

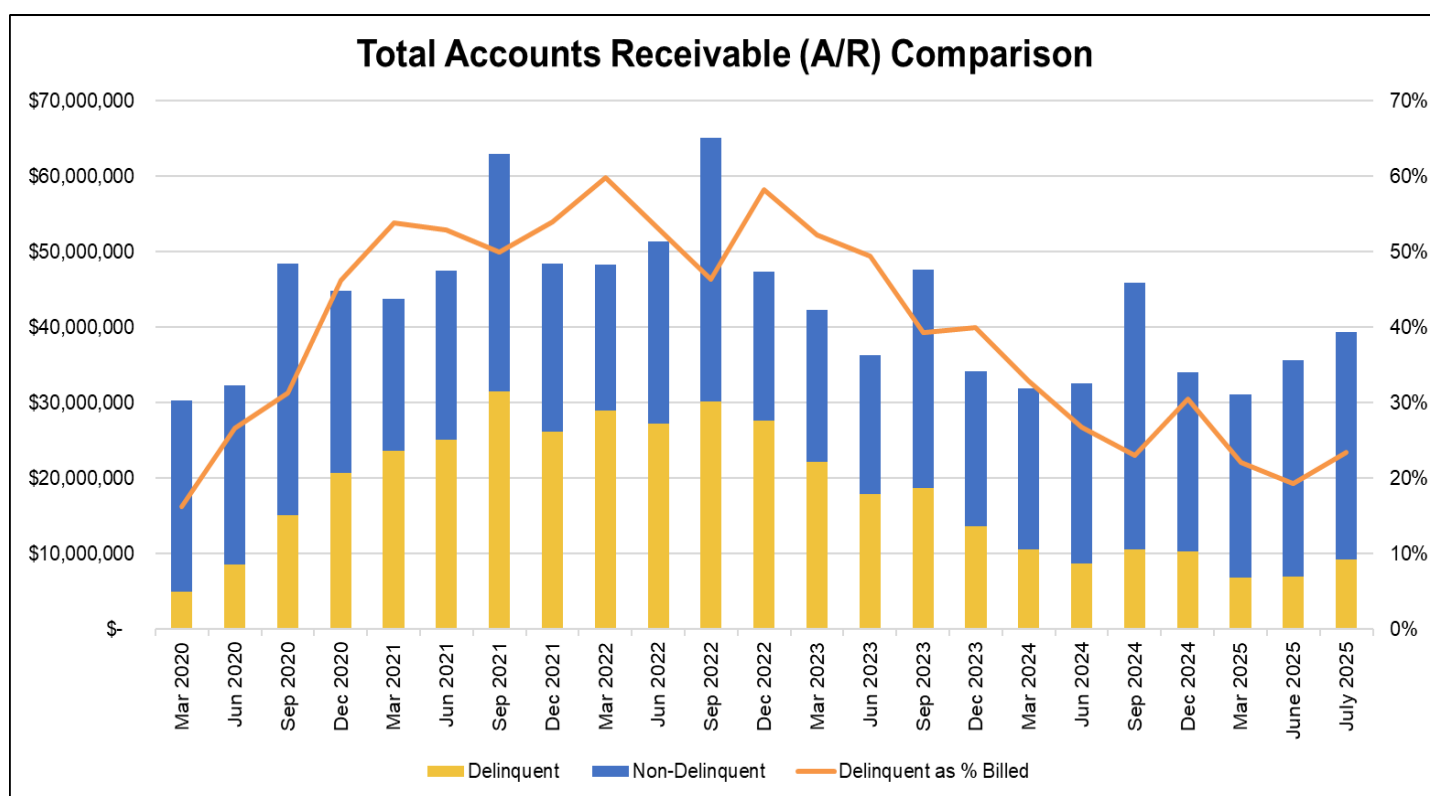
Accounts Receivable & Delinquencies

As of July 31, 2025

Electric & Water Accounts Receivable

The chart below includes account information through July 31, 2025. Accounts receivable for all services including electric, water, sewer, and refuse have increased by 30% or \$9.1 million from \$30.3 million in March 2020 to \$39.4 million on July 31, 2025. During the same period, delinquent accounts receivable has increased 88% or \$4.3 million from \$4.9 million in March 2020 to \$9.2 million on July 31, 2025.

Following the COVID-19 Local Emergency Declaration, the City experienced a sharp rise in delinquent utility accounts and outstanding balances, though these have steadily declined since September 2022. To help address past-due utility debts accrued between March 4, 2020, and June 15, 2021, the City applied \$15.3 million in state-provided financial assistance to customer accounts. In December 2021, \$11.1 million in credits were applied for electric utility arrearages through the California Arrearages Payment Program, along with \$1.9 million for drinking water debts through the California Water and Wastewater Arrearages Payment Program. In May 2022, the City applied an additional \$2.3 million in credits for wastewater utility arrearages. Most recently, in January 2023, the City applied \$18.6 million in credits to electric utility accounts as part of the General Fund Transfer Settlement.



- Notes: 1. Delinquent Account Balance includes active & inactive accounts.
2. Updated through July 31, 2025 for electric, water, sewer, and refuse.

Collections

As of July 31, 2025, inactive accounts receivable totals were \$1.2 million for all services. Residential was \$1.0 million or 88% of the total and commercial was \$0.2 million or 12% of the total. Totals may not tie due to rounding.

In July 2025, approximately 954 electric, water, sewer and refuse accounts totaling \$0.6 million were sent to the collection agency for unpaid and delinquent utility bills.