



**Regular Meeting  
Of the Board of Directors of  
YUIMA MUNICIPAL WATER DISTRICT  
Monday, April 28, 2025 2:00 p.m.  
34928 Valley Center Road, Pauma Valley, California**

Roland Simpson, President  
Don Broomell, Secretary / Treasurer  
Bruce Knox, Director

Steve Wehr, Vice-President  
Director 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 March 24, 2025
- b) Approve Accounts Paid and Payables & Reporting under Government Code §53065.5 for March 2025
- c) Acceptance of Monthly Financial Reports, Treasurer's Report and Cash Statements – March 2025

**VI. ACTION DISCUSSION**

**a) Public Hearing on Proposed Schedule of Water Availability Charges**

*Background:* A public hearing will be held at 2:10 p.m. to hear comments on the proposed Ordinance. The Water Availability Charge generates approximately \$94,507 and is used exclusively to finance the capital costs or maintenance and operation expense for water facilities.

1-A. Proposed Ordinance Fixing a Water Availability Charge for the District (2025/2026).

*Recommendation:* That the Board adopt the Ordinance as presented or modified after consideration of public input.

**b) Proposed Resolution Setting Forth the Time and Place of Hearing and Giving Notice of Hearing for a Water Rate Increase.**

*Background:* It is proposed that the District increase its rates in order to recover costs associated with providing water service, to fund the required capital improvement program and to pass through the increase to rates and charges imposed by our water suppliers, Metropolitan Water District and the San Diego County Water Authority. In order to meet the mailing requirements, notices will need to be mailed by May 16, 2025 for the hearing to be held June 30, 2025. Since this notice is required prior to the District receiving water rates and fixed charges from the San Diego County Water Authority and the District's final budget projections, it is proposed that the notice include wording up to a **maximum percentage** on all water, pumping, and meter related fees and charges. If it is determined that the increases are direct pass-through and include no local Yuima portion, then no notice is required as prior adopted resolution covered all direct pass-through increases. In order to invite comments from the public, it is necessary to schedule a public hearing and give appropriate notice. The proposed resolution sets the hearing to be held at 2:10 p.m. on June 30, 2025.

*Recommendation:* That the Board approve the proposed resolution which sets the hearing before the Board at 2:10 p.m. on June 30, 2025.

**c) Proposed Resolution Adopting an Annual Statement of Investment Policy and Rescinding Resolution 1957-24.**

*Background:* There are no proposed changes to the investment policy. However, it is standard procedure for the Board to review the investment policy each year and re-affirm the policy for submission to the District investment consultants.

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

**d) Budget Discussion: Rate Drivers for the 2025/26 Fiscal Year**

*Background:* Discussion regarding internal and external rate drivers for the 2025/26 fiscal year.

## **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. OTHER BUSINESS**

- a) June 2, 2025 at 2:00 p.m. Special Meeting 1st Budget Review
- b) June 30, 2025 at 2:00 p.m. Special Meeting 2nd Budget Review

## **IX. 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:** March 24, 2025

**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 24th day of March 2025. The meeting was called to order at 2:00 p.m. and the Pledge of Allegiance was performed.

### II. ROLL CALL – DETERMINATION OF QUORUM

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

#### Directors In Attendance

Roland Simpson  
Steve Wehr  
Bruce Knox  
Don Broomell

#### Directors Absent

#### Others In Attendance

Amy Reeh, General Manager, YMWD  
Lynette Brewer, Finance and Administrative Services Manager, YMWD  
Christopher Tapia – Utility Operations Manager  
Lavonne Peck – 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 Wehr and seconded by Director Broomell, the **Minutes of the Regular Meeting of February 24, 2025; Accounts Paid and Payable & Reporting under Government Code §53065.5 for February 2025; Acceptance of Monthly Financial Reports – February 2025 and the Treasurer’s Report and Cash Statements** were approved and carried unanimously by the following roll-call vote, to wit:

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

### VI. ACTION / DISCUSSION

**A. Approval of Resolution Setting Forth a Schedule of Water Availability Charges Proposed to be established for the District (2025/2026) and Fixing the Time and Place of Hearing and Giving Notice of Hearing.**

Following a brief explanation by Manager Reeh and a motion by Director Broomell, seconded by Director Knox *Resolution No. 1982-25 Setting Forth a Schedule of Water Availability Charges Proposed to be Established and Fixing the Time and Place of Hearing and Giving Notice of Hearing* was approved by the following roll-call vote to wit:

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

**B. Approval of Resolution Amending the Rules and Regulations Governing Water Service: Schedule of Rates, Rentals, Fees, Deposits & Charges, Sections 4.2 and 4.4.**

Manager Reeh presented the changes to the schedule of fees which consist of the annual review and change on annexation fees. Following a motion by Director Knox and seconded by Director Wehr *Resolution No. 1983-25 Amending*

*the Rules and Regulations Governing Water Service: Schedule of Rates, Rentals, Fees, Deposits & Charges, Sections 4.2 and 4.4* was approved by the following roll-call vote, to wit:

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

*Director Knox requested to move the Information and Reports section of the Agenda before the Closed Session section.*

## **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.

## **VIII. CLOSED SESSION**

### **a) Public Employee Performance Evaluation: Pursuant to Government Code 54957(b): General Manager.**

The Board only (no staff) entered closed session at 2:30 p.m. After discussion and deliberation, the Board exited closed session at 3:07 p.m. with the following report:

The Board of Directors approved the Second Amendment to Employment Contract by the following roll-call vote, to wit:

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

## IX. OTHER BUSINESS

- a) April 28, 2025 at 2:00 p.m. Regular Meeting

## X. ADJOURNMENT

The meeting of the Board of Directors of the Yuima Municipal Water District was adjourned at 3:08 p.m. until the Regular Meeting on April 28, 2025, at 2:00 p.m.

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Roland Simpson, President

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Don Broomell, Secretary/Treasurer





Yuima Municipal Water District

# Bank Transaction Report

## Transaction Detail

Issued Date Range: 03/01/2025 - 03/31/2025

Cleared Date Range: -

| Issued Date   | Cleared Date | Number                     | Description                             | Module           | Status      | Type           | Amount      |
|---|--------------|----------------------------|---|------------------|-------------|----------------|-------------|
| <b>Bank Account: 57-955468-36 - *General Checking</b> |              |                            |   |                  |             |                |             |
| 03/04/2025  |              | <a href="#">72697</a>      | VALIC GA#24515                          | Accounts Payable | Outstanding | Check          | -800.00     |
| 03/04/2025  |              | <a href="#">72698</a>      | A-1 IRRIGATION, INC.                    | Accounts Payable | Outstanding | Check          | -81.92      |
| 03/04/2025  |              | <a href="#">72699</a>      | AT&T                                    | Accounts Payable | Outstanding | Check          | -34.12      |
| 03/04/2025  |              | <a href="#">72700</a>      | BABCOCK LABORATORIES, INC               | Accounts Payable | Outstanding | Check          | -667.00     |
| 03/04/2025  |              | <a href="#">72701</a>      | COUNTY OF SAN DIEGO - VECTOR            | Accounts Payable | Outstanding | Check          | -228.65     |
| 03/04/2025  |              | <a href="#">72702</a>      | EDCO WASTE AND RECYCLING SERVICES, INC. | Accounts Payable | Outstanding | Check          | -316.78     |
| 03/04/2025  |              | <a href="#">72703</a>      | FALLBROOK OIL COMPANY                   | Accounts Payable | Outstanding | Check          | -960.17     |
| 03/04/2025  |              | <a href="#">72704</a>      | FERGUSON WATERWORKS #1083               | Accounts Payable | Outstanding | Check          | -276.38     |
| 03/04/2025  |              | <a href="#">72705</a>      | ONTARIO REFRIGERATION SERVICE, INC.     | Accounts Payable | Outstanding | Check          | -428.00     |
| 03/04/2025  |              | <a href="#">72706</a>      | PRUDENTIAL OVERALL SUPPLY               | Accounts Payable | Outstanding | Check          | -55.60      |
| 03/04/2025  |              | <a href="#">72707</a>      | ROBERT V. FOWLER                        | Accounts Payable | Outstanding | Check          | -3,145.20   |
| 03/04/2025  |              | <a href="#">72708</a>      | TEAMTALK NETWORKS                       | Accounts Payable | Outstanding | Check          | -61.20      |
| 03/04/2025  |              | <a href="#">72709</a>      | TRAVIS W. PARKER                        | Accounts Payable | Outstanding | Check          | -2,311.78   |
| 03/04/2025  |              | <a href="#">72710</a>      | TRULY NOLEN EXTERMINATING INC.          | Accounts Payable | Outstanding | Check          | -680.00     |
| 03/04/2025  |              | <a href="#">72711</a>      | T-Y NURSERY                             | Accounts Payable | Outstanding | Check          | -33,612.91  |
| 03/04/2025  |              | <a href="#">DFT0002109</a> | CALPERS -FISCAL SERVICES DIV.           | Accounts Payable | Outstanding | Bank Draft     | -1,066.20   |
| 03/04/2025  |              | <a href="#">DFT0002110</a> | CALPERS -FISCAL SERVICES DIV.           | Accounts Payable | Outstanding | Bank Draft     | -1,082.71   |
| 03/04/2025  |              | <a href="#">DFT0002111</a> | CALPERS -FISCAL SERVICES DIV.           | Accounts Payable | Outstanding | Bank Draft     | -1,254.72   |
| 03/04/2025  |              | <a href="#">DFT0002112</a> | CALPERS -FISCAL SERVICES DIV.           | Accounts Payable | Outstanding | Bank Draft     | -2,718.03   |
| 03/04/2025  |              | <a href="#">DFT0002113</a> | CALPERS 457 PLAN                        | Accounts Payable | Outstanding | Bank Draft     | -30.00      |
| 03/04/2025  |              | <a href="#">DFT0002114</a> | CALPERS -FISCAL SERVICES DIV.           | Accounts Payable | Outstanding | Bank Draft     | -7.44       |
| 03/04/2025  |              | <a href="#">DFT0002115</a> | EMPLOYMENT DEVELOPMENT DEPARTMENT       | Accounts Payable | Outstanding | Bank Draft     | -1,399.18   |
| 03/04/2025  |              | <a href="#">DFT0002116</a> | EMPLOYMENT DEVELOPMENT DEPARTMENT       | Accounts Payable | Outstanding | Bank Draft     | -385.99     |
| 03/04/2025  |              | <a href="#">DFT0002117</a> | EFTPS - FEDERAL PAYROLL TAX             | Accounts Payable | Outstanding | Bank Draft     | -4,684.20   |
| 03/04/2025  |              | <a href="#">DFT0002118</a> | SAN DIEGO COUNTY WATER AUTHORITY        | Accounts Payable | Outstanding | Bank Draft     | -614,257.10 |
| 03/04/2025  |              | <a href="#">DFT0002119</a> | SDG&E                                   | Accounts Payable | Outstanding | Bank Draft     | -109,598.85 |
| 03/04/2025  |              | <a href="#">EFT0000124</a> | Payroll EFT                             | Payroll          | Outstanding | EFT            | -22,999.37  |
| 03/10/2025  |              | <a href="#">72540</a>      | RUTAN & TUCKER, LLP Reversal            | Accounts Payable | Outstanding | Check Reversal | 1,350.00    |
| 03/11/2025  |              | <a href="#">72712</a>      | BABCOCK LABORATORIES, INC               | Accounts Payable | Outstanding | Check          | -1,403.21   |
| 03/11/2025  |              | <a href="#">72713</a>      | PRUDENTIAL OVERALL SUPPLY               | Accounts Payable | Outstanding | Check          | -31.45      |
| 03/11/2025  |              | <a href="#">72714</a>      | RUTAN & TUCKER, LLP                     | Accounts Payable | Outstanding | Check          | -1,350.00   |
| 03/11/2025  |              | <a href="#">72715</a>      | SERRATOS AUTOMOTIVE & TIRE              | Accounts Payable | Outstanding | Check          | -2,993.16   |
| 03/11/2025  |              | <a href="#">72716</a>      | VISUAL EDGE IT, INC                     | Accounts Payable | Outstanding | Check          | -217.00     |
| 03/11/2025  |              | <a href="#">72717</a>      | WATERLINE TECHNOLOGIES                  | Accounts Payable | Outstanding | Check          | -652.00     |
| 03/11/2025  |              | <a href="#">DFT0002120</a> | CALIF BANK & TRUST VISA                 | Accounts Payable | Outstanding | Bank Draft     | -2,151.97   |
| 03/11/2025  |              | <a href="#">DFT0002121</a> | COUNTY OF SAN DIEGO - APCD              | Accounts Payable | Outstanding | Bank Draft     | -950.00     |

**Bank Transaction Report**

**Issued Date Range: -**

| Issued Date                                  | Cleared Date | Number                     | Description                                  | Module           | Status      | Type       | Amount               |
|--|--------------|----------------------------|--|------------------|-------------|------------|----------------------|
| 03/11/2025                                   |              | <a href="#">DFT0002122</a> | MARLIN LEASING CORPORATION                   | Accounts Payable | Outstanding | Bank Draft | -568.68              |
| 03/12/2025                                   |              | <a href="#">72718</a>      | INTERNATIONAL EMERGENCY PRODUCTS, LLC        | Accounts Payable | Outstanding | Check      | -5,400.00            |
| 03/18/2025                                   |              | <a href="#">72719</a>      | VALIC GA#24515                               | Accounts Payable | Outstanding | Check      | -800.00              |
| 03/18/2025                                   |              | <a href="#">DFT0002123</a> | CALPERS -FISCAL SERVICES DIV.                | Accounts Payable | Outstanding | Bank Draft | -1,058.22            |
| 03/18/2025                                   |              | <a href="#">DFT0002124</a> | CALPERS -FISCAL SERVICES DIV.                | Accounts Payable | Outstanding | Bank Draft | -1,074.60            |
| 03/18/2025                                   |              | <a href="#">DFT0002125</a> | CALPERS -FISCAL SERVICES DIV.                | Accounts Payable | Outstanding | Bank Draft | -1,254.72            |
| 03/18/2025                                   |              | <a href="#">DFT0002126</a> | CALPERS -FISCAL SERVICES DIV.                | Accounts Payable | Outstanding | Bank Draft | -2,718.03            |
| 03/18/2025                                   |              | <a href="#">DFT0002127</a> | CALPERS -FISCAL SERVICES DIV.                | Accounts Payable | Outstanding | Bank Draft | -7.44                |
| 03/18/2025                                   |              | <a href="#">DFT0002128</a> | EMPLOYMENT DEVELOPMENT DEPARTMENT            | Accounts Payable | Outstanding | Bank Draft | -1,339.59            |
| 03/18/2025                                   |              | <a href="#">DFT0002129</a> | EMPLOYMENT DEVELOPMENT DEPARTMENT            | Accounts Payable | Outstanding | Bank Draft | -368.33              |
| 03/18/2025                                   |              | <a href="#">DFT0002130</a> | EFTPS - FEDERAL PAYROLL TAX                  | Accounts Payable | Outstanding | Bank Draft | -4,520.00            |
| 03/18/2025                                   |              | <a href="#">EFT0000125</a> | Payroll EFT                                  | Payroll          | Outstanding | EFT        | -21,350.96           |
| 03/19/2025                                   |              | <a href="#">72720</a>      | ACWA JPIA                                    | Accounts Payable | Outstanding | Check      | -9,451.74            |
| 03/19/2025                                   |              | <a href="#">72721</a>      | ALPHA ANALYTICAL LABORATORIES, INC.          | Accounts Payable | Outstanding | Check      | -150.00              |
| 03/19/2025                                   |              | <a href="#">72722</a>      | AT&T MOBILITY                                | Accounts Payable | Outstanding | Check      | -522.20              |
| 03/19/2025                                   |              | <a href="#">72723</a>      | CONTROLLED ENVIRONMENTS LLC                  | Accounts Payable | Outstanding | Check      | -953.00              |
| 03/19/2025                                   |              | <a href="#">72724</a>      | HYDROCURRENT WELL SERVICES                   | Accounts Payable | Outstanding | Check      | -13,746.41           |
| 03/19/2025                                   |              | <a href="#">72725</a>      | KWC ENGINEERS                                | Accounts Payable | Outstanding | Check      | -100.00              |
| 03/19/2025                                   |              | <a href="#">72726</a>      | PITNEY BOWES INC.                            | Accounts Payable | Outstanding | Check      | -154.80              |
| 03/19/2025                                   |              | <a href="#">72727</a>      | USA BLUE BOOK                                | Accounts Payable | Outstanding | Check      | -3,352.22            |
| 03/19/2025                                   |              | <a href="#">72728</a>      | VALLEY CENTER WIRELESS                       | Accounts Payable | Outstanding | Check      | -129.90              |
| 03/19/2025                                   |              | <a href="#">72729</a>      | WATERLINE TECHNOLOGIES                       | Accounts Payable | Outstanding | Check      | -456.40              |
| 03/26/2025                                   |              | <a href="#">72730</a>      | ADVANCED DETECTION SYSTEMS                   | Accounts Payable | Outstanding | Check      | -165.00              |
| 03/26/2025                                   |              | <a href="#">72731</a>      | ALPHA ANALYTICAL LABORATORIES, INC.          | Accounts Payable | Outstanding | Check      | -60.00               |
| 03/26/2025                                   |              | <a href="#">72732</a>      | AMERICA'S JANITORIAL SERVICE                 | Accounts Payable | Outstanding | Check      | -215.00              |
| 03/26/2025                                   |              | <a href="#">72733</a>      | AT&T   | Accounts Payable | Outstanding | Check      | -34.36               |
| 03/26/2025                                   |              | <a href="#">72734</a>      | BREONA LOVATO                                | Accounts Payable | Outstanding | Check      | -205.71              |
| 03/26/2025                                   |              | <a href="#">72735</a>      | CLA-VAL CO., SOUNDCAST, GRISWOLD CASTING ESI | Accounts Payable | Outstanding | Check      | -1,616.25            |
| 03/26/2025                                   |              | <a href="#">72736</a>      | FALLBROOK OIL COMPANY                        | Accounts Payable | Outstanding | Check      | -2,464.30            |
| 03/26/2025                                   |              | <a href="#">72737</a>      | FERGUSON WATERWORKS #1083                    | Accounts Payable | Outstanding | Check      | -105.38              |
| 03/26/2025                                   |              | <a href="#">72738</a>      | HACH COMPANY                                 | Accounts Payable | Outstanding | Check      | -5,461.57            |
| 03/26/2025                                   |              | <a href="#">72739</a>      | INTERNATIONAL EMERGENCY PRODUCTS, LLC        | Accounts Payable | Outstanding | Check      | -5,400.00            |
| 03/26/2025                                   |              | <a href="#">72740</a>      | OPTIMIZED INVESTMENT PARTNERS                | Accounts Payable | Outstanding | Check      | -518.60              |
| 03/26/2025                                   |              | <a href="#">72741</a>      | PROTELESIS                                   | Accounts Payable | Outstanding | Check      | -284.88              |
| 03/26/2025                                   |              | <a href="#">72742</a>      | PRUDENTIAL OVERALL SUPPLY                    | Accounts Payable | Outstanding | Check      | -42.90               |
| 03/26/2025                                   |              | <a href="#">72743</a>      | WATERLINE TECHNOLOGIES                       | Accounts Payable | Outstanding | Check      | -391.13              |
| 03/26/2025                                   |              | <a href="#">DFT0002131</a> | CALIF BANK & TRUST VISA                      | Accounts Payable | Outstanding | Bank Draft | -809.03              |
| 03/26/2025                                   |              | <a href="#">DFT0002132</a> | SDG&E  | Accounts Payable | Outstanding | Bank Draft | -102,567.89          |
| <b>Bank Account 57-955468-36 Total: (74)</b> |              |                            |  |                  |             |            | <b>-1,001,361.53</b> |
| <b>Report Total: (74)</b>                    |              |                            |  |                  |             |            | <b>-1,001,361.53</b> |

**Government Code 53065.5 Reporting - Fiscal Year 2024/2025**

| No.  | Name          | Jul-24   | Aug-24 | Sep-24    | Oct-24    | Nov-24    | Dec-24       | Jan-25    | Feb-25    | Mar-25    | Apr-25 | May-25 | Jun-25 | 2024/25      |
|------|---------------|----------|--------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|--------|--------|--------|--------------|
| 1040 | A. Simon      |          |        |           |           |           |              |           |           |           |        |        |        | \$ -         |
| 1349 | M. Munaco     |          |        |           | 120.31    |           |              |           |           |           |        |        |        | \$ 120.31    |
| 1772 | A. Reeh       |          |        |           |           |           | 15,419.73    |           |           |           |        |        |        | \$ 15,419.73 |
| 1827 | N. Ruiz       |          |        |           |           | 349.99    |              |           |           |           |        |        |        | \$ 349.99    |
| 1858 | L. Brewer     |          |        |           |           |           |              | 36.85     |           |           |        |        |        | \$ 36.85     |
| 1946 | B. Easley     | 65.12    |        | 75.98     |           | 65.12     |              | 21.70     | 408.52    | 205.71    |        |        |        | \$ 842.15    |
| 1997 | R. Valenzuela |          |        | 30.00     | 119.64    |           |              | 185.28    |           |           |        |        |        | \$ 334.92    |
| 2070 | C. Drown      |          |        |           |           |           | 195.74       |           |           |           |        |        |        | \$ 195.74    |
| 2090 | C. Tapia      |          |        |           |           |           |              |           |           |           |        |        |        | \$ -         |
|      | <b>Totals</b> | \$ 65.12 | \$ -   | \$ 105.98 | \$ 239.95 | \$ 415.11 | \$ 15,615.47 | \$ 243.83 | \$ 408.52 | \$ 205.71 | \$ -   | \$ -   | \$ -   | \$ 17,299.69 |

**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  
Breakdown available in the Finance Department



# Pooled Cash Report

Yuima Municipal Water District  
For the Period Ending 3/31/2025

| ACCOUNT #                       | ACCOUNT NAME                                   | BEGINNING BALANCE         | CURRENT ACTIVITY    | CURRENT BALANCE           |              |
|---------------------------------|--|---------------------------|---------------------|---------------------------|--------------|
| <b>CLAIM ON CASH</b>            |  |                           |                     |                           |              |
| <a href="#">01-1001-000</a>     | Claim on Cash - Yuima General District         | 3,441,586.18              | (395,218.07)        | 3,046,368.11              |              |
| <a href="#">02-1001-000</a>     | Claim on Cash - IDA                            | (438,251.81)              | (83,778.96)         | (522,030.77)              |              |
| <a href="#">10-1001-000</a>     | Claim on Cash - Yuima General District Capital | 1,429,802.29              | 6,529.97            | 1,436,332.26              |              |
| <a href="#">20-1001-000</a>     | Claim on Cash - IDA Capital                    | 391,567.39                | (5,633.41)          | 385,933.98                |              |
| <b>TOTAL CLAIM ON CASH</b>      |  | <u>4,824,704.05</u>       | <u>(478,100.47)</u> | <u>4,346,603.58</u>       |              |
| <b>CASH IN BANK</b>             |  |                           |                     |                           |              |
| <b>Cash in Bank</b>             |  |                           |                     |                           |              |
| <a href="#">99-1000-000</a>     | Petty Cash                                     | 500.00                    | 0.00                | 500.00                    |              |
| <a href="#">99-1000-011</a>     | General Checking                               | 680,332.62                | (487,874.32)        | 192,458.30                |              |
| <a href="#">99-1100-017</a>     | Official Pay                                   | 20,809.36                 | 5,208.56            | 26,017.92                 |              |
| <a href="#">99-1200-020</a>     | LAIF State Treasury                            | 11,282.40                 | 0.00                | 11,282.40                 |              |
| <a href="#">99-1200-021</a>     | California CLASS                               | 1,995,873.08              | (6,743.33)          | 1,989,129.75              |              |
| <a href="#">99-1300-030</a>     | UBS Financial Services - Clearing              | 300.00                    | 2,350.37            | 2,650.37                  |              |
| <a href="#">99-1300-035</a>     | Higgins Capital Management - Clearing          | 1,323.29                  | 2,044.73            | 3,368.02                  |              |
| <a href="#">99-1400-046</a>     | BMO Harris Bank - 05600XCG3                    | 96,354.00                 | 433.00              | 96,787.00                 |              |
| <a href="#">99-1400-049</a>     | Bank Hapoalim - 06251FBC2                      | 99,517.00                 | 307.00              | 99,824.00                 |              |
| <a href="#">99-1400-052</a>     | Merrick Bank - 59013K4M5                       | 245,286.65                | 659.05              | 245,945.70                |              |
| <a href="#">99-1400-053</a>     | Sallie Mae - 795451AN3                         | 240,010.00                | 1,157.50            | 241,167.50                |              |
| <a href="#">99-1400-054</a>     | State Bank of India - 856285VDO                | 240,915.00                | 1,035.00            | 241,950.00                |              |
| <a href="#">99-1400-057</a>     | BMO Harris Bank - 05600XGP9                    | 244,262.55                | 137.20              | 244,399.75                |              |
| <a href="#">99-1450-042</a>     | US Treasury Note - 91282CDP3                   | 127,874.31                | 644.37              | 128,518.68                |              |
| <a href="#">99-1450-043</a>     | US Treasury Note - 91282CGT2                   | 123,676.25                | 322.50              | 123,998.75                |              |
| <a href="#">99-1450-045</a>     | US Treasury Note - 91282CHK0                   | 124,990.00                | 322.50              | 125,312.50                |              |
| <a href="#">99-1450-060</a>     | US Treasury Note - 91282CDL2                   | 101,391.84                | 455.10              | 101,846.94                |              |
| <a href="#">99-1450-061</a>     | FHLB Bond - 3130AJZ36                          | 98,257.00                 | 245.00              | 98,502.00                 |              |
| <a href="#">99-1450-064</a>     | US Treasury Note 912828CCY5                    | 127,236.20                | 562.80              | 127,799.00                |              |
| <a href="#">99-1450-068</a>     | FHLB Step-Up Bond - 3130AMAW2                  | 244,512.50                | 632.50              | 245,145.00                |              |
| <b>TOTAL: Cash in Bank</b>      |  | <u>4,824,704.05</u>       | <u>(478,100.47)</u> | <u>4,346,603.58</u>       |              |
| <b>TOTAL CASH IN BANK</b>       |  | <u>4,824,704.05</u>       | <u>(478,100.47)</u> | <u>4,346,603.58</u>       |              |
| <b>DUE TO OTHER FUNDS</b>       |  |                           |                     |                           |              |
| <a href="#">99-2601-000</a>     | Due to Other Funds                             | 4,824,704.05              | (478,100.47)        | 4,346,603.58              |              |
| <b>TOTAL DUE TO OTHER FUNDS</b> |  | <u>4,824,704.05</u>       | <u>(478,100.47)</u> | <u>4,346,603.58</u>       |              |
| <b>Claim on Cash</b>            | 4,346,603.58                                   | <b>Claim on Cash</b>      | 4,346,603.58        | <b>Cash in Bank</b>       | 4,346,603.58 |
| <b>Cash in Bank</b>             | 4,346,603.58                                   | <b>Due To Other Funds</b> | 4,346,603.58        | <b>Due To Other Funds</b> | 4,346,603.58 |
| <b>Difference</b>               | <u>0.00</u>                                    | <b>Difference</b>         | <u>0.00</u>         | <b>Difference</b>         | <u>0.00</u>  |

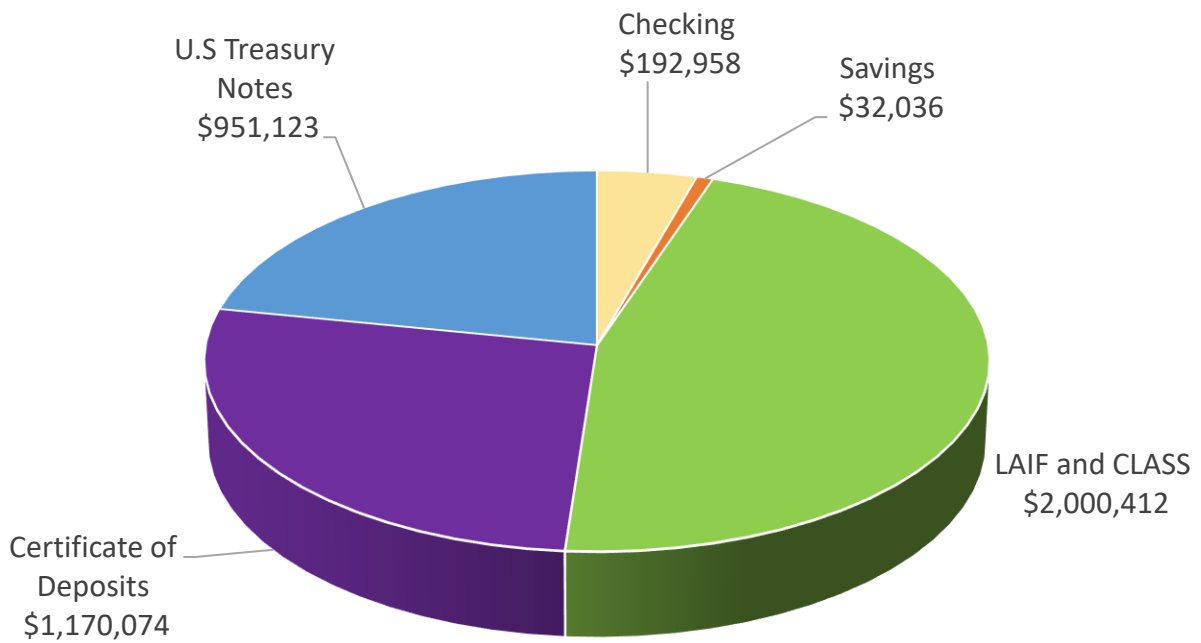
| ACCOUNT #                             | ACCOUNT NAME                            | BEGINNING BALANCE       | CURRENT ACTIVITY    | CURRENT BALANCE             |             |
|---------------------------------------|---|-------------------------|---------------------|-----------------------------|-------------|
| <b>ACCOUNTS PAYABLE PENDING</b>       |   |                         |                     |                             |             |
| <a href="#">01-2555-000</a>           | AP Pending - General District           | 898,165.62              | (462,629.53)        | 435,536.09                  |             |
| <a href="#">02-2555-000</a>           | AP Pending - IDA                        | 86,420.57               | (84,180.65)         | 2,239.92                    |             |
| <a href="#">20-2555-000</a>           | AP Pending - Improvement District       | 0.00                    | 5,183.86            | 5,183.86                    |             |
| <b>TOTAL ACCOUNTS PAYABLE PENDING</b> |   | <u>984,586.19</u>       | <u>(541,626.32)</u> | <u>442,959.87</u>           |             |
| <b>DUE FROM OTHER FUNDS</b>           |   |                         |                     |                             |             |
| <a href="#">99-1501-000</a>           | Due From General District               | (898,165.62)            | 462,629.53          | (435,536.09)                |             |
| <a href="#">99-1502-000</a>           | Due From IDA                            | (86,420.57)             | 84,180.65           | (2,239.92)                  |             |
| <a href="#">99-1520-000</a>           | Due From Improvement District A Capital | 0.00                    | (5,183.86)          | (5,183.86)                  |             |
| <b>TOTAL DUE FROM OTHER FUNDS</b>     |   | <u>(984,586.19)</u>     | <u>541,626.32</u>   | <u>(442,959.87)</u>         |             |
| <b>ACCOUNTS PAYABLE</b>               |   |                         |                     |                             |             |
| <a href="#">99-2555-000</a>           | Accounts Payable                        | 984,586.19              | (541,626.32)        | 442,959.87                  |             |
| <b>TOTAL ACCOUNTS PAYABLE</b>         |   | <u>984,586.19</u>       | <u>(541,626.32)</u> | <u>442,959.87</u>           |             |
| <b>AP Pending</b>                     | 442,959.87                              | <b>AP Pending</b>       | 442,959.87          | <b>Due From Other Funds</b> | 442,959.87  |
| <b>Due From Other Funds</b>           | 442,959.87                              | <b>Accounts Payable</b> | 442,959.87          | <b>Accounts Payable</b>     | 442,959.87  |
| <b>Difference</b>                     | <u>0.00</u>                             | <b>Difference</b>       | <u>0.00</u>         | <b>Difference</b>           | <u>0.00</u> |

# Yuima Municipal Water District

## Cash & Investments Data

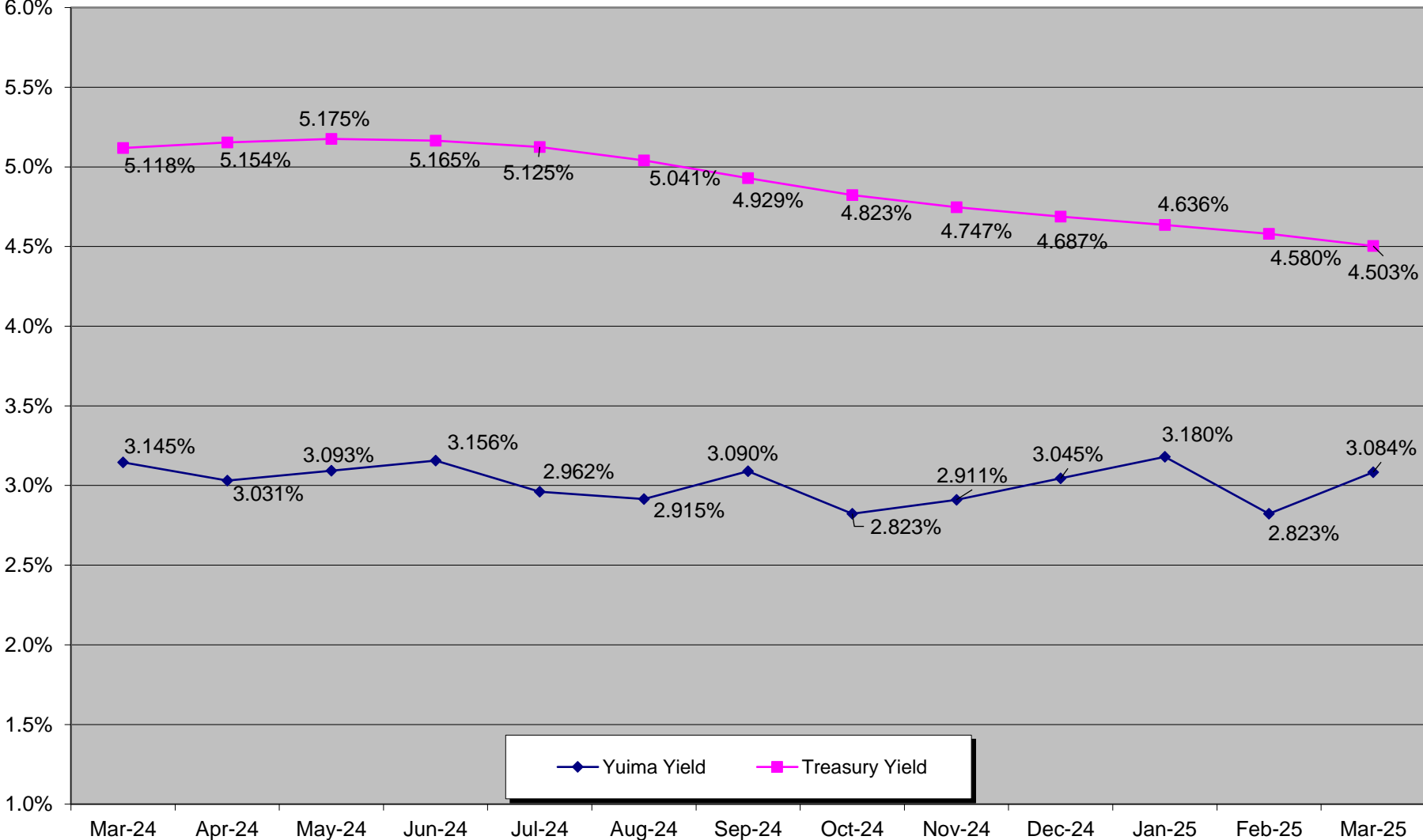
March 2025

**\$4,346,603.58**



# Aggregate Yuima Portfolio Yield

March 2024 - March 2025





# PMIA/LAIF Performance Report as of 04/09/25



## Quarterly Performance Quarter Ended 12/31/24

|  |                     |
|--|---------------------|
| LAIF Apportionment Rate <sup>(2)</sup> :   | 4.62                |
| LAIF Earnings Ratio <sup>(2)</sup> :       | 0.00012664187216722 |
| LAIF Administrative Cost <sup>(1)*</sup> : | 0.28                |
| LAIF Fair Value Factor <sup>(1)</sup> :    | 0.999621985         |
| PMIA Daily <sup>(1)</sup> :                | 4.40                |
| PMIA Quarter to Date <sup>(1)</sup> :      | 4.48                |
| PMIA Average Life <sup>(1)</sup> :         | 252                 |

## PMIA Average Monthly Effective Yields<sup>(1)</sup>

|          |       |
|----------|-------|
| March    | 4.313 |
| February | 4.333 |
| January  | 4.366 |
| December | 4.434 |
| November | 4.477 |
| October  | 4.518 |

## Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 2/28/25 \$156.8 billion

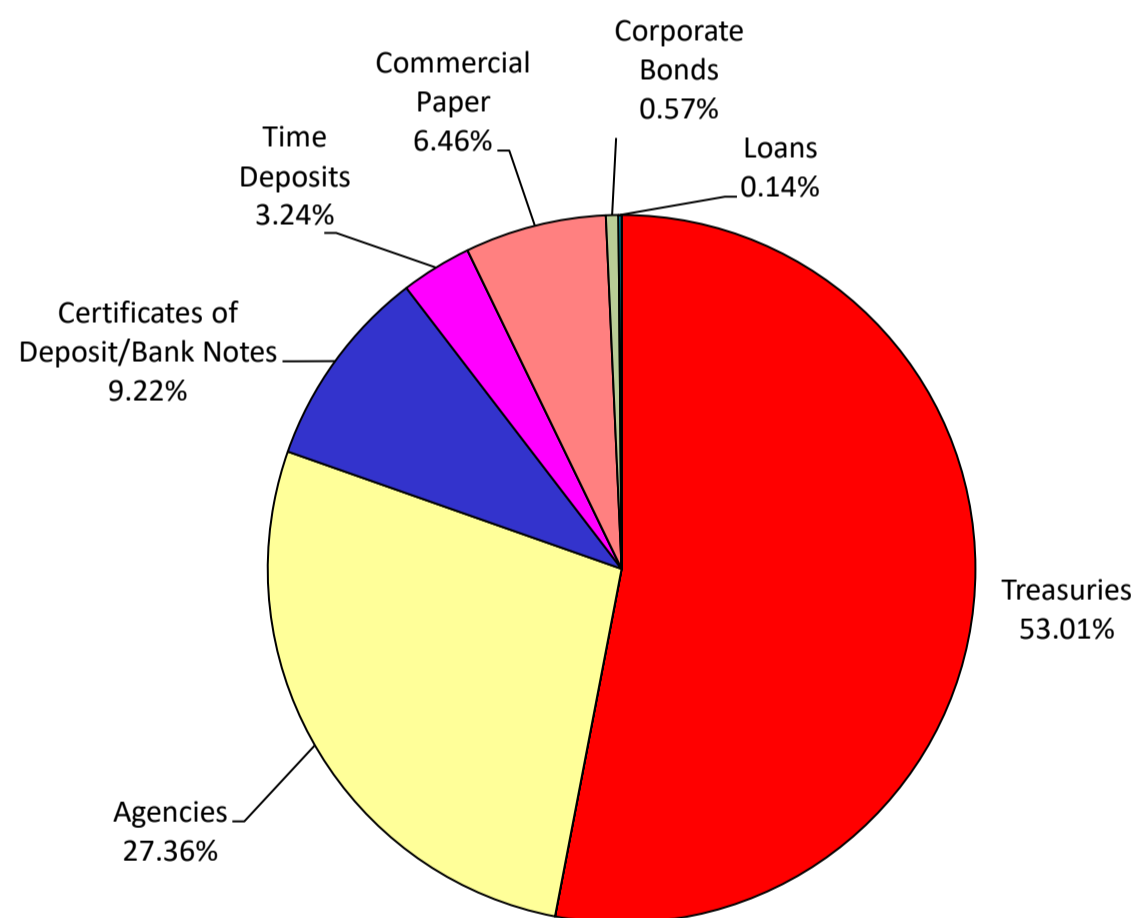


Chart does not include \$1,188,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

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) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

\*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:

<sup>(1)</sup> State of California, Office of the Treasurer

<sup>(2)</sup> State of California, Office of the Controller





## State of California Pooled Money Investment Account Market Valuation 3/31/2025

| Description                 | Carrying Cost Plus           |                              | Fair Value                   | Accrued Interest         |
|-----------------------------|------------------------------|------------------------------|------------------------------|--------------------------|
|                             | Accrued Interest             | Purch. Amortized Cost        |                              |                          |
| United States Treasury:     |                              |                              |                              |                          |
| Bills                       | \$ 40,147,336,135.36         | \$ 40,475,086,722.20         | \$ 40,480,617,490.00         | NA                       |
| Notes                       | \$ 42,918,275,329.21         | \$ 42,905,793,758.30         | \$ 43,039,332,894.00         | \$ 377,246,656.00        |
| Federal Agency:             |                              |                              |                              |                          |
| SBA                         | \$ 209,725,735.24            | \$ 209,725,735.24            | \$ 213,398,560.71            | \$ 840,069.51            |
| MBS-REMICs                  | \$ 1,137,937.87              | \$ 1,137,937.87              | \$ 1,127,788.60              | \$ 4,964.16              |
| Debentures                  | \$ 6,726,125,283.48          | \$ 6,726,125,283.48          | \$ 6,723,244,200.00          | \$ 51,486,574.00         |
| Debentures FR               | \$ -                         | \$ -                         | \$ -                         | \$ -                     |
| Debentures CL               | \$ 2,750,000,000.00          | \$ 2,750,000,000.00          | \$ 2,758,623,500.00          | \$ 30,063,449.00         |
| Discount Notes              | \$ 29,244,125,236.00         | \$ 29,523,194,138.66         | \$ 29,512,185,000.00         | NA                       |
| Supranational Debentures    |                              |                              |                              |                          |
| Supranational Debentures FR | \$ -                         | \$ -                         | \$ -                         | \$ -                     |
| CDs and YCDs FR             |                              |                              |                              |                          |
| Bank Notes                  | \$ -                         | \$ -                         | \$ -                         | \$ -                     |
| CDs and YCDs                | \$ 14,500,000,000.00         | \$ 14,500,000,000.00         | \$ 14,500,669,836.83         | \$ 173,222,847.19        |
| Commercial Paper            | \$ 10,600,784,777.74         | \$ 10,703,897,041.65         | \$ 10,704,693,041.66         | NA                       |
| Corporate:                  |                              |                              |                              |                          |
| Bonds FR                    | \$ -                         | \$ -                         | \$ -                         | \$ -                     |
| Bonds                       | \$ 940,730,522.83            | \$ 940,109,761.72            | \$ 935,812,095.00            | \$ 7,807,479.16          |
| Repurchase Agreements       |                              |                              |                              |                          |
| Reverse Repurchase          | \$ -                         | \$ -                         | \$ -                         | \$ -                     |
| Time Deposits               |                              |                              |                              |                          |
| PMIA & GF Loans             | \$ 233,331,000.00            | \$ 233,331,000.00            | \$ 233,331,000.00            | NA                       |
| <b>TOTAL</b>                | <b>\$ 156,792,480,530.54</b> | <b>\$ 157,488,514,435.26</b> | <b>\$ 157,622,252,206.80</b> | <b>\$ 659,837,165.52</b> |

Fair Value Including Accrued Interest

\$ 158,282,089,372.32

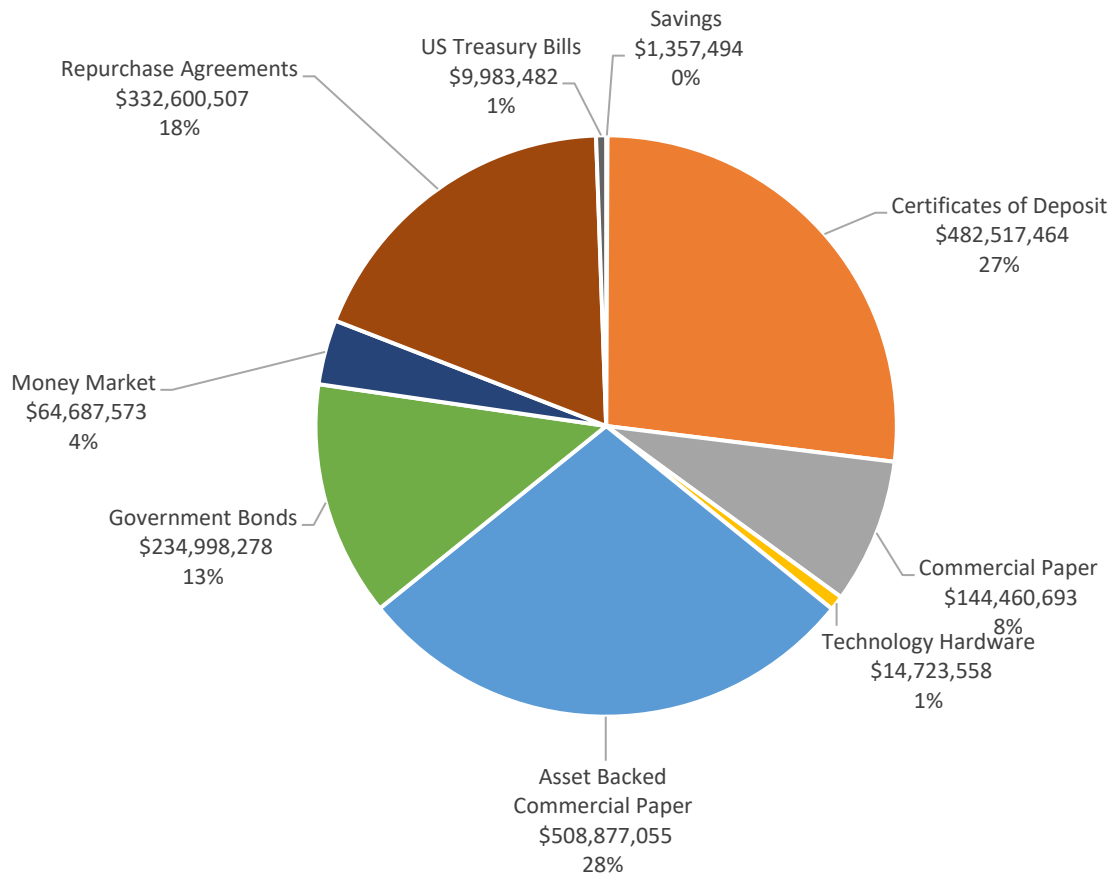
Repurchase Agreements, Time Deposits, PMIA & General Fund loans, and Reverse Repurchase agreements are carried at portfolio book value (carrying cost).

The value of each participating dollar equals the fair value divided by the amortized cost (1.000849191)  
As an example: if an agency has an account balance of \$20,000,000.00, then the agency would report its participation in the LAIF valued at \$20,016,983.81 or \$20,000,000.00 x 1.000849191

# California CLASS Schedule of Investments

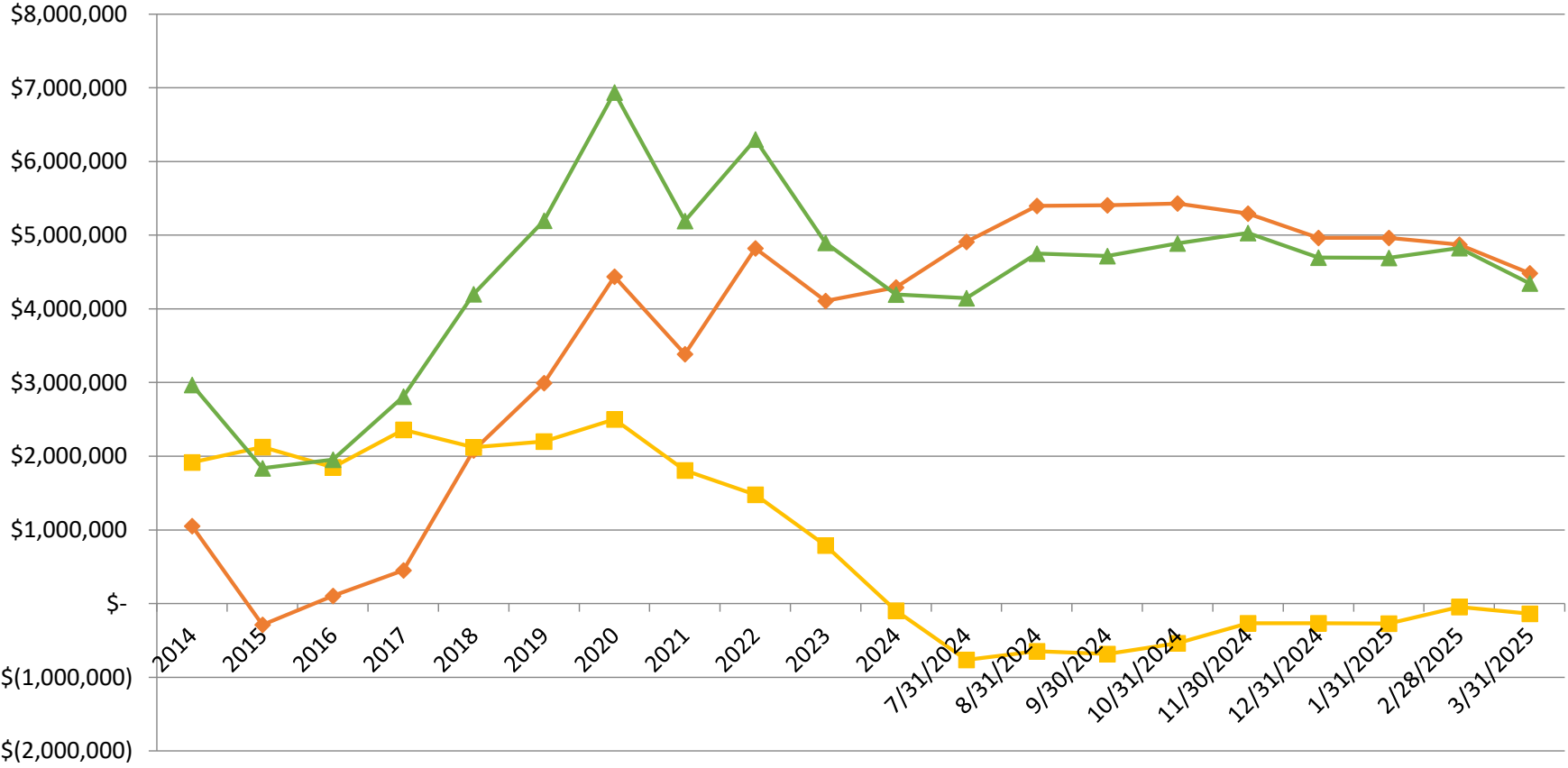
March 2025

Average Daily Yield  
4.3961%



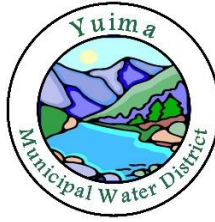
Total Investments 1,794,206,103.15

# Cash Position



Fiscal Year Ended  
 General District IDA Total

## ACTION DISCUSSION



**April 28, 2025**

**TO: Honorable President and Board of Directors**

**FROM: Amy Reeh, General Manager**

**SUBJECT: Water Availability Charge for the 2025/26 Fiscal Year**

**Background:**

The District collects a Water Availability Charge through a Fixed Charge Special Assessment on the property tax bill of each parcel located within the District's service area. The fees collected are transferred into the District's capital fund to help fund Capital projects and infrastructure repairs.

This fee is \$10 per acre. The estimated revenue for the 2025/26 fiscal year is \$94,507. The listing of each fee by parcel is located at the District office for review by the public. This is an annual fee the District must hold a public hearing for each year and notify the public; specifically the new property owners subject to the fee.

The public hearing being conducted is to hear public comment of the fee and the associated Ordinance is to establish the fee for the 2025/26 fiscal year.

**RECOMMENDATION:** That, if the Board so desires, they approve the ordinance as presented.

SUBMITTED BY:

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

---

**Amy Reeh  
General Manager**

**ORDINANCE NO. 145-25**  
**AN ORDINANCE OF THE BOARD OF DIRECTORS**  
**OF YUIMA MUNICIPAL WATER DISTRICT**  
**FIXING A WATER AVAILABILITY CHARGE FOR**  
**THE DISTRICT (2025/26)**

WHEREAS, the Yuima Municipal Water District has heretofore been formed and water has been made available to lands within the District; and

WHEREAS, the Board of Directors of YUIMA MUNICIPAL WATER DISTRICT has determined it to be in the best interest of the district and the inhabitants and landowners thereof to fix and establish a water availability charge for the Fiscal Year 2025/26 and has heretofore on March 24, 2025 adopted Resolution No. 1982-25 setting forth the particular schedule or schedules of said charges proposed to be established and fixing Monday, April 28, 2025 at 2:10 o'clock p.m. at the Office of the District situated at 34928 Valley Center Road, Pauma Valley, California, San Diego County, as the time and place for a hearing on the proposal so set forth by Resolution 1982-25; and

WHEREAS, it has been made to appear to the Board of Directors of YUIMA MUNICIPAL WATER DISTRICT that notice of the time and place of the hearing has been given in accordance with the requirements of Government Code 53753 by publication in a newspaper(s) of general circulation, published and circulated within said District; and further, has caused written notice of said hearing to be mailed, prior to said hearing, to the owner of any affected property which has changed ownership since the last availability charge was fixed to the address listed and shown on the last available assessment roll of the County Assessor of San Diego County.

WHEREAS, such hearing has been held and evidence submitted to the Board of Directors and the Board having considered all objections, both written and oral;

BE IT ORDAINED by the Board of Directors of YUIMA MUNICIPAL WATER DISTRICT as follows:

Section 1. All matters set forth in the foregoing recitals are found to be true and correct. All protests or objections, written or oral, to the establishment of a water availability charge for the fiscal year 2025/26 for the district are overruled.

Section 2. A water availability charge is hereby fixed and levied for fiscal year 2025/26 upon all lands lying within the YUIMA MUNICIPAL WATER DISTRICT in the amount of Ten Dollars (\$10.00) per acre but not less than Ten Dollars (\$10.00) per parcel. The amount of such water availability charge so fixed and levied is shown in the attached schedule (which is incorporated herein by reference) setting forth the name Assessor's Parcel No., Fund No., Tax Rate Area, description and computed amount of the charge.

Section 3. Should the schedule set forth in Section 2 vary from the equalized assessment roll for the Fiscal Year 2025/26 such schedule shall be changed to reflect the charge computed in accordance with Section 2 based upon the area shown in the particular assessment on the roll as finally equalized.

Section 4. The Board of Supervisors and the County Auditor of the County of San Diego are requested and directed in the manner required by law for the levying of taxes for county purposes to levy in addition to any other tax which may be levied the water availability charge in the amount for the respective parcels of land within the District as set forth in the Ordinance and the Secretary of the District is directed to forward, on or before August 10, 2025, certified copies of this Ordinance to the Board of Supervisors and the County Auditor of the County of San Diego as and for the statement required by Section 71634 of the Water Code of the State of California.

Section 5. Payment may be deferred for eligible parcels of land in accordance with District Resolution No. 742-99.

PASSED AND ADOPTED at the regular meeting of the Board of Directors of YUIMA MUNICIPAL WATER DISTRICT this 28th day of April, 2025 by the following roll-call vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAINED:

\_\_\_\_\_  
Don Broomell, Secretary/Treasurer

ATTEST:

\_\_\_\_\_  
Roland Simpson, President



Attachment to proposed Ordinance Fixing a Water Availability Charge for the District.

Fund 6698-04 Yuima General District approx. levy \$66,092.70

Fund 6698-03 Improvement District A approx. levy \$28,414.10

The full schedule is not included in the packet due to the length of the document. It is available for review at the District Office.

REPORT: ST070120-01A 669803  
 PROGRAM: ST0723  
 JOB: ST07P010

FIXED CHARGE SPECIAL ASSESSMENTS

PAGE 67  
 RUN DATE: 08/08/2024  
 RUN TIME: 23:52

\*\*\*\* FUND TOTALS \*\*\*\*

FUND NUMBER 669803 WATER AVAILABILITY -

| RECORDS  | LOCAL | STATE | TOTAL | NET FEES  | + | ODD CENTS | ERRORS BY TYPE                 |
|----------|-------|-------|-------|-----------|---|-----------|--------------------------------|
| IN       | 228   | 0     | 228   | 28,414.10 |   |           | 1 NON-NUMERIC DATA             |
| DELETED  | 0     | 0     | 0     | .00       |   |           | 2 FEE EQUALS ZERO              |
| BAD      | 0     | 0     | 0     | .00       |   |           | 3 DUPL PARCEL-FUND, LATEST USE |
| COMBINED |       | 0     | 0     |           |   |           | 4 NO MATCH ON FUND             |
| OUT      | 228   | 0     | 228   | 28,414.10 |   |           | 5 NO MATCH ON STATE ROLL       |
|          |       |       |       |           |   |           | 6 NO MATCH ON LOCAL ROLL       |
|          |       |       |       |           |   |           | 7 AV-LIMIT PARCEL, NO OVERRIDE |
|          |       |       |       |           |   |           | 8                              |

TO DATE TOTALS:

|          |     |   |     |           |  |  |
|----------|-----|---|-----|-----------|--|--|
| IN       | 228 | 0 | 228 | 28,414.10 |  |  |
| DELETED  | 0   | 0 | 0   | .00       |  |  |
| BAD      | 0   | 0 | 0   | .00       |  |  |
| COMBINED |     | 0 | 0   |           |  |  |
| OUT      | 228 | 0 | 228 | 28,414.10 |  |  |

REPORT: ST070120-01A 669804  
 PROGRAM: ST0723  
 JOB: ST07P010

FIXED CHARGE SPECIAL ASSESSMENTS

PAGE 68  
 RUN DATE: 08/08/2024  
 RUN TIME: 23:52

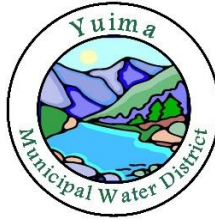
\*\*\*\* FUND TOTALS \*\*\*\*

FUND NUMBER 669804 WATER AVAILABILTY

| RECORDS  | LOCAL | STATE | TOTAL | NET FEES  | + | ODD CENTS | ERRORS BY TYPE                 |
|----------|-------|-------|-------|-----------|---|-----------|--------------------------------|
| IN       | 728   | 0     | 728   | 66,382.80 |   |           | 1 NON-NUMERIC DATA             |
| DELETED  | 0     | 0     | 0     | .00       |   |           | 2 FEE EQUALS ZERO              |
| BAD      | 3     | 0     | 3     | 290.10    |   |           | 3 DUPL PARCEL-FUND, LATEST USE |
| COMBINED |       | 0     | 0     |           |   |           | 4 NO MATCH ON FUND             |
| OUT      | 725   | 0     | 725   | 66,092.70 |   |           | 5 NO MATCH ON STATE ROLL       |
|          |       |       |       |           |   |           | 6 3 NO MATCH ON LOCAL ROLL     |
|          |       |       |       |           |   |           | 7 AV-LIMIT PARCEL, NO OVERRIDE |
|          |       |       |       |           |   |           | 8                              |

TO DATE TOTALS:

|          |     |   |     |           |
|----------|-----|---|-----|-----------|
| IN       | 728 | 0 | 728 | 66,382.80 |
| DELETED  | 0   | 0 | 0   | .00       |
| BAD      | 3   | 0 | 3   | 290.10    |
| COMBINED |     | 0 | 0   |           |
| OUT      | 725 | 0 | 725 | 66,092.70 |



**April 28, 2024**

**TO: Honorable President and Board of Directors**

**FROM: Amy Reeh, General Manager**

**SUBJECT: Resolution Setting Forth Time and Place of Hearing and Giving Notice of Hearing for a Water Rate Increase**

**BACKGROUND**

In accordance with Proposition 218, the District is required to hold a public hearing to receive public comment in association with any proposed rate increase. Each year, although staff has yet determined if a rate increase is necessary, a notice is mailed to each parcel owner located within the District's service area.

This notice contains working "up to a maximum percentage" on all water, pumping and meter related fees and charges. If it is determined at any time that the increases are direct pass-through charges and do not include any local Yuima rate increase, then no notice is required.

This notice must be mailed by May 16, 2024 in order to adhere to the 45-day notice requirement of Prop 218. The attached resolution sets forth that public hearing date on June 30, 2025 and directs staff to mail the notice as required. It also directs staff to post the attached notice in the local newspaper for further notification purposes.

**RECOMMENDATION:**

That, if the Board so desires, they approve the resolution as presented.

SUBMITTED BY:

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

---

**Amy Reeh**  
**General Manager**

**RESOLUTION NO. 1984-25**

**RESOLUTION OF THE BOARD OF DIRECTORS OF  
YUIMA MUNICIPAL WATER DISTRICT  
SETTING FORTH THE TIME AND PLACE OF HEARING  
AND GIVING NOTICE OF HEARING FOR A  
WATER RATE INCREASE**

WHEREAS, the Yuima Municipal Water District proposes to increase its rates in order to (1) cover additional expense related to increased purchases of wholesale water supplied by the San Diego County Water Authority and the Metropolitan Water District of Southern California, (2) increases in operational and maintenance costs, (3) offset the increased cost of energy, (4) fund the necessary capital improvements, and (5) to adjust the fixed cost recovery in the meter charge.

WHEREAS, in order to invite comments from the public, it is necessary to schedule a public hearing and give appropriate notice.

NOW, THEREFORE, BE IT RESOLVED THAT a hearing before the Board of Directors of Yuima Municipal Water District be held at 2:10 p.m. on June 30, 2025, at the office of the District 34928 Valley Center Road, Pauma Valley, San Diego County, California, for the purpose of receiving comments on the proposed water rate increase; and

That the Secretary cause the Public Notice attached hereto to be posted, mailed to all property owners and ratepayers in the district, and posted on the District's web page prior to said hearing.

PASSED AND ADOPTED at a regular meeting held April 28, 2025, by the following roll-call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
Roland Simpson, President

ATTEST:

\_\_\_\_\_  
Don Broomell, Secretary/Treasurer

**NOTICE TO ALL PROPERTY OWNERS AND RATEPAYERS WITHIN**  
**YUIMA MUNICIPAL WATER DISTRICT**

NOTICE IS HEREBY GIVEN, that the Board of Directors of the Yuima Municipal Water District, will hold a public hearing to consider adoption of a proposed resolution which would increase the existing water rate in order to (1) cover additional expense related to increase purchases of wholesale water supplied by the San Diego County Water Authority and the Metropolitan Water District and to pass on any increase from the San Diego County Water Authority and the Metropolitan Water District; (2) increases in operation maintenance costs; (3) offset the increased cost of energy; (4) fund any necessary capital improvements, and (5) to adjust the fixed cost recovery in the meter charge.

A public hearing on the proposed resolution will be held on Monday, **June 30, 2025** at 2:10 o'clock p.m. at the office of the District, 34928 Valley Center Road, Pauma Valley, California. The public is invited to make oral and written comments. The proposed rates will be available for inspection at the District offices at 34928 Valley Center Road, Pauma Valley and posted on the District's web page at [www.yuimamwd.com](http://www.yuimamwd.com) after May 16, 2025. Any owner of property within the District may appear and present objections or protests or may file with the Secretary of the District, at any time prior to the hour set for the hearing, written protests or objections to the proposed water rate increase. Upon conclusion of the Public Hearing, the Board of Directors may adopt, revise, change or modify the increases, as proposed.

BY ORDER of the Board of Directors of the Yuima Municipal Water District.

**RESOLUTION NO. 1985-25**

**RESOLUTION OF THIS BOARD OF DIRECTORS OF THE  
YUIMA MUNICIPAL WATER DISTRICT  
ADOPTING AN ANNUAL STATEMENT OF INVESTMENT POLICY  
AND RESCINDING RESOLUTION NO. 1957-24**

WHEREAS, the Board of Directors of Yuima Municipal Water District shall annually approve a Statement of Investment Policy; and

WHEREAS, the Board of Directors has, heretofore established a general fund from which monies may be expended for general operating purposes; and in addition, established reserve funds designated as “Rate Stabilization Fund,” “Operating Reserves,” and “Capital Projects Reserves” from which monies may be expended for specific purposes only; and

WHEREAS, the Board of Directors may from time to time establish additional reserves and special funds; and

WHEREAS, California Government Code Section 53600 sets forth guidelines for the investment of public funds, and

WHEREAS, it has been determined to be in the public interest to invest such public funds in a manner which will provide the maximum security with a market rate of return, while meeting the daily cash flow demands of the district and conforming to all state and local statues governing the investment of Yuima Municipal Water District Funds; and,

WHEREAS, the Board of Directors has heretofore designated depositories, and may from time to time hereafter designate additional depositories, to have custody of District funds; and

WHEREAS, such designated depositories must provide security for such district funds as may be deposited with them, as provided by law; and

WHEREAS, the Treasurer of the District has rendered an annual statement of investment policy to the Board of Directors pursuant to district policy,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Yuima Municipal Water District as Follows:

1. The Treasurer’s Annual Statement of Investment Policy dated April 28, 2025 attached hereto as Exhibit “A”, is hereby approved and adopted.
2. Resolution No. 1957-24 is hereby rescinded.

3. Said policy shall remain in effect unless later modified.

PASSED AND ADOPTED by the Board of Directors of the Yuima Municipal Water District at a Regular Adjourned Meeting held on this 28<sup>th</sup> day of April, 2025 by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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Roland Simpson, President

ATTEST:

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Don Broomell, Secretary/Treasurer



# **Yuima Municipal Water District**

## **Investment Policy**

**Adopted ~~April 22, 2024~~ April 28, 2025**

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## **I. POLICY**

It is the policy of the Yuima Municipal Water District to invest public funds in such a manner as to comply with state and local laws; provide for daily cash flow requirements and ensure prudent money management while meeting the objectives of the Policy, in priority of Safety Liquidity and Return on investment. In accordance with the policies of the Yuima Municipal Water District and under authority granted by the Board of Directors, the General Manager is responsible for investing the unexpended cash in the District Treasury.

## **II. SCOPE**

Except for retirement funds and deferred compensation funds for which separate investment objectives are specified, the investment policy applies to all investment activities and financial assets of the Yuima Municipal Water District as accounted for in the District's Audit Financial Statement. This policy is applicable, but not limited to, all funds listed below:

- General Fund
- Capital Fund
- Other Special Revenue Funds, Debt Service Funds, Internal Service Funds
- Any new fund created by the Board of Directors unless specifically exempted.

A. Pooling of Funds: Except for cash in certain restricted funds, the District will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

## **III. GENERAL OBJECTIVES**

Within the authority and constraints of this policy, the primary objectives, in priority order, of the investment activities shall be:

A. Safety: Preservation of principal is the foremost objective of the investment program. Investments of the Yuima Municipal Water District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The District shall seek to preserve principle by mitigating the two types of risk: credit and market risk.

1. Credit risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in issuers that carry the direct or implied backing of the U.S. Government (including, but not limited to, the U.S. Treasury, U.S.

Government Agencies, and federally insured banks). The portfolio will be diversified so that the failure of any one issuer does not unduly harm the District's capital base and cash flow.

Market risk (a.f.a "interest rate risk"), defined as market value fluctuations due to overall changes in the general level of interest rates shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity and avoid the purchase of long-term securities for the sole purpose of short-term speculation. Moreover, it is the District's full intent, at the time of purchase, to hold investments until maturity to ensure the return of all invested principal dollars. Limited exceptions will be granted for security swaps that would improve the portfolio's yield and/or credit quality.

- B. Liquidity: The District's investment portfolio will remain sufficiently liquid to enable the Yuima Municipal Water District to meet all operating requirements which might be reasonably anticipated.
- C. Yield (Return on Investments): The District's investment portfolio shall have the objective of attaining a comparative performance measurement or an acceptable rate of return throughout budgetary and economic cycles. These measurements should commensurate with the District's investment risk constraints identified in this Investment Policy and the cash flow characteristics of the portfolio.
- D. Public Trust: All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. In a diversified portfolio it must be recognized that occasional measured losses are inevitable and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

#### **IV. STANDARDS OF CARE**

- A. Prudence: The Board of Directors, including the Treasurer, and the designated representative shall adhere to the guidance provided by the "prudent investor standard", and shall be applied in the context of managing the overall portfolio. Persons authorized to make investment decisions on behalf of local agencies investing public funds are trustees and therefore fiduciaries subject to the prudent investor standard which states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency,

that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.”

The General Manager and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures, and exercising due diligence, shall be relieved of personal responsibility and liability for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

- B. Ethics and Conflicts of Interest: Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Additionally, the Board of Directors, including the Treasurer, and the General Manager are required to annually file applicable financial disclosures as required by the Fair Political Practices Commission (FPPC). Furthermore, investment officials must refrain from undertaking personal investment transactions with the same individual(s) employed by the financial institution with whom business is conducted on behalf of the District . All officers and employees involved in the investment of public funds are required to comply with the District’s Code of Conduct.
  
- C. Delegation of Authority: Investment of surplus funds of local agencies including Yuima Municipal Water District is authorized and controlled by the California Government Code beginning with Section §53600, et seq. Authority for the investment of District funds rests primarily with the Board of Directors (CGC §53601). In accordance with Sections §53607 and Section 40.6 of this code, the Board of Directors has delegated the authority and responsibility to invest and reinvest the funds of the District to the Treasurer and/or the General Manager in accordance with this Statement of Investment Policy. The Treasurer / General Manager may further delegate the day-to-day operations of investing of surplus funds to the Finance & Administrative Services Manager, but not the responsibility of the overall investment program.
  
- D. Internal Controls: The General Manager is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Yuima Municipal Water District are protected from loss, theft, fraud or misuse. Internal controls should address the following points:
  - Control of collusion** – Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
  - Separation of transaction authority from accounting and record keeping** -  
By separating the person who authorizes or performs the

transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved. Investment decisions are made by the General Manager and executed by the Finance and Administrative Services Manager (F&ASM). All wire transfers initiated by the F&ASM must be reconfirmed by the appropriate financial institution and the General Manager. Proper documentation obtained from confirmation and cash disbursement wire transfers is required for each investment transaction. Timely bank reconciliation is conducted to ensure proper handling of all transactions.

The investment portfolio and all related transactions are reviewed and balanced to appropriate General Ledger accounts on a monthly basis. An independent analysis by an external auditor shall be conducted annually to review and perform procedure testing on the District's cash and investments that have a material impact on the financial statements. The General Manager shall review and ensure compliance with investment process and procedures.

**Custodial safekeeping** – Securities purchased from any bank or dealer including appropriate collateral (as defined by state law) shall be placed with an independent third party for custodial safekeeping.

**Avoidance of physical delivery securities** – Book-entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.

**Clear delegation of authority to subordinate staff members** – Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.

**Development of wire transfer agreement with the lead bank and third-party custodian** – The designated official should ensure that an agreement will be entered into and will address the following points: controls, security provisions, and responsibilities of each party making and receiving wire transfers.

The controls shall be designed to prevent loss of public funds arising from fraud, employee error, and misrepresentation by third parties, or imprudent actions by employees and officers of the District. The controls shall include the requirement that all purchases and sales of investments be by wire transfer from and to the District's authorized depository.

## V. **AUTHORIZED DEALERS AND BROKERS/DEALERS**

The General Manager will maintain a list of approved financial institutions authorized to provide investment services to the public agency in the State of California, these may include “primary” dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). Best practices include the following:

1. A determination that all approved broker / dealer firms, and individuals covering the public agency, are reputable and trustworthy.
2. The broker / dealer firms should have the ability to meet all their financial obligations in dealing with the Public Agency.
3. The firms and individuals covering the agency should be knowledgeable and experienced in Public Agency investing and the investment products involved.
4. No public deposit shall be made except in a qualified public depository as established by the established state law.
5. All financial institutions and broker/dealers who desire to conduct investment transactions with the public agency shall supply the General Manager with audited financial statements, proof of FINRA certification, trading resolution, proof of State of California registration, a completed broker/dealer questionnaire, certification of having read the Public Agency's investment policy and depository contracts.  
The General Manager may conduct an annual review of the financial condition and registrations of qualified dealers & institutions.

**VI. SAFEKEEPING AND CUSTODY**

- A. Safekeeping: Term and non-negotiable instruments, such as certificates of deposit can be held by the Treasurer or in safekeeping as the Treasurer deems appropriate. Settlement instructions sent to the safekeeping agent shall require dual authorization. All instruments shall be in the name of the District.

**VII. AUTHORIZED AND SUITABLE INVESTMENTS**

- A. Investment Types: Yuima Municipal Water District is governed by the California Government Code, Sections §53600 et seq. Within the context of these limitations, the following investments of surplus money of the District is limited herein:
1. U.S. Treasury Bills, Bonds and Notes, or those for which the faith and credit of the United States are pledged for the payment of principal and interest Except the purchase of zero coupon, or strips, is not permitted There is no percentage limitation of the portfolio that can be invested in this category. Maximum investment maturities will be restricted to five years.
  2. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no maximum portfolio limit for these investments. Maximum investment maturities will be restricted to five years.

3. Negotiable certificates of deposit issued by a nationally or state-chartered banks (FDIC insured institutions), a state or federal savings association. Purchases of negotiable certificates of deposit may not exceed 30 percent (30%) of the District's Investment portfolio. Principal and accrued interest on these investments must not exceed the \$250,000 FDIC insurance limit. A maturity limitation of five (5) years is applicable.

Deposits with any single institution which exceed federal insurance limits shall not exceed \$500,000, be properly collateralized in accordance with law, have at the time the investment is made, a rating of excellent (or equivalent), or better on the most recently available report from a reputable rating service, and not exceed one year.

4. Local Agency Investment Fund, (LAIF) which is a State of California investment pool, and San Diego County Investment pool, may be used up to the maximum permitted by California State Law. A review of the pool/fund is required when part of the list of authorized investments, with the knowledge that the pool/fund may include some investments allowed by statute but not explicitly identified in this investment policy.

Additionally, shares of beneficial interest issued by a joint powers authority organized pursuant to CA Code (Section 6509.7) that invests in the securities and obligations in compliance with CA Code 53601 (subsection 'a' to 'r' inclusive) are also authorized. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under the section, the joint powers authority issuing the shares shall have retained an investment advisor that meets all of the following criteria:

- The advisor is registered or exempt from registration with the Securities and Exchange Commission.
- The advisor has not less than five (5) years of experience investing in the securities and obligations authorized in CA Code (Subsection 'a' to 'r' inclusive).
- The advisor has assets under management in excess of five hundred million dollars (\$500,000,000).

5. Time deposits or placement service deposits, non-negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loans associations. Since time deposits are not liquid, no more than fifty percent 50% of the investment portfolio may be invested in this investment type. A maturity limitation of five years is applicable. Effective January 1, 2020, no more than fifty percent (50%) of the agency's money may be invested in deposits, including certificate of deposit, through a placement service as authorized under Section 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601 (i)). On January 1, 2026, the maximum



percentage of the portfolio reverts back to thirty percent (30%). Investments made pursuant to 53635.8 remain subject to a maximum of thirty percent (30%) of the portfolio.

6. Various Daily money market funds administered for or by trustees, paying agents and custodian banks contracted by the Yuima Municipal Water District may be purchased as allowed under the State of California Government Code. Only funds holding U.S. Treasury or Government agency obligations can be used.

The following summary of maximum percentage limits, by instrument, are established for the District’s investment portfolio:

| Authorized Investment Type                         | Government Code     | Maximum Maturity | Minimum Credit Quality | Maximum in Portfolio                                      | Maximum Investment in One Issuer |
|--|---------------------|------------------|------------------------|---|----------------------------------|
| Treasury Obligations (bills, notes & bonds)        | 53601 (b)           | 5 Years          | N/A                    | 100%  | N/A                              |
| US Government Agency and Federal Agency Securities | 53601 (f)           | 5 Years          | N/A                    | 100%  | N/A                              |
| Local Agency Investment Fund (LAIF)                | 16429.1             | Upon Demand      | N/A                    | As permitted by LAIF (currently \$65 million per account) | N/A                              |
| San Diego County Investment Pool                   | 53684               | Upon Demand      | N/A                    | As permitted by County Treasurer (currently no limit)     | N/A                              |
| Joint Powers Authority                             | 53601 (p)           | N/A              | See § 8.3 above        | None  | N/A                              |
| Negotiable Certificates of Deposit                 | 53601 (i)           | 5 Years          | N/A                    | 30%   | \$500,000                        |
| Placement Service Deposits                         | 53601.8 and 53635.8 | 5 Years          | N/A                    | 50%   | N/A                              |

**B. Review of Investment Portfolio**

The securities held by the Yuima Municipal Water District must be in compliance with Section VII. “Authorized and Suitable Investments at the time of purchase. The General Manager should review the portfolio (at least annually) to identify those securities that do not comply.

The General Manager should establish procedures to report any major and critical incidences of con compliance through the review of the portfolio.

C. Investment Pools / Money Market Funds: A thorough investigation investment pool/money market fund is required prior to investing, and on a continual basis.) Best efforts will be made to acquire the following information.

- A description of eligible investment securities, and a written statement of investment policy and objectives.
- A description of interest calculations and how it is distributed, and how gains and losses are treated.
- A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
- A description of who may invest in the program, how often, and what size deposit and withdrawal is allowed.
- A schedule for receiving statements and portfolio listings.
- Are reserves, retained earnings, etc. utilized by the pool/fund?
- A fee schedule, and when and how it is assessed.
- Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

D. Collateralization: Collateralization will be required on two types of investments: non-negotiable certificates of deposit and repurchase (and reverse repurchase) agreements. To anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for non-negotiable certificate of deposit and 102% for reverse repurchase agreements of principal and accrued interest.

Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.

The District may waive the collateralization requirements for any portion of the deposit that is covered by Federal Deposit Insurance.

E. Prohibited Investments: The District shall not invest any surplus funds in:

1. Inverse floaters, range notes, mortgage derived interest-only strips, or in any security that could result in zero interest accrual if held to maturity, and any investment not expressly authorized in this code.
2. Any security that at the time of purchase has a term remaining to maturity in excess of five years, unless the Board of Directors has granted specific express authority to purchase the investment.
3. Small Business Administration notes and other obligations known as "zero coupons" or "strip obligations" commonly sold at deep discount.

## VIII. INVESTMENT PARAMETERS

- A. Diversification: The District shall diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities. To promote diversification, no more than 5% of the portfolio may be invested in the securities of any one issuer, regardless of security type, excluding U.S. Treasuries, federal agencies, and pooled investments such as LAIF, money market funds and/or local government investment pools.
- B. Maximum Maturities: To the extent possible, the Yuima Municipal Water District will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the District will not directly invest in securities maturing more than five (5) years from the date of purchase. Any investment longer than five (5) years must be done with advance permission from the Board of Directors.
- C. Investment Procedures: The General Manager shall establish written investment policy procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include reference to safekeeping, delivery vs. payment, master repurchase agreements, investment accounting, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the General Manager. The General Manager shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates.
- D. Trading: The District shall not make investments having the purpose of trading or speculation as the dominant criterion, such as anticipating an appreciation of capital value through changes in market rates.

## IX. REPORTING

The General Manager shall review and render quarterly reports to the Board of Directors that include the following information:

- Investment type (e.g. U.S. Treasury Note, U.S. Government Agency Bond)
- Name of the Issuer (e.g. Federal Farm Credit Bank, Federal Home Loan Bank)
- Maturity date
- Yield to maturity
- Current market value and source of market value
- Par and dollar amount for each security the District has invested in
- Par and dollar amount on any money held by the District (e.g. LAIF balance, Cash Balance).

The report shall also include a description of any of the District’s funds, investments, or programs that are under the management of contracted parties, including lending programs.

The quarterly report shall state compliance of the portfolio to the investment policy, or manner in which the portfolio is not in compliance.

The quarterly report shall include a statement denoting the ability of the District to meet its expenditure requirements for the next six (6) months or provide an explanation as to why sufficient money shall (or may not) be available.

The quarterly reports shall be placed on the Board of Directors meeting agenda for its review and approval no later than 45 days after the quarter ends. If there are no Board meetings within the 45-day period, the quarterly report shall be presented to the Board at the soonest possible meeting thereafter.

- A. Performance Standards: The investment portfolio shall be designed with the objective of obtaining a rate of return through budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

The District intends to spread its investments relatively evenly between 0-5 years and hold those investments to maturity. The District is limiting its authorized investments to the safest end of the investment spectrum – debt issued by the U.S. Treasury, U.S. Government Agencies, and debt that is federally insured (see section VII. Authorized and Suitable Investments, above, for a complete list of authorized investments).

Therefore, an appropriate performance benchmark will be a Constant Treasury Maturity Rate consistent with the weighted average maturity of the portfolio. The District recognizes that benchmarks may change over time based on the changes in market conditions or cash flow requirements.

- B. Marking to Market: The market value of the portfolio shall be calculated at least quarterly and the market value on the portfolio shall be included in the investment report. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed.

## **X. INVESTMENT POLICY ADOPTION**

The Yuima Municipal Water District Investment Policy shall be adopted by resolution of the Board of Directors. The policy shall be reviewed annually by the Board of Directors and any modifications made thereto must be approved by the Board of Directors

ADOPTED AND APPROVED this 11th day of December, 2023 by Resolution No. 1951-23 .

## APPENDIX 1 GLOSSARY OF INVESTMENT TERMS

**AGENCY**: A debt security issued by a federal or federally sponsored agency. Federal agencies are backed by the full faith and credit of the U.S. Government (i.e. Government National Mortgage Association). Federally sponsored agencies (FSA's) are backed by each particular agency with a market perception that there is an implicit government guarantee (i.e. Federal National Mortgage Association).

**BENCHMARK**: A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

**BID**: The price offered by a buyer of securities. (When you are selling securities, you *ask* for a bid.)

**BOND PROCEEDS**: The money paid to the issuer by the purchaser or underwriter of a new issue of municipal securities. These moneys are used to finance the project or purpose for which the securities were issued and to pay certain costs of issuance as may be provided in the bond contract.

**BOOK VALUE**: The value at which debt security is shown on the holder's balance sheet. Book value is often acquisition cost plus/minus amortization and accretion, which may differ significantly from the security's current value in the market.

**BROKER**: Someone who brings buyers and sellers together and is compensated for his/her service.

**CERTIFICATE OF DEPOSIT (CD)**: A time deposit with a specific maturity evidenced by a certificate.

**COLLATERAL**: Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public monies.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**: The official annual financial report for a public agency.

**COUPON**: The annual rate of interest paid on the bond's face value. Also, a certificate attached to a bond evidencing interest due on a payment date.

**CREDIT RISK**: The risk to an investor that an issuer will default in the payment of interest and/or principal on a security.

**CUSTODIAN:** A bank or other financial institution that keeps custody of stock certificates and other assets.

**CURRENT YIELD (CURRENT RETURN):** A yield calculation determined by dividing the annual interest received on a security by the current market price of that security.

**DEALER:** A dealer, as opposed to a broker, acts as a principal in all transactions, by buying and selling for his/her own account.

**DELIVERY VERSUS PAYMENT:** There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

**DEPOSITORY:** A financial institution in which the moneys of the District are deposited.

**DISCOUNT:** The difference between the cost of a security and its maturity when quoted at lower than face value.

**DISCOUNT SECURITIES:** Noninterest-bearing money market instruments that are issued a discount and redeemed at maturity for full face value, such as U.S. Treasury Bills.

**DIVERSIFICATION:** Dividing investment funds among a variety of security types by sector, maturity and quality ratings offering independent returns.

**DURATION:** A measure of the timing of the cash flows, such as the interest payments and the principal repayment, to be received from a given fixed-income security. This calculation is based on three variables: term to maturity, coupon rate, and yield to maturity. The duration of a security is a useful indicator of its price volatility for given changes in interest rates.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits currently up to \$250,000 per deposit.

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., twelve Regional Banks and about 5,700 commercial banks that are member of the system.

**GOVERNMENT ACCOUNTING STANDARDS BOARD (GSAB):** A standard-setting body, associated with the Financial Accounting Foundation, which prescribes standard accounting practices for government units.

**INTEREST RATE RISK:** The risk associated with declines or rises in interest rates which cause an investment in a fixed-income security to increase or decrease in value.

**INTERNAL CONTROLS:** A system designed to ensure reasonable assurance that assets of the entity are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that 1) the cost of a control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management. The concept of reasonable assurance recognizes that the cost of a control should not exceed the likely benefits and that the valuation of costs and benefits requires estimates and judgments by management. Internal controls should address the following points:

- **Control of collusion** – Collusion is a situation where two or more employees are working in conjunction to defraud their employer.
- **Separation of transaction authority from accounting and record keeping** - By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
- **Custodial safekeeping** – Securities purchased from any bank or dealer including appropriate collateral (as defined by state law) shall be placed with an independent third party for custodial safekeeping.
- **Avoidance of physical delivery securities** – Book-entry securities are much easier to transfer and account for since actual delivery of a document never takes place. Delivered securities must be properly safeguarded against loss or destruction. The potential for fraud and loss increases with physically delivered securities.
- **Clear delegation of authority to subordinate staff members** – Subordinate staff members must have a clear understanding of their authority and responsibilities to avoid improper actions. Clear delegation of authority also preserves the internal control structure that is contingent on the various staff positions and their respective responsibilities.
- **Written confirmation of transactions for investments and wire transfers** – Due to the potential for error and improprieties arising from telephone and electronic transactions, all transactions should be supported by written communications and approved by the appropriate person. Written communications may be via fax if on letterhead and if the safekeeping institution has a list of authorized signatures.
- **Development of wire transfer agreement with the lead bank and third-party custodian** – The designated official should ensure that an agreement will be entered into and will address the following points; controls, security provisions, and responsibilities of each party making and receiving wire transfers.

**LIQUIDITY:** An asset that can be converted easily and rapidly into cash without a substantial loss in value.

**LOCAL AGENCY INVESTMENT FUND (LAIF):** Chapter 730, Statutes of 1976 of the State of California, established the Local Agency Investment Fund. This fund enables local governmental agencies to remit money not required for immediate needs to the State Treasurer for the purpose of investment. In order to derive the maximum rate of return possible, the State Treasurer has elected to invest these monies with State monies as a part of the Pooled Money Investment Account. Each local government unit has the exclusive determination of the length



of time its money will be on deposit with the State Treasurer. At the end of each quarter, all earnings derived from investments are distributed by the State Controller to the participating government agencies in proportion to each agency's respective amounts deposited in the Fund and the length of time such amounts remained therein. Prior to the distribution, the State's costs of administering the program are deducted from the earnings.

**MARKET RISK:** The risk that the value of security will adversely change as a result of changes in market conditions.

**MARKET VALUE:** The current price at which a security is trading and could presumably be purchased or sold at that particular point in time.

**MATURITY:** The date on which the principal or stated value of a financial obligation is due and payable.

**MONEY MARKET MUTUAL FUND:** Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, repos and federal funds).

**PAR:** Face value of a bond.

**PAR VALUE:** The amount of principal that must be paid at maturity. Also referred to as the face amount of a bond, normally quoted in \$1,000 increments per bond.

**PORTFOLIO:** Combined holding of more than one stock, bond, commodity, real estate investment, cash equivalent, or other asset. The purpose of a portfolio is to reduce risk by diversification.

**PRINCIPAL:** The face value or par value of a debt instrument, or the amount of capital invested in a given security.

**PRUDENT INVESTOR STANDARD:** An investment standard. The law requires that the investment officer may invest money only in list of securities selected by the custody state. The trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking reasonable income and preservation of capital.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

**REPURCHASE AGREEMENT (RP or REPO):** An agreement of one party to sell securities at a specified price to a second party and a simultaneous agreement of the first party to repurchase the securities as a specified price or at a specified later date.

**RISK:** Degree of uncertainty of return on an asset.

**SAFEKEEPING:** Holding of assets (securities) by a financial institution.

**SECURITIES EXCHANGE COMMISSION (SEC):** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

**SMALL BUSINESS ADMINISTRATION:** Created in 1953 as an independent agency of the federal government to aid, counsel, assist and protect the interest of small business concerns, to preserve free competitive enterprise and to maintain and strengthen the overall economy of our nation. The SBA helps Americans start, build and grow businesses and guarantees private loans to certain eligible enterprises.

**TREASURY BILLS:** Short-term U.S. Government non-interest bearing securities with maturities of no longer than one year and issued in minimum denominations of \$10,000. Auction of three- and six-month bills are weekly, while auctions of one-year bills are monthly. The yields on these bills are monitored closely in the markets for signs of interest rate trends.

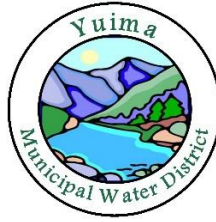
**TREASURY BOND:** Long-Term coupon-bearing U.S. Treasury securities issues as direct obligation of the U.S. Government and having initial maturity of more than 10 years and issued in minimum denominations of \$1,000.

**TREASURY NOTE:** Medium-term coupon-bearing U.S. Treasury security issued as a direct obligation of the U.S. Government and having initial maturity of from one to ten years and issued in denominations ranging from \$1,000 to \$1 million or more.

**UNIFORM NET CAPITAL RULE:** Security and Exchange Commission requirement that member firms as well as non-member broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitment to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

**VOLATILITY:** A degree of fluctuation in the price and valuation of securities.

**YIELD:** The rate of annual income return on an investment, generally expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.



**April 28, 2025**

**TO: Honorable President and Board of Directors**

**FROM: Amy Reeh, General Manager**

**SUBJECT: Budget and Rate Drivers of the 2025/26 Fiscal Year**

**BACKGROUND**

Each year the Board of Directors reviews certain variables that are the main drivers of the proposed budget and final rates of the District for the new fiscal year.

This is not a preliminary review of the budget or estimated rates. This is for discussion purposes so that the Board of Directors can provide feedback on any of the areas below for budget and rate development purposes. There is no documentation included in the packet in relation to this discussion item. A visual presentation will be given to the Board that covers the following areas that are major drivers of the 2025/26 Budget and Water Rates.

- San Diego County Water Authority Rates
- San Diego County Water Authority Fixed Cost Pass-Through Charges
- Water Sale Estimates
- Local Production
- Capital Improvement Projects
- Required Maintenance
- Personnel

SUBMITTED BY:

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

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**Amy Reeh**  
**General Manager**

# INFORMATION / REPORTS



Member Agency State Regulatory Monthly Update  
Water Resources Department  
**March 2025**

***[Making Conservation a California Way of Life \(Elizabeth Lovsted\)](#)***

The State Water Resources Control Board (SWRCB) adopted the [Making Conservation a California Way of Life](#) regulation in July 2024. Urban retail water suppliers (URWS) are required to annually calculate and report on their water use objectives for the previous fiscal year starting on January 1, 2025. The Water Authority will hold an in-person workshop to discuss non-functional turf, dedicated irrigation meters, commercial and industrial users, and other compliance topics on **April 8, 2025, from 10 am - 1 pm**, at the Water Authority's Kearny Mesa office. Please RSVP to Debby Dunn at [DDunn@sdcwa.org](mailto:DDunn@sdcwa.org).

***[Department of Water Resources Invitation to Participate in SB 1157 Study Working Groups \(Elizabeth Lovsted\)](#)***

Senate Bill 1157 (2022) set standards for indoor residential water use at 55 gallons per capita per day (GPCD), decreasing to 47 GPCD in 2025, and down to 42 GPCD beginning in 2030. The bill requires the Department of Water Resources (DWR), in coordination with the SWRCB, to conduct studies to assess and quantify the economic benefit and impacts of the 2030 indoor residential use standard on water, wastewater, and recycled water systems. DWR must summarize the findings of these studies in a report to the Legislature by October 1, 2028. To support these efforts, DWR is currently [accepting applications](#) to participate in one of two working groups: Indoor Water Use and Benefits and Impacts. All working group meetings will be open to the public. Water Authority staff are participating in a DWR technical advisory panel on the indoor standard and will participate in the working group meetings as well.

***[Onsite Treatment and Reuse of Nonpotable Water Regulations \(Jesica Cleaver\)](#)***

California Water Code Section 13558 requires the SWRCB to adopt regulations on or before December 1, 2022, for risk-based water quality standards for the onsite treatment and reuse of nonpotable water for nonpotable end uses in multifamily residential, commercial, and mixed-use buildings. On March 21, 2025, the SWRCB released a [Notice of Proposed Rulemaking](#) for the proposed Onsite Treatment and Reuse of Nonpotable Water [Regulations](#). The SWRCB will hold a public hearing on **May 8, 2025**, and public comments are due by **noon on May 9, 2025**. Water Authority staff are participating in WateReuse California's Legislative Regulatory Committee to develop comments.

***[State Revolving Fund Policy Amendments \(Mina Ziaei\)](#)***

The SWRCB has proposed amendments to the [Drinking Water State Revolving Fund \(DWSRF\)](#) and [Clean Water State Revolving Fund \(CWSRF\)](#) Policies (the Policies). The Policies were written to implement the federal Safe Drinking Water Act and outline requirements for obtaining DWSRF, CWSRF, and complimentary financing. The Policies are being updated in response to growing demands on both programs. The proposed changes include new priority scoring criteria, improvements to the credit evaluation process, and better consistency between the DWSRF and CWSRF Policies. Proposed amendments were released for public review and comment in late 2024. The Water Authority worked with the Association of California Water Agencies (ACWA) and WateReuse California to provide comments. The SWRCB will consider adopting the policy amendments on **May 6, 2025**.



### *Cross-Connection Control Policy Handbook (Jesica Cleaver)*

In December 2023, the SWRCB adopted the Cross Connection Control Policy Handbook (Handbook), which took effect on July 1, 2024. In March, the SWRCB Division of Drinking Water (DDW) released an [updated Handbook](#) to align specific due dates with the effective date of the Handbook. DDW is proposing additional [minor changes](#) which will be brought before the SWRCB at a future board hearing. Comments regarding the proposed changes can be submitted to [backflow@waterboards.ca.gov](mailto:backflow@waterboards.ca.gov).

On March 20, 2025, the Water Authority hosted a member agency workshop to discuss the handbook requirements and compliance strategies. The Water Authority will host another workshop on **May 1, 2025, from 9 - 10:30 am**, at the Water Authority's Kearny Mesa office. Email Jesica Cleaver at [JCCleaver@sdcwa.org](mailto:JCCleaver@sdcwa.org) to RSVP. This workshop will focus on the Cross-Connection Plans that are due July 1, 2025. The California Urban Water Agencies' Water Quality and Communications Committees have developed materials to support water agencies in meeting the Handbook's public outreach and education requirements. These materials are expected to become available in May 2025, and the Water Authority will share them at that time.

### *Advanced Clean Fleets Regulation (Jesica Cleaver)*

In 2023, the California Air Resources Board (CARB) adopted the Advanced Clean Fleets (ACF) regulation. CARB is developing amendments to the public fleet requirements of the ACF regulation in response to Assembly Bill 1594 (AB 1594). Water Authority staff are participating in the Association of California Water Agencies ACF workgroup to provide feedback on the amendments. CARB recently reopened the [informal comment docket](#) through **May 31, 2025**, to receive utility feedback on how agencies dealt with the recent wildfires and how emergency response may impact the compliance strategy for ACF. In response to comments received from utility stakeholders, CARB staff have decided to temporarily postpone adoption of the AB 1594 amendments to later this year.

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### *Staff Contacts*

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**Jesica Cleaver**  
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**Elizabeth Lovsted**  
[ELovsted@sdcwa.org](mailto:ELovsted@sdcwa.org)



## SUMMARY OF FORMAL BOARD OF DIRECTORS' MEETING MARCH 27, 2025

1. Administrative and Finance Committee Work Plan for Calendar Year 2025 and 2026.  
The Board adopted the Administrative and Finance Committee Work Plan for Calendar Years 2025 and 2026, **with the addition of direction to complete a comprehensive rate structure review by December 2027.**
2. Engineering and Operations Committee Work Plan for Calendar Years 2025 and 2026.  
The Board adopted the Engineering and Operations Committee Work Plan for Calendar Years 2025 and 2026.
3. Imported Water Committee Work Plan for Calendar Years 2025 and 2026.  
The Board adopted the Imported Water Committee Work Plan for Calendar Years 2025 and 2026.
4. Legislation and Public Outreach Committee Work Plan for Calendar Years 2025 and 2026.  
The Board adopted the Legislation & Public Outreach Committee Work Plan for Calendar Years 2025 and 2026.
5. Water Planning and Environmental Committee Work Plan for Calendar Years 2025 and 2026.  
The Board adopted the Water Planning and Environmental Committee Work Plan for Calendar Years 2025 and 2026.
6. Monthly Treasurer's Report on Investments and Cash Flow.  
The Board noted and filed the Treasurer's report.
7. Professional services contract with DCSE, Inc., to provide continued maintenance for the Water Authority's Data Archival and Invoicing System.  
The Board authorized the General Manager to award a professional services contract to DCSE, Inc., for continued maintenance of the Data Archival and Invoicing System (DAIS), for a period of two years with an option to extend for an additional two years, for a not-to-exceed amount of \$220,000.
8. Amendment to the public works services contract with OneSource Distributors, LLC, for Preventative Maintenance Plus services.  
The Board authorized the General Manager to execute the First Amendment to the contract with OneSource Distributors, LLC, for Preventative Maintenance Plus services for five medium voltage and three low voltage Rockwell Automation variable frequency drives, with such non-material modifications as approved by the General Manager, or General Counsel, for a period of two years, for a not-to-exceed amount of \$282,760, increasing the authorized cumulative amount from \$141,381, to \$424, 141, and authorized the General Manager, or designee, to execute the amendment.



9. Butterfly Valve procurement for the Ramona Pipeline Buried Valves Replacement project.  
The Board authorized the General Manager, or designee, to reject seven bids and solicit new bids for 23 butterfly valves.
10. Increase the not-to-exceed amount for the Lease with North County Transit District for Operations and Maintenance storage.  
The Board approved an increase to the not-to-exceed amount of the Lease with the North County Transit District (NCTD) for the Operations and Maintenance Department's heavy equipment storage by \$5,000, increasing the authorized cumulative amount from \$250,000 to \$255,000.
11. Amendment to Professional Services Contract with Flume, Inc. for Water Use Data Analysis and Installation of Flow Sensor Devices.  
The Board approved the amendment, with such non-material modifications as approved by the General Counsel or General Manager, to the professional services contract with Flume, Inc., to update the water use dashboard and implement a direct distribution program, increase the contract amount by \$349,930, to be funded by the Metropolitan Water District of Southern California Member Agency Administered Program, for a new not-to-exceed amount of \$449,930, and authorized the General Manager, or designee, to execute the amendment.
12. The Board approved the minutes of the Formal Board of Directors' meeting of February 27, 2025.



**YUIMA MUNICIPAL WATER DISTRICT**  
**ADMINISTRATIVE REPORT**

**April 2025**

**Amy Reeh**

**General Manager**

**DISTRICT BUSINESS**

Budget Development: The majority of Staff time has been spent on budget development for the 2025/26 Fiscal Year. At the April Board meeting General Manager Reeh will discuss the main drivers of the budget this year so that the Board can provide feedback on any areas they think staff should focus. The first review of the Budget will be June 2, 2025 with the second and final review and rate adoption occurring on June 30, 2025.

The required Prop 218 notice to all customers indicating the maximum percentage increase must be mailed by May 16, 2025.

**GROUND MANAGEMENT AUTHORITY**

NO UPDATE: The District submitted.

**ANNEXATIONS/NEW SERVICE REQUESTS – No Update**

*UPDATE: General Manager is working with consultant to prepare annexation packet for submission to San Diego County Water Authority and Metropolitan by July 2025. General Manager must develop a 5-year budget for the construction grant packet as soon as possible. General Manager Reeh has repeatedly requested that DWR approved a 50% funds advancement for this grant and asked for details about the proposed incentive of a \$500,000 grant and a \$10 Million dollar zero percent loan. Manager Reeh received a verbal notification that 50% funds up front is possible with this grant. No verification of the other issues.*

The annexation team is moving into the construction grant application phase of this project. Because Yuima is the agency that will ultimately own and manage the infrastructure being constructed Yuima must be the applicant of the grant. Management has advised the annexation team that Yuima does not have the unrestricted cash flow to carry an 8-million-dollar reimbursement grant and is requesting that as much of the grant funds as possible are provided in advance with expenditures being reported rather than reimbursement being requested.

**YUIMA MUNICIPAL WATER DISTRICT  
2024-25 Capital Projects  
As of March, 2025**

|  | Approved<br>2024-25<br>Budget | Approved<br>Budget Carry<br>Forward | Current Year<br>Expenditures<br>2024-25 | Prior Year<br>Expenditures<br>Forward | Total<br>Project<br>Expenditures |
|--|-------------------------------|-------------------------------------|---|---------------------------------------|----------------------------------|
| <b>GENERAL DISTRICT</b> <span style="float: right;">10-600-60</span> |                               |                                     |   |                                       |                                  |
| McNally Tank 2 Interior and Exterior Recoating                       |                               |                                     |   | \$ -                                  | \$ -                             |
| AMR Meter Replacement  |                               |                                     | \$ 1,056                                | \$ 2,254                              | \$ 9,421                         |
| Solar Battery Backup Revision  |                               |                                     | \$ 38,050                               |                                       | \$ 38,050                        |

|  |  |      |           |          |           |
|--|--|------|-----------|----------|-----------|
| <b>Total General District Capital Projects - 2024-25</b> |  | \$ - | \$ 39,106 | \$ 2,254 | \$ 47,471 |
|--|--|------|-----------|----------|-----------|

|  | Approved<br>2024-25<br>Budget | Approved<br>Budget Carry<br>Forward | Current Year<br>Expenditures<br>2024-25 | Prior Year<br>Expenditures<br>Forward | Total<br>Project<br>Expenditures |
|--|-------------------------------|-------------------------------------|---|---------------------------------------|----------------------------------|
| <b>IMPROVEMENT DISTRICT A</b> <span style="float: right;">20-600-60</span> |                               |                                     |   |                                       |                                  |
| Pump Station 4 Pump Cover  |                               |                                     |   | \$ -                                  | \$ -                             |
| Pump Station 4 Bypass Valve  |                               |                                     |   | \$ -                                  | \$ -                             |
| Dunlap CL2 Analyzer Building Replacement                                   |                               |                                     |   | \$ -                                  | \$ -                             |
| AMR Meter Replacement  |                               |                                     | \$ 9,971                                | \$ 3,751                              | \$ 33,272                        |
| SCADA Hardware/Software Upgrade  |                               |                                     | \$ 9,230                                | \$ -                                  | \$ 9,230                         |
| Perricone Cl2 Analyzer   |                               |                                     | \$ 9,272                                |                                       |                                  |

|   |  |      |           |          |           |
|---|--|------|-----------|----------|-----------|
| <b>Total IDA Capital Projects - 2024-25</b> |  | \$ - | \$ 28,473 | \$ 3,751 | \$ 42,502 |
|---|--|------|-----------|----------|-----------|

|  |      |      |           |          |           |
|--|------|------|-----------|----------|-----------|
| <b>Total General District &amp; IDA Capital Projects 2024-25</b> | \$ - | \$ - | \$ 67,579 | \$ 6,004 | \$ 89,973 |
|--|------|------|-----------|----------|-----------|

# YUIMA MUNICIPAL WATER DISTRICT

## Operations Report

### April 2025

#### SDCWA CONNECTION

Yuima General District purchased 50.8-acre feet of water from SDCWA. Yuima General District also produced 15.7-acre feet from the T-Y Well. Yuima General District sold 93.9-acre feet of water in the month of March. YMWD was able to sell more water than we purchased due to a leak on the SDCWA side that allows water through even when we order zero cubic feet per second. This leak is getting worse as time goes on, it has also been reported to SDCWA Management.

During the month of March, Improvement District A purchased 53.9-acre feet of water from the General District and produced 49.6-acre feet of water from Strub and Fan Wells. IDA's total sales for March were 97.4-acre feet.

#### WELLS – YUIMA

| WELL       | Production | GPM | STATUS |
|------------|------------|-----|--------|
| T-Y Well 1 | 15.7 af    | 538 | Active |

#### TAP METERS

There are 3 tap meters that monitor the water delivered to IDA from Yuima. It has been several years since these meters have been tested for recording accuracy. The District will be conducting flow tests on these meters soon.

#### WELLS - IDA

##### *River Wells*

| WELL | GPM | STATUS  |
|------|-----|---|
| 12   | 156 | In Service                                      |
| 19A  | 233 | In Service                                      |
| 20A  | 242 | In Service                                      |
| 25   | 169 | In Service                                      |
| 22*  | 175 | In Service *used intermittently – High Nitrates |

##### *Fan Wells*

| WELL | GPM  | STATUS  |
|------|------|---|
| 7A   |      | Non-Potable Water Use – Lease Agreement         |
| 10   |      | Non-Potable Water Use – Lease Agreement         |
| 14*  | 224  | In Service *used intermittently – High Nitrates |
| 17*  | 1152 | In Service *used intermittently – High Nitrates |
| 18   |      | Non-Potable Water Use – Lease Agreement         |
| 23   |      | Disconnected per SWRCB                          |

|     |     |   |
|-----|-----|---|
| 24  |     | Disconnected per SWRCB                          |
| 29* | 121 | In Service *used intermittently – High Nitrates |

***Horizontal Wells\*\****

| WELL | GPM | STATUS                                  |
|------|-----|---|
| 41   | TBD | Non-Potable Water Use – Lease Agreement |
| 42   | TBD | Non-Potable Water Use – Lease Agreement |
| 44   | TBD | Non-Potable Water Use – Lease Agreement |
| 46   | TBD | Non-Potable Water Use – Lease Agreement |
| 47   | TBD | Non-Potable Water Use – Lease Agreement |
| 48   | TBD | Non-Potable Water Use – Lease Agreement |
| 49   | TBD | Non-Potable Water Use – Lease Agreement |
| 50   | TBD | Non-Potable Water Use – Lease Agreement |

\*Wells 14, 17, 22 & 29, which are normally high in nitrate are used intermittently. When used they are blended with imported water to achieve water quality compliance.

\*\*Horizontal wells produced 11.6-acre feet of water. 9.6 acre-feet were discharged to the creek.

**BOOSTER STATIONS**

| STATION   | PUMPS   | STATUS   |
|-----------|---------|--|
| T-Y       | 1, 2    | Pump 2 Out of service (Pump Fail)  |
| PERRICONE | 1,2,3,4 | Pump 4 Out of Service (Motor)  |
| FOREBAY   | 1,2,3,4 | Pump 4 Out of service (Motor)  |
| EASTSIDE  | 1,2,3   | Generator out of Service   |
| 1         | 1,2,3,4 | OK. All in service   |
| 4         | 1,2,3   | Pump 1 Out of service (VFD)<br>Pump 3 Leak at mechanical seal.<br>Bypass is disconnected |
| 6         | 1,2,3   | Pump 2 Mechanical seal   |
| 7         | 1,2,3   | OK. All in service   |
| 8         | 1,2,3,4 | OK. All in service   |

**RESERVOIRS AND TANKS**

- Dunlap tank is a bolt together, galvanized tank with a life expectancy of 25 years. The tank is currently 22 years old and has a high level of corrosion on the interior due to the high levels of iron and manganese that comes from the horizontal well water. The District used the tank to blend the horizontal well water until May of 2019 when the SWRCB directed YMWD to stop that practice and use the well water for agricultural purposes only. Repair or replacement of the tank needs to occur. *The inspection of Dunlap tank in July 2024 revealed that the tank does, in fact, need to be replaced. Staff may begin looking for and applying for grants to fund this project.*

- Eastside Tank was inspected and cleaned in April 2023. The exterior of the tank was found to be in good condition with a few minor repairs. The interior of the tank, however, was found to be in extremely poor condition and was recommended to be recoated within the next three years.
- Tank 1 was inspected and cleaned in April of 2022 and the exterior of the tank was found to be in good condition. The interior of the tank has significant corrosion on the shell above the water line and therefore it is recommended that the tank should be inspected every two years until the tank interior is recoated. The next inspection is overdue, should have taken place in May 2024.
- Tank 8 was inspected and cleaned in April of 2023.
- Perricone Tank was inspected in April 2023. The interior and exterior of the tank was recoated in 2016. The exterior of the tank was found to be in very good condition. The interior of the tank was found to be in good condition overall. The tank is due for inspection in 2026. There are a few minor areas of corrosion that can be fixed to mitigate any serious damage.
- Zone 4 Tank was cleaned and inspected in January 2022. There was some sediment. The interior coating looked good, and the tank cleaned up nicely.
- McNally Tank 1 was inspected and cleaned in April of 2022. The roof has metal loss that needs to be addressed. Due to the metal loss on the roof, it is recommended the interior of the tank be recoated within the next 24 months.
- McNally Tank 2 was inspected and cleaned in April 2023.
- Forebay Tank was inspected in April of 2022. The overall condition of the exterior and interior ranges from good to excellent except for the overflow lines which have moderate corrosion and early stages of metal loss. The inspection company recommends addressing the corrosion on the overflow lines. Forebay tanks are due for inspection in April 2025.
- All Nitrate and Chlorine analyzers have had annual maintenance performed. Some analyzers are no longer supported by the manufacturer, Hach.

## **WATER QUALITY**

- The Yuima and IDA distribution systems, as well as all special raw water groundwater well bacteriological tests, are taken on schedule and the District remains in compliance with all water quality standards.
- Over the years Well 23 and 24 have gradually increased in Nitrates. Per the State Water Resource Control Board the wells have been disconnected from the YMWD distribution system.

## **DISTRICT OPERATIONS PERSONNEL**

The district saw our Distribution/Water Quality Specialist, Noel Ruiz, pass the State Water Resources Control Board Distribution Operator Grade II exam.

## **OTHER PROJECTS AND PROGRAMS**

### ***Mainline Repairs***

Two years of heavy rain has exposed sections of two of Yuima's mainline; Yuima's 20" mainline from its Forebay Station and the West Lateral line that pulls water from the 20" mainline to the west end of the District. These exposures pose a significant risk to the District's ability to serve water as they are both main arteries of the District's infrastructure. These circumstances make the repair and mitigation plan an emergency repair because of the main role these two lines play in the operation of the District's water system. The mitigation repair is expected to be resolved in summer of 2025.

### ***Pump Maintenance***

Pump maintenance for the 2024/25 fiscal year will be scheduled over the next few months, ahead of increasing demands caused by warmer weather.

### ***CWA Emergency Storage Project (ESP) Valley Center MWD / Yuima MWD Inter-tie***

The ESP project is moving forward, and construction is ongoing.

## **SAFETY PROGRAMS AND TRAINING**

Field staff participate in weekly tailgate safety meetings and continue to complete necessary training online as well as with other Districts and with various additional industry resources. The District was awarded a \$10,000 safety grant from JPIA, this grant was to install safety lights on 6 YMWD vehicles. With the recent completion of the last truck, all our daily drivers and the spare vehicle are now equipped with safety lights. We can and will apply for another \$10,000 safety grant when eligible again in 2 years.

## **WATER METERS AND SERVICES**

### ***Meter Replacements, Downsizing and Removals***

District staff continue to analyze and replace older meters in the District to help reduce slippage. Older propeller/mechanical meters tend to become less accurate over time, especially with the high usage encountered. All new meters installed are ultrasonic, they have no mechanical parts to wear down. These new meters provide long lasting accuracy and are AMR compatible. Meaning they can be incorporated into an AMR (drive-by) meter reading program in the future.

## **SDCWA MAINTENANCE SHUTDOWNS**

Yuima has been subjected to two 10-day shutdowns from the SDCWA in the 2024-25 fiscal year. The shutdowns occurred in December 2024 and February 2025. The February shutdown ran from Sunday February 23<sup>rd</sup> to Wednesday March 5<sup>th</sup>. The District received great cooperation from our customers who minimized usage while our imported water

connection is unavailable.

## **STATE WATER RESOURCES CONTROL BOARD**

Yuima General District's revised operating permit has been issued.

IDA's revised operating permit has not been issued but all conditions for reissuance have been met and IDA remains a T2 facility. IDA is due for a Sanitary Survey in 2025 and SWRCB staff felt they would hold off on final permit issuance until that survey is conducted. YMWD staff does not anticipate any issues but are conducting an in-house inspection of the District to address any concerns that might arise during the sanitary survey.

Notification of Hexavalent Chromium maximum contaminant level (10 ug/L) adoption and initial monitoring requirements. Each community and non-transient-non-community water system must initiate monitoring within six months of October 1, 2024. Initial monitoring consists of one hexavalent chromium sample from all active groundwater and surface water sources. The samples must be analyzed by a certified lab. Finance & Administrative Services Manager, Lynette Brewer, will incorporate these samples into our work schedule well ahead of the SWRCB's due date.

The State Water Board adopted the Cross-Connection Control Policy Handbook (CCCPH) which took effect on July 1, 2024. The CCCPH will replace the existing cross-connection control and backflow prevention regulations currently in title 17. While the CCCPH has the same authority as a standard regulation, it is intended to provide more technical details and explanatory language than a standard regulation. Implementation of the CCCPH will require development of a Cross-Connection Control Plan, which will be due by July 1, 2025. The District's Water Quality Specialist, Noel Ruiz, is working aware of the upcoming deadline.

Staff will work closely with SWRCB to always resolve any issues or concerns.

# RAINFALL RECORD 2024/2025 YUIMA SHOP

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

|                 | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 |                    |
|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------|
| 1               |        |        |        |        |        |        |        |        | 0.18   |        |        |        |                    |
| 2               |        |        |        |        |        |        |        |        | 0.07   |        |        |        |                    |
| 3               |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 4               |        |        |        |        |        |        |        |        | 0.28   |        |        |        |                    |
| 5               |        |        |        |        |        |        |        |        | 0.97   |        |        |        |                    |
| 6               |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 7               |        |        |        |        |        |        |        | 0.21   |        |        |        |        |                    |
| 8               |        |        | 0.51   |        |        |        |        | 0.02   |        |        |        |        |                    |
| 9               |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 10              |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 11              |        |        |        |        |        |        |        |        | 0.37   |        |        |        |                    |
| 12              |        |        |        |        |        |        |        | 0.21   | 0.05   |        |        |        |                    |
| 13              |        |        |        |        |        |        |        | 1.96   | 1.12   |        |        |        |                    |
| 14              |        |        |        |        |        |        |        | 0.07   | 0.20   |        |        |        |                    |
| 15              |        |        |        |        | 0.19   |        |        |        |        |        |        |        |                    |
| 16              |        |        |        |        | 0.01   |        |        |        |        |        |        |        |                    |
| 17              |        |        |        |        |        |        |        |        | 0.04   |        |        |        |                    |
| 18              |        |        |        | 0.05   |        |        |        |        | 0.01   |        |        |        |                    |
| 19              |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 20              |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 21              |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 22              |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 23              |        |        |        |        | 0.01   |        |        |        |        |        |        |        |                    |
| 24              |        |        |        |        | 0.06   |        |        |        |        |        |        |        |                    |
| 25              |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 26              |        |        |        |        |        |        | 0.57   |        |        |        |        |        |                    |
| 27              |        |        |        |        |        |        | 0.23   |        |        |        |        |        |                    |
| 28              |        |        |        |        |        |        | 0.01   |        | 0.05   |        |        |        |                    |
| 29              |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 30              |        |        |        |        |        |        |        |        |        |        |        |        |                    |
| 31              |        |        |        |        |        |        |        |        | 0.08   |        |        |        |                    |
| TOTALS          | 0.00   | 0.00   | 0.51   | 0.05   | 0.27   | 0.00   | 0.81   | 2.47   | 3.42   | 0.00   | 0.00   | 0.00   | TOTAL YEAR<br>7.53 |
| 1988/89 (B)     | 0.00   | 1.25   | 0.00   | 0.00   | 1.36   | 4.78   | 1.38   | 3.25   | 0.60   | 0.25   | 0.43   | 0.00   | 13.30              |
| 1989/90 (B)     | 0.00   | 0.00   | 1.03   | 0.50   | 0.00   | 0.55   | 4.45   | 2.65   | 0.92   | 3.22   | 0.95   | 1.10   | 15.37              |
| 1990/91         | 0.32   | 0.93   | 0.00   | 0.16   | 0.83   | 0.85   | 1.30   | 2.60   | 13.10  | 0.20   | 0.00   | 0.00   | 20.29              |
| 1991/92         | 0.70   | 0.00   | 0.40   | 0.85   | 0.30   | 1.90   | 3.25   | 5.60   | 5.30   | 0.15   | 0.50   | 0.00   | 18.95              |
| 1992/93         | 0.00   | 1.75   | 0.00   | 1.55   | 0.00   | 5.10   | 17.25  | 8.60   | 1.55   | 0.00   | 0.00   | 0.70   | 36.50              |
| 1993/94         | 0.00   | 0.00   | 0.00   | 0.25   | 2.35   | 0.90   | 1.20   | 4.60   | 5.30   | 2.00   | 0.20   | 0.00   | 16.80              |
| 1994/95         | 0.00   | 0.00   | 0.00   | 0.40   | 0.80   | 0.75   | 9.35   | 3.00   | 9.40   | 2.00   | 0.75   | 1.10   | 27.55              |
| 1995/96         | 0.10   | 0.00   | 0.00   | 0.00   | 0.20   | 0.85   | 1.50   | 3.50   | 2.30   | 0.50   | 0.00   | 0.00   | 8.95               |
| 1996/97         | 0.00   | 0.00   | 0.00   | 0.00   | 4.55   | 2.40   | 6.35   | 0.75   | 0.00   | 0.00   | 0.00   | 0.00   | 14.05              |
| 1997/98         | 0.00   | 0.00   | 2.10   | 0.10   | 2.45   | 2.10   | 3.70   | 10.95  | 4.05   | 3.30   | 3.05   | 0.15   | 31.95              |
| 1998/99         | 0.00   | 0.00   | 1.15   | 0.00   | 2.45   | 1.36   | 1.93   | 1.00   | 0.80   | 2.32   | 0.05   | 0.50   | 11.56              |
| 1999/2000       | 0.25   | 0.00   | 0.10   | 0.00   | 0.10   | 0.25   | 0.60   | 5.20   | 1.55   | 0.95   | 0.45   | 0.00   | 9.45               |
| 2000/2001       | 0.00   | 0.00   | 0.05   | 0.98   | 0.45   | 0.00   | 2.80   | 6.20   | 1.70   | 1.70   | 0.50   | 0.00   | 14.38              |
| 2001/2002       | 0.00   | 0.00   | 0.00   | 0.00   | 1.35   | 1.90   | 0.60   | 0.15   | 1.80   | 0.65   | 0.00   | 0.00   | 6.45               |
| 2002/2003       | 0.00   | 0.00   | 0.20   | 0.00   | 2.85   | 3.60   | 0.25   | 6.40   | 3.45   | 2.10   | 0.65   | 0.00   | 19.50              |
| 2003/2004       | 0.00   | 0.40   | 0.00   | 0.00   | 1.55   | 1.55   | 0.70   | 4.25   | 0.75   | 1.05   | 0.00   | 0.00   | 10.25              |
| 2004/2005       | 0.00   | 0.40   | 0.00   | 7.20   | 1.55   | 4.55   | 8.70   | 6.60   | 1.75   | 1.05   | 0.10   | 0.00   | 31.90              |
| 2005/2006       | 0.50   | 0.00   | 0.10   | 1.85   | 0.00   | 0.50   | 1.75   | 2.45   | 3.55   | 2.65   | 0.50   | 0.00   | 13.85              |
| 2006/2007       | 0.00   | 0.20   | 0.30   | 0.40   | 0.05   | 1.40   | 0.50   | 2.70   | 0.30   | 0.80   | 0.10   | 0.00   | 6.75               |
| 2007/2008       | 0.00   | 0.25   | 0.00   | 0.20   | 0.50   | 5.30   | 5.80   | 3.80   | 0.60   | 0.00   | 1.00   | 0.00   | 17.45              |
| 2008/2009       | 0.00   | 0.00   | 0.00   | 0.00   | 1.60   | 4.95   | 0.05   | 4.45   | 0.30   | 0.75   | 0.00   | 0.00   | 12.10              |
| 2009/2010       | 0.00   | 0.00   | 0.00   | 0.00   | 1.10   | 3.65   | 7.45   | 4.00   | 0.55   | 2.60   | 0.00   | 0.00   | 19.35              |
| 2010/2011       | 0.20   | 0.00   | 0.00   | 3.15   | 1.45   | 8.60   | 1.25   | 4.40   | 2.65   | 0.30   | 0.40   | 0.05   | 22.45              |
| 2011/2012       | 0.00   | 0.00   | 0.15   | 0.65   | 2.65   | 1.20   | 1.15   | 2.05   | 2.25   | 3.15   | 0.10   | 0.00   | 13.35              |
| 2012/2013       | 0.00   | 0.00   | 1.50   | 0.40   | 0.45   | 2.70   | 1.50   | 1.25   | 1.70   | 0.10   | 0.40   | 0.00   | 10.00              |
| 2013/2014       | 0.28   | 0.00   | 0.00   | 1.48   | 0.15   | 0.40   | 0.25   | 0.95   | 2.95   | 0.80   | 0.00   | 0.00   | 7.26               |
| 2014/2015       | 0.00   | 0.20   | 1.00   | 0.00   | 1.00   | 4.90   | 0.70   | 0.90   | 1.60   | 0.75   | 1.20   | 0.50   | 12.75              |
| 2015/2016       | 1.90   | 0.30   | 1.70   | 0.35   | 0.90   | 2.65   | 3.40   | 1.15   | 1.50   | 0.75   | 0.40   | 0.00   | 15.00              |
| 2016/2017       | 0.00   | 0.00   | 1.00   | 0.16   | 1.75   | 4.37   | 7.17   | 6.05   | 0.20   | 0.00   | 1.34   | 0.00   | 22.04              |
| 2017/2018       | 0.07   | 0.12   | 0.13   | 0.00   | 0.00   | 0.00   | 3.18   | 0.88   | 2.55   | 0.01   | 0.12   | 0.00   | 7.06               |
| 2018/2019       | 0.00   | 0.00   | 0.00   | 1.27   | 2.51   | 1.63   | 2.34   | 7.98   | 1.68   | 0.40   | 1.83   | 0.12   | 19.76              |
| 2019/2020       | 0.00   | 0.00   | 0.30   | 0.00   | 4.17   | 2.46   | 0.17   | 0.64   | 5.39   | 5.96   | 0.03   | 0.20   | 19.32              |
| 2020/2021       | 0.00   | 0.00   | 0.00   | 0.07   | 1.52   | 0.79   | 1.09   | 0.06   | 1.55   | 0.51   | 0.10   | 0.02   | 5.71               |
| 2021/2022       | 1.27   | 0.30   | 0.17   | 0.99   | 0.00   | 4.16   | 0.31   | 0.53   | 2.26   | 0.20   | 0.19   | 0.00   | 10.38              |
| 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              |
| 35 Year Average | 0.16   | 0.22   | 0.37   | 0.68   | 1.32   | 2.43   | 3.26   | 3.59   | 2.76   | 1.20   | 0.46   | 0.14   | 16.58              |



**Yuima Municipal Water District - Production/Consumption Report**

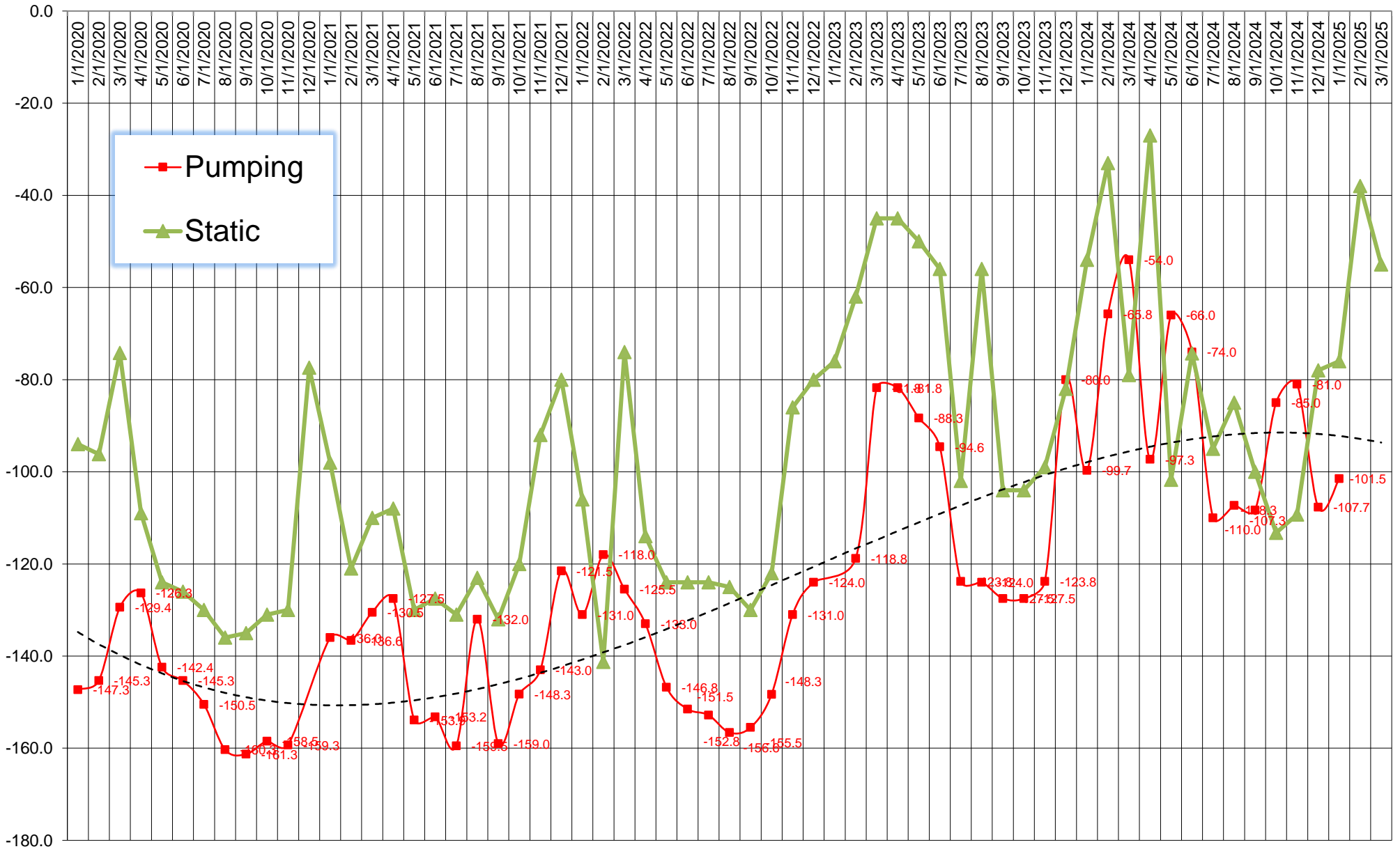
| YUIMA GENERAL DISTRICT                    |              |              | FISCAL        |               | CALENDAR     |               |
|---|--------------|--------------|---------------|---------------|--------------|---------------|
|   | Mar-25       | Feb-25       | 2024-25       | 2023-24       | 2025         | 2024          |
| <b>Produced and Purchased Water</b>       |              |              |               |               |              |               |
| 11-1590 IDA                               | 0.0          | 0.0          | 17.9          | 0.0           | 0.0          | 17.9          |
| 10-1009 SDCWA                             | 50.8         | 62.2         | 3620.2        | 3505.5        | 437.1        | 4139.8        |
| 10-2101 TY WELL 1                         | 15.7         | 30.3         | 477.4         | 224.6         | 79.9         | 622.1         |
| <b>Total Produced and Purchased</b>       | <b>66.5</b>  | <b>92.5</b>  | <b>4115.5</b> | <b>3730.1</b> | <b>517.0</b> | <b>4779.8</b> |
| <b>Consumption</b>                        |              |              |               |               |              |               |
| CUSTOMERS GENERAL DISTRICT                | 40.0         | 34.2         | 1459.2        | 1558.2        | 173.5        | 1867.5        |
| 10-2100 TAP 1                             | 10.0         | 37.1         | 955.8         | 823.9         | 158.8        | 1034.7        |
| 10-1590 TAP 2                             | 28.6         | 19.4         | 1092.0        | 674.1         | 131.0        | 1125.0        |
| 10-1200 TAP 3                             | 15.3         | 21.1         | 668.2         | 738.9         | 105.7        | 792.2         |
| <b>Total Consumption - Yuima</b>          | <b>93.9</b>  | <b>111.8</b> | <b>4175.2</b> | <b>3795.1</b> | <b>569.0</b> | <b>4819.4</b> |
| Storage Level Changes                     | 5.0          | 1.7          | -1.0          | 22.0          | 5.0          | 9.8           |
| Slippage - Acre Feet                      | -22.4        | -17.6        | -60.7         | -43.0         | -47.0        | -29.8         |
| <b>Slippage %</b>                         | <b>-33.7</b> | <b>-19.0</b> | <b>-1.5</b>   | <b>-1.2</b>   | <b>-9.1</b>  | <b>-0.6</b>   |
| <b>IMPROVEMENT DISTRICT "A"</b>           |              |              |               |               |              |               |
| <b>Produced Strub Zone Wells</b>          |              |              |               |               |              |               |
| 20-2012 RIVER WELL 12                     | 0.0          | 0.0          | 193.5         | 302.9         | 0.0          | 309.2         |
| 20-2091 RIVER WELL 19A                    | 12.0         | 24.9         | 343.7         | 361.9         | 77.4         | 412.0         |
| 20-2020 RIVER WELL 20A                    | 10.6         | 21.4         | 316.8         | 356.3         | 67.2         | 386.2         |
| 20-2025 RIVER WELL 25                     | 0.0          | 0.0          | 0.0           | 197.1         | 0.0          | 29.3          |
| 20-2022 FAN WELL 22                       | 0.0          | 0.0          | 130.6         | 153.9         | 0.0          | 190.2         |
| <b>Total Produced Strub Zone Wells</b>    | <b>22.6</b>  | <b>46.3</b>  | <b>984.6</b>  | <b>1372.1</b> | <b>144.6</b> | <b>1326.9</b> |
| <b>Produced Fan Wells</b>                 |              |              |               |               |              |               |
| 20-2014 WELL 14                           | 0.0          | 0.0          | 53.2          | 71.1          | 0.5          | 56.9          |
| 20-2017 WELL 17                           | 0.0          | 0.0          | 1.3           | 70.5          | 0.0          | 9.8           |
| 20-2023 WELL 23                           | 0.0          | 0.0          | 0.0           | 0.0           | 0.0          | 0.0           |
| 20-2024 WELL 24                           | 0.0          | 0.0          | 0.0           | 0.8           | 0.0          | 0.4           |
| 20-2029 WELL 29                           | 0.0          | 0.0          | 1.9           | 85.5          | 0.0          | 9.5           |
| 20-20410-500 HORIZONTAL WELLS             | 11.6         | 23.3         | 102.1         | 154.2         | 39.7         | 140.5         |
| Code K Usage WELL USE AGREEMENTS ("K")    | 15.4         | 14.8         | 333.7         | 284.8         | 64.4         | 366.7         |
| <b>Total Produced Fan Wells</b>           | <b>27.0</b>  | <b>38.1</b>  | <b>492.2</b>  | <b>666.9</b>  | <b>104.6</b> | <b>583.8</b>  |
| <b>Total Produced Strub and Fan Wells</b> | <b>49.6</b>  | <b>84.4</b>  | <b>1476.8</b> | <b>2039.0</b> | <b>249.2</b> | <b>1910.7</b> |
| <b>Purchased Water</b>                    |              |              |               |               |              |               |
| 10-2100 TAP 1                             | 10.0         | 37.1         | 955.8         | 823.9         | 158.8        | 1034.7        |
| 90 minus 20-2008 TAP 2                    | 28.6         | 19.4         | 1092.0        | 674.1         | 131.0        | 1125.0        |
| 10-1200 TAP 3                             | 15.3         | 21.1         | 668.2         | 738.9         | 105.7        | 792.2         |
| <b>Total Purchased Water</b>              | <b>53.9</b>  | <b>77.6</b>  | <b>2716.0</b> | <b>2236.9</b> | <b>395.5</b> | <b>2951.9</b> |
| <b>Total Produced and Purchased</b>       | <b>103.5</b> | <b>162.0</b> | <b>4192.8</b> | <b>4275.9</b> | <b>644.7</b> | <b>4862.6</b> |
| <b>Consumption</b>                        |              |              |               |               |              |               |
| CUSTOMERS IDA                             | 97.4         | 134.8        | 3902.9        | 3942.0        | 593.0        | 4489.7        |
| Interdepartmental to Y                    | 0.0          | 0.0          | 17.9          | 0.0           | 0.0          | 17.9          |
| <b>Total Consumption - IDA</b>            | <b>97.4</b>  | <b>134.8</b> | <b>3920.8</b> | <b>3942.0</b> | <b>593.0</b> | <b>4507.6</b> |
| Storage Level Changes                     | 6.0          | 0.4          | -3.2          | 5.3           | 4.5          | -4.2          |
| Slippage - Acre Feet                      | 12.1         | 27.6         | 268.8         | 339.2         | 56.2         | 350.8         |
| <b>Slippage %</b>                         | <b>11.7</b>  | <b>17.0</b>  | <b>6.4</b>    | <b>7.9</b>    | <b>8.7</b>   | <b>7.2</b>    |
| <b>Combined General District and IDA</b>  |              |              |               |               |              |               |
| PRODUCED YUIMA                            | 66.5         | 92.5         | 4115.5        | 3730.1        | 517.0        | 4779.8        |
| PRODUCED IDA                              | 49.6         | 84.4         | 1476.8        | 2039.0        | 249.2        | 1910.7        |
| <b>Total Produced and Purchased</b>       | <b>116.1</b> | <b>176.9</b> | <b>5592.3</b> | <b>5769.1</b> | <b>766.2</b> | <b>6690.5</b> |
| <b>Consumption</b>                        | <b>137.4</b> | <b>169.0</b> | <b>5380.0</b> | <b>5500.2</b> | <b>766.5</b> | <b>6375.1</b> |
| Storage Level Changes                     | 11.0         | 2.1          | -4.2          | 27.3          | 9.5          | 5.6           |
| <b>Slippage - Acre Feet</b>               | <b>-10.3</b> | <b>10.0</b>  | <b>208.1</b>  | <b>296.2</b>  | <b>9.2</b>   | <b>321.0</b>  |
| <b>Slippage %</b>                         | <b>-8.9</b>  | <b>5.7</b>   | <b>3.7</b>    | <b>5.1</b>    | <b>1.2</b>   | <b>4.8</b>    |

**Notes:** SDCWA meter has a leak 22 acft

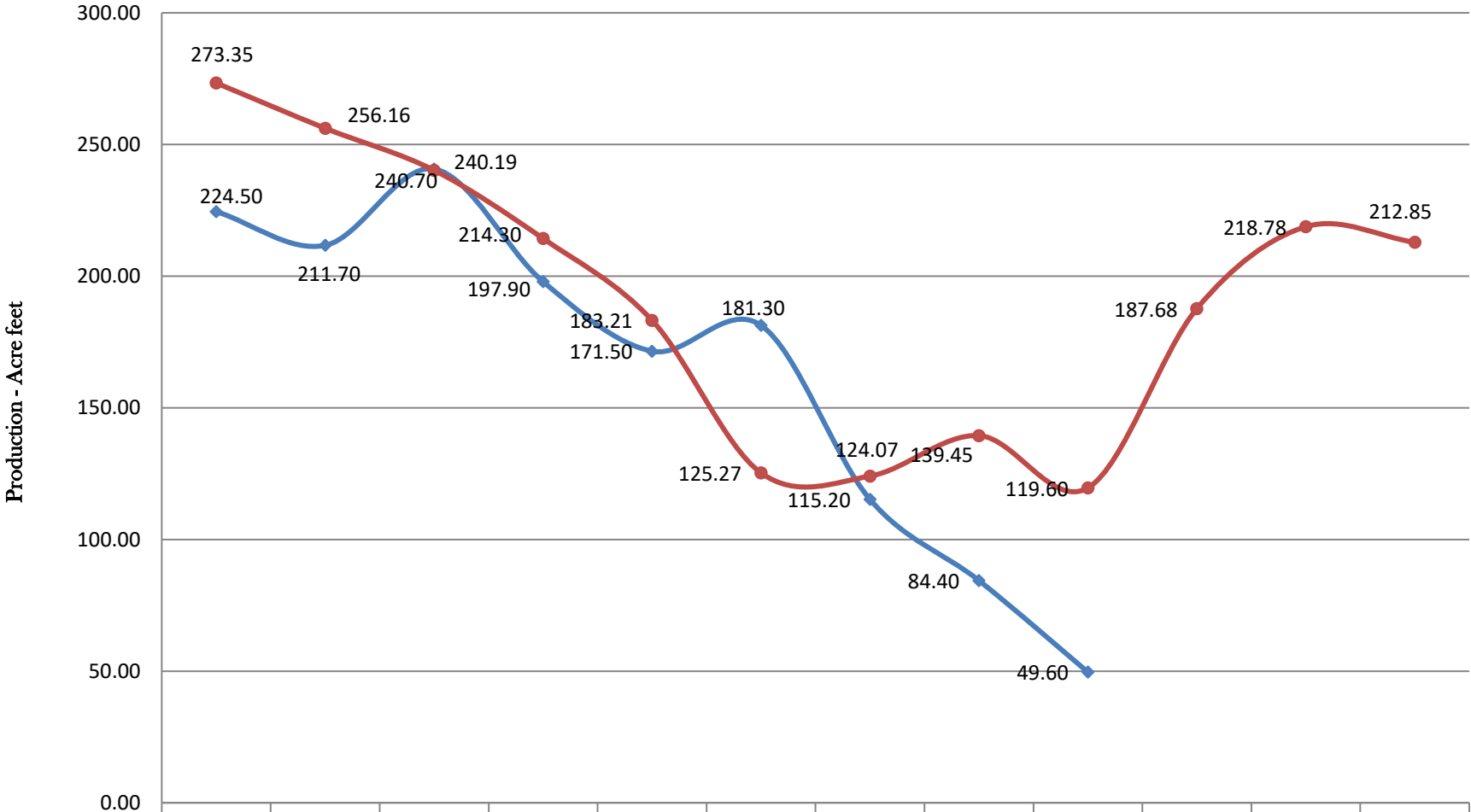
Horizontal wells to creek 9.6 acft



**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 March 2025) 2020-Current**



Yuima Municipal Water District  
 Monthly Production of District Owned Wells  
 Updated March 2025



|              |        |        |        |        |        |        |        |        |        |        |        |        |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| ◆ FY 2024/25 | 224.50 | 211.70 | 240.70 | 197.90 | 171.50 | 181.30 | 115.20 | 84.40  | 49.60  |        |        |        |
| ● 15-Yr Avg. | 273.35 | 256.16 | 240.19 | 214.30 | 183.21 | 125.27 | 124.07 | 139.45 | 119.60 | 187.68 | 218.78 | 212.85 |

# YUIMA MUNICIPAL WATER DISTRICT

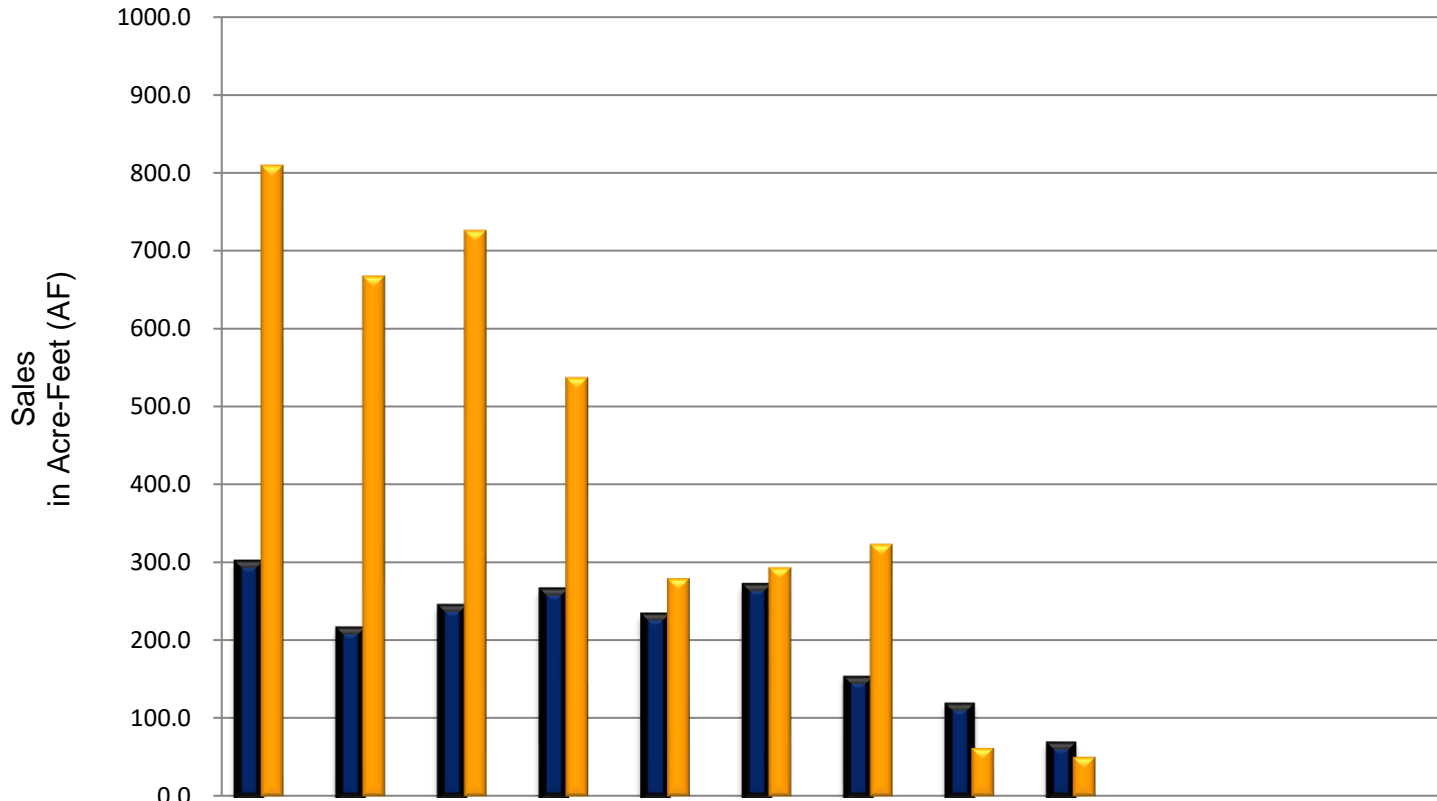
## REPORT OF DISTRICT WATER PURCHASED AND PRODUCED

|                            | Month Comparative One (1) Year Ago |        |         | Fiscal Year to Date Comparatives |         |         |
|----------------------------|------------------------------------|--------|---------|----------------------------------|---------|---------|
|                            | Mar-25                             | Mar-24 | %CHANGE | 2024-25                          | 2023-24 | %CHANGE |
| LOCAL SUPPLY               | 65.3                               | 101.0  | -35.3%  | 1972.1                           | 1583.6  | 24.5%   |
| AUTHORITY                  | 50.8                               | 17.4   | 192.0%  | 3620.2                           | 2720.6  | 33.1%   |
| TOTAL PRODUCED & PURCHASED | 116.1                              | 118.4  | -1.9%   | 5592.3                           | 4304.2  | 29.9%   |
| CONSUMPTION                | 137.4                              | 97.7   | 40.6%   | 5380.0                           | 4088.4  | 31.6%   |
| % LOCAL                    | 56.2%                              | 85.3%  | -29.1%  | 35.3%                            | 36.8%   | -1.5%   |
| %AUTHORITY                 | 43.8%                              | 14.7%  | 29.1%   | 64.7%                            | 63.2%   | 1.5%    |

### FISCAL YEAR ENDING JUNE 30 COMPARATIVES

|                            | 2024   | 2023   | 2022   | 2021   | 2020   | 2019   | 2018   | 2017   | 2016   | 2015   | 2014   | 2013   | 2012   | 2011   | 2010   | 2009   |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| LOCAL SUPPLY               | 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           | 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 | 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                | 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                    | 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                | 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  
2024-25**



|                       | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 |
|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| LOCAL SUPPLY PRODUCED | 296.8  | 211.7  | 240.7  | 261.5  | 229.7  | 267.4  | 149.1  | 114.7  | 65.3   | 0.0    | 0.0    | 0.0    |
| AUTHORITY PURCHASED   | 809.6  | 667.8  | 726.2  | 537.9  | 280.0  | 294.2  | 324.1  | 62.2   | 50.8   |        |        |        |
| TOTAL PROD/PURCH      | 1106.4 | 879.5  | 966.9  | 799.4  | 509.7  | 561.6  | 473.2  | 176.9  | 116.1  |        |        |        |



|   | Original<br>Total Budget                       | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining      |
|---|--|-------------------------|---------------------|--------------------|--|---------------------------|
| <b>Fund: 01 - GENERAL DISTRICT FUND</b>       |  |                         |                     |                    |  |                           |
| <b>Revenue</b>                                |  |                         |                     |                    |  |                           |
| <b>SubType: 100 - Water Sales</b>             |  |                         |                     |                    |  |                           |
| <a href="#">01-4100-000</a>                   | DOMESTIC                                       | 108,634.00              | 108,634.00          | 7,028.45           | 103,366.53                             | -5,267.47 4.85 %          |
| <a href="#">01-4150-000</a>                   | PSAWR AGRICULTURE                              | 1,865,622.00            | 1,865,622.00        | 51,444.09          | 1,741,366.96                           | -124,255.04 6.66 %        |
| <a href="#">01-4400-000</a>                   | AGRICULTURAL                                   | 0.00                    | 0.00                | 0.00               | 7,044.43                               | 7,044.43 0.00 %           |
| <a href="#">01-4410-000</a>                   | AGRICULTURE W/INCIDENTAL DOM                   | 25,549.00               | 25,549.00           | 179.63             | 4,456.62                               | -21,092.38 82.56 %        |
| <a href="#">01-4420-000</a>                   | PSAWR AG W/INCIDENTAL DOMES                    | 1,054,924.00            | 1,054,924.00        | 9,461.43           | 617,276.31                             | -437,647.69 41.49 %       |
| <a href="#">01-4501-000</a>                   | INTERDEPARTMENTAL WATER SALE                   | 4,045,678.00            | 4,045,678.00        | 58,436.42          | 4,383,485.89                           | 337,807.89 108.35 %       |
| <a href="#">01-4502-000</a>                   | MASTER METER DOMESTIC                          | 0.00                    | 0.00                | 815.23             | 23,004.25                              | 23,004.25 0.00 %          |
| <a href="#">01-4512-000</a>                   | WATER WHEELING                                 | 0.00                    | 0.00                | 26.26              | 271.82                                 | 271.82 0.00 %             |
|   | <b>SubType: 100 - Water Sales Total:</b>       | <b>7,100,407.00</b>     | <b>7,100,407.00</b> | <b>127,391.51</b>  | <b>6,880,272.81</b>                    | <b>-220,134.19 3.10%</b>  |
| <b>SubType: 200 - Pump Zone Charges</b>       |  |                         |                     |                    |  |                           |
| <a href="#">01-4205-000</a>                   | PUMP ZONE CHARGE - Y - ZONE 5                  | 224,180.00              | 224,180.00          | 4,992.29           | 184,177.27                             | -40,002.73 17.84 %        |
| <a href="#">01-4206-000</a>                   | PUMP ZONE CHARGE - Y - ZONE 6                  | 0.00                    | 0.00                | 186.75             | 4,539.36                               | 4,539.36 0.00 %           |
| <a href="#">01-4211-000</a>                   | PUMP ZONE CHARGE - Y - ZONE 11                 | 312,648.00              | 312,648.00          | 4,729.18           | 345,560.43                             | 32,912.43 110.53 %        |
|   | <b>SubType: 200 - Pump Zone Charges Total:</b> | <b>536,828.00</b>       | <b>536,828.00</b>   | <b>9,908.22</b>    | <b>534,277.06</b>                      | <b>-2,550.94 0.48%</b>    |
| <b>SubType: 300 - Water Service</b>           |  |                         |                     |                    |  |                           |
| <a href="#">01-4300-000</a>                   | SERVICE WORK                                   | 1,305.00                | 1,305.00            | 0.00               | 7,683.61                               | 6,378.61 588.78 %         |
| <a href="#">01-4300-050</a>                   | USLRRCD - NON CONT REIMBURSA                   | 0.00                    | 0.00                | 0.00               | 1,016.95                               | 1,016.95 0.00 %           |
| <a href="#">01-4300-055</a>                   | USLRRCD - CONTRACT                             | 8,564.00                | 8,564.00            | 713.69             | 6,743.51                               | -1,820.49 21.26 %         |
| <a href="#">01-4300-070</a>                   | USLRGMA - CONTRACT                             | 13,800.00               | 13,800.00           | 9,121.17           | 25,669.31                              | 11,869.31 186.01 %        |
| <a href="#">01-4300-075</a>                   | USLRGMA - NON CONTRACT                         | 16,200.00               | 16,200.00           | 89.70              | 1,728.01                               | -14,471.99 89.33 %        |
| <a href="#">01-4300-090</a>                   | LAZY H MWC - CONTRACT                          | 37,642.00               | 37,642.00           | 3,136.90           | 28,382.20                              | -9,259.80 24.60 %         |
| <a href="#">01-4300-095</a>                   | LAZY H - NON CONTRACT                          | 9,500.00                | 9,500.00            | 244.81             | 13,501.84                              | 4,001.84 142.12 %         |
| <a href="#">01-4300-165</a>                   | ANNEXATION PROCESSING FEE                      | 0.00                    | 0.00                | 191.02             | 878.72                                 | 878.72 0.00 %             |
| <a href="#">01-4300-175</a>                   | SERVICE APPLICATION PROCESS FEE                | 0.00                    | 0.00                | 0.00               | 100.00                                 | 100.00 0.00 %             |
| <a href="#">01-4300-180</a>                   | MET/CWA FIXED CHARGE                           | 1,431,080.00            | 1,431,080.00        | 118,189.06         | 806,794.86                             | -624,285.14 43.62 %       |
| <a href="#">01-4300-190</a>                   | METER CHARGES                                  | 343,458.00              | 343,458.00          | 29,747.79          | 266,587.21                             | -76,870.79 22.38 %        |
| <a href="#">01-4300-195</a>                   | ADDITIONAL UNITS                               | 14,912.00               | 14,912.00           | 1,104.49           | 9,940.41                               | -4,971.59 33.34 %         |
|   | <b>SubType: 300 - Water Service Total:</b>     | <b>1,876,461.00</b>     | <b>1,876,461.00</b> | <b>162,538.63</b>  | <b>1,169,026.63</b>                    | <b>-707,434.37 37.70%</b> |
| <b>SubType: 400 - Interest Revenue</b>        |  |                         |                     |                    |  |                           |
| <a href="#">01-4305-205</a>                   | INTEREST REVENUE                               | 55,000.00               | 55,000.00           | 6,010.33           | 47,026.77                              | -7,973.23 14.50 %         |
| <a href="#">01-4305-210</a>                   | INTEREST REVENUE - LAIF / CLASS                | 40,000.00               | 40,000.00           | 7,513.77           | 57,681.26                              | 17,681.26 144.20 %        |
| <a href="#">01-4305-225</a>                   | UNREALIZED GAIN / LOSS INVEST                  | 0.00                    | 0.00                | 6,913.52           | 59,852.06                              | 59,852.06 0.00 %          |
| <a href="#">01-4305-230</a>                   | DELIQ. ACCOUNTS - INTEREST                     | 0.00                    | 0.00                | 551.45             | 2,830.94                               | 2,830.94 0.00 %           |
| <a href="#">01-4305-235</a>                   | 50% INVEST EARNINGS TO CAPITAL                 | -47,500.00              | -47,500.00          | -6,762.05          | -52,354.04                             | -4,854.04 10.22 %         |
|   | <b>SubType: 400 - Interest Revenue Total:</b>  | <b>47,500.00</b>        | <b>47,500.00</b>    | <b>14,227.02</b>   | <b>115,036.99</b>                      | <b>67,536.99 142.18%</b>  |
| <b>SubType: 500 - Taxes &amp; Assessments</b> |  |                         |                     |                    |  |                           |
| <a href="#">01-4310-245</a>                   | TAX REVENUE - SECURED                          | 396,768.00              | 396,768.00          | 12,933.42          | 277,056.71                             | -119,711.29 30.17 %       |
| <a href="#">01-4310-250</a>                   | TAX REVENUE UNSECURED                          | 10,842.00               | 10,842.00           | -11.20             | 16,016.15                              | 5,174.15 147.72 %         |
| <a href="#">01-4310-255</a>                   | TAX REV - SEC/UNSEC HOE                        | 1,934.00                | 1,934.00            | 0.00               | 1,053.23                               | -880.77 45.54 %           |
| <a href="#">01-4310-260</a>                   | TAX REV - SUPP HOMOWNS EXEMP                   | 21.00                   | 21.00               | 0.00               | 3.08                                   | -17.92 85.33 %            |
| <a href="#">01-4310-265</a>                   | TAX REV - CURR SEC/UNSEC SUPP                  | 8,484.00                | 8,484.00            | 523.26             | 5,123.66                               | -3,360.34 39.61 %         |
| <a href="#">01-4310-280</a>                   | TAX REVENUE - STATE UNITARY                    | 10,900.00               | 10,900.00           | 0.57               | 6,722.84                               | -4,177.16 38.32 %         |
| <a href="#">01-4310-285</a>                   | ASSMT - WATER AVAILABILITY                     | 64,882.00               | 64,882.00           | 10,280.95          | 47,431.10                              | -17,450.90 26.90 %        |
| <a href="#">01-4310-290</a>                   | WATER AVAILABILITY TO CAPITAL                  | -64,882.00              | -64,882.00          | -10,280.95         | -47,431.10                             | 17,450.90 73.10 %         |
| <a href="#">01-4315-305</a>                   | TAX REVENUE - DELIQ SECURED                    | 0.00                    | 0.00                | -88.92             | 2,111.45                               | 2,111.45 0.00 %           |
| <a href="#">01-4315-310</a>                   | TAX REV -DELIQ UNSECURED                       | 0.00                    | 0.00                | -86.74             | -71.09                                 | -71.09 0.00 %             |
| <a href="#">01-4315-315</a>                   | TAX REV - DELIQ SEC & UNSECHOE                 | 0.00                    | 0.00                | 0.00               | 8.63                                   | 8.63 0.00 %               |
| <a href="#">01-4315-320</a>                   | TAX REVE -DELIQ SEC & UNSECSUP                 | 0.00                    | 0.00                | 3.32               | 784.27                                 | 784.27 0.00 %             |

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

|   |                                   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|-----------------------------------|--------------------------|-------------------------|--------------------|---------------------|--|----------------------|
| <a href="#">01-4315-325</a>                           | TAX REV- DELIQ STATE UNITARY      | 0.00                     | 0.00                    | 0.00               | 2.59                | 2.59                                   | 0.00 %               |
| <a href="#">01-4315-330</a>                           | DELIQ WATER AVAIL                 | 0.00                     | 0.00                    | 286.97             | 1,383.02            | 1,383.02                               | 0.00 %               |
| <a href="#">01-4315-335</a>                           | DELIQ WATER AVAIL TO CAPITAL      | 0.00                     | 0.00                    | -286.97            | -1,383.02           | -1,383.02                              | 0.00 %               |
| <b>SubType: 500 - Taxes &amp; Assessments Total:</b>  |                                   | <b>428,949.00</b>        | <b>428,949.00</b>       | <b>13,273.71</b>   | <b>308,811.52</b>   | <b>-120,137.48</b>                     | <b>28.01%</b>        |
| <b>SubType: 550 - Non-Operating Revenue</b>           |                                   |                          |                         |                    |                     |  |                      |
| <a href="#">01-4325-000</a>                           | OTHER MISC. INCOME                | 0.00                     | 0.00                    | 10,353.00          | 20,269.29           | 20,269.29                              | 0.00 %               |
| <a href="#">01-4330-355</a>                           | MTR CAPACITY CHARGE ORD #90-0     | 0.00                     | 0.00                    | 0.00               | 35,290.89           | 35,290.89                              | 0.00 %               |
| <a href="#">01-4330-370</a>                           | CAPACITY CG TO CAPITAL spec&mt    | 0.00                     | 0.00                    | 0.00               | -35,290.89          | -35,290.89                             | 0.00 %               |
| <a href="#">01-4355-000</a>                           | SDCWA- IAC - collected            | 32,400.00                | 32,400.00               | 1,845.48           | 15,861.60           | -16,538.40                             | 51.04 %              |
| <a href="#">01-4360-000</a>                           | SDCWA - IAC COLL FROM INTERDEP    | 9,795.00                 | 9,795.00                | 846.30             | 7,460.46            | -2,334.54                              | 23.83 %              |
| <a href="#">01-4370-000</a>                           | SDCWA - Infrastric Access Cg.     | -42,195.00               | -42,195.00              | -2,694.00          | -23,298.00          | 18,897.00                              | 55.22 %              |
| <b>SubType: 550 - Non-Operating Revenue Total:</b>    |                                   | <b>0.00</b>              | <b>0.00</b>             | <b>10,350.78</b>   | <b>20,293.35</b>    | <b>20,293.35</b>                       | <b>0.00%</b>         |
| <b>Revenue Total:</b>                                 |                                   | <b>9,990,145.00</b>      | <b>9,990,145.00</b>     | <b>337,689.87</b>  | <b>9,027,718.36</b> | <b>-962,426.64</b>                     | <b>9.63%</b>         |
| <b>Expense</b>  |                                   |                          |                         |                    |                     |  |                      |
| <b>Function: 51 - Source of Supply</b>                |                                   |                          |                         |                    |                     |  |                      |
| <a href="#">01-500-51-4001-000</a>                    | PURCH WTR - CWA TIER 1            | 6,268,577.00             | 6,268,577.00            | 94,234.00          | 5,730,204.50        | 538,372.50                             | 8.59 %               |
| <a href="#">01-500-51-4002-000</a>                    | PURCH WTR CWA-TRANSPORTATN        | 641,741.46               | 641,741.46              | 7,162.80           | 709,778.30          | -68,036.84                             | -10.60 %             |
| <a href="#">01-500-51-4005-000</a>                    | PURCH WTR CWA - CUST SERV CG      | 397,009.00               | 397,009.00              | 33,085.00          | 284,199.00          | 112,810.00                             | 28.41 %              |
| <a href="#">01-500-51-4020-000</a>                    | PURCH WTR CWA-CAPACITY RESER      | 180,583.00               | 180,583.00              | 15,049.00          | 120,933.00          | 59,650.00                              | 33.03 %              |
| <a href="#">01-500-51-4022-000</a>                    | PURCH WTR. CWA-SUPPLY RELIAB.     | 126,988.00               | 126,988.00              | 9,958.00           | 88,404.00           | 38,584.00                              | 30.38 %              |
| <a href="#">01-500-51-4023-000</a>                    | Purch Wtr. CWA - 40% Transportati | 406,866.00               | 406,866.00              | 33,085.00          | 33,085.00           | 373,781.00                             | 91.87 %              |
| <a href="#">01-500-51-4024-000</a>                    | PUR WTR CWA-READINESS TO SER      | 164,369.00               | 164,369.00              | 13,698.00          | 123,282.00          | 41,087.00                              | 25.00 %              |
| <a href="#">01-500-51-4025-000</a>                    | PURCH WTR CWA-EMERG STORAG        | 155,265.00               | 155,265.00              | 13,300.00          | 104,118.00          | 51,147.00                              | 32.94 %              |
| <a href="#">01-500-51-4026-000</a>                    | AGRICULTURAL CREDIT - SDCWA       | -1,265,609.27            | -1,265,609.27           | 0.00               | 0.00                | -1,265,609.27                          | 100.00 %             |
| <a href="#">01-500-51-4026-178</a>                    | PSAWR AG CREDIT - SDCWA           | 0.00                     | 0.00                    | -22,504.40         | -1,105,690.90       | 1,105,690.90                           | 0.00 %               |
| <a href="#">01-500-51-4034-000</a>                    | PURCHASED WATER - TY Wells        | 480,000.00               | 480,000.00              | 12,538.11          | 381,934.16          | 98,065.84                              | 20.43 %              |
| <b>Function: 51 - Source of Supply Total:</b>         |                                   | <b>7,555,789.19</b>      | <b>7,555,789.19</b>     | <b>209,605.51</b>  | <b>6,470,247.06</b> | <b>1,085,542.13</b>                    | <b>14.37%</b>        |
| <b>Function: 52 - Pumping</b>                         |                                   |                          |                         |                    |                     |  |                      |
| <a href="#">01-500-52-2000-000</a>                    | WAGES - PUMPING                   | 75.00                    | 75.00                   | 0.00               | 173.10              | -98.10                                 | -130.80 %            |
| <a href="#">01-500-52-5300-117</a>                    | SGMA - Pumping Fees               | 15,054.00                | 15,054.00               | 0.00               | 0.00                | 15,054.00                              | 100.00 %             |
| <a href="#">01-500-52-5625-131</a>                    | POWER - BOOSTERS                  | 578,293.00               | 578,293.00              | 31,528.68          | 465,474.89          | 112,818.11                             | 19.51 %              |
| <a href="#">01-500-52-5625-160</a>                    | POWER - Schoepe Booster           | 0.00                     | 0.00                    | 140.02             | 1,131.35            | -1,131.35                              | 0.00 %               |
| <a href="#">01-500-52-5625-161</a>                    | POWER - TY Well 1                 | 90,000.00                | 90,000.00               | 7,110.10           | 116,590.27          | -26,590.27                             | -29.54 %             |
| <a href="#">01-500-52-5650-131</a>                    | MAINTENANCE - BOOSTERS            | 2,000.00                 | 2,000.00                | 0.00               | 5,809.00            | -3,809.00                              | -190.45 %            |
| <a href="#">01-500-52-5650-133</a>                    | MAINTENANCE - WELLS               | 3,300.00                 | 3,300.00                | 0.00               | 0.35                | 3,299.65                               | 99.99 %              |
| <a href="#">01-500-52-5650-134</a>                    | MAINTENANCE - GENERATORS          | 7,000.00                 | 7,000.00                | 0.00               | 9,092.71            | -2,092.71                              | -29.90 %             |
| <a href="#">01-500-52-5650-160</a>                    | MAINTENANCE - T-Y WELL 1 BOOST    | 0.00                     | 0.00                    | 0.00               | 3,872.47            | -3,872.47                              | 0.00 %               |
| <b>Function: 52 - Pumping Total:</b>                  |                                   | <b>695,722.00</b>        | <b>695,722.00</b>       | <b>38,778.80</b>   | <b>602,144.14</b>   | <b>93,577.86</b>                       | <b>13.45%</b>        |
| <b>Function: 53 - Water Treatment</b>                 |                                   |                          |                         |                    |                     |  |                      |
| <a href="#">01-500-53-2000-000</a>                    | WAGES - WATER TREATMENT           | 47,399.00                | 47,399.00               | 1,029.24           | 8,641.97            | 38,757.03                              | 81.77 %              |
| <a href="#">01-500-53-2000-157</a>                    | WAGES - T-Y WELL 1 CL2            | 959.00                   | 959.00                  | 119.53             | 2,634.51            | -1,675.51                              | -174.71 %            |
| <a href="#">01-500-53-4300-166</a>                    | SUPPLIES/CHLORINE                 | 1,000.00                 | 1,000.00                | 416.17             | 1,040.58            | -40.58                                 | -4.06 %              |
| <a href="#">01-500-53-4300-167</a>                    | CHEMICAL SUPPLIES - T-Y WELL 1    | 4,500.00                 | 4,500.00                | 914.57             | 21,096.83           | -16,596.83                             | -368.82 %            |
| <a href="#">01-500-53-4300-168</a>                    | SUPPLIES/CHLORINE - EASTSIDE      | 2,000.00                 | 2,000.00                | 131.62             | 1,396.21            | 603.79                                 | 30.19 %              |
| <a href="#">01-500-53-5100-000</a>                    | WATER TESTS                       | 6,000.00                 | 6,000.00                | 58.80              | 5,967.30            | 32.70                                  | 0.55 %               |
| <a href="#">01-500-53-5625-000</a>                    | POWER                             | 3,200.00                 | 3,200.00                | 262.03             | 2,260.45            | 939.55                                 | 29.36 %              |
| <a href="#">01-500-53-5650-000</a>                    | WATER TREATMENT MAINTENANC        | 5,527.00                 | 5,527.00                | 0.00               | 4,455.52            | 1,071.48                               | 19.39 %              |
| <b>Function: 53 - Water Treatment Total:</b>          |                                   | <b>70,585.00</b>         | <b>70,585.00</b>        | <b>2,931.96</b>    | <b>47,493.37</b>    | <b>23,091.63</b>                       | <b>32.71%</b>        |
| <b>Function: 54 - Transmission &amp; Distribution</b> |                                   |                          |                         |                    |                     |  |                      |
| <a href="#">01-500-54-1100-000</a>                    | WAGES - MANAGER - TRANS & DIS     | 52,505.00                | 52,505.00               | 5,459.82           | 40,192.64           | 12,312.36                              | 23.45 %              |
| <a href="#">01-500-54-2000-000</a>                    | WAGES - TRANS & DIST              | 33,045.00                | 33,045.00               | 1,005.21           | 11,567.48           | 21,477.52                              | 64.99 %              |
| <a href="#">01-500-54-2000-130</a>                    | WAGES - SYSTEM MAINTENANCE        | 39,816.00                | 39,816.00               | 1,840.23           | 15,134.81           | 24,681.19                              | 61.99 %              |
| <a href="#">01-500-54-2000-133</a>                    | WAGES - WELLS                     | 0.00                     | 0.00                    | 0.00               | 591.31              | -591.31                                | 0.00 %               |
| <a href="#">01-500-54-2000-142</a>                    | WAGES - USA DIG ALERT             | 762.00                   | 762.00                  | 0.00               | 4,729.30            | -3,967.30                              | -520.64 %            |
| <a href="#">01-500-54-2000-143</a>                    | WAGES - SCADA CALLS & DUTY CHE    | 4,503.00                 | 4,503.00                | 175.92             | 1,831.76            | 2,671.24                               | 59.32 %              |
| <a href="#">01-500-54-2000-162</a>                    | WAGES - T-Y WELL 1 SYSTEM         | 0.00                     | 0.00                    | 331.19             | 5,093.19            | -5,093.19                              | 0.00 %               |



Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

|  |                                 | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|---------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| <a href="#">01-500-54-2100-144</a>                           | WAGES - OT OVER NORMAL SCHED    | 5,882.00                 | 5,882.00                | 430.23             | 4,090.11           | 1,791.89                               | 30.46 %              |
| <a href="#">01-500-54-4300-000</a>                           | OPERATING SUPPLIES              | 1,501.00                 | 1,501.00                | 0.00               | 254.96             | 1,246.04                               | 83.01 %              |
| <a href="#">01-500-54-5100-506</a>                           | SCADA/TELEMETERING              | 12,017.00                | 12,017.00               | 0.00               | 4,795.20           | 7,221.80                               | 60.10 %              |
| <a href="#">01-500-54-5650-130</a>                           | MAINTENANCE - TRANSMISSION &    | 30,757.00                | 30,757.00               | 0.00               | 35,373.97          | -4,616.97                              | -15.01 %             |
| <a href="#">01-500-54-5650-159</a>                           | MAINT- T-Y WELL 1               | 5,000.00                 | 5,000.00                | 0.00               | 752.34             | 4,247.66                               | 84.95 %              |
| <b>Function: 54 - Transmission &amp; Distribution Total:</b> |                                 | <b>185,788.00</b>        | <b>185,788.00</b>       | <b>9,242.60</b>    | <b>124,407.07</b>  | <b>61,380.93</b>                       | <b>33.04%</b>        |
| <b>Function: 55 - Customer Expense</b>                       |                                 |                          |                         |                    |                    |  |                      |
| <a href="#">01-500-55-2000-145</a>                           | WAGES - CUSTOMER EXPENSE        | 56,807.00                | 56,807.00               | 4,001.27           | 37,164.23          | 19,642.77                              | 34.58 %              |
| <a href="#">01-500-55-5650-145</a>                           | METER REPAIR PARTS & MAINT.     | 2,400.00                 | 2,400.00                | 0.00               | 1,908.36           | 491.64                                 | 20.49 %              |
| <b>Function: 55 - Customer Expense Total:</b>                |                                 | <b>59,207.00</b>         | <b>59,207.00</b>        | <b>4,001.27</b>    | <b>39,072.59</b>   | <b>20,134.41</b>                       | <b>34.01%</b>        |
| <b>Function: 56 - General Administrative Expense</b>         |                                 |                          |                         |                    |                    |  |                      |
| <a href="#">01-100-56-1000-114</a>                           | WAGES - DIRECTORS               | 4,234.00                 | 4,234.00                | 176.00             | 1,490.20           | 2,743.80                               | 64.80 %              |
| <a href="#">01-100-56-1100-000</a>                           | WAGES - MANAGER GEN/ADMIN       | 107,053.00               | 107,053.00              | 3,508.74           | 27,948.59          | 79,104.41                              | 73.89 %              |
| <a href="#">01-100-56-1100-100</a>                           | WAGES - VACATION/HOLIDAY        | 42,877.00                | 42,877.00               | 4,717.42           | 6,029.84           | 36,847.16                              | 85.94 %              |
| <a href="#">01-100-56-1100-101</a>                           | WAGES - VAC SELLBACK/LEAVE PAY  | 0.00                     | 0.00                    | 0.00               | 4,165.52           | -4,165.52                              | 0.00 %               |
| <a href="#">01-100-56-1100-102</a>                           | WAGES - SICK LEAVE              | 24,772.00                | 24,772.00               | 1,058.92           | 39,750.01          | -14,978.01                             | -60.46 %             |
| <a href="#">01-100-56-1100-106</a>                           | WAGES - PAY FOR PERFORM BONU    | 0.00                     | 0.00                    | 0.00               | 7,393.84           | -7,393.84                              | 0.00 %               |
| <a href="#">01-100-56-1100-122</a>                           | WAGES - MEETINGS GENERAL & A    | 0.00                     | 0.00                    | 390.53             | 4,926.00           | -4,926.00                              | 0.00 %               |
| <a href="#">01-100-56-2000-000</a>                           | WAGES - OFFICE GENERAL ADMIN    | 25,031.00                | 25,031.00               | 620.80             | 5,153.22           | 19,877.78                              | 79.41 %              |
| <a href="#">01-100-56-4300-000</a>                           | OFFICE EXPENSE                  | 3,624.00                 | 3,624.00                | 196.84             | 2,354.35           | 1,269.65                               | 35.03 %              |
| <a href="#">01-100-56-4300-120</a>                           | MANAGER - MEETING & MEAL EXP    | 0.00                     | 0.00                    | 0.00               | 265.64             | -265.64                                | 0.00 %               |
| <a href="#">01-100-56-4300-512</a>                           | COMPUTER EXPENSE                | 2,205.00                 | 2,205.00                | 357.81             | 4,273.85           | -2,068.85                              | -93.83 %             |
| <a href="#">01-100-56-4300-514</a>                           | POSTAGE & SHIPPING              | 1,985.00                 | 1,985.00                | 0.00               | 1,545.89           | 439.11                                 | 22.12 %              |
| <a href="#">01-100-56-4300-521</a>                           | EMPLOYEE RECOGNITION AWARDS     | 441.00                   | 441.00                  | 0.00               | 679.16             | -238.16                                | -54.00 %             |
| <a href="#">01-100-56-4400-512</a>                           | COMPUTER EXPENSE (SUPPLIES)     | 0.00                     | 0.00                    | 0.00               | 610.80             | -610.80                                | 0.00 %               |
| <a href="#">01-100-56-5000-201</a>                           | LIABILITY & PROPERTY INSURANCE  | 23,373.00                | 23,373.00               | 3,267.37           | 29,366.79          | -5,993.79                              | -25.64 %             |
| <a href="#">01-100-56-5100-000</a>                           | PROFESSIONAL SERVICES           | 15,876.00                | 15,876.00               | 121.97             | 6,220.18           | 9,655.82                               | 60.82 %              |
| <a href="#">01-100-56-5100-400</a>                           | CONTINGENCY RESERVE             | 385,000.00               | 385,000.00              | 0.00               | 0.00               | 385,000.00                             | 100.00 %             |
| <a href="#">01-100-56-5100-500</a>                           | LEGAL                           | 8,820.00                 | 8,820.00                | 0.00               | 3,810.26           | 5,009.74                               | 56.80 %              |
| <a href="#">01-100-56-5100-501</a>                           | LEGAL - SGMA RELATED            | 8,820.00                 | 8,820.00                | 0.00               | 22.20              | 8,797.80                               | 99.75 %              |
| <a href="#">01-100-56-5100-503</a>                           | AUDIT & OTHER PROFESSIONAL FE   | 9,482.00                 | 9,482.00                | 0.00               | 0.00               | 9,482.00                               | 100.00 %             |
| <a href="#">01-100-56-5100-507</a>                           | SECURITY SYSTEM                 | 291.00                   | 291.00                  | 72.60              | 221.43             | 69.57                                  | 23.91 %              |
| <a href="#">01-100-56-5100-511</a>                           | COMPUTER EXP - DOMAIN & WEB     | 2,822.00                 | 2,822.00                | 0.00               | 0.00               | 2,822.00                               | 100.00 %             |
| <a href="#">01-100-56-5100-512</a>                           | COMPUTER EXP - SOFTWARE/PRO     | 13,230.00                | 13,230.00               | 57.16              | 17,869.07          | -4,639.07                              | -35.06 %             |
| <a href="#">01-100-56-5100-515</a>                           | PRE-EMPLOYMENT MEDICAL EXAM     | 221.00                   | 221.00                  | 0.00               | 553.14             | -332.14                                | -150.29 %            |
| <a href="#">01-100-56-5100-516</a>                           | PRE-EMPLOYMENT BACKGROUND       | 75.00                    | 75.00                   | 0.00               | 81.51              | -6.51                                  | -8.68 %              |
| <a href="#">01-100-56-5200-000</a>                           | OFFICE STAFF - TRAINING/SEMINAR | 0.00                     | 0.00                    | 90.51              | 240.20             | -240.20                                | 0.00 %               |
| <a href="#">01-100-56-5200-118</a>                           | MEETING EXPENSE - ACWA          | 662.00                   | 662.00                  | 0.00               | 40.05              | 621.95                                 | 93.95 %              |
| <a href="#">01-100-56-5200-122</a>                           | MILEAGE REIMBURSEMENT           | 221.00                   | 221.00                  | 27.23              | 152.95             | 68.05                                  | 30.79 %              |
| <a href="#">01-100-56-5250-121</a>                           | STAFF MEETING EXPENSE           | 353.00                   | 353.00                  | 0.00               | 444.75             | -91.75                                 | -25.99 %             |
| <a href="#">01-100-56-5300-000</a>                           | TAX COLLECTION & LAFCO FEES     | 4,851.00                 | 4,851.00                | 32.46              | 5,103.41           | -252.41                                | -5.20 %              |
| <a href="#">01-100-56-5300-200</a>                           | PROFESSIONAL MEMBERSHIP FEES    | 10,143.00                | 10,143.00               | 0.00               | 7,719.82           | 2,423.18                               | 23.89 %              |
| <a href="#">01-100-56-5300-522</a>                           | BANK FEES                       | 706.00                   | 706.00                  | 40.83              | 503.85             | 202.15                                 | 28.63 %              |
| <a href="#">01-100-56-5400-110</a>                           | WORKERS' COMPENSATION INSUR     | 12,354.00                | 12,354.00               | 0.00               | 4,077.04           | 8,276.96                               | 67.00 %              |
| <a href="#">01-100-56-5400-111</a>                           | STATE UNEMPLOYMENT INSURANC     | 701.00                   | 701.00                  | 23.82              | 486.23             | 214.77                                 | 30.64 %              |
| <a href="#">01-100-56-5400-112</a>                           | MEDICARE TAX                    | 6,194.00                 | 6,194.00                | 403.60             | 4,364.24           | 1,829.76                               | 29.54 %              |
| <a href="#">01-100-56-5400-202</a>                           | MEDICAL INSURANCE - EMPLOYEE    | 106,225.00               | 106,225.00              | 1,485.69           | 63,383.31          | 42,841.69                              | 40.33 %              |
| <a href="#">01-100-56-5400-203</a>                           | MEDICAL INSUR - EMPLOYEE PAID   | 0.00                     | 0.00                    | -37.70             | -113.10            | 113.10                                 | 0.00 %               |
| <a href="#">01-100-56-5400-205</a>                           | MEDICAL INSURANCE - RETIREE     | 0.00                     | 0.00                    | 1,352.87           | 12,100.37          | -12,100.37                             | 0.00 %               |
| <a href="#">01-100-56-5400-206</a>                           | MEDICAL INSURANCE - OPT OUT     | 0.00                     | 0.00                    | 594.27             | 901.54             | -901.54                                | 0.00 %               |
| <a href="#">01-100-56-5400-207</a>                           | MEDICARE REIMB - RETIREE MGT    | 0.00                     | 0.00                    | 0.00               | 5,437.07           | -5,437.07                              | 0.00 %               |
| <a href="#">01-100-56-5400-211</a>                           | CALPERS PENSION EXPENSE         | 53,903.00                | 53,903.00               | 3,341.08           | 34,216.19          | 19,686.81                              | 36.52 %              |
| <a href="#">01-100-56-5400-212</a>                           | PERS REPLACEMENT BENEFIT CONT   | 2,911.00                 | 2,911.00                | 0.00               | 121.46             | 2,789.54                               | 95.83 %              |
| <a href="#">01-100-56-5400-213</a>                           | CALPERS UNFUNDED LIABILITY EXP  | 96,031.00                | 96,031.00               | 0.00               | 91,758.67          | 4,272.33                               | 4.45 %               |
| <a href="#">01-100-56-5400-215</a>                           | CALPERS - 1959 SURVIVOR BENEFIT | 198.00                   | 198.00                  | 0.00               | 0.00               | 198.00                                 | 100.00 %             |
| <a href="#">01-100-56-5400-216</a>                           | DIRECTOR 457 - DISTRICT PAID    | 318.00                   | 318.00                  | 13.20              | 111.76             | 206.24                                 | 64.86 %              |
| <a href="#">01-100-56-5400-217</a>                           | LIFE INSURANCE                  | 1,725.00                 | 1,725.00                | 109.07             | 1,183.08           | 541.92                                 | 31.42 %              |
| <a href="#">01-100-56-5400-218</a>                           | DENTAL INSURANCE                | 4,749.00                 | 4,749.00                | 298.54             | 2,547.33           | 2,201.67                               | 46.36 %              |

**Budget Report**

For Fiscal: 2024-2025 Period Ending: 03/31/2025

|   | Original<br>Total Budget        | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining           |
|---|---------------------------------|-------------------------|---------------------|--------------------|--|--------------------------------|
| <a href="#">01-100-56-5400-220</a>                          | VISION INSURANCE                | 1,377.00                | 1,377.00            | 83.28              | 810.88                                 | 566.12 41.11 %                 |
| <a href="#">01-100-56-5500-513</a>                          | COPY MACHINE - LEASE & COPY CH  | 3,749.00                | 3,749.00            | 523.72             | 2,580.34                               | 1,168.66 31.17 %               |
| <a href="#">01-100-56-5600-518</a>                          | OFFICE TELEPHONE EXPENSE        | 3,528.00                | 3,528.00            | 140.47             | 1,638.24                               | 1,889.76 53.56 %               |
| <a href="#">01-100-56-5600-519</a>                          | OFFICE UTILITIES EXPENSE        | 2,426.00                | 2,426.00            | 143.24             | 1,472.08                               | 953.92 39.32 %                 |
| <a href="#">01-100-56-5600-523</a>                          | CELL PHONE ALLOWANCE & REIMB    | 2,646.00                | 2,646.00            | 229.77             | 1,869.87                               | 776.13 29.33 %                 |
| <a href="#">01-500-56-2000-118</a>                          | WAGES - SPECIAL PROJECTS        | 0.00                    | 0.00                | 0.00               | 1,177.36                               | -1,177.36 0.00 %               |
| <a href="#">01-500-56-2000-121</a>                          | WAGES - SAFETY MEETINGS         | 10,198.00               | 10,198.00           | 349.24             | 4,872.77                               | 5,325.23 52.22 %               |
| <a href="#">01-500-56-2000-125</a>                          | WAGES - TIME CARDS              | 11,484.00               | 11,484.00           | 415.56             | 4,086.78                               | 7,397.22 64.41 %               |
| <a href="#">01-500-56-2000-126</a>                          | WAGES - PAPERWORK               | 0.00                    | 0.00                | 71.58              | 446.61                                 | -446.61 0.00 %                 |
| <a href="#">01-500-56-2000-137</a>                          | WAGES - SHOP/YARD/OFFICE        | 11,814.00               | 11,814.00           | 517.51             | 4,515.22                               | 7,298.78 61.78 %               |
| <a href="#">01-500-56-2000-138</a>                          | WAGES - VEHICLE MAINTENANCE     | 3,345.00                | 3,345.00            | 106.26             | 2,026.97                               | 1,318.03 39.40 %               |
| <a href="#">01-500-56-2000-139</a>                          | WAGES - EQUIPMENT MAINTENAN     | 2,089.00                | 2,089.00            | 179.39             | 923.58                                 | 1,165.42 55.79 %               |
| <a href="#">01-500-56-4300-137</a>                          | SUPPLIES/OPERATION OF SHOP/OF   | 874.88                  | 874.88              | 122.89             | 863.45                                 | 11.43 1.31 %                   |
| <a href="#">01-500-56-4300-164</a>                          | UNLEADED FUEL EXPENSE           | 1,985.00                | 1,985.00            | 746.13             | 3,455.64                               | -1,470.64 -74.09 %             |
| <a href="#">01-500-56-4300-165</a>                          | DIESEL FUEL                     | 7,497.00                | 7,497.00            | 373.04             | 6,451.90                               | 1,045.10 13.94 %               |
| <a href="#">01-500-56-4400-000</a>                          | SMALL TOOLS & EQUIPMENT         | 1,985.00                | 1,985.00            | 368.62             | 625.08                                 | 1,359.92 68.51 %               |
| <a href="#">01-500-56-4400-169</a>                          | SAFETY EQUIPMENT & PROGRAMS     | 1,235.00                | 1,235.00            | 142.87             | 313.94                                 | 921.06 74.58 %                 |
| <a href="#">01-500-56-5100-137</a>                          | RADIO & COMMUNICATIONS EXPE     | 243.00                  | 243.00              | 11.00              | 74.99                                  | 168.01 69.14 %                 |
| <a href="#">01-500-56-5100-138</a>                          | AUTOMOTIVE - REPAIR & MAINTEN   | 7,056.00                | 7,056.00            | 1,349.50           | 8,771.79                               | -1,715.79 -24.32 %             |
| <a href="#">01-500-56-5100-517</a>                          | UNIFORMS                        | 1,764.00                | 1,764.00            | 121.81             | 953.69                                 | 810.31 45.94 %                 |
| <a href="#">01-500-56-5200-118</a>                          | FIELD TRAINING/SEMINARS         | 1,103.00                | 1,103.00            | 222.20             | 786.21                                 | 316.79 28.72 %                 |
| <a href="#">01-500-56-5300-000</a>                          | LICENSES & PERMITS              | 5,292.00                | 5,292.00            | 418.00             | 4,325.14                               | 966.86 18.27 %                 |
| <a href="#">01-500-56-5650-137</a>                          | MAINTENANCE - OFFICE & SHOP     | 8,820.00                | 8,820.00            | 1,211.32           | 7,046.67                               | 1,773.33 20.11 %               |
| <a href="#">01-500-56-5650-139</a>                          | EQUIPMENT MAINTENANCE           | 794.00                  | 794.00              | 0.00               | 326.21                                 | 467.79 58.92 %                 |
| <a href="#">01-500-56-5650-140</a>                          | OFFICE LANDSCAPE MAINTENANCE    | 5,072.00                | 5,072.00            | 0.00               | 492.80                                 | 4,579.20 90.28 %               |
| <a href="#">01-500-56-5700-000</a>                          | DEPRECIATION                    | 302,174.00              | 302,174.00          | 26,689.07          | 238,694.56                             | 63,479.44 21.01 %              |
| <b>Function: 56 - General Administrative Expense Total:</b> |                                 | <b>1,381,027.88</b>     | <b>1,381,027.88</b> | <b>56,858.10</b>   | <b>699,114.48</b>                      | <b>681,913.40 49.38%</b>       |
| <b>Function: 57 - Tax &amp; Interest Expense</b>            |                                 |                         |                     |                    |  |                                |
| <a href="#">01-100-57-5900-700</a>                          | PROPERTY TAXES - VALLEY CENTER  | 500.00                  | 500.00              | 0.00               | 1,282.00                               | -782.00 -156.40 %              |
| <a href="#">01-100-57-5900-710</a>                          | DEBT SERVICE INTEREST - FOREBAY | 111,454.00              | 111,454.00          | 0.00               | 59,635.92                              | 51,818.08 46.49 %              |
| <a href="#">01-100-57-5901-720</a>                          | DEBT SERVICE INTEREST TO CAPTL  | -111,454.00             | -111,454.00         | 0.00               | -59,635.92                             | -51,818.08 46.49 %             |
| <b>Function: 57 - Tax &amp; Interest Expense Total:</b>     |                                 | <b>500.00</b>           | <b>500.00</b>       | <b>0.00</b>        | <b>1,282.00</b>                        | <b>-782.00 -156.40%</b>        |
| <b>Function: 58 - Other Expense</b>                         |                                 |                         |                     |                    |  |                                |
| <a href="#">01-100-58-1100-055</a>                          | USLRRCD CONTRACT - WAGES GEN    | 5,345.00                | 5,345.00            | 77.18              | 5,115.07                               | 229.93 4.30 %                  |
| <a href="#">01-100-58-1100-070</a>                          | USLRGMA CONTRACT - WAGES GE     | 13,800.00               | 13,800.00           | 1,350.65           | 9,494.10                               | 4,305.90 31.20 %               |
| <a href="#">01-100-58-1100-090</a>                          | LAZY H CONTRACT - WAGES GEN M   | 1,372.00                | 1,372.00            | 38.59              | 1,968.09                               | -596.09 -43.45 %               |
| <a href="#">01-100-58-1100-095</a>                          | LAZY H NON CONT - WAGES GEN M   | 0.00                    | 0.00                | 0.00               | 154.36                                 | -154.36 0.00 %                 |
| <a href="#">01-100-58-2000-055</a>                          | USLRRCD CONTRACT - WAGES AD     | 132.00                  | 132.00              | 0.00               | 0.00                                   | 132.00 100.00 %                |
| <a href="#">01-100-58-2000-070</a>                          | USLRGMA CONTRACT - WAGES AD     | 0.00                    | 0.00                | 463.08             | 771.78                                 | -771.78 0.00 %                 |
| <a href="#">01-100-58-2000-090</a>                          | LAZY H CONTRACT - WAGES ADMIN   | 5,868.00                | 5,868.00            | 694.61             | 3,021.63                               | 2,846.37 48.51 %               |
| <a href="#">01-100-58-2000-095</a>                          | LAZY H NON CONT - WAGES ADMI    | 477.00                  | 477.00              | 0.00               | 66.25                                  | 410.75 86.11 %                 |
| <a href="#">01-100-58-4300-075</a>                          | USLRGMA - NON CONT REIMB AD     | 0.00                    | 0.00                | 78.00              | 1,285.68                               | -1,285.68 0.00 %               |
| <a href="#">01-500-58-2000-070</a>                          | USLRGMA CONTRACT - WAGES FIEL   | 0.00                    | 0.00                | 0.00               | 48.62                                  | -48.62 0.00 %                  |
| <a href="#">01-500-58-2000-090</a>                          | LAZY H CONTRACT - WAGES FIELD   | 9,417.00                | 9,417.00            | 557.25             | 5,649.02                               | 3,767.98 40.01 %               |
| <a href="#">01-500-58-2000-095</a>                          | LAZY H NON CONT - WAGES FIELD   | 1,457.00                | 1,457.00            | 0.00               | 2,577.49                               | -1,120.49 -76.90 %             |
| <a href="#">01-500-58-4300-095</a>                          | LAZY H NON CONT - REIMB FIELD   | 3,658.00                | 3,658.00            | 58.80              | 3,639.06                               | 18.94 0.52 %                   |
| <b>Function: 58 - Other Expense Total:</b>                  |                                 | <b>41,526.00</b>        | <b>41,526.00</b>    | <b>3,318.16</b>    | <b>33,791.15</b>                       | <b>7,734.85 18.63%</b>         |
| <b>Expense Total:</b>                                       |                                 | <b>9,990,145.07</b>     | <b>9,990,145.07</b> | <b>324,736.40</b>  | <b>8,017,551.86</b>                    | <b>1,972,593.21 19.75%</b>     |
| <b>Fund: 01 - GENERAL DISTRICT FUND Surplus (Deficit):</b>  |                                 | <b>-0.07</b>            | <b>-0.07</b>        | <b>12,953.47</b>   | <b>1,010,166.50</b>                    | <b>1,010,166.57 95,100.00%</b> |
| <b>Fund: 02 - IDA</b>                                       |                                 |                         |                     |                    |  |                                |
| <b>Revenue</b>  |                                 |                         |                     |                    |  |                                |
| <b>SubType: 100 - Water Sales</b>                           |                                 |                         |                     |                    |  |                                |
| <a href="#">02-4100-000</a>                                 | DOMESTIC WTR SALES              | 163,474.00              | 163,474.00          | 5,900.19           | 135,398.34                             | -28,075.66 17.17 %             |
| <a href="#">02-4150-000</a>                                 | PSAWR AG                        | 4,946,775.00            | 4,946,775.00        | 89,227.77          | 3,977,311.89                           | -969,463.11 19.60 %            |
| <a href="#">02-4400-000</a>                                 | AGRICULTURAL WTR SALES          | 183,679.00              | 183,679.00          | 1,093.72           | 122,313.33                             | -61,365.67 33.41 %             |
| <a href="#">02-4410-000</a>                                 | AGRICULTURAL w/incid. domestic  | 247,232.00              | 247,232.00          | 1,072.77           | 61,266.29                              | -185,965.71 75.22 %            |
| <a href="#">02-4420-000</a>                                 | PSAWR AG w/inc domestic use     | 958,199.00              | 958,199.00          | 21,746.78          | 901,775.73                             | -56,423.27 5.89 %              |

**Budget Report**

For Fiscal: 2024-2025 Period Ending: 03/31/2025

|                                    |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|------------------------------------|--|--------------------------|-------------------------|--------------------|---------------------|--|----------------------|
| <a href="#">02-4505-000</a>        | CONSTRUCTION METER WATER SAL                         | 0.00                     | 0.00                    | 0.00               | 164.25              | 164.25                                 | 0.00 %               |
| <a href="#">02-4513-000</a>        | NON-POTABLE WATER CREDIT                             | 42,712.00                | 42,712.00               | 2,436.07           | 83,590.21           | 40,878.21                              | 195.71 %             |
| <a href="#">02-4600-000</a>        | WELL WATER SALES                                     | 133,736.00               | 133,736.00              | 11,306.70          | 247,271.79          | 113,535.79                             | 184.90 %             |
|                                    | <b>SubType: 100 - Water Sales Total:</b>             | <b>6,675,807.00</b>      | <b>6,675,807.00</b>     | <b>132,784.00</b>  | <b>5,529,091.83</b> | <b>-1,146,715.17</b>                   | <b>17.18%</b>        |
|                                    | <b>SubType: 200 - Pump Zone Charges</b>              |                          |                         |                    |                     |  |                      |
| <a href="#">02-4201-000</a>        | PUMP ZONE CHARGE IDA ZONE 1                          | 106,249.00               | 106,249.00              | 2,132.25           | 91,971.28           | -14,277.72                             | 13.44 %              |
| <a href="#">02-4202-000</a>        | PUMP ZONE CHARGE IDA ZONE 2                          | 73,988.00                | 73,988.00               | 1,915.99           | 45,745.14           | -28,242.86                             | 38.17 %              |
| <a href="#">02-4203-000</a>        | PUMP ZONE CHARGE IDA ZONE 3                          | 675,926.00               | 675,926.00              | 13,909.69          | 601,317.62          | -74,608.38                             | 11.04 %              |
| <a href="#">02-4204-000</a>        | PUMP ZONE CHARGE IDA ZONE 4                          | 381,940.00               | 381,940.00              | 3,465.71           | 248,497.62          | -133,442.38                            | 34.94 %              |
| <a href="#">02-4207-000</a>        | PUMP ZONE CHARGE IDA ZONE 7                          | 15,476.00                | 15,476.00               | 0.00               | 0.00                | -15,476.00                             | 100.00 %             |
|                                    | <b>SubType: 200 - Pump Zone Charges Total:</b>       | <b>1,253,579.00</b>      | <b>1,253,579.00</b>     | <b>21,423.64</b>   | <b>987,531.66</b>   | <b>-266,047.34</b>                     | <b>21.22%</b>        |
|                                    | <b>SubType: 300 - Water Service</b>                  |                          |                         |                    |                     |  |                      |
| <a href="#">02-4300-000</a>        | Service Work   | 0.00                     | 0.00                    | 0.00               | 954.54              | 954.54                                 | 0.00 %               |
| <a href="#">02-4300-175</a>        | SERVICE APPLICATION PROCES FEE                       | 0.00                     | 0.00                    | 0.00               | 75.00               | 75.00                                  | 0.00 %               |
| <a href="#">02-4300-190</a>        | METER CHARGES  | 487,380.00               | 487,380.00              | 40,353.78          | 366,052.44          | -121,327.56                            | 24.89 %              |
| <a href="#">02-4300-195</a>        | ADDITIONAL UNIT CHARGE                               | 30,404.00                | 30,404.00               | 2,468.86           | 22,219.74           | -8,184.26                              | 26.92 %              |
|                                    | <b>SubType: 300 - Water Service Total:</b>           | <b>517,784.00</b>        | <b>517,784.00</b>       | <b>42,822.64</b>   | <b>389,301.72</b>   | <b>-128,482.28</b>                     | <b>24.81%</b>        |
|                                    | <b>SubType: 400 - Interest Revenue</b>               |                          |                         |                    |                     |  |                      |
| <a href="#">02-4305-205</a>        | INTEREST REVENUE                                     | 7,300.00                 | 7,300.00                | 60.01              | 195.03              | -7,104.97                              | 97.33 %              |
| <a href="#">02-4305-210</a>        | INTEREST REVENUE - LAIF / CLASS                      | 5,000.00                 | 5,000.00                | 0.00               | 0.00                | -5,000.00                              | 100.00 %             |
| <a href="#">02-4305-225</a>        | UNREALIZED GAIN / LOSS INVEST                        | 6,622.00                 | 6,622.00                | 0.00               | 0.00                | -6,622.00                              | 100.00 %             |
| <a href="#">02-4305-230</a>        | INTEREST DELIQ. ACCOUNTS                             | 6,000.00                 | 6,000.00                | 813.32             | 15,371.90           | 9,371.90                               | 256.20 %             |
| <a href="#">02-4305-235</a>        | 50% INVEST EARNINGS TO CAPITAL                       | -6,150.00                | -6,150.00               | -30.01             | -97.52              | 6,052.48                               | 1.59 %               |
|                                    | <b>SubType: 400 - Interest Revenue Total:</b>        | <b>18,772.00</b>         | <b>18,772.00</b>        | <b>843.32</b>      | <b>15,469.41</b>    | <b>-3,302.59</b>                       | <b>17.59%</b>        |
|                                    | <b>SubType: 500 - Taxes &amp; Assessments</b>        |                          |                         |                    |                     |  |                      |
| <a href="#">02-4310-245</a>        | TAX REV - SECURED                                    | 73,885.00                | 73,885.00               | 2,298.99           | 49,248.59           | -24,636.41                             | 33.34 %              |
| <a href="#">02-4310-250</a>        | TAX REV - UNSECURED                                  | 207.00                   | 207.00                  | -1.99              | 2,844.39            | 2,637.39                               | 1,374.10 %           |
| <a href="#">02-4310-255</a>        | TAX REV SEC & UNSEC HOE                              | 358.00                   | 358.00                  | 0.00               | 187.22              | -170.78                                | 47.70 %              |
| <a href="#">02-4310-260</a>        | TAX REV - SUPP HOE                                   | 4.00                     | 4.00                    | 0.00               | 0.54                | -3.46                                  | 86.50 %              |
| <a href="#">02-4310-265</a>        | TAX REV - CURR SEC & UNSEC SUP                       | 1,666.00                 | 1,666.00                | 92.82              | 906.87              | -759.13                                | 45.57 %              |
| <a href="#">02-4310-280</a>        | TAX REV - STATE UNITARY                              | 2,143.00                 | 2,143.00                | 0.11               | 1,309.08            | -833.92                                | 38.91 %              |
| <a href="#">02-4310-285</a>        | IDA - WATER AVAILABILITY                             | 28,054.00                | 28,054.00               | 534.90             | 17,958.15           | -10,095.85                             | 35.99 %              |
| <a href="#">02-4310-290</a>        | WATER AVAILABILITY TO CAPITAL                        | -28,054.00               | -28,054.00              | -534.90            | -17,958.15          | 10,095.85                              | 64.01 %              |
| <a href="#">02-4315-305</a>        | TAX REV - DELIQ SECURED                              | 0.00                     | 0.00                    | -15.72             | 373.03              | 373.03                                 | 0.00 %               |
| <a href="#">02-4315-310</a>        | TAX REV - DELIQ UNSECURED                            | 0.00                     | 0.00                    | -15.34             | -12.56              | -12.56                                 | 0.00 %               |
| <a href="#">02-4315-315</a>        | TAX REV -DELIQ SEC & UNSEC HOE                       | 0.00                     | 0.00                    | 0.00               | 1.53                | 1.53                                   | 0.00 %               |
| <a href="#">02-4315-320</a>        | TAX REV- DELIQ SEC & UNSEC SUP                       | 0.00                     | 0.00                    | 0.60               | 138.60              | 138.60                                 | 0.00 %               |
| <a href="#">02-4315-325</a>        | TAX REV - DELIQ STATE UNITARY                        | 0.00                     | 0.00                    | 0.00               | 0.51                | 0.51                                   | 0.00 %               |
| <a href="#">02-4315-330</a>        | DELIQ WATER AVAILABILITY                             | 0.00                     | 0.00                    | 0.00               | 6.13                | 6.13                                   | 0.00 %               |
| <a href="#">02-4315-335</a>        | DELIQ WATER AVAIL. TO IDA CAPITA                     | 0.00                     | 0.00                    | 0.00               | -6.13               | -6.13                                  | 0.00 %               |
|                                    | <b>SubType: 500 - Taxes &amp; Assessments Total:</b> | <b>78,263.00</b>         | <b>78,263.00</b>        | <b>2,359.47</b>    | <b>54,997.80</b>    | <b>-23,265.20</b>                      | <b>29.73%</b>        |
|                                    | <b>SubType: 550 - Non-Operating Revenue</b>          |                          |                         |                    |                     |  |                      |
| <a href="#">02-4320-340</a>        | LEASE Agreement - TMobile                            | 32,756.00                | 32,756.00               | 2,839.53           | 25,555.77           | -7,200.23                              | 21.98 %              |
| <a href="#">02-4320-345</a>        | LEASE Agreement - AT & T                             | 45,945.00                | 45,945.00               | 0.00               | 45,945.00           | 0.00                                   | 0.00 %               |
| <a href="#">02-4320-350</a>        | LEASE Agreement- VERIZON WIREL                       | 33,660.00                | 33,660.00               | 2,932.50           | 25,245.00           | -8,415.00                              | 25.00 %              |
| <a href="#">02-4320-351</a>        | LEASE Agreement - VC Wireless                        | 24,000.00                | 24,000.00               | 2,000.00           | 18,000.00           | -6,000.00                              | 25.00 %              |
| <a href="#">02-4325-000</a>        | Other Misc. Income - fee reimb                       | 0.00                     | 0.00                    | 0.00               | 281.75              | 281.75                                 | 0.00 %               |
| <a href="#">02-4370-000</a>        | SDCWA - Infrastric Access Cg.                        | -9,795.00                | -9,795.00               | -846.30            | -7,460.46           | 2,334.54                               | 76.17 %              |
|                                    | <b>SubType: 550 - Non-Operating Revenue Total:</b>   | <b>126,566.00</b>        | <b>126,566.00</b>       | <b>6,925.73</b>    | <b>107,567.06</b>   | <b>-18,998.94</b>                      | <b>15.01%</b>        |
|                                    | <b>Revenue Total:</b>                                | <b>8,670,771.00</b>      | <b>8,670,771.00</b>     | <b>207,158.80</b>  | <b>7,083,959.48</b> | <b>-1,586,811.52</b>                   | <b>18.30%</b>        |
|                                    | <b>Expense</b>                                       |                          |                         |                    |                     |  |                      |
|                                    | <b>Function: 51 - Source of Supply</b>               |                          |                         |                    |                     |  |                      |
| <a href="#">02-500-51-4100-000</a> | IDA INTERDEPARTMENTAL                                | 4,358,326.00             | 4,358,326.00            | 63,165.60          | 4,729,046.32        | -370,720.32                            | -8.51 %              |
| <a href="#">02-500-51-4102-000</a> | CWA/MET FIXED CHARGE PASS THR                        | 723,758.00               | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00 %               |
| <a href="#">02-500-51-4103-000</a> | FIXED METER CHARGE - GEN DIST                        | 90,414.00                | 90,414.00               | 7,534.50           | 67,810.50           | 22,603.50                              | 25.00 %              |

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

|                                    |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|------------------------------------|--|--------------------------|-------------------------|--------------------|---------------------|--|----------------------|
| <a href="#">02-500-51-4104-000</a> | MET/CWA FIXED CHARGE-TAPS                                    | 0.00                     | 723,758.00              | 55,079.04          | 430,248.30          | 293,509.70                             | 40.55 %              |
|                                    | <b>Function: 51 - Source of Supply Total:</b>                | <b>5,172,498.00</b>      | <b>5,172,498.00</b>     | <b>125,779.14</b>  | <b>5,227,105.12</b> | <b>-54,607.12</b>                      | <b>-1.06%</b>        |
|                                    | <b>Function: 52 - Pumping</b>                                |                          |                         |                    |                     |  |                      |
| <a href="#">02-500-52-2000-000</a> | WAGES - PUMPING  | 95.00                    | 95.00                   | 47.61              | 566.65              | -471.65                                | -496.47 %            |
| <a href="#">02-500-52-2000-133</a> | WAGES - WELLS PUMPING  | 26,923.00                | 26,923.00               | 1,690.18           | 11,543.63           | 15,379.37                              | 57.12 %              |
| <a href="#">02-500-52-5300-117</a> | SGMA - Pumping Fees  | 40,761.00                | 40,761.00               | 0.00               | 36,902.24           | 3,858.76                               | 9.47 %               |
| <a href="#">02-500-52-5625-131</a> | POWER - BOOSTERS   | 1,290,000.00             | 1,290,000.00            | 59,330.35          | 947,192.35          | 342,807.65                             | 26.57 %              |
| <a href="#">02-500-52-5625-133</a> | POWER - WELLS  | 298,000.00               | 298,000.00              | 11,249.03          | 168,988.11          | 129,011.89                             | 43.29 %              |
| <a href="#">02-500-52-5650-131</a> | MAINTENANCE - BOOSTERS                                       | 15,000.00                | 15,000.00               | 0.00               | 31.65               | 14,968.35                              | 99.79 %              |
| <a href="#">02-500-52-5650-133</a> | MAINTENANCE - WELLS  | 15,000.00                | 15,000.00               | 13,746.41          | 45,330.13           | -30,330.13                             | -202.20 %            |
|                                    | <b>Function: 52 - Pumping Total:</b>                         | <b>1,685,779.00</b>      | <b>1,685,779.00</b>     | <b>86,063.58</b>   | <b>1,210,554.76</b> | <b>475,224.24</b>                      | <b>28.19%</b>        |
|                                    | <b>Function: 53 - Water Treatment</b>                        |                          |                         |                    |                     |  |                      |
| <a href="#">02-500-53-2000-000</a> | WAGES - WATER TREATMENT                                      | 60,082.00                | 60,082.00               | 4,552.04           | 31,556.67           | 28,525.33                              | 47.48 %              |
| <a href="#">02-500-53-4300-166</a> | SUPPLIES/CHLORINE  | 7,000.00                 | 7,000.00                | 1,096.63           | 6,961.71            | 38.29                                  | 0.55 %               |
| <a href="#">02-500-53-4300-168</a> | DUNLAP LIQ CL2   | 1,000.00                 | 1,000.00                | 0.00               | 94.93               | 905.07                                 | 90.51 %              |
| <a href="#">02-500-53-4300-170</a> | SUPPLIES/CHLORINE EASTSIDE                                   | 7,900.00                 | 7,900.00                | 0.00               | 1,630.00            | 6,270.00                               | 79.37 %              |
| <a href="#">02-500-53-4300-171</a> | STA #1 LIQUID CL2  | 37,000.00                | 37,000.00               | 326.00             | 24,613.00           | 12,387.00                              | 33.48 %              |
| <a href="#">02-500-53-4300-172</a> | SUPPLIES/AMMONIA 19%. STAT. 1                                | 15,000.00                | 15,000.00               | 0.00               | 9,718.25            | 5,281.75                               | 35.21 %              |
| <a href="#">02-500-53-4300-173</a> | SUPPLIES AMMONIA 19% EASTSIDE                                | 4,500.00                 | 4,500.00                | 0.00               | 1,744.52            | 2,755.48                               | 61.23 %              |
| <a href="#">02-500-53-4300-175</a> | WELL 24 LIQUID CL2   | 300.00                   | 300.00                  | 0.00               | 0.00                | 300.00                                 | 100.00 %             |
| <a href="#">02-500-53-5100-000</a> | WATER TESTING  | 16,682.00                | 16,682.00               | 1,188.85           | 7,693.33            | 8,988.67                               | 53.88 %              |
| <a href="#">02-500-53-5625-170</a> | POWER  | 100.00                   | 100.00                  | 16.40              | 54.03               | 45.97                                  | 45.97 %              |
| <a href="#">02-500-53-5650-000</a> | WATER TREATMENT MAINTENANC                                   | 5,000.00                 | 5,000.00                | 0.00               | 3,806.96            | 1,193.04                               | 23.86 %              |
|                                    | <b>Function: 53 - Water Treatment Total:</b>                 | <b>154,564.00</b>        | <b>154,564.00</b>       | <b>7,179.92</b>    | <b>87,873.40</b>    | <b>66,690.60</b>                       | <b>43.15%</b>        |
|                                    | <b>Function: 54 - Transmission &amp; Distribution</b>        |                          |                         |                    |                     |  |                      |
| <a href="#">02-500-54-1100-000</a> | WAGES - MANAGER - TRANS & DIS                                | 45,667.00                | 45,667.00               | 5,460.83           | 40,198.12           | 5,468.88                               | 11.98 %              |
| <a href="#">02-500-54-2000-000</a> | WAGES - TRANS & DIST   | 41,887.00                | 41,887.00               | 1,406.45           | 14,708.64           | 27,178.36                              | 64.88 %              |
| <a href="#">02-500-54-2000-130</a> | WAGES - SYSTEM MAINTENANCE                                   | 50,470.00                | 50,470.00               | 1,914.62           | 34,504.16           | 15,965.84                              | 31.63 %              |
| <a href="#">02-500-54-2000-142</a> | WAGES - USA DIG ALERT  | 966.00                   | 966.00                  | 0.00               | 1,286.95            | -320.95                                | -33.22 %             |
| <a href="#">02-500-54-2000-143</a> | WAGES - SCADA CALLS & DUTY CHE                               | 5,708.00                 | 5,708.00                | 148.01             | 2,190.99            | 3,517.01                               | 61.62 %              |
| <a href="#">02-500-54-2100-144</a> | WAGES - OT OVER NORMAL SCHED                                 | 7,456.00                 | 7,456.00                | 432.18             | 4,098.62            | 3,357.38                               | 45.03 %              |
| <a href="#">02-500-54-4300-000</a> | OPERATING SUPPLIES   | 1,000.00                 | 1,000.00                | 233.31             | 896.21              | 103.79                                 | 10.38 %              |
| <a href="#">02-500-54-5100-506</a> | SCADA/TELEMETERING   | 13,800.00                | 13,800.00               | 0.00               | 12,028.14           | 1,771.86                               | 12.84 %              |
| <a href="#">02-500-54-5600-506</a> | SIGNAL CHANNEL/SCADA   | 321.00                   | 321.00                  | 7.61               | 78.29               | 242.71                                 | 75.61 %              |
| <a href="#">02-500-54-5650-130</a> | MAINTENANCE - TRANSMISSION &                                 | 114,464.00               | 114,464.00              | 10.17              | 36,200.08           | 78,263.92                              | 68.37 %              |
|                                    | <b>Function: 54 - Transmission &amp; Distribution Total:</b> | <b>281,739.00</b>        | <b>281,739.00</b>       | <b>9,613.18</b>    | <b>146,190.20</b>   | <b>135,548.80</b>                      | <b>48.11%</b>        |
|                                    | <b>Function: 55 - Customer Expense</b>                       |                          |                         |                    |                     |  |                      |
| <a href="#">02-500-55-2000-000</a> | WAGES - CUSTOMER EXPENSE                                     | 56,807.00                | 56,807.00               | 6,157.99           | 42,832.46           | 13,974.54                              | 24.60 %              |
| <a href="#">02-500-55-2000-146</a> | WAGES - HEGARDT/CATCH  | 269.00                   | 269.00                  | 0.00               | 912.62              | -643.62                                | -239.26 %            |
| <a href="#">02-500-55-5650-145</a> | METER REPAIR PARTS & MAINT.                                  | 581.00                   | 581.00                  | 381.80             | 1,268.62            | -687.62                                | -118.35 %            |
|                                    | <b>Function: 55 - Customer Expense Total:</b>                | <b>57,657.00</b>         | <b>57,657.00</b>        | <b>6,539.79</b>    | <b>45,013.70</b>    | <b>12,643.30</b>                       | <b>21.93%</b>        |
|                                    | <b>Function: 56 - General Administrative Expense</b>         |                          |                         |                    |                     |  |                      |
| <a href="#">02-100-56-1000-114</a> | WAGES - DIRECTORS  | 5,366.00                 | 5,366.00                | 224.00             | 1,859.80            | 3,506.20                               | 65.34 %              |
| <a href="#">02-100-56-1100-000</a> | WAGES - MANAGER GEN/ADMIN                                    | 135,698.00               | 135,698.00              | 4,465.67           | 33,735.94           | 101,962.06                             | 75.14 %              |
| <a href="#">02-100-56-1100-100</a> | WAGES - VACATION/HOLIDAY                                     | 54,350.00                | 54,350.00               | 6,003.98           | 9,458.27            | 44,891.73                              | 82.60 %              |
| <a href="#">02-100-56-1100-101</a> | WAGES - VAC SELLBACK/LEAVE PAY                               | 0.00                     | 0.00                    | 0.00               | 4,929.50            | -4,929.50                              | 0.00 %               |
| <a href="#">02-100-56-1100-102</a> | WAGES - SICK LEAVE   | 31,401.00                | 31,401.00               | 1,347.71           | 47,341.25           | -15,940.25                             | -50.76 %             |
| <a href="#">02-100-56-1100-106</a> | WAGES - PAY FOR PERFORM BONU                                 | 0.00                     | 0.00                    | 0.00               | 8,756.16            | -8,756.16                              | 0.00 %               |
| <a href="#">02-100-56-1100-122</a> | WAGES - MEETINGS GENERAL & A                                 | 0.00                     | 0.00                    | 497.04             | 5,655.31            | -5,655.31                              | 0.00 %               |
| <a href="#">02-100-56-2000-000</a> | WAGES - OFFICE GENERAL ADMIN                                 | 31,728.00                | 31,728.00               | 790.12             | 6,191.59            | 25,536.41                              | 80.49 %              |
| <a href="#">02-100-56-4300-000</a> | OFFICE EXPENSE   | 4,593.00                 | 4,593.00                | 250.52             | 2,941.75            | 1,651.25                               | 35.95 %              |
| <a href="#">02-100-56-4300-120</a> | MANAGER - MEETING & MEAL EXP                                 | 0.00                     | 0.00                    | 0.00               | 322.21              | -322.21                                | 0.00 %               |
| <a href="#">02-100-56-4300-512</a> | COMPUTER EXPENSE   | 2,795.00                 | 2,795.00                | 455.39             | 5,234.54            | -2,439.54                              | -87.28 %             |
| <a href="#">02-100-56-4300-514</a> | POSTAGE & SHIPPING   | 2,516.00                 | 2,516.00                | 0.00               | 1,928.36            | 587.64                                 | 23.36 %              |
| <a href="#">02-100-56-4300-521</a> | EMPLOYEE RECOGNITION AWARDS                                  | 559.00                   | 559.00                  | 0.00               | 804.65              | -245.65                                | -43.94 %             |
| <a href="#">02-100-56-4400-512</a> | COMPUTER EXPENSE (SUPPLIES)                                  | 0.00                     | 0.00                    | 0.00               | 740.52              | -740.52                                | 0.00 %               |
| <a href="#">02-100-56-5000-201</a> | LIABILITY & PROPERTY INSURANCE                               | 29,627.00                | 29,627.00               | 4,158.46           | 36,400.21           | -6,773.21                              | -22.86 %             |

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

|   |                                 | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|---------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| <a href="#">02-100-56-5100-000</a>                          | PROFESSIONAL SERVICES           | 20,124.00                | 20,124.00               | 155.23             | 7,738.04           | 12,385.96                              | 61.55 %              |
| <a href="#">02-100-56-5100-400</a>                          | CONTINGENCY RESERVE             | 84,910.00                | 84,910.00               | 0.00               | 0.00               | 84,910.00                              | 100.00 %             |
| <a href="#">02-100-56-5100-500</a>                          | LEGAL                           | 11,180.00                | 11,180.00               | 0.00               | 4,627.24           | 6,552.76                               | 58.61 %              |
| <a href="#">02-100-56-5100-501</a>                          | LEGAL - SGMA RELATED            | 11,180.00                | 11,180.00               | 0.00               | 27.80              | 11,152.20                              | 99.75 %              |
| <a href="#">02-100-56-5100-503</a>                          | AUDIT & OTHER PROFESSIONAL FE   | 12,019.00                | 12,019.00               | 0.00               | 0.00               | 12,019.00                              | 100.00 %             |
| <a href="#">02-100-56-5100-507</a>                          | SECURITY SYSTEM                 | 369.00                   | 369.00                  | 92.40              | 273.57             | 95.43                                  | 25.86 %              |
| <a href="#">02-100-56-5100-511</a>                          | COMPUTER EXP - DOMAIN & WEB     | 3,578.00                 | 3,578.00                | 0.00               | 0.00               | 3,578.00                               | 100.00 %             |
| <a href="#">02-100-56-5100-512</a>                          | COMPUTER EXP - SOFTWARE/PRO     | 16,770.00                | 16,770.00               | 72.74              | 22,216.71          | -5,446.71                              | -32.48 %             |
| <a href="#">02-100-56-5100-515</a>                          | PRE-EMPLOYMENT MEDICAL EXAM     | 280.00                   | 280.00                  | 0.00               | 682.86             | -402.86                                | -143.88 %            |
| <a href="#">02-100-56-5100-516</a>                          | PRE-EMPLOYMENT BACKGROUND       | 95.00                    | 95.00                   | 0.00               | 101.41             | -6.41                                  | -6.75 %              |
| <a href="#">02-100-56-5200-000</a>                          | OFFICE STAFF - TRAINING/SEMINAR | 0.00                     | 0.00                    | 115.20             | 294.51             | -294.51                                | 0.00 %               |
| <a href="#">02-100-56-5200-118</a>                          | MEETING EXPENSE - ACWA          | 839.00                   | 839.00                  | 0.00               | 49.95              | 789.05                                 | 94.05 %              |
| <a href="#">02-100-56-5200-122</a>                          | MILEAGE REIMBURSEMENT           | 280.00                   | 280.00                  | 34.65              | 188.10             | 91.90                                  | 32.82 %              |
| <a href="#">02-100-56-5250-121</a>                          | STAFF MEETING EXPENSE           | 447.00                   | 447.00                  | 0.00               | 553.23             | -106.23                                | -23.77 %             |
| <a href="#">02-100-56-5300-000</a>                          | TAX COLLECTION & LAFCO FEES     | 6,149.00                 | 6,149.00                | 5.79               | 6,319.65           | -170.65                                | -2.78 %              |
| <a href="#">02-100-56-5300-200</a>                          | PROFESSIONAL MEMBERSHIP FEES    | 12,857.00                | 12,857.00               | 0.00               | 9,620.18           | 3,236.82                               | 25.18 %              |
| <a href="#">02-100-56-5300-522</a>                          | BANK FEES                       | 894.00                   | 894.00                  | 51.97              | 623.10             | 270.90                                 | 30.30 %              |
| <a href="#">02-100-56-5400-110</a>                          | WORKERS' COMPENSATION INSUR     | 15,660.00                | 15,660.00               | 0.00               | 4,988.54           | 10,671.46                              | 68.14 %              |
| <a href="#">02-100-56-5400-111</a>                          | STATE UNEMPLOYMENT INSURANC     | 889.00                   | 889.00                  | 30.31              | 591.73             | 297.27                                 | 33.44 %              |
| <a href="#">02-100-56-5400-112</a>                          | MEDICARE TAX                    | 7,852.00                 | 7,852.00                | 513.68             | 5,367.88           | 2,484.12                               | 31.64 %              |
| <a href="#">02-100-56-5400-202</a>                          | MEDICAL INSURANCE - EMPLOYEE    | 134,647.00               | 134,647.00              | 1,890.87           | 78,710.04          | 55,936.96                              | 41.54 %              |
| <a href="#">02-100-56-5400-205</a>                          | MEDICAL INSURANCE - RETIREE     | 0.00                     | 0.00                    | 1,721.83           | 15,046.63          | -15,046.63                             | 0.00 %               |
| <a href="#">02-100-56-5400-206</a>                          | MEDICAL INSURANCE - OPT OUT     | 0.00                     | 0.00                    | 756.35             | 1,124.39           | -1,124.39                              | 0.00 %               |
| <a href="#">02-100-56-5400-207</a>                          | MEDICARE REIMB - RETIREE MGT    | 0.00                     | 0.00                    | 0.00               | 6,512.53           | -6,512.53                              | 0.00 %               |
| <a href="#">02-100-56-5400-211</a>                          | CALPERS PENSION EXPENSE         | 68,327.00                | 68,327.00               | 4,252.29           | 42,333.12          | 25,993.88                              | 38.04 %              |
| <a href="#">02-100-56-5400-212</a>                          | PERS REPLACEMENT BENEFIT CONT   | 3,689.00                 | 3,689.00                | 0.00               | 143.74             | 3,545.26                               | 96.10 %              |
| <a href="#">02-100-56-5400-213</a>                          | CALPERS UNFUNDED LIABILITY EXP  | 121,727.00               | 121,727.00              | 0.00               | 120,137.33         | 1,589.67                               | 1.31 %               |
| <a href="#">02-100-56-5400-215</a>                          | CALPERS - 1959 SURVIVOR BENEFIT | 252.00                   | 252.00                  | 0.00               | 0.00               | 252.00                                 | 100.00 %             |
| <a href="#">02-100-56-5400-216</a>                          | DIRECTOR 457 - DISTRICT PAID    | 402.00                   | 402.00                  | 16.80              | 139.49             | 262.51                                 | 65.30 %              |
| <a href="#">02-100-56-5400-217</a>                          | LIFE INSURANCE                  | 2,187.00                 | 2,187.00                | 138.82             | 1,474.78           | 712.22                                 | 32.57 %              |
| <a href="#">02-100-56-5400-218</a>                          | DENTAL INSURANCE                | 6,020.00                 | 6,020.00                | 379.97             | 3,171.56           | 2,848.44                               | 47.32 %              |
| <a href="#">02-100-56-5400-220</a>                          | VISION INSURANCE                | 1,746.00                 | 1,746.00                | 106.00             | 1,010.94           | 735.06                                 | 42.10 %              |
| <a href="#">02-100-56-5500-513</a>                          | COPY MACHINE - LEASE & COPY CH  | 4,752.00                 | 4,752.00                | 666.55             | 3,216.10           | 1,535.90                               | 32.32 %              |
| <a href="#">02-100-56-5600-518</a>                          | OFFICE TELEPHONE EXPENSE        | 4,472.00                 | 4,472.00                | 178.77             | 2,044.45           | 2,427.55                               | 54.28 %              |
| <a href="#">02-100-56-5600-519</a>                          | OFFICE UTILITIES EXPENSE        | 3,075.00                 | 3,075.00                | 182.31             | 1,823.77           | 1,251.23                               | 40.69 %              |
| <a href="#">02-100-56-5600-523</a>                          | CELL PHONE ALLOWANCE & REIMB    | 3,354.00                 | 3,354.00                | 292.43             | 2,301.63           | 1,052.37                               | 31.38 %              |
| <a href="#">02-500-56-2000-118</a>                          | WAGES - SPECIAL PROJECTS        | 0.00                     | 0.00                    | 0.00               | 1,489.36           | -1,489.36                              | 0.00 %               |
| <a href="#">02-500-56-2000-121</a>                          | WAGES - SAFETY MEETINGS         | 12,927.00                | 12,927.00               | 444.48             | 6,025.04           | 6,901.96                               | 53.39 %              |
| <a href="#">02-500-56-2000-125</a>                          | WAGES - TIME CARDS              | 14,557.00                | 14,557.00               | 528.90             | 5,003.11           | 9,553.89                               | 65.63 %              |
| <a href="#">02-500-56-2000-126</a>                          | WAGES - PAPERWORK               | 0.00                     | 0.00                    | 91.11              | 554.02             | -554.02                                | 0.00 %               |
| <a href="#">02-500-56-2000-137</a>                          | WAGES - SHOP/YARD/OFFICE        | 14,976.00                | 14,976.00               | 658.66             | 5,454.71           | 9,521.29                               | 63.58 %              |
| <a href="#">02-500-56-2000-138</a>                          | WAGES - VEHICLE MAINTENANCE     | 4,239.00                 | 4,239.00                | 135.24             | 2,525.80           | 1,713.20                               | 40.42 %              |
| <a href="#">02-500-56-2000-139</a>                          | WAGES - EQUIPMENT MAINTENAN     | 2,648.00                 | 2,648.00                | 228.32             | 1,147.06           | 1,500.94                               | 56.68 %              |
| <a href="#">02-500-56-4300-137</a>                          | SUPPLIES/OPERATION OF SHOP      | 1,118.00                 | 1,118.00                | 156.40             | 1,073.84           | 44.16                                  | 3.95 %               |
| <a href="#">02-500-56-4300-164</a>                          | UNLEADED FUEL EXPENSE           | 2,516.00                 | 2,516.00                | 949.61             | 4,278.44           | -1,762.44                              | -70.05 %             |
| <a href="#">02-500-56-4300-165</a>                          | DIESEL FUEL                     | 9,503.00                 | 9,503.00                | 474.78             | 7,972.55           | 1,530.45                               | 16.10 %              |
| <a href="#">02-500-56-4400-000</a>                          | SMALL TOOLS & EQUIPMENT         | 2,516.00                 | 2,516.00                | 469.16             | 1,084.23           | 1,431.77                               | 56.91 %              |
| <a href="#">02-500-56-4400-169</a>                          | SAFETY EQUIPMENT & PROGRAMS     | 1,565.00                 | 1,565.00                | 181.83             | 392.62             | 1,172.38                               | 74.91 %              |
| <a href="#">02-500-56-5100-137</a>                          | RADIO & COMMUNICATIONS EXPE     | 307.00                   | 307.00                  | 14.00              | 92.60              | 214.40                                 | 69.84 %              |
| <a href="#">02-500-56-5100-138</a>                          | AUTOMOTIVE - REPAIR & MAINTEN   | 8,944.00                 | 8,944.00                | 1,717.54           | 10,820.98          | -1,876.98                              | -20.99 %             |
| <a href="#">02-500-56-5100-517</a>                          | UNIFORMS                        | 2,236.00                 | 2,236.00                | 155.02             | 1,176.18           | 1,059.82                               | 47.40 %              |
| <a href="#">02-500-56-5200-118</a>                          | FIELD TRAINING/SEMINARS         | 1,398.00                 | 1,398.00                | 282.80             | 965.70             | 432.30                                 | 30.92 %              |
| <a href="#">02-500-56-5300-000</a>                          | LICENSES & PERMITS              | 6,708.00                 | 6,708.00                | 532.00             | 4,669.66           | 2,038.34                               | 30.39 %              |
| <a href="#">02-500-56-5650-137</a>                          | MAINTENANCE - OFFICE & SHOP     | 11,176.00                | 11,176.00               | 1,541.68           | 9,301.38           | 1,874.62                               | 16.77 %              |
| <a href="#">02-500-56-5650-139</a>                          | EQUIPMENT MAINTENANCE           | 1,006.00                 | 1,006.00                | 0.00               | 407.29             | 598.71                                 | 59.51 %              |
| <a href="#">02-500-56-5650-140</a>                          | OFFICE LANDSCAPE MAINTENANCE    | 6,023.00                 | 6,023.00                | 0.00               | 607.20             | 5,415.80                               | 89.92 %              |
| <a href="#">02-500-56-5700-000</a>                          | DEPRECIATION                    | 354,169.00               | 354,169.00              | 29,831.97          | 268,997.76         | 85,171.24                              | 24.05 %              |
| <b>Function: 56 - General Administrative Expense Total:</b> |                                 | <b>1,318,187.00</b>      | <b>1,318,187.00</b>     | <b>68,241.35</b>   | <b>843,794.59</b>  | <b>474,392.41</b>                      | <b>35.99%</b>        |

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

|   | Original<br>Total Budget       | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining         |
|---|--------------------------------|-------------------------|---------------------|--------------------|--|------------------------------|
| <b>Function: 57 - Tax &amp; Interest Expense</b>                    |                                |                         |                     |                    |  |                              |
| <a href="#">02-100-57-5900-700</a>                                  | PROPERTY TAX - VALLEY CENTER   | 347.00                  | 347.00              | 0.00               | 347.00                                 | 100.00 %                     |
| <a href="#">02-100-57-5900-740</a>                                  | DEBT SERVICE INTEREST - ZONE 4 | 17,566.00               | 17,566.00           | 0.00               | 8,245.51                               | 46.94 %                      |
| <a href="#">02-100-57-5901-720</a>                                  | DEBT SERVICE INTEREST TO CAPTL | -17,566.00              | -17,566.00          | 0.00               | -8,245.51                              | 46.94 %                      |
| <b>Function: 57 - Tax &amp; Interest Expense Total:</b>             |                                | <b>347.00</b>           | <b>347.00</b>       | <b>0.00</b>        | <b>347.00</b>                          | <b>100.00%</b>               |
| <b>Expense Total:</b>   |                                | <b>8,670,771.00</b>     | <b>8,670,771.00</b> | <b>303,416.96</b>  | <b>7,560,531.77</b>                    | <b>1,110,239.23 12.80%</b>   |
| <b>Fund: 02 - IDA Surplus (Deficit):</b>                            |                                | <b>0.00</b>             | <b>0.00</b>         | <b>-96,258.16</b>  | <b>-476,572.29</b>                     | <b>-476,572.29 0.00%</b>     |
| <b>Fund: 10 - YUIMA GENERAL DISTRICT CAPITAL</b>                    |                                |                         |                     |                    |  |                              |
| <b>Revenue</b>  |                                |                         |                     |                    |  |                              |
| <b>SubType: 400 - Interest Revenue</b>                              |                                |                         |                     |                    |  |                              |
| <a href="#">10-4305-235</a>   | INTEREST REV. 50% INVEST EARN  | 0.00                    | 0.00                | 6,762.05           | 52,354.04                              | 52,354.04 0.00 %             |
| <b>SubType: 400 - Interest Revenue Total:</b>                       |                                | <b>0.00</b>             | <b>0.00</b>         | <b>6,762.05</b>    | <b>52,354.04</b>                       | <b>52,354.04 0.00%</b>       |
| <b>SubType: 500 - Taxes &amp; Assessments</b>                       |                                |                         |                     |                    |  |                              |
| <a href="#">10-4310-290</a>   | WATER AVAIL CHARGE trans captl | 0.00                    | 0.00                | 10,567.92          | 48,814.12                              | 48,814.12 0.00 %             |
| <b>SubType: 500 - Taxes &amp; Assessments Total:</b>                |                                | <b>0.00</b>             | <b>0.00</b>         | <b>10,567.92</b>   | <b>48,814.12</b>                       | <b>48,814.12 0.00%</b>       |
| <b>SubType: 550 - Non-Operating Revenue</b>                         |                                |                         |                     |                    |  |                              |
| <a href="#">10-4330-370</a>   | MTR CAPACITY CG                | 0.00                    | 0.00                | 0.00               | 35,290.89                              | 35,290.89 0.00 %             |
| <b>SubType: 550 - Non-Operating Revenue Total:</b>                  |                                | <b>0.00</b>             | <b>0.00</b>         | <b>0.00</b>        | <b>35,290.89</b>                       | <b>35,290.89 0.00%</b>       |
| <b>Revenue Total:</b>   |                                | <b>0.00</b>             | <b>0.00</b>         | <b>17,329.97</b>   | <b>136,459.05</b>                      | <b>136,459.05 0.00%</b>      |
| <b>Expense</b>  |                                |                         |                     |                    |  |                              |
| <b>Function: 57 - Tax &amp; Interest Expense</b>                    |                                |                         |                     |                    |  |                              |
| <a href="#">10-600-57-5900-720</a>                                  | DEBT SERVICE INTEREST TO CAP   | 0.00                    | 0.00                | 0.00               | 59,635.92                              | -59,635.92 0.00 %            |
| <b>Function: 57 - Tax &amp; Interest Expense Total:</b>             |                                | <b>0.00</b>             | <b>0.00</b>         | <b>0.00</b>        | <b>59,635.92</b>                       | <b>-59,635.92 0.00%</b>      |
| <b>Function: 60 - Capital</b>                                       |                                |                         |                     |                    |  |                              |
| <a href="#">10-600-60-6500-616</a>                                  | AMR Meter Replacement Project  | 0.00                    | 0.00                | 0.00               | 1,056.01                               | -1,056.01 0.00 %             |
| <a href="#">10-600-60-6600-600</a>                                  | SHOP/FIELD EQUIP& OFFICE EQUIP | 0.00                    | 0.00                | 10,800.00          | 38,050.00                              | -38,050.00 0.00 %            |
| <b>Function: 60 - Capital Total:</b>                                |                                | <b>0.00</b>             | <b>0.00</b>         | <b>10,800.00</b>   | <b>39,106.01</b>                       | <b>-39,106.01 0.00%</b>      |
| <b>Expense Total:</b>   |                                | <b>0.00</b>             | <b>0.00</b>         | <b>10,800.00</b>   | <b>98,741.93</b>                       | <b>-98,741.93 0.00%</b>      |
| <b>Fund: 10 - YUIMA GENERAL DISTRICT CAPITAL Surplus (Deficit):</b> |                                | <b>0.00</b>             | <b>0.00</b>         | <b>6,529.97</b>    | <b>37,717.12</b>                       | <b>37,717.12 0.00%</b>       |
| <b>Fund: 20 - IMROVEMENT DISTRICT A CAPITAL</b>                     |                                |                         |                     |                    |  |                              |
| <b>Revenue</b>  |                                |                         |                     |                    |  |                              |
| <b>SubType: 400 - Interest Revenue</b>                              |                                |                         |                     |                    |  |                              |
| <a href="#">20-4305-235</a>   | INT RE 50% INVESTMENT EARNING  | 0.00                    | 0.00                | 30.01              | 97.52                                  | 97.52 0.00 %                 |
| <b>SubType: 400 - Interest Revenue Total:</b>                       |                                | <b>0.00</b>             | <b>0.00</b>         | <b>30.01</b>       | <b>97.52</b>                           | <b>97.52 0.00%</b>           |
| <b>SubType: 500 - Taxes &amp; Assessments</b>                       |                                |                         |                     |                    |  |                              |
| <a href="#">20-4310-290</a>   | WATER AVAIL CHARGE trans captl | 0.00                    | 0.00                | 534.90             | 17,964.28                              | 17,964.28 0.00 %             |
| <b>SubType: 500 - Taxes &amp; Assessments Total:</b>                |                                | <b>0.00</b>             | <b>0.00</b>         | <b>534.90</b>      | <b>17,964.28</b>                       | <b>17,964.28 0.00%</b>       |
| <b>Revenue Total:</b>   |                                | <b>0.00</b>             | <b>0.00</b>         | <b>564.91</b>      | <b>18,061.80</b>                       | <b>18,061.80 0.00%</b>       |
| <b>Expense</b>  |                                |                         |                     |                    |  |                              |
| <b>Function: 57 - Tax &amp; Interest Expense</b>                    |                                |                         |                     |                    |  |                              |
| <a href="#">20-600-57-5900-720</a>                                  | DEBT SERVICE INTEREST TO CAPTL | 0.00                    | 0.00                | 0.00               | 9,320.49                               | -9,320.49 0.00 %             |
| <b>Function: 57 - Tax &amp; Interest Expense Total:</b>             |                                | <b>0.00</b>             | <b>0.00</b>         | <b>0.00</b>        | <b>9,320.49</b>                        | <b>-9,320.49 0.00%</b>       |
| <b>Function: 60 - Capital</b>                                       |                                |                         |                     |                    |  |                              |
| <a href="#">20-600-60-6200-676</a>                                  | PERRICONE CATHODIC PROTECTIO   | 0.00                    | 0.00                | 9,271.61           | 9,271.61                               | -9,271.61 0.00 %             |
| <a href="#">20-600-60-6500-609</a>                                  | SCADA-Hardware/Software upgrad | 0.00                    | 0.00                | 0.00               | 9,229.80                               | -9,229.80 0.00 %             |
| <a href="#">20-600-60-6500-616</a>                                  | AMR Meter Replacement Project  | 0.00                    | 0.00                | 2,316.79           | 9,971.30                               | -9,971.30 0.00 %             |
| <b>Function: 60 - Capital Total:</b>                                |                                | <b>0.00</b>             | <b>0.00</b>         | <b>11,588.40</b>   | <b>28,472.71</b>                       | <b>-28,472.71 0.00%</b>      |
| <b>Expense Total:</b>   |                                | <b>0.00</b>             | <b>0.00</b>         | <b>11,588.40</b>   | <b>37,793.20</b>                       | <b>-37,793.20 0.00%</b>      |
| <b>Fund: 20 - IMROVEMENT DISTRICT A CAPITAL Surplus (Deficit):</b>  |                                | <b>0.00</b>             | <b>0.00</b>         | <b>-11,023.49</b>  | <b>-19,731.40</b>                      | <b>-19,731.40 0.00%</b>      |
| <b>Report Surplus (Deficit):</b>                                    |                                | <b>-0.07</b>            | <b>-0.07</b>        | <b>-87,798.21</b>  | <b>551,579.93</b>                      | <b>551,580.00 71,428.57%</b> |

**Group Summary**

| Function   | Original Total Budget | Current Total Budget | Period Activity   | Fiscal Activity     | Variance Favorable (Unfavorable) | Percent Remaining |
|--|-----------------------|----------------------|-------------------|---------------------|----------------------------------|-------------------|
| <b>Fund: 01 - GENERAL DISTRICT FUND</b>                    |                       |                      |                   |                     |                                  |                   |
| <b>Revenue</b>   |                       |                      |                   |                     |                                  |                   |
| <b>SubType: 100 - Water Sales</b>                          |                       |                      |                   |                     |                                  |                   |
|  | 7,100,407.00          | 7,100,407.00         | 127,391.51        | 6,880,272.81        | -220,134.19                      | 3.10%             |
| <b>SubType: 100 - Water Sales Total:</b>                   | <b>7,100,407.00</b>   | <b>7,100,407.00</b>  | <b>127,391.51</b> | <b>6,880,272.81</b> | <b>-220,134.19</b>               | <b>3.10%</b>      |
| <b>SubType: 200 - Pump Zone Charges</b>                    |                       |                      |                   |                     |                                  |                   |
|  | 536,828.00            | 536,828.00           | 9,908.22          | 534,277.06          | -2,550.94                        | 0.48%             |
| <b>SubType: 200 - Pump Zone Charges Total:</b>             | <b>536,828.00</b>     | <b>536,828.00</b>    | <b>9,908.22</b>   | <b>534,277.06</b>   | <b>-2,550.94</b>                 | <b>0.48%</b>      |
| <b>SubType: 300 - Water Service</b>                        |                       |                      |                   |                     |                                  |                   |
|  | 1,876,461.00          | 1,876,461.00         | 162,538.63        | 1,169,026.63        | -707,434.37                      | 37.70%            |
| <b>SubType: 300 - Water Service Total:</b>                 | <b>1,876,461.00</b>   | <b>1,876,461.00</b>  | <b>162,538.63</b> | <b>1,169,026.63</b> | <b>-707,434.37</b>               | <b>37.70%</b>     |
| <b>SubType: 400 - Interest Revenue</b>                     |                       |                      |                   |                     |                                  |                   |
|  | 47,500.00             | 47,500.00            | 14,227.02         | 115,036.99          | 67,536.99                        | 142.18%           |
| <b>SubType: 400 - Interest Revenue Total:</b>              | <b>47,500.00</b>      | <b>47,500.00</b>     | <b>14,227.02</b>  | <b>115,036.99</b>   | <b>67,536.99</b>                 | <b>142.18%</b>    |
| <b>SubType: 500 - Taxes &amp; Assessments</b>              |                       |                      |                   |                     |                                  |                   |
|  | 428,949.00            | 428,949.00           | 13,273.71         | 308,811.52          | -120,137.48                      | 28.01%            |
| <b>SubType: 500 - Taxes &amp; Assessments Total:</b>       | <b>428,949.00</b>     | <b>428,949.00</b>    | <b>13,273.71</b>  | <b>308,811.52</b>   | <b>-120,137.48</b>               | <b>28.01%</b>     |
| <b>SubType: 550 - Non-Operating Revenue</b>                |                       |                      |                   |                     |                                  |                   |
|  | 0.00                  | 0.00                 | 10,350.78         | 20,293.35           | 20,293.35                        | 0.00%             |
| <b>SubType: 550 - Non-Operating Revenue Total:</b>         | <b>0.00</b>           | <b>0.00</b>          | <b>10,350.78</b>  | <b>20,293.35</b>    | <b>20,293.35</b>                 | <b>0.00%</b>      |
| <b>Revenue Total:</b>                                      | <b>9,990,145.00</b>   | <b>9,990,145.00</b>  | <b>337,689.87</b> | <b>9,027,718.36</b> | <b>-962,426.64</b>               | <b>9.63%</b>      |
| <b>Expense</b>   |                       |                      |                   |                     |                                  |                   |
| 51 - Source of Supply                                      | 7,555,789.19          | 7,555,789.19         | 209,605.51        | 6,470,247.06        | 1,085,542.13                     | 14.37%            |
| 52 - Pumping   | 695,722.00            | 695,722.00           | 38,778.80         | 602,144.14          | 93,577.86                        | 13.45%            |
| 53 - Water Treatment                                       | 70,585.00             | 70,585.00            | 2,931.96          | 47,493.37           | 23,091.63                        | 32.71%            |
| 54 - Transmission & Distribution                           | 185,788.00            | 185,788.00           | 9,242.60          | 124,407.07          | 61,380.93                        | 33.04%            |
| 55 - Customer Expense                                      | 59,207.00             | 59,207.00            | 4,001.27          | 39,072.59           | 20,134.41                        | 34.01%            |
| 56 - General Administrative Expense                        | 1,381,027.88          | 1,381,027.88         | 56,858.10         | 699,114.48          | 681,913.40                       | 49.38%            |
| 57 - Tax & Interest Expense                                | 500.00                | 500.00               | 0.00              | 1,282.00            | -782.00                          | -156.40%          |
| 58 - Other Expense   | 41,526.00             | 41,526.00            | 3,318.16          | 33,791.15           | 7,734.85                         | 18.63%            |
| <b>Expense Total:</b>                                      | <b>9,990,145.07</b>   | <b>9,990,145.07</b>  | <b>324,736.40</b> | <b>8,017,551.86</b> | <b>1,972,593.21</b>              | <b>19.75%</b>     |
| <b>Fund: 01 - GENERAL DISTRICT FUND Surplus (Deficit):</b> | <b>-0.07</b>          | <b>-0.07</b>         | <b>12,953.47</b>  | <b>1,010,166.50</b> | <b>1,010,166.57</b>              | <b>95,100.00%</b> |
| <b>Fund: 02 - IDA</b>                                      |                       |                      |                   |                     |                                  |                   |
| <b>Revenue</b>   |                       |                      |                   |                     |                                  |                   |
| <b>SubType: 100 - Water Sales</b>                          |                       |                      |                   |                     |                                  |                   |
|  | 6,675,807.00          | 6,675,807.00         | 132,784.00        | 5,529,091.83        | -1,146,715.17                    | 17.18%            |
| <b>SubType: 100 - Water Sales Total:</b>                   | <b>6,675,807.00</b>   | <b>6,675,807.00</b>  | <b>132,784.00</b> | <b>5,529,091.83</b> | <b>-1,146,715.17</b>             | <b>17.18%</b>     |
| <b>SubType: 200 - Pump Zone Charges</b>                    |                       |                      |                   |                     |                                  |                   |
|  | 1,253,579.00          | 1,253,579.00         | 21,423.64         | 987,531.66          | -266,047.34                      | 21.22%            |
| <b>SubType: 200 - Pump Zone Charges Total:</b>             | <b>1,253,579.00</b>   | <b>1,253,579.00</b>  | <b>21,423.64</b>  | <b>987,531.66</b>   | <b>-266,047.34</b>               | <b>21.22%</b>     |
| <b>SubType: 300 - Water Service</b>                        |                       |                      |                   |                     |                                  |                   |
|  | 517,784.00            | 517,784.00           | 42,822.64         | 389,301.72          | -128,482.28                      | 24.81%            |
| <b>SubType: 300 - Water Service Total:</b>                 | <b>517,784.00</b>     | <b>517,784.00</b>    | <b>42,822.64</b>  | <b>389,301.72</b>   | <b>-128,482.28</b>               | <b>24.81%</b>     |
| <b>SubType: 400 - Interest Revenue</b>                     |                       |                      |                   |                     |                                  |                   |
|  | 18,772.00             | 18,772.00            | 843.32            | 15,469.41           | -3,302.59                        | 17.59%            |
| <b>SubType: 400 - Interest Revenue Total:</b>              | <b>18,772.00</b>      | <b>18,772.00</b>     | <b>843.32</b>     | <b>15,469.41</b>    | <b>-3,302.59</b>                 | <b>17.59%</b>     |
| <b>SubType: 500 - Taxes &amp; Assessments</b>              |                       |                      |                   |                     |                                  |                   |
|  | 78,263.00             | 78,263.00            | 2,359.47          | 54,997.80           | -23,265.20                       | 29.73%            |
| <b>SubType: 500 - Taxes &amp; Assessments Total:</b>       | <b>78,263.00</b>      | <b>78,263.00</b>     | <b>2,359.47</b>   | <b>54,997.80</b>    | <b>-23,265.20</b>                | <b>29.73%</b>     |
| <b>SubType: 550 - Non-Operating Revenue</b>                |                       |                      |                   |                     |                                  |                   |
|  | 126,566.00            | 126,566.00           | 6,925.73          | 107,567.06          | -18,998.94                       | 15.01%            |

Budget Report

For Fiscal: 2024-2025 Period Ending: 03/31/2025

| Function  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|---------------------|--|----------------------|
| <b>SubType: 550 - Non-Operating Revenue Total:</b>                  | <b>126,566.00</b>        | <b>126,566.00</b>       | <b>6,925.73</b>    | <b>107,567.06</b>   | <b>-18,998.94</b>                      | <b>15.01%</b>        |
| <b>Revenue Total:</b>   | <b>8,670,771.00</b>      | <b>8,670,771.00</b>     | <b>207,158.80</b>  | <b>7,083,959.48</b> | <b>-1,586,811.52</b>                   | <b>18.30%</b>        |
| <b>Expense</b>  |                          |                         |                    |                     |  |                      |
| 51 - Source of Supply   | 5,172,498.00             | 5,172,498.00            | 125,779.14         | 5,227,105.12        | -54,607.12                             | -1.06%               |
| 52 - Pumping  | 1,685,779.00             | 1,685,779.00            | 86,063.58          | 1,210,554.76        | 475,224.24                             | 28.19%               |
| 53 - Water Treatment  | 154,564.00               | 154,564.00              | 7,179.92           | 87,873.40           | 66,690.60                              | 43.15%               |
| 54 - Transmission & Distribution                                    | 281,739.00               | 281,739.00              | 9,613.18           | 146,190.20          | 135,548.80                             | 48.11%               |
| 55 - Customer Expense   | 57,657.00                | 57,657.00               | 6,539.79           | 45,013.70           | 12,643.30                              | 21.93%               |
| 56 - General Administrative Expense                                 | 1,318,187.00             | 1,318,187.00            | 68,241.35          | 843,794.59          | 474,392.41                             | 35.99%               |
| 57 - Tax & Interest Expense   | 347.00                   | 347.00                  | 0.00               | 0.00                | 347.00                                 | 100.00%              |
| <b>Expense Total:</b>   | <b>8,670,771.00</b>      | <b>8,670,771.00</b>     | <b>303,416.96</b>  | <b>7,560,531.77</b> | <b>1,110,239.23</b>                    | <b>12.80%</b>        |
| <b>Fund: 02 - IDA Surplus (Deficit):</b>                            | <b>0.00</b>              | <b>0.00</b>             | <b>-96,258.16</b>  | <b>-476,572.29</b>  | <b>-476,572.29</b>                     | <b>0.00%</b>         |
| <b>Fund: 10 - YUIMA GENERAL DISTRICT CAPITAL</b>                    |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>  |                          |                         |                    |                     |  |                      |
| <b>SubType: 400 - Interest Revenue</b>                              |                          |                         |                    |                     |  |                      |
|   | 0.00                     | 0.00                    | 6,762.05           | 52,354.04           | 52,354.04                              | 0.00%                |
| <b>SubType: 400 - Interest Revenue Total:</b>                       | <b>0.00</b>              | <b>0.00</b>             | <b>6,762.05</b>    | <b>52,354.04</b>    | <b>52,354.04</b>                       | <b>0.00%</b>         |
| <b>SubType: 500 - Taxes &amp; Assessments</b>                       |                          |                         |                    |                     |  |                      |
|   | 0.00                     | 0.00                    | 10,567.92          | 48,814.12           | 48,814.12                              | 0.00%                |
| <b>SubType: 500 - Taxes &amp; Assessments Total:</b>                | <b>0.00</b>              | <b>0.00</b>             | <b>10,567.92</b>   | <b>48,814.12</b>    | <b>48,814.12</b>                       | <b>0.00%</b>         |
| <b>SubType: 550 - Non-Operating Revenue</b>                         |                          |                         |                    |                     |  |                      |
|   | 0.00                     | 0.00                    | 0.00               | 35,290.89           | 35,290.89                              | 0.00%                |
| <b>SubType: 550 - Non-Operating Revenue Total:</b>                  | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>35,290.89</b>    | <b>35,290.89</b>                       | <b>0.00%</b>         |
| <b>Revenue Total:</b>   | <b>0.00</b>              | <b>0.00</b>             | <b>17,329.97</b>   | <b>136,459.05</b>   | <b>136,459.05</b>                      | <b>0.00%</b>         |
| <b>Expense</b>  |                          |                         |                    |                     |  |                      |
| 57 - Tax & Interest Expense   | 0.00                     | 0.00                    | 0.00               | 59,635.92           | -59,635.92                             | 0.00%                |
| 60 - Capital  | 0.00                     | 0.00                    | 10,800.00          | 39,106.01           | -39,106.01                             | 0.00%                |
| <b>Expense Total:</b>   | <b>0.00</b>              | <b>0.00</b>             | <b>10,800.00</b>   | <b>98,741.93</b>    | <b>-98,741.93</b>                      | <b>0.00%</b>         |
| <b>Fund: 10 - YUIMA GENERAL DISTRICT CAPITAL Surplus (Deficit):</b> | <b>0.00</b>              | <b>0.00</b>             | <b>6,529.97</b>    | <b>37,717.12</b>    | <b>37,717.12</b>                       | <b>0.00%</b>         |
| <b>Fund: 20 - IMROVEMENT DISTRICT A CAPITAL</b>                     |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>  |                          |                         |                    |                     |  |                      |
| <b>SubType: 400 - Interest Revenue</b>                              |                          |                         |                    |                     |  |                      |
|   | 0.00                     | 0.00                    | 30.01              | 97.52               | 97.52                                  | 0.00%                |
| <b>SubType: 400 - Interest Revenue Total:</b>                       | <b>0.00</b>              | <b>0.00</b>             | <b>30.01</b>       | <b>97.52</b>        | <b>97.52</b>                           | <b>0.00%</b>         |
| <b>SubType: 500 - Taxes &amp; Assessments</b>                       |                          |                         |                    |                     |  |                      |
|   | 0.00                     | 0.00                    | 534.90             | 17,964.28           | 17,964.28                              | 0.00%                |
| <b>SubType: 500 - Taxes &amp; Assessments Total:</b>                | <b>0.00</b>              | <b>0.00</b>             | <b>534.90</b>      | <b>17,964.28</b>    | <b>17,964.28</b>                       | <b>0.00%</b>         |
| <b>Revenue Total:</b>   | <b>0.00</b>              | <b>0.00</b>             | <b>564.91</b>      | <b>18,061.80</b>    | <b>18,061.80</b>                       | <b>0.00%</b>         |
| <b>Expense</b>  |                          |                         |                    |                     |  |                      |
| 57 - Tax & Interest Expense   | 0.00                     | 0.00                    | 0.00               | 9,320.49            | -9,320.49                              | 0.00%                |
| 60 - Capital  | 0.00                     | 0.00                    | 11,588.40          | 28,472.71           | -28,472.71                             | 0.00%                |
| <b>Expense Total:</b>   | <b>0.00</b>              | <b>0.00</b>             | <b>11,588.40</b>   | <b>37,793.20</b>    | <b>-37,793.20</b>                      | <b>0.00%</b>         |
| <b>Fund: 20 - IMROVEMENT DISTRICT A CAPITAL Surplus (Deficit):</b>  | <b>0.00</b>              | <b>0.00</b>             | <b>-11,023.49</b>  | <b>-19,731.40</b>   | <b>-19,731.40</b>                      | <b>0.00%</b>         |
| <b>Report Surplus (Deficit):</b>                                    | <b>-0.07</b>             | <b>-0.07</b>            | <b>-87,798.21</b>  | <b>551,579.93</b>   | <b>551,580.00</b>                      | <b>71,428.57%</b>    |



## Fund Summary

| Fund                             | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 01 - GENERAL DISTRICT FUND       | -0.07                    | -0.07                   | 12,953.47          | 1,010,166.50       | 1,010,166.57                           |
| 02 - IDA                         | 0.00                     | 0.00                    | -96,258.16         | -476,572.29        | -476,572.29                            |
| 10 - YUIMA GENERAL DISTRICT CA   | 0.00                     | 0.00                    | 6,529.97           | 37,717.12          | 37,717.12                              |
| 20 - IMROVEMENT DISTRICT A CA    | 0.00                     | 0.00                    | -11,023.49         | -19,731.40         | -19,731.40                             |
| <b>Report Surplus (Deficit):</b> | <b>-0.07</b>             | <b>-0.07</b>            | <b>-87,798.21</b>  | <b>551,579.93</b>  | <b>551,580.00</b>                      |

**YUIMA MUNICIPAL WATER DISTRICT  
DELINQUENT ACCOUNTS LISTING  
3/31/2025**

| <b>YUIMA</b> |                       |                        |               |
|--------------|-----------------------|------------------------|---------------|
|              | <u>ACCOUNT NUMBER</u> | <u>PAST DUE AMOUNT</u> | <u>ACTION</u> |
|              | 01-0650-04            | 3,436.57               | Lien Filed    |
|              | 01-1036-00            | 516.84                 | Notice        |
|              | 01-1041-01            | 66.97                  | Notice        |
|              | 01-1050-07            | 64.75                  | Notice        |
|              | 01-1055-02            | 68.04                  | Notice        |
|              | 01-1060-03            | 103.54                 | Notice        |
|              | 01-1351-07            | 549.27                 | Notice        |
|              | 01-1663-01            | 367.62                 | Notice        |
|              | 01-2001-05            | 1,284.30               | Notice        |
|              | 01-2097-00            | 3,246.98               | Notice        |
|              |                       | <b>\$ 9,704.88</b>     |               |

| <b>IDA</b> |                       |                        |               |
|------------|-----------------------|------------------------|---------------|
|            | <u>ACCOUNT NUMBER</u> | <u>PAST DUE AMOUNT</u> | <u>ACTION</u> |
|            | 02-0845-03            | 351.83                 | Notice        |
|            | 02-0906-03            | 487.83                 | Notice        |
|            | 02-1797-08            | 418.54                 | Notice        |
|            | 02-2097-04            | 136.20                 | Notice        |
|            | 02-2236-02            | 1,502.18               | Notice        |
|            | 02-2471-04            | 127.63                 | Notice        |
|            | 02-2847-01            | 139.48                 | Notice        |
|            | 02-2871-01            | 230.96                 | Notice        |
|            | 02-2984-09            | 3,164.60               | Arrangement   |
|            | 02-.3354-03           | 472.72                 | Notice        |
|            | 02-3957-04            | 9,409.51               | Notice        |
|            | 02-4175-01            | 352.86                 | Notice        |
|            | 02-4185-01            | 81.99                  | Notice        |
|            | 02-5330-09            | 127.63                 | Notice        |
|            | 02-6500-00            | 488.69                 | Notice        |
|            | 02-6657-00            | 205.07                 | Notice        |
|            | 02-7125-00            | 68.04                  | Notice        |
|            | 02-7246-04            | 504.79                 | Notice        |
|            | 02-7248-02            | 94.26                  | Notice        |
|            | 02-7435-00            | 79.85                  | Notice        |
|            | 02-7948-04            | 343.53                 | Notice        |
|            | 02-9053-03            | 72.66                  | Notice        |
|            |                       | <b>\$ 18,860.85</b>    |               |

**LIENS FILED / TRANSFERRED TO TAX ROLL**

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