentum. The ESA Amendments Act of 2025 (H.R. 1897), led by Natural Resources Committee Chair Bruce Westerman, proposes narrowing species protections, revising permitting requirements, and altering the federal consultation process. Although the bill was expected to reach the House floor a couple of weeks ago, it has been postponed. The debate reflects a sharp divide: Republicans contend the ESA has fallen short in recovering species, while Democrats and conservation organizations argue the proposed changes would significantly undermine biodiversity and potentially push vulnerable species toward extinction.

In addition to the legislative activity, the Trump Administration is moving ahead with administrative ESA rollbacks. The Fish and Wildlife Service and NOAA Fisheries have sent a proposal to the White House that would curtail regulatory safeguards against habitat destruction by narrowing the definition of "harm" under the ESA. Another rule related to grizzly bear protections is also under review, following prior signals from FWS Director Brian Nesvik supportive of delisting. These regulatory initiatives underscore a broader, multi-front effort to reshape federal wildlife protections through both statutory changes and administrative action.

EPA-Clean Water Affordability Guidance

The Environmental Protection Agency (EPA) is seeking public comment through May 26 on potential revisions to its 2023 guidance for assessing communities' ability to pay for Clean Water Act (CWA) compliance. The guidance is intended to shape how regulators negotiate implementation timelines with utilities facing costly water quality mandates.

The agency is considering changes in four key areas: how poverty is measured within a community, whether cost-of-living factors are adequately reflected, what constitutes a reasonable compliance timeline, and how water quality standard costs factor into affordability assessments.

The review follows strong criticism of the 2023 guidance, much of it from municipal water utilities. The National Association of Clean Water Agencies (NACWA), which represents publicly owned wastewater and stormwater utilities, praised the decision to revisit the policy, noting it has long advocated for improvements to the framework. The organization previously argued that the Biden-era guidance placed an excessive burden on smaller utilities and failed to fully consider how water rate increases affect low-income households — impacts that NACWA said fall disproportionately on environmental justice communities.

Meanwhile, in Congress, the Low-Income Household Water Assistance Program Establishment Act (HR 4733), has not been heard yet in the Subcommittee on Water Resources and Environment in which it was referred. The bipartisan bill does now have 31 co-sponsors listed, but it is unclear if this bill will gain any traction in the remainder of this Congress.

Legislative Calendar

May 22-June 1: House in district work period

May 25- 29: Senate not in session



YUIMA MUNICIPAL WATER DISTRICT
ADMINISTRATIVE REPORT

May 2026
Amy Reeh
General Manager

DISTRICT BUSINESS

District Staff completed all annual financial reporting for Yuima and the other agencies it manages. Yuima's ACFR was submitted to the GFOA in December and also submitted to the County of San Diego as required in the beginning of January. The District's Auditor, Nigro & Nigro will present the Audit and ACFR at the March 23, 2026 Special Board Meeting.

GRANT APPLICATION:

In accordance with the mutual services agreement with Fallbrook, Rainbow and Valley Center Water Districts, Yuima has submitted information to be considered for federal funding. The request was submitted to the offices of Congressman Issa and Senators Padilla and Schiff. Unfortunately, the total award amount of \$700,000 for all four agencies to share is not necessarily worth accepting due to the significant amount of additional report and audit requirements that come along with accepting federal funds over \$700,000. All GM's of the agencies felt the extra administrative workload and costs would outweigh the small award given.

GROUND WATER MANAGEMENT AUTHORITY

Transfer of the Administrative duties of the Upper San Luis Rey Groundwater Management Authority has begun to be transferred to the new administrator contracted by the Authority. The transfer should be complete by June 30, 2026.

ANNEXATIONS/NEW SERVICE REQUESTS

UPDATE: The State has advised that tentative approval on covering the entire cost of the larger tank has been received. The annexation team continues to provide requested information in association with this tentative approval, including legal opinion that allowed the District to not have to go to public bid on the relocation and reassembly of the tank. The Annexation Team is hoping to receive an award agreement by July 2026 and advanced funding by August 2026 to help fund the tank relocation portion of the project. The team is waiting for NV5 to complete the environmental work on the remainder of the project (not associated with the tank) to have the agreement issued. Simultaneously, District staff are working to prepare the site for construction and apply for an operating permit amendment from the SWRCB. The annexation team has received conditional approval for the construction grant in association with the new infrastructure that must be constructed to serve the 57 new domestic connections. General Manager Reeh is working with the team to fulfill the necessary conditional documents as well as reviewing the project scope of work, and to estimate costs that may change due to a potential change in the scope of work relative to the tank storage requirements.

PERMITTING:

The State Water Resources Control Board has conducted a sanitary survey on both of Yuima's operating systems. More information is available in the Operations Report. The reports have been received and staff are working through any action items

LEGISLATION:

Current legislation, SB1125 is making its way through the legislature that will require water agencies to have a rate payer assistance program. The details of this program are included with this report. While SDCWA is supportive of this legislation, other districts are not, citing administrative burdens, costly financial system upgrades, vulnerability of customer information that will be required to be given to a third-party verification company that will verify whether the customer is truly eligible for assistance. While the program is supposed to be funded with State and Federal funds (only if they are available) the credit each eligible customer receives could only be \$20. This endeavor would be costly to district's with very little reward to the customer.

2026 Low-Income Water Rate Assistance Legislation

AB 2739, Community Water Affordability and System Stabilization Act of 2026 (Soria)

- Creates the Water Affordability and System Stabilization Fund, a trust-based funding mechanism.
- Provides ongoing support for both household water rate assistance and system cost reduction.
- Currently moving through the Assembly.
- Supported by the Board in April.

Senate Bill 1125 Introduction and Purpose

What SB 1125 Does

- Establishes a statewide Water Rate Assistance Program.
- Creates the Water Rate Assistance Fund to deliver direct water bill assistance to low-income households.
- Advances California's Human Right to Water: clean, safe, accessible, and affordable water for all.
- Builds upon the directive from AB 401 requiring the State Water Board to design a Low-Income Water Rate Assistance (LIRA) framework.



Why It Matters for the Water Authority

- Rising water costs driven by aging infrastructure, climate impacts, and regulatory requirements create real affordability challenges.
- A state-funded, state-administered program helps protect local agencies from the financial, legal, and administrative risks of acting alone.
- Board adopted Legislative Policy Guidelines.

Existing Law and Need

Existing State Requirements

- The State Water Board administers drinking water regulations to protect public health.
- California codified the Human Right to Water.
- AB 401 (2015) required the State Water Board to develop a LIRA implementation plan and recommend funding and program structure.

Why a State Program Is Needed Now

- Water rates are rising due to inflation, drought resilience investments, PFAS treatment, and climate change impacts.
- Proposition 218 limits local utilities' ability to subsidize low-income customers.
- Prior LIRA efforts failed largely because they lacked a viable, durable funding source and were administratively burdensome.

Summary of SB 1125

SB 1125 would:

- Establish the Water Rate Assistance Program and Fund.
- Provide direct monthly bill credits or percentage discounts to low-income customers.
- Require statewide automatic enrollment using CARE, CalFresh, Medi-Cal, SSI/SSP, WIC, and CalWORKs data.
- Require the State Water Board to set up implementation guidelines, engage the public, oversee funds, and conduct audits.

Funding Framework

Where Funding Comes From

- State or federal programs
- Voluntary contributions
- Returned funds
- Other appropriated revenue

Fiscal Guardrails

- Administration costs capped at **10%** (after year one). “The state board shall pay eligible systems for reasonable costs associated with the administration of this chapter, which shall not count toward the 10-percent limitation.”
- At least 80% of all expenditures must be applied directly to household assistance.
- Local agencies’ reasonable administrative costs will be **fully reimbursed**.



Program Implementation Requirements

State Water Board Must:

- Adopt guidelines within 270 days.
- Conduct at least three public workshops statewide.
- Provide 45 days for comment.
- Establish processes for:
 - Enrollment, verification, audits
 - Funding distribution
 - Handling property-tax-roll billing systems
 - Returning unused funds
 - Prioritizing rollout where funding is limited

Local Systems Must:

- Enroll customers automatically using state-verified program eligibility.
- Offer at least a \$20/month bill credit, inflation-adjusted, OR
- A 20% discount, if greater.

Administrative Support

The State Water Board must contract with at least one statewide administrator for:

- Enrollment and outreach
- Eligibility confirmation
- Call center services
- Document processing
- Notices and opt-out procedures

Data Sharing

- CPUC must enable electric/gas utilities to share CARE data to streamline enrollment.
- State Water Board may coordinate data-sharing agreements with publicly owned utilities.
- Guardrails are in place regarding data sharing ensuring that it will not be considered a disclosure.

Customer Assistance Delivery

Bill Credits

- Minimum \$20/mo, adjusted annually using the Consumer Price Index.



Alternative Benefit

- 20% bill discount for the standard water volume if that exceeds the flat credit.



Eligibility Verification

- Supported by third-party providers.
- Automatic enrollment based on existing state and federal social program participation.

RAINFALL RECORD 2025/2026 YUIMA SHOP

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

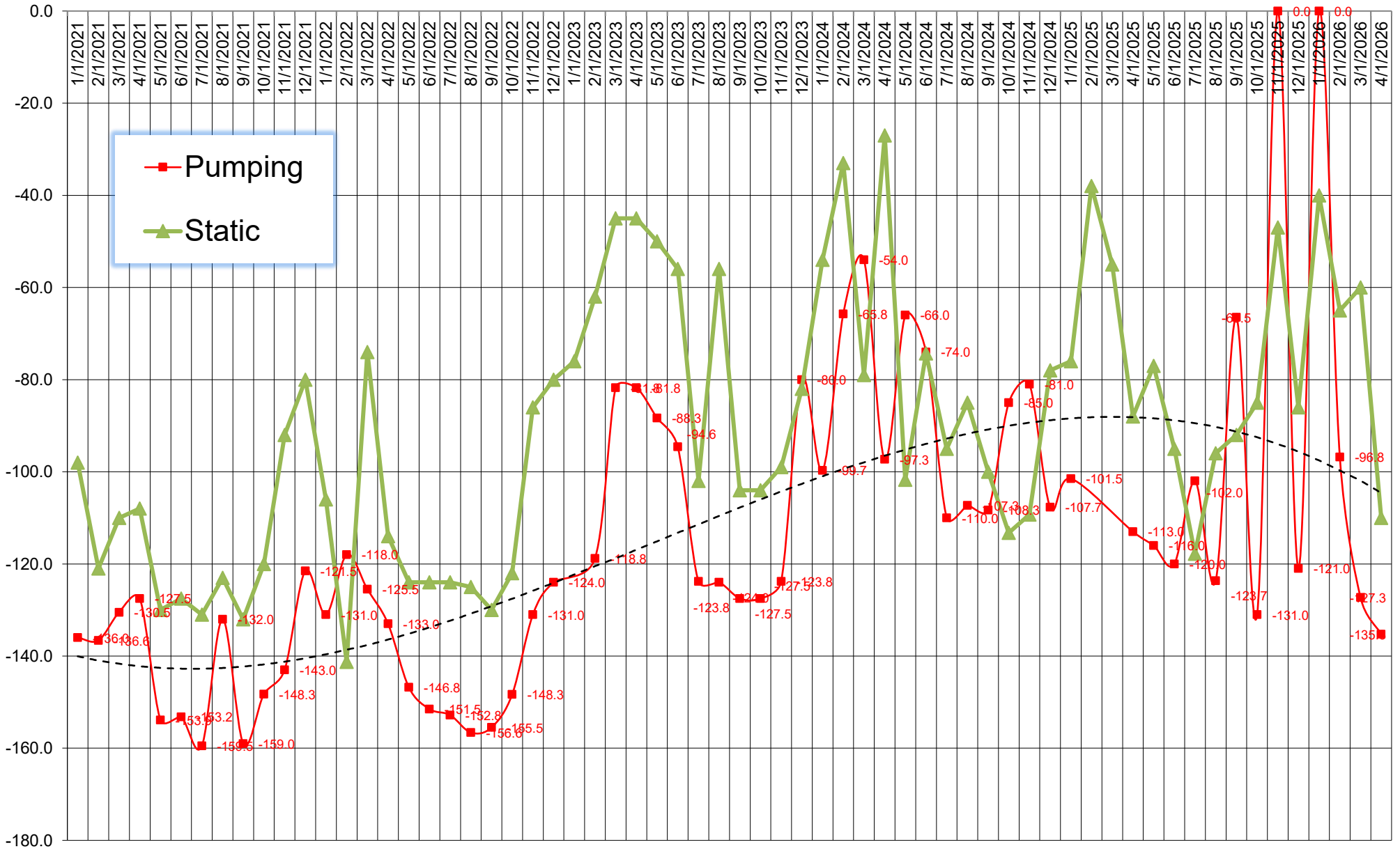
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	
1							1.56			0.01			
2			0.04				0.25						
3							0.16						
4							0.40						
5							0.33						
6													
7													
8													
9				0.01									
10													
11								0.06					
12										0.28			
13										0.36			
14				0.41	0.13								
15				0.01	0.99								
16					0.03			1.01					
17					0.28			0.37					
18			0.28		0.03			0.88					
19					0.02			0.57					
20					0.09								
21			0.03										
22			0.01				0.02						
23						0.05	0.06						
24						0.74							
25													
26			0.01			0.01				0.34			
27			0.01										
28													
29		0.13											
30													
31						0.19							
TOTALS	0.00	0.13	0.38	0.43	1.57	0.99	2.78	2.89	0.00	0.99	0.00	0.00	TOTAL YEAR 10.16
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	0.05	0.00	2.80	6.20	1.70	1.70	0.50	0.00	14.38
2001/2002	0.00	0.00	0.00	0.00	1.35	1.90	0.60	0.15	1.80	0.65	0.00	0.00	6.45
2002/2003	0.00	0.00	0.20	0.00	2.85	3.60	0.25	6.40	3.45	2.10	0.65	0.00	19.50
2003/2004	0.00	0.40	0.00	0.00	1.55	1.55	0.70	4.25	0.75	1.05	0.00	0.00	10.25
2004/2005	0.00	0.40	0.00	7.20	1.55	4.55	8.70	6.60	1.75	1.05	0.10	0.00	31.90
2005/2006	0.50	0.00	0.10	1.85	0.00	0.50	1.75	2.45	3.55	2.65	0.50	0.00	13.85
2006/2007	0.00	0.20	0.30	0.40	0.05	1.40	0.50	2.70	0.30	0.80	0.10	0.00	6.75
2007/2008	0.00	0.25	0.00	0.20	0.50	5.30	5.80	3.80	0.60	0.00	1.00	0.00	17.45
2008/2009	0.00	0.00	0.00	0.00	1.60	4.95	0.05	4.45	0.30	0.75	0.00	0.00	12.10
2009/2010	0.00	0.00	0.00	0.00	1.10	3.65	7.45	4.00	0.55	2.60	0.00	0.00	19.35
2010/2011	0.20	0.00	0.00	3.15	1.45	8.60	1.25	4.40	2.65	0.30	0.40	0.05	22.45
2011/2012	0.00	0.00	0.15	0.65	2.65	1.20	1.15	2.05	2.25	3.15	0.10	0.00	13.35
2012/2013	0.00	0.00	1.50	0.40	0.45	2.70	1.50	1.25	1.70	0.10	0.40	0.00	10.00
2013/2014	0.28	0.00	0.00	1.48	0.15	0.40	0.25	0.95	2.95	0.80	0.00	0.00	7.26
2014/2015	0.00	0.20	1.00	0.00	1.00	4.90	0.70	0.90	1.60	0.75	1.20	0.50	12.75
2015/2016	1.90	0.30	1.70	0.35	0.90	2.65	3.40	1.15	1.50	0.75	0.40	0.00	15.00
2016/2017	0.00	0.00	1.00	0.16	1.75	4.37	7.17	6.05	0.20	0.00	1.34	0.00	22.04
2017/2018	0.07	0.12	0.13	0.00	0.00	0.00	3.18	0.88	2.55	0.01	0.12	0.00	7.06
2018/2019	0.00	0.00	0.00	1.27	2.51	1.63	2.34	7.98	1.68	0.40	1.83	0.12	19.76
2019/2020	0.00	0.00	0.30	0.00	4.17	2.46	0.17	0.64	5.39	5.96	0.03	0.20	19.32
2020/2021	0.00	0.00	0.00	0.07	1.52	0.79	1.09	0.06	1.55	0.51	0.10	0.02	5.71
2021/2022	1.27	0.30	0.17	0.99	0.00	4.16	0.31	0.53	2.26	0.20	0.19	0.00	10.38
2022/2023	0.00	0.00	1.31	0.55	1.96	1.48	8.01	1.02	5.87	0.04	0.67	0.33	21.24
2023/2024	0.00	1.72	0.16	0.12	1.41	0.59	2.57	5.00	4.78	0.76	0.15	0.00	17.26
2024/2025	0.00	0.13	0.38	0.43	1.57	0.99	2.78	2.89	0.00	0.99	0.00	0.00	10.16
35 Year Average	0.16	0.19	0.38	0.69	1.33	2.32	3.30	3.58	2.74	1.22	0.45	0.14	16.49

Yuima Municipal Water District - Production/Consumption Report

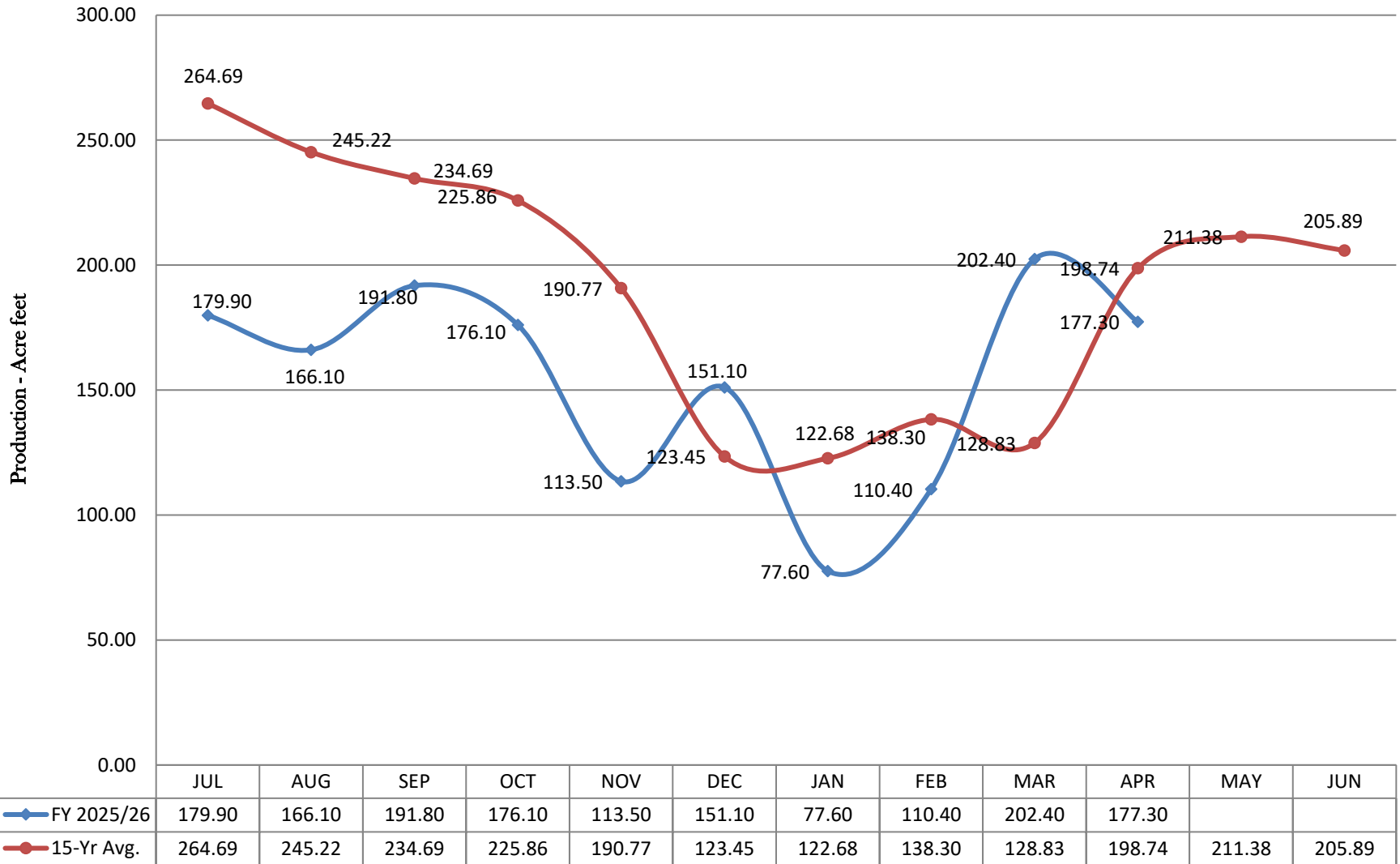
YUIMA GENERAL DISTRICT			FISCAL		CALENDAR	
	Apr-26	Mar-26	2025-26	2024-25	2026	2025
Produced and Purchased Water						
11-1590 IDA	0.0	0.0	0.0	17.9	0.0	0.0
10-1009 SDCWA	163.8	252.5	2695.1	4366.5	522.9	3355.6
10-2101 TY WELL 1	53.9	60.5	512.3	651.0	168.3	597.5
Total Produced and Purchased	217.7	313.0	3207.4	5035.4	691.2	3953.1
Consumption						
CUSTOMERS GENERAL DISTRICT	85.5	86.0	1052.7	1747.4	240.7	1273.7
10-2100 TAP 1	22.3	60.0	673.2	1187.6	99.3	964.5
10-1590 TAP 2	62.6	104.4	946.8	1288.9	217.8	1056.9
10-1200 TAP 3	56.9	71.7	624.4	901.9	167.9	795.9
Total Consumption - Yuima	227.3	322.1	3297.1	5125.8	725.7	4091.0
Storage Level Changes	2.3	-3.0	0.0	-5.1	-4.3	5.2
Slippage - Acre Feet	-7.3	-12.1	-89.7	-95.5	-38.8	-132.8
Slippage %	-3.4	-3.9	-2.8	-1.9	-5.6	-3.4
IMPROVEMENT DISTRICT "A"						
Produced Strub Zone Wells						
20-2012 RIVER WELL 12	23.8	26.2	205.3	263.8	73.9	201.7
20-2091 RIVER WELL 19A	36.6	46.3	205.3	460.7	125.0	274.7
20-2020 RIVER WELL 20A	28.0	30.0	270.9	428.7	81.7	368.3
20-2025 RIVER WELL 25	28.8	31.2	292.5	100.9	83.7	309.7
20-2022 FAN WELL 22	15.8	17.2	139.0	174.6	45.6	137.4
Total Produced Strub Zone Wells	133.0	150.9	1113.0	1428.7	409.9	1291.8
Produced Fan Wells						
20-2014 WELL 14	0.0	0.0	0.0	53.2	0.0	0.5
20-2017 WELL 17	0.0	0.0	0.0	1.3	0.0	0.0
20-2029 WELL 29	0.0	0.0	0.0	1.9	0.0	0.0
20-20410-500 HORIZONTAL WELLS	10.6	11.7	105.6	134.0	43.0	134.2
Code K Usage WELL USE AGREEMENTS ("K")	33.7	39.8	327.6	437.9	114.8	381.4
Total Produced Fan Wells	44.3	51.5	433.2	628.3	157.8	516.1
Total Produced Strub and Fan Wells	177.3	202.4	1546.2	2057.0	567.7	1807.9
Purchased Water						
10-2100 TAP 1	22.3	60.0	673.2	1187.6	99.3	964.5
90 minus 20-2008 TAP 2	62.6	104.4	946.8	1288.9	217.8	1056.9
10-1200 TAP 3	56.9	71.7	624.4	901.9	167.9	795.9
Total Purchased Water	141.8	236.1	2244.4	3378.4	485.0	2817.3
Total Produced and Purchased	319.1	438.5	3790.6	5435.4	1052.7	4625.2
Consumption						
CUSTOMERS IDA	308.1	417.2	3578.8	5088.9	995.4	4362.4
Interdepartmental to Y	0.0	0.0	0.0	17.9	0.0	0.0
Total Consumption - IDA	308.1	417.2	3578.8	5106.8	995.4	4362.4
Storage Level Changes	2.0	-2.1	3.2	-6.6	0.2	4.0
Slippage - Acre Feet	13.0	19.2	215.0	322.0	57.5	266.8
Slippage %	4.1	4.4	5.7	5.9	5.5	5.8
Combined General District and IDA						
PRODUCED YUIMA	217.7	313.0	3207.4	5035.4	691.2	3953.1
PRODUCED IDA	177.3	202.4	1546.2	2057.0	567.7	1807.9
Total Produced and Purchased	395.0	515.4	4753.6	7092.4	1258.9	5761.0
Consumption	393.6	503.2	4631.5	6854.2	1236.1	5636.1
Storage Level Changes	4.3	-5.1	3.1	-11.7	-4.0	9.2
Slippage - Acre Feet	5.7	7.1	125.2	226.5	18.8	134.1
Slippage %	1.4	1.4	2.6	3.2	1.5	2.3

Notes: Horizontal wells 5.5 acft to creek

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 April 2026) 2021-Current



Yuima Municipal Water District
 Monthly Production of District Owned Wells
 Updated April 2026



YUIMA MUNICIPAL WATER DISTRICT

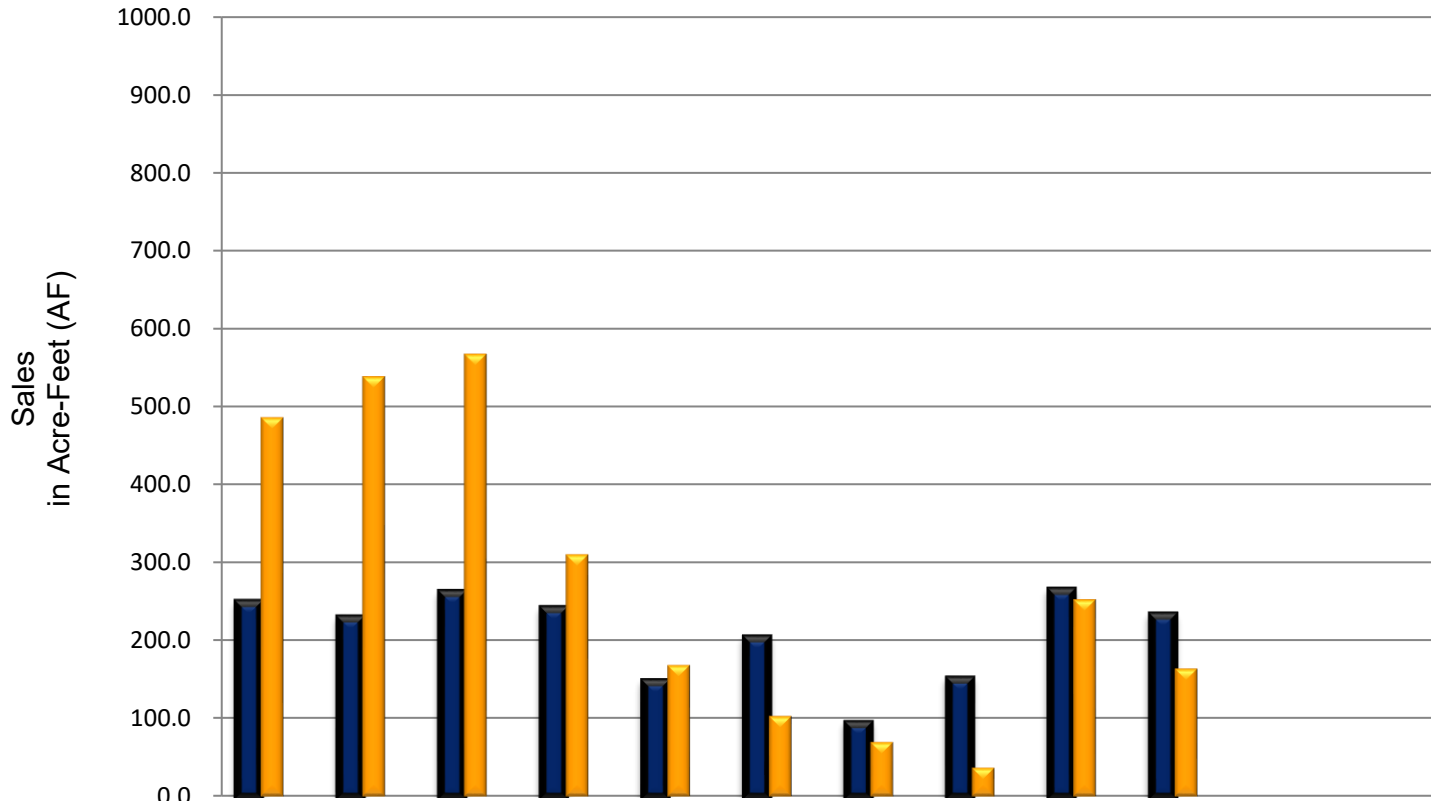
REPORT OF DISTRICT WATER PURCHASED AND PRODUCED

	Month Comparative One (1) Year Ago			Fiscal Year to Date Comparatives		
	Apr-26	Apr-25	%CHANGE	2025-26	2024-25	%CHANGE
LOCAL SUPPLY	231.2	216.9	6.6%	1827.3	1972.1	-7.3%
AUTHORITY	163.8	159.0	3.0%	2531.3	3620.2	-30.1%
TOTAL PRODUCED & PURCHASED	395.0	375.9	5.1%	4358.6	5592.3	-22.1%
CONSUMPTION	393.6	377.5	4.3%	4237.9	5380.0	-21.2%
% LOCAL	58.5%	57.7%	0.8%	41.9%	35.3%	6.7%
%AUTHORITY	41.5%	42.3%	-0.8%	58.1%	64.7%	-6.7%

FISCAL YEAR ENDING JUNE 30 COMPARATIVES

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
LOCAL SUPPLY	2725.9	2263.6	1682.0	2295.2	2571.6	2311.7	1688.5	2107.5	2058.1	2334.3	2726.6	3145.7	4199.9	4353.8	3356.5	2858.8	3729.7
AUTHORITY SUPPLY	4366.5	3505.5	3768.3	5151.2	5610.9	4684.7	4819.6	4780.9	4470.6	3621.1	4468.4	4596.1	2149.3	1183.6	1617.7	2521.8	2347.0
TOTAL PRODUCED & PURCHASED	7092.4	5769.1	5450.3	7446.4	8182.5	6996.4	6508.1	6888.4	6528.7	5955.4	7195.0	7744.8	6349.2	5537.4	4974.2	5380.6	6076.7
CONSUMPTION	6854.2	5500.2	5235.0	7176.2	7879.3	6727.3	6351.1	6629.8	6379	5887.8	7175.6	7591.1	6310.3	5486.9	4959.0	5310.8	5909.0
% LOCAL	38.4%	39.2%	30.9%	30.8%	31.4%	33.0%	25.9%	30.6%	31.5%	39.2%	37.9%	40.6%	66.1%	78.6%	67.5%	53.1%	61.4%
% AUTHORITY	61.6%	60.8%	69.1%	69.2%	68.6%	67.0%	74.1%	69.4%	68.5%	60.8%	62.1%	59.4%	33.9%	21.4%	32.5%	46.9%	38.6%

**YUIMA MUNICIPAL WATER DISTRICT
WATER PRODUCED & PURCHASED
2025-26**



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
■ LOCAL SUPPLY PRODUCED	247.4	227.3	260.1	239.4	146.3	202.0	92.6	149.3	262.9	231.2	0.0	0.0
■ AUTHORITY PURCHASED	485.7	538.1	567.1	309.9	168.5	102.9	69.8	36.8	252.5	163.8		
TOTAL PROD/PURCH	733.1	765.4	827.2	549.3	314.8	304.9	162.4	186.1	515.4	395.0		

**YUIMA MUNICIPAL WATER DISTRICT
DELINQUENT ACCOUNTS LISTING
4/30/2026**

YUIMA			
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>	<u>ACTION</u>	
01-0951-05	1,196.78	Notice	
01-1036-00	268.23	Notice	
01-1055-02	81.87	Notice	
01-1060-03	95.43	Notice	
01-1073-09	113.67	Notice	
01-1224-00	651.80	Notice	
01-1651-01	421.38	Notice	
01-1655-02	236.23	Notice	
01-2097-01	897.92	Notice	
	\$ 3,963.31		

IDA			
<u>ACCOUNT NUMBER</u>	<u>PAST DUE AMOUNT</u>	<u>ACTION</u>	
02-0845-03	361.54	Notice	
02-0906-03	754.36	Notice	
02-1797-08	267.40	Notice	
02-2097-04	192.80	Notice	
02-2236-02	1,800.86	Notice	
02-2471-04	129.02	Notice	
02-2530-01	148.88	Notice	
02-2847-01	68.04	Notice	
02-2871-01	136.96	Notice	
02-2984-09	5,307.59	Arrangement	
02-3892-00	11,400.93	Notice	
02-3957-04	10,450.97	Arrangement	
02-4005-02	442.73	Notice	
02-4175-01	634.50	Notice	
02-4190-04	124.86	Notice	
02-5330-09	528.43	Notice	
02-6298-01	520.73	Notice	
02-6500-00	1,376.19	Notice	
02-6657-00	225.49	Notice	
02-6960-02	2,580.11	Notice	
02-6971-02	68.04	Notice	
02-7125-00	100.88	Notice	
02-7246-04	839.44	Notice	
02-7248-02	273.76	Notice	
02-7249-01	210.18	Notice	
02-7948-04	1,593.94	Notice	
	\$ 40,538.63		

LIENS FILED / TRANSFERRED TO TAX ROLL

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