

AGENDA

REGULAR MEETING OF THE BOARD OF DIRECTORS WEDNESDAY, NOVEMBER 3, 2021 – 3:30 PM 9300 FANITA PARKWAY, SANTEE, CA 92071

NOTICE TO THE PUBLIC

The meeting will be held at the appointed meeting place, the Board Room at the District's Customer Service Center, located at 9300 Fanita Parkway in Santee. Attendees not fully vaccinated must wear a mask at all times while in the building.

The meeting is also being held virtually via GoToWebinar pursuant to recent amendments to the Brown Act permitting virtual meetings and waiving certain teleconference requirements under certain circumstances. Some Board Members may attend the meeting virtually pursuant to such Brown Act amendments.

Register to watch the webinar via the link below:

https://attendee.gotowebinar.com/register/5914902385065884171

Webinar ID: 629-383-763

After registering, you will receive a confirmation with a link to join the webinar.

To listen via teleconference dial:

+1 (415) 930-5321

Access Code: 298-852-053#
Enter # for audio pin

PUBLIC COMMENT INSTRUCTIONS

Members of the public may address the Board on any item on the agenda when the item is considered, or under "Opportunity for Public Comment" regarding items not on the posted agenda that are within the subject matter jurisdiction of the Board. If attending via GoToWebinar, attendees must click the hand raise icon within the meeting platform and will be called on to unmute themselves when it is their turn to speak. If attending in person, fill out a "request to speak" form located near the entrance of the board room and give to the Board Secretary. Public comments are limited to 3 minutes.

Public comments may also be submitted in writing through the <u>public comment e-form</u> at least a half hour prior to the start of the meeting or mailed to the attention of Amy Pederson, Padre Dam, PO Box 719003, Santee, CA 92072. These public comment procedures supersede the District's normal public comment policies and procedures to the contrary.

The complete agenda package is available for public review at www.PadreDam.org. No action may be taken on any item not appearing on the posted agenda, except as provided by Gov. Code Section 54954.2. Any written materials provided to the Board within 72 hours of the meeting regarding any item on this agenda will be available for public inspection on the District's website. For questions or request for information related to this agenda contact Amy Pederson, Board Secretary, at 619.258.4614 or apederson@padre.org.

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the American with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should contact our ADA Coordinator: Larry Costello at 619.258.4678 or locatello@padre.org.

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

• OPPORTUNITY FOR PUBLIC COMMENT

Opportunity for members of the public to address the Board (Gov. Code 54954.3)

ITEMS TO BE ADDED, WITHDRAWN OR REORDERED ON THE AGENDA

CONSENT AGENDA

Items are considered to be routine and will be acted upon by a single motion without discussion, unless a Board Member, staff, or the public request a specific item be removed from the consent agenda for discussion.

1. RAY STOYER WATER RECYCLING FACILITY PROGRAMMABLE LOGIC CONTROLLER REPLACEMENT

Recommendation:

Authorize the CEO/General Manager to enter into a contract with George T. Hall Company for the replacement of PLC 5 at the Ray Stoyer Water Recycling Facility in the amount of \$126,250. Additional costs will include \$25,000 to cover Padre Dam staff support for a total of \$151,250.

ACTION AGENDA

Items on the Action Agenda call for discussion and action by the Board. All items are placed on the Agenda so that the Board may discuss and take action on the item if the Board is so inclined.

2. AUDITED FINANCIAL STATEMENTS FOR FYE JUNE 30, 2021

Recommendation:

- 1. Hear The Pun Group's presentation of Audited Financial Statements for FYE June 30, 2021 and
- 2. Accept Audited Financial Statements for FYE June 30, 2021.

3. REDISTRICTING PADRE DAM VOTER DIVISIONS (2021)

Recommendation:

- 1. Hear staff report.
- 2. Authorize staff to complete redistricting using in-house personnel.

4. CONSIDER DECLARATION OF DROUGHT LEVEL 1 - DROUGHT PREPARATION

Recommendation:

- 1. Hear staff presentation on State and San Diego County Drought actions.
- 2. Adopt Resolution Declaring Level 1 Drought Preparation Condition for Padre Dam Municipal Water District based on State Drought Emergency declaration and San Diego County Water Authority Level 1 drought declaration.

5. AMENDMENTS TO JOB CLASSIFICATIONS AND STANDARD RATES OF PAY FOR ALL EMPLOYEES FOR JULY 1, 2021 THROUGH JUNE 30, 2022 (FY 2022)

Recommendation:

Adopt Resolution approving amendments to Job Classification and Standard Rates of Pay for FY 2022 to include two new classifications for Park Maintenance Coordinator and Utility Locator.

6. 2022 EMPLOYEE BENEFIT INSURANCE RENEWAL

Recommendation:

Hear staff report; no action required.

REPORTS

The following items are reports and are placed on the Agenda to provide information to the Board and the public. There is no action called for on these items. The Board may engage in discussion upon which a specific subject matter is identified but may not take any action other than to place the matter on a future agenda.

7. BOARD REPORTS

- A. County Water Authority (CWA) Board of Directors Meeting
- B. Metro Commission/Metro Wastewater JPA
- C. San Diego East County Chamber of Commerce Government Affairs & Infrastructure Land Use Committee
- D. Other meetings/conferences/events attended by Directors per AB1234 (Council of Water Utilities, CSDA San Diego Chapter, etc.)

DIRECTORS COMMENTS

Directors' comments are to be related to District business which may be of interest to the Board. They are placed on the agenda to enable individual Board Members to convey information to the Board and the Public. There is to be no discussion or action taken on comments made by Board Members.

8. DISTRICT COUNSEL'S REPORT

9. GENERAL MANAGER'S REPORT

10. INFORMATIONAL REPORTS

- A. MONTHLY DELINQUENCY REPORT
- B. FINANCE AND TREASURER'S REPORT FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2021

CLOSED SESSION

At any time during the regular session, the Board may adjourn to closed session to consider litigation, or discuss with Legal Counsel matters within the attorney-client privilege, subject to the appropriate disclosures.

11. CLOSED SESSION

A. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

Recommendation:

Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9: - 1 case (claim by Team C regarding General Store, Administration Building & Teen Center Renovation Project (JN 217007))

B. CONFERENCE WITH LABOR NEGOTIATOR (GOV. CODE SECTION 54957.6)

Recommendation:

Agency Negotiators: Ad Hoc Negotiations Committee (Directors Caires and

Unrepresented Employee: General Manager

C. CONFERENCE WITH LABOR NEGOTIATOR (GOV. CODE SECTION 54957.6)

Recommendation:

Agency negotiator: Allen Carlisle, CEO/General Manager and Ad Hoc Negotiations Committee (Directors Caires and Pommering)

Employee organizations: Padre Dam Employees' Association; Mid-Managers & Confidential Association

D. CONFERENCE WITH LABOR NEGOTIATOR (GOV. CODE SECTION 54957.6)

Recommendation:

Agency negotiator: Allen Carlisle, CEO/General Manager and Ad Hoc Negotiations Committee (Directors Caires and Pommering)

Unrepresented Employees: Director of Engineering & Planning, Director of Finance, Director of Human Resources & Administrative Services, Director of Park & Recreation, Director of Operations & Water Quality; Director of AWP; Assistant General Manager

ADJOURNMENT

CERTIFICATION OF POSTING

I certify that on October 29, 2021, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Directors of Padre Dam Municipal Water District, said time being at least 72 hours prior to the meeting, in accordance with Gov. Code Section 54954.2(a).

Amy Pederson, Board Secretary

November 2021

 November 2021

 Su
 Mo
 Tu
 We
 Th
 Fr
 Sa

 1
 2
 3
 4
 5
 6

 7
 8
 9
 10
 11
 12
 13

 14
 15
 16
 17
 18
 19
 20

 21
 22
 23
 24
 25
 26
 27

 28
 29
 30
 4
 25
 26
 27

 December 2021

 Su
 Mo
 Tu
 We
 Th
 Fr
 Sa

 5
 6
 7
 8
 9
 10
 11

 12
 13
 14
 15
 16
 17
 18

 19
 20
 21
 22
 23
 24
 25

 26
 27
 28
 29
 30
 31
 25

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Oct 31	Nov 1	7:30am San Diego East County Chamber's Government Affairs Committee meetings	3 3:30pm Board Meeting	4 12:00pm Metro Commission/JPA	5	6
7	8	9	10	11 Veterans' Day (Office Closed) 1:30pm CWA Special Board Meeting	12	13
14	8:30am Chamber Governmental Affairs Committee	16	17 7:30am East County Economic Development Council 3:30pm Board Meeting	18 7:30am Santee Chamber Board Mtg 9:00am CWA Board Mtg 2:00pm AWP JPA 6:00pm CSDA Quarterly	19	20
21	1:30pm Facilities Dev. & Ops Committee	23	24	25 Office Thanksgiving	26 Closed	27
28	29	30	Dec 1	2	3	4

	000	m	ber	20	21
L	EC		vei	ZU	

 Su
 Mo
 Tu
 We
 Th
 Fr
 Sa

 5
 6
 7
 8
 9
 10
 11

 12
 13
 14
 15
 16
 17
 18

 19
 20
 21
 22
 23
 24
 25

 26
 27
 28
 29
 30
 31
 25

Su Mo Tu We Th Fr Sa

2 3 4 5 6 7 8
9 10 11 12 13 14 15
16 17 18 19 20 21 22
23 24 25 26 27 28 29
30 31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 28	29	30	Dec 1 3:30pm Board Meeting	2 12:00pm Metro Commission/JPA	3	4
5	6	7 7:30am San Diego East County Chamber's Government Affairs Committee meetings	8 3:30pm Park Committee	9	10	11
12	13 1:30pm Finance & Admin Committee	14	7:30am East County Economic Development Council 3:30pm Board Meeting	16 7:30am Santee Chamber Board Mtg	17	18
19	8:30am Chamber Governmental Affairs Committee	21 8:00am COWU	22 3:30pm Park Committee	23	24 Office Closed 1/2 day -	25 Office Closed; Christmas
26	27	28	29	30	31 Office Closed 1/2 day -	Jan 1, 22

January 2022

		Jan	nuary 2	022					Feb	ruary 2	2022		
Su	Мо	Tu	We	Th	Fr	Sa	Su	Мо	Tu	We	Th	Fr	Sa
2 9 16 23 30	3 10 17 24 31	4 11 18 25	5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 22 29	6 13 20 27	7 14 21 28	1 8 15 22	2 9 16 23	3 10 17 24	4 11 18 25	12 19 26

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 26	27	28	29	30	31	Jan 1, 22 New Years (Office Closed)
2	3	7:30am San Diego East County Chamber's Government Affairs Committee meetings	5 3:30pm Board Meeting	6 12:00pm Metro Commission/JPA	7	8
9	10	11	12	13	14	15
16	8:30am Chamber Governmental Affairs Committee	18	7:30am East County Economic 3:30pm Board Meeting	7:30am Santee Chamber Board Mtg	21	22
23	24	25	26 3:30pm Park Committee	9:00am CWA Board Mtg	28	29
30	31	Feb 1	2	3	4	5

February	2	0	2	2
-----------------	---	---	---	---

 February 2022

 Su
 Mo
 Tu
 We
 Th
 Fr
 Sa

 6
 7
 8
 9
 10
 11
 12

 13
 14
 15
 16
 17
 18
 19

 20
 21
 22
 23
 24
 25
 26

 27
 28

 March 2022

 Su
 Mo
 Tu
 We
 Th
 Fr
 Sa

 1
 2
 3
 4
 5

 6
 7
 8
 9
 10
 11
 12

 13
 14
 15
 16
 17
 18
 19

 20
 21
 22
 23
 24
 25
 26

 27
 28
 29
 30
 31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jan 30	31	Feb 1 7:30am San Diego East County Chamber's Government Affairs Committee meetings	2 3:30pm Board Meeting	3 12:00pm Metro Commission/JPA	4	5
6	7	8	9	10	11	12
13	14	15 8:00am COWU	7:30am East County Economic Development Council 3:30pm Board Meeting	17 7:30am Santee Chamber Board Mtg 2:00pm AWP JPA Regular Board 6:00pm CSDA Quarterly Meeting	18	19
20	21 Office Closed (Presidents' Day) 8:30am Chamber Governmental Affairs Committee	22	23 3:30pm Park Committee	9:00am CWA Board Mtg	25	26
27	28 1:30pm Facilities Dev. & Ops Committee	Mar 1	2	3	4	5



BOARD AGENDA REPORT

Meeting Date: 11-03-2021
Dept. Head: Paul Clarke
Submitted by: Kyle James
Department: Operations

Approved by: Allen Carlisle, CEO/GM

SUBJECT: RAY STOYER WATER RECYCLING FACILITY PROGRAMMABLE LOGIC CONTROLLER REPLACEMENT

RECOMMENDATION(S):

Authorize the CEO/General Manager to enter into a contract with George T. Hall Company for the replacement of PLC 5 at the Ray Stoyer Water Recycling Facility in the amount of \$126,250. Additional costs will include \$25,000 to cover Padre Dam staff support for a total of \$151,250.

ALTERNATIVE(S):

1. Do not replace PLC 5

ATTACHMENT(S):	
None	
FUNDING:	
Requested amount: Budgeted amount: Are funds available? Project cost to date:	\$151,250 (includes \$126,250 for the contracted amount and \$25,000 for staff time) \$322,000 Yes No \$0

PRIOR BOARD/COMMITTEE CONSIDERATION:

The proposed work is listed in the latest Board approved revision of the Capital Improvement Program (CIP) Budget of the Five Year Business Plan and Budget for FY 2018-2022: WRF SCADA Replacement

STRATEGIC PLAN IMPLEMENTATION:

This agenda item is consistent with the District's Strategic Plan and meets one or more of the following Strategic Goals: Provide safe, reliable water, recycled water and sewer services; Ensure fiscal health and competitively sustainable rates; Enhance customer communications and education; Increase water, wastewater and energy independence; Maintain workforce excellence; Expand park and recreation opportunities.

Reviewed by:		Action Require		Policy Updates:		Action Taken:
Dept Head	\boxtimes	Motion	\boxtimes	Rules & Regulations	П	As Recommended
Finance		Resolution		Maics & Megalations	ш	Reso/Ord. No.
Legal Counsel		Ordinance		Standard Practices		
Standard Form		None		& Policies		Other

EXECUTIVE SUMMARY:

Programmable Logic Controller (PLC) number 5 and its related components at the Ray Stoyer Water Reclamation Facility have reached the end of their serviceable life and are in need of replacement. PLC 5 controls the final treatment processes and the recycled water pumps that move water into the recycled water system. Due to the age of the PLC and components, staff have encountered an increasing number of problems with this system and are recommending replacement to ensure continued reliability of the treatment and distribution of water to the reclaimed water system. The requested replacement parts, components and programming will be compatible with the Advanced Water Purification (AWP) specifications, and will remain in service after the AWP project is completed and brought online.

DESCRIPTION:

The Ray Stoyer Water Recycling Facility (WRF) treats two million gallons of wastewater per day. This is made possible by the Supervisory Control and Data Acquisition (SCADA) system. One of the main components of the treatment process are the industrial controls that operate all of the equipment and processes in the WRF. The brains of this operation reside in Programmable Logic Controllers or PLC's. The PLC is an industrial computer that contains the programed instructions that tell the various Plant processes how and when to function. The PLC also collects data from field devices and sends this information back to the Human Machine Interface or HMI which displays the data on a computer screen for the Recycled Water Operators to see. The Operators have the ability to monitor the WRF's status at all times and can send commands to the PLC and make adjustments to optimize the treatment process. The PLC also captures data that is logged and used for compliance with the WRF's NPDES permit.

The WRF is primarily controlled by six nearly obsolete PLC's that have been in service for nearly 24 years. These controllers along with their respective electrical components have an expected life of 10 to 15 years depending on the environment that they are installed in. The wastewater process is considered one of the more severe environments for these components to be exposed to due to the presence of hydrogen sulfide.

For the last 10 years, WRF staff have experienced several failures of these systems only to find that the critical PLC hardware is obsolete and the existing program is very difficult to decipher, troubleshoot and repair. For many years staff have been purchasing refurbished or "new old stock" of components in order to keep the equipment operational. In the past year, finding replacement parts has become increasingly difficult; in some cases the District has entertained having failed PLC cards undergo component level electronic repairs due to the lack of spare or refurbished parts available.

These issues have resulted in increased WRF downtime while staff troubleshoots software issues with the obsolete programming software or searches the nation for spare parts or repair.

SCADA staff has managed to keep these systems operational by use of outside consultants providing technical support for programming purposes and troubleshooting; however, integrators that are familiar with this specific hardware and software are becoming increasingly hard to locate, especially locally. District staff have determined that the current PLC 5 software and hardware are in need of replacement and recommend immediate replacement.

With the East County AWP Project coming, all but one of the WRF's PLC's will be taken out of service when the WRF is decommissioned. PLC 5 will remain in service to manage and control the reclaimed water process.

All improvements to PLC 5 during this proposed upgrade are in alignment with the East County AWP SCADA Integration Plan which will ensure the proposed hardware and software for this project will be compatible with the hardware and software being utilized for the East County AWP Project.

The District's purchasing policy permit the District to forgo competitive bidding if it is determined in the best interest of the District, such as when competition is deemed inadequate or when equipment meeting the District's needs can only be obtained from one source. Locating qualified integrators to quote on this specific item of work has proven difficult, due to the age of the hardware and software, many integration companies do not have staff that have the experience necessary to ensure successful completion of the work. Therefore, staff solicited quotes from two qualified vendors and only received one quote.

George T. Hall Company:	\$126,250
Kiedel Engineering:	Unresponsive

A major portion of work to be performed by the contractor will be looking at the existing software program to decipher and document the current order of operations for the processes that PLC 5 controls. Next, the programmers will write the new program to control all of the processes, and document the new program for future use by staff. Other work to be conducted is as follows:

- Replace the Process Logic Controller and remote I/O Chassis with Allen Bradley
- Fully migrate the existing control program to the Allen Bradley software platform
- Replace all electrical components within the PLC cabinet including power supplies and UPS
- Provide all components preinstalled on a control panel
- Provide loop checks on wiring within the control cabinet
- Terminate field wiring to new control panel
- Provide engineered drawings and as-builts for new control panel
- Provide detailed I/O and Tag matrices
- Factory Acceptance testing of new control panel and programming
- 14 day start up test and 7 day acceptance test
- Provide Operations and Maintenance Documentation upon completion

District staff will be responsible for the following:

- Witness loop checks
- Incorporate new program tag addressing into existing HMI software
- Demo and tag existing wires and control panel
- Any new field wiring

Additionally, staff estimates that there will be approximately 200 hours of District labor (\$25,000) to execute the project.

RECOMMENDATION:

Authorize the CEO/General Manager to enter into a contract with George T. Hall Company for the replacement of PLC 5 at the Ray Stoyer Water Recycling Facility in the amount of \$126,250. Additional costs will include \$25,000 to cover Padre Dam staff support for a total of \$151,250.



BOARD AGENDA REPORT

Meeting Date: 11-3-2021

Dept. Head: Karen Jassoy

Submitted by: Kevin Woo

Department: Finance

Approved by: Allen Carlisle, CEO/GM

SUBJECT: AUDITED FINANCIAL STATEMENTS FOR FYE JUNE 30, 2021

RECOMMENDATION(S):

- 1. Hear The Pun Group's presentation of Audited Financial Statements for FYE June 30, 2021 and
- 2. Accept Audited Financial Statements for FYE June 30, 2021.

ALTERNATIVE(S):

1. Defer report to future meeting.

ATTACHMENT(S):

- 1. Audited Financial Statements.
- 2. Auditors Letter to the Board.

FUNDING:

Requested amount:	N/A	
Budgeted amount:	N/A	
Are funds available?	Yes	☐ No

Project cost to date: N/A

PRIOR BOARD/COMMITTEE CONSIDERATION:

STRATEGIC PLAN IMPLEMENTATION:

This agenda item is consistent with the District's Strategic Plan and meets one or more of the following Strategic Goals: Provide safe, reliable water, recycled water and sewer services; Ensure fiscal health and competitively sustainable rates; Enhance customer communications and education; Increase water, wastewater and energy independence; Maintain workforce excellence; Expand park and recreation opportunities.

Reviewed by:		Action Require		Policy Updates:		Action Taken:
Dept Head	\boxtimes		\boxtimes	Rules & Regulations		As Recommended
Finance		Resolution		Marcs & Mcgarations	ш	Reso/Ord. No.
Legal Counsel		Ordinance		Standard Practices		•
Standard Form		None		& Policies		Other

EXECUTIVE SUMMARY:

Pursuant to California Government Code Section 53646 and the District Standard Practices and Policies Manual, Section 19.2, Investment Policy, the Board is to receive monthly reports of the summary of financial operations, cash balances and investments.

RECOMMENDATION(S):

- 1. Hear The Pun Group's presentation of Audited Financial Statements for FYE June 30, 2021 and
- 2. Accept Audited Financial Statements for FYE June 30, 2021.

Padre Dam Municipal Water District

Santee, California

Financial Statements and Independent Auditors' Report

For the Years Ended June 30, 2021 and 2020

Padre Dam Municipal Water District Basic Financial Statements For the Years Ended June 30, 2021 and 2020

Table of Contents

Page
FINANCIAL SECTION
Independent Auditors' Report
Management's Discussion and Analysis – Required Supplementary Information (Unaudited)
Basic Financial Statements:
Statements of Net Position11
Statements of Revenues, Expenses, and Changes in Net Position
Statements of Cash Flows
Notes to the Basic Financial Statements
Required Supplementary Information (Unaudited):
Schedule of Changes in the Net Pension Liability and Related Ratios55
Schedule of Contributions – Defined Benefit Pension Plan
Schedule of Changes in the Net OPEB Liability and Related Ratios57
Schedule of Contributions - OPEB
Other Information (Unaudited):
Schedule of Income (Loss) Before Contributions by Fund Services – For the Year Ended 202160
Schedule of Income (Loss) Before Contributions by Fund Services – For the Year Ended 2020
Schedule of Income (Loss) Before Contributions (Budget to Actual) – For the Year Ended 2021
Schedule of Income (Loss) Before Contributions (Budget to Actual) – For the Year Ended 2020
Schedule of Changes in Cash, Cash Equivalents, and Investments – For the Year Ended 2021
Schedule of Changes in Cash, Cash Equivalents, and Investments – For the Year Ended 2020
Independent Auditors' Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with Covernment Auditing Standards 60





INDEPENDENT AUDITORS' REPORT

Board of Directors Padre Dam Municipal Water District Santee, California

Report on Financial Statements

We have audited the accompanying financial statements of the Padre Dam Municipal Water District, California (the "District"), which comprise the statement of net position as of June 30, 2021 and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of June 30, 2021, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Directors Padre Dam Municipal Water District Santee, California Page 2

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in the Net Pension Liability and Related Ratios, the Schedule of Contributions - Defined Benefit Pension Plan, the Schedule of Changes in the Net OPEB Liability and Related Ratios, and the Schedule of Contributions - OPEB on pages 3 through 8 and 55 through 58, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The other information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

2020 Financial Statements

The District's basic financial statements for the year ended June 30, 2020, were audited by other auditors whose report thereon dated November 12, 2020, expressed an unmodified opinion.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 27, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance. The Rew Group, UP

San Diego, California

October 27, 2021

Padre Dam Municipal Water District Management's Discussion and Analysis (Unaudited) For the Years Ended June 30, 2021 and 2020

Our discussion and analysis of Padre Dam Municipal Water District's (District) financial performance provides an overview of the District's financial activities for the years ended June 30, 2021 and June 30, 2020. Please read it in conjunction with the District's financial statements, which follow this section.

Financial Statements

This discussion and analysis provides an introduction and a brief description of the District's financial statements, including the relationship of the statements to each other and the significant differences in the information they provide. The District's financial statements include four components:

- Statements of Net Position
- Statements of Revenues, Expenses and Changes in Net Position
- Statements of Cash Flows
- Notes to Basic Financial Statements

The statement of net position includes all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four reported as net position. Net position may be displayed in the categories:

- Net Investment in Capital Assets
- Restricted
- Unrestricted

The statement of net position provides the basis for computing rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District.

The statement of revenues, expenses and changes in net position presents information which shows how the District's net position changed during the year. All of the current year's revenues and expenses are recorded when the underlying transaction occurs, regardless of the timing of the related cash flows. The statement of revenues, expenses and changes in net position measures the success of the District's operations over the past year and determines whether the District has recovered its costs through current services and other revenues.

The statement of cash flows provides information regarding the District's cash receipts and cash disbursements during the year. This statement may report cash activity in four categories:

- Operating
- Noncapital financing
- Capital and related financing
- Investing

This statement differs from the statement of revenues, expenses and changes in net position because it accounts only for transactions that result in cash receipts or cash disbursements.

The notes to basic financial statements provide a description of the accounting policies used to prepare the financial statements and present material disclosures required by generally accepted accounting principles that are not otherwise present in the financial statements.

Padre Dam Municipal Water District

Management's Discussion and Analysis (Unaudited) (Continued) For the Years Ended June 30, 2021 and 2020

Financial Highlights

During the year ended June 30, 2021, the District's total net position increased by \$11,887,955 compared to an increase of \$17,783,853 in 2020. The District's operating revenues of \$76,857,666 increased by \$5,043,061 compared to an increase of \$944,135 in 2020, while operating expenses of \$69,640,586 increased by \$3,543,921 compared to an increase of \$723,577 in 2020. Non-operating revenues decreased by \$8,757,193 compared to an increase of \$6,322,561 in 2020 and non-operating expenses decreased by \$136,733 compared to an increase of \$47,266 in 2020. There was an increase of \$1,225,422 in contributed capital from developers for capacity fees and contributed assets compared to a decrease of \$9,412,788 in 2020.

Financial Analysis of the Financial Statements

Net Position

The District's net position at June 30, 2021 totaled \$302,147,616 compared with \$290,259,661 at June 30, 2020 and \$272,475,808 at June 30, 2019. The \$11,887,955 increase in net position in 2021 is primarily attributed to operating income of \$7,217,080, non-operating revenues (net) of \$3,907,695 and capital contributions of \$2,499,257, offset by interest expense of \$1,736,077. The \$17,783,853 increase in net position in 2020 is primarily attributed to operating income of \$5,717,940, non-operating revenues (net) of \$12,664,888 and capital contributions of \$1,273,835, offset by interest expense of \$1,872,810. The following is a summary of the District's statement of net position:

	June 30, 2021	June 30, 2020	\$ Change	% Change	June 30, 2019	\$ Change	% Change
Assets							
Current assets	\$ 110,122,923	\$ 103,757,057	\$ 6,365,866	6.1%	\$ 99,756,172	\$ 4,000,885	4.0%
Noncurrent assets:							
Restricted assets	15,094,991	15,861,553	(766,562)	-4.8%	19,643,730	(3,782,177)	-19.3%
Capital assets, net of depreciation	274,038,731	276,208,851	(2,170,120)	-0.8%	269,772,366	6,436,485	2.4%
Due from other governments	18,692,178	13,386,426	5,305,752	39.6%		13,386,426	100.0%
Total assets	417,948,823	409,213,887	8,734,936	2.1%	389,172,268	20,041,619	5.1%
Deferred Outflows of Resources							
Related to pension and OPEB	12,475,498	9,173,398	3,302,100	36.0%	10,672,707	(1,499,309)	-14.0%
Deferred amount on refunding	1,374,870	1,456,763	(81,893)	-5.6%	1,538,656	(81,893)	-5.3%
Total deferred outflows of resources	13,850,368	10,630,161	3,220,207	30.3%	12,211,363	(1,581,202)	-12.9%
Liabilities							
Current liabilities	14,146,253	12,749,368	1,396,885	11.0%	11,535,063	1,214,305	10.5%
Long-term debt	48,892,436	52,218,065	(3,325,629)	-6.4%	114,151,480	(61,933,415)	-54.3%
Other noncurrent liabilities	63,827,731	60,431,535	3,396,196	5.6%	1,713,766	58,717,769	3426.2%
Total liabilities	126,866,420	125,398,968	1,467,452	1.2%	127,400,309	(2,001,341)	-1.6%
Deferred Inflows of Resources							
Related to pension and OPEB	2,785,155	4,185,419	(1,400,264)	-33.5%	1,507,514	2,677,905	177.6%
Total deferred inflows of resources	2,785,155	4,185,419	(1,400,264)	-33.5%	1,507,514	2,677,905	177.6%
Net Position							
Net investment in capital assets	226,184,023	226,878,415	(694,392)	-0.3%	221,951,326	4,927,089	2.2%
Restricted for capital projects	8,233,351	7,600,889	632,462	8.3%	8,770,174	(1,169,285)	-13.3%
Restricted for debt service	9,142	10,715	(1,573)	-14.7%	40,524	(29,809)	-73.6%
Unrestricted	67,721,100	55,769,642	11,951,458	21.4%	41,713,784	14,055,858	33.7%
Total net position	\$ 302,147,616	\$ 290,259,661	\$ 11,887,955	4.1%	\$ 272,475,808	\$ 17,783,853	6.5%

Padre Dam Municipal Water District

Management's Discussion and Analysis (Unaudited) (Continued)
For the Years Ended June 30, 2021 and 2020

Financial Analysis of the Financial Statements (Continued)

Revenues, Expenses and Changes in Net Position

The District reported an increase in net position of \$11,887,955 for the year ended June 30, 2021 versus an increase in net position of \$17,783,853 from 2019 to 2020; reserve levels remain healthy. Operating revenues were higher than the prior year by \$5,043,061 mostly due to increased water sales. Internal and external rate increases resulted in an increase in the typical water customer's bill of 4.7% and an increase in the typical sewer customer's bill of 2.5%. Current year potable water sales were higher than the prior year by 8.1% and 42.5%, respectively, due to higher demand during the dry winter. Combined water sales revenue increased by 10.1%, systems charge revenue increased by 4.8% and wastewater revenues increased by 2.8%. The Park Operation had a 15.2% increase in campground and other revenues. District operating expenses were \$3,543,920 higher than the prior year due to a \$3,288,741 increase in internal operating expenses, a \$572,598 increase in depreciation expense from capital asset additions, and a \$317,419 decrease in external direct costs. Non-operating revenues decreased by \$8,757,193 and non-operating expenses decreased by \$136,733 in 2021 compared to an increase of \$6,322,561 and an increase of \$47,266 in 2020. Since current year water sales were higher than prior year, water purchased from San Diego County Water District (CWA) was also higher along with an increase in CWA's rates and charges. Prior year direct METRO processing cost for sewer included a \$989,879 true-up billing from 2016/17. The following is a summary of the District's statement of revenues, expenses and changes in net position:

	June 30, 2021	June 30, 2020	\$ Change	% Change	June 30, 2019	\$ Change	% Change
Operating revenues Nonoperating revenues	\$ 76,857,666 3,907,695	\$ 71,814,605 12,664,888	\$ 5,043,061 (8,757,193)	7.0% -69.1%	\$ 70,870,470 6,342,327	\$ 944,135 6,322,561	1.3% 99.7%
Total revenues	80,765,361	84,479,493	(3,714,132)	-4.4%	77,212,797	7,266,696	9.4%
Operating expenses Nonoperating expenses	69,640,586 1,736,077	66,096,665 1,872,810	3,543,921 (136,733)	5.4% 	65,373,088 1,825,544	723,577 47,266	1.1% 2.6%
Total expenses	71,376,663	67,969,475	3,407,188	5.0%	67,198,632	770,843	1.1%
Income before capital contributions	9,388,698	16,510,018	(7,121,320)	-43.1%	10,014,165	6,495,853	64.9%
Capital contributions	2,499,257	1,273,835	1,225,422	96.2%	10,686,623	(9,412,788)	-88.1%
Changes in net position	11,887,955	17,783,853	(5,895,898)	-33.2%	20,700,788	(2,916,935)	-14.1%
Net position, beginning of year	290,259,661	272,475,808	17,783,853	6.5%	251,775,020	20,700,788	. 8.2%
Net position, end of year	\$ 302,147,616	\$ 290,259,661	\$ 11,887,955	4.1%	\$ 272,475,808	\$ 17,783,853	6.5%

Padre Dam Municipal Water District Management's Discussion and Analysis (Unaudited) (Continued) For the Years Ended June 30, 2021 and 2020

Capital Assets

At June 30, 2021, the District had invested \$274,038,732 in capital assets, net of accumulated depreciation of \$151,505,667, including land, franchises and water rights, water system, sewer system, water recycling system, buildings, equipment, park and campgrounds and construction-in-progress (CIP) compared to \$276,208,851 at June 30, 2020 and \$269,033,048 at June 30, 2019. This amount represents a decrease of \$2,170,120, net of depreciation, from 2020 and an increase of \$7,175,803 from June 30, 2019 to June 30, 2020.

The following is a summary of the capital assets at June 30, 2021, 2020, and 2019:

	June 30, 2021	June 30, 2020	\$ Change	% Change	June 30, 2019	\$ Change	% Change
Land, franchise, and water rights	\$ 1,296,322	\$ 1,296,322	\$ -	0.0%	\$ 1,296,322	\$ -	0.0%
Water system	260,071,146	224,721,558	35,349,588	15.7%	220,836,891	3,884,667	1.8%
Sewer system	58,385,132	58,331,430	53,702	0.1%	53,319,127	5,012,303	9.4%
Water recycling system	28,582,256	28,534,324	47,932	0.2%	27,897,184	637,140	2.3%
Parks and campgrounds	32,225,520	23,589,735	8,635,785	36.6%	23,242,018	347,717	1.5%
Buildings	28,771,827	28,732,949	38,878	0.1%	28,556,160	176,789	0.6%
Equipment	11,666,542	11,716,455	(49,913)	-0.4%	11,539,990	176,465	1.5%
Construction in progress	4,545,653	41,975,855	(37,430,202)	-89.2%	36,582,064	5,393,791	14.7%
Total	425,544,398	418,898,628	6,645,770	1.6%	403,269,756	15,628,872	3.9%
Less: accumulated depreciation	(151,505,667)	(142,689,777)	(8,815,890)	6.2%	(134,236,708)	(8,453,069)	6.3%
Net capital assets	\$ 274,038,731	\$ 276,208,851	\$ (2,170,120)	-0.8%	\$ 269,033,048	\$ 7,175,803	2.7%

Significant additions to CIP for the year ended June 30, 2021 include:

Santee Lakes General Store and	
Administration Building Improvements	\$ 2,910,935
Cordial Road Pipeline	711,170
Pump Station Improvements Design & Construction	428,431
Mountain View Connector Pipeline	397,252
ESA Valve Replacement Program	358,013
WSA Valve Replacement Program	352,904
WSA Polyservice Replacment Program	213,600
Rios Canyon Pump Station Surge Tank	185,680
Quail Canyon Pressure Reducting Station	118,161
Grossmont Reservior Refurbishing/Coating	112,552

Additional information on the District's capital assets can be found in Notes 1 and 4 of the notes to financial statements

Padre Dam Municipal Water District Management's Discussion and Analysis (Unaudited) (Continued) For the Years Ended June 30, 2021 and 2020

Long-Term Debt

At June 30, 2021, the District had \$51,915,352 in long-term debt, including certificates of participation, a note payable, a capital lease, revenue bonds, unamortized premiums and other debt. Long term debt decreased (net) \$3,168,349 due to principal payments made on debt during the year versus a decrease of \$3,395,261 from 2019 to 2020.

The following is a summary of the long-term debt at June 30, 2021, 2020, and 2019:

	June 30, 2021	June 30, 2020	\$ Change	% Change	June 30, 2019	\$ Change	% Change
Certificates of participation	\$ 45,115,000	\$ 47,170,000	\$ (2,055,000)	-4.4%	\$ 49,125,000	\$ (1,955,000)	-4.0%
Note payable	440,370	838,448	(398,078)	-47.5%	1,232,368	(393,920)	-32,0%
Revenue bonds	1,480,000	1,810,000	(330,000)	-18.2%	2,130,000	(320,000)	-15.0%
Capital lease	-	_	-	0.0%	344,065	(344,065)	-100.0%
Park Cabin loan	580,918	687,499	(106,581)	-15.5%	791,085	(103,586)	-13.1%
Subtotal long-term debt	47,616,288	50,505,947	(2,889,659)	-5.7%	53,622,518	(3,116,571)	-5.8%
Add: unamortized premiums	4,299,064	4,577,754	(278,690)	-6.1%	4,856,444	(278,690)	-5.7%
Total long-term debt	\$ 51,915,352	\$ 55,083,701	\$ (3,168,349)	-5.8%	\$ 58,478,962	\$ (3,395,261)	-5.8%

Additional information on the District's long-term debt can be found in note 5 of the notes to financial statements.

Conditions Affecting Current and Future Financial Position

During the 2012-2016 drought, Californians responded to then Governor Brown's call to conserve water. Restrictions and lifestyle changes reduced the demand on water use, some of it permanently. However, water demand in more recent years has exceeded the low levels experienced during the drought. In FY '21, actual sales of 9,849 acre feet exceeded budgeted sales of 8,985 acre feet by 9.6%. Management cannot predict exactly how future drought conditions will affect future water sales and operational costs but demand is closely monitored, expenses are controlled and healthy reserve levels are maintained.

The District's 2017 Cost of Service (COS) study determined the level of revenues required to accomplish the goals of the Five Year Business Plan (Plan), which covered fiscal years 2018-2022. In June 2017, the Board approved the Plan and related Five Year Budget (Budget). The Budget included five years of operating expenses (\$173.8M), capital equipment expenditures (\$5.5M) and non-Park CIP (\$66.7M). Although expenditures are budgeted in each of the Plan's five years, the Plan allows flexibility in the timing of expenditures so long as total expenditures do not exceed what the Board approved. In June 2017, the Board also approved annual internal rate increases of 3% for the water and wastewater operations; the Board also approved an ordinance authorizing the pass through of rate increases from external agencies; these increases directly impact water and sewer rates and offset direct cost increases.

A request for proposals for a new COS study was issued on October 1, 2021. This COS study will help develop the rates for the next Five Year Strategic Business Plan (New Plan), which will cover fiscal years 2023–2027. Development of the New Plan began in the fall of 2020 and will continue into 2022. Approval of the New Plan, COS study, next five year budget and future rates is scheduled for June 15, 2022.

The COVID-19 pandemic and ensuing financial crisis did not negatively impact water sales or sewer revenue in FY '21. In response to Governor Newsom's mandate, the District suspended shut-offs for non-paying customers in March 2020. Although delinquencies rose slightly, they represent less than 1% of annual billings. The District also suspended late fees in March 2020 impacting revenues slightly. However the District has resumed charging late fees and will reinstitute shut-offs for non-payment in January 2022. The District anticipates being successful in its application requesting COVID relief funds from the state of California's Arrearages program.

Padre Dam Municipal Water District Management's Discussion and Analysis (Unaudited) (Continued) For the Years Ended June 30, 2021 and 2020

Contacting the District's Financial Manager

This financial report is designed to provide Padre Dam Municipal Water District's customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Padre Dam Municipal Water District Chief Financial Officer.

BASIC FINANCIAL STATEMENTS

This page intentionally left blank.

Padre Dam Municipal Water District Statements of Net Position

Statements of Net Position June 30, 2021 and 2020

	I	2021		2020
ASSETS				
Current assets:				
Cash and cash equivalents (Note 3)	\$	51,066,844	\$	44,416,321
Investments (Note 3)		49,658,505		49,255,825
Accounts receivable		7,041,823		7,200,328
Property taxes receivable		129,989		135,321
Accounts receivable - other		163,490		547,204
Interest receivable		124,388		295,937
Inventory		1,112,788		962,298
Prepaid expenses		169,555		191,976
Restricted cash and cash equivalents (Note 3 and 4)		655,541	-	751,847
Total current assets		110,122,923		103,757,057
Noncurrent assets:				
Restricted assets (Note 4):				
Cash and cash equivalents		8,647,324		9,365,803
Investments		6,425,716		6,443,526
Interest receivable		21,951		52,224
Total noncurrent restricted assets		15,094,991		15,861,553
Capital assets (Note 5):				
Capital assets - not being depreciated		5,841,975		43,272,177
Capital assets - being depreciated, net	-	268,196,756		232,936,674
Capital assets, net	1	274,038,731		276,208,851
Due from East County Advanced Water Purification JPA (Note 14)		18,692,178		13,386,426
Total noncurrent assets		307,825,900		305,456,830
Total assets	****	417,948,823	le	409,213,887
DEFERRED OUTFLOWS OF RESOURCES				
Pension-related deferred outflows of resources (Note 9)		9,821,353		6,442,840
OPEB-related deferred outflows of resources (Note 10)		2,654,145		2,730,558
Deferred amount on refunding		1,374,870		1,456,763
Total deferred outflows of resources		13,850,368		10,630,161

(Continued)

Padre Dam Municipal Water District Statements of Net Position (Continued) June 30, 2021 and 2020

		2021		2020
LIABILITIES		2021		2020
Current liabilities:				
	\$	7,511,920	\$	6,399,425
Accounts payable	Φ	7,311,920	Ф	749,425
Accrued expenses and other liabilities Interest payable		467,766		496,882
Current portion of long-term debt (Note 6)		3,022,916		2,865,636
Compensated absences (Note 8)		1,700,000		1,500,000
Liabilities payable from restricted assets:		, ,		, ,
Deposits and advances on construction		655,540		738,000
Total current liabilities		14,146,253		12,749,368
Noncurrent liabilities:				
Long-term debt, net of current portion (Note 6):				
Certificates of participation		47,071,501		49,456,758
Revenue bonds		1,317,563		1,715,996
Note payable		32,114		464,391
Other long-term debt	-	471,258		580,920
Total long-term debt, net of current portion		48,892,436		52,218,065
Net pension liability (Note 9)		47,468,749		43,963,767
Net OPEB liability (Note 10)		11,620,751		11,880,267
Compensated absences, net of current portion (Note 8)		534,688		620,207
Restricted prepaid capacity fees (Note 7)		4,152,969		3,953,447
Other noncurrent restricted liabilities	<u> </u>	50,574		13,847
Total noncurrent liabilities	ge-mainth-sales constant	112,720,167		112,649,600
Total liabilities		126,866,420		125,398,968
DEFERRED INFLOWS OF RESOURCES				
Pension-related deferred inflows of resources (Note 9)		355,154		1,211,789
OPEB-related deferred inflows of resources (Note 10)		2,430,001		2,973,630
Total deferred inflows of resources		2,785,155		4,185,419
NET POSITION				
Net investment in capital assets		226,184,023		226,878,415
Restricted for:			-	-
Capital projects		8,233,351		7,600,889
Debt service		9,142	-	10,715
Total restricted		8,242,493		7,611,604
Unrestricted		67,721,100		55,769,642
Total net position	\$	302,147,616	\$	290,259,661
r	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1			

(Concluded)

Padre Dam Municipal Water District Statements of Revenues, Expenses and Changes in Net Position For the Years Ended June 30, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Water sales	\$ 33,071,728	\$ 30,050,059
Sewer revenues	19,266,907	18,740,574
System charges	12,452,691	11,885,429
Park fees	7,116,578	6,177,597
Other income	4,949,762	4,960,946
Total operating revenues	76,857,666	71,814,605
OPERATING EXPENSES		
Water purchases	16,097,318	15,885,483
Treatment costs	5,643,040	6,494,540
Operations	4,240,870	3,918,623
Salaries, benefits, and taxes	21,582,847	19,943,677
Materials, supplies, and utilities	7,588,098	6,734,882
Professional services and administrative expenses	5,355,061	4,558,706
Depreciation	9,133,352	8,560,754
Total operating expenses	69,640,586	66,096,665
Operating income	7,217,080	5,717,940
NONOPERATING REVENUES (EXPENSES)		
Investment income	256,758	2,464,460
Restricted investment income	47,475	557,856
Taxes and assessments	3,599,467	3,428,063
Gain on sale or disposition of assets	3,995	26,142
Other income	· · · · ·	6,188,367
Interest expense	(1,736,077)	(1,872,810)
Total nonoperating revenues (expenses)	2,171,618	10,792,078
Income before capital contributions	9,388,698	16,510,018
Capital contributions	2,499,257	1,273,835
Changes in net position	11,887,955	17,783,853
Net position, beginning of year	290,259,661	272,475,808
Net position, end of year	\$ 302,147,616	\$ 290,259,661
X X	4 202,117,010	+ 250,255,001

Padre Dam Municipal Water District

Statements of Cash Flows For the Years Ended June 30, 2021 and 2020

	-	2021	#15-00-00-00	2020
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$	77,399,885	\$	71,180,631
Payments for operating goods and services		(38,022,421)		(35,962,068)
Payments for employee wages, benefits, and related costs		(22,886,578)		(18,357,369)
Net cash provided by operating activities		16,490,886		16,861,194
CASH FLOWS FROM NONCAPITAL				
FINANCING ACTIVITIES				2.412.222
Property taxes and benefit assessments received		3,604,799		3,412,328
Net cash provided by noncapital financing activities	,	3,604,799		3,412,328
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets		(6,963,232)		(14,853,081)
Proceeds from sale of capital assets		3,995		26,142
Proceeds from capital contributions		2,568,721		3,383,196
Principal paid on long-term debt		(2,889,659)		(3,116,571)
Interest paid on long-term debt		(1,407,145)		(2,104,090)
Net cash (used in) capital and related financing activities		(8,687,320)		(16,664,404)
CASH FLOWS FROM INVESTING ACTIVITIES	,			
Purchases of investments		(32,014,418)		(36,833,481)
Proceeds from sale and maturities of investments		31,241,488		35,675,307
Payments made to other governments		(5,305,752)		(7,198,059)
Investment income received		506,055	,	1,962,760
Net cash (used in) investing activities		(5,572,627)		(6,393,473)
Net increase (decrease) in cash and cash equivalents		5,835,738		(2,784,355)
Cash and cash equivalents, beginning of year		54,533,971		57,318,326
Cash and cash equivalents, end of year	\$	60,369,709	\$	54,533,971
FINANCIAL STATEMENT PRESENTATION				
Current assets:	_	*** 0		4444664
Cash and cash equivalents	\$	51,066,844	\$	44,416,321
Restricted cash and cash equivalents		655,541		751,847
Noncurrent assets:		8,647,324		9,365,803
Restricted cash and cash equivalents	Φ.		\$	
Total cash and cash equivalents	2	60,369,709	Ф	54,533,971

Padre Dam Municipal Water District Statements of Cash Flows (Continued) For the Years Ended June 30, 2021 and 2020

		2021		2020
RECONCILIATION OF OPERATING INCOME TO				
NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income	\$	7,217,080	\$	5,717,940
Adjustments to reconcile operating income to net cash provided				
by operating activities:				
Depreciation		9,133,352		8,560,754
Changes in operating assets and liabilities:				
(Increase) Decrease in assets:				
Accounts receivable		158,505		(720,500)
Accounts receivable - other		383,714		86,526
Inventories		(150,490)		(115,159)
Prepaid expenses		22,421		(20,465)
Deferred outflows of resources from pensions		(3,378,513)		1,368,309
Deferred outflows of resources from OPEB		76,413		131,000
Increase (Decrease) in liabilities:				
Accounts payable		1,112,495		2,014,961
Accrued expenses and other liabilities		38,686		152,958
Deposits and advances on construction		(82,460)		(249,162)
Net pension liability		3,504,982		(3,715,497)
Net OPEB liability		(259,516)		777,063
Compensated absences		114,481		194,561
Deferred inflows of resources from pensions		(856,635)		2,671,964
Deferred inflows of resources from OPEB		(543,629)		5,941
Net cash provided by operating activities	\$	16,490,886	\$	16,861,194
FINANCIAL STATEMENT PRESENTATION				
Cash and cash equivalents				
Current assets:				
Cash and cash equivalents	\$	51,066,844	\$	44,416,321
Restricted cash and cash equivalents		655,541		751,847
Noncurrent assets:				
Restricted cash and cash equivalents		8,647,324		9,365,803
Total cash and cash equivalents		60,369,709		54,533,971
Investments			·	
Current assets:	,			
Investments		49,658,505		49,255,825
Noncurrent assets:		19,000,000		17,200,020
Restricted investments		6,425,716		6,443,526
Total investments				
		56,084,221		55,699,351
Total cash, cash equivalents, and investments	\$	116,453,930	\$	110,233,322
SUPPLEMENTAL DISCLOSURES				
Non-cash investing and financing activities:				
Contributions of capital assets	\$	_	\$	144,158
		106.707		
Amortization related to long-term debt	\$	196,797	\$	196,797
Unrealized gains (losses) on investments	\$	(659,656)	\$	1,226,583

This page intentionally left blank.

NOTES TO THE BASIC FINANCIAL STATEMENTS

This page intentionally left blank.

Padre Dam Municipal Water District

Notes to the Basic Financial Statements For the Years Ended June 30, 2021 and 2020

Note 1 – Reporting Entity

The Padre Dam Municipal Water District (the District) was organized November 23, 1955, as Rio San Diego Municipal Water District pursuant to the Municipal Water District Law of 1911, Division 20 of the Water Code, as the result of an election held December 2, 1952. The name changed to Padre Dam Municipal Water District effective January 1, 1977.

Santee County Water District (formed in 1956 pursuant to the County Water District Law, Division 12 of the Water Code) operated within the territory of the District. As the result of an election held on November 2, 1976, Santee County Water District dissolved and its functions and operations were assumed by the District on December 31, 1976.

The communities of Alpine, Crest and Harbison Canyon (Eastern Service Area) were annexed to the District in 1961. The area within Crest Public Utility District was annexed in 1985 when that agency dissolved.

The District purchases its water supply from the San Diego County Water Authority.

The District sends its wastewater to City of San Diego METRO for treatment.

The District produces recycled water for construction and irrigation.

The District owns and operates Santee Lakes Recreation Preserve.

The District is composed of two geographically distinct service areas, which are as follows:

Western Service Area:

Western Service Area provides retail potable water, recycled water and sewer services to the community of Santee. The Santee Lakes Recreation Preserve and the Santee Water Reclamation Facility are located within this service area.

Eastern Service Area:

Eastern Service Area provides retail potable water service to the communities of Alpine, Crest and Harbison Canyon.

Note 2 – Summary of Significant Accounting Policies

The basic financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting financial reporting purposes. The more significant of the District's accounting policies are described below.

A. Financial Statements

The District's activities are accounted for as an enterprise fund. An enterprise fund is a proprietary type fund used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Padre Dam Municipal Water District Notes to the Basic Financial Statements (Continued)

For the Years Ended June 30, 2021 and 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statements Presentation

"Measurement focus" is a term used to describe which transactions are recorded within the various financial statements. "Basis of accounting" refers to when transactions are recorded regardless of the measurement focus applied. The accompanying financial statements are reported using the "economic resources measurement focus," and the "accrual basis of accounting." Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent) and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

In accordance with GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, the Statement of Net Position reports separate sections for Deferred Outflows of Resources, and Deferred Inflows of Resources, when applicable.

<u>Deferred Outflows of Resources</u> represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

<u>Deferred Inflows of Resources</u> (acquisition of net position) that apply to future periods and that, therefore, are not recognized as revenue until that time.

The District distinguishes operating revenues and expenses from nonoperating revenues and expenses. Operating revenues and expenses generally result from providing services, delivering water and collecting, treating and disposing of wastewater and fees collected from park operations. The District's principal operating revenues are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. Capital contributions are reported as a separate line item in the Statement of Revenues, Expenses and Changes in Net Position.

C. Use of Restricted/Unrestricted Resources

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the Statement of Net Position, a flow assumption must be made about the order in which the resources are considered to be applied.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources, as necessary.

D. Cash, Cash Equivalents, and Investments

<u>Cash and Cash Equivalents</u> — For purposes of the statement of cash flows, cash and cash equivalents include petty cash, demand deposits with financial institutions, deposits in money market mutual funds (SEC registered), and deposits in external investment pools, and marketable securities that mature within 90 days of purchase. Such marketable securities and deposits in money market funds are carried at fair value.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

D. Cash, Cash Equivalents, and Investments (Continued)

<u>Risk Disclosures</u> – Certain disclosure requirements, if applicable for deposit and investment risk, are specified for the following areas:

- Interest Rate Risk
- Credit Risk
 - o Overall
 - o Custodial Credit Risk
 - Concentration of Credit Risk

<u>Investment Valuation</u> – GASB Statement No. 72, Fair Value Measurement and Application, defines fair value, establishes a framework for measuring fair value and establishes disclosures about fair value measurement. Investments, unless otherwise specified, recorded at fair value in the Statements of Net Position, are categorized based upon the level of judgement associated with the inputs used to measure their fair value. Levels of inputs are as follows:

Level 1 - Inputs are unadjusted, quoted prices for identical assets and liabilities in active markets at the measurement date.

Level 2 - Inputs, other than quoted prices included in Level 1, that are observable for the asset or liability through corroboration with market data at the measurement date.

Level 3 - Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

E. Restricted Assets and Liabilities

Certain current liabilities have been classified as current liabilities payable from restricted assets, as they will be funded from restricted assets.

F. Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are from billed and unbilled customer accounts and total \$7,041,823 and \$7,200,328 at June 30, 2021, and June 30, 2020, respectively. The District extends credit to customers in the normal course of operations. Management evaluates all accounts receivable and, if it is determined that they are uncollectible, they are written off as a bad debt expense. Management has evaluated the remaining accounts receivable and has determined that they are collectible.

G. Inventory

Inventory consists primarily of materials and supplies used in the construction and maintenance of capital assets. Inventory is valued at cost using a weighted-average cost method. Inventory items are charged to expense or construction in progress at the time that individual items are withdrawn from inventory or consumed.

H. Prepaid Expenses

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

Note 2 - Summary of Significant Accounting Policies (Continued)

I. Capital Assets, Depreciation and Amortization

The District records the acquisition of capital assets and additions, improvements and other capital outlays that significantly extend the life of an asset at historical cost. Donated capital assets, donated works of art and similar assets and capital assets received in a service concession arrangement are reported at acquisition value. Self-constructed assets are recorded in the amount of direct labor, material and allocated overhead. District policy has set the capitalization threshold for reporting capital assets at \$5,000 and an estimated useful life of greater than five years.

Depreciation is calculated on the straight-line method over the estimated useful life of an asset, which ranges from five to one hundred years as follows:

Water system	10 - 75 years
Wastewater system	10 - 100 years
Water recycling system	5 - 50 years
Park and camp grounds	5 - 30 years
Buildings	20 - 30 years
Equipment	5 - 10 years

J. Capital Contributions

Capital contributions represent cash and capital asset additions contributed to the District by property owners or real estate developers desiring services that require capital expenditures or capacity commitment. Capital contributions are reported as a separate line item in the Statement of Revenues, Expenses, and Changes in Net Position.

K. Compensated Absences

Vested or accumulated vacation and sick leave are recorded as expenses and liabilities as benefits accrue to employees. At June 30, 2021 and 2020, accumulated vacation and sick leave totaled \$2,234,688 and \$2,120,207, respectively.

L. Prepaid Capacity Fees

At the time of connection, the District charges customers a capacity fee to buy into the water and wastewater systems and to pay their fair share of costs to construct facilities required for provision of their water and sewer service.

M. Amortization of Deferred Amounts on Refunding, Bond Discounts and Premiums

Deferred amounts from refunding, bond discounts and premiums are being amortized over the periods of debt maturities. Amortization of deferred charges, bond discounts and premiums totaled \$196,797 and \$196,797 for the years ended June 30, 2021 and 2020, respectively, and is included in interest expense on the Statement of Revenues, Expenses and Changes in Net Position.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

N. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the District's OPEB plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Property Taxes

Property taxes are billed by the County of San Diego to property owners. The District takes into account differences in the property taxes assessed in the two service areas when establishing its water rates for each area. The District's property tax calendar is as follows:

Lien date:

January 1

Levy date:

July 1

Due date:

First installment - November 1

Second installment - February 1

Delinquent date:

First installment - December 10

Second installment - April 10

Q. Net Position

Net position of the District is classified into three components: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position. These classifications are defined as follows:

<u>Net Investment in Capital Assets</u> — This component of net position consists of capital assets, net of accumulated depreciation plus deferred amounts on refunding, and reduced by the outstanding balances of notes or borrowing that are attributable to the acquisition of the asset, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

<u>Restricted Net Position</u> — This component of net position consists of net position with constrained use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

<u>Unrestricted Net Position</u> – This component of net position consists of net position that does not meet the definition of "net investment in capital assets," or "restricted net position".

Note 2 – Summary of Significant Accounting Policies (Continued)

R. Use of Estimates

The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America and, accordingly, include amounts that are based on management's best estimates and judgments. Actual results could differ from those estimates.

S. Implementation of New GASB Pronouncements for the Year Ended June 30, 2021

During fiscal year ended June 30, 2021, the District implemented the following new GASB Pronouncements:

- In January 2017, GASB issued Statement No. 84, Fiduciary Activities (GASB Statement No. 84), to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement establishes criteria for identifying fiduciary activities of all state and local governments. It also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Implementation of this statement was not applicable because the District did not have any fiduciary activities.
- In August 2018, GASB issued Statement No. 90, Majority Equity Interests an Amendment of GASB Statements No. 14 and No. 61 (GASB Statement No. 90), to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Implementation of this statement was not applicable because the District did not have any majority equity interests.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 2 – Summary of Significant Accounting Policies (Continued)

T. Upcoming Governmental Accounting Standards Implementation

The District is currently evaluating its accounting practices to determine the potential impact on the financial statements for the following GASB Statements:

- In June 2017, GASB issued Statement No. 87, Leases (GASB Statement No. 87), to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. GASB Statement No. 87 is effective for the District's fiscal year ending June 30, 2022.
- In May 2019, GASB issued Statement No. 91, Conduit Debt Obligations (GASB Statement No. 91), to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. GASB Statement No. 91 is effective for the District's fiscal year ending June 30, 2023.
- In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The primary objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. Application of this statement is effective for the District's fiscal year ending June 30, 2022.
- In March 2020, GASB issued Statement No. 93, Replacement of Interbank Offered Rates. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Application of this statement is effective for the District's fiscal year ending June 30, 2022.
- In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Application of this statement is effective for the District's fiscal year ending June 30, 2023.

Note 2 – Summary of Significant Accounting Policies (Continued)

T. Upcoming Governmental Accounting Standards Implementation (Continued)

- In May 2020, GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Application of this statement is effective for the District's fiscal year ending June 30, 2023.
- In June 2020, GASB issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans An Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Application of this statement is effective for the District's fiscal year ending June 30, 2022.

Note 3 - Cash, Cash Equivalents, and Investments

Cash and investments at June 30, 2021 and 2020 are classified in the accompanying financial statements as follows:

	 2021	2020				
Statement of Net Position:						
Current assets:						
Cash and cash equivalents	\$ 51,066,844	\$	44,416,321			
Restricted cash and cash equivalents	655,541		751,847			
Investments	49,658,505		49,255,825			
Noncurrent assets:						
Restricted cash and cash equivalents	8,647,324		9,365,803			
Investments	6,425,716		6,443,526			
Total cash and investments	\$ 116,453,930	\$	110,233,322			
Cash and investments consist of the following:						
Cash on hand	\$ 9,050	\$	4,780			
Deposits with financial institutions	35,591,568		25,428,465			
Investments	 80,853,312		84,800,077			
Total cash and investments	\$ 116,453,930	\$	110,233,322			

Note 3 - Cash, Cash Equivalents, and Investments (Continued)

A. Demand Deposits

As of June 30, 2021, the carrying amount of demand deposits was \$35,591,568 and the bank balance was \$35,599,360 compared to \$25,428,465 and \$28,493,747 at June 30, 2020, of which the total amount was collateralized or insured with securities held by the pledging financial institutions in the District's name as discussed below under *Disclosures Relating Custodial Credit Risk*.

B. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

		M aximum	Maximum
		Percentage of	Investment in One
Authorized Investment Type	Maximum Maturity	Portfolio	Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Government Sponsored Entities	5 years	None	None
Municipal Obligations	5 years	15%	None
Banker's Acceptances	180 day s	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Time Deposits	2 years	15%	None
Placement Service Certificates of Deposit	5 years	30%	None
Repurchase Agreements	90 day s	None	None
Reverse Repurchase Agreements	90 days	20% of base value	None
Medium-Term Corporate Notes	5 years	30%	None
Money Market Mutual Funds	N/A	20%	None
Supranational Obligations	5 years	30%	None
Local Agency Investment Fund (LAIF)	N/A	65% of surplus funds	None
San Diego County Pooled Investment Fund	N/A	\$1 million	None
Mortgage and Asset-backed Securities	5 years	20%	None

C. Investments Authorized by Debt Agreements

Investment of debt proceeds held by the bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy.

Note 3 – Cash, Cash Equivalents, and Investments (Continued)

D. Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity at June 30, 2021.

			Remaining Maturity (in Months)								
Investment Type		Total	12 N	Ionths or Less	13	to 24 M onths	25 to 60 Months				
Local Agency Investment Fund (LAIF)	\$	24,769,091	\$	24,769,091	\$	-	\$	-			
U.S. Government Sponsored Entities		12,048,000		-		6,917,036		5,130,964			
U.S. Treasury Obligations		17,548,363		321,349		10,093,727		7,133,287			
Collateralized Mortgage Obligation		2,331,734		203,133		512,586		1,616,015			
Asset-backed Securities		7,092,541		-		412,680		6,679,861			
Negotiable Certificates of Deposit		3,322,594		549,916		2,772,678		•			
Municipal Obligations		2,704,747		474,918		754,045		1,475,784			
Supranational Obligations		1,714,415				1,335,507		378,908			
Medium-term Corporate Notes		9,321,827		541,252		4,028,789		4,751,786			
Total	\$	80,853,312	\$	26,859,659	\$	26,827,048	\$	27,166,605			

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity at June 30, 2020.

		Remaining Maturity (in Months)							
Investment Type	 Total	12 N	Ionths or Less	13 1	to 24 Months	25 to 60 Months			
Local Agency Investment Fund (LAIF)	\$ 24,679,654	\$	24,679,654	\$	-	\$	-		
Money Market Mutual Funds	4,421,070		4,421,070		-		-		
U.S. Government Sponsored Entities	6,816,254		-		1,109,288		5,706,966		
U.S. Treasury Obligations	22,066,906		-		13,957,194		8,109,712		
Collateralized Mortgage Obligation	2,661,380		-		352,005		2,309,375		
Asset-backed Securities	2,898,928		-		-		2,898,928		
Negotiable Certificates of Deposit	5,871,869		3,371,675		548,384		1,951,810		
Municipal Obligations	1,663,964		1,086,819		561,638		15,507		
Supranational Obligations	1,066,237		507,973		-		558,264		
Medium-term Corporate Notes	 12,653,815		2,150,557		5,581,038		4,922,220		
Total	\$ 84,800,077	\$	36,217,748	\$	22,109,547	\$	26,472,782		

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 3 – Cash, Cash Equivalents, and Investments (Continued)

E. Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District's investment policy or debt agreements and Standard & Poor's rating as of June 30 for each investment type.

The District's investment policy and the actual rating as of June 30, 2021, for each investment type is as follows:

								Rating as of Year End										
Investment Type		Total	Minimum Legal Rating		xempt from Disclosure		AAA		AA+		AA		Other		Not Rated			
Local Agency Investment Fund (LAIF)	\$	24,769,091	N/A	\$	-	\$	•	\$		\$	-	\$		\$	24,769,091			
Money Market Mutual Funds		-	AAA		-		-		-		-		-		-			
U.S. Government Sponsored Entities		12,048,000	N/A		_		-		12,048,000		-		_		-			
U.S. Treasury Obligations		17,548,363	N/A		17,548,363		-		-		-		_		-			
Collateralized Mortgage Obligation		2,331,734	AA		-		-		2,331,734		-		-		-			
Asset-backed Securities		7,092,541	AA		-		5,852,448		-		-		_		1,240,093			
Negotiable Certificates of Deposit		3,322,594	Α		-		-		-		-		3,322,594		· · ·			
Municipal Obligations		2,704,747	Α		-		451,155		1,177,676		136,346		939,570		-			
Supranational Obligations		1,714,415	AA		-		1,714,415		-				· •		_			
Medium-term Corporate Notes		9,321,827	A						475,075		1,092,728		7,754,024		_			
Total	\$	80,853,312		\$	17,548,363	\$	8,018,018	\$	16,032,485	\$	1,229,074	\$	12,016,188	\$	26,009,184			

The actual ratings for the "Other" category as of June 30, 2021 are as follows:

Investment Type	Total	 AA-	A+	 Α '	Α-	A-1+	A-1	J	BBB+/-
Negotiable Certificates of Deposit	\$ 3,322,594	\$ 1,104,433	\$ 1,246,271	\$ 421,973	\$ -	\$ -	\$ 549,917	\$	
Municipal Obligations	939,570	474,918	464,652	-	-	-			-
Medium-term Corporate Notes	7,754,024	116,725	2,430,157	2.042.912	1.772.493		_		1 301 737

The District's investment policy and the actual rating as of June 30, 2020, for each investment type is as follows:

				Rating as of Year End								
Investment Type	 Total	Minimum Legal Rating	xempt from Disclosure		AAA		AA+		AA	Other		Not Rated
Local Agency Investment Fund (LAIF)	\$ 24,679,654	N/A	\$	\$	-	\$	-	\$	-	\$ -	\$	24,679,654
Money Market Mutual Funds	4,421,070	` AAA	-		4,421,070		-		-	-		
U.S. Government Sponsored Entities	6,816,254	N/A	-		-		6,816,254		-	-		-
U.S. Treasury Obligations	22,066,906	N/A	22,066,906		-		-		-	-		-
Collateralized Mortgage Obligation	2,661,380	AA	-		-		2,661,380		-	-		-
Asset-backed Securities	2,898,928	AA	-		-		2,607,271		-			291,657
Negotiable Certificates of Deposit	5,871,869	Α	-		-		-			5,871,869		· •
Municipal Obligations	1,663,964	Α	-				551,340		-	1,112,624		- '
Supranational Obligations	1,066,237	AA	-		1,066,237		-		-			-
Medium-term Corporate Notes	 12,653,815	Α			-		477,125		1,142,978	 10,763,885		269,827
Total	\$ 84,800,077		\$ 22,066,906	\$	5,487,307	\$	13,113,370	\$	1,142,978	\$ 17,748,378	\$	25,241,138

The actual ratings for the "Other" category as of June 30, 2020 are as follows:

Investment Type	Total	 AA-	 A+	Α	A-	A-l+	A-I	BBB+/-
Negotiable Certificates of Deposit	\$ 5,871,869	\$ 1,117,038	\$ 834,772	\$ 548,394	\$ -	\$ 668,147	\$ 2,703,518	\$ _
Municipal Obligations	1,112,624	1,086,819	25,805	-	-			-
Medium-term Corporate Notes	10,763,885	1,014,905	2,394,318	3,013,115	2,578,156	-	-	1,763,391

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 3 – Cash, Cash Equivalents, and Investments (Continued)

E. Disclosures Relating to Credit Risk (Continued)

Concentration of Credit Risk

The investment policy of the District contains various limitations on the amounts that can be invested in any one type or group of investments and in any issuer, beyond that stipulated by the California Government Code, Sections 53600 through 53692. Investments in any one issuer (other than U.S. Treasury securities, money market mutual funds and external investment pools) that represent 5% or more of total District investments as of June 30, 2021 and 2020 are as follows:

Issuer	Investment Type	2021	 2020
Federal Home Loan Mortgage Corp	U.S. Govt Sponsored Entities	\$ 7,942,303	\$ -
Federal National Mortgage Association	U.S. Govt Sponsored Entities	\$ 4,105,697	\$ -

F. Disclosures Relating to Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, an entity will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2021 and 2020, all of the District's deposits with financial institutions were covered by federal depository insurance limits or were held in collateralized accounts.

G. Local Agency Investment Fund (LAIF)

The District is a voluntary participant in the Local Agency Investment Fund ("LAIF") that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The District's investments with Local Agency Investment Fund (LAIF) include a portion of the pool funds invested in structured notes and asset-backed securities. These investments include the following:

Structured Notes - debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options. They are issued by corporations and by government-sponsored enterprises.

Padre Dam Municipal Water District Notes to the Basic Financial Statements (Continued)

For the Years Ended June 30, 2021 and 2020

Note 3 – Cash, Cash Equivalents, and Investments (Continued)

G. Local Agency Investment Fund (LAIF (Continued))

Asset-Backed Securities - entitle their purchaser to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as CMO's), small business loans or credit card receivables.

LAIF is overseen by the Local Investment Advisory Board, which consists of five members, in accordance with State statute. The fair value of our position in the pool is the same as the value of the pool shares.

As of June 30, 2021 the District had \$24,769,091 invested in LAIF, which had invested 1.10% of the pool investment funds in structured notes and asset-backed securities compared to \$24,679,654 and 3.37% at June 30, 2020. LAIF is part of the State's Pooled Money Investment Account (PMIA). The District valued its investments in LAIF as of June 30 by multiplying its account balance with LAIF times a fair value factor determined by LAIF. This fair value factor was determined by dividing all LAIF participants' total aggregate fair value by total aggregate amortized cost resulting in a factor of 1.00008297 and 1.004912795 as of June 30, 2021 and 2020, respectively.

H. Fair Value Measurements

The District categorizes its fair value measurement within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices for similar assets in active markets and Level 3 inputs are significant unobservable inputs.

Investments classified in Level 2 are valued using the following inputs:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; or
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

The District has no investments categorized in Level 3. When valuing Level 3 securities, the inputs or methodology are not necessarily an indication of the risks associated with investing in those securities. Changes in valuation techniques may result in transfers into or out of an assigned level within the disclosure hierarchy.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 3 - Cash, Cash Equivalents, and Investments (Continued)

H. Fair Value Measurements (Continued)

The following is a summary of the fair value hierarchy of investments held by the District as of June 30, 2021:

		Fair Value easurement Using		
	_	nificant Other Observable		
	_	uts (Level 2)	Ju	ne 30, 2021
Investments by fair value level		-		
U.S. government sponsored entities	\$	12,048,000	\$	12,048,000
U.S. Treasury obligations		17,548,363		17,548,363
Collateralized mortgage obligations		2,331,734		2,331,734
Asset-backed securities		7,092,541		7,092,541
Negotiable certificates of deposit		3,322,594		3,322,594
Municipal obligations		2,704,747		2,704,747
Supranational obligations		1,714,415		1,714,415
Medium-term corporate notes		9,321,827		9,321,827
Total investments by fair value level	\$	56,084,221	<u> </u>	56,084,221
Investments not subject to fair value hierarchy:				24 750 001
Local Agency Investment Fund (LAIF)				24,769,091
Total investments not subject to fair value hier	ardchy	•		24,769,091
Total investments			\$	80,853,312

The following is a summary of the fair value hierarchy of investments held by the District as of June 30, 2020:

	Sign	Fair Value easurement Using ifficant Other observable uts (Level 2)	June 30, 2020				
Investments by fair value level							
U.S. government sponsored entities	\$	6,816,254	\$	6,816,254			
U.S. Treasury obligations		22,066,906		22,066,906			
Collateralized mortgage obligations		2,661,380		2,661,380			
Asset-backed securities		2,898,928		2,898,928			
Negotiable certificates of deposit		5,871,869		5,871,869			
Municipal obligations		1,663,964		1,663,964			
Supranational obligations		1,066,237		1,066,237			
Medium-term corporate notes		12,653,815		12,653,815			
Total Investments by fair value level	\$	55,699,353		55,699,353			
Investments not subject to fair value hierarchy:							
Local Agency Investment Fund (LAIF)				24,679,654			
Money market funds				4,421,070			
Total investments not subject to fair value hierardchy				29,100,724			
Total investments			\$	84,800,077			

Investments securities classified in Level 2 of the fair value hierarchy are valued using prices determined by the use of matrix pricing techniques maintained by the pricing vendors for these securities. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 4 – Restricted Assets

Restricted assets were provided by, and are to be used for the following, as of June 30, 2021:

Funding Source	Use		Total
Customer and construction deposits	Various	\$	655,540
Capacity expansion funds and accrued interest receivable	Acquisition and construction		12,386,321
Debt proceeds, capital contributions, and interest earned	Debt service and acquisition and construction		2,694,916
Other	Various	\$	
		\$	15,752,532
Restricted assets were provided by, and are to be used	Tot the tone wing, as of same so, 2020.		
Funding Source	Use	-	Total
Funding Source			Total 738,000
Funding Source Customer and construction deposits	Use		
•	Use	\$	738,000
Funding Source Customer and construction deposits Capacity expansion funds and accrued interest receivable	Use Various Acquisition and construction	\$	738,000 11,554,336

Note 5 - Capital Assets

A summary of changes in capital assets for the year ended June 30, 2021, is as follows:

	Balance July 1, 2020	Additions	Deletions	Transfers/ Adjustments	Balance June 30, 2021
Capital assets, not being depreciated: Land, franchise, and water rights Construction in progress	\$ 1,296,322 41,975,855	\$ - 6,469,332	\$ -	\$ - (43,899,534)	\$ 1,296,322 4,545,653
Total capital assets, not being depreciated	43,272,177	6,469,332	-	(43,899,534)	5,841,975
Capital assets, being depreciated:					
Water system	224,721,558	101,492	-	35,248,096	260,071,146
Sewer system	58,331,430	53,702	-	<u>-</u>	58,385,132
Water recy cling system	28,534,324	47,932	-	-	28,582,256
Park and campgrounds	23,589,735	54,206	-	8,581,579	32,225,520
Buildings	28,732,949	-	-	38,878	28,771,827
Equipment	11,716,455	236,568	(317,462)	30,981	11,666,542
Total capital assets,			•		
being depreciated	375,626,451	493,900	(317,462)	43,899,534	419,702,423
Less accumulated depreciation	(142,689,777)	(9,133,352)	317,462	_	(151,505,667)
Total capital assets,					
being depreciated, net	232,936,674	(8,639,452)		43,899,534	268,196,756
Total capital assets, net	\$ 276,208,851	\$ (2,170,120)	\$ -	\$ -	\$ 274,038,731

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 5 – Capital Assets (Continued)

A summary of changes in capital assets for the year ended June 30, 2020, is as follows:

	Balance July 1, 2019	Additions	Deletions	Transfers/ Adjustments	Balance June 30, 2020
Capital assets, not being depreciated: Land, franchise, and water rights Construction in progress	\$ 1,296,322 36,582,064	\$ - 15,001,029	\$ ~ -	\$ - (9,607,238)	\$ 1,296,322 41,975,855
Total capital assets, not being depreciated	37,878,386	15,001,029		(9,607,238)	43,272,177
Capital assets, being depreciated:					
Water system	220,836,891	-	_	3,884,667	224,721,558
Sewer system	53,319,127	-	(38,966)	5,051,269	58,331,430
Water recy cling sy stem	27,897,184	-	-	637,140	28,534,324
Park and camp grounds	23,242,018	347,717	-	-	23,589,735
Buildings	28,556,160	142,627	-	34,162	28,732,949
Equipment	11,539,990	245,184	(68,719)		11,716,455
Total capital assets,					
being depreciated	365,391,370	735,528	(107,685)	9,607,238	375,626,451
Less accumulated depreciation	(134,236,708)	(8,560,754)	107,685	# No.	(142,689,777)
Total capital assets,					
being depreciated, net	231,154,662	(7,825,226)	_	9,607,238	232,936,674
Total capital assets, net	\$ 269,033,048	\$ 7,175,803	\$ -	\$ -	\$ 276,208,851

Depreciation totaled \$9,133,352 and \$8,560,754 for the years ended June 30, 2021 and June 30, 2020, respectively. Depreciation expense has been allocated to water operations, wastewater operations and park operations on the Statement of Revenues, Expenses and Changes in Net Position. The allocation of depreciation expense is as follows:

	2021	2020
Water operations	\$ 7,019,355	\$ 6,327,167
Wastewater operations	1,208,581	1,279,899
Park operations	905,416	953,688
Total	\$ 9,133,352	\$ 8,560,754

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 6 - Long-Term Debt

A summary of changes in long-term debt for the year ended June 30, 2021 is as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year	Due More Than One Year
Publicly-Offered:						
Certificates of Participation (COPs): 2017 Refunding COPs Plus unamortized bond premium	\$ 47,170,000 4,341,758	\$ -	\$ (2,055,000) (225,257)	\$ 45,115,000 4,116,501	\$ 2,160,000	\$ 42,955,000 4,116,501
COPs, net	51,511,758	-	(2,280,257)	49,231,501	2,160,000	47,071,501
Revenue Bonds: 2013 Refunding Revenue Bonds Plus unamortized bond premium	1,810,000 235,996	-	(330,000) (53,433)	1,480,000 182,563	345,000	1,135,000 182,563
Revenue Bonds, net	2,045,996	-	(383,433)	1,662,563	345,000	1,317,563
Direct Borrowings and Placements:						
California Bank and Trust note payable Capital One park cabins loan	838,448 687,499	-	(398,078) (106,581)	440,370 580,918	408,256 109,660	32,114 471,258
Total long-term debt	\$ 55,083,701	\$ -	\$ (3,168,349)	\$ 51,915,352	\$ 3,022,916	\$ 48,892,436

A summary of changes in long-term debt for the year ended June 30, 2020 is as follows:

	Balance July 1, 2019	Additions	Deletions		Balance June 30, 2020	Due Within One Year	Due More Than One Year	
Publicly-Offered:								
Certificates of Participation (COPs): 2017 Refunding COPs Plus unamortized bond premium	\$ 49,125,000 4,567,015	\$ -	\$	(1,955,000) (225,257)	\$ 47,170,000 4,341,758	\$ 2,055,000	\$ 45,115,000 4,341,758	
COPs, net	53,692,015			(2,180,257)	51,511,758	2,055,000	49,456,758	
Revenue Bonds: 2013 Refunding Revenue Bonds Plus unamortized bond premium	2,130,000 289,429	-		(320,000) (53,433)	1,810,000 235,996	330,000	1,480,000 235,996	
Revenue Bonds, net	2,419,429			(373,433)	2,045,996	330,000	1,715,996	
Direct Borrowings and Placements:								
California Bank and Trust note payable Banc of America capital lease Capital One Park Cabins Ioan	1,232,368 344,065 791,085	- - -	(393,920) (344,065) (103,586)		838,448 - 687,499	374,057 - 106,579	464,391 - 580,920	
Total long-term debt	\$ 58,478,962	\$ -	\$	(3,395,261)	\$ 55,083,701	\$ 2,865,636	\$ 52,218,065	

2017 Refunding Certificates of Participation (COPs):

On June 15, 2017, the District issued \$53,195,000 of 2017 Capital Improvement and Refunding Project, Series A Certificates of Participation which consist of serial bonds. Serial bonds in the amount of \$45,850,000 mature annually from October 1, 2017 to October 1, 2040, and bear varying interest rates between 3.00% and 5.00%. Serial bonds in the amount of \$7,345,000 mature annually from October 1, 2017 to October 1, 2039, and bear varying interest rates between 3.00% and 5.00%. The COPs were issued in part to defease the COPs issued in 2009 and in part to fund future capital projects. The defeased 2009 Certificates were paid off in October 2019. The savings amount between cash flow required to service the old debt and cash flow required to service the new debt is \$15,856,177 and represents an economic gain on refunding of \$11,892,769.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 6 - Long-Term Debt (Continued)

The total amount outstanding at June 30, 2021, and aggregate maturities of the 2017 Certificates of Participation for the fiscal years subsequent to June 30, 2021, are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 2,160,000	\$ 1,748,481	\$ 3,908,481
2023	1,610,000	1,654,231	3,264,231
2024	1,690,000	1,571,731	3,261,731
2025	1,775,000	1,485,106	3,260,106
2026	1,870,000	1,393,981	3,263,981
2027-2031	10,865,000	5,442,706	16,307,706
2032-2036	13,355,000	2,960,746	16,315,746
2037-2040	11,790,000	750,212	12,540,212
Total	\$ 45,115,000	\$ 17,007,194	\$ 62,122,194

2013 Refunding Revenue Bonds

In April 2013, the 2013 Refunding Revenue Bonds were issued to defease the 2004 Certificates of Participation and the 1995 and 1996 State of California Loans Payable. The bonds were issued with a face value of \$7,225,000 plus an \$831,257 original issue premium. The bonds bear interest at 1% to 5% and are due in annual installments of \$395,000 to \$1,120,000 from December 31, 2013 through December 31, 2024. Future debt service requirements for the revenue bonds are as follows:

Year Ending June 30,		Principal]	Interest	Total		
2022	\$	345,000	\$	59,900	\$	404,900	
2023		365,000		43,875		408,875	
2024		375,000		27,250		402,250	
2025		395,000		9,875		404,875	
Total	\$	1,480,000	\$	140,900	\$	1,620,900	

Note Payable

In April 1996, the District obtained an unsecured loan from California Bank and Trust, which was refinanced in 2002, 2007, 2012 and again in 2017, in the amount of \$5,000,000. The note bears interest at 61% of the prime rate (1.9825% at June 30, 2021). The note requires monthly interest and principal payments of \$34,585 with the remaining unpaid principal balance due August, 2022. This note is payable from revenues collected by the District for purposes other than the payment of principal and interest of bonded debt and contains a provision that any unpaid principal or interest amount shall bear interest on the unpaid amounts at a rate equal to the Prime Rate plus all amounts including penalties, taxes upon tax, and interest. There is no acceleration clause in the event of default. Future debt service requirements for the California Bank and Trust Note are as follows:

Year Ending June 30,	Principal	Iı	nterest	Total		
2022	\$ 408,256	\$	5,752	\$	414,008	
2023	 32,114		251		32,365	
Total	\$ 440,370	\$	6,003	\$	446,373	

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 6 - Long-Term Debt (Continued)

Park Cabins Loan Payable

On October 1, 2010, the District entered into an installment sale agreement with Capital One to finance the purchase and site work necessary to install seven land-based cabins and three floating cabins at Santee Lakes. The total amount financed, including legal and closing costs, is \$1,415,000. The term of the agreement is 15 years with an effective interest rate of 2.89%. Annual payments of \$126,448 are required and are made with Park fees. The agreement is subordinate to the existing COPs, is secured by a pledge of Park and District net revenues, and contains a provision that, in the event of default, the entire principal amount and accrued interest become immediately due and payable.

Future debt service requirements for the above loan are as follows:

Year Ending June 30,	I	Principal	I	nterest	Total		
2022	\$	109,660	\$	16,788	\$	126,448	
2023		112,829		13,619		126,448	
2024		116,089		10,359		126,448	
2025	·	119,445		7,003		126,448	
2026		122,895		3,551		126,446	
Total	\$	580,918	\$	51,320	\$	632,238	

Note 7 – Restricted Prepaid Capacity Fees

The District records capacity fees collected as a liability until its duty to perform has been completed and service has begun at which time these fees are recorded as capital contributions. Following is a summary of the prepaid capacity fee liability at June 30:

	<u>Ju</u>	ne 30, 2021	June 30, 2020		
Balance, beginning of year	\$	3,953,447	\$	1,699,928	
Add: construction and capacity fees received		3,103,443		3,467,307	
Less: water and sewer connections		(2,903,921)		(1,213,500)	
Less: refunds				(288)	
Balance, end of year	\$	4,152,969	\$	3,953,447	

Note 8 – Compensated Absences

A summary of changed in compensated absences for the fiscal years ending June 30, 2021 and 2020 is as follows:

		Beginning			Ending	Ι	Due within	Du	e in More
	Balance		 Additions	Deletions	 Balance		One Year	_Tha	n One Year
June 30, 2021	\$	2,120,207	\$ 1,884,239	\$ (1,769,758)	\$ 2,234,688	\$	1,700,000	\$	534,688
June 30, 2020	\$	1,925,646	\$ 1,716,327	\$ (1,521,766)	\$ 2,120,207	\$	1,500,000	\$	620,207

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 9 - Pension Plan

A. General Information about the Pension Plan

Plan Description - All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Plan, which are agent multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS) (Plan), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan are established by state statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments (COLA) and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Classic members under benefit Tiers I and II with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Public Employees' Pension Reform Act (PEPRA) members under Tier III are eligible to retire at age 52. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each benefit group are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at measurement date June 30, 2020, are summarized as follows:

	Miscellaneous Plan		
	Tier I	Tier II	Tier III - PEPRA
Hire Date	Prior to June 26,	June 26, 2010 to	On or after
	2010	December 31,	January 1, 2013
	, ,	2012	
Benefit Formula	3% @ 60	2.5% @ 55	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 60	50 - 55	52 - 67
Required employee contribution rate	8%	8%	5.5%
Required employer contribution rate	40.542%	40.542%	40.542%

Employees Covered – At measurement date June 30, 2020 (report date June 30, 2021) and 2019 (report date June 30, 2020), the following employees were covered by the benefit terms for the Plan:

	2021	2020
Active employees	135	128
Inactive employees currently receiving benefits	142	138
Inactive employees entitled to, but not yet receiving benefits	62	58
Total	339	324

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 9 - Pension Plan (Continued)

A. General Information about the Pension Plan (Continued)

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. District contribution rates may change if Plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as Plan member contributions requirements are classified as Plan member contributions.

B. Net Pension Liability

The District's net pension liability is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions - For the measurement period ended June 30, 2020 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2019 total pension liability determined in the June 30, 2019 actuarial accounting valuation. The June 30, 2021 and 2020 total pension liabilities were based on the following actuarial methods and assumptions:

	Miscellaneous Plans			
	June 30, 2021	June 30, 2020		
Valuation Date	June 30, 2019	June 30, 2018		
Measurement Date	June 30, 2020	June 30, 2019		
Actuarial Cost Method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method		
Actuarial Assumptions:				
Discount Rate	7.15%	7.15%		
Inflation	2.50%	2.50%		
Salary Increases (1)				
Mortality Rate Table (2)				
Post Retirement Benefit Increase (3)				

- (1) Varies by entry age and service.
- (2) The mortality table used was developed based on CalPERS specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvements using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.
- (3) Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 9 – Pension Plan (Continued)

C. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

Long-Term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Taking into account historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. The target allocation shown was adopted by the CalPERS Board effective on July 1, 2014.

The expected real rate of return by asset class is as follows for the valuation dated June 30, 2019 (June 30, 2020 measurement date):

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 ^(a)	Real Return Years 11+ ^(b)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

⁽a) An expected inflation of 2.00% used for this period

⁽b) An expected inflation of 2.92% used for this period

Note 9 – Pension Plan (Continued)

C. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The expected real rate of return by asset class is as follows for the valuation dated June 30, 2018 (June 30, 2019 measurement date):

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 ^(a)	Real Return Years 11+ ^(b)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

- (a) An expected inflation of 2.00% used for this period
- (b) An expected inflation of 2.92% used for this period

Discount Rate - The discount rate used to measure the total pension liability was 7.15% for each Plan and reflects the long-term expected rate of return for each Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the Plans, the tests revealed the assets would not run out. Therefore, the current 7.15% discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

Change in Assumptions – GASB 68, paragraph 30 states that the long-term expected rate of return should be determined net of pension plan investment expense, but without reduction for pension plan administrative expense. In fiscal year 2021, the actuarial report did not have a change of assumption. In fiscal year 2018, the discount rate was reduced from 7.65 percent to 7.15 percent. All other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period 1997 to 2011, including updates to salary increase, mortality, and retirement rates. Further details of the Experience Study can be found on the CalPERS website.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 9 - Pension Plan (Continued)

C. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Changes in the Net Pension Liability:

The changes in the net pension liability for the Miscellaneous Plan as of the June 30, 2020 measurement date are as follows:

	Total	Plan	Net	
	Pension	Fiduciary	Pension	
	Liability	Net Position	Liability	
Balance at June 30, 2019 (Measurement Date)	\$ 125,706,727	\$ 81,742,960	\$ 43,963,767	
Changes during the year:				
Service cost	2,101,707	-	2,101,707	
Interest on the total pension liability	8,954,306	-	8,954,306	
Differences between expected and actual experience	1,457,864	-	1,457,864	
Changes in assumptions	-	-		
Changes in benefit terms	-	-	-	
Contributions - employer	-	4,232,328	(4,232,328)	
Contributions - employee	-	837,048	(837,048)	
Net investment income		4,054,757	(4,054,757)	
Administrative expenses	-	(115,238)	115,238	
Benefit payments	(5,960,775)	(5,960,775)	-	
Other miscellaneous income/(expense)	_		-	
Net changes	6,553,102	3,048,120	3,504,982	
Balance at June 30, 2020 (Measurement Date)	\$ 132,259,829	\$ 84,791,080	\$ 47,468,749	

The changes in the net pension liability for the Miscellaneous Plan as of the June 30, 2019 measurement date are as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2018 (Measurement Date)	\$ 121,013,135	\$ 77,826,431	\$ 43,186,704
Changes during the year:			
Service cost	2,056,387	-	2,056,387
Interest on the total pension liability	8,506,101	-	8,506,101
Differences between expected and actual experience	(280,887)	-	(280,887)
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Contributions - employer		3,657,205	(3,657,205)
Contributions - employee	-	862,085	(862,085)
Net investment income	-	5,040,607	(5,040,607)
Administrative expenses	-	(55,539)	55,539
Benefit payments	(5,588,009)	(5,588,009)	-
Other miscellaneous income/(expense)	-	180	(180)
Net changes	4,693,592	3,916,529	777,063
Balance at June 30, 2019 (Measurement Date)	\$ 125,706,727	\$ 81,742,960	\$ 43,963,767

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 9 – Pension Plan (Continued)

C. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous			IS
		2021		2020
1% Decrease	-	6.15%		6.15%
Net Pension Liability	\$	64,823,127	\$	60,621,808
Current Discount Rate		7.15%		7.15%
Net Pension Liability	\$	47,468,749	\$	43,963,767
1% Increase		8.15%		8.15%
Net Pension Liability	\$	33,045,087	\$	30,136,680

Pension Plan Fiduciary Net Position - Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions – For the years ended June 30, 2021 and June 30, 2020, the District recognized pension expenses of \$6,877,222 and \$6,495,102, respectively. At June 30, 2021 and June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2021			2020				
		Deferred]	Deferred		Deferred		Deferred
		Outflows		Inflows	1	Outflows		Inflows
	of	Resources	of	Resources	of	Resources	0	f Resources
Pension contributions subsequent to measurement date	\$	7,705,251	\$	-	\$	4,232,328	\$	-
Differences between actual and expected experience		1,375,823		(143,869)		1,741,543		(373,813)
Change in assumptions		-		(211,285)		468,969	•	(487,225)
Net differences between projected and actual								
earnings on plan investments		740,279		-				(350,751)
Total	\$	9,821,353	\$	(355,154)	\$	6,442,840	\$	(1,211,789)

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 9 - Pension Plan (Continued)

C. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

The amounts of \$7,705,251 and \$4,232,328 reported as deferred outflows of resources related to contributions made subsequent to the measurement dates are recognized as a reduction of the net pension liability in the years ending June 30, 2022 and June 30, 2021, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	 Amount	Year Ending June 30,	 Amount
2022	\$ 19,859	2021	\$ 1,744,574
2023	539,398	2022	(676,263)
2024	783,255	2023	(156,724)
2025	418,436	2024	87,136
2026	-	2025	-
Thereafter	 -	Thereafter	 -
Total	\$ 1,760,948	Total	\$ 998,723

Payable to the Pension Plan - The District had no outstanding amount of contributions to the pension plan required for the years ended June 30, 2021 or 2020.

Note 10 – Other Postemployment Benefits (OPEB)

Plan Description — The District provides other postemployment benefits (OPEB) through an agent multiple employer defined benefit postemployment healthcare plan. Dependents are eligible to enroll and benefits continue to surviving spouses. A separate financial report is not available for the plan. The District entered into an agreement with California Employers' Retiree Benefit Trust (CERBT) to prefund the District's net OPEB liability.

Benefits Provided – Retirees and spouses are eligible for medical benefits if they retire at age 50+ with 5+ years of CalPERS service. The District pays for a percentage of medical premiums based on hire date and years of service. New hire benefit levels are subject to annual caps.

Employees Covered – At the June 30, 2020 measurement date (June 30, 2021 reporting date) and June 30, 2019 measurement date (June 30, 2020 reporting date), the benefit terms covered the following employees:

Category	2021	2020
Active employees	112	112
Inactive employees currently receiving benefits	177	177
Inactive employees entitled to, but not yet receiving benefits	-	-
Total	289	289

Contributions – The District's contributions are established by District policy and may be amended by the Board of Directors. The District makes contributions based on an actuarially determined rate. For the measurement periods ended June 30, 2020 and 2019, the District's total contributions were \$1,732,332 and \$2,836,264, respectively, and consisted of cash contributions of \$1,493,703 and \$2,539,486 and implicit subsidy payments of \$238,629 and \$296,778, respectively.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 10 – Other Postemployment Benefits (OPEB) (Continued)

Net OPEB Liability – The District's net OPEB liability was measured as of June 30, 2020 for the reporting period ended June 30, 2021 based on an actuarial valuation dated June 30, 2020 and was measured as of June 30, 2019 for the reporting period ended June 30, 2020 based on an actuarial valuation dated June 30, 2019.

Actuarial Assumptions – The total OPEB liabilities in the June 30, 2020 and June 30, 2019 actuarial valuations were determined using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified:

	OPEB Plan			
	June 30, 2021	June 30, 2020		
Valuation date	June 30, 2019	June 30, 2019		
Measurement date	June 30, 2020	June 30, 2019		
Actuarial cost method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method		
Actuarial assumptions:				
Discount rate	7.61%	7.58%		
Inflation	2.50%	2.50%		
Projected salary increases	2.75%	2.75%		
Expected long-term investment rate of return	7.61%	7.58%		
Healthcare cost trend rate	6%, trending down to 3.84%	7%, trending down to 3.84%		
Mortality	Based on CalPERS table	Based on CalPERS table		

The long-term expected rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. The asset class percentages are taken from the current composition of CERBT and the expected yields are taken from a recent CalPERS publication for the pension fund as follows:

Asset Class	New Strategic Allocation	Long-Term Expected Real Rate of Return
Global Equity	59.00%	6.80%
Fixed Income	25.00%	3.10%
TIPS	5.00%	2.25%
Commodities	3.00%	3.50%
REITs	8.00%	5.50%
Total	100.00%	

Discount Rate - The discount rates used to measure the total OPEB liability as of June 30, 2020 and June 30, 2019 were 7.61% and 7.58%, respectively. This is the expected long-term rate of return on District assets using investment strategy 2 within the California Employers' Retiree Benefit Trust (CERBT). The projection of cash flows used to determine the discount rate assumed that the District contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position is projected to cover all future OPEB payments. Therefore, the discount rate was set equal to the long-term expected rate of return.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 10 - Other Postemployment Benefits (OPEB) (Continued)

Changes in the Net OPEB Liability – The changes in the net OPEB liability for the June 30, 2020 measurement date are as follows:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2019 (Measurement Date)	\$ 27,374,557	\$ 15,494,290	\$ 11,880,267
Changes during the year:			
Service cost	251,975	•	251,975
Interest on the total OPEB liability	2,040,868	-	2,040,868
Differences between expected and actual experience	(190,651)	-	(190,651)
Changes in assumptions	(86,332)		(86,332)
Changes in benefit terms	-	-	-
Contributions - employer - District's contribution	•	1,493,703	(1,493,703)
Contributions - employer - implicit subsidy	-	238,629	(238,629)
Net investment income	-	550,617	(550,617)
Administrative expenses	-	(7,573)	7,573
Implicit rate subsidy fulfilled	(238,629)	(238,629)	-
Benefit pay ments	(1,165,672)	(1,165,672)	
Net changes	611,559	871,075	(259,516)
Balance at June 30, 2020 (Measurement Date)	\$ 27,986,116	\$ 16,365,365	\$ 11,620,751

The changes in the net OPEB liability for the June 30, 2019 measurement date are as follows:

	Total Plan		Net
	OPEB	OPEB Fiduciary	
	Liability	Net Position	Liability
Balance at June 30, 2018 (Measurement Date)	\$ 28,810,216	\$ 13,214,452	\$ 15,595,764
Changes during the year:			
Service cost	315,023	-	315,023
Interest on the total OPEB liability	2,067,729	-	2,067,729
Differences between expected and actual experience	1,211,543	-	1,211,543
Changes in assumptions	(3,585,215)	-	(3,585,215)
Changes in benefit terms	-	-	-
Contributions - employer - District's contribution	-	2,539,486	(2,539,486)
Contributions - employer - implicit subsidy	-	296,778	(296,778)
Net investment income	-	891,335	(891,335)
Administrative expenses	-	(3,022)	3,022
Implicit rate subsidy fulfilled	(296,778)	(296,778)	-
Benefit payments	(1,147,961)	(1,147,961)	
Net changes	(1,435,659)	2,279,838	(3,715,497)
Balance at June 30, 2019 (Measurement Date)	\$ 27,374,557	\$ 15,494,290	\$ 11,880,267

Changes in Assumptions – For the measurement period ended June 30, 2020, the discount rate was changed from 7.58% to 7.61%. For the measurement period ended June 30, 2019, the discount rate was changed from 7.28% to 7.58%.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 10 - Other Postemployment Benefits (OPEB) (Continued)

Changes in Benefit Terms – For the measurement periods ended June 30, 2020 and June 30, 2019, there were no changes in benefit terms.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the District, calculated using the discount rate for the plan, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	2021		2020		
1% Decrease		6.61%		6.58%	
Net OPEB Liability	. \$	14,749,434	\$	15,014,747	
Current Discount Rate		7.61%		7.58%	
Net OPEB Liability	\$	11,620,751	\$	11,880,267	
1% Increase		8.61%		8.58%	
Net OPEB Liability	\$	8,974,158	\$	9,236,200	

Sensitivity of the Total OPEB Liability to Changes in Healthcare Cost Trend Rates - Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates is the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates as follows:

10/7	2021			2020		
1% Decrease (5% decreasing to 2.84%) Net OPEB Liability	\$	8,883,549	\$	9,358,101		
Current Discount Rate (6% decreasing to 3.84%) Net OPEB Liability	\$	11,620,751	\$	11,880,267		
1% Increase (7% decreasing to 4.84%) Net OPEB Liability	\$	14,889,436	\$	14,890,822		

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 10 - Other Postemployment Benefits (OPEB) (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB - For the years ended June 30, 2021 and June 30, 2020, the District recognized OPEB expenses of \$865,488 and \$819,806, respectively. At June 30, 2021 and June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2021					20	020	20	
	Deferred Outflows				Deferred Outflows			Deferred	
							Inflows		
	of	Resources	of Resources		of Resources		of Resources		
OPEB contributions subsequent to measurement date	\$	1,592,221	\$	-	\$	1,732,332	\$	-	
Differences between actual and expected experience		745,564		(153,987)		978,554		-	
Change in assumptions		14,050		(2,276,014)		19,672		(2,895,750)	
Net differences between projected and actual									
earnings on plan investments		302,310		_		-		(77,880)	
Total	\$	2,654,145	\$	(2,430,001)	\$	2,730,558	\$	(2,973,630)	

Amounts of \$1,592,221 and \$1,732,332, respectively, reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2022 and June 30, 2021. Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year		Year	
Ending		Ending	
June 30,	Amount	June 30,	 Amount
2022	\$ (485,040)	2021	\$ (511,629)
2023	(413,196)	2022	(511,629)
2024	(394,482)	2023	(439,781)
2025	(64,711)	2024	(421,069)
2026	(10,648)	2025	(91,296)
Thereafter	-	Thereafter	 les .
Total	\$ (1,368,077)	Total	\$ (1,975,404)

Payable to the OPEB Plan - At June 30, 2021 and June 30, 2020, the District had no outstanding amount of contributions payable to the OPEB plan.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 11 - Commitments and Contingencies

Leases - The District entered into a 25-year agreement in 1976 with the City of San Diego (City) for the use of a portion of a major water transmission line. The lease was extended for an additional 10 years in December 2002 and another 10 years in November 2011. The minimum annual payments under the terms of the agreement are \$33,339 through December 2021. Rent expense under these noncancelable leases was \$33,339 and \$33,339 for the years ended June 30, 2021 and June 30, 2020, respectively.

In September 2021, the District notified the City that it is interested in purchasing the leased segment of the pipeline. It is possible that negotiations may extend beyond December 31, 2021, the end of the current lease term. Consequently, the District has elected to extend the Lease Agreement with the existing terms and conditions for a tobe-agreed-upon time period while the parties complete negotiations. If the parties are not able to agree upon terms for pipeline acquisition, the District has requested that the Lease Agreement be extended for two 5-year installments running through December 31, 2031 (3rd Lease Extension).

Future minimum lease payments are as follows:

	 2021	2020
2021	\$ 	\$ 33,339
2022	33,339	16,670
Total	\$ 33,339	\$ 50,009

Litigation - In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, would not materially affect the operations or financial condition of the District.

Reimbursement Contracts - The District has historically entered into reimbursement contracts with developers who have made contributions to the District to aid in the construction of water and sewer facilities. These contracts are to be repaid as new connections are made to the related water and sewer facilities. The District's liability is limited to collecting the applicable connection fees and payment of the fees to the developers. The District currently has no liability related to active reimbursement contracts.

Construction Contracts - The District has entered into various contracts for the purchase of material and construction of facilities. The amounts contracted are based on the contractors' estimated cost of construction. At June 30, 2021 and June 30, 2020, the total unpaid amount on these contracts was approximately \$4,612,000 and \$4,600,000, respectively.

Note 12 - Certification of Rate Covenant Requirements

In connection with the execution and delivery of the outstanding Certificates of Participation and Revenue Bonds, the District agreed to meet certain covenants to maintain and collect gross revenues sufficient in each fiscal year to provide District net revenues that meet or exceed required ratios, as defined in the Rate Covenant section of the Official Statements. The District has complied with the Rate Covenants as outlined in the 2017 Certificates of Participation agreement and the 2013 Refunding Revenue Bonds for the years ended June 30, 2021 and 2020. In connection with the execution and delivery of the California Bank and Trust Note, the District agreed to meet certain covenants to meet or exceed required ratios, as defined in the Rate Covenant section of the Note Agreement. The District has complied with the Rate Covenants as outlined in the Note Agreement for the years ended June 30, 2021 and June 30, 2020.

Notes to the Basic Financial Statements (Continued) For the Years Ended June 30, 2021 and 2020

Note 13 – Risk Management

The District is exposed to various risks of loss related to torts, theft, damage and destruction of assets, errors and omissions and natural disasters. The District participates in an insurance pool through the Special District Risk Management Authority (SDRMA). SDRMA is a not-for-profit public agency formed under California Government Code Sections 6500 et seq. SDRMA is governed by a board composed of members from participating agencies. The mission of SDRMA is to provide renewable, efficiently priced risk financing and risk management services through a financially sound pool. The District pays an annual premium to SDRMA for commercial insurance covering general liability, excess liability, property, automobile, public employee dishonesty and various other risks. Accordingly, the District retains no risk of loss. Separate financial statements of SDRMA may be obtained at Special District Risk Management Authority, 1112 "I" Street, Suite 300, Sacramento, CA 95814. During its membership, the following policies are in effect:

General and Auto Liability - Public Officials' and Employees' Errors and Omissions and Employment Practices Liability: Total risk financing limits of \$10 million, combined single limit at \$10 million per occurrence, subject to the following deductibles:

- \$50,000 per occurrence for third party general liability property damage.
- \$10,000 per occurrence for third party auto liability property damage.
- 50% co-insurance of cost expended by SDRMA in excess of \$10,000 up to \$50,000 per occurrence for employment related claims. However, 100% of the obligation may be waived if certain criteria are met.

Employee Dishonesty Coverage - Total of \$1 million per loss includes public employee dishonesty, forgery or alteration and theft and disappearance and destruction.

Property Loss - Replacement cost for property on file, if replaced, and if not replaced within two years after the loss, paid on an actual cash value basis, to a combined total of \$1 billion per occurrence, subject to \$1,000 deductible per occurrence.

Boiler and Machinery - Replacement cost up to \$100 million per occurrence, subject to a \$1,000 deductible.

Comprehensive and Collision - On selected vehicles, with deductibles of \$250/\$500 or \$500/\$1,000, as elected; ACV limits, fully self-funded by SDRMA.

Public Officials' Personal Liability - \$500,000 each occurrence, with an annual aggregate of \$500,000 per each elected/appointed official to which this coverage applies, subject to the terms, conditions and exclusions as provided in the Memorandum of Coverages, deductible of \$1,000 per claim.

Workers' Compensation & Employer's Liability – Statutory limits per occurrence for workers' compensation and \$5 million for employer's liability coverage.

Members are subject to dividends and/or assessments in accordance with the Sixth Amended Joint Powers Agreement and amendments thereto. No such dividends have been declared nor have any assessments been levied. Presently, there are no known refunds or credits due to the District.

During the past three fiscal years none of the above programs of protection have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

Padre Dam Municipal Water District Notes to the Basic Financial Statements (Continued)

For the Years Ended June 30, 2021 and 2020

Note 14 – East County Advanced Water Purification Joint Powers Authority

In November 2019, the District entered into a joint powers agreement with the City of El Cajon and the San Diego County Sanitation District to form East County Advanced Water Purification (East County AWP) Joint Powers Authority (JPA). The purpose of the JPA is to plan for, design, construct, own, lease, operate, maintain, repair, and replace the Advanced Water Purification project; receive, convey, treat, and dispose of wastewater and produce; and deliver Product Water and Title 22 Water.

Pursuant to the terms of the JPA agreement, the District serves as the Interim Administrator, performing all services necessary for the management and administration of the JPA, until such time that a long-term Administrator Agreement can be developed.

JPA activities are currently funded through a separate interim funding agreement signed by the JPA members and the Helix Water District on July 29, 2019. Section 6 of the agreement provides that each party will be reimbursed by the JPA at the close of financing for contributions made by each agency retroactive to March 2014. In December 2019, the JPA secured a \$101 million Clean State Revolving Fund Loan. As of June 30, 2021 and June 30, 2020, the District had \$18,692,178 and \$13,386,426, respectively, due from the JPA.

This page intentionally left blank.

REQUIRED SUPPLEMENTARY INFORMATION

(Unaudited)

This page intentionally left blank.

Padre Dam Municipal Water District Required Supplementary Information (Unaudited) For the Years Ended June 30, 2021 and 2020

Schedule of Changes in the Net Pension Liability and Related Ratios

Fiscal year ended	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Measurement date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Total pension liability							
Service cost	\$ 2,101,707	\$ 2,056,387	\$ 1,995,282	\$ 1,942,588	\$ 1,667,007	\$ 1,708,536	\$ 1,792,911
Interest on total pension liability	8,954,306	8,506,101	8,189,528	7,846,202	7,620,341	7,268,299	6,967,691
Changes in assumptions	-	-	(698,869)	6,574,735	-	(1,810,650)	-
Differences between expected and actual experience	1,457,864	(280,887)	876,769	(1,099,394)	29,468	(705,311)	-
Changes in benefit terms	<u>.</u>	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(5,960,775)	(5,588,009)	(5,425,780)	(4,956,734)	(4,594,669)	(4,172,721)	(4,016,332)
Net change in total pension liability	6,553,102	4,693,592	4,936,930	10,307,397	4,722,147	2,288,153	4,744,270
Total pension liability - beginning	125,706,727	121,013,135	116,076,205	105,768,808	101,046,661	98,758,508	94,014,238
Total pension liability - ending (a)	\$ 132,259,829	\$ 125,706,727	\$ 121,013,135	\$ 116,076,205	\$ 105,768,808	\$ 101,046,661	\$ 98,758,508
		,					
Plan fiduciary net position							
Contributions - employer	\$ 4,232,328	\$ 3,657,205	\$ 3,194,446	\$ 2,998,803	\$ 2,509,483	\$ 2,277,997	\$ 2,023,175
Contributions - employee	837,048	862,085	819,972	888,519	819,151	819,055	877,391
Investment income (net of administrative expenses)	4,054,757	5,040,607	6,141,707	7,474,696	353,874	1,516,313	10,094,956
Benefit payments	(5,960,775)	(5,588,009)	(5,425,780)	(4,956,734)	(4,594,669)	(4,172,721)	(4,016,332)
Plan to plan resource movement	-	180	(180)	-	-	-	-
Administrative expenses	(115,238)	(55,539)	(331,708)	(99,101)	(41,488)	(76,726)	
Net change in plan fiduciary net position	3,048,120	3,916,529	4,398,457	6,306,183	(953,649)	363,918	8,979,190
Plan fiduciary net position - beginning	81,742,960	77,826,431	73,427,974	67,121,791	68,075,440	67,711,522	58,732,332
Plan fiduciary net position - ending (b)	\$ 84,791,080	\$ 81,742,960	\$ 77,826,431	\$ 73,427,974	\$ 67,121,791	\$ 68,075,440	\$ 67,711,522
Net pension liability - ending (a)-(b)	\$ 47,468,749	\$ 43,963,767	\$ 43,186,704	\$ 42,648,231	\$ 38,647,017	\$ 32,971,221	\$ 31,046,986
Plan fiduciary net position as a percentage of the							
total pension liability	64,11%	65.03%	64.31%	63.26%	63.46%	67.37%	68.56%
Covered payroll	\$ 11,478,465	\$ 10,860,288	\$ 10,444,059	\$ 10,314,259	\$ 10,100,905	\$ 9,921,986	\$ 9,812,967
Net pension liability as a percentage of covered-							
employee payroll	413.55%	404.81%	413,50%	413.49%	382.61%	332.30%	316,39%
ampio, so pay ton	120.0070		.15,5070				2 23,2370

Notes to Schedule:

Benefit changes: There were no changes in benefits.

Changes in assumptions: In 2020, there were no changes. In 2019, there were no changes. In 2018, the discount rate was reduced from 7.65 percent to 7.15 percent. In 2017, there were no changes. In 2016, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expenses) to 7.65 percent (without a reduction for pension plan administrative expense).

Historical information is presented only for measurement periods for which GASB 68 is implemented.

Padre Dam Municipal Water District Required Supplementary Information (Unaudited) For the Years Ended June 30, 2021 and 2020

Schedule of Contributions - Defined Benefit Pension Plans

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 4,705,692	\$ 4,232,328	\$ 3,657,205	\$ 3,194,446	\$ 2,998,803	\$ 2,509,483	\$ 2,277,997
Contributions in relation to the actuarially determined contributions	(7,705,251)	(4,232,328)	(3,657,205)	(3,194,446)	(2,998,803)	(2,509,483)	(2,277,997)
Contribution deficiency (excess)	\$ (2,999,559)	\$ -	\$ -	\$	\$ -	\$ -	\$ -
Covered payroll	\$ 11,171,255	\$11,478,465	\$10,860,288	\$ 10,444,059	\$ 10,314,259	\$10,100,905	\$ 9,921,986
Contributions as a percentage of covered pay roll	68.97%	36.87%	33.68%	30.59%	29.07%	24.84%	22.96%
Notes to Schedule:							
Valuation Date	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Methods and Assumptions Used to De	etermine Contributi	on Rates:					
Actuarial cost method Amortization method Asset valuation method	Entry age (1) Fair value	Entry age (1) Fair value	Entry age (1) Fair value	Entry age (1) Fair value	Entry age (1) Fair value	Entry age (1) Fair value	Entry age (1) 15 year smoothed market
Inflation Salary increases Investment rate of return Retirement age Mortality	2.625% (2) 7.25% (3) (4) (5)	2.625% (2) 7.25% (3) (4) (5)	2.75% (2) 7.375% (3) (4) (5)	2.75% (2) 7.50% (3) (4) (5)	2.75% (2) 7.50% (3) (4) (5)	2.75% (2) 7.50% (3) (4) (5)	2.75% (2) 7.50% (3) (4) (5)

⁽¹⁾ Level percentage of payroll, closed

⁽²⁾ Depending on age, service, and type of employment

⁽³⁾ Net of pension plan investment expense, including inflation

⁽⁴⁾ The probabilities of retirement are based on the CalPERS 2014 Experience Study for the period from 1997 to 2011

⁽⁵⁾ Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

^{*} Historical information is only available for periods where GASB 68 is applicable.

Padre Dam Municipal Water District Required Supplementary Information (Unaudited) (Continued) For the Years Ended June 30, 2021 and 2020

Schedule of Changes in the Net OPEB Liability and Related Ratios

Fiscal year end	6/30/2021 1		6/30/2020 1		6/30/2019 1		6/30/2018 1	
Measuremnt date		6/30/2020		6/30/2019		6/30/2018		6/30/2017
Total OPEB liability								
Service cost	\$	251,975	\$	315,023	\$	309,358	\$	300,713
Interest		2,040,868		2,067,729		1,990,082		1,907,223
Changes of benefit terms		-		-		-		-
Differences between expected and actual experience		(190,651)		1,211,533		-		_
Changes of assumptions		(86,332)		(3,585,205)		30,916		-
Implicit rate subsidy fulfilled		(238,629)		(296,778)		(266,471)		(248,388)
Benefit payments, including refunds of member contributions		(1,165,672)		(1,147,961)		(765,851)		(917,448)
Net change in total OPEB liability		611,559		(1,435,659)		1,298,034		1,042,100
Total OPEB liability - beginning		27,374,557		28,810,216		27,512,182		26,470,082
Total OPEB liability - ending (a)	\$	27,986,116	\$	27,374,557	\$	28,810,216	\$	27,512,182
OPEB fiduciary net position								
Contributions - employer	\$	1,493,703	\$	2,539,486	\$	309,281	\$	1,237,125
Contributions - employer - implicit subsidy		238,629		296,778		266,471		248,388
Net investment income		550,617		891,335		1,012,805		1,214,057
Benefit payments, including refunds of member contributions		(1,165,672)		(1,147,961)		(765,851)		(917,448)
Implicit rate subsidy fulfilled		(238,629)		(296,778)		(266,471)		(248,388)
Administrative expense		(7,573)		(3,022)		(6,778)		(6,162)
Net change in plan fiduciary net position		871,075		2,279,838		549,457		1,527,572
Plan fiduciary net position - beginning		15,494,290		13,214,452		12,664,995		11,137,423
Plan fiduciary net position - ending (b)		16,365,365		15,494,290		13,214,452		12,664,995
Plan net OPEB liability - ending (a) - (b)	\$	11,620,751	\$	11,880,267	\$	15,595,764	\$	14,847,187
Plan fiduciary net position as a percentage of the total OPEB liability		58.48%		56.60%		45.87%		46.03%
Covered payroll	\$	10,382,389	\$	10,104,515	\$	10,573,952	\$	10,776,917
Plan net OPEB liability as a percentage of covered payroll		111.93%		117.57%		147.49%		137.77%

<u>Changes in assumptions:</u> The salary discount rate decreased from 2.865% to 2.75% during measurement period ended June 30, 2018. Discount rate increased from 7.28% to 7.58% during measurement period ended June 30, 2019. The discount rate changed from 7.58% to 7.61% during measurement period ended June 30, 2020.

¹ Historical information is presented only for periods for which GASB 75 is implemented.

Padre Dam Municipal Water District

Required Supplementary Information (Unaudited) (Continued) For the Years Ended June 30, 2021 and 2020

Schedule of Contributions - OPEB						•		
Report Date	June 30, 2021		_Ju	ne 30, 2020	_Ju	ne 30, 2019	Ju	ne 30, 2018
Actuarially determined contribution	\$	1,329,756	\$	1,384,943	\$	1,475,544	\$	1,512,400
Contributions in relation to the actuarially determined contributions		(1,592,221)	NA	(1,732,332)		(2,836,264)		(1,485,513)
Contribution deficiency (excess)	\$	(262,465)	\$	(347,389)	\$	(1,360,720)	\$	26,887
Covered payroll	\$	10,382,389	\$	10,104,515	\$	10,573,952	\$	10,776,917
Contributions as a percentage of covered payroll		15.34%		17.14%		26.82%		13.78%
Notes to Schedule:								
Valuation Date		6/30/2019		6/30/2019		6/30/2017		6/30/2017
Methods and Assumptions Used to Determine Contr	ributio	on Rates:						
Actuarial cost method Amortization method Amortization period Inflation	Clos 20 y 2.50	sed period, lev ears %		percentage of pa				
Assumed payroll growth Healthcare trend rates Rate of return on assets	2.75 6.00 7.61	% trending do	wn t	o 3.84%				

experience study

Derived from CalPERS pension plan updated to reflect most recent

Mortality rates

¹ Historical information is only available for periods where GASB 75 is applicable.

OTHER INFORMATION

(Unaudited)

Padre Dam Municipal Water District Schedule of Income (Loss) Before Contributions by Fund Services (Unaudited) For the Year Ended June 30, 2021

	Water	Sewer	Park	Other	Restricted	Total
OPERATING REVENUES						
Water sales	\$ 33,071,728	\$ -	\$ -	\$ -	\$ -	\$ 33,071,728
Sewer revenues	•	19,266,907	-	-	~	19,266,907
System charges	12,452,691	-	-	-	-	12,452,691
Park fees	-	-	7,116,578	-	-	7,116,578
Other income	4,912,178	32,630	4,954		-	4,949,762
Total operating revenues	50,436,597	19,299,537	7,121,532		*	76,857,666
OPERATING EXPENSES						
Direct Expenses:						
Water purchases	16,097,318	-	. •	-	-	16,097,318
Sewer METRO costs	-	5,643,040	-	-	-	5,643,040
Other operating expenses	2,807,654	1,269,016	164,200	-	-	4,240,870
Internal Expenses:						
Salary and wages	8,926,611	3,551,179	1,370,304	-	-	13,848,094
Employee benefits	7,305,757	3,074,251	876,111	-	-	11,256,119
Professional services	2,283,665	889,996	380,454	-	-	3,554,115
Materials, supplies, vehicles, and building rent	3,073,251	1,778,739	830,003		-	5,681,993
Administrative expenses	1,194,463	471,157	135,326	-	-	1,800,946
Utilities	383,689	625,487	896,929	-	-	1,906,105
Depreciation	6,771,703	1,380,605	981,044	-	-	9,133,352
Billing credits	(3,508,314)	(13,052)		-	H	(3,521,366)
Total operating expenses	45,335,797	18,670,418	5,634,371	M	-	69,640,586
Operating income (loss)	5,100,800	629,119	1,487,161	H	-	7,217,080
NONOPERATING REVENUES (EXPENSES)						
Investment income (loss)	431,957	352,948	32,560	(560,707)	-	256,758
Restricted investment income (loss)	-	-	-	-	47,475	47,475
Taxes and assessments	3,599,467	-	-	-	-	3,599,467
Gain on sale or disposition of assets	-	-	-	3,995	-	3,995
Interest expense	(1,065,571)	-	(247,380)	-	(423,126)	(1,736,077)
Other income (expense)	(100,000)	-	100,000	M	-	_
Total nonoperating revenues (expenses)	2,865,853	352,948	(114,820)	(556,712)	(375,651)	2,171,618
Income before capital contributions	\$ 7,966,653	\$ 982,067	\$ 1,372,341	\$ (556,712)	\$ (375,651)	\$ 9,388,698

Padre Dam Municipal Water District Schedule of Income (Loss) Before Contributions by Fund Services (Unaudited) For the Year Ended June 30, 2020

	Water	Sewer	Park	Other	Restricted	Total
OPERATING REVENUES						
Water sales	\$ 30,050,059	\$ -	\$ -	\$ -	\$ -	\$ 30,050,059
Sewer revenues	-	18,740,574	-	_	-	18,740,574
System charges	11,885,429	-	-	-	-	11,885,429
Park fees	-	-	6,177,597	-	-	6,177,597
Other income	4,939,561	15,750	5,635			4,960,946
Total operating revenues	46,875,049	18,756,324	6,183,232	Managat and Apparatus and Appa		71,814,605
OPERATING EXPENSES						
Direct Expenses:						
Water purchases	15,885,483	-	-	-	-	15,885,483
Sewer METRO costs	_	6,494,540	-	-	-	6,494,540
Other operating expenses	2,432,885	1,269,016	216,722	-	-	3,918,623
Internal Expenses:						
Salary and wages	8,716,105	3,467,437	1,331,817	-	-	13,515,359
Employee benefits	6,804,505	2,863,325	830,546		-	10,498,376
Professional services	2,047,956	798,119	296,030	-	-	3,142,105
Materials, supplies, vehicles, and building rent	2,734,743	1,582,818	690,138	-	-	5,007,699
Administrative expenses	948,208	374,021	94,372	-	-	1,416,601
Utilities	349,751	570,162	807,270		-	1,727,183
Depreciation	6,327,167	1,279,899	953,688	-	-	8,560,754
Billing credits	(3,994,654)	(61,856)	(13,548)	-		(4,070,058)
Total operating expenses	42,252,149	18,637,481	5,207,035	-		66,096,665
Operating income (loss)	4,622,900	118,843	976,197	w		5,717,940
NONOPERATING REVENUES (EXPENSES)						
Investment income (loss)	740,972	605,435	55,852	1,062,201	-	2,464,460
Restricted investment income (loss)	-	_	-	_	557,856	557,856
Taxes and assessments	3,428,063	-	-	-	-	3,428,063
Gain on sale or disposition of assets	-	-	-	26,142	-	26,142
Interest expense	(1,149,557)	-	(276,358)	-	(446,895)	(1,872,810)
Other income (expense)	4,452,976	1,735,391	-		_	6,188,367
Total nonoperating revenues (expenses)	7,472,454	2,340,826	(220,506)	1,088,343	110,961	10,792,078
Income before capital contributions	\$ 12,095,354	\$ 2,459,669	\$ 755,691	\$ 1,088,343	\$ 110,961	\$ 16,510,018

Padre Dam Municipal Water District Schedule of Income (Loss) Before Contributions (Budget to Actual) (Unaudited) For the Year Ended June 30, 2021

	Prior Year		Curren	t Year		Current Year Actual Favorable/(Unfavorable)					
	Actual	Actual		Budget		Budge	t	Prior Yea	r		
	\$	\$	%	\$	%	\$	%	\$	%		
OPERATING REVENUES											
Water sales	\$ 30,050,059	\$ 33,071,728	43.0%	\$30,260,241	41.8%	\$ 2,811,487	9.3%	\$ 3,021,669	10.1%		
Infrastructure access charge	1,077,525	1,281,129	1.7%	1,259,211	1.7%	21,918	1.7%	203,604	18.9%		
Energy billings	1,338,449	1,460,189	1.9%	1,409,225	1.9%	50,964	3.6%	121,740	9.1%		
CWA/MWD credits	133,700	170,000	0.2%	133,000	0.2%	37,000	27.8%	36,300	27.2%		
Padre Dam sewer processing fee	1,269,016	1,269,016	1.7%	1,269,016	1.8%	-	0.0%	-			
Sewer revenues	18,740,574	19,266,907	25.1%	18,856,918	26.0%	409,989	2.2%	526,333	2.8%		
System charges	11,885,429	12,452,691	16.2%	12,581,339	17.4%	(128,648)	-1.0%	567,262	4.8%		
Park fees	6,177,597	7,116,578	9.3%	5,793,892	8.0%	1,322,686	22.8%	938,981	15.2%		
Other revenues	1,142,256	769,428	1.0%	826,020	1.1%	(56,592)	-6.9%	(372,828)	-32.6%		
Total operating revenues	71,814,605	76,857,666	100%	72,388,862	100%	4,468,804	6.2%	5,043,061	7.0%		
OPERATING EXPENSES											
Direct Expenses:											
Water purchases	15,885,483	16,097,318	20.9%	16,229,512	22.4%	132,194	0.8%	(211,835)	-1.3%		
Infrastructure access charge	1,068,720	1,275,216	1.7%	1,259,211	1.7%	(16,005)	-1.3%	(206,496)	-19.3%		
Energy purchases	1,364,165	1,532,438	2.0%	1,409,225	1.9%	(123,213)	-8.7%	(168,273)	-12.3%		
Sewer METRO costs	6,494,540	5,643,040	7.3%	5,548,350	7.7%	(94,690)	-1.7%	851,500	13.1%		
Padre Dam sewer treatment	1,269,016	1,269,016	1.7%	1,269,016	1.8%	-	0.0%	-	0.0%		
Fish stock, propane, and retail	216,722	164,200	0.2%	207,460	0.3%	43,260	20.9%	52,522	24.2%		
Total direct expenses	26,298,646	25,981,228	33.8%	25,922,774	35.8%	(58,454)	-0.2%	317,418	1.2%		
Internal Expenses:											
Salary and wages	13,515,359	13,848,094	18.0%	14,465,718	20.0%	617,624	4.3%	(332,735)	-2.5%		
Employee benefits	10,498,376	11,256,119	14.6%	11,543,688	15.9%	287,569	2.5%	(757,743)	-7.2%		
Professional services	3,142,105	3,554,115	4.6%	7,296,582	10.1%	3,742,467	51.3%	(412,010)	-13.1%		
Materials, supplies, vehicles, and	# 00 # 600		77.40/	5 (05 020	77.770/	(7(055)	-1.4%	(674,294)	-13.5%		
building	5,007,699	5,681,993	7.4%	5,605,938	7.7%	(76,055)		` ' '	-13.3% -27.1%		
Administrative expenses	1,416,601	1,800,946	2.3%	1,994,265	2.8%	193,319	9.7% 2.9%	(384,345) (178,922)	-10.4%		
Utilities	1,727,183	1,906,105	2.5%	1,963,835	2.7%	57,730	2.9% 119.9%		-13.5%		
Billing credits	(4,070,058)	(3,521,366)	-4.6%	(1,601,515)	-2.2%	1,919,851		(548,692) (572,598)	-6.7%		
Depreciation	8,560,754	9,133,352	11.9%	8,718,088	12.0%	(415,264)	-4.8%				
Total internal expenses	39,798,019	43,659,358	56.8%	49,986,599	69.1%	6,327,241	12.7%	(3,861,339)	-9.7%		
Total operating expenses	66,096,665	69,640,586	90.6%	75,909,373	104.9%	6,268,787	8.3%	(3,543,921)	-5.4%		
Operating income (loss)	5,717,940	7,217,080	9.4%	(3,520,511)	-4.9%	10,737,591	305.0%	1,499,140	26.2%		
NONOPERATING REVENUES (EXPENSES	5)										
Investment income (designated)	1,402,259	817,465	1.1%	1,504,462	2.1%	(686,997)	-45.7%	(584,794)	-41.7%		
Investment income (restricted)	370,409	146,423	0.2%	468,339	0.6%	(321,916)	-68.7%	(223,986)	-60.5%		
Gain (loss) on investments	1,249,648	(659,655)	-0.9%	-	0.0%	(659,655)	N/A	• • • • • •	-152.8%		
Taxes and assessments	3,428,063	3,599,467	4.7%	3,411,457	4.7%	188,010	5.5%	171,404	5.0%		
Gain on sale or disposition of assets	26,142	3,995	0.0%	-	0.0%	3,995	N/A	(22,147)	-84.7%		
Interest expense	(1,872,810)	(1,736,077)	-2.3%	(1,966,981)	-2.7%	230,904	11.7%	136,733	7.3%		
Other income (expense)	6,188,367	, , , , , , , , , , , , , , , , , , ,	0.0%	H	0.0%	_	N/A	(6,188,367)	-100.0%		
Total nonoperating revenues	10 700 070	0.171.610	2 00/	2 417 277	A 70/	(1 245 650)	26 50/	(8 620 460)	_70 0%		
(expenses)	10,792,078	2,171,618	2.8%	3,417,277	4.7%	(1,245,659)	-36.5%	(8,620,460)	-79.9%		
Income before capital contributions	\$ 16,510,018	\$ 9,388,698	12.2%	\$ (103,234)	-0.1%	\$ 9,491,932	9194.6%	\$ (7,121,320)	-43.1%		

Padre Dam Municipal Water District Schedule of Income (Loss) Before Contributions (Budget to Actual) (Unaudited) For the Year Ended June 30, 2020

	Prior Year Actual	Actual		nt Year Budge	t	Current Ye		avorable/(Unfavor Príor Yea	
	\$	\$	%	\$	<u> %</u>	\$	%	\$	%
OPERATING REVENUES			p	, , , , , , , , , , , , , , , , , , , ,		T. 1882			
Water sales	\$ 28,111,096	\$ 30,050,059	41.8%	\$29,605,254	41.5%	\$ 444,805	1.5%	\$ 1,938,963	6.9%
Infrastructure access charge	976,716	1,077,525	1.5%	1,155,216	1.6%	(77,691)	-6.7%	100,809	10.3%
Energy billings	1,262,115	1,338,449	1.9%	1,349,439	1.9%	(10,990)	-0.8%	76,334	6.0%
CWA/MWD credits	157,960	133,700	0.2%	170,508	0.2%	(36,808)	-21.6%	(24,260)	-15.4%
Padre Dam sewer processing fee	1,159,306	1,269,016	1.8%	1,269,016	1.8%	-	0.0%	109,710	9.5%
Sewer revenues	18,285,344	18,740,574	26.1%	18,723,940	26.2%	16,634	0.1%	455,230	2.5%
System charges	11,499,473	11,885,429	16.6%	11,652,965	16.3%	232,464	2.0%	385,956	3.4%
Park fees	6,407,067	6,177,597	8.6%	6,428,396	9.0%	(250,799)	-3.9%	(229,470)	-3.6%
Other revenues	3,011,393	1,142,256	1.6%	1,045,000	1.5%	97,256	9.3%	(1,869,137)	-62.1%
Total operating revenues	70,870,470	71,814,605	100%	71,399,734	100%	414,871	0.6%	944,135	1.3%
OPERATING EXPENSES									
Direct Expenses:									
Water purchases	15,346,781	15,885,483	22.1%	15,671,934	21.9%	(213,549)	-1.4%	(538,702)	-3.5%
Infrastructure access charge	955,986	1,068,720	1.5%	1,056,720	1.5%	(12,000)	-1.1%	(112,734)	-11.8%
Energy purchases	1,489,738	1,364,165	1.9%	1,349,439	1.9%	(14,726)	-1.1%	125,573	8.4%
Sewer METRO costs	4,950,058	6,494,540	9.0%	5,513,541	7.7%	(980,999)	-17.8%	(1,544,482)	-31.2%
Padre Dam sewer treatment	1,159,306	1,269,016	1.8%	1,269,016	1.8%	-	0.0%	(109,710)	-9.5%
Fish stock, propane, and retail	309,864	216,722	0.3%	311,509	0.4%	94,787	30.4%	93,142	30.1%
Total direct expenses	24,211,733	26,298,646	36.6%	25,172,159	35.3%	(1,126,487)	-4.5%	(2,086,913)	-8.6%
Internal Expenses:									
Salary and wages	12,504,686	13,515,359	18.8%	13,700,326	19.2%	184,967	1.4%	(1,010,673)	-8.1%
Employee benefits	9,409,319	10,498,376	14.6%	10,025,092	14.0%	(473,284)	-4.7%	(1,089,057)	-11.6%
Professional services	4,833,255	3,142,105	4.4%	6,379,484	8.9%	3,237,379	50.7%	1,691,150	35.0%
Materials, supplies, vehicles, and building	5,722,830	5,007,699	7.0%	5,773,123	8.1%	765,424	13.3%	715,131	12.5%
Administrative expenses	1,468,969	1,416,601	2.0%	1,787,205	2.5%	370,604	20.7%	52,368	3.6%
Utilities	1,605,836	1,727,183	2.4%	1,948,028	2.7%	220,845	11.3%	(121,347)	-7.6%
Billing credits	(2,612,148)	(4,070,058)	-5.7%	(1,570,369)	-2.2%	2,499,689	159.2%	1,457,910	55.8%
Depreciation	8,228,608	8,560,754	11.9%	9,079,612	12.7%	518,858	5.7%	(332,146)	-4.0%
Total internal expenses	41,161,355	39,798,019	55.4%	47,122,501	66.0%	7,324,482	15.5%	1,363,336	3.3%
Total operating expenses	65,373,088	66,096,665	92.0%	72,294,660	101.3%	6,197,995	8.6%	(723,577)	-1.1%
Operating income (loss)	5,497,382	5,717,940	8.0%	(894,926)	-1.3%	6,612,866	738.9%	220,558	4.0%
NONOPERATING REVENUES (EXPENSES)			•						
Investment income (designated)	1,364,592	1,402,259	2.0%	1,353,048	1.9%	49,211	3.6%	37,667	2.8%
Investment income (restricted)	437,900	370,409	0.5%	238,774	0.3%	131,635	55.1%	(67,491)	-15.4%
Gain (loss) on investments	1,226,582	1,249,648	1.7%	-	0.0%	1,249,648	N/A	23,066	1.9%
Taxes and assessments	3,278,984	3,428,063	4.8%	3,227,522	4.5%	200,541	6.2%	149,079	4.5%
Gain on sale or disposition of assets	34,269	26,142	0.0%	,,	0.0%	26,142	N/A	(8,127)	-23.7%
Interest expense	(1,825,544)	(1,872,810)	-2.6%	(2,096,211)	-2.9%	223,401	10.7%	(47,266)	-2.6%
Other income (expense)	-	6,188,367	8.6%	•	0.0%	6,188,367	N/A	6,188,367	N/A
Total nonoperating revenues				7					
(expenses)	4,516,783	10,792,078	15.0%	2,723,133	3.8%	8,068,945	296.3%	6,275,295	138.9%
Income before capital contributions	\$ 10,014,165	\$ 16,510,018	23.0%	\$ 1,828,207	2.6%	\$ 14,681,811	803.1%	\$ 6,495,853	64.9%

Padre Dam Municipal Water District

Schedule of Change in Cash, Cash Equivalents, and Investments (Unaudited) For the Year Ended June 30, 2021

		Datail	,	Water		Sewer		Park	Total Designated
	-	Retail		Recycling		Sewer		rark .	Designated
Cash Flows from Operating Activities		\$ 3,862,452	\$	1,238,348	\$	629,119	\$	1,487,161	\$ 7,217,080
Operating income (loss)			Ф		Φ	•	Φ		
Depreciation		5,849,891		921,812		1,380,605		981,044	9,133,352
Accounts receivable	*	102,741		15,062		40,702		=	158,505
Accounts receivable - other	*	248,719		36,462		98,533		-	383,714 (150,490)
Inventories	*	(97,546)		(14,300)		(38,644)		-	` ' '
Prepaid expenses	*	14,533		2,131		5,757		-	22,421 (3,378,513)
Deferred outflows of resources from pensions	*	(2,189,919)		(321,035)		(867,559)		-	76,413
Deferred outflows of resources from OPEB	*	49,530		7,261 105,712		19,622 285,675		-	1,112,495
Accounts payable	*	721,108		3,676		9,934		-	38,686
Accrued expenses and other liabilities	*	25,076		•		(21,175)		-	(82,460)
Deposits and advances on construction	*	(53,449)		(7,836)		900,035			3,504,982
Net pension liability	*	2,271,894		333,053		(66,640)		•	(259,516)
Net OPEB liability	*	(168,216)		(24,660) 10,878		29,397		-	114,481
Compensated absences	*	74,206 (555,262)		(81,400)		(219,973)			(856,635)
Deferred inflows of resources from pensions Deferred inflows of resources from OPEB	*	(555,262) (352,375)		(51,400)		(139,597)		_	(543,629)
	٠.							2.460.005	
Net cash provided by operating activities	-	9,803,383		2,173,507		2,045,791		2,468,205	16,490,886
Cash Flows from Noncapital Financing Activities									0.604.700
Property taxes and benefit assessments received	-	3,604,799							3,604,799
Net cash provided by noncapital and related financing activities		3,604,799		_		-		-	3,604,799
Cash Flows from Capital and Related Financing Activities									
Acquisition and construction of capital assets		(3,652,527)		(46,824)		(266,852)		(2,959,250)	(6,925,453)
Proceeds from sale of capital assets		-		-		-		-	-
Proceeds from capital contributions		_		_		-			_
Principal paid on long-term debt		(2,081,854)		(146,226)		_		(661,579)	(2,889,659)
Interest paid on long-term debt		(833,071)		96,427		-		(247,380)	(984,024)
Net cash (used in) capital and related financing activities	•	(6,567,452)		(96,623)		(266,852)		(3,868,209)	(10,799,136)
The case (asea ii) engine and content and	•	(3,000)							
Cash Flows from Investing Activities		•							
Payments made to other governments	*	(3,439,136)		(504,166)		(1,362,450)		-	(5,305,752)
Investment income received		(5,497)		109,619		239,677		32,560	376,359
Net cash provided by (used in) investing activities		(3,444,633)		(394,547)		(1,122,773)		32,560	(4,929,393)
Turnefore									
Transfers									(556 810)
Transfers		(360,855)		(52,900)		(142,957)		-	(556,712)
Transfers COP & Energy		1,422,727		•		-		-	1,422,727
Transfers Park Loan		-				-		191,737	191,737
Transfers Other		1,131,079	_	(10,140)		531,044		(23,690)	1,628,293
Net Transfers		2,192,951	-	(63,040)		388,087	_	168,047	2,686,045
Net increase in cash and cash equivalents		5,589,048		1,619,297		1,044,253		(1,199,397)	7,053,201
Cash and cash equivalents, beginning of year		45,570,388		16,905,440		24,421,626		6,035,811	92,933,265
Cash and cash equivalents, end of year		\$ 51,159,436	\$	18,524,737	\$	25,465,879	\$	4,836,414	\$ 99,986,466

^{*} Note: For Retail, Water Recycling, Sewer, and Park, an allocation of changes in receivables/payables/other assets is based upon a constant percentage (overhead allocation percentage) applied throughout the year.

Padre Dam Municipal Water District Schedule of Change in Cash, Cash Equivalents, and Investments (Unaudited) (Continued) For the Year Ended June 30, 2021

	Restricted CEF/ Other	Restricted COP	Non-Operating Woodside & LWD	Non-Operating METRO		Grand Total
Cash Flows from Operating Activities Operating income (loss)	\$ -	\$ -	\$ -	\$ -	\$	7,217,080
Depreciation	_	-	_	Ψ .	Ψ	9,133,352
Accounts receivable	-	-	_	_		158,505
Accounts receivable - other	-	-	-	_		383,714
Inventories	-	-	-	-		(150,490)
Prepaid expenses	-	-	-	-		22,421
Deferred outflows of resources from pensions	-	-	-	-		(3,378,513)
Deferred outflows of resources from OPEB	-	-	-	-		76,413
Accounts payable	-	-	-	-		1,112,495
Accrued expenses and other liabilities	-		-	-		38,686
Deposits and advances on construction	-	-	-	-		(82,460)
Net pension liability	-	=	-	-		3,504,982
Net OPEB liability	-	-	=	-		(259,516)
Compensated absences	-	-	, -	-		114,481
Deferred inflows of resources from pensions	-	-	-	-		(856,635)
Deferred inflows of resources from OPEB	-	•			. Ladones	(543,629)
Net cash provided by operating activities	Pi	# Management 100 mm		<u>.</u>		16,490,886
Cash Flows from Noncapital Financing Activities Property taxes and benefit assessments received	_	_		_		3,604,799
Net cash provided by noncapital and related financing activities						3,604,799
	3 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		N	The state of the s		3,007,177
Cash Flows from Capital and Related Financing Activities Acquisition and construction of capital assets	(27 770)					(6.060.000)
Proceeds from sale of capital assets	(37,779)	-	2.005	-		(6,963,232)
Proceeds from capital contributions	2,568,721	-	3,995			3,995
Principal paid on long-term debt	2,300,721	-	-	-		2,568,721
Interest paid on long-term debt	(423,121)	· -	.	-		(2,889,659)
Net cash (used in) capital and related financing activities	2,107,821	-	3,995	_	-	(1,407,145)
, , ,	2,107,821	• • • • • • • • • • • • • • • • • • •	3,995			(8,687,320)
Cash Flows from Investing Activities						
Payments made to other governments	105.500	0.164	-	-		(5,305,752)
Investment income received	127,532	2,164	-		NEW COLUMN	506,055
Net cash provided by (used in) investing activities	127,532	2,164	-	-	*	(4,799,697)
Transfers						
Transfers	_		556,712			
Transfers COP & Energy	_	(1,422,727)	330,712	-		-
Transfers Park Loan	_	(191,737)	-	-		-
Transfers Other	(1,455,646)	(171,737)	(560,707)	_		(388,060)
Net Transfers	(1,455,646)	(1,614,464)	(3,995)		F	W. W. C.
			(3,793)			(388,060)
Net increase in cash and cash equivalents	779,707	(1,612,300)	-	-		6,220,608
Cash and cash equivalents, beginning of year	12,253,959	4,307,217	·	738,881	-	110,233,322
Cash and cash equivalents, end of year	\$ 13,033,666	\$ 2,694,917	\$ -	\$ 738,881	\$	116,453,930

Padre Dam Municipal Water District

Schedule of Change in Cash, Cash Equivalents, and Investments (Unaudited) For the Year Ended June 30, 2020

•				13 7 4					Tatal
		Datail	T.	Water		Corror		Doub	Total Designated
	-	Retail		lecycling		Sewer		Park	Designated
Cash Flows from Operating Activities					_				
Operating income (loss)		\$ 3,835,248	\$	787,652	\$	118,843	\$	976,197	\$ 5,717,940
Depreciation		5,437,472		889,695		1,279,899		953,688	8,560,754
Accounts receivable	*	(467,021)		(68,464)		(185,015)		-	(720,500)
Accounts receivable - other	*	56,085		8,222		22,219		-	86,526
Inventories	*	(74,645)		(10,943)		(29,571)		-	(115,159)
Prepaid expenses	*	(13,265)		(1,945)		(5,255)		-	(20,465)
Deferred outflows of resources from pensions	*	886,925		130,020		351,364		-	1,368,309
Deferred outflows of resources from OPEB	*	84,913		12,448		33,639		-	131,000
Accounts payable	*	1,306,078		191,467		517,416		•	2,014,961
Accrued expenses and other liabilities	*	99,147		14,534		39,277		•	152,958
Deposits and advances on construction	*	(161,504)		(23,676)		(63,982)		-	(249,162)
Net pension liability	*	(2,408,348)		(353,056)		(954,093)		-	(3,715,497)
Net OPEB liability	*	503,684		73,839		199,540		-	777,063
Compensated absences	*	126,112		18,488		49,961		-	194,561
Deferred inflows of resources from pensions	*	1,731,940		253,897		686,127		-	2,671,964
Deferred inflows of resources from OPEB	*	3,850		565		1,526		-	5,941
Net cash provided by operating activities	-	10,946,671		1,922,743		2,061,895		1,929,885	16,861,194
Cash Flows from Noncapital Financing Activities									
Property taxes and benefit assessments received		3,412,328		-		-		-	3,412,328
Net cash provided by noncapital and related financing activities		3,412,328	Darwood	-					3,412,328
Cash Flows from Capital and Related Financing Activities									
Acquisition and construction of capital assets		(8,514,947)		297,568		(1,671,452)		(4,684,477)	(14,573,308)
Proceeds from sale of capital assets		-		-		-		-	-
Proceeds from capital contributions		-		-		-			-
Principal paid on long-term debt		(2,319,004)		(173,873)		14,892		(638,586)	(3,116,571)
Interest paid on long-term debt	_	(1,272,802)		(108,035)		-		(276,358)	(1,657,195)
Net cash (used in) capital and related financing activities		(12,106,753)		15,660		(1,656,560)	,	(5,599,421)	(19,347,074)
Cash Flows from Investing Activities									
Payments made to other governments	*	(4,665,711)		(683,978)		(1,848,370)		-	(7,198,059)
Investment income received		619,066		280,171		660,117		55,852	1,615,206
Net cash provided by (used in) investing activities	_	(4,046,645)		(403,807)		(1,188,253)		55,852	(5,582,853)
Transfers									
Transfers		705,453		103,417		279,473		-	1,088,343
Transfers COP & Energy		-		-				29,604	29,604
Transfers Park Loan		-		-		-		4,975,524	4,975,524
Transfers (METRO)		(5,338,865)		(369,730)		(2,224,725)		-	(7,933,320)
Transfers Other		10,346,748		847,530		4,299,882			15,494,160
Net Transfers		5,713,336		581,217		2,354,630		5,005,128	13,654,311
Net increase in cash and cash equivalents	•	3,918,937		2,115,813		1,571,712		1,391,444	8,997,906
Cash and cash equivalents, beginning of year		41,651,451		14,789,627		22,849,914		4,644,367	83,935,359
Cash and cash equivalents, end of year	•	\$ 45,570,388	\$	16,905,440	_\$	24,421,626	\$	6,035,811	\$ 92,933,265
•	-		H-10-		-		-		***************************************

^{*} Note: For Retail, Water Recycling, Sewer, and Park, an allocation of changes in receivables/payables/other assets is based upon a constant percentage (overhead allocation percentage) applied throughout the year.

Padre Dam Municipal Water District Schedule of Change in Cash, Cash Equivalents, and Investments (Unaudited) (Continued) For the Year Ended June 30, 2020

	Restricted CEF/	Restricted	Non-Operating	Non One4!	Cuad
	Other	COP	Woodside &	Non-Operating METRO	Grand Total
Cash Flows from Operating Activities			P		
Operating income (loss)	\$ -	\$ -	\$ -	\$ -	\$ 5,717,940
Depreciation			-	-	8,560,754
Accounts receivable	_	-	_	_	(720,500)
Accounts receivable - other	-	-	-	_	86,526
Inventories	-	_	-	-	(115,159)
Prepaid expenses	-		-	-	(20,465)
Deferred outflows of resources from pensions	-	-	-	_	1,368,309
Deferred outflows of resources from OPEB	-	-`	-	-	131,000
Accounts payable	-	-	-	-	2,014,961
Accrued expenses and other liabilities	-	-	-	-	152,958
Deposits and advances on construction	-	-	-	-	(249,162)
Net pension liability	-	-	-	-	(3,715,497)
Net OPEB liability	_	-	-	-	777,063
Compensated absences	-	-	-	-	194,561
Deferred inflows of resources from pensions	-	-	-	-	2,671,964
Deferred inflows of resources from OPEB	_	_	_	-	5,941
Net cash provided by operating activities	-	-	_	-	16,861,194
Cash Flows from Noncapital Financing Activities					
Property taxes and benefit assessments received		_	-	_	3,412,328
Net cash provided by noncapital and related financing activities	<u> </u>			_	3,412,328
Cash Flows from Capital and Related Financing Activities					
Acquisition and construction of capital assets	(279,773)	_	_	_	(14,853,081)
Proceeds from sale of capital assets	(217,113)	_	26,142	-	26,142
Proceeds from capital contributions	3,383,196	_		_	3,383,196
Principal paid on long-term debt	-	_	_	<u>.</u>	(3,116,571)
Interest paid on long-term debt	(446,895)	_	_	-	(2,104,090)
Net cash (used in) capital and related financing activities	2,656,528		26,142	_	(16,664,404)
, , <u>.</u>	<u> </u>				**************************************
Cash Flows from Investing Activities Payments made to other governments					(7,198,059)
Investment income received	227,284	120,270	_	-	1,962,760
Net cash provided by (used in) investing activities	227,284	120,270			(5,235,299)
Transfers			(1 000 2/2)		
Transfers	(20,604)	-	(1,088,343)	-	-
Transfers COP & Energy	(29,604)	(4,975,524)	-	-	-
Transfers Park Loan	-	(4,973,324)	-	7,933,320	-
Transfers (METRO)	(2.002.550)	2,681	1,062,201		1 170 066
Transfers Other Net Transfers	(2,002,550)	(4,972,843)	(26,142)	(5,453,106)	1,170,066 1,170,066
			(20,1-72)		
Net increase in eash and eash equivalents	851,658	(4,852,573)	-	(5,453,106)	(456,115)
Cash and cash equivalents, beginning of year	11,402,301	9,159,790		6,191,987	110,689,437
Cash and cash equivalents, end of year	\$ 12,253,959	\$ 4,307,217	\$ -	\$ 738,881	\$110,233,322

This page intentionally left blank.



REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditors' Report

Board of Directors Padre Dam Municipal Water District Santee, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Padre Dam Municipal Water District, California (the "District"), which comprise the statement of net position as of June 30, 2021, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the basic financial statements and have issued our report thereon dated October 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of Directors Padre Dam Municipal Water District Santee, California Page 2

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California October 27, 2021



October 27, 2021

Board of Directors Padre Dam Municipal Water District Santee, California

We have audited the financial statements of the Padre Dam Municipal Water District (the "District") for the year ended June 30, 2021, and have issued our report thereon dated October 27, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the scope and timing of our audit. We have communicated such information in our engagement letter with the District dated July 7, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the basic financial statements.

New Accounting Standards

GASB Statement No. 84

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities* (GASB Statement No. 84), to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement establishes criteria for identifying fiduciary activities of all state and local governments. It also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Application of this statement did not have a material effect on the District's financial statements for the fiscal year ending June 30, 2021.

GASB Statement No. 90

In August 2018, GASB issued Statement No. 90, Majority Equity Interests – an Amendment of GASB Statements No. 14 and No. 61 (GASB Statement No. 90), to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Application of this statement did not have a material effect on the District's financial statements for the fiscal year ending June 30, 2021.

No other new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Board of Directors of Directors and Finance Committee Padre Dam Municipal Water District Santee, California Page 2

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. As part of our audit, we evaluated the key factors and assumptions used to develop the accounting estimates described above and in determining that it is reasonable in relation to the financial statements taken as a whole.

The most sensitive estimates affecting the District's financial statements were:

- Management's estimate of the investment fair market value is based on information provided by the State of California for its investment in the Local Agency Investment Fund and by Union Bank, the trustee for the District's investments in government obligations, municipal obligations, corporate obligations, U.S. Government Sponsored Enterprise Securities, and Non-US securities. We evaluated the key factors and assumptions used to develop the investment fair market value in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the depreciation on capital assets is based on the industry standard and past experience on actual useful life of the asset groups. We evaluated the key factors and assumptions used to develop the depreciation on capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the net pension liability is based on the actuarial valuation on total
 pension liability and based on audited financial statements on fiduciary net position for
 CalPERS plans. We evaluated the key factors and assumptions used to develop the net
 pension liability in determining that it is reasonable in relation to the financial statements
 taken as a whole.
- Management's estimate of the net OPEB liability is based on the actuarial valuation on total pension liability and on fiduciary net position for the OPEB plan. We evaluated the key factors and assumptions used to develop the net OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 2 Summary of Significant Accounting Policies
- Note 4 Restricted Assets
- Note 9 Pension Plan
- Note 10 Other Postemployment Benefits (OPEB)
- Note 12 Certification of Rate Covenant Requirements
- Note 14 East County Advanced Water Purification Joint Powers Authority

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Board of Directors of Directors and Finance Committee Padre Dam Municipal Water District Santee, California Page 3

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 27, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Board of Directors of Directors and Finance Committee Padre Dam Municipal Water District Santee, California Page 4

Other Information in Documents Containing Audited Financial Statements

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. We applied certain limited procedures to the Management's Discussion and Analysis, the Schedule of Changes in the Net Pension Liability and Related Ratios, the Schedule of Contributions – Defined Benefit Pension Plan, the Schedule of Changes in the Net OPEB Liability and Related Ratios, and the Schedule of Contributions - OPEB, as listed in the table of contents, which are Required Supplementary Information ("RSI") that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were not engaged to report on the Other Information as listed in the table of contents, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the Padre Dam Municipal Water District and is not intended to be, and should not be, used by anyone other than these specified parties.

The Red Group, UP

San Diego, California



BOARD AGENDA REPORT

Meeting Date: 11-03-2021

Dept. Head: Lisa Sorce, Allen Carlisle **Submitted by:** Jen Gordon, Amy Pederson

Department: GIS/HR, Admin

Approved by: Allen Carlisle, CEO/GM

SUBJECT: REDISTRICTING PADRE DAM VOTER DIVISIONS (2021)

RECOMMENDATION(S):

1. Hear staff report.

2.	Authorize staff to complete redistricting using in-house personnel.
<u>AL1</u>	TERNATIVE(S):
1.	Retain a consultant through the Request for Proposal (RFP) process to review and modify voter division boundaries (redistricting) to offset population. Cost is approximately \$30,000 – \$40,000.
<u>AT</u>	TACHMENT(S):
No	ne
<u>FUI</u>	NDING:
Buo Are	quested amount: dgeted amount: e funds available?
	IOR BOARD/COMMITTEE CONSIDERATION: On 4/15/20 the Board adopted Resolution 2020-13 approving w Voter Division Boundaries to include the Weston Subdivision in Voter Division 2 Boundaries.
STF	RATEGIC PLAN IMPLEMENTATION:
Go:	s agenda item is consistent with the District's Strategic Plan and meets one or more of the following Strategic als: Provide safe, reliable water, recycled water and sewer services; Ensure fiscal health and competitively tainable rates; Enhance customer communications and education; Increase water, wastewater and energy ependence; Maintain workforce excellence; Expand park and recreation opportunities.
De Fir Le	Action Required: Policy Updates: Action Taken: Pept Head Motion Resolution Resolution Resolution Ordinance Standard Practices Policy Updates: Action Taken: As Recommended Reso/Ord. No. Reso/Ord. No. No. None None Policies

EXECUTIVE SUMMARY:

The 2020 U.S. Census data for the District was recently released and triggers the requirement for the District to adjust boundaries of its voter divisions through the process commonly known as "redistricting."

The primary goal of redistricting is to have the exact same percentage of each special district's total population in each division, divided in a logically compact and contiguous manner based on geography and community of interest. Population variance between divisions of up to 15 percent may be acceptable based on the pervasiveness of secondary considerations (topography, geography, cohesiveness, contiguity, integrity, compactness, and community of interest), but the goal should be to get as close as practical to equal population.

In addition, the drawing of divisions is regulated by both state and federal law, including the California Voting Rights Act and the Federal Voting Rights Act. For example, under federal law, divisions may not be drawn with race as the predominate factor. (*Shaw v. Reno* (1993) 509 U.S. 630.) However, local agencies must be cautious to avoid diluting votes based on protected classes and may, if other circumstances are present, be required to establish majority-minority division if the protected class at issue is sufficiently large and geographically compact to create a majority-minority division.

Preliminary investigation results show an approximate increase of 9 to 13 percent in total population from 2010 and 2020 and changes to the spatial extents of 2020 census blocks from 2010 census blocks. Based on these results, the District will need to use the redistricting process to: a) bring the population count of those divisions within the presumptively valid variance (ultimately the same percentage); and b) justify why any remaining disparity from the ideal population distribution is acceptable based on statutorily recognized secondary considerations.

The ultimate responsibility to adjust division boundaries lies with the Board of Directors. However, Boards may rely on their staff, a consultant and/or an advisory commission to develop redistricting plans. Either way, the Board will be required by law to approve and adopt the final redistricting plan, after holding at least two open and noticed public hearings. The first public hearing is for public comment on the redistricting proposal and the second public hearing is for the Board to vote on the plan. Changes to voter division boundaries must be submitted to the Registrar of Voters by April 17, 2022.

Below is the proposed timeline for staff to complete the redistricting in-house:

Dec 1, 2021 Board Meeting: Present Options for the Board to select and approve Public Hearing dates.

Feb 16, 2022 Board Meeting: 1st Public Hearing to receive public comments

Mar 16, 2022 Board Meeting: 2nd Public Hearing followed by the Board's vote on the plan

Mar 23, 2022: Staff submits new boundaries to the Registrar's office

RECOMMENDATION(S):

- 1. Hear staff report.
- 2. Authorize staff to complete redistricting using in-house personnel.



BOARD AGENDA REPORT

Meeting Date: 11-03-2021 Dept. Head: Lisa Sorce

Submitted by: Melissa McChesney

Department: HR & Administrative Services **Approved by:** Allen Carlisle, CEO/GM

SUBJECT: CONSIDER DECLARATION OF DROUGHT LEVEL 1 - DROUGHT PREPARATION

RECOMMENDATION(S):

- 1. Hear staff presentation on State and San Diego County Drought actions.
- 2. Adopt Resolution Declaring Level 1 Drought Preparation Condition for Padre Dam Municipal Water District based on State Drought Emergency declaration and San Diego County Water Authority Level 1 drought declaration.

ALTERNATIVE(S):

1. Do not adopt resolution declaring a Level 1 Drought Preparation.

ATTACHMENT(S):

FI INIDINIO

1. Draft Resolution Declaring Level 1 Drought Preparation

FUNDING:		
Requested amount:		
Budgeted amount:		
Are funds available?	Yes No	
Project cost to date:		

PRIOR BOARD/COMMITTEE CONSIDERATION:

STRATEGIC PLAN IMPLEMENTATION:

This agenda item is consistent with the District's Strategic Plan and meets one or more of the following Strategic Goals: Provide safe, reliable Water, recycled Water and sewer services; Ensure fiscal health and competitively sustainable rates; Enhance customer communications and education; Increase Water, wastewater and energy independence; Maintain workforce excellence; Expand park and recreation opportunities.

Reviewed by:	Action Requir	ed: Policy Updates:	Action Taken:	
Dept Head Finance Legal Counsel Standard Form	Motion Resolution Ordinance None	Rules & Regulations Standard Practices Policies	As Recommended Reso/Ord. No Other	

EXECUTIVE SUMMARY:

Through adoption of this resolution, the Board of Directors is declaring a Level 1 Drought Preparation Condition as a part of the District's Water Shortage Contingency Plan for Padre Dam Municipal Water District in response to a statewide Drought Emergency. The San Diego County Water Authority declared a Level 1 condition on October 28, 2021. Padre Dam currently purchases 100 percent of its potable water supply from the San Diego County Water Authority making it logical that the District's drought response level align with its wholesale water agency.

DESCRIPTION:

After a second consecutive dry year, California is facing severe drought levels. Parts of the state are dealing with dwindling supplies and significant mandatory water use restrictions. Governor Newsom has requested that all Californians voluntarily conserve up 15 percent of their water use compared to 2020 use. On October 19, 2021 Governor Newsom declared a drought emergency across all 58 counties in California. The declaration for the entire state was made in response to conservation efforts continuing to fall far short of state targets.

Despite these drought conditions, the San Diego County region is not projecting water supply shortages because of the significant water reliability investments it has made and a continued strong water-use efficiency mentality within the region. Nevertheless, the San Diego County region is supporting the call for a voluntary reduction in water use across California. The recommendation to declare a Level 1 Drought Preparation condition signifies Padre Dam's support of voluntary water conservation and to encourage water efficiency to help maintain water storage in our region if dry conditions continue into a third or fourth year.

The San Diego County Water Authority Board authorized a Level 1 condition at its Board meeting on October 28, 2021. In addition, the following eleven San Diego County Water agencies are currently in a Level 1 condition: Olivenhain, Vista, Rainbow, Oceanside, Rincon, Sweetwater, City of San Diego, Santa Fe Irrigation, Fallbrook, Valley Center and Poway. Metropolitan Water District declared a Water Supply Alert on August 17, 2021 in response to the extreme drought conditions impacting California.

2021 Drought Timeline

- Winter 2021: Second consecutive dry year in California
- April 2021: Governor Newsom proclaimed a drought emergency for the Russian River Watershed in Sonoma and Mendocino counties
- May 2021: In response to historic and unanticipated reductions in the amount of water flowing
 to the state's major reservoirs, Governor Newsom expanded the drought emergency to a total
 of 41 counties.
- **July 2021**: An additional 9 counties are added to the drought emergency proclamation, bringing the total to 50 counties. Governor Newsom signed an executive order calling on Californians to voluntarily reduce water use by 15 percent.
- **September 30, 2021**: End of Water Year 2021. Secretary Crowfoot states in a media conference that the decision to implement statewide mandatory water use restrictions would be made pending a determination of the effectiveness of voluntary water conservation efforts and the outlook of winter precipitation.

• October 2021: In response to low conservation numbers for August 2021 water use, Governor Newsom declared drought emergency for all 58 counties in California.

As part of a Level 1 condition, response actions include water use efficiency messaging and communications to Padre Dam customers. This messaging will include information on the significant long-term water-use efficiency efforts and water supply investments our region has made over the years. It will also be an opportunity for Padre Dam to continue to communicate the importance of the East County AWP Project to ensuring a reliable water future.

RECOMMENDATION(S):

- 1. Hear staff presentation on State and San Diego County Drought actions.
- 2. Adopt Resolution Declaring Level 1 Drought Preparation Condition for Padre Dam Municipal Water District based on State Drought Emergency declaration and San Diego County Water Authority Level 1 drought declaration.

RESOLUTION 2021-__

RESOLUTION OF THE BOARD OF DIRECTORS OF PADRE DAM MUNICIPAL WATER DISTRICT DECLARING A WATER SHORTAGE RESPONSE LEVEL 1 – DROUGHT PREPARATION CONDITION

WHEREAS, California has experienced two consecutive years of drought and many reservoirs are at record low levels; and

WHEREAS, on April 12, 2021 Governor Newsom proclaimed drought emergencies for two counties and then expanded the declaration to a total of 41 counties due to severe drought conditions on May 10, 2021; and

WHEREAS, on July 8, 2021, Governor Newsom added nine counties to the drought state of emergency, bringing the total number of counties under an emergency drought proclamation to 50 of the state's 58 counties; and

WHEREAS, San Diego County and seven other counties in southern California were not included in the emergency drought proclamation; and

WHEREAS, on July 8, 2021, Governor Newsom signed an executive order that called on Californians to voluntarily reduce their water use by 15 percent compared to 2020 water use levels; and

WHEREAS, on August 17, 2021, Metropolitan Water District of Southern California declared a Water Supply Alert in response to the extreme drought conditions impacting California; and

WHEREAS, on September 30, 2021, the California Natural Resources Agency stated that the decision to implement statewide mandatory water use restrictions would be made pending a determination of the effectiveness of voluntary water conservation efforts and the outlook of winter precipitation; and

WHEREAS, on October 19, 2021, in response to low conservation numbers for August 2021, Governor Newsom issued an emergency declaration extending to southern California the drought state of emergency that had been declared earlier in the year for other areas of the state. The emergency declaration directed water agencies throughout the state to activate their Water Shortage Contingency Plans to preserve water supplies; and

WHEREAS, on October 28, 2021 the San Diego County Water Authority (Authority) activated Level 1 of the Authority's Water Shortage Contingency Plan, launched a communications campaign to encourage increased voluntary conservation, and encouraged its member agencies to activate the appropriate provisions of their water shortage contingency plans; and

WHEREAS, Padre Dam adopted its Water Shortage Contingency Plan on June 16, 2021 which includes six regional shortage levels and response actions; and

WHEREAS, Level 1 response actions include Padre Dam's Rules and Regulations Section 5.1.6, Mandatory Water Use Efficiency Efforts in Effect at all Times, and implementing customer outreach requesting customers voluntarily reduce their water use by 10 percent and utilize water conservation incentives and programs offered by Padre Dam and its wholesale suppliers.

NOW, THEREFORE, in response to statewide water supply issues the Board of Directors of Padre Dam Municipal Water District declare a Water Shortage Response Level 1 – Drought Preparation Condition for Padre Dam Municipal Water District and all persons receiving water from Padre Dam.

THEREFORE, customers are strongly urged to reduce water use by 10 percent through increased water conservation.

THEREFORE, the following water use efficiency measures are mandatory, shall apply at all times to all persons using Padre Dam water, and will be enforced by the measures stated in this policy, except where private well water or recycled water is used:

- Stop washing down paved surfaces, including but not limited to sidewalks, driveways, parking lots, tennis courts, or patios, except when it is necessary to alleviate safety or sanitation hazards.
- 2. Stop water waste resulting from inefficient landscape irrigation, such as runoff, low head drainage, or overspray, etc. Similarly, stop water flows onto non-targeted areas, such as adjacent property, non-irrigated areas, hardscapes, roadways, or structures. Irrigation runoff is prohibited.
- 3. Irrigate residential and commercial landscape before 10 am and after 6 pm only.
- 4. Do not irrigate while it is raining and within 48 hours after it rains.
- 5. Use a hand-held hose equipped with a positive shut-off nozzle or bucket to water landscaped areas, including trees and shrubs located on residential and commercial properties that are not irrigated by a landscape irrigation system.
- 6. Irrigate nursery and commercial grower's products before 10 am and after 6 pm only. Watering is permitted at any time with a hand-held hose equipped with a positive shut-off nozzle, a bucket, or when a drip/micro-irrigation system/equipment is used. Irrigation of nursery propagation beds is permitted at any time. Watering of livestock is permitted at any time.
- 7. Use re-circulated or recycled water to operate ornamental fountains, ponds and similar decorative water features.
- 8. Wash vehicles using a bucket and a hand-held hose with positive shut-off nozzle, mobile high pressure/low volume wash system, or at a commercial site that re-circulates (reclaims) water on-site. Boats and boat engines may be washed down immediately after use using a bucket or hand-held hose with positive shut-off nozzle. Runoff is prohibited.
- 9. Serve and refill water in restaurants and all other food service establishments only upon request.
- 10. Offer guests in hotels, motels, and other commercial lodging establishments the option of not laundering towels and linens daily and prominently display notice of this option in every guestroom.

Resolution 2021-	
Page 3 of 3	

- 11. Repair all water leaks within five days of notification by Padre Dam unless other arrangements are made with the CEO/General Manager. Severe water leaks must be stopped immediately.
- 12. Use recycled or non-potable water for construction purposes, such as dust control and soil compaction, when available and required by Padre Dam.

compaction, when available and required by Padre Dam.

THEREFORE, Padre Dam will encourage customers to utilize and participate in water conservation incentives and programs.

PASSED AND ADOPTED by the Board of Directors of Padre Dam Municipal Water on November 3, 2021, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Board President

ATTEST:



BOARD AGENDA REPORT

Meeting Date: 11-03-2021

Dept. Head: Lisa Sorce

Submitted by: Lisa Sorce

Department: HR & Administrative Services **Approved by:** Allen Carlisle, CEO/GM

SUBJECT: AMENDMENTS TO JOB CLASSIFICATIONS AND STANDARD RATES OF PAY FOR ALL EMPLOYEES

FOR JULY 1, 2021 THROUGH JUNE 30, 2022 (FY 2022)

RECOMMENDATION(S):

Adopt Resolution approving amendments to Job Classification and Standard Rates of Pay for FY 2022 to include two new classifications for Park Maintenance Coordinator and Utility Locator.

ALTERNATIVE(S):

Do not approve, or provide alternative direction.

<u>ATTACHMENT(S)</u>:

- 1. Park Maintenance Coordinator Job Classification (New)
- 2. Utility Locator Job Classification (New)
- 3. Draft Resolution and Amended Job Classification and Salary Grade Schedule that includes the changes listed above.

FUNDING:		
Requested amount: Budgeted amount: Are funds available? Project cost to date:		

PRIOR BOARD/COMMITTEE CONSIDERATION:

STRATEGIC PLAN IMPLEMENTATION:

This agenda item is consistent with the District's Strategic Plan and meets one or more of the following Strategic Goals: Provide safe, reliable water, recycled water and sewer services; Ensure fiscal health and competitively sustainable rates; Enhance customer communications and education; Increase water, wastewater and energy independence; Maintain workforce excellence; Expand park and recreation opportunities.

Reviewed by: Dept Head Finance Legal Counsel Standard Form		Action Requi Motion Resolution Ordinance None	red:	Policy Updates: Rules & Regulations Standard Practices & Policies		Action Taken: As Recommended Reso/Ord. No Other
--	--	---	------	---	--	--

EXECUTIVE SUMMARY:

As employees retire or separate from the District, staff evaluates vacated classifications to determine if the position is necessary going forward, if efficiencies can be created or whether a re-hire into the same classification is required in order to continue to provide service to our customers. In some cases, staff will work with employees to re-write classifications or create new classifications to more accurately reflect the actual job. Staff is recommending two new classifications be created.

Park Maintenance Coordinator

The Park has Park & Recreation Coordinators that work both inside doing reservations and assisting customers and outside who patrol the park and assist customers. One Park & Recreation Coordinator that works outside has always been assigned additional duties with regards to facility maintenance. Over time, the position has grown into needing a full-time employee assigned to do Park wide Facility Maintenance. Park Management has reviewed all job duties that are being completed by the Park & Recreation Coordinators and have determined that a separate job classification is needed to more accurately reflect the duties assigned to the specific staff person who is doing the facility maintenance. The result is a new job classification of Park Maintenance Coordinator. This position would report to the Park Operations Manager and would encompass all aspects of facility maintenance at Santee Lakes and include ancillary Park & Recreation Coordinator duties as well. The grading of this job is in alignment with the current classification of Facilities Maintenance Worker at Padre Dam. If the position is approved by the Board, the employee who is currently doing the facility maintenance would be reclassified to Park Maintenance Coordinator.

Utility Locator

California Government Code 4216 requires owners of underground utilities (including water and sewer facilities) to be a member of the Dig Alert Regional Notification Center which includes Padre Dam's (District) Underground Service Alert (USA) of Southern California program also known as DigAlert. As a member, owners are required to locate and field mark their underground utilities within two business days of receiving timely notification. This process documents that a contractor or excavator has been made aware of any underground utilities prior to excavation and therefore can be held responsible for any damages to known utilities that are properly located and marked out in the field.

Historically at the District utility locating and field mark out duties have been performed using a combination of District staff primarily including the field inspectors and an Operations utility worker working in an out-of-class (OOC) status. Traditionally, the OOC utility worker would also assist the field inspectors in their duties during times when locate notifications could be addressed in less than a full day's work. This provides the OOC utility worker with a cross-training opportunity in construction inspection. Over the past year and a half the District has experienced a year over year increase in utility locations of 53.54 percent. Therefore, staff is recommending that a position be created to complete this work. It is envisioned that this position would not only be dedicated to responding to utility location requests but, should location requests begin to average down, this staff person would also be available to assist in construction inspection and engineering technician duties and tasks. If the position is approved by the Board, District staff will open a recruitment to fill this position.

RECOMMENDATION(S):

Adopt Resolution approving amendments to Job Classification and Standard Rates of Pay for FY 2022 to include two new classifications for Park Maintenance Coordinator and Utility Locator.

CLASS TITLE: Park Maintenance Coordinator

DEPARTMENT: Administration	ACCOUNTABLE TO: Park Operations Manager	FLSA STATUS: Non-Exempt
SALARY RANGE:	12, 14, 17	

CLASS SUMMARY: Incumbents are responsible for an exceptional guest experience at Santee Lakes
Recreation Preserve, performing a wide variety of general building, facility, and grounds maintenance; performing routine
inspection of facilities and identifying and removing potential safety hazards; repairing/constructing/maintaining Santee
Lakes equipment, furnishings, buildings and grounds; lake maintenance including operating specialized equipment, use of
algaecides and herbicides, and monitoring lake water quality; maintenance activities include: the ability to perform new
installations, maintenance, and repairs to include masonry, plumbing, electrical, carpentry, drywall, mechanical and interior
and exterior painting and finishes; estimating materials, tools, equipment, ordering parts for projects; and maintaining a safe
and secure facility; assisting in resolving routine problems, protecting Santee Lakes facilities and resources, ensuring rule
compliance and visitor safety, and serving in a variety of operational and administrative support activities. Duties include:
establishing positive interactions with Santee Lakes' guests and members of the local community; researching and assisting
in resolving problems; assisting in the planning and implementation of various recreational activities, programs and special
events; preparing and processing a variety of correspondence, documents and forms; observing, explaining, communicating
and/or enforcing Santee Lakes policies, rules and regulations; monitoring vacancies at campground; opening and securing
facilities; summoning and facilitating response of local law enforcement agencies; and other duties as may be assigned.

DISTINGUISHING CHARACTERISTICS: The Park Maintenance Coordinator is a classification, which encompasses all aspects of guest relations at Santee Lakes including maintaining the facility. Incumbents have significant contact with the general public. Employees in this position do not necessarily perform all of the essential duties listed. Specific Duties may be assigned at the time of hire and may periodically change over the course of employment based on the needs of the park.

DUTY NO.	ESSENTIAL DUTIES: (These duties are a representative sample; position assignments may vary.)
1.	Maintains Santee Lakes' facilities, resources and habitat by repairing, maintaining and cleaning buildings, campsites, cabins, picnic areas, playground equipment, habitat, restrooms, pools, spa, sprayground, and landscape.
2.	Maintains a safe and clean environment at Santee Lakes Recreation Preserve. Identifies, removes, or repairs potential hazards, protecting occupants from unsafe conditions.
3.	Provide scheduled maintenance inspections and repairs. Maintain a record of service cycles and other maintenance activities conducted. Maintains preventative maintenance records, reports, and files as required.
4.	Maintains, repairs, and constructs irrigation systems including timers, pumps, pressure regulators, and electronic valves.
5.	Performs routine to complex electrical, plumbing, masonry, and carpentry.
6.	Performs routine to complex HVAC, boiler and mechanical duties, inspecting, installing or replacing filters, pumps, motors, controls and preventative maintenance.

CLASS TITLE: Park Maintenance Coordinator

DUTY NO.	ESSENTIAL DUTIES: (These duties are a representative sample; position assignments may vary.)
7.	Diffuses and resolve sometimes tense/hostile situations with customers/guests. Works with all types of guests/customers including irate guests.
8.	Opens and closes facilities. Sets up, prepares and takes down areas and facilities for group events and reservations. Carries after-hour's duty phone as needed and resolves after-hours emergencies.
9.	Visually observes and inspects Santee Lakes for safety hazards. Ensures visitor safety and rule compliance. Issue written non-compliance rule citations (courtesy notices and fishing violation fines). Reports and documents incidents involving rule violations, accidents, vandalism and emergency response. When appropriate, summons and facilitates response of emergency or law enforcement agencies with jurisdiction over the related incident or issue.
10.	Assists with the Park's Lake Maintenance Program. Duties include the use, handling, ordering, and maintaining the inventory of pesticides, algaecides, and herbicides, use and maintenance of Aquatic Weed Harvester and various pesticide spray rigs.
11.	Prepares, and may file with appropriate agency, a variety of forms and documents such as correspondence, schedules and reports; maintains files and/or records. Carefully reviews and checks accuracy of information in work reports.
12.	May assist in the planning and/or implementation of recreational activities and programs.
13.	Performs RV appearance inspections and monitors campsites for rule compliance. Inspects RV storage facilities to ensure proper compliance of local and state government, stormwater permit.
14.	Administers CPR and minor first aid and ensures proper medical and emergency response supplies are on hand.
15.	May coordinate and conduct various wildlife programs utilizing resources from local educational institutions, wildlife resources, public agencies, businesses and/or community service organizations. Examples include wood duck nesting programs, fishing programs, injured animal rescue programs and coot eradication programs.
16.	Performs administrative work including utilizing guest/camper relationship management, inventory and reservation software systems, when required.
17.	Performs other duties of a similar nature or level.

Knowledge (position requirements at entry):

- Maintenance and repair techniques for carpentry, masonry, plumbing, mechanical and electrical work;
- Landscaping maintenance;
- Basic computer usage;
- OSHA regulations and employee safety requirements;

CLASS TITLE: Park Maintenance Coordinator

- Current building codes, standards and best practices;
- Common public relations courtesies, practices and techniques;
- Customer service techniques;
- Methods of enlisting the support and cooperation of the public;
- Demonstration of Safe boat operation within 6 months of hire;
- Demonstration of ability to operate a propane station within 3 months of hire;
- Ability to demonstrate proper techniques and use of various pesticides, algaecides, and herbicides within 1 year of hire;
- Ability to demonstrate administration of chemicals and maintaining swimming pools within 3 months of hire;
- Ability to demonstrate irrigation system maintenance and repair for potable and reclaimed water within 1 year of hire;
- Ability to demonstrate sewer lift station maintenance within 1 year of hire.

Skills (position requirements at entry):

- Using computers and related software applications;
- Communication, interpersonal skills as applied to interaction with coworkers, supervisor, the general public, etc. sufficient to exchange or convey information and to receive work direction.
- Ability to plan and prioritize work orders as they are requested using tracking systems;
- Ability to perform maintenance and repairs for carpentry, masonry, plumbing, mechanical and electrical work;
- Ability to read construction documents including schematics, blueprints and drawing as-builts;
- Competent in the safe and proper use of hand, power and powder actuated tools;
- Ability to identify electrical hazards and work safely around electrical equipment and construction sites;
- Reading, writing and performing mathematical calculations at the level required for successful job performance;
- Using diplomacy, tact and firmness in dealing with the public;
- public, etc., sufficient to exchange or convey information and to receive work direction;
- Understanding and carrying out oral and written instructions;
- Establishing and maintaining effective relationships with those contacted in the course of work;
- Working irregular hours, varied shifts, weekends and holidays, often alone;
- After-hours on call staff duty, on a rotating basis;
- Adhering to established procedural and safety requirements of the job as a constant job behavior and to use good
 judgment in responding quickly and reasonably to unanticipated personal safety problems;
- Using office equipment such as phones, copiers, fax machines, computers and tablets.

Training and Experience (position requirements at entry):

- High School Diploma or General Equivalency Diploma (G.E.D.)
- One year experience in facilities maintenance, grounds maintenance, or construction trade; OR an equivalent
 combination of education and experience sufficient to successfully perform the essential duties of the job such as
 those listed above.

Licensing Requirements (position requirements at entry):

- · Valid California Driver's License
- C.P.R. and First Aid certificate (within 6 months of hire)
- Qualified Applicator Certification from the State of California (within 3 years of hire) Preferred

CLASS TITLE: Park Maintenance Coordinator

Safety Priorities: Use of proper safety methods, techniques and precautions on all tasks. Works safely at heights and on equipment. The ability to identify confined spaces and permit required confined spaces and follow safety procedures for each. Safe and proper use of hand and portable hand tools. Proper use of personal protective equipment as it applies to each aspect of the position. Adherence to all traffic laws, ordinances and rules. Appropriate safety precautions, procedures and practices to maintain a safe work environment as it relates to defensive driving, equipment operation, electrical hazards and hazardous chemicals.

Physical Requirements:

Positions in this class typically require: climbing, balancing, stooping, kneeling, crouching, crawling, reaching, standing, walking, pushing, pulling, lifting, grasping, feeling, talking, hearing, seeing and repetitive motions.

Incumbents may be subjected to moving mechanical parts, electrical currents, vibrations, fumes, odors, dusts, gases, poor ventilation, extreme temperatures; chemicals, oils and intense noises.

Heavy Work: Exerting up to 100 pounds of force occasionally, and/or up to 50 pounds of force frequently, and/or up to 20 pounds of forces constantly to move objects.

Classification History:

Date: 11/20/21

CLASS TITLE: Utility Locator

DEPARTMENT: Engineering	ACCOUNTABLE TO: Engineering Manager/Supervisor	FLSA STATUS: Non-Exempt
SALARY RANGE:	18	

CLASS SUMMARY: Incumbents are responsible for duties including locating and marking Padre Dam facilities (water, reclaimed water, sewer pipelines, valves, manholes, gas, electric and phones) and inspection of construction work related to water, recycled water, and sewer facilities. Duties performed include: locating and marking facilities using engineering drawings, visual identifiers and specialized equipment, scheduling field meetings with contractors and other agencies, updating location/inspection project drawings, reviewing survey data and procedures, performing continuity tests on installations of tracer wires, inspecting and approving private development and Padre Dam contract construction projects; planning, scheduling and pacing inspection work with the progress of construction; reviewing plans/details, submittals, specifications, contract documents and soil reports; ensuring compliance for quality and quantity of materials, construction methods, equipment and workmanship; responding to and resolving customer inquiries and complaints; and, maintaining records documenting progress of projects. Incumbents in this class may be required to receive and respond to after-hour calls.

DISTINGUISHING CHARACTERISTICS: The incumbent performs a variety of duties related to locations and markouts of water and sewer systems and performs construction inspection duties under close supervision.

DUTY NO.	ESSENTIAL DUTIES:
1.	(Primary responder) Locates and marks existing Padre Dam facilities and related appurtenances in the field using engineering drawings, computer databases, visual identifiers and specialized equipment.
2.	Assists Padre Dam's Right-of-Way Agent with the location, monitoring and documentation of easement encroachments, erosion problems and other easement issues.
3.	Documents and maintains records of Underground Service Alert Tickets and actions taken.
4.	Updates, maintains, and organizes location and inspection project drawings, files and records.
5.	Advises appropriate personnel and organizations of any discrepancies between existing utility records and electronic utility instrument location information.
6.	Coordinates construction projects with all Padre Dam departments, other public agencies and the general public.
7.	Documents progress and details of construction work with daily reports, digital photographs, field notes and all other project records using a computer with Windows-based software. Must also archive and retrieve reports.
8.	Prepares progress reports, approves and recommends acceptance of progress payments, change orders and final project to Padre Dam.
9.	Performs QA/QC of the Districts GIS system and submits redline corrections.
10.	Responds to, resolves and documents customer inquiries and complaints.

CLASS TITLE: Utility Locator

DUTY NO.	ESSENTIAL DUTIES:
11.	Reviews plans, submittals, specifications, contract documents and soils reports.
12.	Confers with Padre Dam engineering staff and contractor regarding work or materials that deviate from plans/specifications, and ensures that approved work meets Padre Dam standards.
13.	Reviews survey data and procedures to verify line, grade and locations and accurately established and confirms that they are adhered to during construction.
14.	Coordinates and monitors the disinfection/chlorination of newly constructed facilities to ensure that regulations are followed.
15.	Responds to after hour emergencies.
16.	Performs other duties and responsibilities of a similar nature or level.

Knowledge (position requirements at entry):

- Safety procedures and regulations;
- Pipeline construction materials, equipment and tests;
- Construction practices;
- Facility location techniques;
- Material testing procedures;
- Applicable laws and regulations.
- WAS Standards and Green Book Standards

Skills (position requirements at entry):

- Communicate clearly and concisely, both orally and in writing;
- Using computer and related software applications; (Word, Excel, Teams & GIS applications);
- Operate a pipe locator and a wide variety of tools and equipment used in the work;
- Read and interpret field data and markings related to survey and locating;
- Reading and interpreting maps, engineering plans, specifications, surveying and mapping records, and legal descriptions;
- Checking and reviewing plans;
- Inspecting construction projects;
- Prioritizing Location and Inspection activities;
- Communication, interpersonal skills as applied to interaction with coworkers, supervisor, the general public, etc. sufficient to exchange or convey information and to receive work direction.

Training and Experience (position requirements at entry):

High School Diploma or General Equivalency Diploma (G.E.D.) and one year of related basic repair and maintenance experience of public water systems; or, an equivalent combination of education and experience sufficient to successfully perform the essential duties of the job such as those listed above. College level water technology courses are desirable.

CLASS TITLE: Utility Locator

Licensing Requirements (position requirements at entry):

- Valid California Driver's License;
- Water Distribution Operator Grade D-1 certificate from the State Water Resources Control Board Division of Drinking Water (within one year of hire or promotion);

Safety Priorities: Knowledge of use and care of Personal Protective Equipment specifically related to fall protection, confined space work and chemical exposure, safe use and care of hand and power tools, safety when working around traffic in the public right of way, defensive driving techniques, general office and field safety. Understanding of Padre Dam's Safety Rules and Regulations and Accident and injury reporting policies. Ability to complete safety training and work in a safe and efficient manner.

Physical Requirements:

Positions in this class typically require: climbing, balancing, stooping, kneeling, crouching, crawling, reaching, standing, walking, lifting, grasping, feeling, talking, hearing, seeing and repetitive motions.

Incumbents may be subjected to moving mechanical parts, electrical currents, vibrations, odors, dusts and travel.

Light Work: Exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or negligible amount of force constantly to move objects. If the use of arm and/or leg controls requires exertion of forces greater than that for Sedentary Work and the worker sits most of the time, the job is rated for Light Work.

Classification History:

Date: New 11/21

RESOLUTION 2021-

RESOLUTION OF THE BOARD OF DIRECTORS OF PADRE DAM MUNICIPAL WATER DISTRICT AMENDING JOB CLASSIFICATIONS AND STANDARD RATES OF PAY FOR FISCAL YEAR 2022

WHEREAS, on August 18, 2021 the Padre Dam Board of Directors adopted Resolution 2021-20 amending Job Classifications and Standard Rates of Pay for fiscal year 2022; and

WHEREAS, the Board desires to make additional changes to the Job Classifications and Standards Rates of pay, creating two new classifications for 1) Park Maintenance Coordinator and 2) Utility Locator; and

WHEREAS, applicable law requires that the Board publicly adopt a pay schedule that identifies all positions and their pay rate; and

WHEREAS, this Resolution incorporates the desired amendments and will amend Resolution 2021-20.

NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED AND ORDERED by the Board of Directors of Padre Dam Municipal Water District as follows:

- 1. Resolution 2021-20 is hereby amended;
- 2. The Job Classifications and Standard Rates of Pay for the operation of the District for fiscal year 2022 are amended, effective immediately, as set forth in Exhibit A attached hereto.

PASSED AND ADOPTED at a Regular Meeting of the Board of Directors of Padre Dam Municipal Water District held on November 3, 2021, by the following vote:

AYES: NOES: ABSTAIN: ABSENT:	
ATTEST:	Board President
Board Secretary	

CLASSIFICATION		HOURLY DAY DANCE*			40NTIII Y	24V D 4 4	ucr.	ANNUAL DAY DANCE						
CLASSIFICATION	Salary Grade		HOURLY PAY RANGE*					MONTHLY		_	ANNUAL PAY RANGE Min. Mid. Max.			
		Min.		Mid.		Max.	Min.	Mi		Max.	Min.	Mid.		
Accountant	23	\$31.05	-	\$39.68	-	\$48.31	\$5,382	- \$6,8		\$8,374	\$64,584	QU2,331	- \$100,	
Accountant, Senior	29	\$37.08	-	\$47.39	-	\$57.69	\$6,427	- \$8,2		+/	\$77,126	- \$98,571	- \$119,	
Accounting Manager	38	\$45.98	-	\$58.76	-	\$71.54	\$7,970	- \$10,		1 /	\$95,638	VILL, LLI	- \$148,	
Accounting Specialist	13	\$20.74	-	\$26.50	-	\$32.25	\$3,595	- \$4,5		+-,	\$43,139	455,120	- \$67,0	
Accounting Specialist	15	\$23.08	-	\$29.50	-	\$35.91	\$4,001	- \$5,3		\$6,224	\$48,006	- \$61,360	- \$74,6	
Accounting Specialist	17	\$25.06	-	\$32.04	-	\$39.02	\$4,344	- \$5,5		\$6,763	\$52,125	- \$66,643	- \$81,3	
Accounting Specialist	17L	\$26.32	-	\$33.64	-	\$40.96	\$4,562	- \$5,8		+.,===	\$54,746	- \$69,971	- \$85,3	
Administrative Assistant	11	\$18.71	-	\$23.91	-	\$29.10	\$3,243	- \$4,3		7-7	\$38,917	- \$49,733	- \$60,5	
Administrative Assistant	13	\$20.74	-	\$26.50	-	\$32.25	\$3,595	- \$4,5		\$5,590	\$43,139	- \$55,120	- \$67,0	
Administrative Assistant	15	\$23.08	-	\$29.50	-	\$35.91	\$4,001	- \$5,3	L13 -	\$6,224	\$48,006	- \$61,360	- \$74,6	693
Administrative Assistant	18	\$26.18	-	\$33.46	-	\$40.74	\$4,538	- \$5,8	300 -	\$7,062	\$54,454	- \$69,597	- \$84,7	739
Assistant General Manager (Temporary)	Uncl.	\$66.99		\$84.64		\$102.30	\$11,612	\$14,	671	\$17,732	\$139,339	\$176,051	\$212,	,784
Assistant Operations Manager	40	\$47.64	-	\$60.87	-	\$74.09	\$8,258	- \$10,	551 -	\$12,842	\$99,091	- \$126,610	- \$154,	,107
AWP Engineering Manager	44	\$52.03	-	\$66.50	-	\$80.96	\$9,019	- \$11,	527 -	\$14,033	\$108,222	- \$138,320	- \$168,	,397
AWP Engineering Manager	48	\$55.71	-	\$71.21	-	\$86.70	\$9,656	- \$12,	343 -	\$15,028	\$115,877	- \$148,117	- \$180,	,336
Board Secretary	31	\$38.89	-	\$49.72	-	\$60.54	\$6,741	- \$8,6	518 -	\$10,494	\$80,891	- \$103,418	- \$125,	,923
Board Secretary	35	\$43.16	-	\$55.15	-	\$67.14	\$7,481	- \$9,5	559 -	\$11,638	\$89,773	- \$114,712	- \$139,	,651
Cathodic Protection Program Coordinator	25	\$33.15	-	\$42.38	-	\$51.61	\$5,746	- \$7,3	346 -	\$8,946	\$68,952	- \$88,150	- \$107,	,349
Cathodic Protection Program Coordinator	27	\$35.32	-	\$45.16	-	\$55.00	\$6,122	- \$7,8	328 -	\$9,533	\$73,466	- \$93,933	- \$114,	,400
Cathodic Protection Program Coordinator	30	\$38.35	-	\$49.02	-	\$59.69	\$6,647	- \$8,4	197 -	\$10,346	\$79,768	- \$101,962	- \$124,	,155
CIP Engineering Manager	48	\$55.71	-	\$71.21	-	\$86.70	\$9,656	- \$12,	343 -	\$15,028	\$115,877	- \$148,117	- \$180,	,336
Communications Assistant	13	\$20.74	-	\$26.50	-	\$32.25	\$3,595	- \$4,5	593 -	\$5,590	\$43,139	- \$55,120	- \$67,0	.080
Communications Coordinator	25	\$33.15	-	\$42.38	-	\$51.61	\$5,746	- \$7,3	346 -	\$8,946	\$68,952	- \$88,150	- \$107,	,349
Communications Manager	35	\$43.16	-	\$55.15	-	\$67.14	\$7,481	- \$9,5	559 -	\$11,638	\$89,773	- \$114,712	- \$139,	,651
Communications Officer	30	\$38.35	-	\$49.02	-	\$59.69	\$6,647	- \$8,4	197 -	\$10,346	\$79,768	- \$101,962	- \$124,	,155
Communications Officer	30L	\$40.27	-	\$51.48	-	\$62.68	\$6,980	- \$8,9	923 -	\$10,865	\$83,762	- \$107,078	- \$130,	,374
Compliance Administrator	26	\$33.88	-	\$43.30	-	\$52.71	\$5,873	- \$7,5	505 -	\$9,136	\$70,470	- \$90,064	- \$109,	,637
Compliance Administrator	26L	\$35.58	-	\$45.47	-	\$55.35	\$6,167	- \$7,8	381 -	\$9,594	\$74,006	- \$94,578	- \$115,	,128
Compliance Specialist	24	\$31.77	-	\$40.60	-	\$49.42	\$5,507	- \$7,0)37 -	\$8,566	\$66,082	- \$84,448	- \$102,	,794
Construction & Maintenance Supervisor	27	\$35.32	-	\$45.16	-	\$55.00	\$6,122	- \$7,8	328 -	\$9,533	\$73,466	- \$93,933	- \$114,	,400
Construction Equipment Operator	18	\$26.18	-	\$33.46	-	\$40.74	\$4,538	- \$5,8	300 -	\$7,062	\$54,454	- \$69,597	- \$84,7	,739
Construction Equipment Operator	20	\$28.26	-	\$36.12	-	\$43.97	\$4,898	- \$6,2	261 -	\$7,621	\$58,781	- \$75,130	- \$91,4	,458
Construction Equipment Operator	20L	\$29.68	-	\$37.93	-	\$46.17	\$5,145	- \$6,5	575 -	\$8,003	\$61,734	- \$78,894	- \$96,0	,034
Construction Inspector	18	\$26.18	-	\$33.46	-	\$40.74	\$4,538	- \$5,8		\$7,062	\$54,454	- \$69,597	- \$84,7	739
Construction Inspector	20	\$28.26	-	\$36.12	_	\$43.97	\$4,898	- \$6,2	261 -	\$7,621	\$58,781	- \$75,130	- \$91,4	458
Construction Inspector	23	\$31.05	-	\$39.68	_	\$48.31	\$5,382	- \$6,8	378 -	\$8,374	\$64,584	- \$82,534	- \$100,	,485
Construction Inspector	25	\$33.15	_	\$42.38	_	\$51.61	\$5,746	- \$7,3			\$68,952	- \$88,150	- \$107,	
Custodian	10	\$17.54	-	\$22.43	-	\$27.31	\$3,040	- \$3,8		* *	\$36,483	- \$46,654	- \$56,8	
Customer Service Manager	38	\$45.98	-	\$58.76	-	\$71.54	\$7,970	- \$10,			\$95,638	- \$122,221	- \$148,	
Customer Service Representative	11	\$18.71	-	\$23.91	-	\$29.10	\$3,243	- \$4,:			\$38,917	- \$49,733	- \$60,5	
Customer Service Representative	13	\$20.74	_	\$26.50	_	\$32.25	\$3,595	- \$4,5		1.	\$43,139	- \$55,120	- \$67,0	
Customer Service Representative	15	\$23.08	_	\$29.50	_	\$35.91	\$4,001	- \$5,2			\$48,006	- \$61,360	- \$74,6	
Customer Service Representative	15L	\$24.25	_	\$30.99	_	\$37.72	\$4,203	- \$5,3			\$50,440	- \$64,459	- \$78,4	
Director of AWP	Uncl.	\$66.99	_	\$84.64	-	\$102.30	\$11,612	- \$14,		\$17,732	\$139,339	- \$176,051	- \$212,	
Director of Engineering & Planning	Uncl.	\$66.99		\$84.64		\$102.30	\$11,612	- \$14,			\$139,339	- \$176,051	- \$212,	
Director of Finance/Chief Financial Officer	Uncl.	\$66.99	_	\$84.64	_	\$102.30	\$11,612	- \$14,			\$139,339	- \$176,051	- \$212,	
Director of Human Resources	Uncl.	\$56.37	-	\$72.04		\$87.72	\$9,771	- \$14, - \$12,					- \$212, - \$182,	
Director of Human Resources	onci.	/ د.0دې		41.04 ر د		701.1Z	73,111	,212	-	ر20,۷	711/LJU	7147,043	,۲۰۵۲	,+∪0

CLASSIFICATION		HOURLY PAY RANGE*		N	IONTHLY	DAVD	ANGE	ANNUAL PAY RANGE							
CLASSIFICATION	Salary Grade	1 1	Min.	IOOK	Mid.	NGE	Max.	Min.		1id.	Max.	Min.	Mid.	KANG	Max.
Director of Human Resources & Administrative Services	Uncl.	Н	\$66.99		\$84.64		\$102.30	\$11,612			- \$17,732	\$139,339	- \$176,05	1	\$212,784
Director of Operations & Water Quality	Uncl.		\$66.99	-	\$84.64	-	\$102.30	\$11,612		-	- \$17,732	\$139,339	- \$176,05		\$212,784
			\$56.37	-	\$72.04	-	\$102.50	\$9,771		•			- \$170,03		\$182,458
Director of Park & Recreation	Uncl.		•	-		-				•					
Distribution Maintenance Manager	35		\$43.16		\$55.15	-	\$67.14	\$7,481		,	- \$11,638	\$89,773	- \$114,71		\$139,651
Distribution Maintenance Supervisor	27		\$35.32	-	\$45.16	-	\$55.00	\$6,122		,	- \$9,533	\$73,466	- \$93,93		\$114,400
Distribution Supervisor	30		\$38.35	-	\$49.02	-	\$59.69	\$6,647		, -	- \$10,346	\$79,768	- \$101,96		\$124,155
DS Engineering Manager	44		\$52.03	-	\$66.50	-	\$80.96	\$9,019		,-	- \$14,033		- \$138,32		\$168,397
Electrician/Instrumentation & Control Supervisor	30		\$38.35	-	\$49.02	-	\$59.69	\$6,647		,	- \$10,346	\$79,768	- \$101,96		\$124,155
Electrician/Instrumentation & Control Technician	18		\$26.18	-	\$33.46	-	\$40.74	\$4,538		,	- \$7,062	\$54,454	- \$69,59		\$84,739
Electrician/Instrumentation & Control Technician	22		\$29.44	-	\$37.62	-	\$45.80	\$5,103		,5	- \$7,939	\$61,235	- \$78,25		\$95,264
Electrician/Instrumentation & Control Technician	26		\$33.88	-	\$43.30	-	\$52.71	\$5,873		,505	- \$9,136	\$70,470	- \$90,06		\$109,637
Engineer	29	1 /	\$37.08	-	\$47.39	-	\$57.69	\$6,427		•	- \$10,000	\$77,126	- \$98,57		\$119,995
Engineer	33	1 /	\$41.21	-	\$52.65	-	\$64.09	\$7,143		,	- \$11,109	\$85,717	- \$109,51		\$133,307
Engineer	36	1 /	\$44.28	-	\$56.58	-	\$68.88	\$7,675		,	- \$11,939	\$92,102	- \$117,68		\$143,270
Engineer	41	Ш	\$49.01	-	\$62.65	-	\$76.28	\$8,495		,	- \$13,222	\$101,941	- \$130,31	.2 -	\$158,662
Engineering Staff Assistant	18		\$26.18	-	\$33.46	-	\$40.74	\$4,538	- \$5	,800	- \$7,062	\$54,454	- \$69,59	7 -	\$84,739
Engineering Supervisor	29		\$37.08	-	\$47.39	-	\$57.69	\$6,427	- \$8	,214	- \$10,000	\$77,126	- \$98,57	1 -	\$119,995
Engineering Technician	18		\$26.18	-	\$33.46	-	\$40.74	\$4,538	- \$5	,800	- \$7,062	\$54,454	- \$69,59	7 -	\$84,739
Engineering Technician	20		\$28.26	-	\$36.12	-	\$43.97	\$4,898	- \$6	,261	- \$7,621	\$58,781	- \$75,13) -	\$91,458
Engineering Technician	23		\$31.05	-	\$39.68	-	\$48.31	\$5,382	- \$6	,878	- \$8,374	\$64,584	- \$82,53	4 -	\$100,485
Engineering Technician	25		\$33.15	-	\$42.38	-	\$51.61	\$5,746	- \$7	,346	- \$8,946	\$68,952	- \$88,15) -	\$107,349
Engineering Technician	25L		\$34.81		\$44.50		\$54.19	\$6,034	\$7	,713	\$9,393	\$72,405	\$92,56)	\$112,715
Equipment Mechanic	20		\$28.26	-	\$36.12	-	\$43.97	\$4,898	- \$6	,261	- \$7,621	\$58,781	- \$75,13) -	\$91,458
Equipment Mechanic	25	1 /	\$33.15	-	\$42.38	-	\$51.61	\$5,746	- \$7	,346	- \$8,946	\$68,952	- \$88,15) -	\$107,349
Facilities Maintenance Specialist	23		\$31.05	-	\$39.68	-	\$48.31	\$5,382	- \$6	,878	- \$8,374	\$64,584	- \$82,53	4 -	\$100,485
Facilities Maintenance Worker	12		\$19.89	-	\$25.42	-	\$30.94	\$3,448	- \$4	,406	- \$5,363	\$41,371	- \$52,87	4 -	\$64,355
Facilities Maintenance Worker	14	1 /	\$21.85	-	\$27.92	-	\$33.99	\$3,787	- \$4	,839	- \$5,892	\$45,448	- \$58,07	4 -	\$70,699
Facilities Maintenance Worker	17	1 /	\$25.06	-	\$32.04	-	\$39.02	\$4,344	- \$5	,554	- \$6,763	\$52,125	- \$66,64	3 -	\$81,162
Facilities Maintenance Worker	17L	1 /	\$26.32	-	\$33.64	-	\$40.96	\$4,562	- \$5	,831	- \$7,100	\$54,746	- \$69,97	1 -	\$85,197
Field Services Supervisor	25		\$33.15	-	\$42.38	-	\$51.61	\$5,746			- \$8,946	\$68,952	- \$88,15) -	\$107,349
Field Services Technician	14		\$21.85	-	\$27.92	-	\$33.99	\$3,787	- \$4	,839	- \$5,892	\$45,448	- \$58,07	4 -	\$70,699
Field Services Technician	16	1 /	\$23.86	-	\$30.49	_	\$37.12	\$4,136			- \$6,434	\$49,629	- \$63,41	9 -	\$77,210
Field Services Technician	18	1 /	\$26.18	_	\$33.46	_	\$40.74	\$4,538			- \$7,062	\$54,454	- \$69,59	7 -	\$84,739
Field Services Technician	18L	1 /	\$27.49	_	\$35.14	_	\$42.78	\$4,765			- \$7,415	\$57,179	- \$73,09		\$88,982
General Manager/Chief Executive Officer (1)	Uncl.		*	-	*	-	\$127.40	*	-		- \$22,083	*	- *	-	\$264,992
GIS/CAD Specialist	20		\$28.26	_	\$36.12	_	\$43.97	\$4,898	- \$6	,261	- \$7,621	\$58,781	- \$75,13) -	\$91,458
GIS/CAD Specialist	22	1 /	\$29.44	_	\$37.62	_	\$45.80	\$5,103		•	- \$7,939	\$61,235	- \$78,25		\$95,264
GIS/CAD Specialist	24		\$31.77	_	\$40.60	_	\$49.42	\$5,507			- \$8,566	\$66,082	- \$84,44		\$102,794
GIS/Mapping Coordinator	33		\$41.21	-	\$52.65	_	\$64.09	\$7,143			- \$11,109	\$85,717	- \$109,51		\$133,307
Human Resources Specialist	20		\$28.26	-	\$36.12	-	\$43.97	\$4,898			- \$7,621	\$58,781	- \$75,13		\$91,458
Human Resources Specialist	25	1 /	\$33.15	_	\$42.38	_	\$51.61	\$5,746			- \$8,946	\$68,952	- \$88,15		\$107,349
Industrial Code Compliance Specialist	20		\$28.26	-	\$36.12	-	\$43.97	\$4,898			- \$7,621	\$58,781	- \$75,13		\$91,458
Industrial Code Compliance Specialist	23		\$31.05	_	\$39.68	_	\$48.31	\$5,382			- \$8,374	\$64,584	- \$82,53		\$100,485
Information Systems Analyst	20		\$28.26		\$36.12		\$43.97	\$4,898			- \$7,621	\$58,781	- \$75,13		\$100,485
Information Systems Analyst Information Systems Analyst	24	1 /	\$28.26	-	\$40.60	-	\$45.97 \$49.42	\$5,507			- \$8,566	\$66,082	- \$84,44		\$102,794
	30	1 /	-	-		-	\$49.42 \$59.69								
Information Systems Analyst	30	ட	\$38.35	-	\$49.02	-	23.69	\$6,647	- >8	,497	- \$10,346	\$79,768	- \$101,96	- ۷	\$124,155

CLASSIFICATION	Salamy Circ de	HOURLY PAY RANGE*		N	/ONTHL	Y PAY RAN	GE	ANNUAL PAY RANGE					
	Salary Grade	Min.		Mid.	ľ	Max.	Min.	ľ	Mid.	Max.	Min.	Mid.	Max.
Information Systems Manager	44	\$52.03	-	\$66.50	- \$8	80.96	\$9,019	- \$1	.1,527 -	\$14,033	\$108,222	- \$138,320	- \$168,397
Information Systems Technicial Specialist	20	\$28.26	-	\$36.12	- \$4	43.97	\$4,898		5,261 -	\$7,621	\$58,781	- \$75,130	- \$91,458
Information Systems Technicial Specialist	24	\$31.77	-	\$40.60	- \$4	49.42	\$5,507	- \$7	7,037 -	\$8,566	\$66,082	- \$84,448	- \$102,794
Information Systems Technicial Specialist	30	\$38.35	-	\$49.02		59.69	\$6,647		, 3,497 -	\$10,346	\$79,768		- \$124,155
Information Systems Technicial Specialist	30L	\$40.27	-	\$51.48	- \$0	62.68	\$6,980		3,923 -	\$10,865	\$83,762		- \$130,374
Laboratory Analyst	14	\$21.85		\$27.92		33.99	\$3,787		4,839 -	\$5,892	\$45,448		- \$70,699
Laboratory Analyst	20	\$28.26	-	\$36.12		43.97	\$4,898		5,261 -	\$7,621	\$58,781		- \$91,458
Laboratory Analyst	22	\$29.44		\$37.62		45.80	\$5,103		5,521 -	\$7,939	\$61,235		- \$95,264
Laboratory Analyst, Senior	31	\$38.89		\$49.72		60.54	\$6,741		3,618 -	\$10,494	\$80,891		- \$125,923
Laboratory Analyst, Senior	31L	\$40.84		\$52.21		63.57	\$7,079		9,050 -	\$11,019	\$84,947		- \$132,226
Meter Services Administrator	29	\$37.08		\$47.39		57.69	\$6,427		3,214 -	\$10,000	\$77,126		- \$119,995
Operations Manager	45	\$53.52		\$68.40		83.27	\$9,277		1,856 -	\$14,433	\$111,322		- \$173,202
Operations Supervisor	27	\$35.32		\$45.16		55.00	\$6,122		7,828 -	\$9,533	\$73,466		- \$114,400
Park & Recreation Aide	5	\$14.00		\$16.83		19.66	\$2,427		2,917 -	\$3,408	\$29,120		- \$40,893
Park & Recreation Coordinator	10	\$17.54		\$22.43		27.31	\$3,040		3,888 -	\$4,734	\$36,483		- \$56,805
Park & Recreation Coordinator	12	\$19.89		\$25.42		30.94	\$3,448		4,406 -	\$5,363	\$41,371		- \$64,355
Park & Recreation Coordinator	14	\$21.85		\$27.92		33.99	\$3,787		4,839 -	\$5,892	\$45,448		- \$70,699
Park & Recreation Coordinator	14L	\$22.94		\$27.32		35.70	\$3,787		5,082 -	\$6,188	\$47,715		- \$74,256
Park & Recreation Operations Administrator	10	\$17.54		\$23.32		27.31	\$3,970		3,888 -	\$4,734	\$36,483		- \$56,805
Park & Recreation Operations Administrator	12	\$17.34		\$25.42		30.94	\$3,448		4,406 -	\$5,363	\$41,371		- \$50,805 - \$64,355
Park & Recreation Operations Administrator	14	\$21.85		\$23.42		33.99	\$3,448		4,839 -	\$5,892	\$45,448		- \$04,333 - \$70,699
Park & Recreation Supervisor (Inside & Outside Operations)	19	\$26.81		\$34.26		41.70	\$4,647		5,938 -	\$7,228	\$55,765		- \$86,736
, , , , , , , , , , , , , , , , , , , ,	12	\$19.89		\$34.20		30.94	\$3,448		4,406 -	\$5,363	\$41,371		- \$64,355
Park Maintenance Coordinator Park Maintenance Coordinator	14	\$19.89		\$25.42		33.99	\$3,787		4,839 -	\$5,892	\$45,448		- \$04,555 - \$70,699
	17	\$25.06		\$32.04		39.02	\$4,344		-,039 - 5,554 -	\$6,763	\$52,125		- \$70,699 - \$81,162
Park Maintenance Coordinator	30	\$38.35		\$49.02		59.69	\$6,647			\$10,346	\$79,768	- \$101,962	
Park Operations Manager									-			•	
Park Recreation Manager	30	\$38.35		\$49.02		59.69	\$6,647		8,497 -	\$10,346	\$79,768	+,	7
Plant Manager	35 27	\$43.16 \$35.32		\$55.15 \$45.16		67.14 55.00	\$7,481 \$6.122		9,559 -	\$11,638	\$89,773 \$73.466	Ŧ == ·,· ==	- \$139,651
Recycled Water Operations Supervisor				\$45.16	,		1 -7		7,828 -	\$9,533	, -,	+/	- \$114,400
Recycled Water Operator	14 17	\$21.85				33.99	\$3,787		4,839 -	\$5,892	\$45,448	φου,σ	- \$70,699
Recycled Water Operator		\$25.06		\$32.04	,	39.02	\$4,344		5,554 -	\$6,763	\$52,125	700,013	- \$81,162
Recycled Water Operator	20	\$28.26		\$36.12		43.97	\$4,898		5,261 -	\$7,621	\$58,781	7:0,00	- \$91,458
Recycled Water Operator	23	\$31.05		\$39.68	'	48.31	\$5,382		5,878 -	\$8,374	\$64,584	+,	- \$100,485
Recycled Water Operator	23L	\$32.60		\$41.66		50.71	\$5,651		7,221 -	\$8,790	\$67,808	1 7	- \$105,477
Recycled Water Operator/Instrumentation Technician	25	\$33.15		\$42.38	,	51.61	\$5,746		7,346 -	\$8,946	\$68,952	+/	- \$107,349
Recycled Water Technician	20	\$28.26		\$36.12		43.97	\$4,898		5,261 -	\$7,621	\$58,781	+ /	- \$91,458
Right of Way Agent	25	\$33.15		\$42.38		51.61	\$5,746		7,346 -	\$8,946	\$68,952	7,	- \$107,349
Right of Way Agent	27	\$35.32		\$45.16		55.00	\$6,122		7,828 -	\$9,533	\$73,466	+/	- \$114,400
Right of Way Agent	30	\$38.35		\$49.02		59.69	\$6,647		3,497 -	\$10,346	\$79,768	7/	- \$124,155
Safety & Risk Manager	31	\$38.89		\$49.72		60.54	\$6,741		3,618 -	\$10,494	\$80,891	7,:	- \$125,923
Safety & Risk Manager	40	\$47.64		\$60.87		74.09	\$8,258		0,551 -	\$12,842	\$99,091	+,	- \$154,107
SCADA: Administrator	32	\$39.90		\$51.01		62.12	\$6,916		3,842 -	\$10,767	\$82,992	- \$106,101	
SCADA: Administrator	32L	\$41.90		\$53.57		65.23	\$7,263		9,285 -	\$11,307	\$87,152	Ŧ ===, ·==	- \$135,678
SCADA: Technician	28	\$35.72		\$45.65	- \$!	55.58	\$6,191	- \$7	7,913 -	\$9,634	\$74,298	1 - 7	- \$115,606
Staff Support (Minimum Wage)	N/A	\$14.00		*	-	*	\$2,427	-	* -	*	\$29,120	- *	*
Systems Operator/Technician	18	\$26.18	-	\$33.46	- \$4	40.74	\$4,538	- \$5	5,800 -	\$7,062	\$54,454	- \$69,597	- \$84,739

CLASSIFICATION	Salary Grade		ŀ	HOUR	LY PAY RAI	NGE*			MON.	THLY PAY R	ANGE			ANN	UAL PAY R	ANGI	E
	Salary Grade		Min.		Mid.		Max.	Min.		Mid.		Max.	Min.		Mid.		Max.
Systems Operator/Technician	19		\$26.81	-	\$34.26	-	\$41.70	\$4,647	-	\$5,938	- :	\$7,228	\$55,765	-	\$71,261	-	\$86,736
Systems Operator/Technician	21		\$28.88	-	\$36.90	-	\$44.92	\$5,006	-	\$6,396	- :	\$7,786	\$60,070	-	\$76,752	-	\$93,434
Systems Operator/Technician	23		\$31.05	-	\$39.68	-	\$48.31	\$5,382	-	\$6,878	- :	\$8,374	\$64,584	-	\$82,534	-	\$100,485
Systems Operator/Technician	23L		\$32.60	-	\$41.66	-	\$50.71	\$5,651	-	\$7,221	- :	\$8,790	\$67,808	-	\$86,653	-	\$105,477
Utility Locator	18		\$26.18	-	\$33.46	-	\$40.74	\$4,538	-	\$5,800	- :	\$7,062	\$54,454	-	\$69,597	-	\$84,739
Utility Worker	14		\$21.85	-	\$27.92	-	\$33.99	\$3,787	-	\$4,839	- :	\$5,892	\$45,448	-	\$58,074	-	\$70,699
Utility Worker	17		\$25.06	-	\$32.04	-	\$39.02	\$4,344	-	\$5,554	- :	\$6,763	\$52,125	-	\$66,643	-	\$81,162
Warehouse Specialist	18		\$26.18	-	\$33.46	-	\$40.74	\$4,538	-	\$5,800	- :	\$7,062	\$54,454	-	\$69,597	-	\$84,739
Warehouse Specialist	20		\$28.26	-	\$36.12	-	\$43.97	\$4,898	-	\$6,261	- :	\$7,621	\$58,781	-	\$75,130	-	\$91,458
Warehouse Specialist	20L		\$29.68	-	\$37.93	-	\$46.17	\$5,145	-	\$6,575	- :	\$8,003	\$61,734	-	\$78,894	-	\$96,034
Warehouse Worker	16		\$23.86	-	\$30.49	-	\$37.12	\$4,136	-	\$5,285	- :	\$6,434	\$49,629	-	\$63,419	-	\$77,210
Wastewater Collection Systems Worker	14		\$21.85	-	\$27.92	-	\$33.99	\$3,787	-	\$4,839	- :	\$5,892	\$45,448	-	\$58,074	-	\$70,699
Wastewater Collection Systems Worker	17		\$25.06	-	\$32.04	-	\$39.02	\$4,344	-	\$5,554	- :	\$6,763	\$52,125	-	\$66,643	-	\$81,162
Wastewater Collection Systems Worker	18		\$26.18	-	\$33.46	-	\$40.74	\$4,538	-	\$5,800	- :	\$7,062	\$54,454	-	\$69,597	-	\$84,739
Wastewater Collection Systems Worker	20	, ,	\$28.26	-	\$36.12	-	\$43.97	\$4,898	-	\$6,261	- :	\$7,621	\$58,781	-	\$75,130	-	\$91,458
Water Quality Compliance Specialist	23		\$31.05	-	\$39.68	-	\$48.31	\$5,382	-	\$6,878	- !	\$8,374	\$64,584	-	\$82,534	-	\$100,485
Water Quality Compliance Specialist	23L		\$32.60	-	\$41.66	-	\$50.71	\$5,651	-	\$7,221	- :	\$8,790	\$67,808	-	\$86,653	-	\$105,477
Water Quality Specialist	23		\$31.05	-	\$39.68	-	\$48.31	\$5,382	-	\$6,878	- :	\$8,374	\$64,584	-	\$82,534	-	\$100,485

After Hours Duty Pay: \$276.99

To be approved via Board Resolution 2021-XX on 11/03/2021. All changes are effective 11/03/2021.

⁽¹⁾ The General Manager's pay is approved by the Board as part of the GM's employment contract reviewed annually.

^{*} This schedule is for Year 5 only of the FY18-22 Five Year Plan. In accordance with the MOU each year will be based on the February San Diego CPI-W.



BOARD AGENDA REPORT

Meeting Date: 11-03-2021
Dept. Head: Lisa Sorce
Submitted by: Lisa Sorce

Department: HR & Administrative Services **Approved by:** Allen Carlisle, CEO/GM

SUBJECT : 2022 EMPLOYEE BENEFIT INSURANCE RENEWAL
RECOMMENDATION(S):
Hear staff report; no action required.
ALTERNATIVE(S):
Postpone, or note and file report.
ATTACHMENT(S):
None
<u>FUNDING</u> :
Requested amount: n/a Budgeted amount: Are funds available?
PRIOR BOARD/COMMITTEE CONSIDERATION:
STRATEGIC PLAN IMPLEMENTATION:
This agenda item is consistent with the District's Strategic Plan and meets one or more of the following Strategic Goals: Provide safe, reliable water, recycled water and sewer services; Ensure fiscal health and competitively sustainable rates; Enhance customer communications and education; Increase water, wastewater and energy independence; Maintain workforce excellence; Expand park and recreation opportunities.
Reviewed by: Action Required: Policy Updates: Action Taken: Dept Head Motion Rules & Regulations As Recommended Finance Resolution Reso/Ord. No. Legal Counsel Ordinance Standard Practices Standard Form None & Policies Other

EXECUTIVE SUMMARY:

For Fiscal Year 2021-2022, staff budgeted health insurance increases at 15 percent. Our Insurance renewal is based on a calendar year (January 1, 2022 – December 31, 2022). Padre Dam, with the assistance from our insurance broker Marsh McClellan (formerly Barney & Barney) has been successful in negotiating our 2022 rates so that we remain significantly under budget.

DESCRIPTION:

Staff was able to keep all plans, networks and co-payments consistent with 2021 benefit levels. Employees Contribute to our insurance plans as follows:

- All employees enrolled in the PPO plan pay the difference in premiums between the PPO plan and the Kaiser premium.
- All employees with dependents pay 10 percent towards coverage they elect for their dependents.

The overall cost increase to the District for 2022 employee benefits is 3.5 percent which takes into account the portion of premiums employees contribute. Our broker was successful in strong negotiations with our carriers which resulted in the lower increase. Some of the successes include:

- An original renewal rate from Sharp of 5.5 percent. This was negotiated down to 3 percent with no increase to the PPO Plan.
- In 2021, staff was able to negotiate a rate pass for 2022. In addition, we were successful in negotiating a rate pass for 2023 as well.
- A decrease of 3.09 percent on our Kaiser Senior Advantage Plans.
- A 2 percent decrease on our United Health Care Plans.
- Lincoln Financial agreed to no rate increase through the end of 2023.

Marsh McClellan (MMA) became our broker effective August 1, 2013 and the partnership has been very successful. MMA also provides Padre Dam with \$5,000 annually towards our Padre Fit Wellness Plan implemented by Larry Costello, our Safety & Risk Manager on July 1, 2017.

Staff will provide a brief report on the employee benefit insurance renewal.

RECOMMENDATION(S):

Hear staff report; no action required.



DIRECTOR'S REPORT OF CONFERENCE/MEETING ATTENDANCE

Submitted by:	Doug Wilson
Conference/Meeting:	San Diego County Water Authority
Attendance Date(s):	October 28, 2021 – SDCWA Board Meeting

SUMMARY OF CONFERENCE OR MEETING

Meeting called to order ~ 9:00 am.

Water Planning and Environmental Committee:

- Public Hearing on the Draft Mitigated Negative Declaration for the First Aqueduct Treated Water Tunnels
 - This was to conduct the public hearing on the 1st aqueduct treated water tunnel project to rehabilitate and restore the system and related areas. Public comment will continue to be submitted through Nov with the final MND to be finalized in Jan 2022. Impacts to biology and noise (during construction) will be mitigated thru habitat restoration an sound wall.
 - o Schedule:
 - Oct. 2021 Advertise design-build contact
 - Jan 2022 Adopt final MND
 - Feb Award design build contract
 - April 2022-Submit regulatory permit
 - Dec 2022 Construction-start
 - Late 2023 Construction complete
- Adopt Resolution to Activate Voluntary Level 1 Water Shortage Contingency Plan
 - Statewide drought proclamation Oct 19, 2021
 - State directed water suppliers to execute Water Shortage Contingency Plans (WSCP)
 - Target 15% voluntary reduction use by retail water suppliers (2020 level)
 - Possible future mandatory water conservation depending on success of voluntary program
 - San Diego is not in a water supply shortage
 - SDCWA staff recommendation
 - Go to Level 1 voluntary conservation
 - Water use efficiency programs and communication outreach
 - Storage withdrawals not needed since there is no water storage

- Secretary Crowfoot noted the one-size does not fit all
 - Any mandatory state proclamations should be made on a "stress test" of the regional area to determine if water shortage exists for the geographical area.
- Water reduction usage in San Diego County does not help water strapped areas in the rest of the state since State Water supplies are already at 5% and there is no direct "plumbing" to those other areas.
- San Diego has offered to (sell) its storage water located in those areas.
- SDCWA Board approved staff recommendation to go to Level 1 WSCP.

• Water Facilities Master Plan Update

- Planning
 - 2020 UWMP recently complete
- o Pipelines-Water Storage-Water Treatment-Pump Stations
 - Supply & Demand
- Environmental
 - Supplemental Program EIR
 - Master Plan identify potential facility changes
 - Climate Action Plan Consider changes to baseline emissions
 - Schedule
 - Updates, meetings, workshops and review with the Board & stackeholders
 - RFP-November 2021
 - Board presentation Climate Action Plan & CEQA Nov. 2021
 - Professional Services Contract Feb 2022
 - Draft 2023 Master Plan Winter 2023
 - Board considers Adoption Early 2024
- Master Plan Theme
 - The Value of Water
 - Operational resiliency and flexibility
 - Maintain and improve supply reliability

• Update on Microplastics Regulations Development

- Pervasive in environment
- Drinking water treatment removes most particles
- Uncertainty about health impacts
- Research is on-going
- Regulation progress
 - Senate Bill 1422
 - By July 2021
 - Standard test methods
 - Health-based guidelines
 - 4 years of testing and public disclosure
 - Ocean Protection
 - Senate Bill 1263
 - State-wide strategy by Dec 2021

- SWRCB Public workshop Nov 17
- Public comment period Dec 22
- Studies needed before develop regulation
- Provide member agencies updates
- Coordinate with advocacy agencies
- Report to legislature Dec 2025

Imported Water Committee:

- Report on MWD Activities
 - Bay-Delta Update
 - MWD made operational changes to purchase north-of-the Delta transfer supplies to preserve it storage along the SWP to support agencies that rely solely on SWP supplies
 - SWP supplies ae anticipated to be limited going into 2022.
 - DWR is developing environmental and technical documents for the proposed \$15.9 billion (2020 dollars) single-tunnel Bay-Delta fix. Expected completion in 2023.
 - Budget, Rates and Charges
 - Despite water sales falling below budget, MWD closed years with net revenues of nearly \$190 million growing its reserve to almost \$600 million.
 - Budgeted expenditures were under budget by nearly \$200 million.
 - Savings from SWP budgeted purchases relating to power costs.
 - MWD will need to deal with the funding element of LRP at its 2023/2024 budget and rate setting process this winter.
 - MWD will also need to include the cost of its Regional Recycled Water Program
- Closed Session: CWA vs. MWD
 - Report out of closed session that Committee approved disbursing \$35.9 million judgement to the member agencies:
 - Padre Share \$ \$846,518.19

Administrative and Finance Committee:

Consent Agenda:

- Monthly Treasurer's Report
- Board Meeting Dates
- Reimbursement resolution for Capital Improvement Projects previously paid by Pay-Go funds

Action Agenda:

- Implementation of Financial Third-Party Reviews and Financial Reporting –
- \$887,755

- Approval of As-Needed services for 3rd party review of cost-of-service study, rate design, fiveyear financial forecast
- Authorized reinstatement of one full-time equivalent and addition of two full-time equivalent employees
- o Authorize staff to work with consultant to update Long-Range Financial Plan (LRFP) model including projected impact to each rate category.
- Authorize the GM to approve a professional services contract(s) for 3rd party analysis of potential water transfer opportunities for contracted water supplies based on various demand climate scenarios and rate impacts including affordability.

• Information Reports

- Controller's Report
- o Annual Reimbursement to Board members and Staff
- Board Calendar
 - Combined November/December Board meeting on Nov. 18th.

Engineering and Operations Committee:

- Consent- Services contract with Global Power Group for generator preventative and maintenance for \$180,000 to Global Power
- Action:
 - Heard Energy Program Status
 - Awarded contract to Exponential for NTE \$361,546 for feasibility analysis of interconnecting Desal Plant to SDGE transmission system.

Legislative and Outreach Committee:

- Adopt position in favor of HR 3293 relating to the Low-Income Water Customer Assistance Programs Act of 2021
 - March 2021 Board adopted support if amended on SB 222-Water Rate Assistance Program
 - Needed funding source
 - Sept 2021 Board directed staff to include Affordability concept within the Long-Range Finance Plan (LRFP)
 - Oct 28th Board approved support to HR 3293 Low-Income Water Customer Assistance Program Act.
- Authorize the GM execute two 36-month contracts with California Strategies for Sacramento advocacy services for \$742,500 and with Lang, Hansen Giroux & Kindane for \$742,500.

Formal Board Meeting: Started at 2:00 pm.

- Adopted Level 1 Water Shortage Contingency Plan (WSCP)
- Adopted monthly Treasurer's Report Investment and Cash Flow



SUMMARY OF FORMAL BOARD OF DIRECTORS' MEETING OCTOBER 28, 2021

1. <u>Adopt Resolution No. 2021-24 to Activate Level 1 of the San Diego County Water Authority's</u> Water Shortage Contingency Plan.

The Board adopted Resolution No. 2021-24 to activate Level 1 of the Water Authority's Water Shortage Contingency Plan.

Closed Session:

The Board approved that the \$35,871,153.70 paid by the Metropolitan Water District of Southern California as damages and interest for its breach of the parties' Exchange Agreement for years 2015-2017 by charging a Water Stewardship Rate should be disbursed to Water Authority member agencies as shown on the following table as Distribution #2:

\$80.24M+ Combined Disbursement

Member AgencyDistribution #1Distribution #2DistributionCarlsbad M.W.D.\$1,692,236.88\$1,362,940.86\$3,055,177.74Del Mar, City of\$108,025.65\$88,358.85\$196,384.50Escondido, City of\$1,754,022.94\$1,291,896.32\$3,045,919.26Fallbrook P.U.D.\$909,412.67\$625,250.63\$1,534,663.30Helix W.D.\$2,847,389.34\$2,425,228.87\$5,272,618.21Lakeside W.D.\$348,005.17\$237,868.80\$585,873.97Oceanside, City of\$2,351,413.99\$1,938,202.55\$4,289,616.54Olivenhain M.W.D.\$2,039,332.40\$1,622,584.51\$3,661,916.91Otay W.D.\$3,162,939.58\$2,525,944.50\$5,688,884.08Padre Dam M.W.D.\$1,157,551.53\$846,518.19\$2,004,069.72Pendleton Military Reserve\$4,958.08\$5,701.47\$10,659.55Poway, City of\$1,167,915.01\$837,149.50\$2,005,064.51Rainbow M.W.D.\$1,343,382.03\$908,190.96\$2,251,572.99Ramona M.W.D.\$596,663.83\$369,181.59\$965,845.42Rincon Del Diablom.W.D.\$630,780.62\$468,066.70\$1,098,847.32San Diego, City of\$17,676,521.64\$14,990,247.29\$32,666,768.93San Dieguito W.D.\$748,699.93\$646,414.28\$1,395,114.21Sweetwater Authority\$874,367.74\$1,070,931.27\$1,945,299.01Vallecitos W.D.\$1,590,623.74\$1,248,828.17\$2,839,451.91Valley Center M.W.D.\$1,332,471.26\$682,215.91\$2				Total
Del Mar, City of \$108,025.65 \$88,358.85 \$196,384.50 Escondido, City of \$1,754,022.94 \$1,291,896.32 \$3,045,919.26 Fallbrook P.U.D. \$909,412.67 \$625,250.63 \$1,534,663.30 Helix W.D. \$2,847,389.34 \$2,425,228.87 \$5,272,618.21 Lakeside W.D. \$348,005.17 \$237,868.80 \$585,873.97 Oceanside, City of \$2,351,413.99 \$1,938,202.55 \$4,289,616.54 Olivenhain M.W.D. \$2,039,332.40 \$1,622,584.51 \$3,661,916.91 Otay W.D. \$3,162,939.58 \$2,525,944.50 \$5,688,884.08 Padre Dam M.W.D. \$1,157,551.53 \$846,518.19 \$2,004,069.72 Pendleton Military Reserve \$4,958.08 \$5,701.47 \$10,659.55 Poway, City of \$1,167,915.01 \$837,149.50 \$2,005,064.51 Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. <td>Member Agency</td> <td>Distribution #1</td> <td>Distribution #2</td> <td>Distribution</td>	Member Agency	Distribution #1	Distribution #2	Distribution
Escondido, City of \$1,754,022.94 \$1,291,896.32 \$3,045,919.26 Fallbrook P.U.D. \$909,412.67 \$625,250.63 \$1,534,663.30 Helix W.D. \$2,847,389.34 \$2,425,228.87 \$5,272,618.21 Lakeside W.D. \$348,005.17 \$237,868.80 \$585,873.97 Oceanside, City of \$2,351,413.99 \$1,938,202.55 \$4,289,616.54 Olivenhain M.W.D. \$2,039,332.40 \$1,622,584.51 \$3,661,916.91 Otay W.D. \$3,162,939.58 \$2,525,944.50 \$5,688,884.08 Padre Dam M.W.D. \$1,157,551.53 \$846,518.19 \$2,004,069.72 Pendleton Military Reserve \$4,958.08 \$5,701.47 \$10,659.55 Poway, City of \$1,167,915.01 \$837,149.50 \$2,005,064.51 Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$596,663.83 \$369,181.59 \$965,845.42 Rincon Del Diablom.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Carlsbad M .W.D.	\$1,692,236.88	\$1,362,940.86	\$3,055,177.74
Fallbrook P.U.D. \$909,412.67 \$625,250.63 \$1,534,663.30 Helix W.D. \$2,847,389.34 \$2,425,228.87 \$5,277,618.21 Lakeside W.D. \$348,005.17 \$237,868.80 \$585,873.97 Oceanside, City of \$2,351,413.99 \$1,938,202.55 \$4,289,616.54 Olivenhain M.W.D. \$2,039,332.40 \$1,622,584.51 \$3,661,916.91 Otay W.D. \$3,162,939.58 \$2,525,944.50 \$5,688,884.08 Padre Dam M.W.D. \$1,157,551.53 \$846,518.19 \$2,004,069.72 Pendleton Military Reserve \$4,958.08 \$5,701.47 \$10,659.55 Poway, City of \$1,167,915.01 \$837,149.50 \$2,005,064.51 Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$596,663.83 \$369,181.59 \$965,845.42 Rincon Del Diablom.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 Santa Fe I.D. \$748,669.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority<	Del Mar, City of	\$108,025.65	\$88,358.85	\$196,384.50
Helix W.D.\$2,847,389.34\$2,425,228.87\$5,272,618.21Lakeside W.D.\$348,005.17\$237,868.80\$585,873.97Oceanside, City of\$2,351,413.99\$1,938,202.55\$4,289,616.54Olivenhain M.W.D.\$2,039,332.40\$1,622,584.51\$3,661,916.91Otay W.D.\$3,162,939.58\$2,525,944.50\$5,688,884.08Padre Dam M.W.D.\$1,157,551.53\$846,518.19\$2,004,069.72Pendleton Military Reserve\$4,958.08\$5,701.47\$10,659.55Poway, City of\$1,167,915.01\$837,149.50\$2,005,064.51Rainbow M.W.D.\$1,343,382.03\$908,190.96\$2,251,572.99Ramona M.W.D.\$596,663.83\$369,181.59\$965,845.42Rincon Del DiabloM.W.D.\$630,780.62\$468,066.70\$1,098,847.32San Diego, City of\$17,676,521.64\$14,990,247.29\$32,666,768.93San Dieguito W.D.\$368,002.42\$366,659.60\$734,662.02Santa Fe I.D.\$748,699.93\$646,414.28\$1,395,114.21Sweetwater Authority\$874,367.74\$1,070,931.27\$1,945,299.01Vallecitos W.D.\$1,590,623.74\$1,248,828.17\$2,839,451.91Valley Center M.W.D.\$1,332,471.26\$682,215.91\$2,014,687.17Vista I.D.\$1,571,006.35\$1,227,642.91\$2,798,649.26Yuima M.W.D.\$98,149.47\$85,129.98\$183,279.45	Escondido, City of	\$1,754,022.94	\$1,291,896.32	\$3,045,919.26
Lakeside W.D.\$348,005.17\$237,868.80\$585,873.97Oceanside, City of\$2,351,413.99\$1,938,202.55\$4,289,616.54Olivenhain M.W.D.\$2,039,332.40\$1,622,584.51\$3,661,916.91Otay W.D.\$3,162,939.58\$2,525,944.50\$5,688,884.08Padre Dam M.W.D.\$1,157,551.53\$846,518.19\$2,004,069.72Pendleton Military Reserve\$4,958.08\$5,701.47\$10,659.55Poway, City of\$1,167,915.01\$837,149.50\$2,005,064.51Rainbow M.W.D.\$1,343,382.03\$908,190.96\$2,251,572.99Ramona M.W.D.\$596,663.83\$369,181.59\$965,845.42Rincon Del DiabloM.W.D.\$630,780.62\$468,066.70\$1,098,847.32San Diego, City of\$17,676,521.64\$14,990,247.29\$32,666,768.93San Dieguito W.D.\$368,002.42\$366,659.60\$734,662.02Santa Fe I.D.\$748,699.93\$646,414.28\$1,395,114.21Sweetwater Authority\$874,367.74\$1,070,931.27\$1,945,299.01Vallecitos W.D.\$1,590,623.74\$1,248,828.17\$2,839,451.91Valley Center M.W.D.\$1,332,471.26\$682,215.91\$2,014,687.17Vista I.D.\$1,571,006.35\$1,227,642.91\$2,798,649.26Yuima M.W.D.\$98,149.47\$85,129.98\$183,279.45	Fallbrook P.U.D.	\$909,412.67	\$625,250.63	\$1,534,663.30
Oceanside, City of Olivenhain M.W.D. \$2,351,413.99 \$1,938,202.55 \$4,289,616.54 Olivenhain M.W.D. \$2,039,332.40 \$1,622,584.51 \$3,661,916.91 Otay W.D. \$3,162,939.58 \$2,525,944.50 \$5,688,884.08 Padre Dam M.W.D. \$1,157,551.53 \$846,518.19 \$2,004,069.72 Pendleton Military Reserve Poway, City of St,167,915.01 \$837,149.50 \$2,005,064.51 Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$596,663.83 \$369,181.59 \$965,845.42 Rincon Del DiabloM.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45 <td>Helix W.D.</td> <td>\$2,847,389.34</td> <td>\$2,425,228.87</td> <td>\$5,272,618.21</td>	Helix W.D.	\$2,847,389.34	\$2,425,228.87	\$5,272,618.21
Olivenhain M.W.D. \$2,039,332.40 \$1,622,584.51 \$3,661,916.91 Otay W.D. \$3,162,939.58 \$2,525,944.50 \$5,688,884.08 Padre Dam M.W.D. \$1,157,551.53 \$846,518.19 \$2,004,069.72 Pendleton Military Reserve \$4,958.08 \$5,701.47 \$10,659.55 Poway, City of \$1,167,915.01 \$837,149.50 \$2,005,064.51 Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$596,663.83 \$369,181.59 \$965,845.42 Rincon Del DiabloM.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,332,471.26 \$682,215.91 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,798,649.26 Yuima M.	Lakeside W.D.	\$348,005.17	\$237,868.80	\$585,873.97
Otay W.D. \$3,162,939.58 \$2,525,944.50 \$5,688,884.08 Padre Dam M.W.D. \$1,157,551.53 \$846,518.19 \$2,004,069.72 Pendleton Military Reserve \$4,958.08 \$5,701.47 \$10,659.55 Poway, City of \$1,167,915.01 \$837,149.50 \$2,005,064.51 Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$596,663.83 \$369,181.59 \$965,845.42 Rincon Del DiabloM.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,332,471.26 \$682,215.91 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. <td>Oceanside, City of</td> <td>\$2,351,413.99</td> <td>\$1,938,202.55</td> <td>\$4,289,616.54</td>	Oceanside, City of	\$2,351,413.99	\$1,938,202.55	\$4,289,616.54
Padre Dam M. W.D. \$1,157,551.53 \$846,518.19 \$2,004,069.72 Pendleton Military Reserve \$4,958.08 \$5,701.47 \$10,659.55 Poway, City of \$1,167,915.01 \$837,149.50 \$2,005,064.51 Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$596,663.83 \$369,181.59 \$965,845.42 Rincon Del DiabloM.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,590,623.74 \$1,248,828.17 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Olivenhain M .W.D.	\$2,039,332.40	\$1,622,584.51	\$3,661,916.91
Pendleton Military Reserve \$4,958.08 \$5,701.47 \$10,659.55 Poway, City of \$1,167,915.01 \$837,149.50 \$2,005,064.51 Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$596,663.83 \$369,181.59 \$965,845.42 Rincon Del DiabloM.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,590,623.74 \$1,248,828.17 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Otay W.D.	\$3,162,939.58	\$2,525,944.50	\$5,688,884.08
Poway, City of \$1,167,915.01 \$837,149.50 \$2,005,064.51 Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$596,663.83 \$369,181.59 \$965,845.42 Rincon Del DiabloM.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,590,623.74 \$1,248,828.17 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Padre Dam M.W.D.	\$1,157,551.53	\$846,518.19	\$2,004,069.72
Rainbow M.W.D. \$1,343,382.03 \$908,190.96 \$2,251,572.99 Ramona M.W.D. \$596,663.83 \$369,181.59 \$965,845.42 Rincon Del DiabloM.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Pendleton Military Reserve	\$4,958.08	\$5,701.47	\$10,659.55
Ramona M.W.D.\$596,663.83\$369,181.59\$965,845.42Rincon Del DiabloM.W.D.\$630,780.62\$468,066.70\$1,098,847.32San Diego, City of\$17,676,521.64\$14,990,247.29\$32,666,768.93San Dieguito W.D.\$368,002.42\$366,659.60\$734,662.02Santa Fe I.D.\$748,699.93\$646,414.28\$1,395,114.21Sweetwater Authority\$874,367.74\$1,070,931.27\$1,945,299.01Vallecitos W.D.\$1,590,623.74\$1,248,828.17\$2,839,451.91Valley Center M.W.D.\$1,332,471.26\$682,215.91\$2,014,687.17Vista I.D.\$1,571,006.35\$1,227,642.91\$2,798,649.26Yuima M.W.D.\$98,149.47\$85,129.98\$183,279.45	Poway, City of	\$1,167,915.01	\$837,149.50	\$2,005,064.51
Rincon Del DiabloM.W.D. \$630,780.62 \$468,066.70 \$1,098,847.32 San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,590,623.74 \$1,248,828.17 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Rainbow M.W.D.	\$1,343,382.03	\$908,190.96	\$2,251,572.99
San Diego, City of \$17,676,521.64 \$14,990,247.29 \$32,666,768.93 San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,590,623.74 \$1,248,828.17 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Ramona M.W.D.	\$596,663.83	\$369,181.59	\$965,845.42
San Dieguito W.D. \$368,002.42 \$366,659.60 \$734,662.02 Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,590,623.74 \$1,248,828.17 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Rincon Del DiabloM.W.D.	\$630,780.62	\$468,066.70	\$1,098,847.32
Santa Fe I.D. \$748,699.93 \$646,414.28 \$1,395,114.21 Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,590,623.74 \$1,248,828.17 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	San Diego, City of	\$17,676,521.64	\$14,990,247.29	\$32,666,768.93
Sweetwater Authority \$874,367.74 \$1,070,931.27 \$1,945,299.01 Vallecitos W.D. \$1,590,623.74 \$1,248,828.17 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	San Dieguito W.D.	\$368,002.42	\$366,659.60	\$734,662.02
Vallecitos W.D. \$1,590,623.74 \$1,248,828.17 \$2,839,451.91 Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Santa Fe I.D.	\$748,699.93	\$646,414.28	\$1,395,114.21
Valley Center M.W.D. \$1,332,471.26 \$682,215.91 \$2,014,687.17 Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Sweetwater Authority	\$874,367.74	\$1,070,931.27	\$1,945,299.01
Vista I.D. \$1,571,006.35 \$1,227,642.91 \$2,798,649.26 Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Vallecitos W.D.	\$1,590,623.74	\$1,248,828.17	\$2,839,451.91
Yuima M.W.D. \$98,149.47 \$85,129.98 \$183,279.45	Valley CenterM.W.D.	\$1,332,471.26	\$682,215.91	\$2,014,687.17
	Vista I.D.	\$1,571,006.35	\$1,227,642.91	\$2,798,649.26
Total \$44,373,872.29 \$35,871,153.70 \$80,245,025.99	Yuima M .W.D.	\$98,149.47	\$85,129.98	\$183,279.45
	Total	\$44,373,872.29	\$35,871,153.70	\$80,245,025.99



3. <u>Monthly Treasurer's Report on Investments and Cash Flow.</u>
The Board noted and filed the Treasurer's report.



4. <u>Establish 2022 Board Meeting dates.</u>

The Board approved combining the November and December Board meeting dates to November 17, 2022 and approved the 2022 Board meeting dates calendar.

5. Execute a reimbursement resolution for the Capital Improvement Program.

The Board adopted Resolution 2021-25 making a declaration of official intent to reimburse certain capital project expenditures from proceeds of future debt obligations.

6. <u>Implementation of Financial Third-Party Reviews and Financial Reporting.</u>

The Board authorized the General Manager to approve as-needed services contracts for third-party reviews of the Water Authority's cost-of-service study, rate design, five-year financial forecast, and the Capital Improvement Program planning and prioritization; authorized the reinstatement of one full-time equivalent and the addition of two full-time equivalent employees to the Water Authority's budget for the implementation and ongoing maintenance of financial third-party reviews and financial reporting; authorized Staff to work with its Cost-of-Service consultant to update the Long-Range Financial Plan (LRFP) model to include projected impact to each rate category; and authorized the General Manager to approve a professional services contract(s) for a third-party analysis of potential water transfer opportunities for the Water Authority's contracted water supplies, based on various demand climate scenarios and rate impacts including affordability.

7. <u>Adopt positions on various bills.</u>

The Board adopted a position of Support on H.R. 3293 (Blunt Rochester), relating to the Low-Income Water Customer Assistance Programs Act of 2021.

8. Consideration to Approve Sacramento Advocacy Contracts.

The Board authorized the General Manager to execute two 36-month contracts (from November 1, 2021 through October 31, 2024) for Sacramento advocacy services with California Strategies for a total compensable contract amount of \$742,500 (inclusive of reimbursable expense allowance) over the contract term, and with Lang, Hansen, Giroux & Kidane for a total compensable contract amount of \$742,500 (inclusive of reimbursable expense allowance) over the contract term.

9. <u>Services contract with Global Power Group, Inc., for generator preventative maintenance, inspection, testing and on-call repair services.</u>

The Board authorized the General Manager to execute the services contract with Global Power, Inc., for generator preventative maintenance, inspection, testing and on-call repair services for two years, with an option to extend the contract for an additional three years, for a total not-to-exceed amount of \$180,000.

10. 2021 Energy Management Policy.

The Board adopted the 2021 Energy Management Policy.



11. <u>Professional services contract with Exponential Engineering Company to perform a feasibility analysis of interconnecting the Claude "Bud" Lewis Desalination Plant to the San Diego Gas & Electric transmission system.</u>

The Board authorized the General Manager, or designee, to award a professional services contract to Exponential Engineering Company for a not-to exceed amount of \$361,546 to perform a feasibility analysis of interconnecting the Claude "Bud" Lewis Desalination Plant to the San Diego Gas & Electric transmission system.

12. <u>Approval of Minutes.</u>

The Board approved the minutes of the Special Administrative and Finance Committee meeting of September 23, 2021 and the Formal Board of Directors' meeting of August 26, 2021.

13. <u>Appointment and Confirmation of Director to the Metropolitan Water District of Southern</u> California Board of Directors.

The Board approved the appointment of Marty Miller, replacing Mike Hogan, as a Director to the Metropolitan Water District of Southern California Board of Directors.

- Combined November and December Board meeting to November 18th and established 2022
 Board meeting dates
- Approved reimbursement agreement for the Capital Improvement Program
- Authorized Implementation of 3rd -party review and financial reporting up to \$887,755.
- Adopted position on HR 3293 for Low-Income Water Customer Assistance Program.
- Authorized Contracts for Sacramento Advocacy Program
 - California Strategies \$742,500
 - Lang Hansen Giroux & Kidane \$742,500
- Authorized contract with Global Power for generator operation at \$180,000
- Authorized disbursement of MWD litigation 39.5 million win to the Member agencies.
 - o Padre Dam share \$846,518.19

Adjourned about 2:45 pm



2022 MEETING DATES CALENDAR

MONTH	SPECIAL BOARD MEETING 2 nd Thursday, if needed, 1:30 p.m.	BOARD MEETING 4 th Thursday 9:00 a.m. Committees 2:30 p.m. Formal Board
JANUARY	13	27
FEBRUARY	10	24
MARCH	10	24
APRIL	14	28
MAY	12	26
JUNE	09	23
JULY	14	28
AUGUST	11	25
SEPTEMBER	08	22
OCTOBER	13	27
NOVEMBER / DECEMBER	November 10	November 17

The combined meeting date for November and December is scheduled for November 17, 2022.



NOTICE TO THE PUBLIC

[NOTICE: PER GOVERNOR NEWSOM'S EXECUTIVE ORDERS AND STATE LEGISLATION, THE BELOW MEETING WILL NOT BE HELD IN PERSON BUT ELECTRONICALLY. DIRECTORS WILL BE PROVIDED ELECTRONIC ACCESS INFORMATION SEPARATELY. THE PUBLIC MAY ACCESS THE MEETING ELECTRONICALLY BY GOING TO THIS WEB LINK:

https://www.sdcwa.org/meetings-and-documents_AND THEN CLICKING THE LINK LISTED BELOW "LIVE STREAM" ON THE RIGHT HAND SIDE OF THE PAGE.

PUBLIC COMMENT MAY BE SUBMITTED BY EITHER OF THESE TWO METHODS:

- (1) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, SUBMIT YOUR TELEPHONE NUMBER BY E-MAIL TO THE CLERK AT mnelson@sdcwa.org AND THE CLERK WILL CALL YOU WHEN THE BOARD IS READY TO HEAR YOUR PUBLIC COMMENT (THREE MINUTES OR LESS); OR
- (2) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, E-MAIL YOUR COMMENT TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@sdcwa.org AND IT MAY BE READ ALOUD AT THE PUBLIC COMMENT PERIOD (THREE-MINUTE LIMIT).

IF MODIFICATIONS OR ACCOMMODATIONS FROM INDIVIDUALS WITH DISABILITIES ARE REQUIRED, SUCH PERSONS SHOULD PROVIDE A REQUEST AT LEAST 24 HOURS IN ADVANCE OF THE MEETING BY E-MAIL TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG

BOARD OF DIRECTORS' AND STANDING COMMITTEES' REGULAR MEETING 9:00 A.M. OCTOBER 28, 2021

- 1. **UNIFIED AGENDA:** This unified agenda provides a brief description of each item to be considered by the Board and its Administrative and Finance, Engineering and Operations, Imported Water, Legislation and Public Outreach, and Water Planning and Environmental Committees. For convenience, the agenda for each of the Committees and for the formal Board meeting are stated separately; however, all agendas shall be considered as a single agenda and any item listed on the agenda of any Committee may be acted upon by the Board. All items on the agenda of any Committee, including information items, may be deliberated and become subject to action by the Board.
- 2. <u>DOCUMENTS</u>: Staff reports and any other public information provided to the Board or Committee before the meeting relating to items on the agenda are available for public review on the Water Authority website at https://www.sdcwa.org/meetings-and-documents. Additional documents may be distributed at the meeting electronically, and will be made available. Copies of individual items are available through the Clerk of the Board at (858) 522-6614.
- 3. **MEETING TIMES**: Due to changes to the Brown Act under Assembly Bill 361, the Board will convene at 9:00 a,m. on October 28, 2021, and after public comment will address the requisite findings for a remote teleconference meeting as allowed by law. The Board will then recess and the morning session of the Standing Committees will commence.

Any afternoon session of the Standing Committees may commence at the conclusion of the morning session and no earlier than 12:30 p.m. Please see the meeting schedule. At the conclusion of all Committee meetings, the Board will come out of recess and reconvene to take up its remaining business.

- 4. ACTION AT COMMITTEE MEETINGS: Committee meetings are also noticed as meetings of the Board because a quorum of the Board may be present. Members of the Board who are not members of the Committee may participate in the meeting, but only members of the Committee may make, second or vote on any motion or other action of the Committee unless the Board determines to convene for consideration of action on an item or items on the Committee agenda. Items receiving substantive review by a standing committee are generally included on the Consent Calendar for action at the meeting of full Board. Closed Sessions also occur at Committee meetings and may not be repeated at the formal Board meeting.
- 5. <u>CONSENT CALENDAR</u>: The agenda contains items listed on a consent calendar which is for matters considered routine or otherwise not requiring further deliberation. A Committee or the Board will take action as recommended by one motion. There will be no individual discussion on such items prior to the vote unless an item is removed for discussion. If a member of the public.
- 6. **PUBLIC HEARINGS OR COMMENT**: Any comments related to a public hearing should be made as stated in the special notice section above.
- ACCESS FOR THE DISABLED: See above notice.
- 8. **INFORMATION ITEMS**: Items are listed on the agenda as information based on staff's judgment. Circumstances or the Committee's or Board's judgments may require deliberation or, if necessary, action on these items. Any member of the public with an interest in one of these items should review the background material and request information on the possible action that could be taken.
- RULES GOVERNING MEETINGS: The Water Authority's Administrative Code Chapter 2.00
 governs conduct of meetings of the Board and the Committees. The Administrative Code is available
 online at www.sdcwa.org.



MEETING SCHEDULE *

OCTOBER 28, 2021

<u>Please note</u>: Due to changes to the Brown Act under Assembly Bill 361, the Formal Board will convene at 9:00 a,m. and, after public comment, will address the requisite findings for a remote teleconference meeting as allowed by law. The Board will then recess and the morning session of the Standing Committees will commence.

9:00 A.M. FORMAL BOARD MEETING

9:15 A.M. ESTIMATED START TIME FOR COMMITTEE MEETINGS

- Water Planning & Environmental Committee
- Imported Water Committee
- Administrative & Finance Committee

BREAK: 12:00 to 12:30 pm

- Legislation & Public Outreach Committee
- Engineering & Operations Committee

2:00 P.M. FORMAL BOARD MEETING WILL RECONVENE

*The Committees are listed above in the order in which they will proceed. The Committee meetings are estimated to begin at 9:15 a.m. and continue until concluded. The regular Board meeting will reconvene no earlier than 2:00 p.m., and will follow the conclusion of the last Committee meeting.



[NOTICE: PER GOVERNOR NEWSOM'S EXECUTIVE ORDERS AND STATE LEGISLATION, THE BELOW MEETING WILL NOT BE HELD IN PERSON BUT ELECTRONICALLY. DIRECTORS WILL BE PROVIDED ELECTRONIC ACCESS INFORMATION SEPARATELY. THE PUBLIC MAY ACCESS THE MEETING ELECTRONICALLY BY GOING TO THIS WEB LINK:

https://www.sdcwa.org/meetings-and-documents and then clicking the link listed below "Live Stream" on the right hand side of the page.

PUBLIC COMMENT MAY BE SUBMITTED BY EITHER OF THESE TWO METHODS:

- (1) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, SUBMIT YOUR TELEPHONE NUMBER BY E-MAIL TO THE CLERK AT <u>MNELSON@SDCWA.ORG</u> AND THE CLERK WILL CALL YOU WHEN THE BOARD IS READY TO HEAR YOUR PUBLIC COMMENT (THREE MINUTES OR LESS); OR
- (2) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, E-MAIL YOUR COMMENT TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG, AND TIME ALLOWING IT MAY BE READ ALOUD AT THE PUBLIC COMMENT PERIOD (THREE-MINUTE LIMIT).

IF MODIFICATIONS OR ACCOMMODATIONS FROM INDIVIDUALS WITH DISABILITIES ARE REQUIRED, SUCH PERSONS SHOULD PROVIDE A REQUEST AT LEAST 24 HOURS IN ADVANCE OF THE MEETING BY E-MAIL TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG]

AGENDA FORMAL BOARD OF DIRECTORS' MEETING

The mission of the San Diego County Water Authority is to provide a safe and reliable supply of water to its member agencies serving the San Diego region.

OCTOBER 28, 2021 9:00 a.m.

- Call to Order.
- 2. Roll call, determination of quorum.
 - 2-A Report on proxies received.
- Opportunity for members of the public who wish to address the Board on matters within the Board's jurisdiction.



4. SPECIAL AB 361 DETERMINATION

4-A Resolution for Assembly Bill 361 Determination Acknowledging the Governor of the State of California's Proclamation of a State of Emergency, and Authorizing Remote Teleconference Meetings of the Legislative Bodies of San Diego County Water Authority due to the Emergency Pursuant to Brown Act Provisions.

Staff recommendation: Adopt attached Resolution No. 2021-__ Acknowledging the Governor of the State of California's Proclamation of a State of Emergency, and Authorizing Remote Teleconference Meetings of the Legislative Bodies of San Diego County Water Authority due to the Emergency Pursuant to Brown Act Provisions. (Action)

RECESS

RETURN FROM RECESS

- 5. Additions to Agenda. (Government code Sec. 54954.2(b)).
- 6. Approve the minutes of the Formal Board of Directors' meeting of September 23, 2021.
- 7. PRESENTATIONS AND PUBLIC HEARINGS
- 8. <u>REPORT BY CHAIRS</u>
 - 8-A Chair's Report: Chair Croucher
 - 8-B Report of Committee Actions
 Water Planning and Environmental Committee
 Imported Water Committee
 Administrative and Finance Committee
 Legislation and Public Outreach Committee
 Engineering and Operations Committee

9. <u>CONSENT CALENDAR</u>

- 9.1 Adopt Resolution No. 2021- to Activate Level 1 of the San Diego County Water
 Authority's Water Shortage Contingency Plan.

 Adopt Resolution No. 2021- to activate Level 1 of the Water Authority's Water Shortage
 Contingency Plan.
- 9.2 <u>Monthly Treasurer's Report on Investments and Cash Flow.</u>
 Note and file the Treasurer's report.



9.3 <u>Establish 2022 Board Meeting dates.</u>

Combine the November and December Board meeting dates to November 17, 2022 and approve the 2022 Board meeting dates calendar.

9.4 Execute a reimbursement resolution for the Capital Improvement Program.

Adopt Resolution 2021-__ making a declaration of official intent to reimburse certain capital project expenditures from proceeds of future debt obligations. (Action)

- 9.5 <u>Implementation of Financial Third-Party Reviews and Financial Reporting.</u>
 - A. Authorize the General Manager to approve as-needed services contracts for third-party reviews of the Water Authority's cost-of-service study, rate design, five-year financial forecast, and the Capital Improvement Program planning and prioritization.
 - B. Authorize the reinstatement of one full-time equivalent and the addition of two full-time equivalent employees to the Water Authority's budget for the implementation and ongoing maintenance of financial third-party reviews and financial reporting.
 - C. Authorize Staff to work with its Cost-of-Service consultant to update the Long-Range Financial Plan (LRFP) model to include projected impact to each rate category.
 - D. Authorize the General Manager to approve a professional services contract(s) for a third-party analysis of potential water transfer opportunities for the Water Authority's contracted water supplies, based on various demand climate scenarios and rate impacts including affordability.

9.6 Adopt positions on various bills.

Adopt a position of Support on H.R. 3293 (Blunt Rochester), relating to the Low-Income Water Customer Assistance Programs Act of 2021

9.7 Consideration to Approve Sacramento Advocacy Contracts.

Authorize the General Manager to execute two 36-month contracts (from November 1, 2021 through October 31, 2024) for Sacramento advocacy services with California Strategies for a total compensable contract amount of \$742,500 (inclusive of reimbursable expense allowance) over the contract term, and with Lang, Hansen, Giroux & Kidane for a total compensable contract amount of \$742,500 (inclusive of reimbursable expense allowance) over the contract term.

9.8 <u>Services contract with Global Power Group, Inc., for generator preventative maintenance, inspection, testing and on-call repair services.</u>

Authorize the General Manager to execute the services contract with Global Power, Inc., for generator preventative maintenance, inspection, testing and on-call repair services for two years, with an option to extend the contract for an additional three years, for a total not-to-exceed amount of \$180,000.



 9.9 <u>2021 Energy Management Policy</u>. Adopt the 2021 Energy Management Policy.

9.10 <u>Professional services contract with Exponential Engineering Company to perform a feasibility analysis of interconnecting the Claude "Bud" Lewis Desalination Plant to the San Diego Gas & Electric transmission system.</u>

Authorize the General Manager, or designee, to award a professional services contract to Exponential Engineering Company for a not-to exceed amount of \$361,546 to perform a feasibility analysis of interconnecting the Claude "Bud" Lewis Desalination Plant to the San Diego Gas & Electric transmission system.

- 10. SPECIAL REPORTS
 - 10-A GENERAL MANAGER'S REPORT Ms. Kerl
 - 10-B GENERAL COUNSEL'S REPORT Mr. Hattam
 - 10-C SANDAG REPORT Director Katz

SANDAG Subcommittees: Borders Committee – Director Saxod

Regional Planning Committee – Director Boyle

10-D AB 1234 Compliance Reports – Directors

- 11. <u>ACTION / DISCUSSION / INF</u>ORMATION
 - 11-A <u>Appointment and Confirmation of Director to the Metropolitan</u> Gary Croucher <u>Water District of Southern California Board of Directors.</u> (Action)
- 12. CLOSED SESSION(S)
 - 12-A Conference with Legal Counsel Existing Litigation Government Code §54956.9(d)(1) SDCWA v. Metropolitan Water District of Southern California; San Francisco Superior Court Case Nos. CPF-10-510830; CPF-12-512466; CPF-14-514004; CPF-16-515282; CPF-16-515391; CGC-17-563350; CPF-18-516389; California Court of Appeal (1st District) Case Nos. A146901; A148266; A154325; A161144; A162168; California Supreme Court Case Nos. S243500; and S251025
 - 12-B Public Employee Employment

Government Code §54957 - Title: General Counsel Conference with Labor Negotiators, Government Code §54957.6 Designated Board Representatives: Chair, Vice-Chair, Secretary Unrepresented Employee: General Counsel

- 13. ACTION FOLLOWING CLOSED SESSION
- 14. <u>OTHER COMMUNICATIONS</u>



15. <u>ADJOURNMENT</u>

NOTE: The agendas for the Formal Board meeting and the meetings of the Standing Committees held on the day of the regular Board meeting are considered a single agenda. All information or possible action items on the agenda of committees or the Board may be deliberated by and become subject to consideration and action by the Board.

Melinda Nelson, Clerk of the Board



[NOTICE: PER GOVERNOR NEWSOM'S EXECUTIVE ORDERS AND STATE LEGISLATION, THE BELOW MEETING WILL NOT BE HELD IN PERSON BUT ELECTRONICALLY. DIRECTORS WILL BE PROVIDED ELECTRONIC ACCESS INFORMATION SEPARATELY. THE PUBLIC MAY ACCESS THE MEETING ELECTRONICALLY BY GOING TO THIS WEB LINK:

https://www.sdcwa.org/meetings-and-documents AND THEN CLICKING THE LINK LISTED BELOW "LIVE STREAM" ON THE RIGHT HAND SIDE OF THE PAGE.

PUBLIC COMMENT MAY BE SUBMITTED BY EITHER OF THESE TWO METHODS:

- (1) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, SUBMIT YOUR TELEPHONE NUMBER BY E-MAIL TO THE CLERK AT MNELSON@sdcwa.org AND THE CLERK WILL CALL YOU WHEN THE BOARD IS READY TO HEAR YOUR PUBLIC COMMENT (THREE MINUTES OR LESS); OR
- (2) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, E-MAIL YOUR COMMENT TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG, AND TIME ALLOWING IT MAY BE READ ALOUD AT THE PUBLIC COMMENT PERIOD (THREE-MINUTE LIMIT).

IF MODIFICATIONS OR ACCOMMODATIONS FROM INDIVIDUALS WITH DISABILITIES ARE REQUIRED, SUCH PERSONS SHOULD PROVIDE A REQUEST AT LEAST 24 HOURS IN ADVANCE OF THE MEETING BY E-MAIL TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG]

WATER PLANNING AND ENVIRONMENTAL COMMITTEE

AGENDA FOR

OCTOBER 28, 2021

Jose Preciado, Chair

Keith Lewinger, Vice Chair

Elsa Saxod, Vice Chair

Jack Bebee

Brian Boyle

Craig Elitharp

Lois Fong-Sakai

Tom Kennedy

Valentine Macedo Jr.

Dan McMillan

Amy Reeh

Mona Rios

Joel Scalzitti

Nick Serrano

Doug Wilson

- 1. Roll call determination of quorum.
- 2. Additions to agenda (Government Code Section 54954.2(b)).
- 3. Public comment opportunities for members of the public to address the Committee on matters within the Committee's jurisdiction.



Chair's report.
 4-A Directors' comments.

I. CONSENT CALENDAR

II. ACTION/DISCUSSION/PRESENTATION

- Public Hearing on the Draft Mitigated Negative Declaration for the First Aqueduct Treated Water Tunnels Rehabilitation Project. (Discussion)
- 2. Adopt Resolution No. 2021 to Activate Level 1 of the San Diego Jeff Stephenson County Water Authority's Water Shortage Contingency Plan.

 Staff recommendation: Adopt Resolution No. 2021-__ to activate Level 1 of the Water Authority's Water Shortage Contingency Plan.

 (Action)
- 3. 2023 Water Facilities Master Plan Update. (Presentation) Nathan Faber
- 4. Update on Microplastics Regulation Development. (Presentation) Jeremy Crutchfield

III. INFORMATION

Water Resources Report.

Jeff Stephenson

IV. CLOSED SESSION

V. ADJOURNMENT

Melinda Nelson Clerk of the Board

NOTE: This meeting is called as a Water Planning and Environmental Committee meeting. Because a quorum of the Board may be present, the meeting is also noticed as a Board meeting. Members of the Board who are not members of the Committee may participate in the meeting pursuant to Section 2.00.060(g) of the Authority Administrative Code (Recodified). All items on the agenda, including information items, may be deliberated and become subject to action. All public documents provided to the committee or Board for this meeting including materials related to an item on this agenda and submitted to the Board of Directors within 72 hours prior to this meeting may be reviewed at the San Diego County Water Authority headquarters located at 4677 Overland Avenue, San Diego, CA 92123 at the reception desk during normal business hours.



[NOTICE: PER GOVERNOR NEWSOM'S EXECUTIVE ORDERS AND STATE LEGISLATION, THE BELOW MEETING WILL NOT BE HELD IN PERSON BUT ELECTRONICALLY. DIRECTORS WILL BE PROVIDED ELECTRONIC ACCESS INFORMATION SEPARATELY. THE PUBLIC MAY ACCESS THE MEETING ELECTRONICALLY BY GOING TO THIS WEB LINK:

https://www.sdcwa.org/meetings-and-documents and then clicking the link listed below "Live stream" on the right hand side of the page.

PUBLIC COMMENT MAY BE SUBMITTED BY EITHER OF THESE TWO METHODS:

- (1) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, SUBMIT YOUR TELEPHONE NUMBER BY E-MAIL TO THE CLERK AT MNELSON@SDCWA.ORG AND THE CLERK WILL CALL YOU WHEN THE BOARD IS READY TO HEAR YOUR PUBLIC COMMENT (THREE MINUTES OR LESS); OR
- (2) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, E-MAIL YOUR COMMENT TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG, AND TIME ALLOWING IT MAY BE READ ALOUD AT THE PUBLIC COMMENT PERIOD (THREE-MINUTE LIMIT).

IF MODIFICATIONS OR ACCOMMODATIONS FROM INDIVIDUALS WITH DISABILITIES ARE REQUIRED, SUCH PERSONS SHOULD PROVIDE A REQUEST AT LEAST 24 HOURS IN ADVANCE OF THE MEETING BY E-MAIL TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG

IMPORTED WATER COMMITTEE

AGENDA FOR

OCTOBER 28, 2021

Eric Heidemann, Chair

Jim Madaffer, Vice Chair

Consuelo Martinez, Vice Chair

Jose Preciado

Joel Scalzitti

Matt Hall

Nick Serrano

Michael Hogan

Gary Hurst

Terra Lawson-Remer

- 1. Roll call determination of quorum.
- 2. Additions to agenda (Government Code Section 54954.2(b)).



- 3. Public comment opportunities for members of the public to address the Committee on matters within the Committee's jurisdiction.
- Chair's report.
 4-A Directors' comments.

I. CONSENT CALENDAR

II. <u>ACTION/DISCUSSION/PRESENTATION</u>

- MWD Issues and Activities Update.
 - 1-A Metropolitan Water District Delegates report. MWD Delegates (Discussion) (Supplemental Materials)
 - 1-B Bay-Delta Update. (Presentation) Amy Chen
 - 1-C Update on Metropolitan Water District's Budget, Rates Amy Chen and Charges. (Presentation)

III. INFORMATION

IV. CLOSED SESSION

1. Conference with Legal Counsel – Existing Litigation Government Code §54956.9(d)(1)

SDCWA v. Metropolitan Water District of Southern
California; San Francisco Superior Court Case Nos. CPF-10-510830; CPF-12-512466; CPF-14-514004; CPF-16-515282; CPF-16-515391; CGC-17-563350; CPF-18-516389; California Court of Appeal (1st District) Case Nos. A146901; A148266; A154325; A161144; A162168; California Supreme Court Case Nos. S243500; and S251025

<u>V</u>. <u>ADJOURNMENT</u>

Melinda Nelson Clerk of the Board

NOTE: This meeting is called as an Imported Water Committee meeting. Because a quorum of the Board may be present, the meeting is also noticed as a Board meeting. Members of the Board who are not members of the Committee may participate in the meeting pursuant to Section 2.00.060(g) of the Authority Administrative Code (Recodified). All items on the agenda, including information items, may be deliberated and become subject to action. All public documents provided to the committee or Board for this meeting including materials related to an item on this agenda and submitted to the Board of Directors within 72 hours prior to this meeting may be reviewed at the San Diego County Water Authority headquarters located at 4677 Overland Avenue, San Diego, CA 92123 at the reception desk during normal business hours.



[NOTICE: PER GOVERNOR NEWSOM'S EXECUTIVE ORDERS AND STATE LEGISLATION, THE BELOW MEETING WILL NOT BE HELD IN PERSON BUT ELECTRONICALLY. DIRECTORS WILL BE PROVIDED ELECTRONIC ACCESS INFORMATION SEPARATELY. THE PUBLIC MAY ACCESS THE MEETING ELECTRONICALLY BY GOING TO THIS WEB LINK:

https://www.sdcwa.org/meetings-and-documents AND THEN CLICKING THE LINK LISTED BELOW "LIVE STREAM" ON THE RIGHT HAND SIDE OF THE PAGE.

PUBLIC COMMENT MAY BE SUBMITTED BY EITHER OF THESE TWO METHODS:

- (1) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, SUBMIT YOUR TELEPHONE NUMBER BY E-MAIL TO THE CLERK AT MNELSON@SDCWA.ORG AND THE CLERK WILL CALL YOU WHEN THE BOARD IS READY TO HEAR YOUR PUBLIC COMMENT (THREE MINUTES OR LESS); OR
- (2) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, E-MAIL YOUR COMMENT TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG, AND TIME ALLOWING IT MAY BE READ ALOUD AT THE PUBLIC COMMENT PERIOD (THREE-MINUTE LIMIT).

IF MODIFICATIONS OR ACCOMMODATIONS FROM INDIVIDUALS WITH DISABILITIES ARE REQUIRED, SUCH PERSONS SHOULD PROVIDE A REQUEST AT LEAST 24 HOURS IN ADVANCE OF THE MEETING BY E-MAIL TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG]

ADMINISTRATIVE AND FINANCE COMMITTEE

AGENDA FOR

OCTOBER 28, 2021

Marty Miller, Chair

Jimmy Ayala, Vice Chair

Doug Wilson, Vice Chair

Ismahan Abdullahi

Gary Hurst

Mel Katz

Gary Arant

Tom Kennedy

Brian Boyle

Chris Cate

Gary Croucher

Matt Hall

Frank Hilliker

Gary Hurst

Mel Katz

Tom Kennedy

Jim Madaffer

Kim Thorner

- 1. Roll call determination of quorum.
- 2. Additions to agenda (Government Code Section 54954.2(b)).



- 3. Public comment opportunities for members of the public to address the Committee on matters within the Committee's jurisdiction.
- Chair's Report.
 4-A Directors' comments.

I. CONSENT CALENDAR

 Monthly Treasurer's Report on Investments and Cash Flow. <u>Staff recommendation</u>: Note and file the Treasurer's report. (Action) Lisa Marie Harris

 Establish 2022 Board Meeting dates.
 Staff recommendation: Combine the November and December Board meeting dates to November 17, 2022 and approve the 2022 Board meeting dates calendar. (Action) Melinda Nelson

3. Execute a reimbursement resolution for the Capital Improvement

Program.

Staff recommendation: Adopt Resolution 2021-__ making a
declaration of official intent to reimburse certain capital project
expenditures from proceeds of future debt obligations. (Action)

Lisa Marie Harris

II. ACTION/DISCUSSION/PRESENTATION

1. Financial Strategy Work Group Update. (Presentation)

Frank Hilliker

2. <u>Implementation of Financial Third-Party Reviews and Financial</u> Reporting.

Lisa Marie Harris

Staff recommendations:

- a. Authorize the General Manager to approve as-needed services contracts for third-party reviews of the Water Authority's cost-of-service study, rate design, five-year financial forecast, and the Capital Improvement Program planning and prioritization.
- b. Authorize the reinstatement of one full-time equivalent and the addition of two full-time equivalent employees to the Water Authority's budget for the implementation and ongoing maintenance of financial third-party reviews and financial reporting.
- c. Authorize Staff to work with its Cost-of-Service consultant to update the Long-Range Financial Plan (LRFP) model to include projected impact to each rate category.



d. Authorize the General Manager to approve a professional services contract(s) for a third-party analysis of potential water transfer opportunities for the Water Authority's contracted water supplies, based on various demand climate scenarios and rate impacts including affordability. (Action)

III. INFORMATION

Controller's Report on Monthly Financial Activity.
 Chris Woidzik

2. Annual Reimbursements to Board Members and Staff. Lisa Marie Harris

Board calendar.

IV CLOSED SESSION

V. ADJOURNMENT

Melinda Nelson Clerk of the Board

NOTE: This meeting is called as an Administrative and Finance Committee meeting. Because a quorum of the Board may be present, the meeting is also noticed as a Board meeting. Members of the Board who are not members of the Committee may participate in the meeting pursuant to Section 2.00.060(g) of the Authority Administrative Code (Recodified). All items on the agenda, including information items, may be deliberated and become subject to action. All public documents provided to the committee or Board for this meeting including materials related to an item on this agenda and submitted to the Board of Directors within 72 hours prior to this meeting may be reviewed at the San Diego County Water Authority headquarters located at 4677 Overland Avenue, San Diego, CA 92123 at the reception desk during normal business hours.



[NOTICE: PER GOVERNOR NEWSOM'S EXECUTIVE ORDERS AND STATE LEGISLATION, THE BELOW MEETING WILL NOT BE HELD IN PERSON BUT ELECTRONICALLY. DIRECTORS WILL BE PROVIDED ELECTRONIC ACCESS INFORMATION SEPARATELY. THE PUBLIC MAY ACCESS THE MEETING ELECTRONICALLY BY GOING TO THIS WEB LINK:

https://www.sdcwa.org/meetings-and-documents AND THEN CLICKING THE LINK LISTED BELOW "LIVE STREAM" ON THE RIGHT HAND SIDE OF THE PAGE.

PUBLIC COMMENT MAY BE SUBMITTED BY EITHER OF THESE TWO METHODS:

- (1) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, SUBMIT YOUR TELEPHONE NUMBER BY E-MAIL TO THE CLERK AT MNELSON@SDCWA.ORG AND THE CLERK WILL CALL YOU WHEN THE BOARD IS READY TO HEAR YOUR PUBLIC COMMENT (THREE MINUTES OR LESS); OR
- (2) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, E-MAIL YOUR COMMENT TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG, AND TIME ALLOWING IT MAY BE READ ALOUD AT THE PUBLIC COMMENT PERIOD (THREE-MINUTE LIMIT).

IF MODIFICATIONS OR ACCOMMODATIONS FROM INDIVIDUALS WITH DISABILITIES ARE REQUIRED, SUCH PERSONS SHOULD PROVIDE A REQUEST AT LEAST 24 HOURS IN ADVANCE OF THE MEETING BY E-MAIL TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG

LEGISLATION AND PUBLIC OUTREACH COMMITTEE

AGENDA FOR

OCTOBER 28, 2021

Mel Katz, Chair
Frank Hilliker, Vice Chair
Fern Steiner, Vice Chair
Joe Mosca
Jerry Butkiewicz
Chris Cate
Gary Croucher
Craig Elitharp

Terra Lawson-Remer
Consuelo Martinez
Joe Mosca
Amy Reeh
Mona Rios
Elsa Saxod
John Simpson

1. Roll call – determination of quorum.



- 2. Additions to agenda (Government Code Section 54954.2(b)).
- 3. Public comment opportunities for members of the public to address the Committee on matters within the Committee's jurisdiction.
- Chair's report.
 4-A Directors' comments.

<u>I.</u> <u>CONSENT CALENDAR</u>

1. Adopt positions on various bills.

Staff recommendation: Adopt a position of Support on H.R. 3293 (Blunt Rochester), relating to the Low-Income Water Customer Assistance
Programs Act of 2021. (Action)

II. ACTION/DISCUSSION/PRESENTATION

- 1. <u>Legislative issues</u>.
 - 1-A Washington report by William Ball.
 - 1-B Sacramento report by Kristin Olsen and Joe Lang.
- Small Contractor Outreach and Opportunities Program (SCOOP) Mid-Year and Year-End Review. (Presentation)
- Draft Proposed 2022 Legislative Policy Guidelines. (Presentation)
 Tish Berge

Tish Berge

- 4. Consideration to Approve Sacramento Advocacy Contracts.

 Staff recommendation: Authorize the General Manager to execute two 36-month contracts (from November 1, 2021 through October 31, 2024) for Sacramento advocacy services with California Strategies for a total compensable contract amount of \$742,500 (inclusive of reimbursable expense allowance) over the contract term, and with Lang, Hansen, Giroux & Kidane for a total compensable contract amount of \$742,500 (inclusive of reimbursable expense allowance) over the contract term. (Action)
- 5. Quarterly report on Public Affairs activities. (Presentation) Mike Lee
- III. INFORMATION
- IV. CLOSED SESSION



V. ADJOURNMENT

Melinda Nelson Clerk of the Board

NOTE: This meeting is called as a Legislation and Public Outreach Committee meeting. Because a quorum of the Board may be present, the meeting is also noticed as a Board meeting. Members of the Board who are not members of the Committee may participate in the meeting pursuant to Section 2.00.060(g) of the Authority Administrative Code (Recodified). All items on the agenda, including information items, may be deliberated and become subject to action. All public documents provided to the committee or Board for this meeting including materials related to an item on this agenda and submitted to the Board of Directors within 72 hours prior to this meeting may be reviewed at the San Diego County Water Authority headquarters located at 4677 Overland Avenue, San Diego, CA 92123 at the reception desk during normal business hours.



[NOTICE: PER GOVERNOR NEWSOM'S EXECUTIVE ORDERS AND STATE LEGISLATION, THE BELOW MEETING WILL NOT BE HELD IN PERSON BUT ELECTRONICALLY. DIRECTORS WILL BE PROVIDED ELECTRONIC ACCESS INFORMATION SEPARATELY. THE PUBLIC MAY ACCESS THE MEETING ELECTRONICALLY BY GOING TO THIS WEB LINK: https://www.sdcwa.org/meetings-and-documents AND THEN CLICKING THE LINK LISTED BELOW "LIVE STREAM" ON THE RIGHT HAND SIDE OF THE PAGE.

PUBLIC COMMENT MAY BE SUBMITTED BY EITHER OF THESE TWO METHODS:

- (1) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, SUBMIT YOUR TELEPHONE NUMBER BY E-MAIL TO THE CLERK AT <u>MNELSON@SDCWA.ORG</u> AND THE CLERK WILL CALL YOU WHEN THE BOARD IS READY TO HEAR YOUR PUBLIC COMMENT (THREE MINUTES OR LESS); OR
- (2) BEFORE THE MEETING, OR BEFORE PUBLIC COMMENT CLOSES AT THE MEETING, E-MAIL YOUR COMMENT TO THE WATER AUTHORITY GENERAL COUNSEL AT MHATTAM@SDCWA.ORG, AND TIME ALLOWING IT MAY BE READ ALOUD AT THE PUBLIC COMMENT PERIOD (THREE-MINUTE LIMIT).

IF MODIFICATIONS OR ACCOMMODATIONS FROM INDIVIDUALS WITH DISABILITIES ARE REQUIRED, SUCH PERSONS SHOULD PROVIDE A REQUEST AT LEAST 24 HOURS IN ADVANCE OF THE MEETING BY E-MAIL TO THE WATER AUTHORITY GENERAL COUNSEL AT <u>MHATTAM@sdcwa.org</u>

ENGINEERING AND OPERATIONS COMMITTEE

AGENDA FOR

OCTOBER 28, 2021

Lois Fong-Sakai, Chair
Joe Mosca, Vice Chair
Tim Smith, Vice Chair
Ismahan Abdullahi
Gary Arant
Jim Myala
Jimmy Ayala
John Simpson
Jack Bebee
Kim Thorner
Eric Heidemann

- 1. Roll call Determination of quorum.
- 2. Additions to Agenda (Government Code Section 54954.2(b)).
- 3. Public Comment opportunities for members of the public to address the Committee on matters within the Committee's jurisdiction.
- Chair's Report.
 4-A Directors' comments.



I. CONSENT CALENDAR

 Services contract with Global Power Group, Inc., for generator preventative maintenance, inspection, testing and on-call repair services. Jesus Meda

<u>Staff recommendation</u>: Authorize the General Manager to execute the services contract with Global Power, Inc., for generator preventative maintenance, inspection, testing and on-call repair services for two years, with an option to extend the contract for an additional three years, for a total not-to-exceed amount of \$180,000. (Action)

II. ACTION/DISCUSSION/PRESENTATION

1. <u>Energy Program Update</u>.

Brent Fountain

- A. Energy Program Status Update (Presentation)
- B. <u>2021 Energy Management Policy</u>. <u>Staff recommendation</u>: Adopt the 2021 Energy Management Policy. (Action)
- C. Professional services contract with Exponential Engineering
 Company to perform a feasibility analysis of interconnecting
 the Claude "Bud" Lewis Desalination Plant to the San Diego
 Gas & Electric transmission system.

 Staff recommendation: Authorize the General Manager, or
 designee, to award a professional services contract to
 Exponential Engineering Company for a not-to exceed amount
 of \$361,546 to perform a feasibility analysis of
 interconnecting the Claude "Bud" Lewis Desalination Plant to
 the San Diego Gas & Electric transmission system. (Action)
- III. INFORMATION
- IV. CLOSED SESSION
- V. ADJOURNMENT

Melinda Nelson Clerk of the Board

NOTE: This meeting is called as an Engineering & Operations Committee meeting. Because a quorum of the Board may be present, the meeting is also noticed as a Board meeting. Members of the Board who are not members of the Committee may participate in the meeting pursuant to Section 2.00.060(g) of the Authority Administrative Code (Recodified). All items on the agenda, including information items, may be deliberated and become subject to action. All public documents provided to the committee or Board for this meeting including materials related to an item on this agenda and submitted to the Board of Directors within 72 hours prior to this meeting may be reviewed at the San Diego County Water Authority headquarters located at 4677 Overland Avenue, San Diego, CA 92123 at the reception desk during normal business hours.



Regular Meeting of the Metro Commission and Metro Wastewater JPA

AGENDA

Thursday, October 7, 2021 - 12:00 p.m.

"The Metro JPA's mission is to create an equitable partnership with the San Diego City Council and Mayor on regional wastewater issues. Through stakeholder collaboration, open dialogue, and data analysis, the partnership seeks to ensure fair rates for participating agencies, concern for the environment, and regionally balanced decisions."

MEMBERS OF THE METRO COMMISSION/METRO JPA WILL BE PARTICIPATING REMOTELY FOR THIS MEETING AND THERE WILL BE NO LOCATION FOR IN-PERSON ATTENDANCE PURSUANT TO GOVERNMENT CODE SECTION 54953(e)(1)(A), WHICH PROVIDES WAIVERS TO CERTAIN BROWN ACT TELECONFERENCING RULES DURING A PROCLAIMED STATE OF EMERGENCY WHEN STATE OR LOCAL OFFICIALS HAVE IMPOSED OR RECOMMENDED SOCIAL DISTANCING. IN COMPLIANCE WITH THE BROWN ACT, METRO COMMISSION/METRO JPA IS PROVIDING ALTERNATIVES TO IN-PERSON ATTENDANCE FOR OBSERVING AND PARTICIPATING IN THE MEETING. FURTHER DETAILS ARE BELOW.

Note: Any member of the public may provide comments to the Metro Commission/Metro JPA on any agenda item or on a matter not appearing on the agenda, but within the jurisdiction of the Commission/JPA. Public comments must be submitted in either of the following manners:

- 1. Providing Oral Comments During Meeting. To provide comments during the meeting, join the Zoom meeting by computer, mobile phone, or dial-in number. On Zoom video conference by computer or mobile phone, use the "Raise Hand" feature. This will notify the Secretary that you wish to speak during a specific item on the agenda or during non-agenda Public Comment. If joining the meeting using the Zoom dial-in number, you can raise your hand by pressing *9. Comments will be limited to three (3) minutes
- 2. Written Comments. Written public comments must be submitted prior to the start of the meeting to <u>lpeoples@chulavistaca.gov</u>. Please indicate whether your comment is on a specific agenda item or a non-agenda item. Comments are limited to four hundred (400) words. It is requested that comments and other information be provided <u>at least two (2) hours</u> before the start of the meeting. All comments received by such time will be provided to the Commission/JPA members in writing. In the discretion of the Chair, the first five (5) comments received on each agenda item, or on non-agenda matters, may be read into the record at the meeting. Comments received after the two (2) hour limit will be collected, sent to the Commission/JPA members in writing, and be part of the public record.

When providing comments to the Commission/JPA, it is requested that you provide your name and city of residence for the record. Commenter's are requested to address their comments to the Commission/JPA as a whole through the Chair. If you have anything that you wish to be distributed to the Commission/JPA, please provide it to the Secretary via lpeoples@chulavistaca.gov, who will distribute the information to the members.

The public may participate using the following remote options:

Join Zoom Meeting https://us02web.zoom.us/j/83114387630

Meeting ID: 831 1438 7630 One tap mobile +16699009128,,83114387630# US (San Jose) +12532158782,,83114387630# US (Tacoma)

> Dial by your location +1 669 900 9128 US (San Jose) +1 253 215 8782 US (Tacoma) +1 346 248 7799 US (Houston) +1 312 626 6799 US (Chicago) +1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

Documentation Included

- 1. ROLL CALL
- 2. PLEDGE OF ALLEGIANCE TO THE FLAG
- 3. PUBLIC COMMENT

Opportunity for members of the public to provide comments to the Commission/JPA on any items not on the agenda but within the jurisdiction of the Commission/JPA. Members of the public may use either method noted above to provide a comment.

- X 4. <u>ACTION</u>: CONSIDERATION AND POSSIBLE ACTION TO APPROVE THE MINUTES OF THE REGULAR MEETING OF August 5, 2021
- X 5. ACTION: CONSIDERATION AND POSSIBLE ACTION TO APPROVE THE CALIFORNIA WATER TECHNOLOGIES LLC CONTRACT FOR FERROUS CHLORIDE FOR USE AT WATER TREATMENT PLANTS OVER NEXT 5 YEARS (Craig Boyd) (Attachment)
- X 6. <u>ACTION</u>: CONSIDERATION AND POSSIBLE ACTION APPROVE THE HAWTHORNE MACHINERY COMPANY CONTRACT FOR PARTS, TECHNICAL AND REPAIR SERVICES FOR CATERPILLAR CO-GENERATION ENGINES, BACKUP GENERATORS, AND ASSOCIATED SWITCHGEAR LOCATED AT VARIOUS PUBLIC UTILITIES FACILITIES (Craig Boyd) (Attachment)
- X 7 UPDATE: INDUSTRIAL WASTEWATER CONTROL COMMITTEE (Beth Gentry) (Attachments)
 - a Follow Up Performance Audit PUD IWCP Part I
 - b. Follow Up Performance Audit PUD IWCP Part II
 - c. Industrial User Fee SD Outreach
 - d. Memo to Chair Jones Industrial Wastewater Discharge Permit Inventory Status

- 8 **UPDATE**: METRO WASTEWATER (General) (Standing Item) (Tom Rosales)
 - a. Replacement of Pt. Loma Treatment Plant Access Road
 - b. April 10, 2020 Sanitary Overflow Update
- y 9. <u>UPDATE</u>: METRO CAPITAL IMPROVEMENT PROGRAM AND FUNDING SOURCES (Standing Item) (Tung Phung) (Attachment)
 - 10. **UPDATES:** PURE WATER PROGRAM (Standing Item) (John Stufflebean)
- X A. PURE WATER PHASES 1 & II DESIGN & CONSTRUCTION (John Stufflebean) (Attachment)
 - B. SECONDARY EQUIVALENCY LEGISLATON (John Stufflebean)
- X 11. **UPDATE**: METRO TAC UPDATE/REPORT (Standing Item) (Roberto Yano) (Attachment)
 - 12. **REPORT**: IROC (Standing Item) (Jerry Jones)
 - 13. **REPORT:** FINANCE COMMITTEE (Standing Item) (John Mullin)
 - 14. **REPORT:** GENERAL COUNSEL (Standing Item)
 - PROPOSED AGENDA ITEMS FOR THE NEXT METRO COMMISSION/METRO WASTEWATER JPA MEETING November 4, 2021
 - METRO COMMISSIONERS' AND JPA BOARD MEMBERS' COMMENTS
 - 17. ADJOURNMENT OF METRO COMMISSION AND METRO WASTEWATER JPA

The Metro Commission and/or Metro Wastewater JPA may take action on any item listed in this Agenda whether or not it is listed "For Action."

Materials provided to the Metro Commission and/or Metro Wastewater JPA related to any open-session item on this agenda are available for public review at our website: https://www.metrojpa.org

In compliance with the AMERICANS WITH DISABILITIES ACT

The Metro Commission/Metro Wastewater JPA requests individuals who require alternative agenda format or special accommodations to participate in the Metro Commission/ Metro Wastewater JPA meetings, contact Lori Peoples at <u>lpeoples@chulavistaca.gov</u>. Requests for disability-related modifications or accommodations require different lead times and should be provided at least 72-hours in advance of a meeting.

Metro JPA 2021 Meeting Schedule

January 7, 2021	February 4, 2021	March 4, 2021
April 1, 2021	May 6, 2021	June 3, 2021
July 1, 2021	August 5, 2021	September 2, 2021
October 7, 2021	November 4, 2021	December 2, 2021



DIRECTOR'S REPORT OF CONFERENCE/MEETING ATTENDANCE

Submitted by:	Bill Pommering
	San Diego East County Chamber of Commerce Government Affairs and
Conference/Meeting:	Infrastructure and Land Use Committee
Attendance Date(s):	11-02-2021

SUMMARY OF CONFERENCE OR MEETING

Meeting was called to order at 7:35 AM. This was a hybrid meeting; there were thirteen people in person and a similar number online. The agenda was approved and the minutes from the October 05, 2021, meeting were approved.

CHAIR REPORTS/OTHER UPDATES —

A. REPORT OF BOARD ACTIONS -

a. Chamber Endorsement Proposal for November 2022 Elections (Recommended by GAC in September). Board asked for review of proposal by legal counsel, cleanup of wording and addressing the issue of the two-thirds voting requirement. Postponed to Board retreat in December.

B. OTHER UPDATES -

a. County Vehicle Miles Traveled (VMT) Proposal – Task Force

Issue is presently on the back burner. County was sued and is currently defaulting to State regulations. Expected to go back to Supervisors in January 2022. Will continue to be monitored. Right now, this proposal is effectively providing a moratorium on building within the unincorporated areas of the county. (There is a SANDAG proposal also titled VMT that is a Vehicle Mileage Tax proposal.)

LEGISLATIVE/BALLOT MEASURES/PRESENTATIONS —

A. CONSIDERATION OF A RECOMMENDATION TO BOARD OF A CHAMBER POSITION ON REDISTRICTING

a. State and County Redistricting

Under current proposals, East County is being "carved-up." Last week, a new map was offered that placed Santee in a district with Hill Crest and other more centrally located areas. Valley Center is being moved into the San Diego district. These are areas are not "compatible." Communities of common interests should be aligned within the same district. It is vitally important the people register their comments with the Commission. We need to advocate for keeping communities with joint interests in the same district.

Motion made to join the Lakeside and Escondido Chambers to advocate for their map proposal to hasten the process. Submitting several maps will likely cause the Commission to reject all of them. It is important to not only submit a map but to also provide comments/links about keep common interest communities together in the redistricting process. We must also be concerned with Special Districts have to provide services within multiple county districts. The current proposed map also splits Tribal interests.

This motion will go to the Board on Thursday.

A second motion was made to have the Board form a subcommittee to monitor the process. Motion was passed and sent on to the Board.

LEGISLATIVE AND COMMUNITY REPORTS –

CITY OF EL CAJON — Working Families Ordinance proposal from the County will have a huge negative impact on the city. Considered a make-or-break business impact within the city. Currently postponed to February 2022.

CITY OF SANTEE — Tonight there is a special council meeting: equity, diversity, and inclusion.

CITY OF LEMON GROVE — No report.

CITY OF LA MESA — Approval of new redevelopment project. Council approved redevelopment of low-income project. Special election today for a replacement council member.

OTAY WATER DISTRICT — No report.

COUNTY WATER AUTHORITY — Returning over \$800K to member districts as part of settlement with MWD over rate litigation legal process. Voted to approve a Level 1 water conservation as required by State of CA despite an existing, reliable water supply within the county. Hoping for a 10% voluntary cutback level.

HELIX WATER DISTRICT — No report.

GROSSMONT/CUYAMACA COLLEGE DISTRICT — Partnering with Feeding San Diego to provide food help within their districts. Spring registration opens on November 15th.

SCHOOLS — Tracking vaccine mandate from State for implementation. Trying to discern "new normal."

GROSSMONT HEALTHCARE DISTRICT — Get your flu shots.

GROSSMONT HOSPITAL — COVID cases have fallen and are much more manageable.

EAST COUNTY SCHOOLS CREDIT UNION — Addressed financial issues for teachers due to twice-monthly payroll payments. Anyone being paid once per month, can get access to half their payment on the 15th of each month.

SUPERVISOR ANDERSON'S OFFICE — Working on homeless issues. Dealing with sexual offender placement issues within East County. Opposes SANDAG Vehicle Motor Tax impacts.

SENATOR JONES' OFFICE — Senate still not in session. Working on bills for next session, including placement of violent sexual offenders. Wrote asking for audit of EDD; EDD issues are still problematic.

FEDERAL OFFICES — No reports.

US CHAMBER OF COMMERCE — No report.

Meeting was adjourned at 9:06 AM.

Next meeting is scheduled for November 07, 2021. It will be a hybrid meeting.



GENERAL MANAGER'S REPORT November 3, 2021

Information:

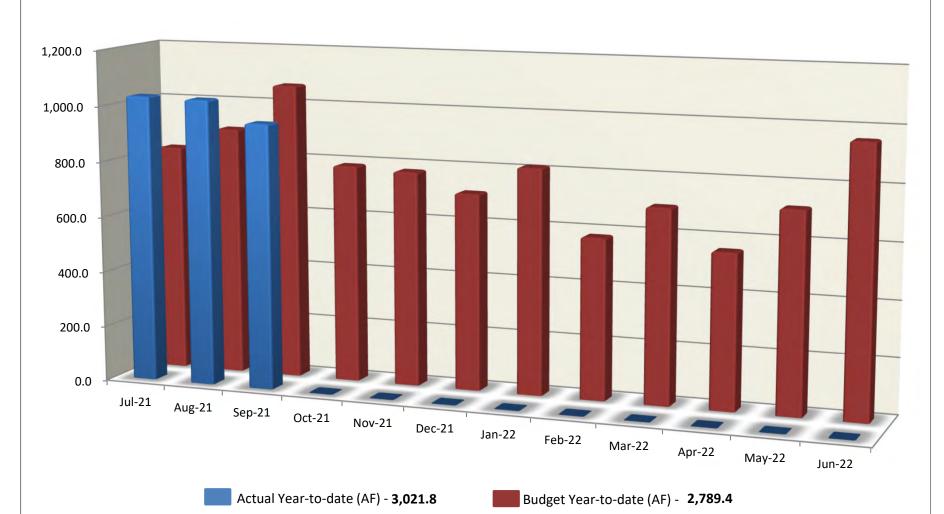
 Padre Dam Potable Water Use – Actual vs Budget FY 21/2 	22	
--	----	--

- 2. News Article: "Water Authority Prepares for First Level of Shortage Contingency Plan"
- 3. News Article: "Managing Water Resources in a Low-to-No-Snow Future"
- 4. News Article: "Atmospheric River Unleashes Record-Setting Rain, Flooding in California?"
- 5. News Article: "EPA Announces Key Step to Advance Science, Better Protect Communities from

PFAS Pollution"

6. News Article: "Helix Water District Adds new Assistant General Manager Position"

Padre Dam Potable Water Use (AF) Actual vs Budget



Percent change = 8.3%

Water Authority prepares for first level of Shortage Contingency Plan

By City News Service

Published October 20, 2021 at 4:59 PM PDT



Guillermo Sevilla Avocado trees being watered at a grove in Bonsall, June 3, 2021.

The San Diego County Water Authority is preparing to activate a voluntary conservation of its Water Shortage Contingency Plan in support of Gov. Gavin Newsom's efforts to sustain California's water supply after two record-dry years.

The agency's 36-member board of directors will decide at its formal monthly meeting on Oct. 28 whether to activate the drought response plan, following Wednesday's recommendation by staff.

While the agency claims the San Diego region continues to have long-term water resilience and reliable supplies due to decades of conservation efforts and ratepayer investments, Water Authority General Manager Sandra Kerl said it's critical to advance statewide efforts to combat drought.

"This is an all-hands moment," Kerl said. "We are fully supportive of the governor's efforts and fully engaged in helping residents and businesses do their part each and every day."

On Tuesday, Newsom extended his drought emergency declaration to cover the entire state and asked the State Water Board to ban wasteful practices such as using potable water for washing driveways and sidewalks. In addition, the governor directed water suppliers to implement Water Shortage Contingency Plans, which are responsive to local supply-demand conditions.

The Water Authority's contingency plan is designed for situations in which the agency's supplies have been reduced. Previous versions of the plan have been activated twice before — once in 2007 and again in 2014. While the region isn't currently facing supply reductions, Kerl said the recommendation to go to Level 1 — its first step in the contingency plan — sends a signal that voluntary conservation efforts are necessary, and it gives local retail water agencies flexibility.

San Diego County's per capita water use is down nearly 50% since 1990.

"While we are hopeful that a wet winter will take the edge off this current drought, we need to recognize that may not be the case," Kerl said. "The entire American West is facing hot and dry conditions not seen in our lifetimes, and the realities of climate change mean we need to prepare for this as the new normal.

"We have resources to help as every resident and business owner takes this call seriously and looks for ways they can take meaningful actions to prevent water waste," she said.

At Level, the Water Authority will enhance regional outreach and education to promote conservation. The agency offers tools to make the most of every drop at www.watersmartsd.org.

Resources include:

- Efficient landscape classes for residential and professional landscapers;
- Rebates for indoor and outdoor water-saving devices;
- Rebates for turf replacement; and
- Water-use checkups for homes and businesses that include water-saving recommendations.

The Water Authority is also developing a program to increase installation of low-flow toilets in low-income communities and is looking for opportunities to help the parts of the state that are suffering from extreme water shortages.

The authority has groundwater stored in the Central Valley that could be exchanged or sold, and it is seeking partners that could benefit from increasing water production at the Claude "Bud" Lewis Carlsbad Desalination Plant.

Source: https://www.kpbs.org/news/local/2021/10/20/water-authority-prepares-for-first-level-of-shortage-contingency-plan

Managing Water Resources in a Low-to-No-Snow Future

With mountain snowpacks shrinking in the western U.S., new Berkeley Lab study analyzes when a low-to-no-snow future might arrive and implications for water management

Feature Story Julie Chao (510) 486-6491 • October 26, 2021



A new Berkeley Lab analysis finds that if greenhouse gas emissions continue along the highemissions scenario, low-to-no-snow winters will become a regular occurrence in the western U.S. in 35 to 60 years. (Credit: Melissa Kopka/iStock)

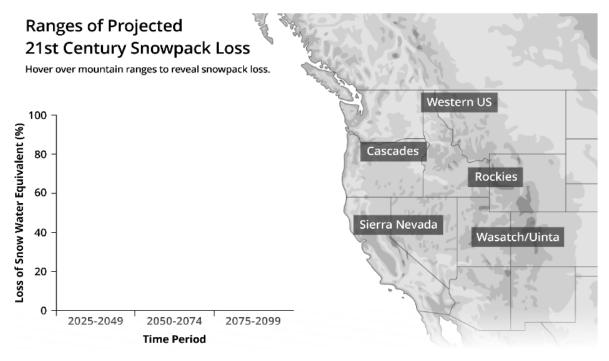
Mountain snowpacks around the world are on the decline, and if the planet continues to warm, climate models forecast that snowpacks could shrink dramatically and possibly even disappear altogether on certain mountains, including in the western United States, at some point in the next century. A new study led by researchers at Lawrence Berkeley National Laboratory (Berkeley Lab) analyzes the likely timing of a low-to-no-snow future, what it will mean for water management, and opportunities for investments now that could stave off catastrophic consequences.

Their review paper, "A low-to-no-snow future and its impacts on water resources in the western United States," published in the journal Nature Reviews Earth and Environment, analyzes previous climate projections and finds that if greenhouse gas emissions continue along the high-emissions scenario, low-to-no-snow winters will become a regular occurrence in the western U.S. in 35 to 60 years. Further, the study re-evaluates longstanding assumptions in water management in the U.S. and stresses that scientists and water managers need to work together more closely to develop and implement climate adaptation strategies.

The Sierra Nevada, Rockies, Cascades, and other mountain ranges provide a tremendous service by capturing, storing, and releasing water for downstream use. Historically, snowmelt timing provides a critical delay in the delivery of water supply during the spring and into the summer, when precipitation is low and when water demands are at their highest due to agriculture. The factors causing shrinking snowpacks are predominantly tied to temperature increases and shifting precipitation characteristics. Warmer temperatures also imply that storms will produce more rainfall and less snowfall, limiting the amount of seasonal snowpack that can build through the winter.

The research, co-led by authors Erica Siirila-Woodburn and Alan Rhoades of Berkeley Lab's <u>Earth & Environmental Sciences Area</u>, starts with a literature review which distills several hundred scientific studies on

snow loss; of those, they identify and analyze 18 studies that had quantitative snowpack projections for the western U.S.



Charts show projected snowpack loss for three time periods: near future, mid-century, and end-century. The projections are synthesized from 18 published climate studies, which predominantly provide projections from a higher-emissions scenario. The loss of snow water equivalent, or the total water content for a given depth of snowpack, is computed relative to a historical base period chosen by each individual study. Each bar denotes the interquartile range (25th-75th percentiles) of the projections.

When will the low-to-no-snow future arrive?

"A <u>recent study</u> highlighted that there has been a 21% decline in the April 1 snowpack water storage in the western U.S. since the 1950s – that's equivalent to Lake Mead's storage capacity. In our review, we found that around mid-century we should expect a comparable decline in snowpack," said Rhoades. "By the end of the century, the decline could reach more than 50%, but with a larger range of uncertainty." Many water managers use the somewhat arbitrary date of April 1 to make snowpack observations and planning decisions. Over the last several decades, there have been decreases in peak snowpack volume as well as earlier occurrences of the timing of peak snowpack, with the peak occurring approximately 8 days earlier in the year for every 1 degree Celsius (1.8 degrees Fahrenheit) of warming.

Many regions have already experienced winters with very little snow in recent years, such as the Sierras in 2015 when the April 1 snowpack level was 5% of normal, which the authors call an "extreme" event. The paper defines two other types of low-to-no-snow conditions – "episodic low-to-no snow," or when more than half of a mountain basin experiences low-to-no snow for five consecutive years, and "persistent low-to-no snow," in which this happens for 10 consecutive years. "Low snow" is defined as when the snowpack (or more precisely, the snow water equivalent, a measure of how much water will be released when the snowpack melts) is in the 30th percentile or lower of the historical peak.

Using these definitions, California could experience episodic low-to-no snow as early as the late 2040s and persistent low-to-no snow in the 2060s according to one high-resolution climate projection. For other parts of the western U.S. persistent low-to-no snow emerges in the 2070s. The authors caution the need for more analyses with a broader set of climate projections to enhance confidence in the timeline for emergence of low-to-no-snow conditions.

The authors describe the climate projections in their study, writing: "Through the middle and end of the 21st century, an increasing fraction of the western U.S. is impacted by snow water equivalent deficits relative to the historical period. In particular, only 8 to 14% of years are classified as low-to-no snow over 1950-2000, compared to 78 to 94% over 2050-2099. In all regions, an abrupt transition occurs in the mid-to-late 21st century."



These computer-generated images show data for lowest (left) and highest snowpack conditions over a 36-year period. (Use mouse to move the slider.) An algorithm generated each point on the map, comparing data from 1982 through 2017 and using the lowest or highest values. Because individual years can result in anomalous snowpack in one mountain region and not another, these images convey composites of low and high snow conditions regardless of the year of occurrence. (Credit: Images generated by Ben Hatchett and Alan Rhoades/Berkeley Lab, using data from Zeng, X., P. Broxton, and N. Dawson. 2018. Snowpack Change From 1982 to 2016 Over Conterminous United States, Geophysical Research Letters. 45. 12940-12947)

Impacts on water resources

The impacts of a low-to-no-snow future extend beyond just decreased streamflow, although that is certainly a significant consequence. In the Sierra Nevada, for example, the amount of water in the snowpack on a typical April 1 is <u>nearly double the surface reservoir storage in California</u>.

"A low-to-no-snow future has massive implications for where and when water is stored in the western U.S.," said Siirila-Woodburn. "In addition to the direct impacts on recreation and the like, there are a lot of secondary effects on natural and managed systems, from a hydrologic perspective. So that's anything ranging from increased wildfire occurrence to changes in groundwater and surface water patterns and changes in vegetation type and density."

With less snow and more rain, groundwater levels in mountainous systems may be impacted because snowmelt more effectively infiltrates into the subsurface than rainfall does. Further, less snow at lower elevations will decrease the overall surface area of snowpack stored in the mountains, potentially resulting in less available snowmelt that infiltrates into the ground.

Now for the good news ...

The authors' aim in doing this study was to spur thinking now about adaptation strategies. "We want society to be proactive about these changes in snowpack rather than reactive," said Rhoades. "Our hope in presenting the literature synthesis of low-to-no snow is so that we can understand the problem in a 'one-stop shop' way. Additionally, we highlighted some novel climate adaptation strategies that are coming about through nontraditional academic and water agency partnerships, which will be key parts of a portfolio of adaptation approaches needed to overcome snow loss in a warmer world."

One such partnership is a Department of Energy-supported project called <u>HyperFACETS</u>, which involves 11 research institutions, including Berkeley Lab, working with water utility managers in California, Colorado, Florida, and Pennsylvania.

The paper also discusses potential adaptation strategies, such as a technique known as managed aquifer recharge, in which excess surface water is stored underground as groundwater for later use. Another relatively new technique, forecast-informed reservoir operations, in which weather and hydrological forecasts are used to inform decisions about retaining or releasing water from reservoirs, was <u>recently</u> shown to increase water storage at Lake Mendocino in California by 33%.

These and other techniques show promise for increasing water supply, but the authors also recommend more cross-collaboration, both among scientists and within society as a whole, to expand the portfolio of climate adaptation strategies.

"We are advocating for the idea of engagement with best scientific practices and more collaboration or partnership between researchers and stakeholders. For example, city managers are concerned with flood control; farmers are concerned with water storage; everyone has their own objectives. Even within science, the disciplines are typically siloed," said Siirila-Woodburn. "If everyone were working together to manage water rather than working independently for their own purpose, there would be more water to go around."

Founded in 1931 on the belief that the biggest scientific challenges are best addressed by teams, <u>Lawrence Berkeley National Laboratory</u> and its scientists have been recognized with 14 Nobel Prizes. Today, Berkeley Lab researchers develop sustainable energy and environmental solutions, create useful new materials, advance the frontiers of computing, and probe the mysteries of life, matter, and the universe. Scientists from around the world rely on the Lab's facilities for their own discovery science. Berkeley Lab is a multiprogram national laboratory, managed by the University of California for the U.S. Department of Energy's Office of Science.

DOE's Office of Science is the single largest supporter of basic research in the physical sciences in the United States, and is working to address some of the most pressing challenges of our time. For more information, please visit energy.gov/science.

Source: https://newscenter.lbl.gov/2021/10/26/managing-water-resources-in-a-low-to-no-snow-future/

Atmospheric river unleashes record-setting rain, flooding in California

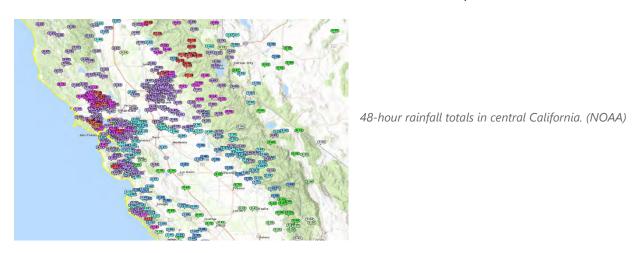


A historic atmospheric river drenched central and northern California Sunday with record-setting rains. The high-impact event dented the region's drought and quelled the fire season but triggered flooding and mudslides.

Up to a half-foot of rain fell at low elevations and over a foot in the mountains. Both San Francisco and Sacramento established new rainfall records for October, just after enduring a historic shortage of precipitation.

At the highest elevations of the northern Sierra Nevada, multiple feet of snow fell, a crucial addition to water resources in the drought-plagued region.

Atmospheric rivers are long, narrow swaths of exceptionally moist air, sometimes sourced from the tropics, that can produce excessive amounts of precipitation. This river was <u>rated a level 5 out of 5</u> in the San Francisco Bay area by the Center for Western Weather and Water Extremes in La Jolla, Calif.

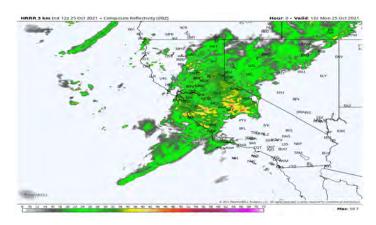


The parent "bomb cyclone," the rapidly intensifying ocean storm that drove the atmospheric river into the West Coast, proved the most intense on record offshore the Pacific Northwest. It had a minimum air pressure reminiscent of

Superstorm Sandy in 2012, bringing hurricane-force winds over the open ocean waters and 50 to 80 mph gusts along the coast from Seattle to San Francisco.

Two people were killed near Seattle when a falling tree crushed their car. The combination of wind and rain left up to 170,000 customers without power in California on Sunday; that number had diminished to around 115,000 on Monday morning. More than 150,000 customers lost power around Seattle.

The atmospheric river was winding down in intensity Monday while sinking south toward Southern California, but a look at the long-range pattern suggests the likelihood of continued atmospheric river events in the coming weeks.



A high-resolution model simulation of lingering rain associated with the decaying atmospheric river. (WeatherBell)

Record precipitation and moisture

The atmospheric river drenching the West Coast unleashed record rainfall and moisture that brought deluges and flooding to the rain-starved region. Sacramento ended a record 212-day-long streak last Monday, reversing course and suddenly experiencing its wettest day on record on Sunday — a whopping 5.44 inches of rain fell in 24 hours, equating to what would ordinarily fall in two and a half months.

In downtown San Francisco, 4.02 inches of rain fell Sunday, <u>its wettest October</u> <u>day on record</u> and fourth wettest day of any month in records dating to the 1849 during the Gold Rush.

San Francisco International Airport also recorded 4.02 inches of rain on Sunday, bringing its monthly total to 5.5 inches, or roughly 10 times the average for the month. No measurable rain fell there between April and September.

Just north of San Francisco, in Marin County, several locations in the coastal mountain range saw over a foot of rain. Mt. Tamalpais <u>registered 16.55</u> inches since Saturday and <u>nearly 27 inches since the middle of last week</u>. The Marin County fire department <u>tweeted</u> that it responded to 650 weather-related calls between Sunday and Monday, including three water rescues, 20 vehicle accidents, 163 downed trees and 185 public assists for flooding issues.

In Nevada, Reno <u>received 2.82 inches of rain</u> between Sunday and Monday, an October record.

Here are some other select totals from California:

- Paradise in Butte County, devastated by a wildfire in 2018, measured 7.57 inches Sunday.
- White Cloud in Nevada County northwest of Lake Tahoe saw 8.29 inches. Blue Canyon to the south received 10.4 inches, setting an all-time 24 hour record.
- Redding set an Oct. 24 record of 2.99 inches.
- Oroville set an Oct. 24 record of 4.57 inches.

Atmospheric rivers transport their moisture most effectively at the mid-levels of the atmosphere, which is why higher elevations wound up with the jackpot totals.

The atmospheric river itself was transporting about a ton and a half of moisture per second over every horizontal meter across the core of the moisture stream. That lead to a record October PWAT, or precipitable water index, at Oakland. PWATs describe how much water is present in a column of atmosphere, the 1.62 inches measured in a weather balloon Sunday night was off the charts for October.

Snow totals measured in feet occurred in the highest terrain. Heavy snow <u>forced</u> the closure of Interstate 80 for a time. Extreme winds ripped across mountain peaks, with gusts topping 100 mph in some locations. Mammoth Mountain <u>clocked a peak gust of 159 mph</u>.

While snow levels were initially quite high, at over 8,000 feet, they were dropping on Monday. As of Monday morning, <u>29 inches had fallen at Donner Pass in the</u>

<u>northern Sierra Nevada</u>, which is at an elevation of around 7,000 feet, and it was still snowing.

Flooding, mudslides and debris flows

The National Weather Service Weather Prediction Center hoisted a rare level 4 out of 4 "high risk" of excessive rainfall and flooding in the northern Sierra Nevada. In San Francisco, residents could be seen working to clear storm drains at the intersection of 31st and California. The Santa Rosa Fire Department tweeted footage depicting roaring rivers as water gushed down streets and threatened structures.

The high rainfall rates, which topped an inch per hour, were particularly problematic within the burn scars of wildfires that torched parts of central and northern California in the past several years. The Weather Service issued flash flood and debris flow warnings for the Dixie, Caldor, River and Creek fire burn scar areas.

"Excessive rainfall over the warning area will cause mudslides near steep terrain," it wrote. "The mudslide can consist of rock, mud, vegetation and other loose materials."

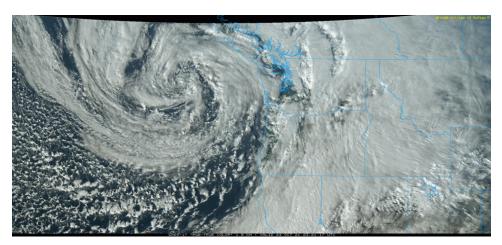
On Sunday, a landslide occurred along State Route 70 near Tobin, Calif., on the Butte-Plumas County line, forcing the closure of the highway. The area was within the burn scar of the Dixie Fire, which burned nearly a million acres this year.

"If you are near a burn scar, it may be too late to evacuate," tweeted the Weather Service in Sacramento on Sunday. "Do not attempt to cross a debris flow. Take shelter in the highest floor of your home."

A record-setting 'double bomb'

Steering the atmospheric river into the Golden State was a swirl of low pressure several hundred miles off the coasts of Washington and Oregon. The low brought wind gusts to around 60 mph in coastal stretches of the Pacific Northwest and wave heights of up to 20 feet, but it was a powerhouse storm over the open ocean with hurricane-force winds. It intensified at an extreme rate — twice the pace of "deepening," or strengthening, needed to qualify for "bombogenesis."

A look at the "double bomb" that lashed the West Coast. (College of DuPage)

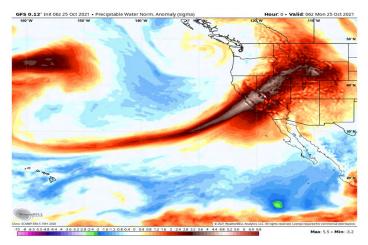


That lead to an air pressure similar to that of Hurricane Sandy in 2012, signifying the vacuum-like effect of the storm as it spiraled in air from all directions. It proved the lowest air pressure on record in that part of the ocean.

The storm will rapidly weaken west of British Columbia in the coming 24 hours, lashing Vancouver Island with wind and rain before dissipating. The tandem atmospheric river, meanwhile, will dissipate as it drifts south and fragments.

Looking ahead

More than 86 percent of California was in "extreme" or a top-tier "exceptional" drought last week according to the U.S. Drought Monitor. While the drenching will make a dent in the deficit, the years-long problematic paucity will be far more difficult to erase. Due to the storm's warm nature, less of the precipitation fell as snow; snow is more useful from a water resources standpoint since it can easily be stored in the Sierra Nevada as it melts more gradually. That creates a more reliable reservoir of water.



The American GFS model simulates the atmospheric river lapping at California on Monday as it begins to thin and weaken. (WeatherBell)

Data indicates that climate change is causing the expansion of California's dry season (and fire season) deeper into October and November as the wet season becomes compressed. This latest storm proved an anomaly and a welcome nail in the coffin for 2021's fire season in central and northern part of the state.

While some rain is predicted in Southern California on Monday, <u>generally</u> <u>between 1 and 2 inches</u>, it will be insufficient to meaningfully relieve drought conditions there or end its wildfire season.

A glance at the extended pattern indicates that more atmospheric rivers will be on the way in the coming weeks, though none in the forecastable future appears as intense as that which befell the West Coast over the weekend.

The sudden switch from record-dry to record-wet conditions in California is what Daniel Swain, a climate scientist at the University of California at Los Angeles, has referred to as "precipitation whiplash." A dramatic example of this occurred in 2016 when California had its wettest year on record after a historic drought from 2012 to 2016.

In 2018, Swain and colleagues <u>published a study</u> that concluded human-caused warming of the climate will increase such whiplash in the future, projecting a 25 to 100 percent increase in dry-to-wet precipitation events. "Such hydrological cycle intensification would seriously challenge California's existing water storage, conveyance and flood control infrastructure," the study stated.

Source: https://www.msn.com/en-us/weather/topstories/atmospheric-river-unleashes-record-setting-rain-flooding-in-california/ar-AAPVO8r?ocid=BingNewsSearch

EPA Announces Key Step to Advance Science, Better Protect Communities from PFAS Pollution

October 25, 2021

Contact Information

EPA Press Office (press@epa.gov)

WASHINGTON (Oct. 25, 2021) – Today, the U.S. Environmental Protection Agency released a final human health toxicity assessment for GenX chemicals, which are part of the perand poly-fluoroalkyl substance (PFAS) group. The agency's final toxicity assessment represents a key step in advancing the scientific understanding of GenX chemicals and their effects on human health.

"Research establishes a foundation for informed decision making and it is one of the central strategies of EPA's PFAS Roadmap," **said Assistant Administrator for Water Radhika Fox**. "This science-based final assessment marks a critical step in the process of establishing a national drinking water health advisory for GenX chemicals and provides important information to our partners that can be used to protect communities where these chemicals are found."

In certain locations, GenX chemicals have been found in surface water, groundwater, drinking water, rainwater, and the air. EPA's final assessment for GenX chemicals focuses solely on the potential human health effects associated with oral exposure. Issuing the final toxicity assessment gives EPA the opportunity to share and exchange information with the agency's state and Tribal co-regulators who are working with their communities to confront this complex environmental challenge.

The agency's final 2021 GenX chemicals assessment uses the state-of-the-art systematic review process, incorporates new data available since 2018, and applies revised uncertainty factors. These changes resulted in a lower, more protective toxicity value for GenX chemicals relative to EPA's 2018 draft toxicity assessment.

EPA's release of the final GenX chemicals toxicity assessment is a key step toward developing a national drinking water health advisory for GenX chemicals, which the agency committed to publishing in Spring 2022 as part of the PFAS Roadmap.

For more information, visit https://www.epa.gov/pfas/epa-actions-address-pfas.

Background

GenX is a trade name for a processing aid technology used to make high-performance fluoropolymers. Hexafluoropropylene oxide (HFPO) dimer acid and its ammonium salt are the major chemicals associated with GenX processing aid technology. Industry developed GenX chemicals to replace perfluorooctanoic acid (PFOA), a legacy PFAS.

In October 2021, EPA Administrator Michael S. Regan announced the agency's PFAS Strategic Roadmap—laying out a whole-of-agency approach to addressing PFAS. The roadmap sets timelines by which EPA plans to take specific actions and commits to bolder new policies to safeguard public health, protect the environment, and hold polluters accountable. The actions described in the PFAS Roadmap each represent important and meaningful steps to safeguard communities from PFAS contamination. Cumulatively, these actions will build upon one another and lead to more enduring and protective solutions.

Source: https://www.epa.gov/newsreleases/epa-announces-key-step-advance-science-better-protect-communities-pfas-pollution

Helix Water District adds new assistant general manager position



The Helix Water District will have a new position on its payroll: assistant general manager. (Karen Pearlman / The San Diego Union-Tribune)

By <u>Karen Pearlman</u> Oct. 25, 2021 2:45 PM PT LA MESA —

Helix Water District has added a new tier of management to help oversee its more than 277,000 East County customers.

The district's five-person board last week approved the creation of an assistant general manager position, bringing the number of employees to 151 in the district, which has an \$80 million budget.

District spokesperson Mike Uhrhammer said Helix created the new position as part of its succession plan following the anticipated retirement of current general manager Carlos Lugo.

The board agreed that with Lugo planning to leave, the district should have someone working below Lugo who can become acquainted with his duties. The board had been discussing the issue in closed session before bringing it to the public's attention in open session at the district's Oct. 20 board meeting.

"This is a great idea with the upcoming retirement of Carlos and gives the person whomever it is time for training and real-life experience for that job," said Helix Water board member DeAna Verbeke. "It would benefit the district and our community as well."

Helix said that the assistant general manager will be hired by the general manager and will advise and make recommendations to the general manager and board of directors.

The salary of the new position was listed as "step 29" at Helix, which would put the assistant general manager in a range of \$14,732 to \$18,802 per month, or between \$176,784 and \$225,624 annually. Lugo's salary is now \$271,343 but a one-year extension given to him last year by the board will bump his salary to \$284,910 in 2022. Lugo, 57, has not publicly set a date for his retirement, but he is not expected to stay with the district past 2023.

While the board unanimously agreed on the new position, with director Kathleen Hedberg absent, board member Mark Gracyk remarked that the district has been doing just fine without an assistant general manager "for decades and decades and has ever needed it till now." He asked about other districts in the area that had similar positions.

According to Helix, several other local water districts have assistant general manager positions, including Santee-based Padre Dam Municipal Water District. Padre Dam, which announced that General Manager Allen Carlisle would be retiring next June, added the position on a temporary basis in August. The district tabbed Kyle Swanson, Padre Dam's director of Advanced Water Purification, as its assistant general manager.

Helix said that Olivenhain Water District, Rancho California in Temecula, Fallbrook Water District, Vallecitos Water District, Valley Center Water District and Sweetwater Authority also have assistant general managers.

Helix Board President Joel Scalzitti called the new position "a good approach... we are in different times now" and said that it would be important for the board to "step back and make sure the ship is going to sail when (Lugo) is gone."

Scalzitti said he imagined the board would have "many more fruitful conversations" regarding a timeline for the turnover in Lugo's wake "in a month, in three months, in six months (to) figure out where we're comfortable."

Source: https://www.sandiegouniontribune.com/communities/east-county/story/2021-10-25/helix-water-district-adds-new-assistant-general-manager-position



BOARD AGENDA REPORT

Meeting Date:11-03-2021Dept. Head:Karen JassoySubmitted by:Karen JassoyDepartment:Finance

Approved by: Allen Carlisle, CEO/GM

SUBJECT: MONTHLY DELINQUENCY REPORT
RECOMMENDATION(S):
Note and file; informational report only.
ALTERNATIVE(S):
ATTACHMENT(S):
Customer Service Delinquency Report
FUNDING:
Requested amount: Budgeted amount: Are funds available? Yes No Project cost to date: PRIOR BOARD/COMMITTEE CONSIDERATION:
STRATEGIC PLAN IMPLEMENTATION:
This agenda item is consistent with the District's Strategic Plan and meets one or more of the following Strategic Goals: Provide safe, reliable water, recycled water and sewer services; Ensure fiscal health and competitively sustainable rates; Enhance customer communications and education; Increase water, wastewater and energy independence; Maintain workforce excellence; Expand park and recreation opportunities.
Reviewed by: Action Required: Policy Updates: Action Taken: Dept Head Motion Resolution As Recommended Finance Resolution Resolution Reso/Ord. No. Legal Counsel Ordinance Standard Practices Other Standard Form None & Policies

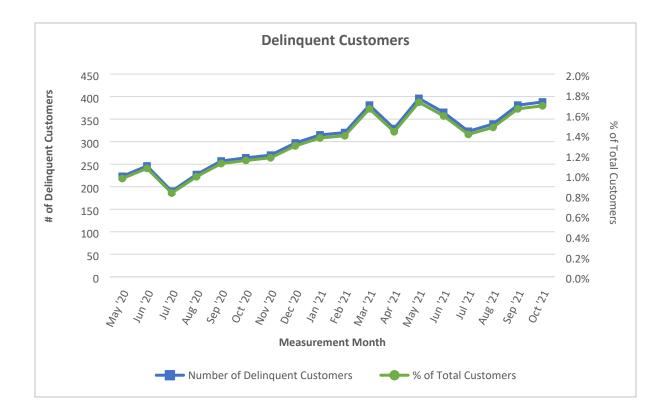
EXECUTIVE SUMMARY:

At the July 7, 2021 Board meeting, staff was asked to provide a periodic report on delinquencies. That report is included as Attachment 1. The remainder of this agenda report provides context and analysis.

DESCRIPTION:

In March 2020, Padre Dam temporarily suspended late fees and water shutoffs for non-payment in an effort to support customers facing financial challenges during the COVID-19 pandemic. In April 2020, Governor Newsom issued an Executive Order (N-42-20) which formally suspended the ability for water systems to discontinue residential service and essential businesses for non-payment.

Padre Dam's delinquency rate has been historically low. However, with the suspension of late fees, shutoffs and other challenges during the COVIE-19 pandemic, the District has seen an increase in delinquencies. Our Customer Service staff had done a tremendous job communicating with and assisting customers during this period. Their hard work has kept delinquencies stable and limited in scope. Less than 2% of our 23,000 customers make up current delinquencies and 20 of those customers make up 58% of the delinquency balance. The following chart shows the number of delinquent customers and the percent of total customers they represent.

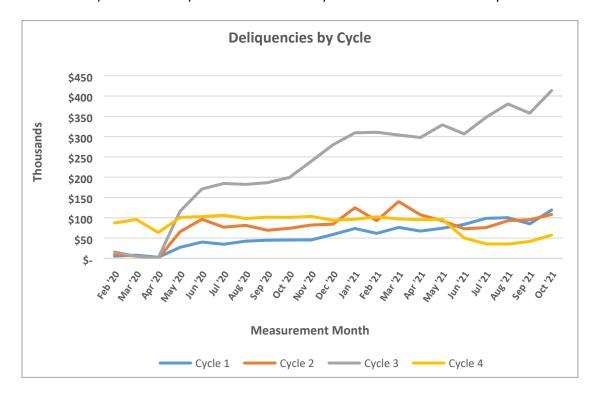


In the past, staff has identified delinquencies by their bill date. From now on, staff will report identify delinquencies by the month that the bill is measured as delinquent. The chart on the following page shows total delinquencies since February 2020 (i.e. bills dated November 2019 and prior). There was a large increase in delinquencies at the outset of the pandemic, followed by a leveling off as the economy began

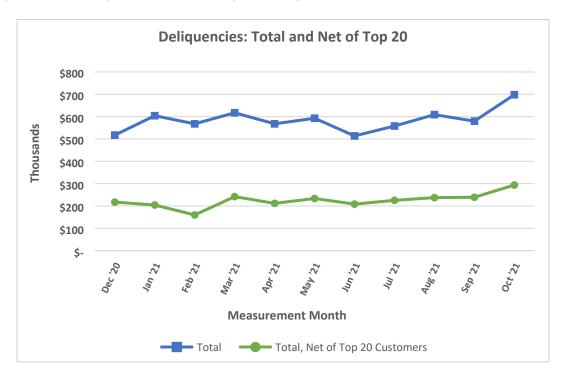
to open up. In November 2020, delinquencies began to increase again through March 2021. Following that, delinquencies declined to \$514K in June 2021 but have grown since then. Delinquencies as of October 2021 are \$698K.



The following graph shows delinquencies by Cycle. Cycle 3 has the largest delinquency amount and is the main driver behind the uptick in since June 2021. One customer makes up 73% of Cycle 3's balance and 43% of total delinquencies. Delinquencies in the other Cycles have remained relatively low and stable.



As shown earlier, 388 or 1.69% of customer accounts make up the current delinquency balance. A concentration of 20 customers make up 58% of total delinquencies (\$405K) while one of these customers accounts for 75% of that amount (or 43% of total delinquencies). The following chart compares total delinquencies to delinquencies net of the top 20 delinquent customers.



RECOMMENDATION(S):

Note and file; informational report only.

CYCLE DELINQUENCY STEPS REPORT DATE: 10/22/21

	1ST EMAIL SENT					IVR CALL			STAFF CALL			SHUTOFF DATE			WEEK AFTER SHUTOFF DATE			RUNNING TOTAL DELINQUENT					% OF TOTAL BILLED			
CYCLE #	BILL MONTH	DATE	# CUST		PD TOTAL	DATE	# CUST	TOTAL DUE	DATE	# CUST	TOTAL DUE	DATE	# CUST	TOTAL DUE	DATE	# CUST	TOTAL DUE	AS OF DATE	# CUST	DELINQUENT AMOUNT	INC (DEC) PRIOR MONTH	% OF CUSTOMERS	MONTHLY BILLING	% DELINQUENT MONTHLY BILL	CUMULATIVE BILLING	% DELINQUENT
CYCLE #	BILL MONTH	1ST EMAL DATE	1ST EMAL		1ST EMAL TOTAL	IVR DATE	IVR CUST	IVR TOTAL	STAFF	STAFF	STAFF CALL TOTAL	S/O DATE	s/o cust	S/O TOTAL	S/O+7 DATE	S/O+7 WEEK	S/O+7 TOTAL	RUNNING TOTAL	# DELINQ CUST	DELIQUENT	CYCLE INCREASE					
1	NOV		CUST			NA			DATE NA	CUST		12/26/20	15	\$ 5,637												
2	NOV					NA			NA			1/2/20	26	\$ 10,073												
3	NOV					NA			NA			1/8/20	35	\$ 15,809												
4	NOV					NA			NA			1/15/20	13	\$ 87,221					89	\$ 118,739		0.39%	\$ 5,510,323			
-														\$ 7.951												\vdash
2	DEC DEC					NA NA			NA NA			1/22/20	21 13	\$ 7,951 \$ 5,653					95 82	\$ 121,053 \$ 116,633		0.41%				\vdash
3	DEC					NA.			NA NA			2/5/20	14	\$ 4,994					61	\$ 105,819		0.27%				
4	DEC					NA			NA			2/12/20	20	\$ 95,914					68	\$ 114,512		0.30%	\$ 4,945,573			
1	JAN					NA			NA			3/4/20	7	\$ 2,713					54	\$ 109,274		0.23%				
2	JAN					NA			NA			3/11/20	3	\$ 1,434					44	\$ 105,056		0.19%				
3	JAN					NA NA			NA NA			3/11/20	11	\$ 63,711					41	\$ 163,773		0.19%				
4	JAN					NA NA			NA NA			3/25/20	20	\$ 104,282						\$ 172,140		0.18%	\$ 5,159,642			
1	FEB	4/2/20	208		NA	NA	NA	NA	4/23/20	80	\$ 38,369	4/23/20	80	\$ 39,369	4/30/20	54	\$ 27,296									
2	FEB	4/9/20	204		NA	NA	NA	NA	4/30/20	114		4/30/20	114	\$ 82,570	5/7/20	76	\$ 65,812									
3	FEB	4/16/20	192	2.6%	NA	NA	NA	NA	5/6/20 5/14/20	100	\$ 139,151 \$ 103,891	5/7/20 5/14/20	96 15	\$ 129,886 \$ 103,891	5/14/20 5/21/20	81 12	\$ 116,227	E /24 /20	223	\$ 310,360	\$ 138,220	0.97%	\$ 4,290,585	7.2%	\$ 4,290,585	7.2%
4	FEB								5/14/20	15	\$ 103,891	5/14/20	15	\$ 103,891	5/21/20	12	\$ 101,025	5/21/20	223	\$ 310,360	\$ 138,220	0.97%	\$ 4,290,585	1.2%	\$ 4,290,585	1.2%
1	MAR	4/30/20	211		\$ 52,894	5/14/20	103	\$ 68,226	5/20/20	78	\$ 52,018	5/21/20	69	\$ 47,302	5/28/20	55	\$ 40,234	5/28/20	224	\$ 323,297		0.97%				
2	MAR	5/7/20	229		\$ 97,400	5/21/20	140	\$ 154,380	5/27/20	111	\$ 122,748	5/28/20	103	\$ 119,491	6/4/20	86	\$ 96,352	6/4/20	234	\$ 353,838		1.02%				
3	MAR	5/15/20	240		\$ 125,784	5/26/20	219	\$ 148,414	6/3/20		\$ 182,223	6/4/20	102	\$ 176,490	6/11/20	87	\$ 170,900	6/11/20	240	\$ 408,511		1.04%				
4	MAR	5/26/20	47	3.2%	\$ 110,851	5/28/20	41	\$ 114,859	6/10/20	27	\$ 110,525	6/11/20	19	\$ 109,081	6/18/20	18	\$ 102,866	6/18/20	246	\$ 410,352	\$ 99,991	1.07%	\$ 4,646,429	8.8%	\$ 8,937,014	4.6%
1	APR	6/4/20	167	3.0%	\$ 106,790	6/11/20	109	\$ 62,749	6/24/20	73	\$ 42,308	6/25/20	66	\$ 38,601	7/2/20	59	\$ 34,887	7/2/20	250	\$ 405,006	\$ 81,708	1.09%				\vdash
2	APR	6/11/20	185		\$ 115,019	6/11/20	133	\$ 124,823	7/1/20	_	\$ 90,869	7/2/20	73	\$ 86,655	7/9/20	62	\$ 76,838	7/9/20		\$ 385,491	\$ 31,653	0.98%				
3	APR	6/18/20	186	2.5%	\$ 185,203	6/25/20	139	\$ 229,020	7/8/20		\$ 194,042	7/9/20	60	\$ 188,783	7/16/20	49	\$ 184,651	7/16/20	188	\$ 399,242	\$ (9.269)	0.82%				
4	APR	6/25/20	39	2.5%	\$ 90,764	7/2/20	34	\$ 108,578	7/15/20		\$ 107,414	7/16/20	19	\$ 103,649	7/23/20	20	\$ 106,307	7/23/20	190	\$ 402,683	\$ (7,668)	0.83%	\$ 4,352,414	9.3%	\$ 13,289,428	3.0%
1	MAY	7/2/20	176	2.5%	\$ 73,985	7/9/20	131	\$ 94,814	7/22/20		\$ 69,347	7/23/20	79	\$ 46,170	7/30/20	72	\$ 42,505	7/30/20		\$ 410,301	\$ 5,295	0.88%				1
2	MAY	7/9/20	181	2.07.	\$ 125,628 \$ 236,501	7/16/20	139	\$ 139,040 \$ 249,602	7/28/20		\$ 118,190 \$ 216,493	7/30/20 8/6/20	91 79	\$ 95,050 \$ 213,209	8/6/20	69	\$ 81,384 \$ 182,303	8/6/20 8/13/20	210 227	\$ 414,847	\$ 29,355	0.91%				
4	MAY	7/16/20 7/23/20	197 56	2.6%	\$ 236,501	7/23/20 7/30/20	146 44	\$ 249,602	8/4/20 8/12/20		\$ 216,493 \$ 99,118	8/6/20	20	\$ 213,209 \$ 98,937	8/13/20 8/20/20	66 20	\$ 98,226	8/13/20		\$ 412,499 \$ 404,417	\$ 13,257 \$ 1,734	0.99%	\$ 5,158,450	7.8%	\$ 18,447,878	2.2%
		7/23/20	50	2.770	ÿ 111,00 <i>1</i>	7/30/20		y 110,545	0/12/20		y 33,110	0/13/20	20	Ų 30,337	0/20/20	2.0	ŷ 50,220	0/20/20	LL,	ŷ 404,412	ÿ 1,754	0.5570	ÿ 3,130,430	7.070	ŷ 10,447,070	2.270
1	JUN	7/30/20	184	2.7%	\$ 90,596	8/6/20	160	\$ 111,525	8/19/20	110	\$ 64,134	8/20/20	91	\$ 53,096	8/27/20	77	\$ 44,714	8/27/20	232	\$ 406,626	\$ (3,675)	1.01%				
2	JUN	8/6/20	195	2.7%	\$ 126,039	8/13/20	163	\$ 134,106	8/25/20	104	\$ 91,734	8/27/20	82	\$ 79,938	9/3/20	67	\$ 69,364	9/3/20	230	\$ 394,606	\$ (20,241)	1.00%				
3	JUN	8/13/20	210	2.8%	\$ 228,154	8/20/20	185	\$ 261,117	9/1/20	128	\$ 234,282	9/3/20	103	\$ 195,573	9/8/20	88	\$ 186,590	9/8/20	252	\$ 398,893	\$ (13,606)	1.10%				
4	JUN	8/20/20	60	2.8%	\$ 103,879	8/27/20	52	\$ 107,054	9/8/20	42	\$ 104,734	9/10/20	30	\$ 102,631	9/14/20	25	\$ 101,556	9/14/20	257	\$ 402,223	\$ (2,194)	1.12%	\$ 5,558,507	7.2%	\$ 24,006,384	1.7%
1	JUL	9/3/20	187	2.8%	\$ 155,292	9/10/20	145	\$ 107,890	9/22/20	104	\$ 62,179	9/24/20	85	\$ 53,434	9/29/20	72	\$ 45,277	9/29/20	252	\$ 402,786	\$ (3,840)	1.10%				
2	JUL	9/10/20	183	2.8%	\$ 153,518	9/17/20	141	\$ 117,201	9/29/20		\$ 92,980	10/1/20	97	\$ 81,506	10/5/20	83	\$ 74,078	10/5/20		\$ 407,500	\$ 12,895	1.17%				
3	JUL	9/17/20	207	2.8%	\$ 288,369	9/24/20	150	\$ 257,656	10/6/20		\$ 227,736	10/8/20	90	\$ 202,020	10/12/20	82	\$ 199,323	10/12/20		\$ 420,233	\$ 21,341	1.14%				
4	JUL	9/24/20	54	2.7%	\$ 106,963	10/1/20	47	\$ 112,189	10/13/20	37	\$ 102,377	10/15/20	27	\$ 100,989	10/19/20	27	\$ 100,989	10/19/20	264	\$ 419,666	\$ 17,443	1.15%	\$ 6,819,845	6.2%	\$ 30,826,230	1.4%
2	AUG	10/1/20	189	2.8%	\$ 97,449	10/8/20	139	\$ 106,702 \$ 122,940	10/20/20	101	\$ 74,418 \$ 94.809	10/22/20	86	\$ 56,407	10/27/20	67	\$ 45,411	10/27/20		\$ 419,801 \$ 427.916	\$ 17,014	1.13%				
3	AUG	10/8/20 10/15/20	192 215	2.8%	\$ 109,222 \$ 251,149	10/15/20	150 171	\$ 122,940 \$ 380,497	10/27/20 11/3/20		\$ 94,809 \$ 253,062	10/29/20 11/5/20	93 102	\$ 86,677 \$ 248,968	11/2/02 11/9/20	85 89	\$ 82,193 \$ 239,165	11/2/02 11/9/20	261 268	\$ 427,916 \$ 467,758	\$ 20,415 \$ 47,524	1.13%				
4	AUG	10/15/20	68	2.8%	\$ 251,149	10/22/20	55	\$ 108,902	11/3/20		\$ 253,062	11/5/20	30	\$ 248,968	11/9/20	29	\$ 239,165	11/9/20	268	\$ 470,196	\$ 47,524	1.17%	\$ 6,034,006	7.8%	\$ 36,860,235	1.3%
		,,		,	,00,132	,,20		555,552	-, -2,20		,	,, 20	30	,	,_0,20		,	, -0, 20		, .,,,,,,,,,,	, 30,330		. 2,054,000		,,500,255	
1	SEP	10/29/20	214	3.0%	\$ 107,175	11/5/20	162	\$ 113,466	11/17/20	103	\$ 71,415	11/19/20	91	\$ 64,842	11/23/20	82	\$ 58,989	11/23/20	285	\$ 483,774	\$ 63,973	1.24%				
2	SEP	11/5/20	206	3.1%	\$ 123,198	11/12/20	155	\$ 120,949	11/24/20		\$ 91,756	11/30/20	96	\$ 87,576	12/3/20	86	\$ 84,301	12/3/20		\$ 485,882	\$ 57,967	1.24%				
3	SEP	11/12/20	254	0.2	\$ 290,443	11/19/20	196	\$ 276,982	12/1/20		\$ 306,458	12/3/20	116	\$ 288,280		105	\$ 280,048	12/7/20	302	\$ 526,766	\$ 59,008	1.31%				<u> </u>
4	SEP	11/19/20	71	3.2%	\$ 108,685	11/30/20	52	\$ 99,391	12/8/20	31	\$ 95,697	12/10/20	26	\$ 94,238	12/14/20	24	\$ 93,822	12/14/20	297	\$ 517,161	\$ 46,964	1.29%	\$ 6,257,644	8.3%	\$ 43,117,879	1.2%

CYCLE DELINQUENCY STEPS REPORT DATE: 10/22/21

	1ST EMAIL SENT				IVR CALL			STAFF CALL			SHUTOFF DATE			WEEK AFTER SHUTOFF DATE			RUNNING TOTAL DELINQUENT					% OF TOTAL BILLED				
CYCLE #	BILL MONTH	DATE	# CUST		PD TOTAL	DATE	# CUST	TOTAL DUE	DATE	# CUST	TOTAL DUE	DATE	# CUST	TOTAL DUE	DATE	# CUST	TOTAL DUE	AS OF DATE	# CUST	DELINQUENT AMOUNT	INC (DEC) PRIOR MONTH	% OF CUSTOMERS	MONTHLY BILLING	% DELINQUENT MONTHLY BILL	CUMULATIVE BILLING	% DELINQUENT CUM BILLED
-																										
2	OCT OCT	12/3/20 12/10/20	236	3.3%	\$ 127,296 \$ 192,273	12/10/20 12/17/20	190 177	\$ 139,038 \$ 203,985	12/15/20 12/22/20	155 157	\$ 123,915 \$ 161,542	12/28/20	103 108	\$ 80,063 \$ 133,058	12/31/20	92 89	\$ 73,654 \$ 124,796	12/31/20 1/11/21	307 310	\$ 531,825 \$ 572,320	\$ 48,051 \$ 86,437	1.33%				
3	OCT	12/10/20	257	3.4%	\$ 320,743	12/1//20	183	\$ 340,947	12/22/20	170	\$ 335,334	1/7/21	106	\$ 309,258	1/11/21		\$ 309,258	1/11/21	311	\$ 601,529	\$ 74,764	1.35%				
4	OCT	12/24/20	65	3.4%	\$ 106,332	12/31/20		\$ 103,368	1/5/21	41	\$ 103,367	1/14/21	31	\$ 103,368	1/18/21		\$ 96,403	1/18/21	315	\$ 604,111	\$ 86,951	1.37%	\$ 6,912,047	8.7%	\$ 50,029,926	1.2%
						•			•						•											
1	NOV	12/31/20	246	3.5%	\$ 79,615	1/7/21	174	\$ 149,135	1/12/21	130	\$ 95,862	1/21/21	115	\$ 88,596			\$ 61,638	1/25/21	306	\$ 592,096	\$ 60,271	1.33%				
2	NOV	1/7/21	211	3.4%	\$ 145,254	1/14/21	179	\$ 168,364	1/19/21	148	\$ 156,970	1/28/21	118	\$ 136,827	2/1/21		\$ 92,887	2/1/21	313	\$ 560,186	\$ (12,133)	1.36%				
3	NOV	1/14/21	267	3.4%	\$ 334,301	1/21/21	223	\$ 354,212	1/26/21	165	\$ 337,753	2/4/21	119	\$ 317,012	2/8/21		\$ 310,784	2/8/21	309	\$ 561,712	\$ (39,817)	1.34%				
4	NOV	1/21/21	130	3.7%	\$ 95,892	1/28/21	64	\$ 106,515	2/2/21	46	\$ 103,821	2/11/21	40	\$ 102,681	2/16/21	39	\$ 102,361	2/16/21	320	\$ 567,670	\$ (36,442)	1.39%	\$ 5,503,112	10.3%	\$ 55,533,038	1.0%
1	DEC	1/28/21	217	3.6%	\$ 64,598	2/4/21	159	\$ 53,511	2/9/21	133	\$ 93,246	2/18/21	112	\$ 81,381	2/22/21	103	\$ 76,274	2/22/21	340	\$ 582,306	\$ (9,790)	1.48%				
2	DEC	2/4/21	234	3.7%	\$ 121,868	2/11/21	176	\$ 182,859	2/16/21	151	\$ 169,948	2/25/21	105	\$ 145,650	3/1/21	103	\$ 139,976	3/1/21	347	\$ 629,395	\$ 69,208	1.51%				
3	DEC	2/11/21	274	3.7%	\$ 326,108	2/18/21	215	\$ 332,098	2/23/21	174	\$ 332,098	3/4/21	142	\$ 332,098	3/8/21	135	\$ 303,904	3/8/21	380	\$ 622,515	\$ 60,803	1.65%				
4	DEC	2/18/21	85	3.5%	\$ 110,268	2/25/21	60	\$ 104,498	3/2/21	46	\$ 101,941	3/11/21	42	\$ 101,031	3/15/21	40	\$ 97,214	3/15/21	381	\$ 617,368	\$ 49,699	1.66%	\$ 4,943,149	12.5%	\$ 60,476,187	1.0%
1	JAN	3/4/21	217	3.5%	\$ 104,784	3/11/21	161	\$ 107,714	3/16/21	136	\$ 95,863	3/25/21	95	\$ 69,948	4/5/21	90	\$ 67,271	4/5/21	368	\$ 608,365	\$ 26,060	1.60%				
2	JAN	3/11/21	217	3.4%	\$ 124,058	3/18/21	153	\$ 130,733	3/23/21	130	\$ 121,507	4/1/21	110	\$ 111,657	4/12/21	101	\$ 107,287	4/12/21	366	\$ 575,676	\$ (53,719)	1.59%				
3	JAN	3/18/21	252	3.4%	\$ 313,108	3/25/21	191	\$ 331,590	3/30/21	157	\$ 331,590	4/8/21	133	\$ 310,105	4/19/21	107	\$ 297,827	4/19/21	338	\$ 569,599	\$ (52,916)	1.47%				
4	JAN	3/25/21	70	3.3%	\$ 111,986	4/1/21	61	\$ 109,426	4/6/21	40	\$ 104,596	4/15/21	35	\$ 96,513	4/26/21	31	\$ 95,411	4/26/21	329	\$ 567,796	\$ (49,572)	1.43%	\$ 5,483,416	10.4%	\$ 65,959,603	0.9%
1	FEB	4/1/21	214	3.3%	\$ 100,491	4/8/21	162	\$ 108,068	4/13/21	124	\$ 88,580	4/22/21	99	\$ 75,910	4/26/21	96	\$ 74,337	4/26/21	335	\$ 574,862	\$ (33,504)	1.46%				
2	FEB	4/8/21	204	3.2%	\$ 127,130	4/15/21	162	\$ 121,465	4/20/21	132	\$ 100,580	4/29/21	117	\$ 93,626	5/3/21	115	\$ 92,801	5/3/21	349	\$ 560,376	\$ (15,300)	1.52%				
3	FEB	4/15/21	257	3.2%	\$ 326,074	4/22/21	203	\$ 347,044	4/27/21	164	\$ 334,955	5/6/21	151	\$ 330,212	5/10/21	148	\$ 329,080	5/10/21	390	\$ 591,629	\$ 22,030	1.70%				
4	FEB	4/22/21	65	3.2%	\$ 105,159	4/29/21	55	\$ 108,952	5/4/21	41	\$ 97,433	5/13/21	39	\$ 97,037	5/17/21	37	\$ 96,606	5/17/21	396	\$ 592,825	\$ 25,029	1.72%	\$ 4,615,600	12.8%	\$ 70,575,203	0.8%
1	MAR	4/29/21	215	3.2%	\$ 109,331	5/6/21	160	\$ 120,728	5/11/21	125	\$ 103,930	5/20/21	99	\$ 87,013	5/24/21	92	\$ 83,741	5/24/21	392	\$ 602,229	\$ 27,368	1.70%				
2	MAR	5/6/21	195	3.2%	\$ 120,906	5/13/21	154	\$ 97,484	5/18/21	135	\$ 90,841	5/27/21	120	\$ 78,532	5/31/21	106	\$ 72,985	5/31/21	383	\$ 582,413	\$ 22,037	1.67%				
3	MAR	5/13/21	286	3.3%	\$ 358,406	5/20/21	221	\$ 338,256	5/25/21	181	\$ 329,290	6/3/21	150	\$ 316,638	6/7/21		\$ 306,597	6/7/21	362	\$ 559,930	\$ (31,699)	1.57%				
4	MAR	5/20/21	70	3.3%	\$ 103,482	5/27/21	61	\$ 59,604	6/1/21	47	\$ 52,721	6/10/21	42	\$ 50,711	6/14/21	40	\$ 50,271	6/14/21	365	\$ 513,595	\$ (79,229)	1.59%	\$ 4,719,249	10.9%	\$ 75,294,452	0.7%
1	APR	6/3/21	211	3.3%	\$ 154,740	6/10/21	167	\$ 133,530	6/15/21	144	\$ 119,114	6/24/21	114	\$ 102,373	6/28/21	107	\$ 98,688	6/28/21	380	\$ 528,542	\$ (73,687)	1.65%				
2	APR	6/10/21	197	3.3%	\$ 116,882	6/17/21	146	\$ 119,974	6/22/21	119	\$ 104,847	7/1/21	84	\$ 81,442	7/5/21	78	\$ 75,875	7/5/21	352	\$ 531,432	\$ (50,981)	1.53%				
3	APR	6/17/21	246	3.1%	\$ 343,470	6/24/21	198	\$ 381,589	6/29/21	162	\$ 369,537	7/8/21	119	\$ 349,231	7/12/21		\$ 347,436	7/12/21	341	\$ 572,270	\$ 12,340	1.48%				
4	APR	6/24/21	67	3.1%	\$ 45,472	7/1/21	46	\$ 44,577	7/6/21	31	\$ 42,161	7/15/21	24	\$ 39,693	7/19/21	22	\$ 35,898	7/19/21	323	\$ 557,898	\$ 44,302	1.40%	\$ 5,451,248	10.2%	\$ 80,745,700	0.7%
-												- / /														
2	MAY	7/1/21 7/8/21	229	3.2%	\$ 124,845 \$ 119,053	7/8/21 7/15/21	182 169	\$ 141,814 \$ 132,654	7/13/21 7/20/21	156 132	\$ 127,125 \$ 112,690	7/22/21 7/29/21	114	\$ 102,133 \$ 97,264	7/26/21 8/2/21		\$ 100,366 \$ 92,781	7/26/21 8/2/21	327 348	\$ 559,575 \$ 576,481	\$ 31,034 \$ 45,049	1.42%				
3	MAY	7/15/21	246	3.3%	\$ 378,485	7/22/21	193	\$ 438,141	7/27/21	164	\$ 424,394	8/5/21	124	\$ 395,379	8/9/21		\$ 380,420	8/9/21	335	\$ 609,465	\$ 37,194	1.46%				
4	MAY	7/22/21	49	3.2%	\$ 39,959	7/29/21	47	\$ 91,403	8/3/21	32	\$ 37,163	8/12/21	27	\$ 36,380	8/16/21		\$ 35,322	8/16/21	339	\$ 608,889	\$ 50,991	1.47%	\$ 5,527,605	11.0%	\$ 86,273,304	0.7%
		,,			,,,,,,	,,		. 52,703	-,-,-1		,100	,,,		,500	,,,		,	.,,		,303	,,,,,,		. 2,22.,003		. 20,2.0,304	
1	JUN	7/29/21	237	3.2%	\$ 137,621	8/5/21	207	\$ 133,903	8/10/21	160	\$ 111,990	8/19/21	118	\$ 87,175	8/23/21	112	\$ 85,035	8/23/21	340	\$ 593,558	\$ 33,983	1.48%				
2	JUN	8/5/21	240	3.4%	\$ 140,995	8/12/21	193	\$ 131,834	8/17/21	155	\$ 116,281	8/26/21	122	\$ 103,633	8/30/21	106	\$ 95,229	8/30/21	347	\$ 596,006	\$ 19,525	1.51%				
3	JUN	8/12/21	245	3.4%	\$ 410,876	8/19/21	201	\$ 404,918	8/24/21	161	\$ 393,334	9/2/21	140	\$ 380,145	9/7/21	133	\$ 357,822	9/7/21	377	\$ 573,408	\$ (36,057)	1.64%				
4	JUN	8/19/21	63	3.4%	\$ 41,855	8/26/21	48	\$ 46,252	8/31/21	38	\$ 44,118	9/9/21	32	\$ 42,891	9/13/21	30	\$ 41,768	9/13/21	381	\$ 579,853	\$ (29,036)	1.66%	\$ 5,685,899	10.2%	\$ 91,959,203	0.6%
1	JUL	9/2/21	261	3.5%	\$ 169,549	9/9/21	205	\$ 196,584	9/14/21	171	\$ 178,567	9/23/21	132	\$ 132,538	9/28/21	113	\$ 119,371	9/28/21	382	\$ 614,189	\$ 20,631	1.66%				
2	JUL	9/9/21	218	3.4%	\$ 159,170	9/16/21	165	\$ 158,112	9/21/21	130	\$ 129,102	9/30/21	112	\$ 117,142	10/5/21	96	\$ 108,144	10/5/21	372	\$ 627,104	\$ 31,099	1.62%				
3	JUL	9/16/21	315	3.7%	\$ 495,579	9/23/21	254	\$ 468,613	9/28/21	201	\$ 448,038	10/7/21	164	\$ 429,100	10/11/21	135	\$ 413,380	10/11/21	374	\$ 682,663	\$ 109,255	1.63%				
4	JUL	9/23/21	67	3.7%	\$ 57,631	9/30/21	58	\$ 65,231	10/5/21	58	\$ 65,231	10/14/21	45	\$ 62,338	10/18/21	44	\$ 57,284	10/18/21	388	\$ 698,179	\$ 118,325	1.69%	\$ 6,937,984	10.1%	\$ 98,897,187	0.7%



BOARD AGENDA REPORT

Meeting Date:11-03-2021Dept. Head:Karen JassoySubmitted by:Kevin WooDepartment:Finance

Approved by: Allen Carlisle, CEO/GM

SUBJECT: FINANCE AND TREASURER'S REPORT FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2021
RECOMMENDATION(S): NOTE AND FILE: Finance and Treasurer's Report for the Three Months Ended September 30, 2021
ALTERNATIVE(S): None. For information only.
ATTACHMENT(S): 1. Monthly Financial Statements and Treasurer's Report
FUNDING:
Requested amount: Budgeted amount: Are funds available?
PRIOR BOARD/COMMITTEE CONSIDERATION:
STRATEGIC PLAN IMPLEMENTATION:
This agenda item is consistent with the District's Strategic Plan and meets one or more of the following Strategic Goals: Provide safe, reliable water, recycled water and sewer services; Ensure fiscal health and competitively sustainable rates; Enhance customer communications and education; Increase water, wastewater and energy independence; Maintain workforce excellence; Expand park and recreation opportunities.
Reviewed by: Action Required: Policy Updates: Action Taken: Dept Head Motion Rules & Regulations As Recommended Finance Resolution Standard Practices Reso/Ord. No. Standard Form None Policies

EXECUTIVE SUMMARY:

Pursuant to California Government Code Section 53646 and the District Standard Practices and Policies Manual, Section 19.2, Investment Policy, the Board is to receive monthly reports of the summary of financial operations, cash balances and investments.

RECOMMENDATION(S):

NOTE AND FILE: Finance and Treasurer's Report for the Three Months Ended September 30, 2021.

PADRE DAM MUNICIPAL WATER DISTRICT

MONTHLY FINANCIAL STATEMENTS

September 30, 2021

Summary Fact Sheet	Page 1
Notes to Financial Statements	Page 2-A/B
Statement of Net Position	Page 3
Statement of Cash Flows	Page 4
Summary of Operations	Page 5
Graph of Operating Revenues & Expenses	Page 5 - A
Potable	Page 5 - B
Monthly Water Consumption	Page 5 - B - 1
Monthly Water Consumption - Graph	Page 5 - B - 2
Cumulative Water Consumption - Graph	Page 5 - B - 3
Recycled Water	Page 5 - C
Monthly Water Consumption	Page 5 - C - 1
Sewer	Page 5 - D
Park	Page 5 - E
Park Supplementary P & L	Page 5 - E - 1
Park Statistical Data	Page 5 - E - 2
Departmental Expenditures	Page 6
Departmental Expenses Variances - Actual to Budget	Page 6 - A
Budget Notes to Operating Expenses	Page 6 - B
Legal Expenses	Page 7
Contract Services	Page 8
Organizational Staffing	Page 9
Major Construction Projects	Page 10
Overtime	Page 11
Treasurer's Report	Page 12 - 18

PADRE DAM MUNICIPAL WATER DISTRICT

SUMMARY FACT SHEET

FOR THREE MONTHS ENDING SEPTEMBER 30, 2021

	PRIOR YR								
	 ACTUAL		ACTUAL	_	BUDGET		VARIANCE	%	
Total Operating Revenues	\$ 21,200,349	\$	22,365,733	\$	20,900,936	\$	1,464,797	7.0	
Total Direct Costs	7,659,730		7,263,801		7,389,369		125,568	1.7	
Revenues Available for Ops	 13,540,619		15,101,932		13,511,567		1,590,365	11.8	
Total Operating Expenses	10,778,634		10,892,883		12,720,958		1,828,075	14.4	
Income (Loss) fm Ops	2,761,985		4,209,049		790,609		3,418,440	432.4	
Total Non Op Income (Exp)	(465,447)		(347,028)		(266,587)		(80,441)	(30.2)	
Change in Net Position	\$ 2,296,538	\$	3,862,021	\$	524,022		3,337,999	637.0	
Legal Expenses (Non-Litigation)	\$ 2,211	\$	37,448	\$	98,214	\$	60,766	61.9%	
Contract & Professional	\$ 1,086,102	\$	683,846	\$	1,865,094	\$	1,181,248	63.3%	
Overtime	\$ 44,930	\$	47,097	\$	42,563	\$	(4,535)	-10.7%	
Major CIP Projects	\$ 2,382,964	\$	2,224,674	\$	7,452,145	\$	5,227,471	70.1%	
Departmental Expenses	\$ 8,596,862	\$	8,508,282	\$	10,355,888	\$	1,847,606	17.8%	
Cash & Investments - Unrestricted	\$ 91,839,235	\$	93,916,203	\$	79,516,651	\$	14,399,552	18.1%	
Cash & Investments - Restricted	\$ 16,272,869	\$	15,750,317	\$	12,654,147	\$	3,096,170	24.5%	
Staffing	135.0		137.1		141.5		4.3	3.1%	
Sales in Acre Feet - Potable Water	3,009		3,088		2,669		419	15.7%	

Padre Dam Municipal Water District Notes to the Financial Statements Three Months Ending 09/30/21

Page No.

<u>Director of Finance Summary</u>: For the three months ending September 30, 2021, Padre Dam had a net gain of \$3.9M, primarily due to the water and sewer operations. CRF fund balance is \$23.9M. CIP spending is at 7.5% of budget. (The Board approved minimum fund balance for CRF is \$17.7M.)

- Page 5 Combined Change in Net Position: The change in net position of \$3.9M is favorable to budget by \$3.3M (637.0%). This variance consists of \$3.4M favorable variance from operations and \$80K unfavorable variance from non-operating activity. Favorable variance in gross profit of \$1.6M and \$1.8M favorable variance from Padre Dam internal operating expenses (net) generated the \$3.4M favorable variance from operations.
- Page 5 Total Operating Revenues: Combined Operating Revenues of \$22.4M are favorable to budget by \$1.5M or 7.0%. Water sales are favorable to budget by 13.0%. Sewer sales are unfavorable to budget by 1.1%.
- Page 5 Direct Costs: Direct costs incurred of \$7.3M are favorable to budget by \$126K (1.7%) mostly due to water purchases being \$136K higher than budget and sewer METRO costs being \$103K lower than budgeted. Energy purchases are \$117K lower than budgeted. Water purchases are 2.8% higher than budget. Energy billings have exceeded energy purchases by \$50K. (Cost of electricity is about 15.0 cents/KWH vs. 12.0 cents/KWH budgeted.) A 5% "water shrinkage" was budgeted and shrinkage of up to 3% to 5% is considered normal.
- Page 5 <u>Internal Operating Expenses:</u> Combined Operating Expenses of \$10.9M are \$1.8M favorable to budget. All categories are favorable to budget except utilities, billing credits, and depreciation.
- Page 5

Non-Operating Activity: Non-Operating Activity (net) is \$80K unfavorable to budget. Net interest expense was unfavorable to budget by \$58K. There was an unrealized loss on investments. Gains and losses are not budgeted because they are hard to predict.

- Page 4, Cash & Investments Balances: Total cash & investments at month end is \$109.7M and includes \$15.8M of restricted funds and \$93.9M of designated and other funds. Total cash & investments have decreased \$6.8M from the beginning of the fiscal year.
- Page 5 \$93,177,327 Combined Designated Fund Balance: On a combined basis, the Board designated fund is lower by \$6.8M for the three months ending September 30, 2021; Rate Stabilization fund balance is \$21.6M and has decreased by \$1.8M. Capital Replacement fund balance is \$23.9M and has decreased by \$5.0M.
- Page 5b \$\frac{\$46,169,786 Retail Fund Balance:}{\text{Stabilization funds have decreased by \$664K while Capital Replacement funds have decreased by \$4.3M.}
- Page 5c \$18,210,020 Water Recycling Fund Balance: Water Recycling operating funds have decreased by \$315K. Rate Stabilization funds have decreased by \$127K while Capital Replacement funds have decreased by \$188K.

- Page 5d <u>\$24,102,877 Sewer Fund Balance:</u> Sewer operating funds have decreased by \$1.4M. Rate Stabilization funds have decreased by \$1.2M while Capital Replacement funds have decreased by \$139K.
- Page 5e \$4,694,644 Park Fund Balance: Park operating funds have decreased by \$142K. Rate stabilization funds have increased by \$237K while Capital Replacement funds have decreased by \$379K. There is a \$2.9M pending reimbursement from Park COP Acquisition fund for expenditures related to General Store project.
- Page 5e,
 Park operating revenues of \$1.9M are \$222K (13.4%) favorable to budget. The actual camping revenues are higher than budget by \$102K. Actual operating expenditure levels are unfavorable to budget by \$16K (1.0%), which combines to produce \$174K actual net gain, favorable by \$237K to the YTD net loss predicted in the budget of \$63K. A total \$86K gain was projected in the 2021/22 budget.
- Page 4

 Retiree Health/Life Benefit-Set Aside: GASB No. 45 requires that any unfunded liability for other post-employment benefits (Post-Retirement Health Benefits) be disclosed in the annual financial statements beginning with fiscal year ending 6/30/09. Based on the latest actuarial study as of June 30, 2015, PDMWD had a total actuarial accrued liability of \$26.7 million, of which \$11.0M has been funded. The Board approved a staff proposed plan to fund this obligation consistent with GASB No. 45. All funding is placed in a trust fund with CalPERS to meet GASB requirements. This leaves \$15.7M as the unfunded actuarial accrued liability, which is being funded over a 30-year amortization period in accordance with GASB No. 45.

Statement of Net Position

All District Operations

	ι	Inaudited		U	Inaudited		
	Septe	mber 30, 2021		Jur	ne 30, 2021		Change
<u>ASSETS</u>				·Pi	reliminary C)		
Current Assets							
Cash & Investments	\$	93,916,203		\$	100,725,348		\$ (6,809,145)
Current Restricted Cash & Investments		655,541			655,541		-
Accounts Receivable		20,409,738			18,823,062		1,586,676
Other Current Assets		9,757,340			8,611,149		1,146,191
Total Current Assets		124,738,822	28.9%		128,815,100	29.8%	(4,076,278)
Restricted Assets							
Cash & Investments		15,094,776			15,073,043		21,733
Accrued Interest Receivable		21,951			21,951		-
Total Restricted Assets		15,116,727	3.5%		15,094,994	3.5%	21,733
Property, Plant and Equipment							
Property, Plant and Equipment		420,746,829			420,998,745		(251,916)
Work in Progress		6,788,784			4,545,653		2,243,131
Less: Accumulated Depreciation		(152,997,403)			(151,505,666)		 (1,491,737)
Total Property, Plant and Equipment		274,538,210	63.6%		274,038,732	63.5%	 499,478
Total Assets		414,393,759	96.0%		417,948,826	96.8%	(3,555,068)
DEFERRED OUTFLOWS OF RESOURCES							
Debt Issuance Costs & Deferred Amount on Refunding		1,374,870			1,374,870		-
Pension Annual Required Contribution		15,975,502			12,475,502		3,500,000
Total Deferred Outflows of Resources		17,350,372	4.0%		13,850,372	3.2%	3,500,000
<u>LIABILITIES</u>							
Current Liabilities		12,870,134			14,715,759		(1,845,625)
Long Term Debt		46,522,019			48,892,439		(2,370,420)
Other Noncurrent Liabilities Pension Liability (Net)		4,465,897 59,089,500			4,168,724 59,089,500		297,173 -
Total Liabilities		122,947,550	28.7%		126,866,422	29.6%	(3,918,872)
DEFERRED INFLOWS OF RESOURCES							
Pension net Difference on Projected & Actual Earnings		2,785,155			2,785,155		-
Total Deferred Outflows of Resources		2,785,155	2.2%		2,785,155	2.1%	
Total Deferred Outflows of Resources		2,703,133	2.270	-	2,703,133	2.170	
NET POSITION							
Investment in Capital Assets, net		229,054,098			226,184,023		2,870,075
Restricted		7,823,958			8,242,496		(418,538)
Unrestricted		69,133,368			67,721,102		 1,412,266
Total Net Position	\$	306,011,424	71.3%	\$	302,147,621	70.4%	\$ 3,863,803

STATEMENT OF CASH FLOWS

							Ot	her		
	Potable	Recycled			Total	Restr	ricted	Non-Opera	ating	Grand
	Water	Water	Sewer	Park	<u>Designated</u>	CEF/Other	СОР	Other	METRO	Total
	Page 5B	Page 5C	Page 5D	Page 5E		Page 3				Page 5
Beginning Cash & Investments	\$ 51,159,437	\$ 18,524,737 \$	25,465,879 \$	4,836,414	\$ 99,986,467	\$ 13,033,666	\$ 2,694,917	\$ 0 \$	738,881	\$ 116,453,931
Cash Provided (Used) from Operations:										
Change in Net Position	2,534,912	596,290	655,788	174,121	3,961,111	(91,251)	177	(8,005)	-	3,862,032
Add Back Depreciation	1,409,869	276,641	381,794	316,297	2,384,601	-	-	-	-	2,384,601
Change in Short Term Liabilities*	(1,196,316)	(175,376)	(473,933)	-	(1,845,625)	-	-	-	-	(1,845,625)
Change in Current Assets*	(1,771,417)		(701,766)	-	(2,732,867)		-	-	-	(2,732,867)
Change in Deferred Amount on Refunding (discount on debt)	-	-	-	-	-	-	-	-	-	-
Change in Debt Issuance Costs (COI on debt)	-	-	-	-	-	-	-	-	-	-
Change in Deferred Inflow/Outflow on Pension (Net)	(1,615,000)	(565,000)	(1,070,000)	(250,000)	(3,500,000)	-	-	-	-	(3,500,000)
Cash Provided (Used) from Operations	(637,952)	(127,129)	(1,208,117)	240,418	(1,732,780)	(91,251)	177	(8,005)	-	(1,831,859)
Cash Provided (Used) from Other Sources: Change in Long Term Borrowings:										
Notes Payable	(1 992 467)	(142 202)		(344,660)	(2 270 420)					(2 270 420)
·	(1,882,467)		-	(344,000)	(2,370,420)		-	-	-	(2,370,420)
Other Noncurrent Liabilities*	119,099	17,459	47,182	-	183,740	113,433	-	-	-	297,173
Contributed Capital	- (5.400)	1,771	- (2.056)	-	1,771	-	-	-	-	1,771
Transfers *	(5,189)	(761)	(2,056)	-	(8,005)	-	-	8,005	-	-
Transfers 2009 COP	-	-	-	-	-	-	-	-	-	-
Transfers 2010 Park Loan	-	-	-	-	-	-	-	-	-	-
Transfer Debt Service (2009 COP)	-	-	-	-	-	-	-	-	-	-
Transfers - Other (METRO)	-	-	-	-	-	-	-	-	-	-
Transfers - Other	- (4.700.557)	- (424.024)	- 45.436	- (244.660)	- (2.402.044)	- 442.422	-	- 0.005	-	- (2.074.476)
Cash Provided (Used) from Other Sources	(1,768,557)	(124,824)	45,126	(344,660)	(2,192,914)	113,433	-	8,005	-	(2,071,476)
Total Cash Provided (Used)	(2,406,509)	(251,953)	(1,162,990)	(104,242)	(3,925,694)	22,182	177	-	-	(3,903,335)
Uses of Cash for Property Acquisition:										
Property, Plant & Equipment from CIP	<u>-</u>	<u>-</u>	<u>-</u>	-	_	-	_	_	-	_
Capitalized Contributed Capital	_	_	-	_	_	<u>-</u>	_	-	_	_
Capital Equipment Purchases *	(415,455)	(60,904)	(164,587)	_	(640,946)	_	_		_	(640,946)
Disposals*	578,745	84,842	229,276	_	892,863	_	_			892,863
Net Change in CIP	163,290	23,938	64,689	-	251,917	<u>-</u>	-	-	_	251,917
Change in Accumulated Depreciation due to disposals	(578,745)		(229,276)	-	(892,863)	-	-	-	-	(892,863)
CIP Capitalization	-	-	-	-	-	-	-	-	-	-
Construction in Progress	(2,167,690)	(1,860)	(35,427)	(37,528)	(2,242,504)	(626)	-	-	-	(2,243,130)
CIP expensed	-	-	-	-	-	-	-	-	-	
Net Change in WIP	(2,167,690)	(1,860)	(35,427)	(37,528)	(2,242,504)	(626)	-	-	-	(2,243,130)
Uses of Cash for Property Acquisition	(2,583,144)	(62,764)	(200,014)	(37,528)	(2,883,450)	(626)	-	-	-	(2,884,076)
Total Uses of Cash	(2,583,144)	(62,764)	(200,014)	(37,528)	(2,883,450)	(626)	-	-	-	(2,884,076)
Park CS Fund Transfer	(0)	(0)	(0)	-	(0)	0	-	-	-	-
Net Change in Cash & Investments	(4,989,654)	(314,717)	(1,363,004)	(141,770)	(6,809,145)	21,557	177	-	-	(6,787,411)
Ending Cash & Investments	\$ 46,169,783	\$ 18,210,020 \$	24,102,876 \$	4,694,644	\$ 93,177,322	\$ 13,055,223	\$ 2,695,094	\$ 0 \$	738,881	\$ 109,666,521

^{*} Note: Allocation (of changes in receivables/payables/other assets) are based upon a constant percentage (overhead allocation percentage) applied throughout the fiscal year.

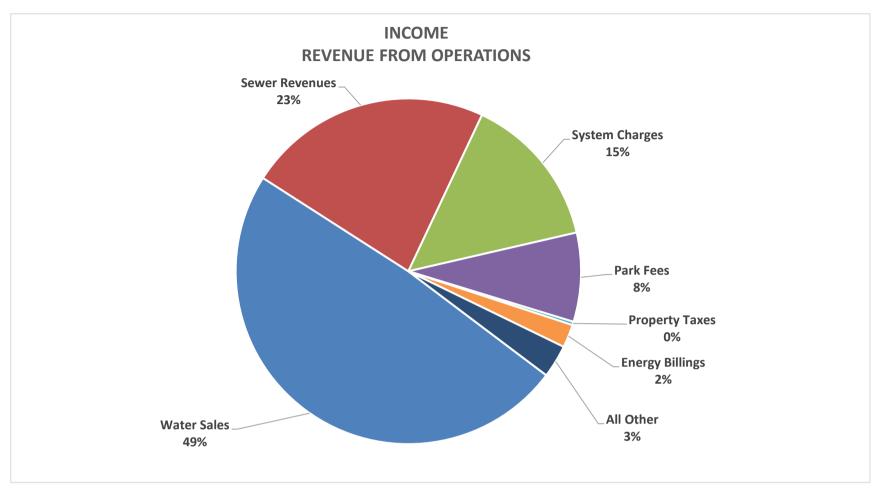
STATEMENT OF OPERATIONS

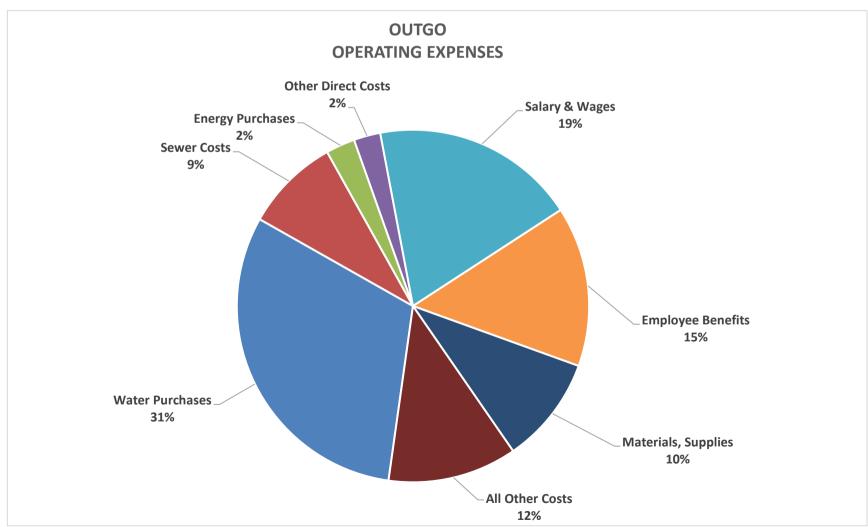
							VA	RIANCE	
	PRIOR YR	,	YEAR - 1	TO - DATE		BUDGET		PRIOR YI	R
	ACTUALS	ACTUA	\ L	BUDGE	Т	Favor/(Unf	favor)	Favor/(Unfa	vor)
ncome (Loss) from Operations:	\$	\$	%	\$	%	\$	%	\$	%
Revenues:									
Water Sales	\$ 10,290,882	\$ 10,913,144	48.8	\$ 9,654,675	46.2	\$ 1,258,469	13.0	\$ 622,262	6.0
Infrastructure Access Charge	298,236	346,945	1.6	344,038	1.6	2,907	0.8	48,709	16.3
Energy Billings	470,849	483,204	2.2	550,226	2.6	(67,022)	(12.2)	12,355	2.6
CWA/ Metro Credits	67,820	69,860	0.3	60,610	0.3	9,250	15.3	2,040	3.0
Padre Dam Sewer Processing Fee	317,254	317,254	1.4	317,254	1.5	-	-	-	-
Sewer Revenues	4,857,817	4,813,540	21.5	4,869,246	23.3	(55,706)	(1.1)	(44,277)	(0.9)
System Charges	3,040,905	3,217,086	14.4	3,222,948	15.4	(5,862)	(0.2)	176,181	5.8
Park Fees	1,652,096	1,862,695	8.3	1,652,976	7.9	209,719	12.7	210,599	12.7
Property taxes subvention	102,387	70,539	0.3	102,215	0.5	(31,676)	(31.0)	(31,848)	(31.1)
Other Revenues	102,103	271,466	1.2	126,748	0.6	144,718	114.2	169,363	165.9
Total Operating Revenues	21,200,349	22,365,733	100.0	20,900,936	100.0	1,464,797	7.0	1,165,384	5.5
Direct Costs:									
Water Purchases	5,063,140	5,022,345	22.5	4,886,627	23.4	(135,718)	(2.8)	40,795	0.8
Infrastructure Access Charge	294,804	342,804	1.5	4,886,627 344,038	1.6	1,234	(2.8) 0.4	(48,000)	(16.3)
Energy Purchases	383,048	433,519	1.9	550,226	2.6	116,707	21.2	, , ,	(10.3)
Sewer METRO Costs	•	·	4.9	•	5.7	·		(50,471)	
	1,567,250	1,094,328		1,196,928		102,600	8.6	472,922	30.2
Padre Sewer Treatment Fish Stock/Propane	317,254 34,234	317,254 53,551	1.4 0.2	317,254 94,296	1.5 0.5	- 40,745	43.2	- (19,317)	- (56.4)
Total Direct Costs	7,659,730	7,263,801	32.5	7,389,369	35.4	125,568	1.7	395,929	5.2
Revenues Available for Operating Expenses	13,540,619	15,101,932	67.5	13,511,567	64.6	1,590,365	11.8	1,561,313	11.5
						 :			
Operating Expenses:									
Salary & Wages	3,027,923	3,050,507	13.6	3,214,370	15.4	163,863	5.1	(22,584)	(0.7)
Employee Benefits	2,300,167	2,382,034	10.7	2,535,687	12.1	153,653	6.1	(81,867)	(3.6)
Professional Services	1,086,102	683,846	3.1	1,865,094	8.9	1,181,248	63.3	402,256	37.0
Materials, Supplies, Vehicle & Building	1,594,515	1,598,221	7.1	2,035,286	9.7	437,065	21.5	(3,706)	(0.2)
Administrative Expenses	434,842	672,790	3.0	811,586	3.9	138,796	17.1	(237,948)	(54.7)
Utilities	530,472	564,427	2.5	525,307	2.5	(39,120)	(7.4)	(33,955)	(6.4)
Billing Credits	(377,159)	(443,543)	(2.0)	(631,443)	(3.0)	(187,900)	(29.8)	66,384	17.6
Subtotal	8,596,862	8,508,282	38.0	10,355,888	49.5	1,847,606	17.8	88,580	1.0
Depreciation/Amort	2,181,772	2,384,601	10.7	2,365,070	11.3	(19,531)	(0.8)	(202,829)	(9.3)
Total Operating Expenses	10,778,634	10,892,883	48.7	12,720,958	60.9	1,828,075	14.4	(114,249)	(1.1)
Income (Loss) from Operations	2,761,985	4,209,049	18.8	790,609	3.8	3,418,440	432.4	1,447,064	52.4
Non Operating Activity									
Interest Expense	(506,183)	(473,581)	(2.1)	(458,204)	(2.2)	(15,377)	(3.4)	32,602	6.4
Interest Income (Non CEF)	224,749	126,114	0.6	178,468	0.9	(52,354)	(29.3)	(98,636)	(43.9)
Interest Income (CEF/Restricted)	40,239	22,432	0.1	13,149	0.1	9,283	70.6	(17,806)	(44.3)
Gain/Loss on Sale of Fixed Assets	3,995	71,259	0.3	-	-	71,259	n/a	67,264	1,683.7
Gain/Loss on Investments	(228,247)	(93,252)	(0.4)	-	-	(93,252)	n/a	134,995	59.1
Other Income/(Expense)						- -	n/a	- -	#DIV/0!
Total Non Operating Income (Expenses)	(465,447)	(347,028)	(1.6)	(266,587)	(1.3)	(80,441)	(30.2)	118,419	25.4
Change in Net Position	\$ 2,296,538	\$ 3,862,021	<u>17.3</u>	\$ 524,022	2.5	\$ 3,337,999	637.0	\$ 1,565,483	68.2
DESIGNATED CASH & INVESTMENTS	Prior Yr	Current Yr		Rate Stabilization		Capital Replacement		Major CIP Reserve	
Balance 07/01	91,201,589	99,986,471		23,413,742		28,974,075		47,598,654	
				, ,				. ,	
Change in Net Position	2,586,333	3,961,111							

DESIGNATED CASH & INVESTMENTS	Prior Yr	Current Yr	Rate Stabilization	Capital Replacement	Major CIP Reserve
Balance 07/01	91,201,589	99,986,471	23,413,742	28,974,075	47,598,654
Change in Net Position	2,586,333	3,961,111			
Add Back Depreciation/Amort	2,181,772	2,384,601			
Changes in Payables/Receivables, Other	(2,046,734)	(7,894,752)			
Cash Generated from Operations	2,721,371	(1,549,040)	(1,549,040)	-	-
CIP/Capital Equip	(2,295,697)	(2,883,450)		(2,883,450)	-
Debt Principal	(2,260,320)	(2,370,420)		(2,370,420)	-
Transfers to CRF fm Rate Stab	-	-	-	-	-
Interest Income Transfer	-	-	(74,027)	74,027	-
Cash Used for Property Acquisition & Debt	(4,556,017)	(5,253,870)	(74,027)	(5,179,843)	-
Financing/Contrib Capital/Other Transfers	1,722	(6,235)	(155,124)	148,890	
Net Change in Cash & Investments	(1,832,924)	(6,809,145)	(1,778,191)	(5,030,954)	-
Balance 09/30	89,368,665	93,177,327	21,635,551	23,943,122	47,598,654

Board Minimum Fund Targets:	35,093,207	17,413,166	17,680,040
Board Maximum Fund Targets:	61,457,899	32,800,238	28,657,661

Monthly Financial Statements FOR THREE MONTHS ENDING SEPTEMBER 30, 2021





STATEMENT OF OPERATIONS

FOR THREE MONTHS ENDING SEPTEMBER 30, 2021

							VA	RIANCE	
POTABLE WATER	PRIOR YR ACTUALS	Y A C T U A		O - DATE BUDGE	т	BUDGE ⁻ Favor/(Ui		PRIOR Y Favor/(Unf	
ncome (Loss) from Operations:	\$	\$	%	\$	%	\$	<u> </u>	\$	<u> </u>
Revenues:									
Water Sales	\$ 9,367,760	\$ 9,928,278	69.7	8,720,055	67.1	\$ 1,208,223	13.9	\$ 560,518	6.0
Infrastructure Access Charge	298,236	346,945	2.4	344,038	2.6	2,907	0.8	48,709	16.3
Energy Billings	470,849	483,204	3.4	550,226	4.2	(67,022)	(12.2)	12,355	2.6
CWA/ Metro Credits	-	-	-	-	-	-		-	-
Padre Dam Sewer Processing Fee	-	-	-	-	-	-		-	-
Sewer Revenues	- 2,977,670	- 2 140 100	- 22.1	- 2 150 624	- 24.3	- /10 E24)	(0.3)	- 171 420	- 5.8
System Charges Park Fees	2,977,670	3,149,100	-	3,159,624 -	24.3 -	(10,524)	(0.3)	171,430 -	5.8
Property taxes subvention	102,387	70,539	0.5	102,215	0.8	(31,676)	(31.0)	(31,848)	(31.1)
Other Revenues	97,364	258,087	1.8	124,998	1.0	133,089	106.5	160,723	165.1
Total Operating Revenues	13,314,266	14,236,153	100.0	13,001,156	100.0	1,234,997	9.5	921,887	6.9
Direct Costs:									
Water Purchases	5,063,140	5,022,345	35.3	4,886,627	37.6	(135,718)	(2.8)	40,795	0.8
Infrastructure Access Charge	294,804	342,804	2.4	344,038	2.6	1,234	0.4	(48,000)	(16.3)
Energy Purchases Sewer METRO Costs	383,048	433,519	3.0	550,226	4.2	116,707	21.2	(50,471)	(13.2)
Padre Sewer Treatment	- -		<u>-</u>		- -	<u>-</u>		<u>-</u>	- -
Fish Stock/Propane	-	-	-	-	-	- -		· -	<u>-</u>
Total Direct Costs	5,740,992	5,798,668	40.7	5,780,891	44.5	(17,777)	(0.3)	(57,676)	(1.0)
				<u> </u>					· ·
Revenues Available for Operating Expenses	7,573,274	8,437,485	59.3	7,220,265	55.5	1,217,220	16.9	864,211	11.4
Operating Expenses:	4 746 754	4 742 257	42.0	4 700 546	42.0	70.250	4.4	4.405	0.2
Salary & Wages Employee Benefits	1,716,751 1,298,438	1,712,257 1,338,856	12.0 9.4	1,790,516 1,413,355	13.8 10.9	78,259 74,499	4.4 5.3	4,495 (40,418)	0.3 (3.1)
Professional Services	680,637	393,166	2.8	1,413,533 1,141,097	8.8	74,499 747,931	65.5	(40,418) 287,471	42.2
Materials, Supplies, Vehicle & Building	781,310	715,326	5.0	1,020,255	7.8	304,929	29.9	65,983	8.4
Administrative Expenses	250,955	415,529	2.9	492,523	3.8	76,993	15.6	(164,575)	(65.6)
Utilities	39,050	42,190	0.3	42,859	0.3	669	1.6	(3,140)	(8.0)
Billing Credits	(307,167)	(361,232)	(2.5)	(509,467)	(3.9)	(148,235)	(29.1)	54,065	17.6
Subtotal	4,459,973	4,256,092	29.9	5,391,137	41.5	1,135,045	21.1	203,881	4.6
Depreciation/Amort	1,273,509	1,409,869	9.9	1,453,423	11.2	43,553	3.0	(136,360)	(10.7)
Total Operating Expenses	5,733,482	5,665,961	39.8	6,844,559	52.6	1,178,598	17.2	67,521	1.2
Income (Loss) from Operations	1,839,792	2,771,524	19.5	375,706	2.9	2,395,818	637.7	931,732	50.6
Non Operating Activity									
Interest Expense	(297,978)	(279,874)	(2.0)	(267,708)	(2.1)	(12,167)	(4.5)	18,103	6.1
Interest Income	77,099	43,262	0.3	91,671	0.7	(48,409)	(52.8)	(33,836)	(43.9)
Gain/Loss on Sale of Fixed Assets	, -	-	-	-	-	-	, ,	· , , , - ,	-
Other Income/(Expense)	-	-	-	-	-	-		-	#DIV/0!
Total Non Operating Income (Expenses)	(220,879)	(236,612)	(1.7)	(176,037)	(1.4)	(60,575)	(34.4)	(15,733)	(7.1)
Change in Net Position	\$ 1,618,913	\$ 2,534,912	<u>17.8</u>	\$ 199,669	1.5	\$ 2,335,243	1,169.6	\$ 915,999	56.6
POTABLE WATER CASH & INVESTMENTS	Prior Yr	<u>Current Yr</u>		Rate Stabilization		Capital Replacement	:	Major CIP Reserve	
Balance 07/01	41,858,323	51,159,439		13,380,391		13,996,721		23,782,327	
Change in Net Position	1,618,913	2,534,912							
Add Back Depreciation/Amort	1,273,509	1,409,869							
Changes in Payables/Receivables, Other	(1,326,673)	(4,463,634)							
Cash Generated from Operations	1,565,750	(518,853)		(518,853)		-		-	
CIP/Capital Equip	(1,212,119)	(2,583,144)				(2,583,144)		-	
	(1,792,310)	(1,882,467)				(1,882,467)		-	
Debt Principal	(=,: ==,===)	(-,-5=, 10,)		-		-,20-,.0.		-	
Debt Principal Transfers to CRF fm Rate Stab	-	-							
·	- -	-		(25,525)		25,525		-	
Transfers to CRF fm Rate Stab	(3,004,429)	(4,465,611)		(25,525) (25,525)		(4,440,086)			
Transfers to CRF fm Rate Stab Interest Income Transfer	(3,004,429)	(4,465,611) (5,189)							
Transfers to CRF fm Rate Stab Interest Income Transfer Cash Used for Property Acquisition & Debt				(25,525)		(4,440,086)		- - -	

18,938,200

33,945,062

Board Minimum Fund Targets:

Board Maximum Fund Targets:

10,322,480

19,028,089

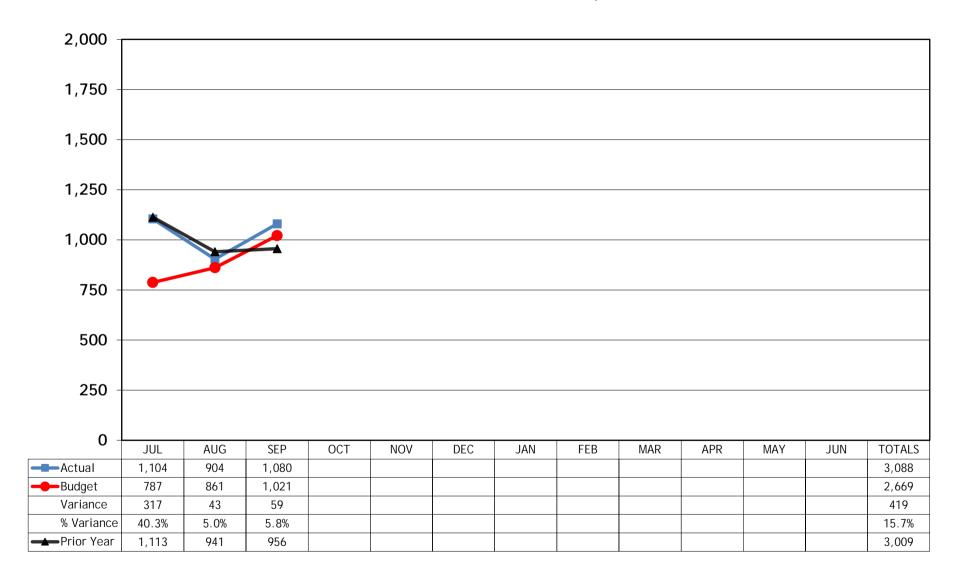
8,615,720

14,916,973

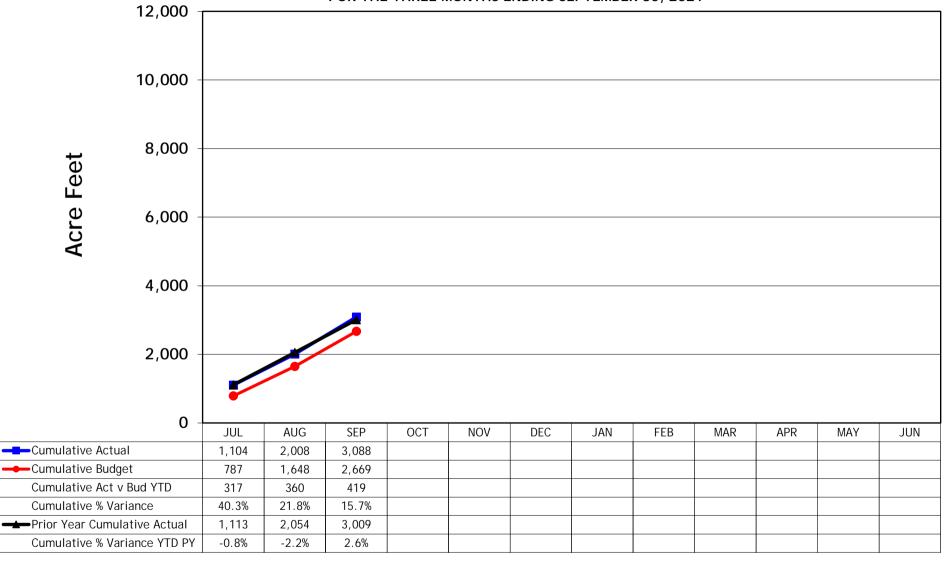
PADRE DAM MUNICIPAL WATER DISTRICT POTABLE WATER SALES IN ACRE FEET - COMBINED WESTERN & EASTERN FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2021

		Western			<u>Eastern</u>			<u>Total</u>		Combined
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Percent
<u>July</u>										
Tier 1	378	264	114	227	127	100	605	391	214	54.6%
Tier 2	101	82	19	101	118	(17)	202	200	2	1.0%
Tier 3	22	4	19	62	22	41	85	25	59	233.5%
Non-tiered	163	106	57	50	65	(15)	213	171	42	24.5%
July Totals	664	456	209	440	332	108	1,104	787	317	40.3%
August										
August	200	070	0.0	404	4 4 4	0.7	404	400	F.0	4.4.0/
Tier 1	300	278	22	181	144	37	481	422	59	14.1%
Tier 2	82	91	(9)	81	127	(46)	163	218	(55)	-25.2%
Tier 3	21	4	17	52	19	33	73	23	49	210.4%
Non-tiered	113	126	(13)	74	72	2	187	198	(11)	-5.5%
August Totals	515	498	17	388	363	26	904	861	43	5.0%
Sontombor										
<u>September</u> Tier 1	372	346	27	216	165	52	589	510	78	15.3%
Tier 2	99	110	(12)	91	145	(54)	190	256	(66)	-25.9%
Tier 3	25	5	20	55	25	30	80	30	50	168.5%
Non-tiered	144	146	(3)	78	79	(1)	222	225	(3)	-1.4%
September Totals	640	608	32	440	414	27	1,080	1,021	59	5.8%
			•						•	
Current Year-to-date Tot	<u>als</u>					т т			Т	
Tier 1	1,050	888	163	624	436	189	1,674	1,323	351	26.5%
Tier 2	281	283	(2)	273	390	(117)	555	674	(119)	-17.7%
Tier 3	68	12	56	169	66	103	237	79	159	202.0%
Non-tiered	420	378	42	202	216	(14)	622	594	28	4.7%
Grand Totals	1,819	1,561	258	1,269	1,108	161	3,088	2,669	419	15.7%
Prior Year to Date Totals	T									
Tier 1	1,014	888	127	594	436	159	1,609	1,323	285	21.6%
Tier 2	289	283	5	267	390	(123)	556	674	(118)	-17.5%
Tier 3	68	12	56	164	66	98	232	79	154	195.5%
Non-tiered	373	378	(5)	240	216	24	613	594	19	3.2%
Grand Totals	1,744	1,561	183	1,265	1,108	157	3,009	2,669	340	12.7%

PADRE DAM MUNICIPAL WATER DISTRICT POTABLE WATER SALES GRAPH ACTUAL TO BUDGET COMPARISON - UNITS IN ACRE FEET FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2021



PADRE DAM MUNICIPAL WATER DISTRICT POTABLE WATER SALES GRAPH CUMULATIVE ACTUAL TO BUDGET COMPARISON - UNITS IN ACRE FEET FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2021



PADRE DAM MUNICIPAL WATER DISTRICT STATEMENT OF OPERATIONS

FOR THREE MONTHS ENDING SEPTEMBER 30, 2021

											VAR	IANCE		
RECYCLED WATER		PRIOR YR ACTUALS		A C T U A	YEAR - 1	ΓO - D	ATE BUDGE	ΞT		BUDGET Favor/(Unf	avor)		PRIOR YR	
ome (Loss) from Operations:		\$		\$	%		\$	%		\$	%	- <u></u>	\$, %
Revenues:														
Water Sales	\$	923,122	\$	984,866	68.4	\$	934,620	67.9	\$	50,246	5.4	\$	61,744	6.
Infrastructure Access Charge		-		-	-		-	-		-			-	-
Energy Billings		-		-	-		-	-		-			-	-
CWA/ Metro Credits		67,820		69,860	4.9		60,610	4.4		9,250	15.3		2,040	3.
Padre Dam Sewer Processing Fee		317,254		317,254	22.0		317,254	23.1		-	-		-	-
Sewer Revenues		-		-	-		-	-		-			-	-
System Charges		63,235		67,986	4.7		63,324	4.6		4,662	7.4		4,751	7.
Park Fees		-		-	-		-	-		-			-	-
Property taxes subvention		-		-	-		-	-		-			-	-
Other Revenues										<u> </u>				#DIV/0
Total Operating Revenues		1,371,431		1,439,966	100.0		1,375,808	100.0		64,158	4.7		68,535	5.
Direct Costs:														
Water Purchases														
		-		-	-		-	-		-			-	-
Infrastructure Access Charge		-		-	-		-	-		-			-	-
Energy Purchases		-		-	-		-	-		-			-	-
Sewer METRO Costs		-		-	-		-	-		-			-	-
Padre Sewer Treatment		-		-	-		-	-		-			-	-
Fish Stock/Propane											_			-
Total Direct Costs							<u>-</u>			<u> </u>	_		<u>-</u>	-
Revenues Available for Operating Expenses		1,371,431		1,439,966	100.0		1,375,808	100.0		64,158	4.7		68,535	5.
Revenues Available for Operating Expenses		1,3/1,431		1,439,900	100.0		1,3/3,808	100.0		04,138	4.7		08,535	<u> </u>
Operating Evponsor														
Operating Expenses:		244.050		244 247	47.0		255 270	40.6		44.462	4.4		C 4.4	0
Salary & Wages		244,859		244,217	17.0		255,379	18.6		11,162	4.4		641	0
Employee Benefits		178,805		184,371	12.8		194,630	14.1		10,259	5.3		(5,566)	(3.
Professional Services		47,136		27,228	1.9		79,024	5.7		51,796	65.5		19,908	42.
Materials, Supplies, Vehicle & Building		95,207		87,167	6.1		124,324	9.0		37,157	29.9		8,040	8.
Administrative Expenses		26,414		43,737	3.0		51,841	3.8		8,104	15.6		(17,322)	(65
Utilities		70,359		76,016	5.3		77,335	5.6		1,319	1.7		(5,657)	(8.
Billing Credits		(68,594)		(80,667)	(5.6)		(114,613)	(8.3)		(33,946)	(29.6)	-	12,073	17.
Subtotal		594,186		582,069	40.4		667,920	48.5		85,852	12.9		12,118	2.
Depreciation/Amort		273,866		276,641	19.2		292,262	21.2		15,621	5.3		(2,775)	(1.
Total Operating Expenses		868,052		858,709	59.6		960,182	69.8		101,473	10.6		9,343	1.
Income (Loss) from Operations		503,379		581,257	40.4		415,626	30.2		165,631	39.9		77,878	15.
		<u> </u>		<u> </u>			<u> </u>		:	<u> </u>			<u> </u>	
Non Operating Activity														
Interest Expense		(8,884)		(8,344)	(0.6)		(8,327)	(0.6)		(17)	(0.2)		540	6.
Interest Income		41,662		23,378	1.6		32,226	2.3		(8,849)	(27.5)		(18,284)	(43
Gain/Loss on Sale of Fixed Assets		-		-	-		-	-		-	(== == /		-	(
Other Income/(Expense)		-		-	-		-	=		_			_	
Total Non Operating Income (Expenses)		32,778		15,033	1.0		23,899	1.7		(8,866)	(37.1)		(17,744)	(54.
,		<u> </u>		·								-	<u>, , , , , , , , , , , , , , , , , , , </u>	•
Change in Net Position	\$	536,157	\$	596,290	41.4	\$	439,525	31.9	\$	156,765	35.7	\$	60,133	11.
RECYCLED CASH & INVESTMENTS	_	Prior Yr		Current Yr		Rate	Stabilization		<u>Capital</u>	Replacement		Majo	r CIP Reserve	
Balance 07/01		16,549,190		18,524,738			750,391			5,088,352			12,685,994	
Change in Net Position		536,157		596,290										
Add Back Depreciation/Amort		273,866		276,641										
Changes in Payables/Receivables, Other		(194,486)		(982,601)										
Cash Generated from Operations		615,537		(109,670)			(109,670)			-			-	
CID/Carital Estate		/42 222		100 700						(62.76.1)				
CIP/Capital Equip		(12,361)		(62,764)						(62,764)			-	
Debt Principal		(136,431)		(143,293)						(143,293)			-	
Transfers to CRF fm Rate Stab		-		-			-			-			-	
Interest Income Transfer Cash Used for Property Acquisition & Debt		(148,792)		(206,058)			(17,066) (17,066)			17,066 (188,992)			<u>-</u> -	
Financing/Contrib Capital/Other Transfers		(18,056)		1,010						1,010			-	
Net Change in Cash & Investments		448,689		(314,717)			(126,736)			(187,982)			-	
Balance 09/30		16,997,880		18,210,020			623,656			4,900,370			12,685,994	
Board	Minimum Fun	d Targets:		5,210,070			790,783			4,419,287				
	Maximum Fun		1	6,658,242			1,564,483			5,093,759				

6,658,242

Board Maximum Fund Targets:

1,564,483

5,093,759

PADRE DAM MUNICIPAL WATER DISTRICT WATER RECYCLING SALES & PARK ACRE FEET FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2021

	Prior Year		Currei	nt Year		Non-Billable
Month	2020/21 Actual	Actual	Budget	Variance	% Variance	Park ⁽¹⁾
July	128.9	123.7	70.2	53.5	76.2%	12.9
August	100.9	104.1	72.2	31.9	44.2%	10.7
September	109.3	121.5	96.2	25.3	26.3%	12.3
October	141.5		73.2	(73.2)	-100.0%	
November	95.7		64.2	(64.2)	-100.0%	
December	63.3		50.4	(50.4)	-100.0%	
January	68.4		34.4	(34.4)	-100.0%	
February	39.1		23.0	(23.0)	-100.0%	
March	35.5		29.1	(29.1)	-100.0%	
April	53.2		23.4	(23.4)	-100.0%	
May	79.0		49.1	(49.1)	-100.0%	
June	88.1		79.5	(79.5)	-100.0%	
Year-to-date	339.1	349.3	238.6	110.7	46.4%	35.9
Annual Totals (3)	1,002.9	775.7	665.0	110.7	16.6%	(29.1)

⁽¹⁾ Non-billable sales to the Park in excess of 65 acre-feet are eligible for MWD/CWA credits.

⁽²⁾ Amount over/(under) the 65 AF threshold.

⁽³⁾ Annual fiscal year threshold for paid incentives is 850 AF, volumes in excess are noncredited with reset in July.

STATEMENT OF OPERATIONS

FOR THREE MONTHS ENDING SEPTEMBER 30, 2021

VARIANCE

SEWER	PI	RIOR YR		Y	/EAR - 1	O - D/	A T E			BUDGET	VAII	IANCE	PRIOR YI	₹
	А	CTUALS		ACTUA	L		BUDGE	Т		Favor/(Un	favor)		Favor/(Unfa	vor)
Income (Loss) from Operations:		\$		\$	%		\$	%		\$	%		\$	%
Revenues:			_			_								
Water Sales	\$	-	\$	-	-	\$	-	-	\$	-		\$	-	-
Infrastructure Access Charge		-		-	-		-	-		-			-	-
Energy Billings CWA/ Metro Credits		_		_	-		_	-		-			-	-
Padre Dam Sewer Processing Fee		_		_	_		_	_		_			_	
Sewer Revenues		4,857,817		4,813,540	100.0		4,869,246	100.0		(55,706)	(1.1)		(44,277)	(0.9)
System Charges		-		-,013,340	-		-,003,240	-		(33,700)	(1.1)		-	-
Park Fees		-		-	-		-	-		-			-	_
Property taxes subvention		-		-	-		-	-		-			-	-
Other Revenues		4,554		982	0.0		1,750	0.0		(768)	(43.9)		(3,572)	(78.4)
Total Operating Revenues		4,862,371	-	4,814,522	100.0		4,870,996	100.0		(56,474)	(1.2)		(47,849)	(1.0)
				_							_			
Direct Costs:														
Water Purchases		-		-	-		-	-		-			-	-
Infrastructure Access Charge		-		=	-		=	=		-			-	-
Energy Purchases		-		-	-		-	-		-			-	-
Sewer METRO Costs		1,567,250		1,094,328	22.7		1,196,928	24.6		102,600	8.6		472,922	30.2
Padre Sewer Treatment		317,254		317,254	6.6		317,254	6.5		-	-		-	-
Fish Stock/Propane Total Direct Costs		1 004 504		1 //11 502	- 20.2		1 514 103	- 21 1		102.600			472 022	- 25.4
Total Direct Costs		1,884,504		1,411,582	29.3		1,514,182	31.1		102,600	6.8		472,922	25.1
Revenues Available for Operating Expenses		2,977,867		3,402,940	70.7		3,356,814	68.9		46,126	1.4		425,073	14.3
, , , , , , , , , , , , , , , , , , ,		,- ,												
Operating Expenses:														
Salary & Wages		780,367		778,323	16.2		813,897	16.7		35,573	4.4		2,043	0.3
Employee Benefits		621,622		640,972	13.3		676,638	13.9		35,666	5.3		(19,350)	(3.1)
Professional Services		283,624		163,834	3.4		475,500	9.8		311,666	65.5		119,790	42.2
Materials, Supplies, Vehicle & Building		507,312		464,468	9.6		662,461	13.6		197,993	29.9		42,844	8.4
Administrative Expenses		109,408		181,158	3.8		214,724	4.4		33,567	15.6		(71,749)	(65.6)
Utilities		178,358		192,698	4.0		196,041	4.0		3,344	1.7		(14,340)	(8.0)
Billing Credits		(1,398)		(1,644)	(0.0)		(6,145)	(0.1)		(4,501)	(73.2)		246	17.6
Subtotal		2,479,292		2,419,808	50.3		3,033,116	62.3		613,308	20.2		59,484	2.4
Depreciation/Amort		382,334		381,794	7.9		332,569	6.8		(49,225)	(14.8)		540	0.1
Total Operating Expenses		2,861,625		2,801,602	58.2		3,365,685	69.1		564,083	16.8		60,023	2.1
Income (Loss) from Operations		116,242		601,338	12.5		(8,871)	(0.2)		610,209	6,878.5		485,096	417.3
							_				_		_	
Non Operating Activity														
Interest Expense Interest Income		97,037		- 54,450	1.1		43,030	0.9		11,421	26.5		- (42,587)	(43.9)
Gain/Loss on Sale of Fixed Assets		97,037		54,450	1.1		43,030	0.9		11,421	20.5		(42,367)	(45.9)
Other Income/(Expense)		_		_	_		_	_		_			_	
Total Non Operating Income (Expenses	<u></u>	97,037		54,450	1.1		43,030	0.9		11,421	26.5		(42,587)	(43.9)
Total Non Operating Income (Expenses	·/	37,037		34,430			43,030			11,721	20.5		(42,307)	(43.3)
Change in Net Position	\$	213,279	\$	655,788	13.6	\$	34,159	<u>0.7</u>	\$	621,630	1,819.8	\$	442,510	207.5
SEWER CASH & INVESTMENTS	F	Prior Yr	<u> </u>	Current Yr		<u>Rate</u>	<u>Stabilization</u>		<u>Capital</u>	Replacement		<u>Majo</u>	r CIP Reserve	
Balance 07/01	:	26,758,265		25,465,881			6,727,858			7,607,690			11,130,333	
Change in Net Position		213,279		655,788										
Add Back Depreciation/Amort		382,334		381,794										
Changes in Payables/Receivables, Other		(525,575)		(2,198,517)										
Cash Generated from Operations		70,037		(1,160,935)			(1,160,935)			-			-	
CIP/Capital Equip		(491,839)		(200,014)						(200,014)			-	
Debt Principal		-		-						-			-	
Transfers to CRF fm Rate Stab Interest Income Transfer		-		-			- /27 770\			- 27 770			-	
Cash Used for Property Acquisition & De	bt	(491,839)		(200,014)			(27,770) (27,770)		-	27,770 (172,244)			-	
Financing/Contrib Capital/Other Transfe	rs	(48,794)		(2,056)			(35,607)			33,552				
Net Change in Cash & Investments		(470,595)		(1,363,004)			(1,224,312)			(138,692)			-	
Balance 09/30		26,287,670		24,102,877			5,503,546			7,468,998			11,130,333	
	rd Minimura Famil	Targets	-	0 153 300			A 460 202			2 601 005				
	rd Minimum Fund rd Maximum Fund		+	8,152,288 16,304,575			4,460,393 8,920,786			3,691,895 7,383,789				
ВОА	. a maximum Fullu	i iuigeta.		±0,00 1 ,070			0,020,700			,,503,703				

STATEMENT OF OPERATIONS

FOR THREE MONTHS ENDING SEPTEMBER 30, 2021

									VA	ARIANCE		
PARK	PRIOR YR		YEAR -	TO - D	ATE			BUDGET			PRIOR	YR
	ACTUALS	A C T U A	A L		BUDGE	Т		Favor/(Uni	favor)		Favor/(Un	favor)
Income (Loss) from Operations:	\$	\$	<u>%</u>		\$	<u>%</u>		\$	%		\$	%
Revenues: Water Sales	\$ -	\$ -	_	\$	_	_	¢	_		\$	_	_
Infrastructure Access Charge	- -			Ą	<u>-</u>	- -	Ą	- -		Ą	<u>-</u>	<u>-</u>
Energy Billings	<u>-</u>	-	_		_	_		_			_	-
CWA/ Metro Credits	-	-	_		_	_		_			_	-
Padre Dam Sewer Processing Fee	_	-	_		_	_		-			_	_
Sewer Revenues	-	-	_		-	-		-			-	-
System Charges	-	-	_		-	-		-			-	-
Park Fees	1,652,096	1,862,695	99.3		1,652,976	100.0		209,719	12.7		210,599	12.7
Property taxes subvention	-	-	-		-	-		-			-	-
Other Revenues	185	12,397	0.7		-	-		12,397			12,212	6,601.1
Total Operating Revenues	1,652,281	1,875,092	100.0		1,652,976	100.0		222,116	13.4		222,811	13.5
	· · · · · · · · · · · · · · · · · · ·											
Direct Costs:												
Water Purchases	-	-	-		-	=		-			-	-
Infrastructure Access Charge	-	-	-		-	-		-			-	-
Energy Purchases	-	-	-		-	=		-			-	-
Sewer METRO Costs	-	-	-		-	=		-			-	-
Padre Sewer Treatment	-	-	-		-	- 		-	40.0		-	-
Fish Stock/Propane/Etc	34,234	53,551	2.9		94,296	5.7		40,745	43.2		(19,317)	(56.4)
Total Direct Costs	34,234	53,551	2.9		94,296	5.7		40,745	43.2		(19,317)	(56.4)
Revenues Available for Operating Expenses	1,618,047	1,821,541	97.1		1,558,680	94.3		262,861	16.9		203,494	12.6
Onorating Evnonces												
Operating Expenses: Salary & Wages	285,947	215 710	16.8		254 570	21.5		20 060	11.0		(20.762)	(10.4)
Employee Benefits		315,710	11.6		354,579 351,064	15.2		38,869	11.0 13.2		(29,763)	• • •
Professional Services	201,302 74,705	217,835 99,618	5.3		251,064 169,473	10.3		33,230 69,855	41.2		(16,533) (24,913)	(8.2) (33.3)
	210,687	331,260	5.5 17.7		228,246	13.8						(55.5) (57.2)
Materials, Supplies, Vehicle & Building	48,065		17.7			3.2		(103,014)	(45.1) 38.3		(120,573)	32.7
Administrative Expenses Utilities	242,705	32,366 253,524	13.5		52,499 209,072	3.2 12.6		20,133 (44,452)	(21.3)		15,699 (10,819)	(4.5)
Billing Credits	242,703	233,324	-		(1,218)			(1,218)	(100.0)		(10,819)	(4.3) #DIV/0!
Subtotal	1,063,410	1,250,313	66.7		1,263,715	<u>(0.1)</u> 76.5		13,402	1.1		(186,903)	(17.6)
Depreciation/Amort	252,064	316,297	16.9		286,815	70.3 17.4		(29,482)	(10.3)		(64,233)	(25.5)
Total Operating Expenses	1,315,474	1,566,610	83.5		1,550,530	93.8		(16,080)	(1.0)		(251,136)	(19.1)
Income (Loss) from Operations	302,573	254,931	<u>13.6</u>		8,150	0.5		246,781	3,028.1		(47,642)	(15.7)
Non Operating Activity												
Interest Expense	(93,541)	(85,833)	(4.6)		(82,640)	(5.0)		(3,194)	(3.9)		7,708	8.2
Interest Income	8,952	5,023	0.3		11,541	0.7		(6,518)	(56.5)		(3,929)	(43.9)
Gain/Loss on Sale of Fixed Assets	, -	-	_		, -	-		-	,		-	,
Other Income/(Expense)	-	-	-		-	-		-			-	
Total Non Operating Income (Expenses)	(84,589)	(80,810)	(4.3)		(71,099)	(4.3)		(9,712)	(13.7)		3,779	4.5
Change in Net Position	\$ 217,984	\$ 174,121	9.3	\$	(62,949)	(3.8)	\$	237,070	376.6	\$	(43,863)	(20.1)
PARK CASH & INVESTMENTS	Prior Yr	<u>Current Yr</u>		Reven	ue Stabilization	<u>l</u>	Capital	Replacement				
Balance 07/01	6,035,810	4,836,414			2,555,102			2,281,311				
Change in Net Position	217,984	174,121										
Add Back Depreciation/Amort	252,064	316,297										
Changes in Payables/Receivables, Other	-	(250,000)										
Cash Generated from Operations	470,048	240,418			240,418			-				
CIP/Capital Equip	(579,378)	(37,528)						(37,528)				
Debt Principal Transfers to CRF fm Rate Stab	(331,579)	(344,660)						(344,660)				
Interest Income Transfer	-	_			- 12 667\			- 2 667				
Cash Used for Property Acquisition & Debt	(910,957)	(382,188)			(3,667)			3,667 (378,521)				
		(302,100)			(3,007)			(3, 3,321)				
Financing/Contrib Capital/Other Transfers	291,737	-						-				
Net Change in Cash & Investments	(149,172)	(141,770)			236,751			(378,521)				
		(141,770)			236,751			(378,521)				

4,694,644

2,792,650

4,550,020

2,791,853

1,839,511

3,286,880

1,902,790

953,139

1,263,139

5,886,638

Board Minimum Fund Targets:

Board Maximum Fund Targets:

Balance 09/30

Park Operations Supplementary Schedule FYE June 30, 2022 (Period-To-Date)

	Refer	ence Purposes	For The 3 Mg	onth(s) Ending	September :	30. 2021
	FYE 6-30-2022	FYE 6-30-2021	FYE 6-30-2022	FYE 6-30-2022		
	Published-Budget	Actual	Published-Budget	Actual	Actual Compar Favorable/(U	•
	(total)	(3 Month(s) Ending 09/30/20)	(period-to-date)	(period-to-date)	\$	%
D						
Revenues: Attendance						
Entrance Fees	\$ 393,574	\$ 83,165	\$ 112,084	\$ 141,502	\$ 29,418	26.2%
Reserved Area Fees Fishing Fees	200,000 350,000	(9,940) 116,187	60,480 80,767	50,882 94,325	(9,598) 13,558	-15.9% 16.8%
Boat Rental	80,000	0	23,688	29,529	5,841	24.7%
Bicycle Rental Community Recreation Fees	0 5,000	0	0 3,232	0	0 (3,232)	#DIV/0! -100.0%
RV & Tent Sites	4,566,566	1,081,370	972,255	1,073,887	101,632	10.5%
Cabin RV Storage	479,738 610,000	123,982 150,399	104,481 149,611	109,821 159,705	5,340 10,094	5.1% 6. 7 %
Propane	5,000	747	452	445	(7)	-1.5%
Utilities Laundry	250,000 40,418	84,758 9,381	56,088 10,340	97,243 9,904	41,155 (436)	73.4% -4.2%
Other Revenues	21,487	5,003	238	25,323	25,085	10539.9%
Total	7,001,783	1,645,052	1,573,716	1,792,566	218,850	13.9%
General Store Store Sales/Concession Fees	300,000	7 202	70 240	92 524	2 244	1 10/
Total	300,000	7,203 7,203	79,260 79,260	82,526 82,526	3,266	4.1% 4.1%
Total Revenues	7,301,783	1,652,255	1,652,976	1,875,092	222,116	13.4%
Direct Costs						
Direct Costs: Fish Stocking	150,000	34,000	46,785	23,100	23,685	50.6%
Propane	5,000	234	940	451	489	52.0%
Purchases Total	190,000 345,000	34,234	46,571 94,296	30,000 53,551	16,571 40,745	35.6% 43.2%
	343,000			33,331	40,743	43.270
Gross Profit:	6,956,783	1,618,021	1,558,680	1,821,541	262,861	16.9%
Operating Expenses:						
Salary & Wages	1,454,792	267,642	335,724	295,732	39,992	11.9%
Benefits	1,031,326	187,998	237,999	204,071	33,928	14.3%
Employee Training & Development	36,000	3,861	8,310	5,943	2,367	28.5%
Advertising & Promotion	124,190	32,166	28,659	13,295	15,364	53.6%
Dues & Subscriptions	9,644	3,205	2,226	3,414	(1,188)	-53.4%
License & Permits	11,825	6,161	2,730	5,050	(2,320)	-85.0%
Insurance	10,000	0	2,307	0	2,307	100.0%
Office Supplies	12,800	669	2,955	1,700	1,255	42.5%
Operating Supplies	77,200	2,971	17,814	6,210	11,604	65.1%
Postage	100	9	24	0	24	100.0%
Materials & Supplies	258,311	75,775	59,610	103,862	(44,252)	-74.2%
Repairs & Maintenance	639,445	131,822	147,564	220,852	(73,288)	-49.7%
Vehicle/Equipment Usage	0	0	0	0	0	#DIV/0!
Professional Fees	717,055	73,406	165,474	97,051	68,423	41.3%
Telephone	20,745	4,043	4,785	3,549	1,236	25.8%
Utilities	875,679	236,380	202,080	247,792	(45,712)	-22.6%
Travel/Conventions&Meetings	3,000	0	693	909	(216)	-31.2%
Miscellaneous	0	0	0	0	0	#DIV/0!
Overhead	162,368	37,303	45,916	40,883	5,033	11.0%
Billing Credits	(5,000)	0	(1,155)	0	(1,155)	-100.0%
Total	5,439,480	1,063,411	1,263,715	1,250,313	13,402	1.1%
Operating Income (Loss) before deprec	1,517,303	554,610	294,965	571,228	276,263	93.7%
Donrociation discat	(4.050.450)	(04/, 000)	(2/2 2/5)	(000.040)	/47 F.4F\	, =0,
Depreciation-direct	(1,053,458)	(216,832)	(263,365)	(280,910)	(17,545)	-6.7% 50.0%
Depreciation-indirect Amortization	(93,802) 0	(35,232) 0	(23,451) 0	(35,387) 0	(11,937) 0	-50.9% #DIV/0!
Operating Income (Loss) after deprec	370,043	302,546	8,150	254,931	246,781	3028.1%
Non-Operating Activity:						
Interest Income	46,164	8,952	11,541	5,023	(6,518)	-56.5%
Interest Expense	(330,559)	(93,541)	(82,640)	(85,833)	(3,194)	-3.9%
Other Income/(Expenses)	0	0	0	0		#DIV/0!
Total Non-Operating Income/(Expenses)	(284,395)	(84,589)	(71,099)	(80,810)	(9,712)	-13.7%
Change in Net Position	\$ 85,648	\$ 217,958	\$ (62,949)	\$ 174,121	\$ 237,070	376.6%
g	ψ 03,040	Ψ 217,730	Ψ (UZ,747)	Ψ 1/4,121	Ψ 231,010	370.0%

Padre Dam Municipal Water District Park Operations (Statistics) For The Three Month(s) Ending September 30, 2021

		Number of Gate Admissions (does not include walk-through admissions)								
Month	Actual	Budget	Var	Variance P						
July	10,957	10,237	720	7.0%	6,145					
August	8,852	8,157	695	8.5%	5,418					
September	6,806	6,104	702	11.5%	4,250					
FY 2021/22 (to-date)	26,615	24,498	2,117	8.6%	15,813					

		Number of Campsite Hookups (Existing)									
	Actua	Actual		Budget		Actual to Budget					
Month	Hookups	Occup	Hookups	Occup	Var	Variance					
July	4,772	91.6%	4,767	91.5%	5	0.1%	4,931				
August	5,170	99.3%	4,520	86.8%	650	14.4%	4,797				
September	4,385	87.0%	3,681	73.0%	704	19.1%	4,246				
FY 2021/22 (to-date)	14,327	92.7%	12,969	83.9%	1,358	10.5%	13,974				

			Number of	Campsit	e Hookups	(New)	
	Actua	ıl	Budge	et	Actual t	o Budget	Reference
Month	Hookups	Occup	Hookups	Occup	Var	iance	Prior Year
July	3,941	96.3%	3,756	91.8%	185	4.9%	3,918
August	3,902	95.4%	3,663	89.5%	239	6.5%	3,908
September	3,663	92.5%	3,294	83.2%	369	11.2%	3,577
FY 2021/22 (to-date)	11,506	94.7%	10,713	88.2%	793	7.4%	11,403

Departmental Expenditures

	PRIOR YR		YEAR -	то	- DATE		VARIAN	CE
	ACTUAL	ACTU	IAL		BUDGET		Favor/(Unfa	vor)
Operating Expenses:								
Staff Wages & Salaries	\$ 3,027,923	\$ 3,050,507	35.9%	\$	3,214,370	31.0%	\$ 163,863	5.1%
Employee Benefits	2,300,167	2,382,034	28.0%		2,535,687	24.5%	153,653	6.1%
Contract & Professional Services	1,086,102	683,846	8.0%		1,865,094	18.0%	1,181,248	63.3%
Materials, Supplies, Bldg, etc.	1,594,515	1,598,221	18.8%		2,035,286	19.7%	437,065	21.5%
Administrative Expenses	434,842	672,790	7.9%		811,586	7.8%	138,796	17.1%
Utilities	530,472	564,427	6.6%		525,307	5.1%	(39,120)	-7.4%
Subtotal	8,974,021	8,951,825	105.2%		10,987,331	106.1%	2,035,506	18.5%
Billing Credits	 (377,159)	(443,543)	-5.2%		(631,443)	-6.1%	 (187,900)	-29.8%
TOTAL OPERATING EXP	\$ 8,596,862	\$ 8,508,282	100.0%	\$	10,355,888	100.0%	\$ 1,847,606	17.8%
Departmental Expenses:								
Finance	\$ 1,400,179	\$ 1,266,092	14.9%	\$	1,463,598	14.1%	\$ 197,506	13.5%
Engineering	661,294	579,401	6.8%		1,195,762	11.5%	616,361	51.5%
Operations & Water Quality	3,665,748	3,418,382	40.2%		4,547,627	43.9%	1,129,245	24.8%
Human Resources	968,096	1,197,292	14.1%		1,452,848	14.0%	255,556	17.6%
Administration	319,285	412,598	4.8%		472,656	4.6%	60,058	12.7%
Park & Campgrounds	1,026,127	1,210,054	14.2%		1,223,398	11.8%	13,344	1.1%
Advanced Water Purification (1)	 556,133	424,463	5.0%		-	0.0%	(424,463)	N/A
TOTAL DEPARTMENTAL EXP	\$ 8,596,862	\$ 8,508,282	100.0%	\$	10,355,888	100.0%	\$ 1,847,606	17.8%

⁽¹⁾ AWP expenses are paid from the METRO Fund.

PADRE DAM MUNICIPAL WATER DISTRICT DEPARTMENTAL EXPENSE VARIANCES FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2021

	Salary	Employee	Professional	Materials &	Administrative		Billing	
Department	and Wages	Benefits	Services	Supplies, etc.	Expenses	Utilities	Credits	Totals
Finance	31,706	51,958	171,468	17,122	(40,991)	845	(34,602)	197,506
Engineering	56,879	60,662	609,399	22,792	29,223	(107)	(162,487)	616,361
Operations and Water Quality	254,536	239,520	163,393	361,074	100,050	1,571	9,101	1,129,245
Human Resources	26,942	(64,221)	140,670	100,143	50,660	3,587	(2,225)	255,556
Administration	1,558	(3,520)	39,473	36,736	(15,961)	(541)	2,313	60,058
Water and Sewer Operations	371,621	284,399	1,124,403	537,867	122,981	5,355	(187,900)	2,258,725
Park and Campground	34,232	38,375	68,422	(100,802)	17,592	(44,475)	-	13,344
Subtotal	405,852	322,774	1,192,825	437,065	140,573	(39,120)	(187,900)	2,272,069
Other (AWP)	(241,989)	(169,121)	(11,577)	-	(1,777)	_	-	(424,464)
Water, Sewer and Park Totals	163,863	153,653	1,181,248	437,065	138,796	(39,120)	(187,900)	1,847,606

PADRE DAM MUNICIPAL WATER DISTRICT NOTES TO OPERATING EXPENSES

FOR THE THREE MONTHS ENDING SEPTEMBER 30, 2021

Actual - \$8,508,282 Budget - \$10,355,888 Variance - \$1,847,606 Percent - 17.8%

Staff Wages and Salaries

District salaries & wages in gross, total \$3,050,507 and are \$163,863 or 5.1% favorable to budget.

- Significant Budget Variances:
 - o Vacation pay is favorable to budget by \$55,903.
 - o Sick Leave pay is favorable to budget by \$43,889.
 - o Regular pay is favorable to budget by \$12,450.
 - o All other wage accounts net to a favorable budget variance of \$51,621.
 - Budgeted wages are spread by month based on actual pay period ending dates.

Employee Benefits

Benefits to employees total \$2,382,034 and are \$153,653 or 6.1% favorable to budget.

- Significant Budget Variances:
 - o OPEB is favorable to budget by \$94,439.
 - o Health & Dental Insurance is favorable to budget by \$66,675.
 - o Worker's Comp Insurance is favorable to budget by \$32,252.
 - o All other benefit accounts net to an unfavorable budget variance of \$39,713.
 - Budgeted benefits are spread by month based on actual pay period ending dates.

Contract and Professional Services

Professional services expenses total \$683,846 and are \$1,181,248 or 63.3% favorable to budget.

- Significant Budget Variances:
 - o Other Professional services are favorable to budget by \$875,723.
 - o Consulting services are favorable to budget by \$99,686.
 - o Engineering services are favorable to budget by \$94,550.
 - o All other professional services accounts net to a favorable budget variance of \$111,289.

Materials and Supplies, Building, and Vehicle

These accounts total \$1,598,221 and are a combined \$437,065 or 21.5% favorable to budget.

- Significant Budget Variances:
 - o Materials & Supplies is favorable to budget by \$155,341.
 - o Maintenance & Repair is favorable to budget by \$133,028.
 - Expendable Equipment is favorable to budget by \$148,696.

Administrative Expenses

Administrative expenses total \$672,790 and are \$138,796 or 17.1% favorable to budget.

- Significant Budget Variances:
 - o Training & Development is favorable to budget by \$70.572.
 - o Licenses, Permits & Fees is favorable to budget by \$60,787.
 - o All other administrative expense accounts are favorable to budget by \$7,437.

<u>Utilities</u>

Utilities expenses total \$564,427 and are \$39,120 or 7.4% unfavorable to budget.

- Significant Budget Variances:
 - o Gas & Electric is unfavorable to budget by \$65,346.
 - o All other accounts are favorable to budget by \$26,226.

Billing Credits

Billing credits total \$443,543 and are \$187,900 or 29.8% unfavorable to budget.

These credits are calculated based on wages directly related to individual capital projects, and is the value of the labor involved in the construction of fixed assets.

LEGAL EXPENDITURES

BBK & Other	Prior Yr													YTD	ANNUAL
LEGAL	2020/21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	ACTUAL	BUDGET
	_	Jui-21	Aug-21	36h-51	000-21	1404-21	Dec-21	Jaii-22	FED-22	IVIAI-ZZ	Api-22	IVIAY-ZZ	Juli-22		
EXPENDITURES	Actual													Total	2021/22
GENERAL LEGAL:				Main Invoic	e not availab	le									
General	81													0	0
Acct/IS/Fin/Cust Serv	755		211											211	7,000
Communications	0													0	39,750
Admin (GM & Board)	33,039	4,479	2,631											7,111	125,204
Personnel	1,057													0	43,500
Public Info	0													0	0
Engineering	28,420	2,368	2,158											4,525	150,400
Plant	0													0	0
Field Ops	2,120													0	12,000
Park	6,122													0	15,000
Cust. Service	0													0	0
Metro Sewer	1,506	250	2,314											2,564	0
ADA Issues	0		_											0	0
El Capitan Pipeline Lease Negotiations	2,706	738	3,595											4,334	0
Special Counsel (Engineering)	18,566		1,076											1,076	0
Special Counsel (Field Ops)	2,925													0	0
Special Counsel (Park)	23,518	10,245	3,669											13,913	0
Special Counsel (Finance)	1,074		417											417	0
Special Counsel (Personnel)	51,543	1,348	1,059											2,408	0
Special Counsel (Board)	190	2,729	4,554					<u> </u>						7,282	0
Advanced Water Purification Project	33,090	6,653	770					<u> </u>						7,423	0
Sub total	206,712	28,810	22,455	0	0	0	0	0	0	0	0	0	0	51,265	392,854
Less: Capitalized Portion of General Legal	(31,149)	(10,245)	(3,572)	0	0	0	0	0	0	0	0		0	(13,817)	0
Total Non-litigation Legal Expense	175,563	18,565	18,883	0	0	0	0	0	0	0	0	0	0	37,448	392,854
LITIGATION:															
Total Litigation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITALIZED PROJECTS:															
Add: Capitalized portion of General Legal	31,149	10,245	3,572	-	-	-	-	-	-	-	-	-	-	13,817	0
Other	2,112	119	178											297	0
Castlerock Reorganization	4,194		1,972											1,972	0
Total Capitalized Expenditures	37,455	10,364	5,723	0	0	0	0	0	0	0	0	0	0	16,086	0
OTHER:															
JM Pipe Litigation (Shared)	2,233	52	147											199	n
JM Pipe Litigation (Sole Benefit)	190	32	-11											0	0
CPUC De-Energization Proceeding	0													0	0
Driscoll & Omens Prop 218 Litigation (Sole Benefits)	11,944	4,120	455											4,574	0
Driscoll & Omens Prop 218 Litigation (Shared)	4,168	236	156											392	0
Driscoll & Omens Prop 218 Litigation (PRA Requests)	17,903	383	734											1,117	0
Tin Fish Lease	11,976	1,156	96											1,252	0
Santee Basin Issues	63	_,_50												0	0
Sycuan Water Service Agreement	0													0	0
PP&E Annual billing	0													0	0
Third Party Reimbursable Legal Services	19,027													0	0
GRAND TOTAL	280,523	34,875	26,194	0	0	0	0	0	0	0	0	0	0	61,068	392,854

CONTRACT & PROFESSIONAL SERVICES FOR THREE MONTHS ENDING SEPTEMBER 30, 2021

													YTD	ANNUAL
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	ACTUAL	BUDGET
	Jul 21	Aug 21	3CP 21	OCT 21	1100 21	DCC 21	Juli 22	100 22	14101 22	Api 22	IVIUY ZZ	Jun 22	Total	DODGET
													Total	
FINANCE	13,361	29,405	15,128	-	-	-	-	-	-	-	-	-	57,894	657,567
ENGINEERING	30,626	162,990	118,481	-	-	-	-	-	-	-	-	-	312,097	3,579,423
OPERATIONS	19,160	16,927	83,593	-	-	-	-	-	-	-	-	-	119,680	541,793
HUMAN RESOURCES	11,131	20,562	5,182	-	-	-	-	-	-	-	-	-	36,875	547,857
ADMINISTRATION	7,830	5,451	35,390	-	-	-	-	-	-	-	-	-	48,671	468,939
PARK & CAMPGROUND	26,236	26,517	44,299	-	-	-	-	-	-	-	-	-	97,052	717,055
ADVANCED WATER PURIFICATION (1.)	3,280	-	8,297	-	-	-	-	-	-	-	-	-	11,577	-
SUBTOTAL	111,624	261,852	310,370	-	_	-	_	_	_	-	_	-	683,846	6,512,634
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	111,624	261,852	310,370	-	-	-	-	_	_	-	-	-	683,846	6,512,634

Note (1.): AWP expenses are paid from the METRO Fund.

Padre Dam Municipal Water District

Organizational Staffing By Department

	Budget FY '22	Actual 9/30/2021
ADMINISTRATION		
GENERAL MANAGER	1	1
ASSISTANT GENERAL MANAGER	0	1
BOARD SECRETARY	1	1
ADMINISTRATIVE ASSISTANT - GM	1	2
TOTAL ADMINISTRATION	3	5
OPERATIONS		T .
DIRECTOR OF OPERATIONS & WATER QUALITY	1	1
ADMINISTRATIVE ASSISTANT	1	1
CATHODIC PROTECTION PROGRAM COORDINATOR	1	1
COMPLIANCE SPECIALIST (ADMINISTRATOR)	1	1
COMPLIANCE SPECIALIST	1	1
CONSTR & MAINT SUPERVISOR (UTILITY CREW SUPERVISOR)	3	3
CONSTRUCTION EQUIPMENT OPERATOR	5	5
DISTRIBUTION MAINTENANCE SUPERVISOR	1	1
DISTRIBUTION MAINTENANCE MANAGER		
(WORKING OOC as Interim Operations Manager)	1	1
ELECTRICAL/INSTR CONTROL SUPERVISOR	1	1
ELECTRICAL/INSTR CONTROL TECHNICIAN	2	2
EQUIPMENT MECHANIC	2	2
FACILITIES MAINTENANCE SPECIALIST	1	1
FACILITIES MAINTENANCE WORKER	1	3
LAB ANALYST	2	2
LAB ANALYST-SENIOR	1	1
LAB ASSISTANT (Temporary)	1	1
OOC DISTRIBUTION MAINTENANCE SUPERVISOR	1	1
OPERATIONS SUPERVISOR	1	1
PLANT MANAGER	1	1
RECYCLED WATER PLANT OPERATOR	4	4
RECYCLED WATER PLANT SUPERVISOR	1	1
SCADA ADMINISTRATOR/TECHNICIAN	1	1
SYSTEMS OPERATOR TECHNICIAN	10	9
UTILITY WORKER	11	12
UTILITY WORKER - Temporary	4	0
WAREHOUSE SPECIALIST	0	1
WAREHOUSE WORKER	2	0
WASTEWATER COLLECTION SYSTEMS WORKER	2	2
WATER QUALITY (CONTROL) SPECIALIST	1	1
TOTAL OPERATIONS	65	62
ENGINEERING		
DIRECTOR OF ENGINEERING	1	1
DIRECTOR OF AWP	0	1
ENGINEERING MANAGER - AWP	2	2
ENGINEERING MANAGER - CIP	1	1
ENGINEERING SUPERVISOR	1	1
CONSTRUCTION INSPECTOR	2	2
CONSTRUCTION INSPECTOR - OOC	0	0
ENGINEER	3	3
ENGINEER - LIMITED TERM (AWP)	2	2
ENGINEER STAFF ASSISTANT	1	0

Padre Dam Municipal Water District

Organizational Staffing By Department

	Budget FY '22	Actual 9/30/2021
ENGINEERING TECHNICIAN	2	1
ENGINEERING TECHNICIAN - LIMITED TERM	0	1
RIGHT OF WAY AGENT	1	0
TOTAL ENGINEERING	16	15
FINANCE		
DIRECTOR OF FINANCE	1	1
ACCOUNTING MANAGER	1	1
SENIOR ACCOUNTANT	1	1
ACCOUNTING SPECIALIST	3	3
CUSTOMER SERVICE MANAGER	1	1
CUSTOMER SERVICE REPRESENTATIVE	7	7
LIMITED TERM CUSTOMER SERVICE REP	1	1
FIELD SERVICES SUPERVISOR	1	1
FIELD SERVICES TECHNICIAN	5	5
FIELD SERVICES TECHNICIAN - TEMPORARY / LIMITED TERM	1	1
TOTAL FINANCE	22	22
TOTALTINANCE		
HUMAN RESOURCES		
DIRECTOR OF HUMAN RESOURCES	1	1
HUMAN RESOURCES SPECIALIST	1	1
HR STAFF SUPPORT - PIPELINE	1	0.0
SAFETY & RISK MANAGER	1	1
COMMUNICATIONS ASSISTANT	1	1
COMMUNICATIONS OFFICER	1	1
INFO SYSTEMS MANAGER	1	1
INFO SYSTEMS TECH SPECIALIST (SYSTEM ADMINISTRATOR)	1	1
INFO SYSTEMS TECH SPECIALIST (J/S ASSISTANT)	1	1
LIMITED TERM INFO SYSTEMS TECH SPECIALIST	1	1
GIS COORDINATOR	1	1
GIS/CAD SPECIALIST	1	1
GIS/CAD SPECIALIST - LIMITED TERM	1	1
TOTAL HUMAN RESOURCES	13	12.0
TOTAL HOWAIT RESOURCES	13	12.0
PARK		
DIRECTOR OF PARK & RECREATION	1	1
PARK RECREATION MANAGER	1	1
PARK OPERATIONS MANAGER	1	1
PARK & RECREATION SUPERVISOR - OUTSIDE	1	1
PARK & RECREATION SUPERVISOR - INSIDE	1	0
PARK & RECREATION INSIDE COORDINATOR	4	4
PARK & RECREATION OUTSIDE COORDINATOR	7	7
PARK & RECREATION OPERATIONS ADMINISTRATOR	1	1
PARK & REC AIDE - PART-TIME	5.2	4.7
Park & Recreation Outside Coordinator (Part-Time)	0	0.4
Park & Recreation Outside Coordinator (Temporary)	0	0
PARK SUPPORT STAFF (PART-TIME)	0	0
PARK SUPPORT STAFF (seasonal)	0	0
PARK SUPPORT STAFF (on call)	0.3	0
TOTAL PARK & CAMPGROUNDS	22.5	21.1
TOTAL STAFFING	141.5	137.1

MAJOR CONSTRUCTION PROJECTS FOR THREE MONTHS ENDING SEPTEMBER 30, 2021

		ANNUAL		ACTUAL		TOTAL	REMAINING
JOB#	DESCRIPTION	BUDGET	Month of	YTD	Costs	PROJECT	PROJECT
		2021/22	September 30, 2021	2021/22	ITD *	BUDGET	BUDGET
	JOINT WTR AGENCIES NCCP (MSCP WILDLIFE CORRID)	-	-	666	826,291	825,625	(666
	ANNUAL RAISE AIR VACS **	146 504	- 62.205	2,745	239,902	237,157	(2,745
	WSA VALVE REPLACEMENT PROGRAM ** SEWER MANHOLE REHAB **	146,504	63,205	164,469	8,128,594 771,171	8,110,629 771,171	(17,965
	WSA POLYSERVICE REPLACEMENT **	128,638	22,237	56,899	3,414,103	3,485,842	71,739
	ESA POLYSERVICE REPLACEMENT **	106,846	8,443	18,968	1,297,600	1,385,477	87,878
202033	ESA AIRVACS	-	-	-	322,421	322,421	-
202034	ESA VALVE REPLACEMENT PROGRAM**	147,180	27,999	114,699	2,743,182	2,775,663	32,481
	ESA SEC. SUPPLY CONN ORIG SITE RESTORATION	-	-	-	10,789,414	10,789,414	-
	HWD/PD CONNECTION @ CAMINO CANADA (97008) MAGNOLIA AVE SO RELIEF SEWER SEGMENT 1 DSN & CONST	-	-	-	19,975 39,007	19,975 39,007	-
	SECURITY UPGRADES PH2	- -	-	-	798,757	798,757	- -
	CSC PHASE II OPS	-	-	-	12,059,245	12,059,245	-
206007	LAKESIDE INTERCEPTOR REPL PARTICIPATION	-	-	-	1,229,835	1,229,835	-
206011	COTTONWOOD ESTATES D/P	-	-	-	105,995	105,995	-
	WRF PLC NEWWORK UPGRADE	-	-	-	24,457	24,457	-
	S LAKES PK-RESTROOM RENOVATION	-	-	-	7,003	7,003	-
	WRF TREATMENT EQUIPMENT REPLACEMENT PROGRAM	-	-	-	237,830	237,830	-
	WRF NPDES RENEWAL SCADA SOFTWARE UPGRADES - OPS	-]]	-	268,270 1,388,040	268,270 1,388,040	-
	BLOWOFF INSTALLATIONS **	5,385	_	_	785,617	791,002	5,385
	5 RES RETRO PH 3 - W. VICTORIA	-	-	-	5,959,345	5,959,345	-
	5 RES RETRO PH 4 - BLOSSOM VALLEY	-	-	-	126,389	126,389	-
208029	S LAKES PK-SHELTERS REPLACEMENT	-	-	-	1,107,705	1,107,705	-
209004	CSC ELEC RELIABILITY & CONSOLIDATION	-	-	-	79,323	79,323	-
209013	IPS SCREENING IMPROVEMENT PROJ	-	-	-	106,086	106,086	-
	EMERGENCY GENERATOR - FLINN SPRINGS PS	-	-	-	1,173,630	1,173,630	-
	RIOS CANYON PS EMERG GEN SET	-	-	-	768,176	768,176	-
	ALPINE HIGH SCHOOL D/P (PART OF SPANISH BIT LOOP)	-	-	-	557	557	-
	ESA 2ND CONNECTION MITIGATION & MONITORING	-	-	-	340	340	-
	ALPINE RANCH ESTATES WEST D/P COMPUTER PROJECT 2010/2011	-	-	-	26,322 35,552	26,322 35,552	-
	SUNRISE RESERVOIR EROSION CONTROL	_	_	_ [652,687	652,687	_
	PROSPECT AVE. WIDENING (CUYAMACA TO MAGNOLIA)	_	-	_	1,247,411	1,247,411	-
	SOLAR POWER - RES/OPS/WRF SITES	-	-	-	6,640	6,640	-
	RIOS CANYON SUCT LINE REHAB/REPLACEMENT	-	-	-	420,466	420,466	-
211017	S LAKES PK - CAMPGROUND PLAYGROUND RENOVATION	-	-	-	130,775	130,775	-
211022	WALMART SWR DIVERSION PRELIMINARY STUDY	-	-	-	(136,306)	(136,306)	-
211023	VAULT LID REPLACEMENT	-	-	-	49,897	49,897	-
	WRF CHLORINE TROLLEY MODIFICATION	-	-	-	407,891	407,891	-
	WRF PAVING REPAIR	-	-	-	74,303	74,303	-
	COUNTY WING AVENUE SEWER RELOCATION	-	-	-	132,162	132,162	-
	LAKESIDE WD CONNECTION - ABANDON FY 11/12 CIP POST ENG ASBUILTS (SUBSEQUENT)	-	-	-	100,176 16,084	100,176 16,084	-
	FINANCIAL COMPUTER SYST UPGRADE - EDMS IMPLEMENTA	_	_	_ [270,751	270,751	_
	VIEWSIDE LANE 8" RPLC DESIGN & CONSTRUCTION	<u>-</u>	_	_	96,226	96,226	_
	ANNUAL SEWER RPLC/REHAB - BRAVERMAN SEWER CIPP PH	-	-	_	352,072	352,072	_
	FINANCIAL COMPUTER SYST UPGRADE - CIS SOFTWARE	-	-	-	1,444,450	1,444,450	-
212013	FINANCIAL COMPUTER SYST UPGRADE - FINANCE & HR SOFT	-	-	-	733,266	733,266	-
212014	CSC PHASE II, VERIZON RELOCATION	-	-	-	6,062	6,062	-
212015	ESA SECONDARY CONNEC LAND ACQ - VALLONE	-	-	-	757,864	757,864	-
212016	S LAKES PK - SYCAMORE RESTROOM REPAIRS	-	-	-	504,630	504,630	-
	S LAKES PK - PAVING LAKE 1	-	-	-	129,815	129,815	-
	WRF MAGNETIC METER INSTALL	-	-	-	1,617	1,617	-
	ESA SECONDARY CONNECTION LAND ACQ - EL DORADO	-	-	-	277,850	277,850	-
	FY 2013/14 CIP POST ENG ASBUILT	-	-	-	59,993	59,993	-
	WSA VALVE REPLACEMENT PROGRAM (2013/14) ANNUAL SEWER RPLC/REHAB - SEWER CIPP REPAIRS 13/14	_	<u> </u>	_	281,892 276,682	281,892 276,682	_
	WRF VALVE REPLACEMENT FY 14	_		_	102,351	102,351	_
	CHOCOLATE SUMMIT RES LAND ACQ.	-	_	-	130,541	130,541	-
	EMERGENCY DIESEL TRAILER PUMP	_	-	-	430,504	430,504	_
	IPS CHOPPER PUMP PROJECT	-	-	-	8,626	8,626	-
214002	PS 3 & 4 SURGE TANK COATING (PREV. RESERVOIR & SURGE	-	-	-	160,504	160,504	-
214003	IPS GRINDERS & GATES RPLC	-	-	-	170,224	170,224	-
214004	PS 1 SURGE TANK REPLACEMENT DESIGN & CONSTRUCTION	-	-	-	654,091	654,091	-
	POINCIANA DR.	-	-	-	33	33	-
	ESA SECONDARY CONNECTION ALT SITE	200,000	826	1,046	21,129,701	21,328,655	198,954
214008	PARK OFFICE / RESTROOM RENOVATION	-	-	-	(621)	(621)	-
_	WRF CHLORINE TROLLEY POST CONSTRUCTION		-	•	45,724	45,724	

MAJOR CONSTRUCTION PROJECTS FOR THREE MONTHS ENDING SEPTEMBER 30, 2021

		ANNUAL		ACTUAL		TOTAL	REMAINING
JOB#	DESCRIPTION	BUDGET	Month of	YTD	Costs	PROJECT	PROJECT
		2021/22	September 30, 2021	2021/22	ITD *	BUDGET	BUDGET
214014	SMALL DIA SEWER REPAIRS	-	-	-	278,019	278,019	-
	S LAKES TENGO (WIFI) UPGRADE	-	-	-	120,017	120,017	-
	MAST STEEL PIPE REPAIRS DESIGN & CONSTR.	-	-	-	506,031	506,031	-
	URBAN WATER MGMT PLAN 2015 - 2016	-	-	-	320	320	-
	PROSPECT BRIDGE PIPE REPAIR VALVE REPLACEMENT PROGRAM FY 14/15 (CONTRACT)	- -	[]		10,437 386,314	10,437 386,314	-
	PROP ONE - WRF EXPANSION	- -]		183,677	183,677	_
	ESA SECONDARY CONNECTION GRADING	_	_	_	378,825	378,825	_
	GROSSMONT COLLEGE PRIVATIZATION	-	_	-	311,917	311,917	-
	CSC TENANT IMPROVEMENT	-	-	-	32,513	32,513	-
215011	EAST COUNTY REGIONAL REUSE PROGRAM	-	-	-	772,766	772,766	-
215012	ANNUAL SEWER ASSESSMENT	-	-	-	109	109	-
215014	S LAKES LAKE 1 LANDSCAPE	-	-	-	52,716	52,716	-
215015	SEWER PROJECTS 16/17	-	-	-	3,100,769	3,100,769	-
	AWP BRINE MINIMIZATION PILOT TESTING	-	-	-	18	18	-
	SANTEE LAKES OPS YARD BUFFER	-	-	-	-	-	-
	COUNTY OF SD WING AVE	-	-	-	139,289 370	139,289 370	-
	S LAKES FAMILY REC AREA (LAKE 4) PIPELINES AT BRIDGE CROSSINGS	_]]		370	570	_
	EL CAP PL VALVE & VAULT REMOVAL WOODSIDE (PREV 36" T	_	_	_	48,178	48,178	_
	S LAKES STANDBY GENERATOR	-		-	273,425	273,425	-
	S LAKES PARK RESERVATION SOFTWARE UPGRADE	-	_	-	22,858	22,858	-
	S LAKES SNACKLE BOX	-	_	-	5,359	5,359	-
216006	S LAKES WEBSTE DESIGN	-	-	-	9,558	9,558	-
216007	S LAKES SHED IMPROVEMENT	-	-	-	47,242	47,242	-
216010	RECYCLED WATER PUBLIC FILLING STATION	-	-	-	162,210	162,210	-
	WRF AERATION PANELS	-	-	-	224,151	224,151	-
	S LAKES KIWANIS PLAYGROUND SHADE STRUCTURE	-	-	-	37,662	37,662	-
	OPS YARD FENCE REPLACEMENT	-	-	-	1 110 070	-	-
	PS 3 & 4 SURGE TANKS REPLACEMENT WRF CONCRETE REPAIR	-	-	-	1,110,978 553,855	1,110,978 553,855	-
	WRF FENCE REPLACEMENT	_]]		322,152	322,152	_
	METER SHOP ROOF REPLACEMENT	-	_	_	165,320	165,320	_
216028	S LAKES WEST SIDE PARKING	-	-	-	1,668,358	1,668,358	-
216029	S LAKES KIWANIS PLAYGROUND RUBBERIZED SURFACE	-	-	-	40,292	40,292	-
216030	GIS BUILD OUT	-	-	-	59,683	59,683	-
216032	FY 17 CIP POST ENG ASBUILTS	-	-	-	121,190	121,190	-
	OPS YARD POST CONSTRUCTION ASBUILTS	-	-	-	68,206	68,206	-
	SITE PAVING AS NEEDED	370,373	32,794	70,672	396,353 81,757	696,054 81,757	299,701
	WRF SCADA HARDWARE S LAKES SHORELINE RESTORATION	- -]		25,375	25,375	-
	WOODSIDE SEWER LIFT STATION	540,660	_	-	104	540,764	540,660
	WRF BLOWER REPLACEMENT	-	_	_	535	535	-
217002	SEWER TRANS-RIVER INTERCEPTOR (SIPHON) - DESIGN & COI	1,974,224	-	-	-	1,974,224	1,974,224
217003	WATER PUMPS REPLACEMENT PROGRAM	-	-	-	38,492	38,492	-
217007	S LAKES GENERAL STORE & ADMIN. BLDG IMPROVEMENTS	-	21,676	37,528	8,820,011	8,782,483	(37,528
217008	SUNRISE RESERVOIR DRAINAGE & SITE IMPROVEMENT	-	-	-	14,370	14,370	-
	IPS WET WELL IMPROVEMENTS	-	-	-		-	-
	S LAKES ADA IMPROVEMENTS S LAKES OBSERVATION DECK	-	·	-	51,732 2,962	51,732	-
	S LAKES OBSERVATION DECK S LAKES DOG PARK	-	<u> </u>		2,962 35,700	2,962 35,700	-
	RES. (VIEJAS MTN) REBURB/COATING - DESIGN & CONSTRUC	-] []		686,754	686,754	-
	ANNUAL SEWER REPL/REHAB	-	.	_	293,110	293,110	-
	ALPINE BLVD. WATER MAIN RELOCATE	-	_	-	72,586	72,586	-
	WOODROSE AVE. TECHITE SEWER REPLACEMENT	-	_	-	789,149	789,149	-
217023	ONBASE INSTALLATION & CONVERSION	-	-	-	26,460	26,460	-
217024	IPS WET WELL & FORCE MAIN IMPROVEMENTS	-	-	-	1,517,562	1,517,562	-
217025	FACILITY EROSION REPAIRS FY 18	-	-	-	1,025	1,025	-
217027	FANITA TERRACE RES. REFURB/COATING - DESIGN & CONSTR	2,261,502	-	-	449	2,261,951	2,261,502
	WRF PRIMARY & SECOND BASIN REFURBISHING	-	-	-	60,921	60,921	-
	S LAKES WEST LK 16/17 IMPROVEMENTS	-	-	-	56,956	56,956	-
	MOUNTAIN VIEW CONNECTOR PIPELINE	-	-	-	7,503,429	7,503,429	-
	SECURITY ENHANCEMENTS-FIELD SITES	-	424.000	162.462	54,784	54,784	150 220
	QUAIL CANYON PRESSURE REDUCING STATION S LAKES POOL COMPLEX IMPROVEMENTS	322,782	131,090	163,462	346,298 227,418	505,618 227,418	159,320
	SCADA UPGRADES AT DISTRICT FACILITIES - WATER	96,838		[]	50,370	147,208	96,838
	WRF LAB RENOVATIONS		_	_	180,545	180,545	-
	GROSSMONT RESERVOIR REFURB/COATING	3,024,000	2,207	26,937	144,354	3,141,417	2,997,063
	LOS COCHES RESERVOIR PIPE REPLACEMENT	, , ,	1 ' 1	<i>'</i>	304,744	304,744	, ,

MAJOR CONSTRUCTION PROJECTS FOR THREE MONTHS ENDING SEPTEMBER 30, 2021

		ANNUAL		ACTUAL		TOTAL	REMAINING
JOB#	DESCRIPTION	BUDGET	Month of	YTD	Costs	PROJECT	PROJECT
		2021/22	September 30, 2021	2021/22	ITD *	BUDGET	BUDGET
218027	TAVERN & W VIC @ HWY 8 PIPE UPGRADE	1,091,775	1,807	4,457	81,339	1,168,657	1,087,318
218028	DEVELOPMENT SERVICES MODERNIZATION	-	-	-	56,339	56,339	-
218029	SEWER REHABY FY2019	-	-	-	270,076	270,076	-
218032	LAKE 1 WEIR SO. OVERFLOW	364,447	-	-	1,554	366,001	364,447
218035	BLOSSOM VALLEY RESERVOIR IMPROVEMENT	1,250,000	-	1,935	2,452	1,250,517	1,248,065
218036	S LAKES FISH CLEANING STATION	-	-	-	24,084	24,084	-
218037	SEWER MANHOLE REHAB 2019	-	-	-	125,509	125,509	-
218038	WRF LIGHTING UPGRADES	-	-	-	36,574	36,574	-
218039	WRF FLIGHTS & GEAR UPGRADES	-	-	-	1,164,147	1,164,147	-
219004	PUMP STATION IMPROVEMENTS -DESIGN & CONSTRUCTION	1,950,438	5,081	13,299	72,556	2,009,695	1,937,139
219008	ACCESS CONTROL, SECURITY & FIRE SYSTEM MAINTENANCE	-	-	-	2,065	2,065	-
219026	CORDIAL RD PIPELINE	3,390,000	629,763	1,398,614	1,804,732	3,796,118	1,991,386
219028	JERRY JOHNSON RES REFURB	1,024,420	-	282	1,950	1,026,088	1,024,138
219029	VALVE REPLACEMENT CONTRACTED - WATER	1,050,000	7,643	19,416	97,166	1,127,750	1,030,584
220001	WRF ZIMPRO BATHROOM & SWR REPL	-	-	-	50,000	50,000	-
220003	S LAKES N LK 5 RESTROOM REMODEL	-	-	-	38,206	38,206	-
220005	RIOS CANYON PS2 SURGE TANK	566,534	70,738	100,224	288,582	754,892	466,310
220006	COUNTY SEWER IMPROVEMENTS	547,000	-	-	-	547,000	547,000
220010	SEWER & MANHOLE REHABILITATION 2020	767,268	1,714	20,900	36,903	783,271	746,368
220011	S LAKES SCADA FLOATING CABINS	-	-	-	36,554	36,554	-
220015	HVAC REPLACEMENT OPS BUILDING	-	-	-	69,693	69,693	-
220018	FY21 POST ENG ASBUILTS	25,000	-	-	30,396	55,396	25,000
220025	WOODSIDE AVENUE ROUNDABOUT	148,126	-	-	151,702	299,828	148,126
220027	SIPHON & SLUDGET MAIN IMPROVEMENT	556,000	639	5,443	2,909,334	3,459,891	550,557
	GROSSMONT COLLEGE METER STRUCTURE	230,000	-	-	-	230,000	230,000
221002	EROSION REPAIRS FY21/22	101,390	-	-	212,385	313,775	101,390
221007	PIPELINE RPLC - I-8 UNENCASED TRANS MAIN CROSSINGS DE	225,000	844	2,013	2,013	225,000	222,987
	CONSTRUCTION SUPPORT FOR CIP PROJECTS	360,705	-	-	-	360,705	360,705
	ENERGY EFFICIENCY PROJECTS	447,000	-	-	-	447,000	447,000
	IPS EXPANSION (6 MGD) - DESIGN & CONSTRUCTION	2,538,342	-	-	-	2,538,342	2,538,342
	PARK DAY USE RESTROOM REMODEL	64,000	-	-	-	64,000	64,000
	SEWER MASTER PLAN PROJECTS (PREV SEWER TOWN CENTE	2,365,650	-	-	-	2,365,650	2,365,650
	SEWER VAULT AND VAULT PIPING R&R	323,000	-	-	-	323,000	323,000
	WRF ELECTRICAL	591,000	-	-	-	591,000	591,000
	WRF GENERATOR TRANSFER SWITCH	56,000	-	-	-	56,000	56,000
	WRF PIPING & VALVING	100,000	-	-	-	100,000	100,000
	WRF SCADA RPLC	322,067	-	-	-	322,067	322,067
	WRF SLIDE GATE & AUTOMATION	28,486	-	-	-	28,486	28,486
	36-IN TRANS MAIN VALVE/VAULT UPGRADES	-	-	-	-	-	-
	ALPINE PACIFIC RESERVOIR IMPROVEMENTS	-	-	-	-	-	-
	D/P GENERAL	-	-	-	-	-	-
	FANITA TERRACE RES. REFURB/COATING - DESIGN & CONSTR	-	-	-	-	-	-
	LIFT STATION -REPLACE AGING ELECTRICAL EQUIPMENT	-	·	-	-	-	-
	MCC/SWITCHGEAR MOUNTAIN TOP PS	-	·	-	-	-	-
	RES. (JERRY JOHNSON) REBURB/COATING - DESIGN & CONST	-	·	-	-	-	-
	SEWER TECHITE PIPE WOODROSE AVE DESIGN & CONSTRU WRF CHEMICAL TANKS	-	·	-	-	-	-
	WIN CHEWICAL PAINS	20.000 ==		2 22 : 5= :	-	454.22	-
	1000/ of ANNUAL DUDGET	29,808,579	1,028,706	2,224,674	126,825,192	154,409,098	27,583,905
	100% of ANNUAL BUDGET	29,808,579	J F	/			
	% of ANNUAL BUDGET COMPLETED		L	7.5%			
	DEVELOPER JOBS		Г	18,456			
	GRAND TOTAL ALL JOBS			2,243,130			

^{*} Inception to Date

^{**}Capitalized annually, JOB remains open.

CIP Summary by Department													
	Annual CIP	Month	YTD	100% Budget									
Department	Budget	Completed	Completed	% Completed									
Engineering	25,816,873	844,709	1,739,278	6.7%									
Field Ops	2,830,153	162,321	447,868	15.8%									
Water Recycling	1,097,553	ı	-	0.0%									
Finance	-	1	-	0.0%									
GM	-	-	-	0.0%									
Park	64,000	21,676	37,528	58.6%									
Totals	29,808,579	1,028,706	2,224,674	7.5%									

PADRE DAM MWD

CIP SUMMARY

		Ī		Capital Rep	olacement		Restricted	Сар			
PROJECT	Job # or WO#	YTD CIP ACTUAL EXPEND	Potable	Recycled	Sewer	Park	Energy 610	Potable 611	Sewer 521 523		TOTALS
JOINT WATER AGENCIES NCCP (MSCP)	98046	666	340	93	13	-	-	167	47	7	666
ANNUAL RAISE AIR VACS	98048	2,745	2,745	-	-	-	-	-	-	-	2,745
WSA VALVE REPLACEMENT PROGRAM	99017	164,469	164,469	-	-	-	-	-	-	-	164,469
WSA POLYSERVICE REPL	202008	56,899	56,899	-	-	-	-	-	-	-	56,899
ESA POLY SERVICE REPLACEMENT	202032	18,968	18,968	-	-	-	-	-	-	-	18,968
ESA VALVE REPLACEMENT	202034	114,699	114,699	-	-	-	-	-	-	-	114,699
ESA SECONDARY CONNECTION ALT SITE	214007	1,046	640	-	-	-	-	406	-	-	1,046
SITE PAVING AS NEEDED	216035	70,672	65,372	1,767	3,534	-	-	-	-	-	70,672
S LAKES GENERAL STORE & ADMIN. BLDG IMPROVEMENTS	217007	37,528	-	-	-	37,528	-	-	-	-	37,528
QUAIL CANYON PRESSURE REDUCING STATION	217042	163,462	163,462	-	-	-	-	-	-	-	163,462
SCADA UPGRADES AT DISTRICT FACILITIES - WATER	218014	-	-	-	-	-	-	-	-	-	-
GROSSMONT RESERVOIR REFURB/COATING	218024	26,937	26,937	-	-	-	-	-	-	-	26,937
TAVERN & W VIC @ HWY 8 PIPE UPGRADE	218027	4,457	4,457	-	-	-	-	-	-	-	4,457
BLOSSOM VALLEY RES IMPROVEMENT	218035	1,935	1,935	-	-	-	-	-	-	-	1,935
PUMP STATION IMPROVEMENTS -DESIGN & CONSTRUCTION	219004	13,299	13,299	-	-	-	-	-	-	-	13,299
CORDIAL RD PIPELINE	219026	1,398,614	1,398,614	-	-	-	-	-	-	-	1,398,614
JERRY JOHNSON RES REFURB	219028	282	282	-	-	-	-	-	-	-	282
VALVE REPLACEMENT FY 2019/20	219029	19,416	19,416	-	-	-	-	-	-	-	19,416
RIOS CANYON PS2 SURGE TANK	220005	100,224	100,224	-	-	-	-	-	-	-	100,224
SEWER & MANHOLE REHABILITATION 2020	220010	20,900	-	-	20,900	-	-	-	-	-	20,900
SIPHON & SLUDGET MAIN IMPROVEMENT	220027	5,443	-	-	5,443	-	-	-	-	-	5,443
I-8 Unencased Transmission Main Crossing	221007	2,013	2,013	-	-	-	-	-	-	-	2,013
			-	-	-	-	-	-	-	-	
TOTALS		2,224,674	2,154,770	1,860	29,890	37,528	-	572	47	7	2,224,674
Developer Jobs		18,456	12,919	-	5,537	-	-	-	-	-	18,456
TOTALS		2,243,130	2,167,690	1,860	35,427	37,528	-	572	47	7	2,243,130

OVERTIME REPORT

			lul-21	Aug-21	Sep-21	Oct-21	N	lov-21	De	c-21	Ja	n-22	Feb)- 22	Mar-22	: A	\pr-22	M	lay-22	Ju	n-22		YTD		NNUAL UDGET
FINANCE:																									
11	Accounting	\$	355 \$	126	\$ 237	\$ -	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	718	\$	3,000
12	Customer Service		-	-	-	-		-		-		-		-	-		-		-		-		-		500
13	Meter Reading		76	-	-	-		-		-		-		-	-		-		-		-		76		500
19	Finance Administration		-	-	-	-		-		-		-		-	-		-		-		-		-		-
Total Fin	ance	\$	431 \$	126	\$ 237	\$ -	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	794	\$	4,000
ENGINEER	IING:																								
31	 Developer Projects	\$	459 \$	-	\$ -	\$ -	\$	_	\$	-	\$	_	\$	-	\$ -	\$	_	\$	_	\$	_	\$	459	\$	250
34	District Projects	•	-	-	-	-	•	_	•	-	•	_	•	-	-	•	_	•	_	•	_	l	-	•	4,000
37	Inspection		3,351	2,311	4,223	-		_		-		-		-	-		-		-		_		9,885		12,000
39	Engineering Administration		-	-	-	-		-		-		-		-	-				-		-		, -		750
Total Eng		\$	3,810 \$	2,311	\$ 4,223	\$ -	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	10,344	\$	17,000
ODED ATIO	INIC.																								
OPERATIO 41	System Operators	ċ	2,734 \$	3,223	\$ 1,938	¢	ċ		ċ		ċ		¢	_	¢	ć		Ċ		ć	_	\$	7,895	¢	32,000
41	Electrical	Ş	2,754 Ş -	3,223	204	٠ -	Ş	-	Ş	-	Ş	-	Ş	_	-	Ş	_	Ş	_	Ş	-	۶	204	Ş	3,000
43	Warehouse Inventory		_	_	204			_		_		_		_	_		_		_		-		-		250
45	Mechanic		_	_	_			_		_		_		_	_		_		_		-		_		1,000
45	Valve Crew		1,144	838	2,149			_		_		_		_			_		_		-		4,131		7,000
40 47	Pump Station Maintenance		1,144	-	2,149			_		_		_		_	_		_		_		-		309		3,000
48	SCADA		250	- -	234			_		_		_		_	_		_		_		_		250		5,000
49	Cathodic Coating/Maintenance		-	-	249			_						_			_		_		_		249		2,500
51	Plant Operations		5,708	426	512			_		_		_		_	_		_		_		_		6,646		10,000
52	Lab / Monitoring		- -	327	-			_						_			_		_		_		327		1,000
53	Cross Connection		_	327	_			_		_		_		_	_		_		_		_		327		1,000
55 55	Wtr Recl		<u>-</u>	_	_			_		_		_		_			_		_		_		_		_
61	Facilities Maintenance		432	_	_			_		_		_		_	_		_		_		_		432		3,000
66	Industrial Compliance		-	_	16	_		_		_		_		_	_		_		_		_		16		3,000
71	Sewer Collector System Maint		1,903	652	1,187	_		_		_		_		_	_		_		_		_		3,742		20,000
71	Operating Contingency		-	-	1,107			_		_		_		_			_		_		_		5,742		20,000
72	Construction Crews		3,335	1,218	1,721	_		_		_		_		_	_		_		_		_		6,274		40,000
79	Field Operations Admin		-	-	-,,,,,	_		_		_		_		_	_		_		_		_		-		-
	perations	\$	15,521 \$	6,684	\$ 8,270	\$ -	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	30,475	\$	127,750
		<u>-</u>					-									-									
	ESOURCES & SAFETY:																					١.			
92	Human Resources	\$	- \$	-	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
95	Safety		-	-	-	-		-		-		-		-	-		-		-		-		-		-
16	Network		249	111	124	-		-		-		-		-	-		-		-		-		484		3,500
91	Communications		-	-	-	-	<u> </u>	-	12	-		-	1.	-	-	<u> </u>	-		-	<u> </u>	-	ļ.,	-		-
Total Hu	man Resources & Safety	\$	249 \$	111	\$ 124	\$ -	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	484	\$	3,500
ADMINIST	RATION:																								
69	Administrative Services	\$	- \$	-	\$ -	\$ -	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
93	Board & Board Support	r	-	-	-	-	7	-	•	-	•	-		-	-	т	-		-	•	-		-	•	-

OVERTIME REPORT

	lul-21	Aug-21	S	ep-21	Oct-	21	Nov	-21	Dec	:-21	Ja	n-22	Fe	b-22	Ma	ar-22	Ap	or-22	Ma	y-22	Ju	n-22	YTD OTAL	INUAL JDGET
99 General Management Total Administration	\$ <u>-</u> - 1	\$ -	\$	<u>-</u>	\$	-	\$	<u>-</u>	\$	-	\$	-	\$	-	\$	-] \$	-	\$	-	\$	-	\$ -	\$ -
PARK & CAMPGROUND: 62 Day Use Recreation Svcs 64 Campgrounds Total Park & Campgrounds	\$ -	-	2 \$	1,716 - 1,716		- - -	\$	- - -	\$		\$	- -	\$	- -	\$	- -	\$	- -	\$	- - -	\$	- -	\$ 4,615 - 4,615	\$ 18,000 - 18,000
OTHER: 80 AWP Total Park & Campgrounds	\$ 200	\$ -	\$	86 86	\$	- -	\$	- -	\$ \$	-	\$	-	\$	-	\$	-	\$	-	\$ \$	- -	\$	-	\$ 385 385	-
GRAND TOTAL ALL DEPARTMENTS	\$ 21,667	\$ 10,77	4 \$	14,656	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 47,097	\$ 170,250

MONTHLY TREASURER'S STATEMENTS

September 30, 2021

Notes to Treasurer's Statements	Page 13
Cash and Investment Summary	Page 14
Graph - Investments by Type - Market Value	Page 15
Graph - Major Investment Yield Comparison	Page 16
California Bank & Trust Loan and COP - Financial Requirements	Page 17
Glossary of Terms	Page 18

Padre Dam Municipal Water District Notes to the Treasurer's Statements as of 09/30/21

In September, there were several maturities and purchases of investments. included an FHMS K047 A1 note with a \$4K par value and coupon rate of 2.827%, an FHMS K722 A1 note with a \$3K par value and coupon rate of 2.183%, an FHMS K041 A1 note with a \$7K par value and coupon rate of 2.720%, an FHLMC note with a \$548 par value and coupon rate of 2.454%, a MBALT 2020-A A3 note with a \$13K par value and coupon rate of 1.840%, a TAOT 2019-B A3 note with a \$39K par value and coupon rate of 2.570%, an Allya 2019-4 A3 note with a \$16K par value and coupon rate of 1.840%, an HDMOT 2020-A A3 note with an \$8K par value and coupon rate of 1.870%, an NALT 2020-A A3 note with a \$17K par value and coupon rate of 1.840%, a FordL 2020-A A3 note with a \$12K par value and coupon rate of 1.850%, a GMCar 2020-1 A3 note with a \$7K par value and coupon rate of 1.840%, a US Treasury note with a \$100K par value and coupon rate of 2.000%, a Societe Generale NY CD with a \$545K par value and interest rate of 1.800%, a CA State Taxable Go Bonds with a \$460K par value and interest rate of 5.000%, a Northern Trust Company Corp note with a \$120K par value and coupon rate of 2.375%, a PACCAR Financial Corp note with a \$130K par value and coupon rate of 2.000%, a US Treasury note with a \$300K par value and coupon rate of 2.000%, a US Treasury note with a \$300K par value and coupon rate of 2.000%, a US Treasury note with a \$100K par value and coupon rate of 2.000%, a Freddie Mac note with a \$635K par value and coupon rate of .250%, and a Freddie Mac note with a \$450K par value and coupon rate of .250%. Purchases included a US Treasury note with a \$1.5M par value and coupon rate of .375%, an American Honda Finance Corp note with a \$180K par value and coupon rate of .750%, a John Deere Capital Corp note with a \$45K par value and coupon rate of .625%, a Nestle Holdings Corp note with a \$300K par value and coupon rate of .606%, a Toyota Motor Credit Corp note with a \$140K par value and coupon rate of .625%, a BMWLT 2021-2 A3 note with a \$140K par value and coupon rate of .330%, a HALST 2021-C A3 note with a \$225K par value and coupon rate of .380%, and an Inter-American Development Bank note with a \$1.095M par value and coupon rate of .500%.

Including proceeds from the issuance of the COP, about 22.6% of available cash is now in LAIF at an interest rate of .206%. LAIF balance at the end of the month was \$24,787,258. Not including the proceeds from the issuance of the COP Loan, about 23.2% of available cash is in LAIF.

PFM managed funds of \$56,196,707 had a yield to maturity at market of .474%, a yield to maturity at cost of .661% and an average duration of 1.84. Padre Dam MWD managed funds of \$50,774,720 had a yield at cost of .110%. The total portfolio average time to maturity was 441 days. Not including the proceeds from the issuance of the COP Loan, the average time to maturity was 452 days.

The Dow closed at 33,843 at month end, about 1,517 points lower than it was at the end of last month. Treasury bond prices on shorter term maturities were lower from last month. The yield on the 30-year bond was higher from 1.852% to 2.045%. The yields on shorter-term bonds of 3 to 5 years were higher from the prior month. The Fed Funds Rate ranged between .00% and .25%.

All investments have been made in accordance with Padre Dam MWD Investment Policy. The Investment Summary provides documentation that Padre Dam MWD has sufficient funds to meet a minimum of six months pool's expenditure requirements, in compliance with Government Code, Section 53646.

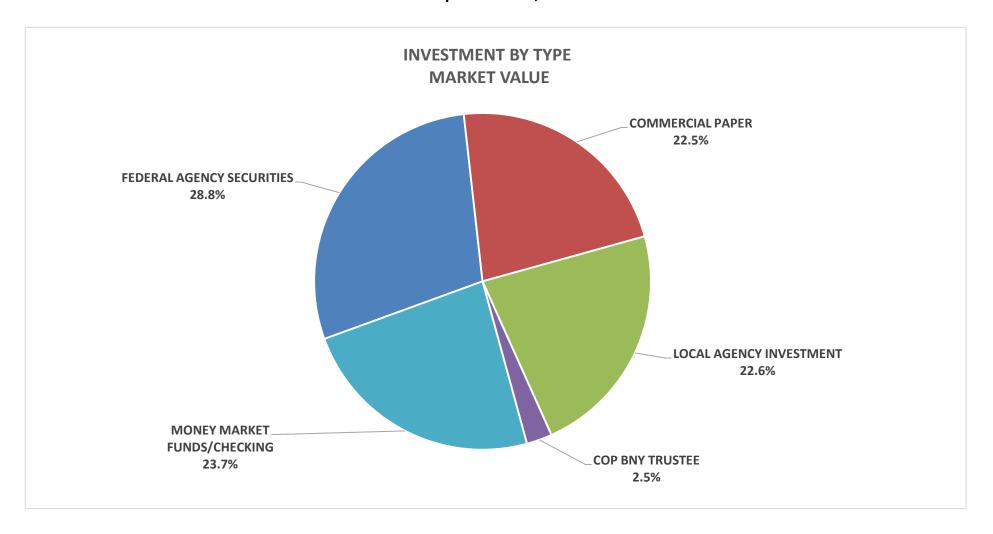
PADRE DAM MUNICIPAL WATER DISTRICT CASH & INVESTMENT SUMMARY September 30, 2021

			I I	T		T						<u> </u>		
Purchase Date	Description/Issuer	Coupon Rate	YTM at Cost eptember 30, 202\$	YTM at Mkt eptember 30, 2021	Par Value September 30, 202	Original Cost September 30, 2021	Market Value September 30, 2021	Source of Valuation September 30, 202	Accrued Interest September 30, 2021	Variance Cost to Mkt September 30, 2021		Board Authorized Limits	·	Da ¹ to Matu
	NCIAL MGT MANAGED GENCY SECURITIES											ı		
	3135G04Q3 - Fannie Mae Notes 3135G04Q3 - Fannie Mae Notes	0.250% 0.250%	0.350% 0.320%	0.230% 0.230%	1,110,000 1,450,000	1,106,659 1,447,100	1,110,377 1,450,493		994 1,299	3,719 3,393			05/22/23 05/22/23	
08/04/20	3135G05G4 - Fannie Mae Notes 3135G05G4 - Fannie Mae Notes 3137B1BS0 - FHLMC Multifamily Structured Notes	0.250% 0.250% 2.510%	0.320% 0.220% 1.780%	0.240% 0.240% 0.700%	1,045,000 500,000 500,000	1,042,753 500,430 509,648	1,045,105 500,050 509,784		588 281 1,046	2,351 (380) 136			07/10/23 07/01/23 11/25/22	3
2/26/20 2/11/20	3137BFE80 - FHMS K041 A1 3137BKRH5 - FHMS K047 A1	2.720% 2.827%	2.180% 2.270%	1.720% 1.810%	336,005 182,831	343,722 187,480	345,302 188,580		762 431	1,580 1,100			08/25/24 12/25/24	1 1
3/04/20	3137BQBY2 - FHMS K722 A1 3137BSPW7 - FHLMC Multifamily Structured Notes 3137BTU25 - FHMS K724 A2	2.183% 2.454% 3.062%	1.650% 1.420% 1.520%	1.260% 0.890% 1.290%	191,408 487,402 500,000	193,569 504,156 527,363	192,436 501,270 518,197		348 997 1,276	(1,132) (2,887) (9,167)			05/01/22 08/25/23 11/25/23	3
4/20/20	3137EAEFA2 - Freddie Mac Notes 3137EAEQ8 - Freddie Mac Notes 3137EAER6 - Freddic Mac Notes	0.250% 0.375% 0.375%	0.280% 0.460% 0.390%	0.340% 0.220% 0.230%	915,000 1,100,000 1,040,000	914,094 1,097,250 1,039,563	913,131 1,102,654 1,042,411		743 1,845 1,582	(963) 5,404 2,848			12/04/23 04/20/23 05/05/23	3
5/26/20 7/06/20	3137EAES4 - Freddie Mac Notes 3137EAES4 - Freddie Mac Notes	0.250% 0.250%	0.350% 0.290%	0.240% 0.240%	1,005,000 530,000	1,002,065 529,375	1,005,187 530,099		663 350	3,122 724			06/26/23 06/26/23	3
1/05/20	3137EAEV7 - Freddie Mac Notes 3137EAEZ8 - Freddie Mac Notes 912828CAW1 - US Treasury Notes	0.250% 0.250% 0.250%	0.280% 0.280% 0.220%	0.260% 0.320% 0.320%	750,000 840,000 1,100,000	749,235 839,244 1,101,074	749,796 838,695 1,098,453		193 846 1,039	561 (549) (2,621)			08/24/23 11/06/23 11/15/23	3
1/08/21	912828CAW1 - US Treasury Notes 912828CBD2 - US Treasury Notes 912828CBD2 - US Treasury Notes	0.250% 0.125% 0.125%	0.260% 0.140% 0.110%	0.320% 0.140% 0.140%	550,000 440,000 500,000	549,893 439,828 500,156	549,227 439,931 499,922		519 139 158	(666) 103 (234)			11/15/23 12/31/22 12/31/22	2
3/03/21 1/06/20	912828CBG5 - US Treasury Notes 912828P38 - US Treasury Notes	0.125% 1.750%	0.130% 1.570%	0.150% 0.170%	2,600,000 450,000	2,599,695 452,391	2,599,188 459,492		548 1,327	(508) 7,102			01/31/23 01/31/23	3
3/04/20	912828P38 - US Treasury Notes 912828Q29 - US Treasury Notes 912828X70 - US Treasury Notes	1.750% 1.500% 2.000%	1.340% 0.810% 0.370%	0.170% 0.190% 0.420%	1,000,000 850,000 650,000	1,011,953 867,896 682,271	1,021,094 866,734 676,406		2,948 35 5,440	9,141 (1,162) (5,865)			01/31/23 03/31/23 04/30/24	3
06/07/21	912828YM6 - US Treasury Notes 912828YM6 - US Treasury Notes 91282CAP6 - US Treasury Notes	1.500% 1.500% 0.125%	0.440% 0.440% 0.240%	0.540% 0.540% 0.290%	550,000 800,000 45,000	570,174 828,625 44,875	566,156 823,500 44,845		3,452 5,022	(4,018) (5,125) (30)			10/31/24 10/31/24 10/15/23	1 :
05/03/21	91282CAP6 - US Treasury Notes 91282CBA8 - US Treasury Notes	0.125% 0.125%	0.240% 0.190%	0.290% 0.290% 0.340%	80,000 170,000	79,769 169,681	79,725 169,203		26 46 63	(44) (478)			10/15/23 12/15/23	3
02/03/21	91282CBA8 - US Treasury Notes 91282CBEO - US Treasury Notes 91282CBM2 - US Treasury Notes	0.125% 0.125% 0.125%	0.200% 0.170% 0.270%	0.340% 0.360% 0.360%	105,000 900,000 2,000,000	104,791 898,734 1,991,563	104,508 895,219 1,988,750		39 238 319	(283) (3,516) (2,813)			12/15/23 01/15/24 02/15/24	ļ
7/07/21	91282CBM2 - US Treasury Notes 91282CCG4 - US Treasury Notes 91282CCK5 - US Treasury Notes	0.125% 0.250% 0.125%	0.290% 0.470% 0.180%	0.360% 0.460% 0.220%	135,000 2,500,000 320,000	134,399 2,483,887 319,675	134,241 2,485,938 319,450		22 1,844 101	(158) 2,051 (225)			02/15/24 06/15/24 06/30/23	ļ
8/05/21	91282CCL3 - US Treasury Notes 91282CCT6 - US Treasury Notes	0.375% 3.750%	0.330% 0.420%	0.480% 0.500%	1,700,000 1,500,000	1,702,391 1,498,242	1,695,219 1,494,844		1,351 718	(7,172) (3,398)			07/15/24 08/15/24	ļ
	Sub-Tota	als	0.477%	0.372%	31,427,645	31,565,671	31,555,611	PFM	39,637	(10,060)	28.8%	No Limit		
EDIUM TI	ERM NOTES / COMMERCIAL PAPER / OTHER								1			Ι	Π	T
2/03/20	00724PAA7 - Adobe Corp Notes 00724PAA7 - Adobe Corp Notes	1.700% 1.700%	1.750% 1.700%	0.290% 0.290%	60,000 95,000	59,918 95,008	61,128 96,787		170 269	1,211 1,779			02/01/23 02/01/23	3
6/03/20	02007TAC9 - Allya 2019-4 A3 023135BP0 - Amazon Corporate Notes 023135BW5 - Amazon Corp Notes	1.840% 0.400% 0.450%	1.840% 0.450% 0.500%	1.560% 0.270% 0.530%	177,781 270,000 320,000	177,750 269,622 319,533	179,087 270,563 319,361		145 354 556	1,337 941 (172)			06/15/24 06/03/23 05/12/24	3
5/11/20 5/11/20	037833DV9 - Apple Notes 037833DV9 - Apple Notes	0.750% 0.750%	0.840% 0.750%	0.290% 0.290%	170,000 175,000	169,538 175,000	171,249 176,286		496 510	1,711 1,286			05/11/23 05/11/23	3
8/12/21 3/10/21	04636NAC7 - Astazeneca Finance Corp Notes 05565EBU8 - BMW US Capital Corp Notes 05591RAC8 - BMWLT 2021-1 A3 Notes	0.700% 0.750% 0.000%	0.700% 0.750% 0.290%	0.700% 0.700% 0.260%	285,000 75,000 100,000	284,974 74,993 99,997	284,981 75,108 100,071		682 77 5	7 115 74			05/28/24 08/12/24 01/25/24	1
7/26/21	06051GHF9 - Bank of America Notes 06051GHR3 - Bank of America Corp Notes 06051GJR1 - Bank of America Corp Notes	3.550% 3.458% 0.976%	1.620% 1.530% 0.980%	1.810% 1.590% 0.810%	270,000 260,000 140,000	287,350 277,644 140,000	281,135 276,246 140,797		692 400 603	(6,215) (1,398) 797			03/05/24 03/15/25 04/22/25	5
1/28/20 3/12/21	06406RAM9 - Bank of NY Mellon Notes 06406RAN7 - Bank Of NY Mellon Corp Notes	1.850% 0.000%	1.870% 0.970%	0.390% 1.030%	215,000 135,000	214,850 138,443	219,150 137,684		707 942	4,300 (758)			01/27/23 04/24/25	3
1/13/20	09661RAD3 - BMWOT 2020-A A3 Notes 110122DT2 - Bristol-Myers Squibb Notes 13067WQZ8 - CA State Dept Water Reservoir Water T	0.480% 0.537% ax 0.349%	0.480% 0.540% 0.350%	0.410% 0.530% 0.310%	110,000 165,000 75,000	109,992 165,000 75,000	110,226 165,019 75,033		9 340 87	235 19 33			10/25/24 11/13/23 12/01/22	3
4/21/21	13067WRA2 - CA State Dept Water Reservoir Water Ta 143140AC8 - Carmx 2021-2 A3 Notes 14315FAD9 - Carmx 2020-3 A3 Notes	0.414% 0.520% 0.620%	0.410% 0.520% 0.620%	0.400% 0.480% 0.530%	40,000 135,000 130,000	40,000 134,971 129,978	40,010 135,215 130,418		55 31 36	10 244 440			12/01/23 02/17/26 03/17/25	5
1/22/20	14315XAC2 - Carmax Auto Owner Trust 14316HAC6 - Carmx 2020-4 A3 Notes	1.890% 0.500%	1.890% 0.500%	1.460% 0.440%	145,000 135,000	144,972 134,970	146,946 135,320		122	1,974 350			12/15/24 08/15/25	ļ
7/28/21	14316NAC3 - Carmx 2021-1 A3 Notes 14317DAC4 - Carmx 2021-3 A3 14913Q3C1 - Caterpillar Financial Services Notes	0.340% 0.550% 1.950%	0.340% 0.550% 1.970%	0.390% 0.570% 0.310%	90,000 345,000 150,000	89,982 344,943 149,931	89,799 344,703 152,784		14 84 1,081	(184) (241) 2,853			12/15/25 06/15/26 11/18/22	5
5/17/21 5/11/20	14913R2LO - Caterpillar Financal Services Notes 166764BV1 - Chevron Corp Notes	0.450% 1.410%	0.500% 1.140%	0.600% 0.280%	280,000 115,000	279,625 115,000	278,918 116,602		469 510	(707) 1,602			05/17/24 05/11/23	1
5/04/21	172967HT1 - Citigroup Corp Notes 172967MX6 - Citigroup Corpe Notes 17308CC46 - Citigroup Corp Notes	3.750% 0.981% 2.312%	0.850% 0.980% 2.310%	0.740% 0.910% 2.200%	180,000 95,000 90,000	198,936 95,000 90,000	194,519 95,230 90,103		1,969 381 850	(4,417) 230 103			06/16/24 05/01/25 11/04/22	5
6/11/20	20030NCR0 - Comcast Notes 20772KJU4 - CT State Go Bonds 20772KJV2 - CT State Go Bonds	0.370% 2.500% 2.000%	1.200% 1.660% 1.800%	0.720% 0.260% 0.400%	175,000 10,000 15,000	191,707 10,168 15,090	188,117 10,168 15,418		2,986 63 75	(3,590) 0 328			04/15/24 07/01/22 07/01/23	2
3/23/21 2/06/19	22552G3C2 - Credit Suisse New York CD 23341VZT1 - DNB Bank ASA/NY CD	0.000% 2.040%	0.590% 2.030%	0.380% 0.220%	420,000 540,000	420,000 540,000	421,258 551,434		1,322 3,703	1,258 11,434			03/17/23 12/02/22	3
3/04/21	24422EVE6 - John Deere Capital Corp Notes 24422EVN6 - John Deere Capital Corp Notes 24422EVQ9 - John Deere Corp Notes	1.200% 0.000% 0.450%	1.210% 0.480% 0.490%	0.320% 0.700% 0.710%	15,000 220,000 65,000	14,996 219,844 64,919	15,199 218,733 64,545		88 204 90	203 (1,111) (373)			04/06/23 01/17/24 06/07/24	ļ
9/16/20 1/28/20	341271AD6 - Fl State Board of Admin Taxable Revenu 34531MAD0 - FordL 2020-A A3	1.258% 1.850%	1.260% 1.850%	0.970% 1.640%	135,000 66,546	135,000 66,542	136,435 66,749		425 55	1,435 206			07/01/25 03/15/23	5
1/25/21	34532NAC9 - Fordo 2021-A A3 Notes 34532QAC2 - FORDL 2021-A A3 Notes 362569AC9 - GMALT 2020-3 A3	0.300% 0.260% 0.450%	0.300% 0.260% 0.450%	0.340% 0.250% 0.370%	180,000 95,000 100,000	179,985 94,989 99,990	179,694 95,021 100,156		24 11 14	(291) 33 165			08/15/25 02/15/24 08/21/23	ļ
8/20/20	36258NAC6 - GMCAR 2020-1 A3 362590AC5 - GMCAR 2020-3 A3 Notes	1.840% 0.450%	1.850% 0.430%	1.530% 0.410%	108,636	108,610 200,164	109,616 200,281		83 38	1,006 117			09/16/24 04/16/25	1
1/20/21	36260KAC8 - GMCAR 2020-4 A3 Notes 36261LAC5 - GMCAR 2021-1 A3 Notes 36261RAC2 - GMALT 2021-1 A3 Notes	0.380% 0.350% 0.260%	0.380% 0.350% 0.260%	0.350% 0.350% 0.270%	90,000 105,000 185,000	89,981 104,983 184,981	90,088 105,020 184,941		14 15 15	107 37 (40)			08/18/25 10/16/25 02/20/24	5
7/21/21	369550BD9 - General Dynamics Corporate Notes 380140AC7 - GMCar 2021-3 A3 380144AC9 - GMALT 2021-2 A3 Notes	3.375% 0.480% 0.340%	0.540% 0.480% 0.350%	0.510% 0.510% 0.340%	285,000 215,000 210,000	307,546 214,987 209,967	298,189 214,734 209,990		3,634 43 22	(9,357) (253) 23			05/15/23 06/16/26 05/20/24	5
1/19/20	38141GXL3 - Goldman Sachs Group Notes 38141GXZ2 - Goldman Sachs Group Notes	0.627% 0.000%	0.630% 0.670%	0.570% 0.630%	185,000 135,000	185,000 135,000	185,238 135,148		432 58	238 148			11/17/23 03/08/24	3
5/26/21	41284UAD6 - HDMOT 2020-A A3 43811JAC1 - HART 2021-2 A3 Notes 43813KAC6 - HAROT 2020-3 A3	2.350% 0.640% 0.370%	1.870% 0.640% 0.370%	1.590% 0.360% 0.330%	95,738 210,000 230,000	95,717 209,992 229,966	96,537 209,733 230,272		80 31 31	821 (259) 306			10/15/24 08/15/25 10/18/24	5
)2/26/20)3/09/21	43813RAC1 - Harot 2020-1 A3 438516CB0 - Honeywell Corp Notes	1.610% 0.000%	1.610% 0.910%	1.200% 0.920%	285,000 135,000	284,944 137,433	287,968 137,104		127 608	3,024 (329)			04/21/24 06/01/25	1 5
1/20/21	44891RAC4 - Hart 2020-C A3 Notes 44891TAC0 - HALST 2021-1A A3 Notes 44891VAC5 - HALST 2021-B A3 Notes	0.380% 0.330% 0.330%	0.390% 0.330% 0.330%	0.360% 0.280% 0.350%	210,000 100,000 215,000	209,952 99,988 214,968	210,129 100,112 214,868		35 15 32	177 124 (100)			05/15/25 01/16/24 06/17/24	ļ
4/28/21	44933FACO - Hart 2020-B A3 Notes 44933LAC7 - Hart 2021-A A3 Notes 458140AM2 - Intel Corp Notes	0.480% 0.380% 2.700%	0.480% 0.380% 0.720%	0.430% 0.400% 0.350%	180,000 115,000 130,000	179,966 114,988 136,657	180,296 114,927 133,676		38 19 1,034	330 (61) (2,981)			12/16/24 09/15/25 12/15/22	5
.0/05/20	458140BD1 - Intel Corp Notes 4581X0DM7 - Inter-American Development Bank	2.875% 0.500%	0.560% 0.510%	0.650% 0.250%	150,000 150,000 555,000	162,380 554,811	158,627 557,274		1,677 979	(3,753) 2,463			05/11/24 05/24/23	1
4/20/21	459058JM6 - International Bank Recon & Developme 459058JV6 - Inernational Bank of Recon Dev Notes 459200HU8 - IBM Corp Notes	ont 0.250% 0.125% 3.625%	0.320% 0.230% 0.470%	0.340% 0.260% 0.640%	380,000 780,000 250,000	379,183 778,385 277,440	379,278 778,747 267,490		335 436 1,234	95 362 (9,950)			11/24/23 04/20/23 02/12/24	3
7/26/21 3/22/19	46647PAH9 - JP Morgan Chase & Corp Notes 46647PBB1 - JP Morgan Chase & Co. Bonds	3.220% 3.207%	1.480% 3.210%	1.600% 2.280%	140,000 200,000	148,505 200,000	147,540 202,735		376 3,207	(965) 2,735			03/01/25 04/01/23	5
2/16/21	46647PBS4 - JP Morgan Notes 46647PBY1 - JP Morgan Chase & Co. Notes 46647PCH7 - JPMorgan Corp Notes	0.653% 0.563% 0.824%	0.650% 0.560% 0.820%	0.580% 0.710% 0.930%	60,000 170,000 155,000	60,000 170,000 155,000	60,122 169,148 154,388		16 120 426	122 (852) (612)			09/16/24 02/16/25 06/01/25	5
7/28/21	50017TAC5 - KCOT 2021-1A A3 Notes 50117XAE2 - KCOT 2021-2A A3 54438CVH9 - Los Apgelos CCD CA Taxable Go Bond	0.620% 0.560%	0.620% 0.560%	0.580% 0.620%	185,000 155,000	184,962 154,994	185,291 154,640		51 39	329 (354)			08/15/25 11/17/25	5
9/23/20 1/29/20	54438CYH9 - Los Angeles CCD CA Taxable Go Bond 58769EAC2 - MBALT 2020-B A3 58770FAC6 - MBALT 2020-A A3	0.440% 0.400% 1.840%	0.440% 0.400% 1.840%	0.460% 0.330% 1.450%	135,000 50,000 101,028	135,000 49,997 101,015	134,961 50,075 101,505		100 9 83	(39) 77 490			08/01/23 11/15/23 12/15/22	3 2
3/09/21	58770GAC4 - MBALT 2021-A A3 Notes 58933YAR6 - Merck Corporate Notes 60412AVS9 - MN St Taxable Go Bonds	0.250% 0.000% 0.400%	0.250% 0.940% 0.370%	0.240% 0.980% 0.240%	100,000 130,000 335,000	99,990 139,027 335,261	100,022 137,605 335,975		11 506 223	32 (1,422) 714			01/16/24 02/10/25 08/01/23	5
6/04/20 0/06/20	61746BDJ2 - Morgan Stanley Corporate Notes 61746BFQ6 - Morgan Stanley Corp Notes	3.750% 3.875%	0.810% 0.870% 0.900%	0.460% 0.790%	210,000 170,000	226,588 187,881	219,657 183,364		788 2,781	(6,931) (4,516) 334			02/25/23 04/29/24	3 1
2/23/20 2/23/20	646140DNO - NJ TPK Auth B Taxable Municipal Notes 650036DR4 - NY State Urban Development Taxable Bo 650036DS2 - NY State Urban Development Taxable Bo	onc 0.480% onc 0.620%	0.480% 0.620%	0.810% 0.340% 0.700%	115,000 120,000 375,000	115,000 120,000 375,000	115,334 120,238 374,291		258 26 103	238 (709)			01/01/25 03/15/23 03/15/24	3 1
1/27/20	65479CAD0 - NAROT 2020-B A3 65479NAD6 - NALT 2020-A A3 65480EAD3 - NaIt 2020-B A3	0.550% 2.190% 0.430%	0.550% 1.840% 0.430%	0.460% 1.540% 0.350%	215,000 134,801 115,000	214,994 134,792 114,988	215,514 135,326 115,182		53 110 22	520 534 194			07/15/24 01/15/23 10/16/23	3
8/29/19 2/25/20	65558TLL7 - Nordea Bank CD 69353RFT0 - PNC Bank Notes	1.850% 1.730%	1.840% 1.740%	0.210% 1.300%	540,000 250,000	540,000 250,000	547,970 251,542		999 448	7,970 1,542			08/26/22 02/24/23	<u>2</u> 3
3/09/21	69371RR40 - PAACAR Financial Corp Notes 713448CT3 - Pepsi Corporate Notes 808513BN4 - Charles Schwab Corp Notes	0.500% 0.000% 0.750%	0.520% 1.020% 0.770%	0.670% 1.000% 0.600%	145,000 130,000 175,000	144,922 139,100 174,913	144,318 137,983 175,636		105 1,500 47	(603) (1,117) 724			08/09/24 04/03/25 03/18/24	5
9/03/19 7/14/20	83050PDR7 - Skandinaviska Enskilda Banken CD 86565CKU2 - Sumitomo Mitsui Bank CD	1.860% 0.700%	1.850% 0.700%	0.210% 0.190%	810,000 420,000	810,000 420,000	822,028 421,621		1,507 694	12,028 1,621 4,742			08/26/22 07/08/22 02/17/23	<u>2</u>
2/11/20 1/11/21	88579YBL4 - 3M Company Notes 89232HAC9 - TAOT 2020-A A3 89236THU2 - Toyota Motor Credit Corp Notes	1.750% 1.660% 0.450%	1.860% 1.660% 0.450%	0.380% 1.290% 0.560%	210,000 395,000 280,000	209,200 394,971 279,983	213,942 398,806 279,276		480 291 280	3,834 (708)			05/15/24 01/11/24	1 1
7/27/20	89236XAC0 - TAOT 2020-D A3 Notes 89237VAB5 - TAOT 2020-C A3 Notes 89238EAC0 - TLOT 2021-A A3 Notes	0.350% 0.440% 0.390%	0.350% 0.440% 0.390%	0.330% 0.380% 0.340%	90,000 210,000 145,000	89,983 209,984 144,983	90,049 210,378 145,177		14 41 17	66 394 194			01/15/25 10/15/24 04/22/24	ļ
1/10/20 8/12/21	89239JAD6 - TAOT 2019-B A3 904764BN6 - Unilever Capital Corp Notes	2.570% 0.626%	2.180% 0.630%	2.050% 0.570%	366,239 100,000	371,232 100,000	369,747 100,155		418 85	(1,485) 155			08/15/23 08/12/24	3 1
8/12/20 0/31/19	91324PEB4 - United Health Group Notes 92290BAA9 - VZOT 2020-A A1A 923040GS2 - Ventura County CA Taxable Go Bond	0.550% 0.470% 1.657%	0.590% 0.470% 1.660%	0.690% 0.400% 0.200%	190,000 285,000 540,000	189,802 284,940 540,000	189,314 285,648 546,550		383 41 1,491	(488) 708 6,550			05/15/24 02/20/25 08/01/22	5
1/29/20 2/03/20	92348TAA2 - VZOT 2020-A A1A 92868VAC3 - VWAIt 2020-A A3 Notes 931142EK5 - Walmart Stores Corporate Notes	1.850% 0.750% 3.400%	1.850% 0.400% 0.680%	1.370% 0.320% 0.420%	135,000 115,000 175,000	134,984 114,978 189,305	136,775 115,175 184,037		76 14 1,570	1,791 197 (5,267)			07/20/24 01/22/24 06/26/23	1 1
6/30/20 6/24/20	931142EK5 - Walmart Stores Corporate Notes 98163WAC0 - WOART 2020-B A3	3.400% 0.630%	0.520% 0.630%	0.420% 0.530%	300,000 80,000	325,593 79,994	315,493 80,297		2,692 22	(10,100) 303			06/26/23 05/15/25	3 5
9/10/21	02665WDY4 - American Honda Finance Corporate No 24422EVUO - John Deere Capital Corporate Notes 641062AU8 - Nestle Holdings Corporate Notes	0.750% 0.625% 0.606%	0.770% 0.650% 0.610%	0.750% 0.620% 0.610%	180,000 45,000 300,000	179,881 44,971 300,000	180,015 45,004 300,007		83 16 86	134 33 7			08/09/24 09/10/24 09/14/24	ı
9/13/21 9/15/21	89236TJN6 - Toyota Motor Credit Corporate Notes 09690AAC7 - MWWLT 2021-2 A3 Notes	0.625% 0.330%	0.640% 0.330%	0.710% 0.340%	140,000 140,000	139,934 139,986	139,653 139,965		44 21	(281) (20) (294)			09/13/24 12/26/24	1
-	44933MAC5 - HALST 2021-C A3 Notes 4581X0DZ8 - Inter-American Development Bank Notes		0.380% 0.520%	0.430% 0.550%	225,000 1,095,000	224,980 1,094,190	224,686 1,093,249		21 122	(294) (941)			09/16/24 09/23/24	
_	Sub-Tota	als	0.897%	0.605%	24,385,769	24,629,939	24,641,096	PFM	55,709	11,156	22.5%	30%		<u></u>
	TOTAL PFM MANAGED		0.661%	0.474%	55,813,414	56,195,610	56,196,707	PFM	95,347	1,096	51.2%			
HER CAS	MWD MANAGED SH & INVESTMENTS V Investment Fund	<u> </u>	0.2000	0.2000	24 707 250	24 707 250	24 707 252	LAIF	15.000		22.6%	30,000,000	Γ	
a	y Investment Fund rustee (2004/2009 COP funds) of California - Money Market		0.206% 0.000% 0.030%	0.206% 0.000% 0.030%	24,787,258 - 83,221	24,787,258 - 83,221	24,787,258 - 83,221	LAIF BNY Bank Stmt.	15,000 X x	0 0 0	0.0% 0.1%	na 20%		
nk of NY Ti ion Bank o	& Trust Money Market & Savings ark Checking, Petty Cash & Other Cash		0.020% 0.015%	0.020% 0.015%	17,738,773 8,165,468 50,774,720	17,738,773 8,165,468	17,738,773 8,165,468	Bank Stmt. Bank Stmt.	x x 15,000	0	16.2% 7.4% 46.3%	20%		
nk of NY Ti ion Bank o if. Bank & ecking, Pa	TOTAL DANDE DANAMANIACES	1	0.110%	0.110%	ou,//4,720	50,774,720	50,774,720	<u> </u>	15,000	-	46.3%	1		
nk of NY Ti ion Bank o lif. Bank & ecking, Pa	TOTAL PADRE DAM MANAGED													_
on Bank on Bank of Bank & ecking, Pa	TOTAL PADRE DAM MANAGED & INVESTMENTS (before COP)	T	0.399%	0.301%	106,588,134	106,970,330	106,971,427		110,347	-	97.5%			
nk of NY To on Bank & if. Bank & ecking, Pa nk of NY To nk of NY To			0.399% 0.950% 0.040% 0.950%	0.301% 0.950% 0.040% 0.950%	2,695,093 - 2,695,093	2,695,093 - 2,695,093	2,695,093 - 2,695,093	BNY BNY	110,347 x x	- 0 0	97.5% 2.5% 0.0% 2.5%			

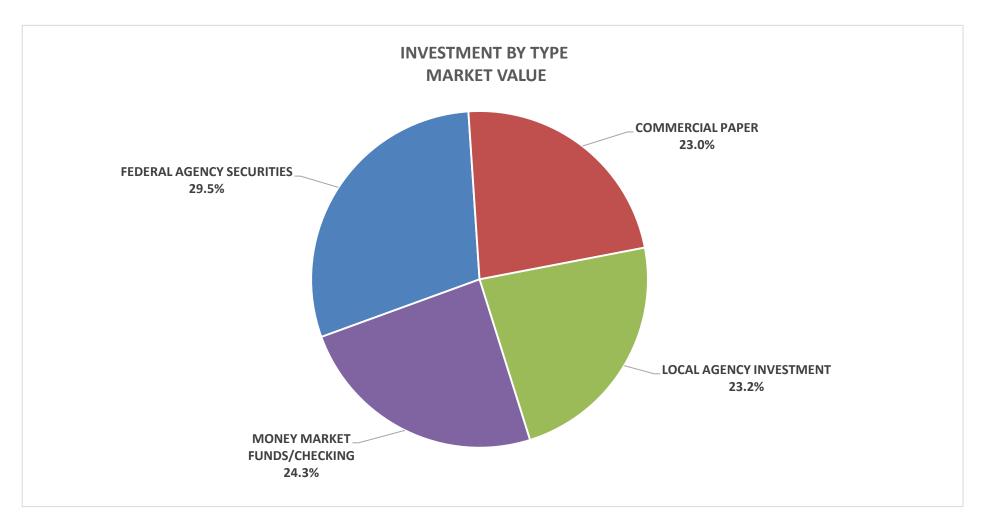
Page 1

CASH AND INVESTMENT SUMMARY (Total)

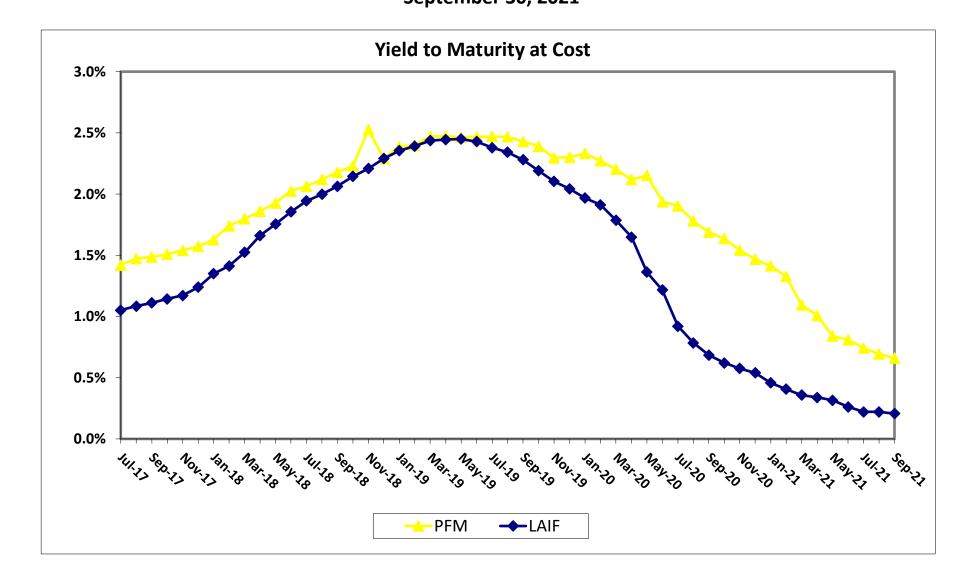
September 30, 2021



CASH AND INVESTMENT SUMMARY (excluding COP Funds)
September 30, 2021

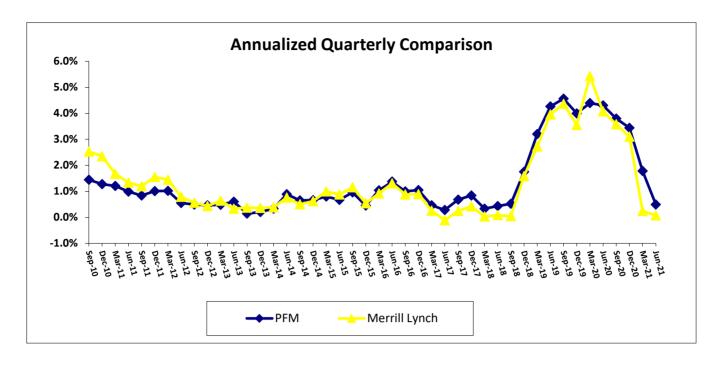


MAJOR INVESTMENT YIELD COMPARISONS September 30, 2021



Month-Year	L. A.	l. F.	P.1	F. M.
	BALANCE	INTEREST	BALANCE	INTEREST
		Yield at Cost		Yield at Cost
Jul-17	21,289,692	1.051%	44,391,070	1.420%
Aug-17	21,289,692	1.084%	44,396,325	1.473%
Sep-17	21,289,692	1.111%	44,272,825	1.487%
Oct-17	21,347,314	1.143%	44,313,186	1.509%
Nov-17	21,347,314	1.172%	44,253,033	1.541%
Dec-17	21,347,314	1.239%	44,205,616	1.572%
Jan-18	21,412,123	1.350%	44,005,991	1.628%
Feb-18	21,412,123	1.412%	48,490,565	1.740%
Mar-18	21,412,123	1.524%	50,144,954	1.798%
Apr-18	21,491,789	1.661%	50,163,995	1.860%
May-18	21,491,789	1.755%	50,333,062	1.928%
Jun-18	21,451,533	1.854%	50,284,723	2.025%
Jul-18	21,593,770	1.944%	50,276,085	2.063%
Aug-18	21,593,770	1.998%	50,495,801	2.118%
Sep-18	21,593,770	2.063%	50,492,188	2.179%
Oct-18	21,711,096	2.144%	50,081,570	2.229%
Nov-18	21,711,096	2.208%	50,403,161	2.527%
Dec-18	23,711,096	2.291%	52,009,584	2.292%
Jan-19	23,844,790	2.355%	52,177,542	2.388%
Feb-19	23,844,790	2.392%	52,312,298	2.401%
Mar-19	23,844,790	2.436%	52,614,379	2.470%
Apr-19	23,994,373	2.445%	52,810,640	2.474%
May-19	23,994,373	2.449%	53,040,905	2.464%
Jun-19	23,997,900	2.428%	53,371,111	2.468%
Jul-19	24,147,700	2.379%	53,463,523	2.470%
Aug-19	24,147,700	2.341%	53,800,684	2.467%
Sep-19	24,147,700	2.280%	53,748,236	2.428%
Oct-19	24,296,442	2.190%	54,529,591	2.391%
Nov-19	24,296,442	2.103%	53,950,559	2.296%
Dec-19	24,296,442	2.043%	53,751,689	2.302%
Jan-20	24,436,019	1.967%	54,346,404	2.332%
Feb-20	24,436,019	1.912%	54,731,432	2.272%
Mar-20	24,436,019	1.787%	54,773,424	2.203%
Apr-20	24,559,001	1.648%	55,444,872	2.118%
May-20	24,559,001	1.363%	55,484,963	2.154%
Jun-20	24,559,001	1.217%	55,699,351	1.938%
Jul-20	24,648,612	0.920%	55,910,230	1.904%
Aug-20	24,648,612	0.784%	55,861,808	1.780%
Sep-20	24,648,612	0.685%	55,865,333	1.689%
Oct-20	24,700,953	0.620%	55,918,641	1.636%
Nov-20	24,700,953	0.576%	55,972,540	1.542%
Dec-20	24,700,953	0.540%	55,979,563	1.467%
Jan-21	24,740,008	0.458%	55,998,783	1.414%
Feb-21	24,740,008	0.407%	56,100,840	1.326%
Mar-21	24,740,008	0.357%	55,950,614	1.093%
Apr-21	24,767,036	0.339%	56,083,434	1.010%
May-21	24,767,036	0.315%	56,208,844	0.839%
Jun-21	24,769,091	0.262%	56,084,221	0.810%
Jul-21	24,787,258	0.221%	56,237,330	0.742%
Aug-21	24,787,258	0.221%	55,972,110	0.694%
Sep-21	24,787,258	0.206%	56,196,707	0.661%

PFM Performance vs Merrill Lynch 1 to 3 Yr Treasury Index **September 30, 2021**



Quarter Ending 12 Month Return 12 Month Return Sep-10 1.44% 2.53% Dec-10 1.28% 2.35% Mar-11 1.21% 1.67% Jun-12 0.99% 1.34% Sep-11 0.84% 1.20% Dec-11 1.01% 1.55% Mar-12 0.55% 0.79% Sep-12 0.49% 0.56% Dec-12 0.46% 0.43% Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-15 0.65% 0.50% Mar-16 0.65% 0.50% Mar-15 0.80% 1.00% Jun-15 0.66% 0.62% Mar-16 1.03% 0.92% Jun-17 0.45% 0.54% Mar-16 1.03% 0.92% Jun-17 0.46%	As of	PFM	Merrill Lynch
Sep-10 1.44% 2.53% Dec-10 1.28% 2.35% Mar-11 1.21% 1.67% Jun-11 0.99% 1.34% Sep-11 0.84% 1.20% Dec-11 1.01% 1.55% Mar-12 1.02% 1.44% Jun-12 0.55% 0.79% Sep-12 0.49% 0.56% Dec-12 0.46% 0.43% Mar-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% <th>Quarter</th> <th></th> <th></th>	Quarter		
Dec-10 1.28% 2.35% Mar-11 1.21% 1.67% Jun-11 0.99% 1.34% Sep-11 0.84% 1.20% Dec-11 1.01% 1.55% Mar-12 1.02% 1.44% Jun-12 0.55% 0.79% Sep-12 0.49% 0.56% Dec-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% <th>Ending</th> <th></th> <th></th>	Ending		
Mar-11 1.21% 1.67% Jun-11 0.99% 1.34% Sep-11 0.84% 1.20% Dec-11 1.01% 1.55% Mar-12 1.02% 1.44% Jun-12 0.55% 0.79% Sep-12 0.49% 0.56% Dec-12 0.46% 0.43% Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% <td>Sep-10</td> <td>1.44%</td> <td>2.53%</td>	Sep-10	1.44%	2.53%
Jun-11 0.99% 1.34% Sep-11 0.84% 1.20% Dec-11 1.01% 1.55% Mar-12 1.02% 1.44% Jun-12 0.55% 0.79% Sep-12 0.49% 0.56% Dec-12 0.46% 0.43% Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.24% <td>Dec-10</td> <td>1.28%</td> <td>2.35%</td>	Dec-10	1.28%	2.35%
Sep-11 0.84% 1.20% Dec-11 1.01% 1.55% Mar-12 1.02% 1.44% Jun-12 0.55% 0.79% Sep-12 0.49% 0.56% Dec-12 0.46% 0.43% Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% <td>Mar-11</td> <td>1.21%</td> <td>1.67%</td>	Mar-11	1.21%	1.67%
Dec-11 1.01% 1.55% Mar-12 1.02% 1.44% Jun-12 0.55% 0.79% Sep-12 0.49% 0.56% Dec-12 0.46% 0.43% Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% 0.011% </td <td>Jun-11</td> <td>0.99%</td> <td>1.34%</td>	Jun-11	0.99%	1.34%
Mar-12 1.02% 1.44% Jun-12 0.55% 0.79% Sep-12 0.49% 0.56% Dec-12 0.46% 0.43% Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% </td <td>Sep-11</td> <td>0.84%</td> <td>1.20%</td>	Sep-11	0.84%	1.20%
Jun-12 0.55% 0.79% Sep-12 0.49% 0.56% Dec-12 0.46% 0.43% Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.04% </td <td>Dec-11</td> <td>1.01%</td> <td>1.55%</td>	Dec-11	1.01%	1.55%
Sep-12 0.49% 0.56% Dec-12 0.46% 0.43% Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% </td <td>Mar-12</td> <td>1.02%</td> <td>1.44%</td>	Mar-12	1.02%	1.44%
Dec-12 0.46% 0.43% Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% </td <td>Jun-12</td> <td>0.55%</td> <td>0.79%</td>	Jun-12	0.55%	0.79%
Mar-13 0.48% 0.64% Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% </td <td>Sep-12</td> <td>0.49%</td> <td>0.56%</td>	Sep-12	0.49%	0.56%
Jun-13 0.60% 0.33% Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% </td <td>Dec-12</td> <td>0.46%</td> <td>0.43%</td>	Dec-12	0.46%	0.43%
Sep-13 0.14% 0.37% Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% </td <td>Mar-13</td> <td>0.48%</td> <td>0.64%</td>	Mar-13	0.48%	0.64%
Dec-13 0.20% 0.36% Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% </td <td>Jun-13</td> <td>0.60%</td> <td>0.33%</td>	Jun-13	0.60%	0.33%
Mar-14 0.33% 0.38% Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-19 4.26% 3.96% Sep-19 4.26% 3.96% Sep-19 4.26% 3.96% Sep-20 3.80% 3.58% </td <td>Sep-13</td> <td>0.14%</td> <td>0.37%</td>	Sep-13	0.14%	0.37%
Jun-14 0.89% 0.76% Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% </td <td>Dec-13</td> <td>0.20%</td> <td>0.36%</td>	Dec-13	0.20%	0.36%
Sep-14 0.65% 0.50% Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% </td <td>Mar-14</td> <td>0.33%</td> <td>0.38%</td>	Mar-14	0.33%	0.38%
Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 3.58% </td <td>Jun-14</td> <td>0.89%</td> <td>0.76%</td>	Jun-14	0.89%	0.76%
Dec-14 0.66% 0.62% Mar-15 0.80% 1.00% Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% </td <td>Sep-14</td> <td>0.65%</td> <td>0.50%</td>	Sep-14	0.65%	0.50%
Jun-15 0.67% 0.88% Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% </td <td></td> <td>0.66%</td> <td>0.62%</td>		0.66%	0.62%
Sep-15 0.96% 1.16% Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07% </td <td>Mar-15</td> <td>0.80%</td> <td>1.00%</td>	Mar-15	0.80%	1.00%
Dec-15 0.45% 0.54% Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07% </td <td>Jun-15</td> <td>0.67%</td> <td>0.88%</td>	Jun-15	0.67%	0.88%
Mar-16 1.03% 0.92% Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Sep-15	0.96%	1.16%
Jun-16 1.37% 1.31% Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Dec-15	0.45%	0.54%
Sep-16 1.00% 0.88% Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Mar-16	1.03%	0.92%
Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Jun-16	1.37%	1.31%
Dec-16 1.05% 0.89% Mar-17 0.46% 0.25% Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Sep-16	1.00%	0.88%
Jun-17 0.28% -0.11% Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Dec-16	1.05%	0.89%
Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Mar-17	0.46%	0.25%
Sep-17 0.68% 0.24% Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Jun-17	0.28%	-0.11%
Dec-17 0.84% 0.42% Mar-18 0.33% 0.03% Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Sep-17		
Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%		0.84%	0.42%
Jun-18 0.43% 0.08% Sep-18 0.52% 0.04% Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%			
Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%			
Dec-18 1.75% 1.58% Mar-19 3.20% 2.72% Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Sep-18	0.52%	0.04%
Jun-19 4.26% 3.96% Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Dec-18	1.75%	1.58%
Sep-19 4.56% 4.36% Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Mar-19	3.20%	2.72%
Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Jun-19	4.26%	3.96%
Dec-19 4.00% 3.55% Mar-20 4.39% 5.42% Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Sep-19	4.56%	4.36%
Jun-20 4.30% 4.07% Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Dec-19	4.00%	3.55%
Sep-20 3.80% 3.58% Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Mar-20	4.39%	5.42%
Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Jun-20	4.30%	4.07%
Dec-20 3.44% 3.10% Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%	Sep-20	3.80%	3.58%
Mar-21 1.78% 0.24% Jun-21 0.49% 0.07%		3.44%	3.10%
Jun-21 0.49% 0.07%			
3CD ZI 14//(1	Sep-21	N/A	N/A

Note: These percentages include the yield at cost and current market gain (or loss) so results can be significantly higher or lower than the yield at cost due to volatile market behavior.

September 30, 2021

I. California Bank Loan Financial Requirements:

	Minimum Required		ember 30, 2021	Meets Loan
(a) Minimum DSC Ratio				Requirement
Operating Income before interest, depreciation & amortization		\$	25,705,908	
Annual Debt Service		\$	4,313,906	
	1.5 to 1		6.0 to 1	YES
(d) Maximum Total Debt to Tangible Net Worth Ratio				
Total Liabilities		\$	122,947,550	
Total Fund Equity (Assets - Liabilities)		\$	291,446,209	
	.5 to 1		0.4 to 1	YES
(e) Minimum Cash and Investments				
Current Cash & Investments	\$ 7,500,000	\$	93,916,203	YES

NOTE: Interest Rate on CB&T \$5,000,000 loan is based on 61% of the prime rate.

Interest rate for the current month is 1.9825%. (Current balance is \$339K)

II. Certificate of Participation (COP) Rate Covenant Ratio Requirements:

(a) "District Net Revenues" / (Annual Installment Payments + Debt Service on Parity Debt)

Minumum Required	Septe	mber 30, 2021	Meets COP
			Requirement
	\$	6,720,203	
	\$	1,078,477	
1.2 to 1		6.2 to 1	YES
		\$ \$	\$ 1,078,477

(b) "District Net Revenues" - (Rate Stabilization and Capital Repl Funds) / (Annual Installment Payments + Debt Service on Parity Debt)

Minimum Required S		ember 30, 2021	Meets COP
			Requirement
	\$	6,571,657	
	\$	1,078,477	
1.05 to 1		6.09 to 1	YES
		\$ \$	\$ 1,078,477

(c) "Water System Net Revenues" / (Annual Installment Payments on Water System Debt + Debt Service on Water System Parity Debt)

	Minimum Required	Septen	nber 30, 2021	Meets COP
				Requirement
Water System Net Revenues (as defined in Official Statement)		\$	5,035,391	
Annual Installment Payments+Debt Service on Parity Debt (WATER SYSTEM	M ONLY)	\$	854,622	
Resulting Ratio (minimum must be met on annual basis)	1.00		5.89	YES

GLOSSARY OF TERMS

AGENCIES:

Debt instrument(s) issued by US Government agencies, departments, and government-sponsored corporations. Some agencies have a direct government guarantee, others have an implied government guarantee. All agency securities are of the highest credit quality.

AMORTIZED COST:

The original cost of the principal adjusted for the periodic reduction of any discount or premium from the purchase date until the date of the report.

BANKERS ACCEPTANCE:

This is an investment instrument issued by a bank, guaranteeing the payment of a customer's drafts for a stated amount for a specified period. It substitutes the bank's credit for the buyer and eliminates the seller's risk. This security is created out of a trade transaction.

BOOK VALUE:

The amount paid for the security inclusive of any accrued interest and premium/discount, and inclusive of any amortized premium/discount. A security that has a book value in excess of face value was purchased with accrued interest or at a premium; thus, the yield-to-maturity on the security will be the same as or less than the stated rate. A security that has a book value less than face value was purchased at a discount; thus, the yield to maturity will always be in excess of the stated rate.

CERTIFICATES OF DEPOSIT:

A security instrument representing specific cash deposits in commercial banks, having varying maturities and yields based on size and maturity. This security has pooled collateral pledged against the deposit.

COMMERCIAL PAPER:

Primarily used by large corporations to finance receivables. Commercial paper is a short term, unsecured promissory discount note that usually pays interest at maturity.

COUPON:

The interest rate on a debt security that an issuer promises to pay.

DAYS TO MATURITY:

The number of days remaining from the reporting date until the maturity of the security on a weighted average basis.

DURATION:

A measure of the sensitivity of a security's price to a change in the market value. Values from 1.0 to 3.0 are considered conservative. For example, a portfolio with a duration of 1.5 would increase 1.5% for every 1% decrease in market.

MARKET % OF PORTFOLIO:

The percentage of each security type as compared to total investments.

MARKET VALUE:

The current market value of the security. This is based on the price a security can be traded in the market at the close of the month.

MATURITY DATE:

The date in which the security matures. With managed pool accounts and passbook/checking accounts there are no maturity dates as these accounts are ongoing.

NEGOTIABLE CERTIFICATES OF DEPOSIT:

Securities that are issued by major international and domestic banks and are similar to certificates of deposits purchased at a local bank; however, unlike collateralized certificates of deposit they are liquid with an active secondary market for strong issuers.

PAR VALUE:

The stated maturity value of a security or remaining face amount.

PURCHASE DATE:

The day in which the security was delivered to the Authority's safekeeping account.

TREASURY BILL:

Obligations issued by the United States Treasury with a maturity of under one year and having virtually no risk.

TREASURY NOTE:

Obligations issued by the United States Treasury with a maturity ranging from one to ten years, paying interest semiannually and having virtually no risk.

UNREAL G/L ON BOOK:

The unrealized gain or loss on book is the difference between the amortized cost of the security as of the report date and the market value.

YTM AT COST:

The yield to maturity at cost is the rate of return based on the original cost, the annual interest receipts, maturity value and the time period from purchase date to maturity.

YTM AT MARKET:

The yield to maturity at market is the rate of return based on the current market value, the annual interest receipts, the maturity value and the time period remaining until maturity.