



DUE TO THE COVID-19 STATE OF EMERGENCY AND PURSUANT TO WAIVERS TO CERTAIN BROWN ACT PROVISIONS UNDER THE GOVERNOR’S EXECUTIVE ORDERS, THIS MEETING IS BEING CONDUCTED VIA TELECONFERENCE AND THERE WILL BE NO PHYSICAL LOCATION FROM WHICH MEMBERS OF THE COMMITTEE OR PUBLIC MAY PARTICIPATE

MEMBERS OF THE COMMITTEE AND PUBLIC ARE TO PARTICIPATE IN THE COMMITTEE MEETING BY GOING TO <https://us02web.zoom.us/j/82778994632> OR BY CALLING 1-669-900-6833 or 1-346-248-7799 or 1- 253-215-8782 or 1-301-715-8592 or 1-312-626-6799 or 1-929-205-6099 (WEBINAR/MEETING ID: 827 7899 4632).

MEMBERS OF THE PUBLIC WISHING TO ADDRESS THE COMMITTEE UNDER PUBLIC COMMENT OR ON A SPECIFIC AGENDA ITEM MAY SUBMIT WRITTEN COMMENTS TO OUR BOARD SECRETARY BY EMAIL AT DWASHBURN@RAINBOWMWD.COM OR BY MAIL TO 3707 OLD HIGHWAY 395, FALLBROOK, CA 92028. ALL PUBLIC COMMENTS RECEIVED **AT LEAST ONE HOUR IN ADVANCE OF THE MEETING** WILL BE READ TO THE COMMITTEE DURING THE APPROPRIATE PORTION OF THE MEETING. THESE PUBLIC COMMENT PROCEDURES SUPERSEDE THE DISTRICT’S STANDARD PUBLIC COMMENT POLICIES AND PROCEDURES TO THE CONTRARY.

BUDGET AND FINANCE COMMITTEE MEETING

RAINBOW MUNICIPAL WATER DISTRICT

Tuesday, February 9, 2021

Budget and Finance Committee Meeting - Time: 1:00 p.m.

District Office	3707 Old Highway 395	Fallbrook, CA 92028
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Notice is hereby given that the Budget and Finance Committee will be holding a regular meeting beginning at 1:00 p.m. on Tuesday, February 9, 2021.

AGENDA

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL: Flint Nelson (Chair)_____ Randy Ross (Vice Chair)_____**
Members: Peter Hensley _____ Carl Rindfleisch _____ Julie Johnson _____
- 4. INSTRUCTIONS TO ALLOW PUBLIC COMMENT ON AGENDA ITEMS FROM THOSE ATTENDING THIS MEETING VIA TELECONFERENCE OR VIDEO CONFERENCE**

CHAIR TO READ ALOUD - *“If at any point, anyone would like to ask a question or make a comment and have joined this meeting with their computer, they can click on the “Raise Hand” button located at the bottom of the screen. We will be alerted that they would like to speak. When called upon, please unmute the microphone and ask the question or make comments in no more than three minutes.*

*Those who have joined by dialing a number on their telephone, will need to press *6 to unmute themselves and then *9 to alert us that they would like to speak.*

A slight pause will also be offered at the conclusion of each agenda item discussion to allow public members an opportunity to make comments or ask questions.”

5. ADDITIONS/DELETIONS/AMENDMENTS TO THE AGENDA (Government Code §54954.2)
6. PUBLIC COMMENT RELATING TO ITEMS NOT ON THE AGENDA (Limit 3 Minutes)
- *7. APPROVAL OF MINUTES
 - A. January 12, 2021
8. GENERAL MANAGER COMMENTS
9. FINANCE MANAGER COMMENTS
10. COMMITTEE MEMBER COMMENTS
- *11. MID-YEAR BUDGET REVIEW
12. PAYMENT PORTAL UPDATE
13. CAL STATE UNIVERSITY SAN MARCOS (CSUSM) PROJECT UPDATE
14. WATER SERVICE UPGRADE PROJECT (WSUP) UPDATE
- *15. MONTHLY BOARD FINANCE PACKET REVIEW
16. LIST OF SUGGESTED AGENDA ITEMS FOR THE NEXT SCHEDULED BUDGET AND FINANCE COMMITTEE MEETING
17. ADJOURNMENT

ATTEST TO POSTING:

Pam Moss

Pam Moss
Secretary of the Board

2-4-21 @ 11:35 a.m.

Date and Time of Posting
Outside Display Cases

**MINUTES OF THE BUDGET AND FINANCE COMMITTEE MEETING
OF THE RAINBOW MUNICIPAL WATER DISTRICT
JANUARY 12, 2021**

1. **CALL TO ORDER:** The Budget & Finance Committee meeting of the Rainbow Municipal Water District was called to order on January 12, 2021 by Chairperson Nelson in the Board Room of the District Office at 3707 Old Highway 395, Fallbrook, CA 92028 at 1:00 p.m. Chairperson Nelson presiding.

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL:**

Present: Member Nelson (*via video conference*), Member Ross (*via video conference*), Member Hensley (*via video conference*), Member Rindfleisch (*via video conference*), Member Johnson (*arrived at 1:08 via teleconference*).

Also Present Via Teleconference or Video Conference:

General Manager Kennedy, Executive Assistant Washburn, Finance Manager Largent, Information and Technology Manager Khattab.

One member of the public was present via teleconference or video teleconference.

4. **INSTRUCTIONS TO ALLOW PUBLIC COMMENT ON AGENDA ITEMS FROM THOSE ATTENDING THIS MEETING VIA TELECONFERENCE OR VIDEO CONFERENCE**

Mr. Nelson read aloud instructions for those attending via teleconference or video conference.

5. **ADDITIONS/DELETIONS/AMENDMENTS TO THE AGENDA (Government Code §54954.2)**

Ms. Largent requested for Item #17 to be deleted from the agenda. There were no objections.

6. **PUBLIC COMMENT RELATING TO ITEMS NOT ON THE AGENDA (Limit 3 Minutes)**

There were no comments.

*7. **APPROVAL OF MINUTES**

A. December 15, 2020

Motion:

To accept the minutes as presented.

Action: Approve, Moved by Member Hensley, Seconded by Member Ross.

Vote: Motion carried by unanimous roll call vote (summary: Ayes = 4).

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Ayes: Member Rindfleisch, Member Hensley, Member Nelson, Member Ross.

Absent: Member Johnson.

Discussion went to Item #9.

8. GENERAL MANAGER COMMENTS

Mr. Kennedy updated the committee on the COVID situation noting there was no definite timeline for essential workers such as those at RMWD to be vaccinated; therefore, extra precautionary safety measures have been implemented to keep everyone safe and working. He thanked the committee for their patience with attending the committee meeting virtually; unfortunately, the meetings will continue to be conducted this way until further notice.

Discussion went to Item #11.

9. FINANCE MANAGER COMMENTS

Ms. Largent mentioned staff was working on updating the rate model and how once the CIP numbers have been included, work will begin on the rate analysis for the budget. She noted the plan was to look at the detachment scenario as well.

Discussion went to Item #10.

10. COMMITTEE MEMBER COMMENTS

Mr. Rindfleisch stated he will be contacting Ms. Largent regarding the CSUSM project. Mr. Nelson requested an update on the CSUSM matter. Ms. Largent mentioned a meeting was scheduled for January 13, 2020 to discuss this project.

Ms. Johnson joined the meeting at 1:08 p.m.

Ms. Johnson offered to join the CSUSM meeting should Ms. Largent like her to participate.

Discussion returned to Item #8.

11. WATER SERVICE UPGRADE (WSUP) PROJECT UPDATE

Mr. Kennedy reported the project was 38% complete with meter installs and backfill was 33%.

Mr. Kennedy explained the annual water loss audit processes and how this audit will help identify any net benefits. Discussion followed.

Discussion went to Item #12.

12. COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) REVIEW

Ms. Largent noted staff took the CAFR to the Board in December for acceptance. She highlighted some of the content contained in the report for the committee members.

Mr. Hensley asked how much of this data would be available to customers. Ms. Largent stated it was posted on the District's website.

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Mr. Rindfleisch stated he did not recall having such a detailed report. Ms. Largent pointed out this was the first time RMWD has prepared a CAFR. Mr. Rindfleisch asked if this report would continue to be prepared annually. Ms. Largent confirmed this report should be updated annually. Mr. Kennedy added this format was newly created that will be regularly updated as well as utilized as part of making determinations related to the detachment efforts. Mr. Rindfleisch thanked staff for sharing this report.

Discussion went to Item #13.

13. MID-YEAR BUDGET DISCUSSION

Ms. Largent reported staff was on schedule and were currently compiling data to determine any mid-year budget adjustments. She mentioned staff has stayed within their respective budgets or below. She stated it was anticipated to have the CIP Strategic Plan ready to represent to the committee and the Board in February.

Mr. Kennedy stated there were no anticipated unexpected changes to the budget except for the CIP. Mr. Nelson cautioned the warm weather conditions may impact the budget.

Discussion went to Item #14.

14. UPDATE ON SWITCH FROM DYNAMIC PORTAL TO INFOSEND

Ms. Largent reported the transition was on track and should have the production environment by next week. She stated Dynamic Portal will be turned off on January, training will begin with the Customer Service staff, the postcards will be sent to RMWD's autopay customers, and staff will work with Infosend to determine what customers may still need to be contacted. She mentioned the new program is welcomed by staff in that it will be much easier in functionality.

Mr. Kennedy added staff may take something to the Board asking them to consider offering a possible waiver of any late charges incurred during the transitional period. Mr. Nelson stated having an incentive for customers to sign up for autopay would be beneficial to the District.

Discussion went to Item #15.

***15. DISCUSSION REGARDING VARIANCE REQUEST FOR MR. ELLIS**

Ms. Largent noted Mr. Ellis is requesting to be moved from a 1" meter to a 3/4" meter. She noted the 12-month rolling average of usage was below the required amount. She noted staff will be actively working on updating any Administrative Code sections related to these types of requests.

Motion:

To recommend the Board approve the requested variance.

Action: Approve, Moved by Member Ross, Seconded by Member Hensley.

Vote: Motion carried by unanimous roll call vote (summary: Ayes = 5).

Ayes: Member Rindfleisch, Member Hensley, Member Nelson, Member Ross, Member Johnson.

Discussion went to Item #16.

***16. DISCUSSION REGARDING VARIANCE REQUEST FOR TERRACE DOWNS HOA**

Ms. Largent explained this was for an HOA that downsized a significant amount of meters approximately eighteen months ago. She stated the HOA was now requesting an additional sixteen meters be downsized. She noted the HOA had planned to move a more drought tolerant landscape in two phases and how this request was for the planned second phase. She pointed out it has been confirmed there were no sprinklers in these homes; therefore, they were able to move to 3/4” meters for fire flow purposes.

Mr. Rindfleisch asked if there was a savings experienced with the original downsized meters. Ms. Largent stated the flow was not analyzed because it was not believed the meters had yet been switched out due to them being a part of the WSUP program. She added; however, the billing was changed as soon as approval was granted.

Mr. Rindfleisch inquired as to whether any multi-family properties where meter exchanges took place as part of the WSUP program have experienced lower flow. Mr. Kennedy stated many customers are picking up what they had not picked up previously; however, this has not been formally analyzed. Ms. Largent mentioned this will be analyzed as part of the WSUP program. Mr. Rindfleisch stated although he was pleased HOA’s and ratepayers find satisfaction with the District by paying less by changing out meters; however, he has an increasing concern regarding how making these meter changes may impact the District’s finances.

Motion:

The Board accept the variance as presented.

Action: Approve, Moved by Member Ross, Seconded by Member Rindfleisch.

Vote: Motion carried by unanimous roll call vote (summary: Ayes = 5).

Ayes: Member Rindfleisch, Member Hensley, Member Johnson, Member Nelson, Member Ross.

Discussion went to Item #18.

***17. DISCUSSION REGARDING VARIANCE REQUEST FOR MR. CHURCH**

This item was deleted per Item #5.

18. CAPITAL IMPROVEMENT PROGRAM (CIP) STRATEGIC PLAN REVIEW

Mr. Kennedy said it was his current understanding all the ranking and costing was complete and how remaining work on the GAANT charts was now being brought into alignment. He mentioned there were some much larger projects whose marginal benefits will need to be assessed. He also indicated there were other projects with budgets related to wholesale efficiency that may be good candidates for bond or debt financing as opposed to be paid for out of District reserves.

Ms. Largent presented the ranking sheets with the committee noting the steps utilized when ranking projects. Discussion ensued regarding the information contained in the columns.

Mr. Kennedy pointed out the goal was for this mid-year process was to cover all the projects in the current fiscal year as well as in the subsequent fiscal year.

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Mr. Nelson asked for the level of review staff was seeking from the committee members. Mr. Kennedy explained stated once this plan has an established baseline, it will become easier for staff and committee members to engage. Ms. Largent pointed out she was not overly concerned with the deep level of review until the time comes to determine whether projects require funding or should the projects be cut back.

Mr. Hensley stated it would appear the committee's role would be to recognize there are very competent people working on this plan; therefore, it would be his inclination to entrust staff to bring something to the committee whenever there are financial aspects to be decided upon. Ms. Johnson concurred.

Mr. Kennedy pointed out one of the items to be highlighted was the absolute necessity for the sake of the RMWD ratepayers to identify a lower cost supply of water since this was the number one District expense through successful detachment. He said the District's ability to maintain its infrastructure in the manner in which it needs to be maintained hinges on detachment and should the detachment not succeed, it will take significant increase in rates to continue to provide the services on which the customers rely. He stated RMWD pays a great deal for infrastructure down south and would rather pay for infrastructure closer to its home. Discussion ensued.

Discussion went to Item #19.

19. DISCUSSION AND POSSIBLE ACTION TO APPOINT 2021 COMMITTEE OFFICERS

Mr. Nelson stated although he has very much enjoyed and appreciated the confidence of the committee during his time serving as Chairperson and would not mind continuing to serve in this capacity, in the spirit of rotation and due process, he would be more than happy for someone else to serve.

Mr. Ross mentioned he may be relocating outside the district boundaries; therefore, it may make sense for someone to serve as Vice Chairperson.

Motion:

To keep Flint Nelson as Chairperson and Mr. Ross as Committee Vice Chairperson.

Action: Approve, Moved by Member Johnson, Seconded by Member Hensley.

Vote: Motion carried by unanimous roll call vote (summary: Ayes = 5).

Ayes: Member Rindfleisch, Member Hensley, Member Johnson, Member Nelson, Member Ross.

Discussion went to Item #20.

***20. REVIEW THE MONTHLY BOARD FINANCE PACKET**

Ms. Largent shared the Accounts Receivable Aging Reports not included in the finance packet.

Discussions ensued regarding the information contained in these reports as well as in the finance packet.

Discussion went to Item #21.

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21. LIST OF SUGGESTED AGENDA ITEMS FOR THE NEXT SCHEDULED BUDGET AND FINANCE COMMITTEE MEETING

It was noted the mid-year budget, CIP strategic plan, WSUP update, payment portal update, and an update on the CSUSM project should be on the next committee agenda.

Discussion went to Item #22.

22. ADJOURNMENT

The meeting was adjourned by Mr. Nelson.

The meeting adjourned at 2:27 p.m.

Flint Nelson, Committee Chairperson

Dawn M. Washburn, Board Secretary



BOARD ACTION

BOARD OF DIRECTORS

February 23, 2021

SUBJECT

FISCAL YEAR 2020-21 MID-YEAR BUDGET REVIEW AND BUDGET ADJUSTMENTS

BACKGROUND

Mid-year is customarily a suitable time to compare budget estimates with the first half of actual data, and make appropriate adjustments where deemed necessary for the balance of the Fiscal Year. The District's budget for the year has come in as expected with the exception of some unexpected expenses.

DESCRIPTION

Operating:

Sales are budgeted at 13,500 acre-feet (AF) for Fiscal Year 2020-21 (FY21). We are anticipating coming in over the budgeted amount if current sales trend in the same pattern as the second half of FY20. FY21 YTD sales through January 31, 2021 were 10,770 AF vs 9,453 AF for the same period in the prior year. This difference, if sales for the second half of the year for FY21 are consistent with FY20, will result in an additional net revenue of (revenue less water purchase expense) of approximately \$850,000 above what was budgeted. In addition, the progress of the meter replacement project is expected to continue to have a positive impact on sales. Staff is not recommending any budget changes to revenues for mid-year. It is important to have up-to-date budget data with sound projections to ensure financial stability of the District so Finance staff has met with Department Managers and Supervisors to do a mid-year review and check in on the line items in each department's operating budget.

To accurately budget expenditures, adjustments are being recommended based on changing conditions and unanticipated expenses. Expenditures tend to be steady and fixed throughout the year as opposed to revenues which fluctuate with climate changes. The most significant mid-year expense adjustments are to professional services due to consultant services for a new headquarters and LAFCO payments for the de-annexation; as well as to safety supplies due to an increase of PPE purchases to comply with COVID safety regulations.

Operating Budget Adjustments

Department	Account Description	FY 21 Proposed Budget		Justification
		Adjustments	Description	
Administration	Professional Services	\$ 50,000	Increase	New Headquarters and Detachment
Garage	Vehicles	\$ 40,000	Increase (Transfer)	New vehicle for Meter's Supervisor
Risk Management	Safety Supplies	\$ 35,000	Increase	Covid PPE & Supplies
Operations	Overtime	\$ 30,000	Increase	Main Breaks and Covid Coverage
Administration	Supplies & Services	\$ 15,000	Increase	Detachment Notices
Risk Management	Supplies & Services	\$ 12,000	Increase	Additional Safety Supplies Needed: New AED unit
Human Resources	Workforce Development	\$ 10,000	Increase (Transfer)	Additional Coaching by Liebert, Cassidy & Whitmore
Engineering	Training/Tuition Reimbursement	\$ (1,500)	Decrease	Line item was reviewed by new manager.
Engineering	Printing & Reproductions	\$ (1,500)	Decrease	Line item was reviewed by new manager.
Engineering	Equipments	\$ (2,000)	Decrease	Line item was reviewed by new manager.
Engineering	Travels, Conferences & Training	\$ (2,860)	Decrease	Line item was reviewed by new manager.
Engineering	Supplies & Services	\$ (8,650)	Decrease	Line item was reviewed by new manager.
Human Resources	Professional Services	\$ (10,000)	Decrease (Transfer)	Salary Study Postponed due to Covid Employment Situation
Distribution	Right of Way Maintenance	\$ (40,000)	Decrease (Transfer)	Reduction in Scheduled Maintenance
Engineering	Legal Services	\$ (40,000)	Decrease	Line item was reviewed by new manager.
Net Budget Increase		\$ 85,490		

Capital:

During the Fiscal Year 2020-21 (FY21) Mid-Year budget adjustment, Staff took a comprehensive look at all budget accounts and for the first time, did the same for its Capital Improvement Project (CIP) budget as well. Staff created the Rainbow Municipal Water District Capital Improvement Plan Prioritization Guidelines and evaluated every CIP with funds currently associated to projects. In addition, Staff evaluated CIPs with funding scheduled to be allocated in future budgets and evaluated their independent standing with relationship to the overall CIP budget.

Of note, Staff identified CIPs that had either been completed or were no longer needed. Many of these CIPs had funding allocations and Staff was able to close the project out or cancel it in future years. These projects are identified in the tables below. There were also CIPs that have been merged with larger projects and these CIPs too were either renamed or reclassified under the larger project. All project name changes and cancellations are shown on the tables below so as to provide full transparency. The tables below include only CIPs that have a requested mid-year budget adjustment. The full CIP 5-year plan will be presented with the FY 2021-22 budget review and is included here as Attachment A. Water Wholesale Capital Projects are presented separately in the 5-year CIP plan so that staff can determine the feasibility of return on investment with the available financing options, potential transportation cost savings and detachment timeline. As of December 31, 2020, a total of \$3,577,120 has been paid out on CIPs. With the budget adjustments we are proposing here, the total FY21 Water CIP budget will be \$7,222,585 and the total FY21 Waste Water CIP budget will be \$2,168,982.

Due to the extensive work put in to the new process, Staff is confident that budgeting going forward will have less reallocation requests/requirements and will be accurately budgeted to match actual expenditures for each FY. Staff is working interdepartmentally to ensure that projects are identified, ranked, able to be staffed and funding is available. This District wide effort to rank each CIP will ensure that the highest priority CIPs are addressed first and all CIPs have both funding and personnel available to bring each of them from the design process and through the construction process.

Water Capital Budget Proposed Adjustments

# Project	FY 21 Approved Budget @60%	FY 21 YTD Spend thru 12/31/20	FY 21 Remaining Budget	FY 21 Proposed Budget Adjustments	FY 21 Proposed Adjusted Budget	Justification
600001 Rainbow Heights PS(#1) Upgrades	\$ 782,219	\$ 500,661	\$ 281,558	\$ 1,987,048	\$ 2,769,267	Timing of Project Completion
600031 Olive Hill Estates Transmission Line Relocation	\$ 900,000	\$ 837,604	\$ 62,396	\$ 169,369	\$ 1,069,369	Existing Contract and Actuals Review
600035 Morro Mixing	\$ 150,000	\$ 1,871	\$ 148,129	\$ 112,519	\$ 262,519	Existing Contract and Actuals Review
600015 Water Condition Assessment	\$ -	\$ 43,391	\$ (43,391)	\$ 35,887	\$ 35,887	Existing Contract and Actuals Review
600058 Manual Transfer Switches	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	IT Project
600019 Water System Monitoring Program	\$ -	\$ 10,096	\$ (10,096)	\$ 26,250	\$ 26,250	Existing Contract and Actuals Review
600046 Sampling Ports for testing	\$ 15,000	\$ -	\$ 15,000	\$ (15,000)	\$ -	Existing Contract and Actuals Review
TBD Gird Road 1,600 feet upsiz from 12 inch to 18 inch or larger	\$ 60,000	\$ -	\$ -	\$ (60,000)	\$ -	Existing Contract and Actuals Review
300007 Programatic EIR-District-Wide	\$ 270,000	\$ 31,721	\$ 238,279	\$ (60,037)	\$ 209,963	Existing Contract and Actuals Review
600009 Isolation Valve Installation Program	\$ 90,000	\$ 10,488	\$ 79,512	\$ (78,842)	\$ 11,158	Existing Contract and Actuals Review
600007 Pressure Reducing Stations	\$ 450,000	\$ 343,140	\$ 106,860	\$ (87,818)	\$ 362,182	Existing Contract and Actuals Review
600030 Corrosion Prevention Program Development & Implementation	\$ 150,000	\$ 9,077	\$ 140,923	\$ (133,625)	\$ 16,375	Existing Contract and Actuals Review
600049 Gomez PS Building (Huntley PS Generator)	\$ 150,000	\$ -	\$ 150,000	\$ (150,000)	\$ -	Existing Contract and Actuals Review
600021 Pala Mesa Fairways 383 A and C	\$ 150,000	\$ -	\$ -	\$ (150,000)	\$ -	Existing Contract and Actuals Review
600017 Pressure Reducing Station Replacement Program (Combined with 6)	\$ 180,000	\$ 82,882	\$ 97,118	\$ (180,000)	\$ -	Existing Contract and Actuals Review
600038 Blue Breton Water System Looping Project	\$ 222,000	\$ -	\$ 222,000	\$ (222,000)	\$ -	Existing Contract and Actuals Review
600021 Sarah Ann Dr. Line 400A	\$ 225,000	\$ -	\$ -	\$ (225,000)	\$ -	Existing Contract and Actuals Review
600008 Weese WTP Permanent Emergency Interconnect & PS	\$ 300,000	\$ 3,307	\$ 296,693	\$ (272,018)	\$ 27,983	Existing Contract and Actuals Review
600040 Vallecitos PS Replacement	\$ 318,000	\$ 780	\$ 317,220	\$ (318,000)	\$ -	Existing Contract and Actuals Review
600021 Pipeline Upgrade Project	\$ 1,950,000	\$ 654,896	\$ 1,295,104	\$ (383,491)	\$ 1,566,509	Existing Contract and Actuals Review
600034 Rice Canyon Tank Transmission PL to I-15/SR76 Corridor	\$ 600,000	\$ 74,409	\$ 525,591	\$ (399,576)	\$ 200,424	Existing Contract and Actuals Review
600013 Hutton & Turner Pump Station	\$ 696,000	\$ 26,879	\$ 669,121	\$ (521,700)	\$ 174,300	Existing Contract and Actuals Review
Total				\$ (891,034)		

Waste Water Capital Budget Proposed Adjustments

# Project	FY 21 Approved Budget	FY 21 YTD Spend thru 12/31/20	FY 21 Remaining Budget	FY 21 Proposed Budget Adjustments	FY 21 Proposed Adjusted Budget	Justification
530021 Almendra Court, I-15 Crossing Sewer Rehabilitation	\$ 40,000	\$ -	\$ 40,000	\$ (40,000)	\$ -	Project Canceled
530006 Sewer System Rehabilitation Program	\$ 100,000	\$ -	\$ 100,000	\$ (100,000)	\$ -	Project Canceled
530018 Fallbrook Oaks Forcemain and Manhole Replacement	\$ 300,000	\$ 12,344	\$ 287,656	\$ (300,000)	\$ -	Timing of Project Pushed Out
530015 Sewer System Condition Assessment Program	\$ 300,000	\$ 3,845	\$ 296,155	\$ (300,000)	\$ -	Project Canceled
530025 Old River Road LS to Stallion Outfall Repair (Combine with 530017)	\$ 500,000	\$ -	\$ 500,000	\$ (500,000)	\$ -	Project Canceled
530024 Old River Road LS Equalization Basin N/A	\$ 1,000,000	\$ -	\$ 1,000,000	\$ (1,000,000)	\$ -	Project Canceled
530017 N River Road Land Outfall Rehabilitation (Operations Project)	\$ 2,500,000	\$ 758,625	\$ 1,741,375	\$ (1,308,637)	\$ 1,191,363	Timing of Project Completion Pulled In & Budget Reduced
530001 Throughbred Lift Station and Sewer Improvements	\$ 3,000,000	\$ 92,455	\$ 2,907,545	\$ (2,532,381)	\$ 467,619	Timing of Project Pushed Out
Total				\$ (6,081,018)		

Following the completion of the Mid-Year budget review, staff will begin work on the Fiscal Year 2021-22 Budget. Planning sessions will be held in late February/early March with the Management team to begin to develop priorities and discuss direction regarding major capital projects for the next fiscal year.

Attachments:

Attachment A – 5-year Capital Improvement Plan

POLICY/STRATEGIC PLAN KEY FOCUS AREA

Strategic Focus Area Four: Fiscal Responsibility

BOARD OPTIONS/FISCAL IMPACTS

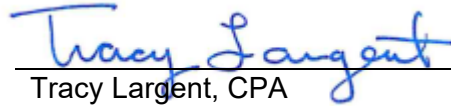
1. Approve Amended Operating Budget FY 2020-21 as provided in Attachment A with a Projected Net Budget Operating Expense Increase of \$85,490, Water Capital Project Decrease of \$891,034, and Waste Water Decrease of \$6,081,018.
2. Recommend revisions to staff and amend budget accordingly.
3. Provide other direction to Staff.

ENVIRONMENTAL

In accordance with CEQA guidelines Section 15378, the action before the Board does not constitute a “project” as defined by CEQA and further environmental review is not required at this time.

STAFF RECOMMENDATION

Staff recommends Option 1.



Tracy Largent, CPA
Finance Manager

02/23/2021

Water - Fund 60 Projected Balance

FY21 Beginning Cash

\$1,948,157

	Proposed Adjusted Budget FY 20/21	Proposed Budget FY 21/22	Proposed Budget FY 22/23	Proposed Budget FY 23/24	Proposed Budget FY 24/25	Proposed Budget FY 25/26
Fund Balances:						
Beginning Available Balance	\$1,104,994	(\$1,079,237)	(\$2,848,612)	(\$6,607,987)	(\$9,522,987)	(\$13,047,986)
Transfer From Rate Stabilization	3,603,760					
Financing						
Transfer from Operating Reserves		3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Capacity Fees Current Year						
Less: Capital Labor	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Less: Capital Project Budgets	(5,487,991)	(4,469,375)	(6,459,375)	(5,615,000)	(6,225,000)	(6,800,000)
Projected Ending Available Balance w/o Capacity Fees	(\$1,079,237)	(\$2,848,612)	(\$6,607,987)	(\$9,522,987)	(\$13,047,986)	(\$17,147,984)
Forecasted Capacity Fees	1,986,601	3,032,956	1,653,761	83,210	3,515,542	3,515,542
Potential Ending Available Balance	\$907,364	\$2,170,945	\$65,331	(\$2,766,459)	(2,775,916)	(3,360,372)

Water Capital Project Budgets:

Project #	Project Name	Requested Budget	Approved @ 60% of Budget	YTD Actuals as of 12/31/2020	Proposed Budget Adjustments	Proposed Adjusted Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
		FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
300007	Programatic EIR for Existing Easements	\$ 450,000	\$ 270,000	\$ 31,721	\$ (60,037)	\$ 209,963	\$ 75,000				
300008	New District Headquarters	200,000	120,000	74,889		120,000	150,000	450,000	2,000,000		
600000	Highway 76 Water Upsize		-	-		-					
600001	Rainbow Heights PS (#1) Upgrades/Recon.	1,303,698	782,219	500,661	1,987,048	2,769,267					
600002	Gird to Monserate Hill Water Line		-			-		140,000	1,400,000		
600003	San Luis Rey Imported Return Flow Recovery		-	261		-				600,000	
600007	Pressure Reducing Stations	750,000	450,000	343,140	(87,818)	362,182	250,000	750,000	250,000	750,000	
600009	Isolation Valve Installation Program	150,000	90,000	10,488	(78,842)	11,158	150,000	500,000	500,000	500,000	
600015	Water Condition Assessment		-	43,391	35,887	35,887				50,000	
600017	Pressure Reducing Station Replacement Program (Combined with 60007)	300,000	180,000	82,882	(180,000)	-					
600019	Water System Monitoring Program		-	10,096	26,250	26,250	184,375	184,375	25,000		
600021	Pipeline Upgrade Project	3,250,000	1,950,000	654,896	(383,491)	1,566,509			1,000,000	1,000,000	
600024	Meters for Developments		-	-		-					
600026	Camino Del Rey Waterline Relocation		-	15		-	50,000	50,000			
600030	Corrosion Prevention Program Development and Implementation	250,000	150,000	9,077	(133,625)	16,375	250,000	600,000	600,000	600,000	
600037	Live Oak Park Road Bridge Replacement		-	782		-	300,000	300,000			
600040	Vallecitos PS Relocation	530,000	318,000	780	(318,000)	-		1,100,000	1,000,000		
600045	Gopher Canyon Water Pipeline Improvements		-			-	2,300,000				
600046	Sampling Ports for testing Project Completed	25,000	15,000		(15,000)						
600047	Generator at Sumac		-			-	50,000				
600048	Northside Zone Supply Redundancy		-			-				500,000	
600049	Gomez PS Building	250,000	150,000		(150,000)		100,000	1,250,000	100,000	650,000	
600050	Lookout Mountain Electrical Upgrade. The Complete electrical upgrade w/emerg. generator		-			-		1,000,000			
600051	North Feeder and Rainbow Hills Water Line Replacements		-			-				150,000	
600055	Pipe Lining Pilot Project		-	373		-	100,000			1,850,000	
600058	Electrical Panel Switches		-		35,000	35,000	160,000				
600067	Pala Mesa Fairways 383 A and C	250,000	150,000		(150,000)					250,000	
600068	Sarah Ann Drive Line 400 A	375,000	225,000		(225,000)		100,000	275,000			
600069	Wilt Road (1331)		-			-				500,000	
600072	Katie Lendre Drive Line		-			-	250,000				
600071	Del Rio Estates Line Ext 503		-			-			250,000		
600072	East Heights Line 147L		-			-				500,000	
600073	East Heights Line 147A		-			-				250,000	
600074	Via Zara - PUP		-			-			125,000		
600075	Roy Line Ext		-			-				250,000	
610032	Beck Dam Inundation Map		-	61		-					
610036	Dentro de Lomas Repair		-	280		-					
	Los Alisos South 243		-			-				500,000	
N/A	Department Level Capital Expenses	559,000	335,400			335,400					
Total		\$8,642,698	\$5,185,619	\$1,763,792	\$ 302,372	\$5,487,991	\$4,469,375	\$6,459,375	\$5,615,000	\$6,225,000	\$6,800,000
	@60%	\$5,185,619									

Wholesale Water Efficiency - Fund 26 Projected Balance

FY21 Beginning Cash

\$392,761

	Proposed Adjusted	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
	Budget	Proposed Budget	Budget	Budget	Budget	Budget
Fund Balances:	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
Beginning Available Balance	\$392,761	\$12,158,167	\$483,167	(\$266,833)	(\$266,833)	(\$266,833)
Transfer From Rate Stabilization						
Financing	13,500,000					
Transfer from Operating Reserves						
Capacity Fees Current Year						
Less: Capital Labor						
Less: Capital Project Budgets	(1,734,594)	(11,675,000)	(750,000)	0	0	0
Projected Ending Available Balance	\$ 12,158,167	\$ 483,167	\$ (266,833)	\$ (266,833)	\$ (266,833)	\$ (266,833)

Wholesale Water Efficiency Capital Project Budgets:

		Projected Budgets								
Project #	Project Name	Requested Budget	Approved @ 60% of Budget	YTD Actuals as of 12/31/2020	Proposed Budget Adjustments	Proposed Adjusted Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
		FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
600008	Weese WTP Permanent Emergency Interconnect and Pressure Station	\$ 500,000	\$ 300,000	\$ 3,307	\$ (272,018)	\$ 27,982		\$ 750,000		
600013	Hutton & Turner Pump Stations (SDCWA Shutdown Pump Stations)	1,160,000	696,000	26,879	(521,700)	174,300	4,000,000			
600029	Via Ararat Drive Waterline Project			45						
600031	Olive Hill Estates Transmission Line Reconnection	1,500,000	900,000	837,604	169,369	1,069,369				
600034	Rice Canyon Tank Transmission PL to I-15/SR76 Corridor	1,000,000	600,000	74,409	(399,576)	200,424	3,375,000			
600035	Tank and Reservoir Mixing Upgrades	250,000	150,000	1,871	112,519	262,519				
600038	Blue Breton Water System Looping Project	370,000	222,000		(222,000)					
	Wilt Road Feeder (14 inch Water Line)						3,300,000			
	Gird Road 1,600' upsized from 12" to 18" or larger	100,000	60,000		(60,000)		1,000,000			
Total		\$4,880,000	\$2,928,000	\$944,115	(\$1,193,406)	\$1,734,594	\$11,675,000	\$750,000	\$0	\$0

Wastewater - Fund 52 & 53 Projected Fund Balance

FY21 Beginning Cash

\$13,486,918

Fund Balances:	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
	Adjusted Budget	Budget	Budget	Budget	Budget	Budget
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Beginning Available Balance	13,696,383.91	\$14,277,402	\$5,927,402	\$3,652,402	\$1,602,402	\$1,352,403
Restricted CFD Funds*	2,750,000					
Financing						
Sewer Connections Current Year						
Less: Capital Project Budgets	(2,168,982)	(8,350,000)	(2,275,000)	(2,050,000)	(250,000)	0
Projected Ending Available Balance w/o Capacity Fees	\$14,277,402	\$5,927,402	\$3,652,402	\$1,602,402	\$1,352,403	\$1,352,405
Forecasted Sewer Connections	1,460,628	5,042,378	5,042,378	42,378	4,479,355	4,479,355
Potential Ending Available Balance	\$15,738,030	\$12,430,408	\$15,197,786	\$13,190,164	\$17,419,520	\$21,898,877

*Restricted Cash amounts are available for drawdown throughout the specified Capital Project process.

Wastewater Capital Project Budgets:

Project #	Project Name	Approved Budget FY 20/21	YTD Actuals as of 12/31/2020 FY 20/21	Proposed Budget Adjustments FY 20/21	Proposed Adjusted Budget FY 20/21	Proposed Budget FY 21/22	Proposed Budget FY 22/23	Proposed Budget FY 23/24	Proposed Budget FY 24/25	Proposed Budget FY 25/26
530001	Thoroughbred Lift Station and Sewer Improvements	\$ 3,000,000	\$ 92,455	\$ (2,532,381)	\$ 467,619	\$ 8,000,000	\$ 2,000,000	\$ 250,000	\$ 250,000	\$ -
530006	Sewer System Rehabilitation Program	100,000		(100,000)	-					
530015	Sewer System Condition Assessment Program	300,000	3,845	(300,000)	-					
530017	N River Road Land Outfall Rehabilitation (Operations Project)	2,500,000	758,625	(1,308,637)	1,191,363	\$250,000				
530018	Fallbrook Oaks Forcemain and Manhole Replacement	300,000	12,344	(300,000)	-		\$150,000	\$1,650,000		
530020	Rancho Viejo LS Wet Well Expansion				-	100,000				
530021	Almendra Court, I-15 Crossing Sewer Rehabilitation	40,000		(40,000)	-			150,000		
530023	Replace Rancho Monserate LS Emergency Generator				-		125,000			
530024	Old River Road LS Equalization Basin	1,000,000		(1,000,000)	-					
530025	Old River Road LS to Stallion Outfall Repair (Combine with 530017)	500,000		(500,000)	-					
N/A	Department Level Capital Expenses	310,000			310,000					
NA	City of Oceanside WW Plant	200,000			200,000					
Total		\$ 8,250,000	\$ 867,269	\$ (6,081,018)	\$ 2,168,982	\$ 8,350,000	\$ 2,275,000	\$ 2,050,000	\$ 250,000	\$ -

Water Service Upgrade Projected Fund Balance

FY21 Beginning Cash

\$ 7,261,642

Fund Balances:

	Budget FY 20/21	Budget FY 21/22	Budget FY 22/23	Budget FY 23/24
Beginning Available Balance	\$7,168,951	\$3,068,951	\$ (131,049)	\$ (131,049)
Less: Meter Replacement/Upgrade Project	(4,100,000)	(3,200,000)	0	0
Projected Fund Balance	\$3,068,951	\$ (131,049)	\$ (131,049)	\$ (131,049)

Capital Project Budgets:

		Project Budgets					
GL Project #	Project Name	Actuals FY 19/20	Budget FY 20/21	YTD Actuals as of 12/31/2020 FY 20/21	Budget FY 21/22	Budget FY 22/23	Budget FY 23/24
600027	Service Meter Replacement	\$3,403,236	\$1,300,000	\$274,098	\$1,400,000		
600028	Water Service Upgrade	497,891	2,800,000	712,971	1,800,000		
Total		\$149,702	\$3,901,128	\$4,100,000	\$987,069	\$3,200,000	\$ -

Rainbow MWD Developer Projections - Water

Installations

Development Name (Active) (Inactive)	Purchased	Anticipated Sales (Connections)							Water LF	PRS	Timing
		FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24+	Total			
Horse Ridge Creek	274.8		23.8					23.8	34407	1	In Progress
Horse Ridge Creek (RAH)	113							0			In Progress
Campus Park West								9			
Fairview-Lilac Del Cielo			20	56				76	2247	1	Recent Activity
Golf Green Estates	77		20					20	5475		In Progress
Pala Mesa Highlands	104		27					27	10089	1	In Progress
Bonsall Oaks/Polo							154	154	21531	3	
Ocean Breeze (Vessels)							396	396			
								0			
Rancho Viejo Phase 3							47	47			
Campus Park							53	53			
Meadowood*			100	250	151			501		1	In Progress
Single Service Laterals		6	5	5	5	5	5	31			See Notes**
TOTAL WATER METERS	568.8	6	196	311	156	5	664	1,338			

Revenue Projections

Meter Size (in)	Revenue Per Meter (Existing)	Purchased	Anticipated Sales							
			FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24+	Total	
5/8	6,241			20	56					76
3/4	10,401	531.8		171	250	151			644	1,216
1	16,642	0		5	5	5	5		20	40
1 1/2	27,043	34								-
2	62,406	3								-
3	124,812									-
4	208,020									-
Total		568.8		196	311	156	5	664		1,332
Total Revenue				\$1,986,601	\$3,032,956	\$1,653,761	\$83,210	\$7,031,084		\$13,787,612

Notes:

*Actual amount will vary depending on final agreements.

**Average from last 10 years.

Rainbow MWD Developer Projections - Sewer

Installations

Development Name (Active) (Inactive)	Purchased (EDUs)	Anticipated Sales (EDUs)							Sewer LF	LS	Timing
		FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24+	Total			
Horse Ridge Creek	723							0	29916	1	In Progress
Horse Ridge Creek (RAH)	169.5							0			
Campus Park West								9			
Fairview-Lilac Del Cielo	38.9		38.9					39	1382		Recent
Golf Green Estates	94.5		25.8					26	4318		In Progress
Pala Mesa Highlands	126.88		35.7					36	11501		In Progress
Bonsall Oaks/Polo	59.85							96.2	21027		Recent
Ocean Breeze (Vessels)								479			Recent
Rancho Viejo Phase 3								47			Recent
								0	2251		
Campus Park								0			
Meadowood*				422	422			844			
Misc. SFR			3	3	3	3	3	15			
TOTAL EDUs		-	103	425	425	3	634	1591			

Revenue Projections

		Purchased (EDUs)	Anticipated Sales							Total
			FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24+		
Existing Fee	\$ 14,126	281.23		103	425	425	3	634	1,591	
Meadowwood		883								
Total			-	103	425	425	3	634	1,591	
Total Revenue			\$0	\$1,460,628	\$5,042,378	\$5,042,378	\$42,378	\$8,958,709	\$20,546,472 **	

Notes:

*Actual amount will vary depending on final agreements.

** Actual amounts will vary depending on final exchange agreements.

7,421,800 6,003,550
 1,460,628 42,378
 5,961,172 5,961,172 11,922,344



BOARD OF DIRECTORS

February 23, 2021

SUBJECT

FINANCE REPORT FOR FEBRUARY 2021

DESCRIPTION

Summary:

FY 2020/2021 Water Sales:

Budgeted 13,500 AF

Actual DEC FYTD 20/21 9,724 AF

Actual DEC FYTD 19/20 9,138 AF

Actual DEC FYTD 18/19 10,222 AF

December FYTD 2020/2021 Budget vs Actual:

For FY 2020/21 (FY21), the board followed the recommendation of staff and committee to budget future sales lower and more in line with the most recent years' trends at 13,500 AF for FY21, with operating expenses being budgeted within this lower operating revenue level as well. We are anticipating coming in over the budgeted amount if current sales trend in the same pattern as the second half of FY20. Staff has a separate board action this month to increase the operating expense budget by \$85,490, due mainly to main breaks, COVID supplies and detachment related expenses.

Treasury Report:

Interest Revenue for December 2020 was \$20,221 compared to \$41,166 for the prior month. Gains from assets sales were \$5,095 for December 2020. Investment valuation was down \$9,897 from the prior month and up \$82,620 over the prior year.

Water Purchases & Water Sales:

The Five-Year Water Purchases Demand Chart (Attachment D) reports purchases; this data is available in real time. The Water Sales Summary Report (Attachment E) represents water that was billed to customers, so the data is time delayed in comparison to the Five-Year Water Purchases Demand Chart. Water Loss from meter inaccuracy and breaks is also not included in the Five-Year Demand Chart since this data is from purchases. These two reports will not correlate unless they are both presented for the same date; we provide the purchases report in real time to provide the board with the most current demand information available.

Attachments:

- A. Budget vs Actuals (DEC FYTD21)
- B. Fund Balance & Developer Projections (FY21)
- C. Treasury Report (DEC FY21)
- D. Five-Year Water Purchases Demand Chart (through 2/1/2021)
- E. Water Sales Summary (DEC FY21)
- F. Check Register (DEC FY21)
- G. Directors' Expense Report (DEC FY21)
- H. Credit Card Breakdown (DEC FY21)
- I. RMWD Properties


Tracy Largent, CPA
Finance Manager

February 23, 2021

Statement of Revenues & Expenses Budget vs. Actual

Operating Funds (Water, Wastewater, & General Funds)

December 31, 2021



Positive = Over Budget

Negative = Under Budget

	FY 20/21 YTD Revenues/Expenditures	FY 20/21 YTD Operating Budget	YTD Variance \$	YTD Variance %	FY 20/21 Annual Operating Budget	Notes
Operating :						
41110-Water Sales-SF, MF, CM, IS	5,497,574	3,769,182	1,728,392	46%	7,538,364	
41112-Sewer Charges-Established Acct	1,537,897	1,597,327	-59,430	-4%	3,194,655	
42120-Monthly O & M Charges	4,098,738	4,194,168	-95,430	-2%	8,388,335	
42121-Monthly O&M Charges - CWA	2,446,694	2,578,849	-132,155	-5%	5,157,699	
43101-Operating Inc Turn On/Off Fees	0	2,500	-2,500	-100%	5,000	
43106-Operating Inc-Sewer Letter Fee	850	500	350	70%	1,000	
41120-Water Sales-Ag-Dom Non Cert	831,258	535,277	295,982	55%	1,070,554	
41160-Water Sales-Ag. Non Discount	2,465,494	2,015,735	449,759	22%	4,031,470	
41170-Water Sales-Construction	295,802	48,721	247,081	507%	97,442	
41180-Water Sales - Tsawr Com	3,735,338	1,914,176	1,821,162	95%	3,828,353	
41190-Water Sales-Sawr Ag/Dom	2,525,803	2,594,862	-69,058	-3%	5,189,723	
42130-Readiness-To-Serve Rev Id#1	83,360	125,000	-41,640	-33%	250,000	
42140-Pumping Charges	440,190	304,156	136,034	45%	608,312	
-Water Sales	23,958,998	19,680,453	4,278,546	22%	39,360,905	
43100-Operating Inc Oak Crest Service Charges	11,700	11,700	0	0%	23,400	
43102-Operating Inc Penalty/Int Chgs	344,285	25,000	319,285	1277%	50,000	
43104-Operating Inc. R.P. Charges	122,255	122,833	-577	0%	245,665	
43108-Operating Inc Plan Check Rev.	158,613	27,500	131,113	477%	55,000	
43110-Operating Inc Inspections	8,732	10,000	-1,268	-13%	20,000	
43111-Operating Inc Install Fees Hyd	2,415	1,000	1,415	142%	2,000	
43114-Operating Inc-Miscellaneous	0	3,500	-3,500	-100%	7,000	
43116-New Meter Sales/Install Parts	19,935	20,000	-65	0%	40,000	
43117-Notice Delivery Revenue	-1	2,500	-2,501	-100%	5,000	
-Other Operating Revenue	667,934	224,033	443,901	198%	448,065	
42200-Overhead Trs From Water Sewer	4,012,212	4,012,211	0	0%	8,024,423	
-Transfers from Water & Waste Water	4,012,212	4,012,211	0	0%	8,024,423	
REVENUE-Operating Revenue	28,639,144	23,916,697	4,722,448	20%	47,833,393	

Attachment A

Positive = Over Budget

Negative = Under Budget

	FY 20/21 YTD Revenues/Expenditures	FY 20/21 YTD Operating Budget	YTD Variance \$	YTD Variance %	FY 20/21 Annual Operating Budget	Notes
50001-Water Purchases	12,633,273	8,515,482	4,117,792	48%	17,030,963	Seasonal
50003-Water In Storage	131,480	0	131,480		0	
50005-Ready To Serve Charge	246,903	249,390	-2,487	-1%	498,780	FC estimate for budget
50006-Infrastructure Access Charge	322,044	347,472	-25,428	-7%	694,944	FC estimate for budget
50008-Ag Credit-Sawr	-669,460	-504,860	-164,600	33%	-1,009,721	
50010-Customer Service Charge	554,561	554,562	-1	0%	1,109,124	
50011-Capacity Reservation Charge	197,946	209,967	-12,021	-6%	419,934	FC estimate for budget
50012-Emergency Storage Charge	838,053	801,690	36,363	5%	1,603,380	FC estimate for budget
50013-Supply Reliability Charge	465,013	488,460	-23,447	-5%	976,920	FC estimate for budget
-Cost of Purchased Water Sold	14,719,814	10,662,162	4,057,652	38%	21,324,324	
56101-Regular Salaries	2,358,247	2,631,498	-273,250	-10%	5,262,995	
56103-Overtime Paid Comptime Earn.	259,846	177,500	82,346	46%	355,000	
56202-Director's Compensation	4,800	7,000	-2,200	-31%	14,000	
56518-Duty Pay	19,250	22,300	-3,050	-14%	44,600	
56520-Deferred Comp-Employer Contrib	72,027	70,242	1,785	3%	140,485	
-Salary & Labor Expenses	2,714,171	2,908,540	-194,369	-7%	5,817,080	
56501-Employer's Share FICA SSI	98,962	150,881	-51,919	-34%	301,763	
56502-Employer's Share Medicare	37,723	38,258	-535	-1%	76,516	
56515-Worker's Compensation Ins	158,510	72,320	86,191	119%	144,640	Entire Year Paid in July
56516-State Unemployment Ins E.T.T.	614	6,609	-5,994	-91%	13,217	
-Taxes	295,810	268,068	27,742	10%	536,136	
56503-Medical Insurance	455,595	462,523	-6,928	-1%	925,046	
56504-Dental Insurance	43,454	43,626	-172	0%	87,252	
56505-Vision Insurance	5,957	5,815	142	2%	11,631	
56506-Life S/T L/T Disability Ins	26,272	27,416	-1,145	-4%	54,832	
56507-Retirement-CalPERS	255,682	279,593	-23,911	-9%	559,186	
56511-Employee Uniform Allowance	9,348	12,500	-3,152	-25%	25,000	
56512-Employee Training/Tuition Reim	11,587	10,800	787	7%	21,600	
56513-Employee Relations	3,761	7,300	-3,539	-48%	14,600	
56524-Other Post Employment Benefits	8,465	0			0	
56530-Gasb 68 Pension	552,548	215,000	337,548	157%	430,000	Entire Year Paid in July
-Fringe Benefits	1,372,667	1,064,574	308,094	29%	2,129,147	
52176-Overhead Transfer To Gen Fund	4,012,212	4,012,211	0	0%	8,024,423	
-Transfers	4,012,212	4,012,211	0	0%	8,024,423	
60000-Equipment	14,577	47,000	-32,423	-69%	94,000	

Attachment A

Positive = Over Budget

Negative = Under Budget

	FY 20/21 YTD Revenues/Expenditures	FY 20/21 YTD Operating Budget	YTD Variance \$	YTD Variance %	FY 20/21 Annual Operating Budget	Notes
60100-Computers	31,420	51,020	-19,600	-38%	102,040	
63100-Equipment Maintenance	74,110	87,300	-13,190	-15%	174,600	
63102-Equipment Maintenance Contract	13,271	29,113	-15,842	-54%	58,225	
63200-Equipment Rental	40,750	58,500	-17,750	-30%	117,000	
63400-Kitchen Supplies	6,019	7,000	-981	-14%	14,000	
63401-Building Maintenance	85,048	68,100	16,948	25%	136,200	
63404-Backflow Expenses	48,720	75,250	-26,530	-35%	150,500	
63421-Fuel And Oil	62,759	70,000	-7,241	-10%	140,000	
63422-Repair Supplies Auto	32,840	35,000	-2,160	-6%	70,000	
65000-Property/Liability Insurance	401,242	200,000	201,242	101%	400,000	Entire Year Paid in July
65100-District Paid Insurance Claims	140,124	145,000	-4,876	-3%	290,000	
65200-Miscellaneous Expense	7,553	0	7,553		0	
66000-Bad Debt Exp/Billing Adjust'S	0	2,500	-2,500	-100%	5,000	
69000-Postage	19,004	23,250	-4,246	-18%	46,500	
70000-Professional Services	490,045	465,600	24,445	5%	931,200	
70100-Annual Audit Services	30,200	17,500	12,700	73%	35,000	
70300-Legal Services	110,007	225,000	-114,993	-51%	450,000	
70400-Bank Service Charges	29,368	25,000	4,368	17%	50,000	
72000-Supplies & Services	606,229	619,400	-13,171	-2%	1,238,800	
72001-Right Of Way Expenses	142,497	100,000	42,497	42%	200,000	
72010-Tank Maintenance	396,551	432,250	-35,699	-8%	864,500	
72150-Regulatory Permits	7,633	38,800	-31,167	-80%	77,600	
72200-Books & Resources	1,410	1,150	260	23%	2,300	
72400-Dues & Subscriptions	287,188	307,387	-20,198	-7%	614,773	
72500-Safety Supplies	33,928	20,750	13,178	64%	41,500	
72600-Sewer Line Cleaning	9,433	29,000	-19,568	-67%	58,000	
72700-Printing & Reproductions	1,536	7,000	-5,464	-78%	14,000	
72702-Public Notices & Advertising	456	1,100	-645	-59%	2,200	
72900-Stationary & Office Supplies	2,512	2,500	12	0%	5,000	
73000-Small Tools & Equipment	26,720	24,400	2,320	10%	48,800	
74000-Communicatons & Phone Bills	837	4,250	-3,413	-80%	8,500	
74100-Phone Bill	53,602	46,500	7,102	15%	93,000	
75300-Travel, Conferences & Training	1,928	20,995	-19,067	-91%	41,990	
75400-Workforce Development	4,779	1,650	3,129	190%	3,300	
75500-Recruitment	2,325	9,400	-7,075	-75%	18,800	

Positive = Over Budget

Negative = Under Budget

	FY 20/21 YTD Revenues/Expenditures	FY 20/21 YTD Operating Budget	YTD Variance \$	YTD Variance %	FY 20/21 Annual Operating Budget	Notes
77000-Sewage Treat.-Oceanside Plant	0	525,000	-525,000	-100%	1,050,000	
78000-Utilities - Electricity	286,366	291,250	-4,884	-2%	582,500	
78300-Hazardous Waster Material Disposal	4,380	6,000	-1,620	-27%	12,000	
78700-Utilities - Propane	2,607	7,750	-5,143	-66%	15,500	
78900-Trash Pick-Up	5,015	5,375	-360	-7%	10,750	
-Other Operating Expenses	3,514,988	4,134,039	-619,051	-15%	8,268,078	
EXPENSE-Operating Expense	26,629,662	23,049,594	3,580,068	16%	46,099,188	
Operating Revenue (Expenses)	2,009,482	867,102	1,142,380	132%	1,734,205	
Non Operating :						
49301-Property Tax Rev. - Ad Valorem	257,294	227,500	29,794	13%	455,000	
-Property Tax Revenue	257,294	227,500	29,794	13%	455,000	
49200-Interest Revenues	-5	0	-5			
-Investment Income	-5	0	-5			
49050-Revenue Billing Adjustments	21,316	0	21,316		0	
49106-Other Intergovernmental - State	0	1,500	-1,500	-100%	3,000	
49107-Recycling Revenue	0	4,000	-4,000	-100%	8,000	
49109-Miscellaneous Revenue	68,471	18,000	50,471	280%	36,000	
49114-Misc Revenue - Eng. Services	4,250	2,500	1,750	70%	5,000	
57050-Expense Billing Adjustments	20,946	0	20,946		0	
57525-Loan Costs	0	0	0			
-Other Nonoperating Revenue/Expense	73,091	26,000	47,091	181%	52,000	
-Non Operating Revenue (Expenses)	330,380	253,500	76,880	30%	507,000	
Debt Service		1,187,414	-1,187,414	-100%	2,374,827	
Current Year Net Revenue Less Expense*	\$ 2,339,862				\$ (133,622)	

*Does not Include: Depreciation Expense

Operating & Debt Service Fund Balance

Current Year FY21 Beginning Cash
 \$5,917,191

Fund Balances:	Water Operating	Wastewater Operating	General Operating	Rate Stabilization	Debt Service	TOTAL
	FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 20/21
Beginning Available Balance	\$286,838	\$1,489,894	\$1,122,838	\$3,603,760	\$664,639	\$7,167,969
Transfer to Water Capital				(3,603,760)		(3,603,760)
Transfer to/from Rate Stabilization						0
Budgeted Operating Surplus (Loss)	100,547	(234,170)	8,159,423		(2,447,793)	5,578,007
Transfers In/(Out)			(8,159,423)		2,447,793	(5,711,630)
Projected Ending Available Balance	\$387,385	\$1,255,724	\$1,122,838	\$0	\$664,639	\$3,430,586

Water - Fund 60 Projected Balance

FY21 Beginning Cash

\$1,948,157

	Proposed Adjusted Budget FY 20/21	Proposed Budget FY 21/22	Proposed Budget FY 22/23	Proposed Budget FY 23/24	Proposed Budget FY 24/25	Proposed Budget FY 25/26
Fund Balances:						
Beginning Available Balance	\$1,104,994	(\$1,079,237)	(\$2,848,612)	(\$6,607,987)	(\$9,522,987)	(\$13,047,986)
Transfer From Rate Stabilization	3,603,760					
Financing						
Transfer from Operating Reserves		3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Capacity Fees Current Year						
Less: Capital Labor	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Less: Capital Project Budgets	(5,487,991)	(4,469,375)	(6,459,375)	(5,615,000)	(6,225,000)	(6,800,000)
Projected Ending Available Balance w/o Capacity Fees	(\$1,079,237)	(\$2,848,612)	(\$6,607,987)	(\$9,522,987)	(\$13,047,986)	(\$17,147,984)
Forecasted Capacity Fees	1,986,601	3,032,956	1,653,761	83,210	3,515,542	3,515,542
Potential Ending Available Balance	\$907,364	\$2,170,945	\$65,331	(\$2,766,459)	(2,775,916)	(3,360,372)

Water Capital Project Budgets:

Project #	Project Name	Requested Budget	Approved @ 60% of Budget	YTD Actuals as of 12/31/2020	Proposed Budget Adjustments	Proposed Adjusted Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
		FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
300007	Programatic EIR for Existing Easements	\$ 450,000	\$ 270,000	\$ 31,721	\$ (60,037)	\$ 209,963	\$ 75,000				
300008	New District Headquarters	200,000	120,000	74,889		120,000	150,000	450,000	2,000,000		
600000	Highway 76 Water Upsize		-	-		-					
600001	Rainbow Heights PS (#1) Upgrades/Recon.	1,303,698	782,219	500,661	1,987,048	2,769,267					
600002	Gird to Monserate Hill Water Line		-			-		140,000	1,400,000		
600003	San Luis Rey Imported Return Flow Recovery		-	261		-				600,000	
600007	Pressure Reducing Stations	750,000	450,000	343,140	(87,818)	362,182	250,000	750,000	250,000	750,000	
600009	Isolation Valve Installation Program	150,000	90,000	10,488	(78,842)	11,158	150,000	500,000	500,000	500,000	
600015	Water Condition Assessment		-	43,391	35,887	35,887				50,000	
600017	Pressure Reducing Station Replacement Program (Combined with 60007)	300,000	180,000	82,882	(180,000)	-					
600019	Water System Monitoring Program		-	10,096	26,250	26,250	184,375	184,375	25,000		
600021	Pipeline Upgrade Project	3,250,000	1,950,000	654,896	(383,491)	1,566,509			1,000,000	1,000,000	
600024	Meters for Developments		-	-		-					
600026	Camino Del Rey Waterline Relocation		-	15		-	50,000	50,000			
600030	Corrosion Prevention Program Development and Implementation	250,000	150,000	9,077	(133,625)	16,375	250,000	600,000	600,000	600,000	
600037	Live Oak Park Road Bridge Replacement		-	782		-	300,000	300,000			
600040	Vallecitos PS Relocation	530,000	318,000	780	(318,000)	-		1,100,000	1,000,000		
600045	Gopher Canyon Water Pipeline Improvements		-			-	2,300,000				
600046	Sampling Ports for testing Project Completed	25,000	15,000		(15,000)						
600047	Generator at Sumac		-			-	50,000				
600048	Northside Zone Supply Redundancy		-			-				500,000	
600049	Gomez PS Building	250,000	150,000		(150,000)		100,000	1,250,000	100,000	650,000	
600050	Lookout Mountain Electrical Upgrade. The Complete electrical upgrade w/emerg. generator		-			-		1,000,000			
600051	North Feeder and Rainbow Hills Water Line Replacements		-			-				150,000	
600055	Pipe Lining Pilot Project		-	373		-	100,000			1,850,000	
600058	Electrical Panel Switches		-		35,000	35,000	160,000				
600067	Pala Mesa Fairways 383 A and C	250,000	150,000		(150,000)					250,000	
600068	Sarah Ann Drive Line 400 A	375,000	225,000		(225,000)		100,000	275,000			
600069	Wilt Road (1331)		-			-				500,000	
600072	Katie Lendre Drive Line		-			-	250,000				
600071	Del Rio Estates Line Ext 503		-			-			250,000		
600072	East Heights Line 147L		-			-				500,000	
600073	East Heights Line 147A		-			-				250,000	
600074	Via Zara - PUP		-			-			125,000		
600075	Roy Line Ext		-			-				250,000	
610032	Beck Dam Inundation Map		-	61		-					
610036	Dentro de Lomas Repair		-	280		-					
	Los Alisos South 243		-			-				500,000	
N/A	Department Level Capital Expenses	559,000	335,400			335,400					
Total		\$8,642,698	\$5,185,619	\$1,763,792	\$ 302,372	\$5,487,991	\$4,469,375	\$6,459,375	\$5,615,000	\$6,225,000	\$6,800,000
	@60%	\$5,185,619									

Wholesale Water Efficiency - Fund 26 Projected Balance

FY21 Beginning Cash

\$392,761

	Proposed Adjusted	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
	Budget	Proposed Budget	Budget	Budget	Budget	Budget
Fund Balances:	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 23/24
Beginning Available Balance	\$392,761	\$12,158,167	\$483,167	(\$266,833)	(\$266,833)	(\$266,833)
Transfer From Rate Stabilization						
Financing	13,500,000					
Transfer from Operating Reserves						
Capacity Fees Current Year						
Less: Capital Labor						
Less: Capital Project Budgets	(1,734,594)	(11,675,000)	(750,000)	0	0	0
Projected Ending Available Balance	\$ 12,158,167	\$ 483,167	\$ (266,833)	\$ (266,833)	\$ (266,833)	\$ (266,833)

Wholesale Water Efficiency Capital Project Budgets:

		Projected Budgets									
Project #	Project Name	Requested Budget	Approved @ 60% of Budget	YTD Actuals as of 12/31/2020	Proposed Budget Adjustments	Proposed Adjusted Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
		FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
600008	Weese WTP Permanent Emergency Interconnect and Pressure Station	\$ 500,000	\$ 300,000	\$ 3,307	\$ (272,018)	\$ 27,982		\$ 750,000			
600013	Hutton & Turner Pump Stations (SDCWA Shutdown Pump Stations)	1,160,000	696,000	26,879	(521,700)	174,300	4,000,000				
600029	Via Ararat Drive Waterline Project			45							
600031	Olive Hill Estates Transmission Line Reconnection	1,500,000	900,000	837,604	169,369	1,069,369					
600034	Rice Canyon Tank Transmission PL to I-15/SR76 Corridor	1,000,000	600,000	74,409	(399,576)	200,424	3,375,000				
600035	Tank and Reservoir Mixing Upgrades	250,000	150,000	1,871	112,519	262,519					
600038	Blue Breton Water System Looping Project	370,000	222,000		(222,000)						
	Wilt Road Feeder (14 inch Water Line)						3,300,000				
	Gird Road 1,600' upsized from 12" to 18" or larger	100,000	60,000		(60,000)		1,000,000				
Total		\$4,880,000	\$2,928,000	\$944,115	(\$1,193,406)	\$1,734,594	\$11,675,000	\$750,000	\$0	\$0	\$0

Wastewater - Fund 52 & 53 Projected Fund Balance

FY21 Beginning Cash

\$13,486,918

Fund Balances:	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
	Adjusted Budget	Budget	Budget	Budget	Budget	Budget
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Beginning Available Balance	13,696,383.91	\$14,277,402	\$5,927,402	\$3,652,402	\$1,602,402	\$1,352,403
Restricted CFD Funds*	2,750,000					
Financing						
Sewer Connections Current Year						
Less: Capital Project Budgets	(2,168,982)	(8,350,000)	(2,275,000)	(2,050,000)	(250,000)	0
Projected Ending Available Balance w/o Capacity Fees	\$14,277,402	\$5,927,402	\$3,652,402	\$1,602,402	\$1,352,403	\$1,352,405
Forecasted Sewer Connections	1,460,628	5,042,378	5,042,378	42,378	4,479,355	4,479,355
Potential Ending Available Balance	\$15,738,030	\$12,430,408	\$15,197,786	\$13,190,164	\$17,419,520	\$21,898,877

*Restricted Cash amounts are available for drawdown throughout the specified Capital Project process.

Wastewater Capital Project Budgets:

Project #	Project Name	Approved Budget	YTD Actuals as of 12/31/2020	Proposed Budget Adjustments	Proposed Adjusted Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
		FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
530001	Thoroughbred Lift Station and Sewer Improvements	\$ 3,000,000	\$ 92,455	\$ (2,532,381)	\$ 467,619	\$ 8,000,000	\$ 2,000,000	\$ 250,000	\$ 250,000	\$ -
530006	Sewer System Rehabilitation Program	100,000		(100,000)	-					
530015	Sewer System Condition Assessment Program	300,000	3,845	(300,000)	-					
530017	N River Road Land Outfall Rehabilitation (Operations Project)	2,500,000	758,625	(1,308,637)	1,191,363	\$250,000				
530018	Fallbrook Oaks Forcemain and Manhole Replacement	300,000	12,344	(300,000)	-		\$150,000	\$1,650,000		
530020	Rancho Viejo LS Wet Well Expansion				-	100,000				
530021	Almendra Court, I-15 Crossing Sewer Rehabilitation	40,000		(40,000)	-			150,000		
530023	Replace Rancho Monserate LS Emergency Generator				-		125,000			
530024	Old River Road LS Equalization Basin	1,000,000		(1,000,000)	-					
530025	Old River Road LS to Stallion Outfall Repair (Combine with 530017)	500,000		(500,000)	-					
N/A	Department Level Capital Expenses	310,000			310,000					
NA	City of Oceanside WW Plant	200,000			200,000					
Total		\$ 8,250,000	\$ 867,269	\$ (6,081,018)	\$ 2,168,982	\$ 8,350,000	\$ 2,275,000	\$ 2,050,000	\$ 250,000	\$ -

Water Service Upgrade Projected Fund Balance

FY21 Beginning Cash

\$ 7,261,642

Fund Balances:

	Budget FY 20/21	Budget FY 21/22	Budget FY 22/23	Budget FY 23/24
Beginning Available Balance	\$7,168,951	\$3,068,951	\$ (131,049)	\$ (131,049)
Less: Meter Replacement/Upgrade Project	(4,100,000)	(3,200,000)	0	0
Projected Fund Balance	\$3,068,951	\$ (131,049)	\$ (131,049)	\$ (131,049)

Capital Project Budgets:

		Project Budgets					
GL Project #	Project Name	Actuals FY 19/20	Budget FY 20/21	YTD Actuals as of 12/31/2020 FY 20/21	Budget FY 21/22	Budget FY 22/23	Budget FY 23/24
600027	Service Meter Replacement	\$3,403,236	\$1,300,000	\$274,098	\$1,400,000		
600028	Water Service Upgrade	497,891	2,800,000	712,971	1,800,000		
Total		\$149,702	\$3,901,128	\$4,100,000	\$987,069	\$3,200,000	\$ -

Rainbow MWD Developer Projections - Water

Installations

Development Name (Active) (Inactive)	Purchased	Anticipated Sales (Connections)							Water LF	PRS	Timing
		FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24+	Total			
Horse Ridge Creek	274.8		23.8					23.8	34407	1	In Progress
Horse Ridge Creek (RAH)	113							0			In Progress
Campus Park West								9			
Fairview-Lilac Del Cielo			20	56				76	2247	1	Recent Activity
Golf Green Estates	77		20					20	5475		In Progress
Pala Mesa Highlands	104		27					27	10089	1	In Progress
Bonsall Oaks/Polo							154	154	21531	3	
Ocean Breeze (Vessels)							396	396			
								0			
Rancho Viejo Phase 3							47	47			
Campus Park							53	53			
Meadowood*			100	250	151			501		1	In Progress
Single Service Laterals		6	5	5	5	5	5	31			See Notes**
TOTAL WATER METERS	568.8	6	196	311	156	5	664	1,338			

Revenue Projections

Meter Size (in)	Revenue Per Meter (Existing)	Purchased	Anticipated Sales						Total
			FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24+	
5/8	6,241			20	56				76
3/4	10,401	531.8		171	250	151		644	1,216
1	16,642	0		5	5	5	5	20	40
1 1/2	27,043	34							-
2	62,406	3							-
3	124,812								-
4	208,020								-
Total		568.8		196	311	156	5	664	1,332
Total Revenue				\$1,986,601	\$3,032,956	\$1,653,761	\$83,210	\$7,031,084	\$13,787,612

Notes:

*Actual amount will vary depending on final agreements.

**Average from last 10 years.

Rainbow MWD Developer Projections - Sewer

Installations

Development Name (Active) (Inactive)	Purchased (EDUs)	Anticipated Sales (EDUs)							Sewer LF	LS	Timing
		FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24+	Total			
Horse Ridge Creek	723							0	29916	1	In Progress
Horse Ridge Creek (RAH)	169.5							0			
Campus Park West							9	9			
Fairview-Lilac Del Cielo	38.9		38.9					39	1382		Recent
Golf Green Estates	94.5		25.8					26	4318		In Progress
Pala Mesa Highlands	126.88		35.7					36	11501		In Progress
Bonsall Oaks/Polo	59.85						96.2	96	21027		Recent
Ocean Breeze (Vessels)							479	479			Recent
Rancho Viejo Phase 3							47	47			Recent
								0	2251		
Campus Park								0			
Meadowood*				422	422			844			
Misc. SFR			3	3	3	3	3	15			
TOTAL EDUs		-	103	425	425	3	634	1591			

Revenue Projections

		Purchased (EDUs)	Anticipated Sales							Total
			FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24+		
Existing Fee	\$ 14,126	281.23		103	425	425	3	634	1,591	
Meadowwood		883								
Total			-	103	425	425	3	634	1,591	
Total Revenue			\$0	\$1,460,628	\$5,042,378	\$5,042,378	\$42,378	\$8,958,709	\$20,546,472 **	

Notes:

*Actual amount will vary depending on final agreements.

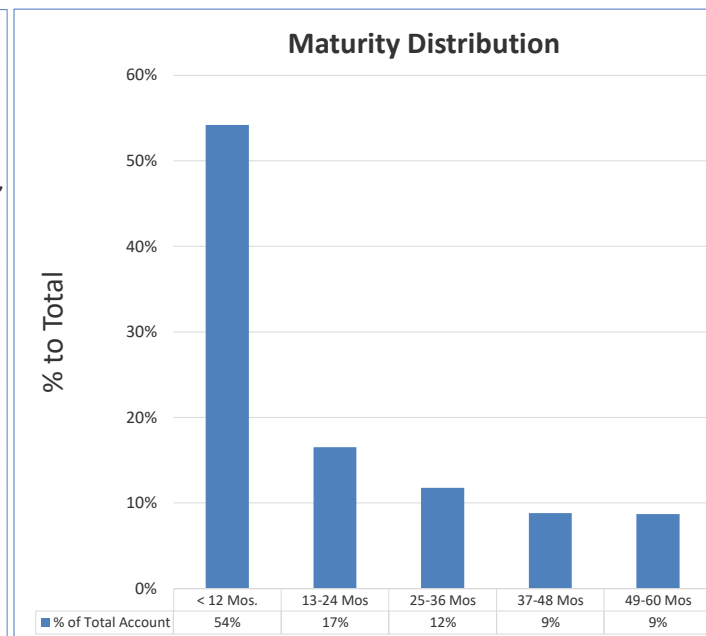
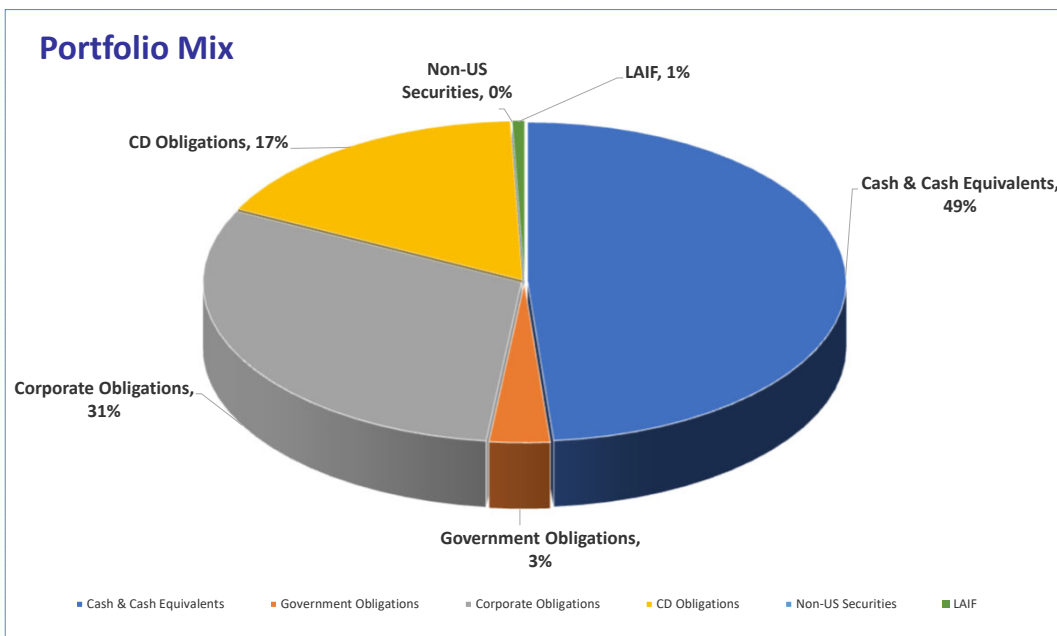
** Actual amounts will vary depending on final exchange agreements.

RAINBOW MUNICIPAL WATER DISTRICT
TREASURER'S MONTHLY REPORT OF INVESTMENTS
PORTFOLIO SUMMARY
12/31/2020



Quarterly Statement - 2

TYPE	ISSUER	CUSIP	Bond Rating	Date of Maturity	Par Value	Cost Basis	Market Value*	Interest Rate	Yield to Maturity	Semi-Annual Interest	Days to Maturity	Object
Money Market Funds	JP MORGAN MONEY MARKET	48125C068S	N/A			\$ 1,615,487	\$ 1,615,487				0	11508
Trust	Willimington Trust	CSCDA 2017-01				\$ 2,750,000	\$ 2,750,000				0	10301
Money Market Funds	Zions Bank	7326251D				\$ 629,132	\$ 629,132	2.090%			0	10310
Money Market Funds	Zions Bank	7326250				\$ 4,990,768	\$ 4,990,768	2.060%			0	10311
Money Market Funds	Zions Bank	7326251E				\$ 1,642,232	\$ 1,642,232	2.090%			0	10309
Total Cash & Cash Equivalents					\$ -	\$ 11,627,619	\$ 11,627,619					
Non-Callable	FEDERAL FARM CR BKS	3133EHRU9	Aaa	07/19/22	\$ 200,000	\$ 200,938	\$ 205,476	1.900%	1.800%	\$ 1,909	565	11508
Non-Callable	FEDERAL HOME LOAN BANKS	3130ADR9	Aaa	03/10/23	\$ 500,000	\$ 501,990	\$ 528,475	2.670%	2.660%	\$ 6,702	799	11508
Total Government Obligations					\$ 700,000	\$ 702,928	\$ 733,951					
Make Whole	CITIBANK NA	17325FAQ1	Aa3	07/23/21	\$ 475,000	\$ 486,623	\$ 481,997	3.400%	2.150%	\$ 8,075	204	11508
Callable 3/1/22	UNION BK CALIF N A MEDIUM TERM	90520EAH4	A2	04/01/22	\$ 308,000	\$ 315,377	\$ 318,032	3.150%	1.900%	\$ 13,860	456	11508
Callable 3/1/22	UNION BK CALIF N A MEDIUM TERM	90520EAH4	A2	04/01/22	\$ 290,400	\$ 297,355	\$ 299,858	3.150%	1.900%	\$ 13,860	456	11508
Callable 3/1/22	UNION BK CALIF N A MEDIUM TERM	90520EAH4	A2	04/01/22	\$ 281,600	\$ 288,344	\$ 290,772	3.150%	1.900%	\$ 13,860	456	11508
Non-Callable	WELLS FARGO	95000U2B8	A2	07/22/22	\$ 980,000	\$ 989,232	\$ 1,014,418	2.610%	2.410%	\$ 12,909	568	11508
Callable 10/1/22	PNC BK N A PITTSBURG PA	69349LAG3	A3	11/01/22	\$ 980,000	\$ 999,179	\$ 1,020,915	2.700%	2.065%	\$ 13,489	670	11508
Bullet	BANK OF AMERICA CORP	06051GEU9	A2	01/11/23	\$ 475,000	\$ 490,794	\$ 503,600	3.300%	2.300%	\$ 7,838	741	11508
Bullet	JP MORGAN CHASE AND CC	46625HJX98	A2	05/13/24	\$ 930,000	\$ 981,522	\$ 1,028,273	3.625%	2.400%	\$ 16,856	1229	11508
Stepped/CBLE 2/28/25	WELLS FARGO & CC	95001D5X4	A2	02/28/25	\$ 850,000	\$ 858,075	\$ 848,428	2.050%	2.060%	\$ 8,713	1520	11508
Callable 9/10/25	AMERICAN HOND FIN CORP MTN	02665WDN8		09/10/25	\$ 500,000	\$ 506,050	\$ 507,630	1.000%	1.300%	\$ 2,500	1714	11508
Callable 9/30/23	CITIGROUP INC	17298CKE7	A3	09/30/23	\$ 1,000,000	\$ 1,000,000	\$ 992,360	1.000%	1.000%	\$ 5,000	1003	11508
Total Corporate Obligations					\$ 7,070,000	\$ 7,212,550	\$ 7,306,281					
FDIC Ins. CD	DISCOVER BANK	254672F29	N/A	08/10/21	\$ 248,000	\$ 248,000	\$ 250,222	1.520%	1.500%	\$ 1,885	222	11508
FDIC Ins. CD	WELLS FARGO BANK NATL ASSN	949763AF3	N/A	08/17/21	\$ 98,000	\$ 98,000	\$ 98,933	1.570%	1.550%	\$ 769	229	11508
FDIC Ins. CD	WELLS FARGO BANK NATL ASSN	949763AF3	N/A	08/17/21	\$ 150,000	\$ 150,000	\$ 151,428	1.570%	1.550%	\$ 1,178	229	11508
FDIC Ins. CD	MB FINL BK NA CHIC IL	55266CZJ8	N/A	11/18/21	\$ 247,000	\$ 247,000	\$ 253,108	2.810%	2.850%	\$ 3,470	322	11508
FDIC Ins. CD	FLAGSTAR BK FSB TROY MICH	33847E2K2	N/A	06/13/22	\$ 245,000	\$ 246,749	\$ 253,455	2.440%	2.200%	\$ 3,010	529	11508
FDIC Ins. CD	GOLDMAN SACHS BK USA NY	38148PKT3	N/A	06/14/22	\$ 245,000	\$ 245,000	\$ 253,114	2.340%	2.350%	\$ 2,867	530	11508
FDIC Ins. CD	CAPITAL ONE NATL ASSN VA	14042RKL4	N/A	11/22/22	\$ 250,000	\$ 250,000	\$ 260,893	2.400%	2.400%	\$ 3,000	691	11508
FDIC Ins. CD	MORGAN STANLEY	61747MF63	N/A	01/11/23	\$ 246,000	\$ 246,000	\$ 258,699	2.630%	2.650%	\$ 3,235	741	11508
FDIC Ins. CD	BMW BANK NORTH AMER	05580AMB7	N/A	03/29/23	\$ 240,000	\$ 240,000	\$ 254,935	2.860%	2.900%	\$ 3,432	818	11508
FDIC Ins. CD	SALLIE MAE BK SLT LAKE CITY	795450M44	Aaa	04/11/23	\$ 240,000	\$ 240,000	\$ 255,432	2.900%	2.950%	\$ 3,480	831	11508
FDIC Ins. CD	CAPITAL ONE BANK (USA) NAT	1402TAW7	N/A	06/19/24	\$ 245,000	\$ 245,000	\$ 264,149	2.520%	2.500%	\$ 3,087	1266	11508
FDIC Ins. CD	MORGAN STANLEY PVT BK PURCHA	61760AL49	N/A	06/24/24	\$ 245,000	\$ 245,000	\$ 262,118	2.290%	2.250%	\$ 2,805	1271	11508
FDIC Ins. CD	FIRST NATL BK MCGREGOR TEX	32112UDA6	N/A	06/28/24	\$ 249,000	\$ 250,743	\$ 269,184	2.300%	2.150%	\$ 2,884	1275	11508
FDIC Ins. CD	MERRICK BK SOUTH JORDAN UTAH	59013KBV7	N/A	07/31/24	\$ 249,000	\$ 249,000	\$ 266,323	2.200%	2.200%	\$ 2,739	1308	11508
FDIC Ins. CD	BMO HARRIS BY NATL CHIC	05581W7S8	NA	05/28/25	\$ 210,000	\$ 210,000	\$ 210,365	0.750%	0.750%	\$ 788	1609	11508
FDIC Ins. CD	STATE BK INDIA CHICAGO ILL	856283N69	NA	06/26/25	\$ 248,000	\$ 252,166	\$ 251,350	0.950%	0.940%	\$ 1,198	1638	11508
FDIC Ins. CD	JPMORGAN CHASE BK NA COLUMBU	48128UHS1	NA	07/31/25	\$ 249,000	\$ 249,000	\$ 249,092	0.550%	0.550%	\$ 685	1673	11508
Total CD Obligations					\$ 3,904,000	\$ 3,911,659	\$ 4,062,800					
Total Non-US Securities					\$ -	\$ -	\$ -					
Subtotal Long Term Pooled Investment	Local Agency Investment Fund (LAIF)**	1.002271318			\$ 11,674,000	\$ 23,454,755	\$ 23,730,651					10103
Portfolio Totals						\$ 23,601,188	\$ 23,877,417					



This monthly report accurately reflects all District pooled investments. It is in conformity with the Investment Administrative code section 5.03.080. The District has sufficient cash flow to meet six months of obligations. This is in effect in compliance with the current Investment Policy.

Tracy Largent

1/27/2021

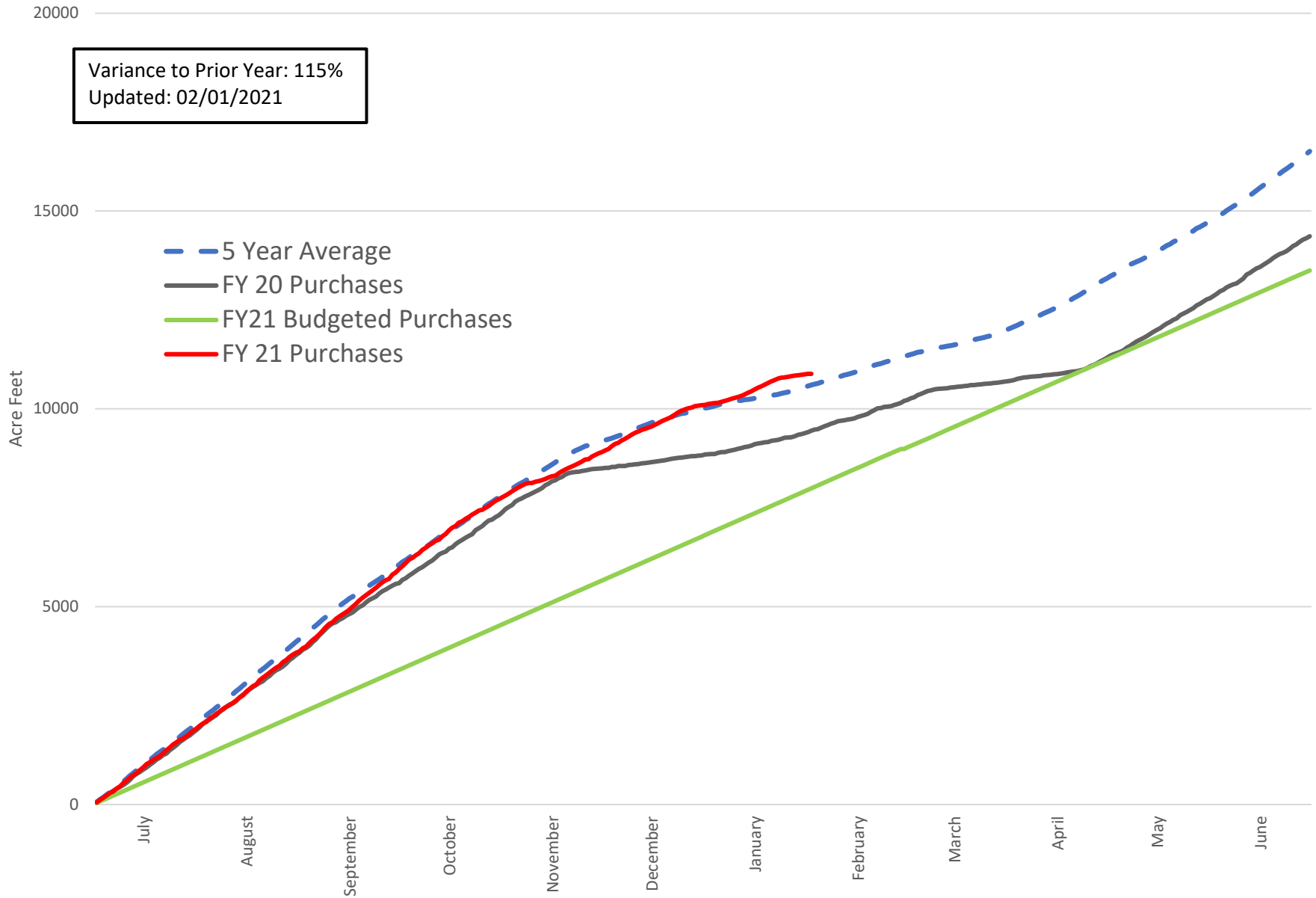
Tracy Largent, Treasurer

*Source of Market Value - MUFG monthly statements

**Source of LAIF FMV - CA State Treasurer Pooled Money Investment Account @ <https://www.treasurer.ca.gov/pmia-laif/reports/valuation.asp>

System Demands Comparison Chart

Variance to Prior Year: 115%
Updated: 02/01/2021



Comparative Water Sales YTD from Prior Years

FISCAL YEAR 2020-2021

Quantity of Meters	User Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Acre Feet
553	AD	34,763	39,406	46,230	42,502	34,921	21,626							504
400	AG	109,886	131,840	137,233	129,675	105,410	64,136							1,557
267	CM	43,615	49,777	48,946	49,458	35,129	19,261							565
19	CN	6,330	12,547	10,164	14,057	8,403	5,244							130
21	IS	2,513	2,972	3,359	3,231	1,698	1,013							34
114	MF	14,151	14,484	14,090	14,996	12,993	9,384							184
323	SC	137,945	133,502	160,919	156,961	123,278	85,624							1,832
1021	SD	186,337	204,966	223,721	229,964	179,016	112,667							2,609
5536	SF	169,793	186,711	189,918	189,511	157,332	112,083							2,308
8254	Total	705,333	776,205	834,580	830,355	658,180	431,038	-	-	-	-	-	-	9,724

FISCAL YEAR 2019-2020

Quantity of Meters	User Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Acre Feet
553	AD	28,018	36,530	36,506	32,640	37,164	15,379							428
400	AG	113,285	139,802	139,715	135,633	132,703	48,601							1,629
267	CM	35,561	46,750	44,883	40,374	29,303	16,496							490
19	CN	1,484	1,549	1,183	1,041	1,286	314							16
21	IS	3,060	1,799	1,946	2,046	2,048	927							27
114	MF	11,910	11,187	11,539	11,065	12,605	8,386							153
323	SC	135,069	157,307	156,337	136,485	152,308	47,287							1,802
1021	SD	164,817	213,262	218,596	179,714	207,689	77,699							2,438
5536	SF	150,907	188,769	182,811	153,331	174,251	89,028							2,156
8254	Total	644,111	796,955	793,516	692,329	749,357	304,117	-	-	-	-	-	-	9,138

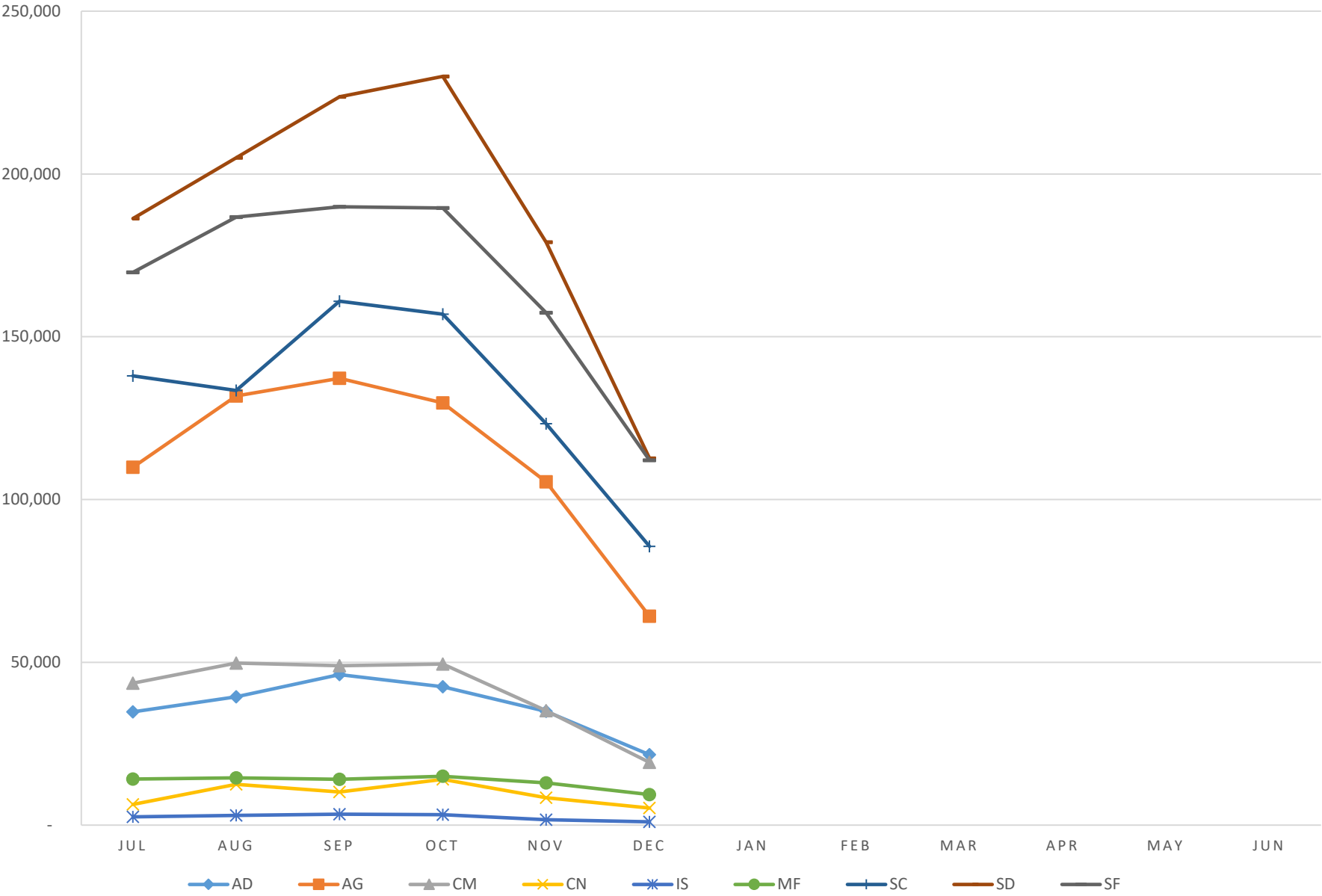
FISCAL YEAR 2018-2019

Quantity of Meters	User Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Acre Feet
562	AD	34,648	47,312	45,104	28,007	29,134	20,794							471
402	AG	129,946	149,080	154,084	110,908	93,077	70,762							1,625
264	CM	51,483	67,254	66,114	36,283	24,307	15,501							599
23	CN	3,982	27,189	4,915	2,545	3,115	2,815							102
21	IS	4,964	3,824	3,852	3,447	2,161	1,736							46
112	MF	11,653	12,856	13,798	11,513	11,816	10,461							166
323	SC	165,088	203,887	203,899	134,052	132,762	83,121							2,118
1024	SD	230,264	264,247	273,401	189,659	170,318	118,228							2,861
5468	SF	168,323	192,173	207,384	146,492	144,114	114,763							2,234
8199	Total	800,351	967,822	972,551	662,906	610,804	438,181	-	-	-	-	-	-	10,222

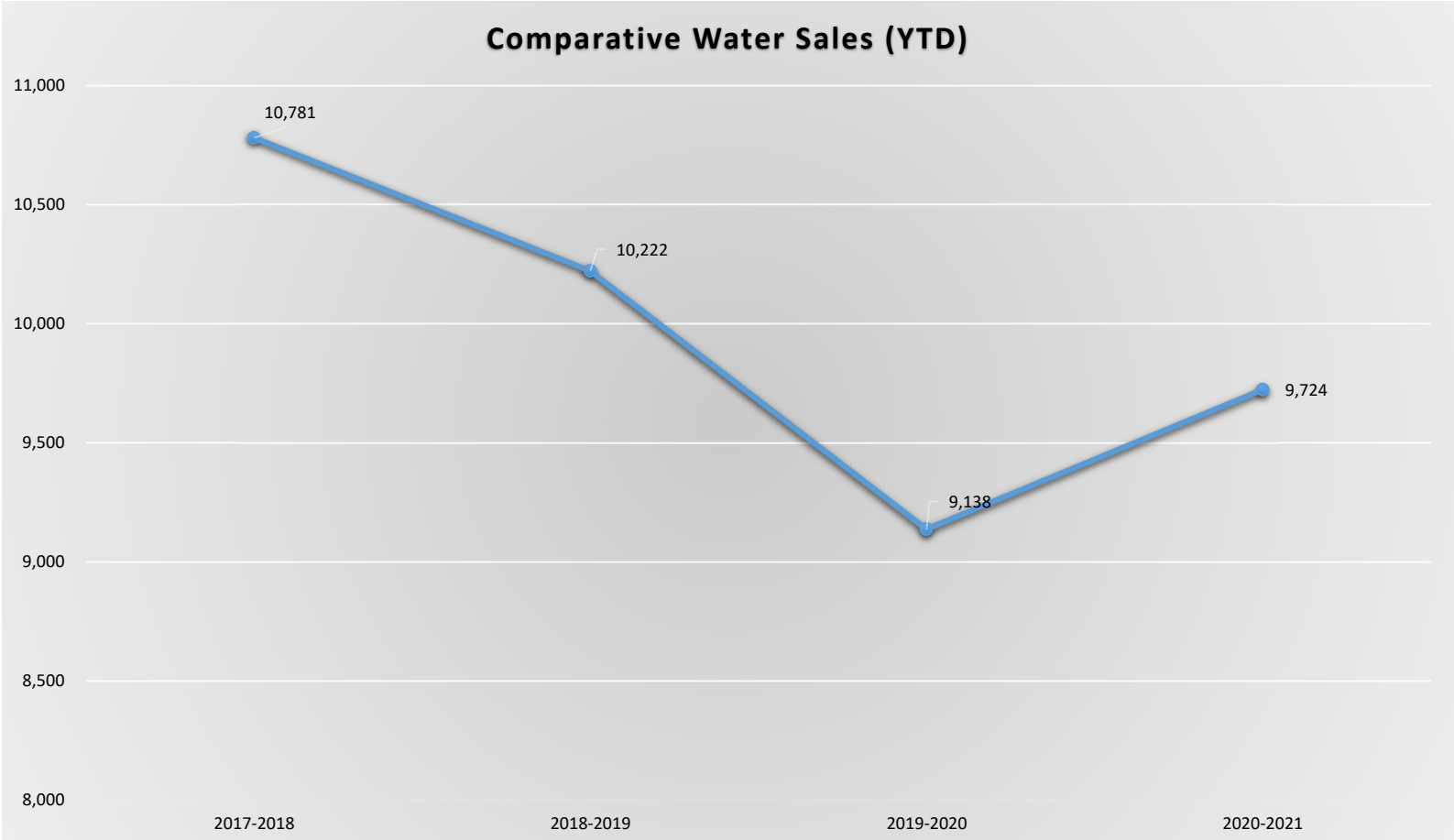
FISCAL YEAR 2017-2018

Quantity of Meters	User Code	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Acre Feet
563	AD	33,310	29,712	36,164	31,255	32,514	30,935							445
395	AG	144,066	131,474	145,280	120,785	126,036	102,884							1,769
247	CM	33,715	42,488	33,812	26,189	24,168	16,762							407
32	CN	2,447	3,983	8,073	10,623	18,605	5,773							114
20	IS	2,320	2,440	2,793	2,488	2,335	1,700							32
96	MF	11,472	10,002	13,072	10,304	11,489	11,350							155
323	SC	179,822	156,120	202,103	148,336	176,307	145,994							2,316
1024	SD	244,799	223,157	271,457	222,398	243,725	210,020							3,250
5196	SF	174,946	165,760	194,809	155,004	162,664	146,096							2,294
7896	Total	826,897	765,136	907,563	727,382	797,843	671,514	-	-	-	-	-	-	10,781

USAGE BY CUSTOMER CLASS FY 20-21



Comparative Water Sales YTD from Prior Years





Check Register December 2020

Description	Bank Transaction Code	Issue Date	Amount
M-RAE ENGINEERING, INC.	ACH	12/03/2020	27,824.67
BOOT BARN INC	CHECK	12/03/2020	175.20
DAILY JOURNAL CORPORATION	CHECK	12/03/2020	97.50
FEDEX	CHECK	12/03/2020	32.29
JOHNSON EQUIPMENT CO.	CHECK	12/03/2020	6,263.51
PRECISION BRAKE & ALIGNMENT	CHECK	12/03/2020	357.50
T S INDUSTRIAL SUPPLY	CHECK	12/03/2020	4,131.80
TEMECULA TROPHY CO.	CHECK	12/03/2020	90.75
TERRY SMALL	CHECK	12/03/2020	1,624.83
TIME WARNER CABLE	CHECK	12/03/2020	1,250.00
HOME DEPOT CC - ALL (OCTOBER/NOVEMBER STATEMENT)	EFT	12/10/2020	5,386.86
AIRGAS USA, LLC	ACH	12/11/2020	1,885.47
CHRIS BROWN	ACH	12/11/2020	15,000.00
BABCOCK LABORATORIES, INC	ACH	12/11/2020	10.00
CONCORD ENVIRONMENTAL ENERGY, INC.	ACH	12/11/2020	28,455.53
DESIGN SPACE MODULAR BUILDINGS	ACH	12/11/2020	3,499.28
FALLBROOK EQUIPMENT RENTAL	ACH	12/11/2020	228.00
FLYERS ENERGY LLC	ACH	12/11/2020	2,338.70
ICONIX WATERWORKS (US) INC	ACH	12/11/2020	11,594.91
INFOR (US), INC.	ACH	12/11/2020	90.00
INFOR PUBLIC SECTOR, INC.	ACH	12/11/2020	69,932.89
LIQUID ENVIRONMENTAL SOLUTIONS OF CA, LLC	ACH	12/11/2020	210.00
MISSION RESOURCE CONSERVATION DISTRICT	ACH	12/11/2020	69.50
PARKHOUSE TIRE, INC.	ACH	12/11/2020	453.94
PATRIOT PORTABLE RESTROOMS-SD	ACH	12/11/2020	151.37

Description	Bank Transaction Code	Issue Date	Amount
PRECISION MOBILE DETAILING	ACH	12/11/2020	980.50
REM MECHANICAL, INC	ACH	12/11/2020	321.00
THE WELD SHOP, INC	ACH	12/11/2020	925.00
TRAFFIC SAFETY SOLUTIONS, LLC	ACH	12/11/2020	24,217.50
UNDERGROUND SERVICE ALERT	ACH	12/11/2020	209.65
WESTERN LANDSCAPE MAINTENANCE PLUS, INC.	ACH	12/11/2020	530.15
ARAMARK UNIFORM SERVICES	CHECK	12/11/2020	777.46
AT&T MOBILITY	CHECK	12/11/2020	2,097.75
BOOT BARN INC	CHECK	12/11/2020	131.55
COLONIAL LIFE & ACCIDENT INS.	CHECK	12/11/2020	60.71
COPY 2 COPY	CHECK	12/11/2020	69.44
CORE & MAIN LP	CHECK	12/11/2020	28,162.54
DAILY JOURNAL CORPORATION	CHECK	12/11/2020	97.50
DESIREE & KEITH SAKOW	CHECK	12/11/2020	746.17
DIAMOND ENVIRONMENTAL SERVICES	CHECK	12/11/2020	544.26
FALLBROOK AUTO PARTS	CHECK	12/11/2020	2,555.35
FALLBROOK IRRIGATION SUPPLIES	CHECK	12/11/2020	418.82
FALLBROOK PROPANE GAS CO.	CHECK	12/11/2020	1,450.17
FALLBROOK WASTE AND RECYCLING	CHECK	12/11/2020	458.02
FEDEX	CHECK	12/11/2020	131.80
FREEDOM AUTOMATION, INC.	CHECK	12/11/2020	1,425.00
IMPACT DESIGN	CHECK	12/11/2020	301.54
JAMES STONE	CHECK	12/11/2020	2,171.39
JOE'S HARDWARE	CHECK	12/11/2020	108.27
JOHNSON EQUIPMENT CO.	CHECK	12/11/2020	6,263.51
KNOCKOUT PEST CONTROL& TERMITE, INC.	CHECK	12/11/2020	75.00
LAUREN FELKINS	CHECK	12/11/2020	1,663.31
MACK'S WATER TRUCKS	CHECK	12/11/2020	1,320.00
MOBILE MINI, INC	CHECK	12/11/2020	179.20
MODULAR BUILDING CONCEPTS, INC	CHECK	12/11/2020	296.31
MR. & MRS. MCDOWELL	CHECK	12/11/2020	3,569.00
NINYO & MOORE GEOTECHNICAL & ENVIRONMENTAL SCIENCES	CHECK	12/11/2020	2,897.00
NORCO TRAILERS	CHECK	12/11/2020	6,958.00

Description	Bank Transaction Code	Issue Date	Amount
NOVA WIESTLING	CHECK	12/11/2020	15,793.43
NUTRIEN AG SOLUTIONS, INC	CHECK	12/11/2020	377.07
OCCUPATIONAL HEALTH CENTERS OF CA, A MEDICAL CORP	CHECK	12/11/2020	1,510.00
ORION CONSTRUCTION CORPORATION	CHECK	12/11/2020	49,400.00
PACIFIC PIPELINE SUPPLY	CHECK	12/11/2020	1,648.16
PERRAULT CORPORATION	CHECK	12/11/2020	2,423.68
PITNEY BOWES INC.	CHECK	12/11/2020	1,786.82
RAMON ZUNIGA	CHECK	12/11/2020	61.92
RHO MONSERATE C.C.H.A.	CHECK	12/11/2020	343.56
RICHARDSON TECHNOLOGIES, INC.	CHECK	12/11/2020	305.00
RIGHT-OF-WAY ENGINEERING SERV	CHECK	12/11/2020	1,445.00
ROOF CONSTRUCTION	CHECK	12/11/2020	23,765.00
SAN DIEGO GAS & ELECTRIC	CHECK	12/11/2020	43,255.87
STATE WATER RESOURCES CONTROL BOARD	CHECK	12/11/2020	682.00
T S INDUSTRIAL SUPPLY	CHECK	12/11/2020	4,371.36
T.E. ROBERTS, INC.	CHECK	12/11/2020	159,077.50
TCN, INC	CHECK	12/11/2020	38.20
TEMECULA VALLEY PAINT, INC.	CHECK	12/11/2020	985.07
TOOLSHED EQUIPMENT RENTALS	CHECK	12/11/2020	213.29
ULINE	CHECK	12/11/2020	663.23
UTILITY SYSTEMS SCIENCE & SOFTWARE, INC.	CHECK	12/11/2020	1,660.00
VALLEY CONSTRUCTION MANAGEMENT	CHECK	12/11/2020	8,415.00
VERIZON WIRELESS	CHECK	12/11/2020	8,000.54
WATERLINE TECHNOLOGIES INC.	CHECK	12/11/2020	2,416.29
WAYNE GOSSETT FORD	CHECK	12/11/2020	54,877.14
WELLS FARGO BANK	CHECK	12/11/2020	4,497.31
UNION BANK CC - KENNEDY (NOVEMBER STATEMENT)	EFT	12/14/2020	52.94
UNION BANK CC - HARP (NOVEMBER STATEMENT)	EFT	12/14/2020	10.00
UNION BANK CC - ZUNIGA (NOVEMBER STATEMENT)	EFT	12/14/2020	840.25
UNION BANK CC - ROSE (NOVEMBER STATEMENT)	EFT	12/14/2020	30.10
UNION BANK CC - DAUGHERTY (NOVEMBER STATEMENT)	EFT	12/14/2020	256.54
UNION BANK CC - DEL RIO (NOVEMBER STATEMENT)	EFT	12/14/2020	219.43
UNION BANK CC - WILLIAMS (NOVEMBER STATEMENT)	EFT	12/14/2020	10.00

Description	Bank Transaction Code	Issue Date	Amount
UNION BANK CC - LAGUNAS (NOVEMBER STATEMENT)	EFT	12/14/2020	256.57
SDCWA WATER PURCHASE- OCT 2020	WIRE	12/14/2020	2,086,635.08
NBS BENEFITS-ADMINISTRATION FEES	EFT	12/15/2020	125.00
FLYERS ENERGY LLC	ACH	12/17/2020	2,775.51
ICONIX WATERWORKS (US) INC	ACH	12/17/2020	21,379.38
INFOR PUBLIC SECTOR, INC.	ACH	12/17/2020	104,764.23
PRECISION MOBILE DETAILING	ACH	12/17/2020	262.00
VISTA FENCE INCORPORATED	ACH	12/17/2020	2,346.00
WATER QUALITY SPECIALISTS	ACH	12/17/2020	1,950.00
NORCO TRAILERS	ACH	12/17/2020	6,958.00
CORE & MAIN LP	CHECK	12/17/2020	174.38
COUNTY OF SAN DIEGO, RCS	CHECK	12/17/2020	308.28
FALLBROOK PROPANE GAS CO.	CHECK	12/17/2020	652.50
FALLBROOK WASTE AND RECYCLING	CHECK	12/17/2020	2,178.63
FEDEX	CHECK	12/17/2020	32.60
FLUME TECH	CHECK	12/17/2020	816.71
LANCE, SOLL & LUNGHARD LLP	CHECK	12/17/2020	3,020.00
MODULAR BUILDING CONCEPTS, INC	CHECK	12/17/2020	1,019.32
NATIONAL SAFETY COMPLIANCE, INC	CHECK	12/17/2020	387.74
PACIFIC PIPELINE SUPPLY	CHECK	12/17/2020	9,854.20
RAIN FOR RENT RIVERSIDE	CHECK	12/17/2020	8,780.59
SHRED-IT USA LLC	CHECK	12/17/2020	245.16
SOUTHWEST ANSWERING SERVICE, INC.	CHECK	12/17/2020	837.48
T S INDUSTRIAL SUPPLY	CHECK	12/17/2020	7,807.89
ADP - ADVICE OF DEBIT #569762424	EFT	12/18/2020	1,279.10
ACWA-JPIA	ACH	12/23/2020	183,722.62
ALLIED TRAFFIC & EQUIPMENT RENTALS INC	ACH	12/23/2020	185.08
BABCOCK LABORATORIES, INC	ACH	12/23/2020	2,012.42
BOOT WORLD, INC	ACH	12/23/2020	200.00
CONCORD ENVIRONMENTAL ENERGY, INC.	ACH	12/23/2020	65,371.22
FALLBROOK EQUIPMENT RENTAL	ACH	12/23/2020	772.65
FLYERS ENERGY LLC	ACH	12/23/2020	2,155.35
HARRIS & ASSOCIATES, INC.	ACH	12/23/2020	33,686.25

Description	Bank Transaction Code	Issue Date	Amount
ICONIX WATERWORKS (US) INC	ACH	12/23/2020	6,282.23
INFRASTRUCTURE ENGINEERING CORPORATION	ACH	12/23/2020	2,750.00
INLAND KENWORTH (US) INC	ACH	12/23/2020	713.69
KENNEDY/JENKS CONSULTANTS INC	ACH	12/23/2020	24,823.13
MK DIAMOND PRODUCTS, INC	ACH	12/23/2020	210.33
PALOMAR BACKFLOW	ACH	12/23/2020	222.08
PRECISION MOBILE DETAILING	ACH	12/23/2020	262.00
PRINCIPAL LIFE INSURANCE COMPANY	ACH	12/23/2020	8,011.40
QUALITY GATE COMPANY	ACH	12/23/2020	874.95
RT LAWRENCE CORPORATION	ACH	12/23/2020	635.70
STREAMLINE	ACH	12/23/2020	300.00
WESTERN LANDSCAPE MAINTENANCE PLUS, INC.	ACH	12/23/2020	532.51
ARAMARK UNIFORM SERVICES	CHECK	12/23/2020	794.19
AT&T	CHECK	12/23/2020	91.02
AT&T LONG DISTANCE	CHECK	12/23/2020	54.07
ATLAS ENGINEERING WEST, INC.	CHECK	12/23/2020	3,190.00
AZUGA, INC.	CHECK	12/23/2020	1,136.95
B & C CRANE SERVICE, INC.	CHECK	12/23/2020	580.00
BALTIC NETWORKS USA	CHECK	12/23/2020	1,271.91
BONSALL PEST CONTROL	CHECK	12/23/2020	200.00
BOOT BARN INC	CHECK	12/23/2020	343.36
CHRIS HEINCY	CHECK	12/23/2020	105.00
CHRIS WAITE	CHECK	12/23/2020	344.18
COLONIAL LIFE & ACCIDENT INS.	CHECK	12/23/2020	60.71
CORE & MAIN LP	CHECK	12/23/2020	23,797.63
CRAIG SHOBE	CHECK	12/23/2020	2,145.00
DELL MARKETING L.P.	CHECK	12/23/2020	775.47
DEXTER WILSON ENGINEERING	CHECK	12/23/2020	6,597.50
DIAMOND ENVIRONMENTAL SERVICES	CHECK	12/23/2020	424.14
DITCH WITCH WEST	CHECK	12/23/2020	119.80
FALLBROOK PUBLIC UTILITY DIST	CHECK	12/23/2020	2,250.00
FEDEX	CHECK	12/23/2020	139.24
FERGUSON WATERWORKS #1083	CHECK	12/23/2020	9,860.42

Description	Bank Transaction Code	Issue Date	Amount
GOLDEN STATE INDUSTRIAL COATINGS, INC.	CHECK	12/23/2020	1,775.00
HDR ENGINEERING, INC.	CHECK	12/23/2020	4,287.50
HEALTH-METRICS, INC	CHECK	12/23/2020	1,505.00
HELIX ENVIRONMENTAL PLANNING INC	CHECK	12/23/2020	4,521.71
HERCULES INDUSTRIES, INC	CHECK	12/23/2020	893.07
HOCH CONSULTING	CHECK	12/23/2020	35,542.50
INFOSEND, INC.	CHECK	12/23/2020	4,764.19
JOE'S HARDWARE	CHECK	12/23/2020	13.30
JOHNSON-FRANK & ASSOCIATES, INC.	CHECK	12/23/2020	4,205.26
KDM MERIDIAN	CHECK	12/23/2020	2,545.00
KNOCKOUT PEST CONTROL& TERMITE, INC.	CHECK	12/23/2020	375.00
LEIGHTON CONSULTING, INC.	CHECK	12/23/2020	4,687.20
MOBILE MINI, INC	CHECK	12/23/2020	1,328.62
NINYO & MOORE GEOTECHNICAL & ENVIRONMENTAL SCIENCES	CHECK	12/23/2020	1,182.00
NORTHERN TOOL & EQUIPMENT	CHECK	12/23/2020	947.20
OMNIS CONSULTING INC.	CHECK	12/23/2020	16,320.00
PACIFIC PIPELINE SUPPLY	CHECK	12/23/2020	7,874.79
PERRAULT CORPORATION	CHECK	12/23/2020	4,436.05
PUBLIC POLICY STRATEGIES, INC.	CHECK	12/23/2020	7,500.00
RIGHT-OF-WAY ENGINEERING SERV	CHECK	12/23/2020	13,414.30
SAN DIEGO COUNTY ASSESSOR/RECORDER/CLERK	CHECK	12/23/2020	40.00
SAN DIEGO GAS & ELECTRIC	CHECK	12/23/2020	139.66
SECRETARY OF STATE	CHECK	12/23/2020	20.00
STATE WATER RESOURCES CONTROL BOARD	CHECK	12/23/2020	2,848.00
T.E. ROBERTS, INC.	CHECK	12/23/2020	112,464.80
TIAA COMMERCIAL FINANCE, INC.	CHECK	12/23/2020	2,829.83
TRAFFIC SUPPLY, INC.	CHECK	12/23/2020	1,012.34
VALLEY CONSTRUCTION MANAGEMENT	CHECK	12/23/2020	5,610.00
NBS BENEFITS-DEP CARE FSA 250866	EFT	12/28/2020	4,814.68
BABCOCK LABORATORIES, INC	ACH	12/29/2020	307.00
FLYERS ENERGY LLC	ACH	12/29/2020	2,968.71
ICONIX WATERWORKS (US) INC	ACH	12/29/2020	81,905.26
PARKHOUSE TIRE, INC.	ACH	12/29/2020	3,768.77

Description	Bank Transaction Code	Issue Date	Amount
SPECIALTY MOWING SERVICES, INC - W9	ACH	12/29/2020	3,975.00
TRAFFIC SAFETY SOLUTIONS, LLC	ACH	12/29/2020	19,685.00
UNDERGROUND SERVICE ALERT	ACH	12/29/2020	74.37
CORE & MAIN LP	CHECK	12/29/2020	377.87
KDM MERIDIAN	CHECK	12/29/2020	3,527.50
PACIFIC PIPELINE SUPPLY	CHECK	12/29/2020	5,876.60
RAIN FOR RENT RIVERSIDE	CHECK	12/29/2020	324.50
T S INDUSTRIAL SUPPLY	CHECK	12/29/2020	9,006.59
WHITE CAP CONSTRUCTION SUPPLY	CHECK	12/29/2020	1,528.54
ZION BANCORPORATION, NATIONAL ASSOCIATION	WIRE	12/29/2020	68,697.72
HOME DEPOT CC - ALL (DECEMBER STATEMENT)	EFT	12/30/2020	2,455.93
		Total:	3,767,925.98

**Director's Expenses
FY 2020-2021**

Disbursement Date	Description	Helene Brazier	Miguel Gasca	Claude Hamilton	Michael Mack	Carl Rindfleisch
07/31/20	CAL PERS - HEALTH INS. WATER AGENCIES ASSOC OF S.D. CSDA,SAN DIEGO CHAPTER CONFERENCES (CSDA, ACWA, etc.) TRAINING COUNCIL OF WATER UTILITIES DIRECTORS' PER DIEMS	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
	TRAVEL EXPENSES MILEAGE EXPENSE				\$ 102.35	
	REIMBURSEMENT FROM DIRECTORS					
	Monthly Totals	<u>\$ 150.00</u>	<u>\$ 150.00</u>	<u>\$ 150.00</u>	<u>\$ 252.35</u>	<u>\$ 150.00</u>
08/31/20	CAL PERS - HEALTH INS. WATER AGENCIES ASSOC OF S.D. CSDA,SAN DIEGO CHAPTER CONFERENCES (CSDA, ACWA, etc.) TRAINING COUNCIL OF WATER UTILITIES DIRECTORS' PER DIEMS	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
	TRAVEL EXPENSES MILEAGE EXPENSE					
	REIMBURSEMENT FROM DIRECTORS					
	Monthly Totals	<u>\$ 150.00</u>	<u>\$ 150.00</u>	<u>\$ 150.00</u>	<u>\$ 150.00</u>	<u>\$ 150.00</u>

**Director's Expenses
FY 2020-2021**

Disbursement Date	Description	Helene Brazier	Miguel Gasca	Claude Hamilton	Michael Mack	Carl Rindfleisch
09/30/20	WATER AGENCIES ASSOC OF S.D. CSDA,SAN DIEGO CHAPTER CONFERENCES (CSDA, ACWA, etc.) TRAINING COUNCIL OF WATER UTILITIES DIRECTORS' PER DIEMS TRAVEL EXPENSES MILEAGE AND EXPENSES REIMBURSEMENT FROM DIRECTORS		\$ 150.00	\$ 150.00	\$ 300.00	\$ 300.00
	Monthly Totals	\$ -	\$ 150.00	\$ 150.00	\$ 300.00	\$ 300.00
10/31/20	WATER AGENCIES ASSOC OF S.D. CSDA,SAN DIEGO CHAPTER CONFERENCES (CSDA, ACWA, etc.) TRAINING COUNCIL OF WATER UTILITIES DIRECTORS' PER DIEMS TRAVEL EXPENSES MILEAGE AND EXPENSES REIMBURSEMENT FROM DIRECTORS		\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
	Monthly Totals	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00

**Director's Expenses
FY 2020-2021**

Disbursement Date	Description	Helene Brazier	Miguel Gasca	Claude Hamilton	Michael Mack	Carl Rindfleisch
11/30/20	WATER AGENCIES ASSOC OF S.D. CSDA,SAN DIEGO CHAPTER CONFERENCES (CSDA, ACWA, etc.) TRAINING COUNCIL OF WATER UTILITIES DIRECTORS' PER DIEMS TRAVEL EXPENSES MILEAGE EXPENSE REIMBURSEMENT FROM DIRECTORS		\$ 375.00		\$ 375.00	
					\$ 150.00	\$ 450.00
	Monthly Totals	\$ -	\$ 375.00	\$ -	\$ 525.00	\$ 450.00
12/31/20	WATER AGENCIES ASSOC OF S.D. CSDA,SAN DIEGO CHAPTER CONFERENCES (CSDA, ACWA, etc.) TRAINING COUNCIL OF WATER UTILITIES DIRECTORS' PER DIEMS TRAVEL EXPENSES MILEAGE EXPENSE REIMBURSEMENT FROM DIRECTORS		\$ 450.00	\$ 150.00	\$ 450.00	\$ 150.00
	Monthly Totals	\$ -	\$ 450.00	\$ 150.00	\$ 450.00	\$ 150.00
	REPORT TOTAL:	\$ 300.00	\$ 1,425.00	\$ 750.00	\$ 1,827.35	\$ 1,350.00



AMERICAN EXPRESS

December 2020

GL Finance Code	GL Transaction Amount	Description
GL 03 42 56513	106.55	1800FLOWERS.COM
GL 03 52 72000	14.00	AMAZON
GL 03 44 60100	0.26	AMAZON
GL 01 34 72000	8,148.48	AMAZON #111-1394541-8889841/PO# 11159
GL 03 44 60100	80.84	AMAZON #111-7959287-0457012
GL 03 44 60100	475.09	AMAZON #112-1840419-2697828
GL 03 44 60100	84.91	AMAZON #112-2536760-8825063
GL 03 44 60100	338.50	AMAZON #112-2536760-8825063
GL 03 44 60100	127.68	AMAZON #112-5442553-9793855
GL 03 44 60100	297.91	AMAZON #112-9356131-0605861
GL 02 61 72000	86.16	AMAZON #114-0192953-0721054/PO# 11131
GL 03 42 72000	188.50	AMAZON #114-0743978-9313061
GL 01 34 72000	775.78	AMAZON #114-1289480-2023452/PO# 11124
GL 01 34 72000	673.15	AMAZON #114-1673686-0966644/PO# 11106
GL 03 41 63401	13.98	AMAZON #114-2340164-0545860
GL 03 42 72000	27.77	AMAZON #114-2686799-2997002
GL 01 34 72000	164.51	AMAZON #114-3418160-8533057/PO# 11129
GL 01 33 73000	99.33	AMAZON #114-4077039-9987455/PO# 11143
GL 02 61 72000	269.35	AMAZON #114-4495889-7393861/PO# 11130
GL 03 41 63400	66.56	AMAZON #114-5461168-0346640
GL 03 36 60000	176.01	AMAZON #114-6666371-0853842
GL 03 41 63401	169.54	AMAZON #114-7317690-7870622
GL 01 34 72000	2,330.61	AMAZON #114-9240935-6958608/PO# 11128
GL 02 61 72000	413.73	AMAZON #114-9917042-1235447/PO# 11127
GL 03 43 72000	2.99	APPLE.COM
GL 03 44 60100	90.00	ATLISSIAN #AT-121301189
GL 03 44 60100	245.10	AUTHORIZE.NET, 12-1-20

GL Finance Code	GL Transaction Amount	Description
GL 03 44 60100	247.91	AZURE #E0300CZY72
GL 01 34 72000	49.27	CDFTA-DIESEL FUEL TAX 3RD QRT
GL 01 34 72000	1.13	CDFTA-DIESEL FUEL TAX PROCESSING CHARGE
GL 03 44 60100	192.50	CORELOGIC
GL 03 43 72000 800013	175.00	COVID CLINIC
GL 03 43 72000 800013	150.00	COVID CLINIC
GL 03 43 72000 800013	1,400.00	COVID CLINIC
GL 03 43 72000 800013	1,200.00	COVID CLINIC
GL 03 43 72000 800013	150.00	COVID HEALTH
GL 03 41 63401	85.29	CULLIGAN #123120
GL 01 34 72000	627.00	CUT-RATE BATTERIES #64976
GL 03 44 60100	30.00	DIGITAL RIVER
GL 03 44 60100	24.00	DIGITAL RIVER
GL 03 44 60100	39.99	DIRECT TV
GL 03 42 56513	105.03	FALLBROOK FLORIST #79593
GL 01 35 63401	269.00	FLOWTESTSUMMARY.COM
GL 03 41 63400	76.50	FRUIT GUYS #5544597
GL 03 41 63400	38.25	FRUIT GUYS #5545347
GL 03 41 63400	76.50	FRUIT GUYS #5546116
GL 03 41 63400	38.25	FRUIT GUYS #5547096
GL 03 51 72000	460.00	GFOA
GL 01 32 72000	302.35	GRAINGER #9696299354
GL 03 43 72500	1,938.13	GRAINGER #9699684107/PO# 10768
GL 01 32 72000	239.94	GRAINGER #9699700309/PO# 11037
GL 01 99 15260	175.57	GRAINGER #9699700309/PO# 11037
GL 03 43 72500	287.71	GRAINGER #9707807401/PO# 11051
GL 03 43 72500	1,588.79	GRAINGER #9708575072/PO# 11051
GL 03 41 63401	28.99	GRAINGER #9710852717
GL 03 43 72500	187.06	GRAINGER #9710852725/PO# 11061
GL 03 43 72500	395.13	GRAINGER #9710899726/PO# 10879
GL 03 43 72500	1,938.13	GRAINGER #9711549130/PO# 10768
GL 01 32 72000	582.27	GRAINGER #9726285704/PO# 11095
GL 03 43 72500	346.63	GRAINGER #9730724805/PO# 10879
GL 03 36 63421	1,901.81	GRAINGER #9733307731

GL Finance Code	GL Transaction Amount	Description
GL 01 32 72000	446.64	GRAINGER #9734532964/PO# 11118
GL 01 32 72000	65.17	GRAINGER #9734532964/PO# 11118
GL 03 43 72500	224.28	GRAINGER #9737649591/PO# 11051
GL 02 61 72000	804.79	GRAINGER #9741455381/PO# 11135
GL 03 41 74100	967.10	JIVE
GL 03 44 60100	75.00	LOGMEIN.COM
GL 03 41 63400	750.00	NATUREBOX #11091
GL 03 41 70300	10,963.00	NOSSAMAN #515543
GL 60 99 70300 600008	248.50	NOSSAMAN #515543
GL 60 99 70300 600028	461.50	NOSSAMAN #515543
GL 60 99 70300 600030	852.00	NOSSAMAN #515543
GL 03 41 70300	1,575.00	NOSSAMAN #515544
GL 03 91 70300 700034	4,152.50	NOSSAMAN #515544
GL 03 91 70300 700009	630.00	NOSSAMAN #515544
GL 03 41 70300	8,438.12	NOSSAMAN #515545
GL 03 41 70300	282.00	NOSSAMAN #515547
GL 03 41 70300	1,505.95	NOSSAMAN #515548
GL 03 91 70300 300008	405.00	NOSSAMAN #515548
GL 03 91 70300 700027	4,635.00	NOSSAMAN #515549
GL 03 41 70300	3,510.00	NOSSAMAN #515550
GL 03 41 70300	1,260.00	NOSSAMAN #515552
GL 03 41 70300	2,278.28	NOSSAMAN #515553
GL 60 99 70300 600008	1,105.00	NOSSAMAN #515553
GL 03 41 73000	4,402.00	NOSSAMAN #516569
GL 60 99 70300 700034	461.50	NOSSAMAN #516569
GL 60 99 70300 600008	2,343.00	NOSSAMAN #516569
GL 60 99 70300 600037	3,053.00	NOSSAMAN #516569
GL 60 99 70300 600035	781.00	NOSSAMAN #516569
GL 03 91 70300 300008	284.00	NOSSAMAN #516569
GL 60 99 70300 600055	1,100.50	NOSSAMAN #516569
GL 03 41 70300	373.14	NOSSAMAN #516570
GL 03 91 70300 700034	810.00	NOSSAMAN #516570
GL 03 41 70300	17,632.00	NOSSAMAN #516571
GL 03 41 70300	47.00	NOSSAMAN #516573

GL Finance Code	GL Transaction Amount	Description
GL 03 41 70300	322.00	NOSSAMAN #516574
GL 60 99 70300 600037	180.00	NOSSAMAN #516574
GL 03 41 70300	5,445.00	NOSSAMAN #516575
GL 03 41 70300	495.00	NOSSAMAN #516577
GL 03 41 70300	417.52	NOSSAMAN #516580
GL 60 99 70300 600030	422.50	NOSSAMAN #516580
GL 60 99 70300 600035	162.50	NOSSAMAN #516580
GL 03 41 72900	121.30	OFFICE DEPOT #134676374001
GL 03 41 72900	112.01	OFFICE DEPOT #136075115001
GL 03 41 72900	19.92	OFFICE DEPOT #136119442001
GL 03 41 72900	42.29	OFFICE DEPOT #140410276001
GL 03 43 72500 800013	408.37	OFFICE DEPOT #142807884001
GL 03 41 75300	17.65	PREPASS
GL 03 44 60100	10.00	RING
GL 03 43 72000	67.75	STARBUCKS
GL 03 44 60100	28.80	WASABI
GL 03 41 63401	178.58	WAXIE #79650900
GL 03 41 63401	466.84	WAXIE #79668368
GL 03 41 63401	541.42	WAXIE #79685126
GL 01 99 15260	38,682.25	WESTERN WATER #1300723-00/PO# 10950
GL 01 99 15260	(238.67)	WESTERN WATER #1301744-00/PO# 10950
GL 01 34 72000	300.00	WHIP AROUND
GL 01 35 72000	35.00	ZOHO #66583535
GL 03 44 60100	174.91	ZOOM
	156,150.33	American Express (December Statement)

Rainbow Municipal Water District
Property spreadsheet

APN	Description of Use	Acreage
1023000800	North Reservoir	4.8
1023001100	U-1 Pump Station	0.14
1023005000	Rainbow Creek Crossing near North Reservoir	0.89
1023005300	Connection 9	0.01
1024300900	Pump Station across PS1 (not in use)	0.12
1025702000	U-1 Tanks	1.08
1026305400	Pump Station #1	0.33
1026602000	Booster Pump Station #4	0.03
1027001600	Pump Station #3	0.67
1071702800	Connection 7	1.60
1071702900	Pala Mesa Tank	10.35
1080206900	Northside Reservoir	9.23
1082210600	Beck Reservoir	27.25
1082210900	Near Beck Reservoir	4.82
1082211000	Near Beck Reservoir	6.23
1082211800	Near Beck Reservoir - Excess Property (not in use)	4.68
1084210600	Rice Canyon Tank	1.00
1084410300	Canonita Tank	2.41
1091410700	Gomez Creek Tank	1.00
1092310900	Rainbow Heights Tank	0.35
1092330300	Rainbow Heights Tank	0.99
1092341000	Rainbow Heights Concrete Tank - used for SCADA	1.74
1093101800	Vallecitos Tank	0.55
1093822800	Magee Tank	1.03
1093912400	Magee Pump Station	0.3
1100721000	Huntley Road Pump Station	0.52
1102203700	Huntley Chlorination Station (not in use)	0.2
1212011000	Morro Tank	0.31
1212011100	Morro Tank	4.85
1212011200	Morro Reservoir	13.01
1213300900	Morro Reservoir	6.79
1250703200	Sumac Reservoir (Not in Use)	1.72
1250902600	Headquarters	7.38
1250903400	Headquarters	4.43
1250903500	Headquarters	3.40
1250903800	Headquarters	17.03
1251002100	Rancho Viejo Lift Station #5	0.05
1252311800	Hutton Tank	1.39
1252312600	Hutton Tank	0.89
1260803100	Via de los Cepillos Easement	0.47
1261708700	Lift Station #2	0.08
1261708900	Lift Station #2	0.12
1263004200	Lift Station #1	0.01
1270710500	Bonsall Reservoir (Not in Use)	6.19
1270710600	Connection 6	0.28
1271512300	Turner Tank	15.12
1721404300	Gopher Canyon Tank	1.84
	<i>Total</i>	167.68

