



MAMMOTH COMMUNITY WATER DISTRICT

Post Office Box 597

Mammoth Lakes, California 93546-0597

770th Regular Meeting of the
Mammoth Community Water District
Board of Directors

Thursday, August 20, 2020

Please Note:

Members of the public will have the opportunity to directly address the District Board of Directors concerning any item listed on the Agenda below before or during consideration of that item.

In accordance with the California Department of Public Health's and Governor Newsom's Executive Orders N-29-20 and N-33-20, the District boardroom is closed and this meeting will be conducted solely by video/teleconference with members of the Board attending from separate remote locations in response to the threat of COVID-19. The public is invited to listen, observe, and provide comments during the meeting by either method provided for below. The Board President will call for public comment on each agenda item at the appropriate time and all votes will be taken by roll call.

For members of the public interested in viewing and having the ability to comment at the public meeting via Zoom, an internet enabled computer equipped with a microphone and speaker or a mobile device with a data plan is required. Use of a webcam is optional. You also may call in to the meeting using teleconference without video. Directors, staff, and members of the public who wish to participate in the meeting may do so by joining the following Zoom Videoconference Meeting: <https://zoom.us/j/7609342596> (meeting ID: 760 934 2596) OR Join via teleconference by dialing 1-669-600-9128, 760-934-2596#

AGENDA

5:30 P.M.

Roll Call

Directors Cage, Creasy, Domaille, Smith, and Thompson

Public Forum

Any member of the public may address the Board relating to any matter within the Board's jurisdiction. This need not be related to any item on the agenda, and presentation should be limited to five (5) minutes. No formal action by the Board will be taken on these items.

5:30 P.M. Public Hearing
Concerning the Filing of Reports on
Delinquent Water and Sewer Charges as of June 30, 2020

Consent Agenda A

All matters listed are considered to be routine by the Board and may be enacted on by one motion. There will be no separate discussion on these items unless requested by the Board. If discussion is requested, that item will be moved and considered separately after adoption of the consent agenda.

A-1 Approval of July 2020 Check Disbursements (Springbrook #'s 57876 – 58022)

A-2 Approval of Minutes from the Special Board Meeting held July 9, 2020

A-3 Approval of Minutes from the Regular Board Meeting held July 16, 2020

A-4 Changing the Date of the October Regular Board Meeting from October 15, 2020 at 5:30 P.M. to October 22, 2020 at 5:30 P.M.

Consent Agenda B — Staff Reports

All matters listed are considered to be routine by the Board and may be acted on by one motion. There will be no separate discussion on these items unless requested by the Board. If discussion is requested, that item will be moved and considered separately after adoption of the consent agenda.

B-1 Operations Department Report

B-2 Maintenance Department Report

B-3 Finance Department Report

B-4 Engineering Department Report

B-5 Information Services Report

B-6 Personnel Services Report

B-7 Regulatory Support Services Report

B-8 General Manager's Report

Current Business

C-1 Discussion and Possible Adoption of Resolution No. 08-20-20-09 Confirming Collection and Requesting Inclusion of Delinquent Rates, Charges and Penalties for Water and Sewer Service on the Mono County Tax Roll for the Forthcoming Fiscal Year in the Same Manner as the District's General Taxes

C-2 Presentation, Discussion and Filing of the 2019-2020 Financial Audit

- Richard Teaman, CPA, Teaman, Ramirez & Smith

Board Member's Committee Reports

Committee Meetings Held:

Technical Services Committee – August 19, 2020

Finance Committee – August 19, 2020

Director Comments, Requests, and Reports

Attorney's Report

Closed Session

D-1 Conference with Real Property Negotiators – Pursuant to Government Code Sections 54954.5(e) and 54956.8

Property Description: Mono County APN – 035-090-018-000

Under Negotiation: Price and Terms of Payment

MCWD Negotiators: Mark Busby, John Pedersen, and Tom Cage

Property Owner Negotiator: Paul Rudder

Adjournment

NOTE: Items listed on the agenda may be reviewed or acted upon by the Board in any order or sequence. The items are listed for identification purposes only.

The meeting will be held in the conference room at the District facility located one mile east of Old Mammoth Road on Meridian Boulevard, just off Highway 203, Mammoth Lakes, California.



MARK BUSBY
General Manager

Date of Issuance: Friday, August 14, 2020

Posted: MCWD Office

MCWD Website: www.mcwd.dst.ca.us

cc: Members, Board of Directors

Town of Mammoth Lakes

KMMT, KIBS, KSRW Radio

In compliance with the Americans with Disabilities Act, if you need a disability related modification or accommodation to participate in this meeting please call Stephanie Hake at (760) 934-2596 at least one full day before the meeting.

Documents and material relating to an open session agenda item that are provided to the Mammoth Community Water District Board of Directors less than 72 hours prior to a regular meeting will be available for public inspection and copying at the District facility located at 1315 Meridian Boulevard, Mammoth Lakes, California.



MAMMOTH COMMUNITY WATER DISTRICT
Post Office Box 597
Mammoth Lakes, California 93546-0597

NOTICE OF A FINANCE COMMITTEE MEETING

NOTICE IS HEREBY GIVEN that the Finance Committee of the Board of Directors of the Mammoth Community Water District will hold a **FINANCE COMMITTEE MEETING** on **WEDNESDAY, AUGUST 19, 2020** at **1:00 P.M.**

Please Note:

Members of the public will have the opportunity to directly address the District Board of Directors concerning any item listed on the Agenda below before or during consideration of that item.

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The agenda items are:

1. Review and Approval of Board of Director Payment Requests for July 2020
2. Review and Approval of Accounts Payable Payment Vouchers for July 2020
3. Discussion and Review of July 2020 Check Register (A-1)
4. Discussion of Finance Department Report (B-3)
5. Discussion of the Filing of the 2019-2020 Financial Audit (C-2)
6. Discussion / Questions Regarding Other Department Reports
 - B-1 Operations Department Report
 - B-2 Maintenance Department Report
 - B-4 Engineering Department Report
 - B-5 Information Services Report
 - B-6 Personnel Services Report

B-7 Regulatory Support Services Report
B-8 General Manager's Report

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General Manager

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cc: Members, Board of Directors
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NOTICE OF A TECHNICAL SERVICES COMMITTEE MEETING

NOTICE IS HEREBY GIVEN that the Technical Services Committee of the Board of Directors of the Mammoth Community Water District will hold a **TECHNICAL SERVICES COMMITTEE MEETING** to be held **WEDNESDAY, AUGUST 19, 2020** at **8:00 A.M.**

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The agenda items are:

1. Review of the Operations Department Report (B-1)
2. Review of the Maintenance Department Report (B-2)
3. Review of the Engineering Department Report (B-4)
4. Review of the Information Services Report (B-5)
5. Discussion / Questions Regarding Other Department Reports
 - B-3 Finance Department Report
 - B-6 Personnel Services Report
 - B-7 Regulatory Support Services Report
 - B-8 General Manager's Report

The meeting will be held in the conference room at the District facility located one mile east of Old Mammoth Road on Meridian Boulevard, just off Highway 203, Mammoth Lakes, California.



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Check Register for the Month of July 2020

Springbrook Software Report

(Check #57876 - #58022)

MCWD Accounts Payable

Check Register Notes

July 2020

<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>	<u>Notes</u>
57902	\$82,453.79	Tesco Controls, Inc.	WWTP Headworks PLC Upgrade (\$27,970.00) Lift Station Radio Upgrades (\$54,483.79)
57906	\$63,840.57	Western Nevada Supply	College PRV (\$1,886.18) Distribution System Improvements (\$56,677.52) Warehouse Inventory (\$3,394.90) Construction Supplies (142.09) Line/Equipment Maintenance & Repair (\$1,739.88)
57933	\$8,565.87	USDA Forest Service	Special Use Permits
57934	\$12,476.59	Western Nevada Supply	Warehouse Inventory (\$1,939.76) Distribution System Improvements (\$10,536.83)
57950	\$29,001.18	Perry Motors	2020 Honda CR-V AWD Pool Vehicle
57958	\$5,000.00	Water Resources Engineering, Inc.	Hydraulic Analysis of Lake Mary Dam Outlet Works
57960	\$48,348.17	Wildermuth Environmental	Well 32 (\$38,594.67) ORMAT (\$735.00) Laurel Pond Monitoring Wells (\$2,599.00) WDR and MRP Documents (\$6,419.50)
57961	\$282,113.58	Yellow Jacket Drilling	Well 32 Drilling Services
57997	\$55,839.03	United Rentals	Ford F-750 2000 Gallon Water Truck
57998	\$40,406.83	Western Nevada Supply	Distribution System Improvements
58001	\$13,489.08	Carmichael Business Technology	PC Replacements (\$10,989.08) Monthly IT Support Agreement (\$2,500)
58020	\$21,196.00	Spirac (USA) Inc.	Shaftless Screw Press for Sludge De-Watering (30% Deposit)

Rebates

- 17 customers purchased 28 high efficiency toilets and received rebates totaling \$5,404.92
- 1 customer purchased a high efficiency urinal and received a \$200.00 rebate
- 5 customers purchased high efficiency washing machines and received rebates totaling \$2,000.00
- 2 customers purchased high efficiency dishwashers and received rebates totaling \$400.00

Payroll Expenses

Employee Gross Payroll:	\$279,085.67
Board Gross Payroll:	\$1,691.25
Net Payroll:	\$195,790.39
Employer Paid Payroll Taxes:	\$4,204.83
Employer Paid 401a:	\$55,817.13 (20% of Gross)
Employer Paid 457b Match:	\$5,430.08 (1.95 % of Gross)
Employee Paid 457b:	\$30,336.88 (10.87% of Gross)
Other Employer Paid Benefits:	\$76,112.56

Accounts Payable

Checks by Date - Detail by Check Number

User: mbretz
 Printed: 7/29/2020 12:12 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	PR*AFLAC	AFLAC	07/07/2020	
		PR Batch 00008.07.2020 Aflac After Tax	PR Batch 00008.07.2020 Afla	12.91
		PR Batch 00008.07.2020 Aflac After Tax	PR Batch 00008.07.2020 Afla	5.38
		PR Batch 00008.07.2020 Aflac After Tax	PR Batch 00008.07.2020 Afla	12.93
		PR Batch 00008.07.2020 Aflac Pre-Tax	PR Batch 00008.07.2020 Afla	32.25
		PR Batch 00008.07.2020 Aflac Pre-Tax	PR Batch 00008.07.2020 Afla	2.70
		PR Batch 00008.07.2020 Aflac Pre-Tax	PR Batch 00008.07.2020 Afla	32.25
Total for this ACH Check for Vendor PR*AFLAC:				98.42
ACH	PR*CATAX	CA Tax Payment ACH	07/07/2020	
		PR Batch 00008.07.2020 Ca. State Disability	PR Batch 00008.07.2020 Ca.	432.90
		PR Batch 00008.07.2020 Ca. State Disability	PR Batch 00008.07.2020 Ca.	457.49
		PR Batch 00008.07.2020 Ca. State Disability	PR Batch 00008.07.2020 Ca.	68.70
		PR Batch 00008.07.2020 Ca. State Disability	PR Batch 00008.07.2020 Ca.	12.90
		PR Batch 00008.07.2020 Ca. State Disability	PR Batch 00008.07.2020 Ca.	390.39
		PR Batch 00008.07.2020 State Income Tax	PR Batch 00008.07.2020 Stat	1,951.64
		PR Batch 00008.07.2020 State Income Tax	PR Batch 00008.07.2020 Stat	1,860.79
		PR Batch 00008.07.2020 State Income Tax	PR Batch 00008.07.2020 Stat	259.50
		PR Batch 00008.07.2020 State Income Tax	PR Batch 00008.07.2020 Stat	40.85
		PR Batch 00008.07.2020 State Income Tax	PR Batch 00008.07.2020 Stat	1,714.66
Total for this ACH Check for Vendor PR*CATAX:				7,189.82
ACH	PR*FEDTX	Federal Tax Payment ACH	07/07/2020	
		PR Batch 00008.07.2020 Federal Income Tax	PR Batch 00008.07.2020 Fed	5,118.11
		PR Batch 00008.07.2020 Federal Income Tax	PR Batch 00008.07.2020 Fed	5,352.83
		PR Batch 00008.07.2020 Federal Income Tax	PR Batch 00008.07.2020 Fed	789.10
		PR Batch 00008.07.2020 Federal Income Tax	PR Batch 00008.07.2020 Fed	121.41
		PR Batch 00008.07.2020 Federal Income Tax	PR Batch 00008.07.2020 Fed	4,440.65
		PR Batch 00008.07.2020 Medicare Employee Pc	PR Batch 00008.07.2020 Mec	631.79
		PR Batch 00008.07.2020 Medicare Employee Pc	PR Batch 00008.07.2020 Mec	669.18
		PR Batch 00008.07.2020 Medicare Employee Pc	PR Batch 00008.07.2020 Mec	99.81
		PR Batch 00008.07.2020 Medicare Employee Pc	PR Batch 00008.07.2020 Mec	18.72
		PR Batch 00008.07.2020 Medicare Employee Pc	PR Batch 00008.07.2020 Mec	571.22
		PR Batch 00008.07.2020 Medicare Employer Po	PR Batch 00008.07.2020 Mec	631.79
		PR Batch 00008.07.2020 Medicare Employer Po	PR Batch 00008.07.2020 Mec	669.18
		PR Batch 00008.07.2020 Medicare Employer Po	PR Batch 00008.07.2020 Mec	99.81
		PR Batch 00008.07.2020 Medicare Employer Po	PR Batch 00008.07.2020 Mec	18.72
		PR Batch 00008.07.2020 Medicare Employer Po	PR Batch 00008.07.2020 Mec	571.22
Total for this ACH Check for Vendor PR*FEDTX:				19,803.54
ACH	PR*FTJ	FTJ Fund Choice	07/07/2020	
		PR Batch 00008.07.2020 Deferred Comp. Match	PR Batch 00008.07.2020 Defi	831.85
		PR Batch 00008.07.2020 Deferred Comp. Match	PR Batch 00008.07.2020 Defi	896.23
		PR Batch 00008.07.2020 Deferred Comp. Match	PR Batch 00008.07.2020 Defi	134.39
		PR Batch 00008.07.2020 Deferred Comp. Match	PR Batch 00008.07.2020 Defi	25.77
		PR Batch 00008.07.2020 Deferred Comp. Match	PR Batch 00008.07.2020 Defi	762.36
		PR Batch 00008.07.2020 Orion Deferred Comp	PR Batch 00008.07.2020 Oric	4,448.37

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00008.07.2020 Orion Deferred Comp	PR Batch 00008.07.2020 Oric	5,303.71
		PR Batch 00008.07.2020 Orion Deferred Comp	PR Batch 00008.07.2020 Oric	553.17
		PR Batch 00008.07.2020 Orion Deferred Comp	PR Batch 00008.07.2020 Oric	181.45
		PR Batch 00008.07.2020 Orion Deferred Comp	PR Batch 00008.07.2020 Oric	4,668.48
		PR Batch 00008.07.2020 Orion Pension	PR Batch 00008.07.2020 Oric	8,658.08
		PR Batch 00008.07.2020 Orion Pension	PR Batch 00008.07.2020 Oric	9,148.39
		PR Batch 00008.07.2020 Orion Pension	PR Batch 00008.07.2020 Oric	1,374.06
		PR Batch 00008.07.2020 Orion Pension	PR Batch 00008.07.2020 Oric	257.76
		PR Batch 00008.07.2020 Orion Pension	PR Batch 00008.07.2020 Oric	7,809.00
Total for this ACH Check for Vendor PR*FTJ:				45,053.07
ACH	PR*STERL	Sterling Health Service Administration	07/07/2020	
		PR Batch 00008.07.2020 Health Savings Acct. E	PR Batch 00008.07.2020 Hea	260.00
		PR Batch 00008.07.2020 Health Savings Acct. E	PR Batch 00008.07.2020 Hea	152.19
		PR Batch 00008.07.2020 Health Savings Acct. E	PR Batch 00008.07.2020 Hea	152.25
		PR Batch 00008.07.2020 Health Savings Acct. E	PR Batch 00008.07.2020 Hea	33.06
		PR Batch 00008.07.2020 Health Savings Acct. E	PR Batch 00008.07.2020 Hea	16.51
		PR Batch 00008.07.2020 Health Savings Acct. E	PR Batch 00008.07.2020 Hea	16.55
Total for this ACH Check for Vendor PR*STERL:				630.56
ACH	071 MLogan	Michael Logan 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
Total for this ACH Check for Vendor 071:				270.00
ACH	121 RMotley	Rob Motley 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
Total for this ACH Check for Vendor 121:				270.00
ACH	132 CMurray	Clay Murray 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
Total for this ACH Check for Vendor 132:				270.00
ACH	134 JGuarneros	Jesus Guarneros 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
Total for this ACH Check for Vendor 134:				270.00
ACH	163 HChristensen	Heidi Christensen 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	150.00
Total for this ACH Check for Vendor 163:				150.00
ACH	170 KWeiland	Keith Weiland 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
Total for this ACH Check for Vendor 170:				270.00
ACH	176 SHake	Stephanie Hake 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
Total for this ACH Check for Vendor 176:				270.00
ACH	177 JMulbay	Justin Mulbay 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
Total for this ACH Check for Vendor 177:				270.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	218 ADeRue	Aaron DeRue 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	90.00
		Total for this ACH Check for Vendor 218:		90.00
ACH	220 RGonzalez	Robert Gonzalez 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
		Total for this ACH Check for Vendor 220:		270.00
ACH	224 BHylton	Elizabeth Hylton 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	183.12
		Total for this ACH Check for Vendor 224:		183.12
ACH	247 KBedow	Karen Bedow 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	150.00
		Total for this ACH Check for Vendor 247:		150.00
ACH	255 JSlover	John Slover 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
		Total for this ACH Check for Vendor 255:		270.00
ACH	257 TNelson	Tyler Nelson 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
		Total for this ACH Check for Vendor 257:		270.00
ACH	267 PRoss	Philip Ross 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
		Total for this ACH Check for Vendor 267:		270.00
ACH	269 SSornoso	Steven Sornoso 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
		Total for this ACH Check for Vendor 269:		270.00
ACH	271 RLarson	Robert Larson 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	270.00
		Total for this ACH Check for Vendor 271:		270.00
ACH	272 JBurkhart	Julie Burkhart 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	225.00
		Total for this ACH Check for Vendor 272:		225.00
ACH	273 TEnglish	Trevor English 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	180.00
		Total for this ACH Check for Vendor 273:		180.00
ACH	274 MReeves	Melissa Reeves 6-Month Cell Phone Reimbursement	07/08/2020 6-Month Cell Phone Reimbur	93.50
		Total for this ACH Check for Vendor 274:		93.50
ACH	RA2000 14602	Raftelis Financial Consultants, Inc. Professional Services - June	07/15/2020 Wastewater Cost of Service Si	2,435.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
Total for this ACH Check for Vendor RA2000:				2,435.00
ACH	PR*CATA	CA Tax Payment ACH	07/16/2020	
		PR Batch 00016.07.2020 State Income Tax	PR Batch 00016.07.2020 Stat	50.00
Total for this ACH Check for Vendor PR*CATA:				50.00
ACH	PR*FEDTX	Federal Tax Payment ACH	07/16/2020	
		PR Batch 00016.07.2020 Federal Income Tax	PR Batch 00016.07.2020 Fed	200.00
		PR Batch 00016.07.2020 FICA Employee Portio	PR Batch 00016.07.2020 FIC.	104.85
		PR Batch 00016.07.2020 FICA Employer Portio	PR Batch 00016.07.2020 FIC.	104.85
		PR Batch 00016.07.2020 Medicare Employee Pc	PR Batch 00016.07.2020 Mec	24.51
		PR Batch 00016.07.2020 Medicare Employer Po	PR Batch 00016.07.2020 Mec	24.51
Total for this ACH Check for Vendor PR*FEDTX:				458.72
ACH	AT7100	AT&T Data	07/17/2020	
	June	Clay's iPad Data Plan	June Visa Transactions	35.00
Total for this ACH Check for Vendor AT7100:				35.00
ACH	DI7200	DirectTV	07/17/2020	
	June	Eng. Bldg. Satellite Service	June Visa Transactions	121.99
Total for this ACH Check for Vendor DI7200:				121.99
ACH	UN5000	UPS	07/17/2020	
	June	June UPS Service Fees	June Visa Transactions	124.00
	June	Shipping Charge	June Visa Transactions	12.79
	June	Shipping Charge	June Visa Transactions	440.97
Total for this ACH Check for Vendor UN5000:				577.76
ACH	WF0100	Wells Fargo VISA	07/17/2020	
	June	Ee Engagement Lunch	June Visa Transactions	36.14
	June	MCWD Zoom Accounts	June Visa Transactions	159.92
	June	Adobe - SH and MR	June Visa Transactions	29.98
	June	Webcam	June Visa Transactions	126.06
	June	Face Masks	June Visa Transactions	32.74
	June	Operating/Office Supplies	June Visa Transactions	372.20
	June	Image for Ad	June Visa Transactions	29.00
	June	iCloud	June Visa Transactions	0.99
	June	Conf. Call	June Visa Transactions	8.96
	June	Lunch Meeting re: SCADA	June Visa Transactions	62.99
	June	Refund-Cancelled Leadership Training	June Visa Transactions	-205.91
	June	Refund-Error	June Visa Transactions	-216.30
	June	Website Calendar	June Visa Transactions	8.08
	June	Job Listings for District Engineer (3)	June Visa Transactions	565.00
	June	Const. Crew Training	June Visa Transactions	105.00
	June	Conf. Calls	June Visa Transactions	14.39
	June	Fuel for Veh #8	June Visa Transactions	38.18
	June	Adobe - KB and RM	June Visa Transactions	29.98
	June	Fuel for Veh #85	June Visa Transactions	10.00
	June	Backflow Cert. Exam - KB	June Visa Transactions	285.00
	June	EI Cert & Mech. Technologist 1 Cert Renewal	June Visa Transactions	178.00
	June	Fraudulent Charges - Claim #57722964	June Visa Transactions	78.77
	June	Refund for Fraudulent Charges - Claim #577229	June Visa Transactions	-78.77
	June	Backflow Tester Exam Course - KB	June Visa Transactions	1,150.00
	June	Training Subscription - KB	June Visa Transactions	29.99
	June	Work Clothes for MJ	June Visa Transactions	80.79

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
June		Online Training Subscription - 1 yr - DC	June Visa Transactions	244.78
June		Hosebib Lockbox	June Visa Transactions	20.46
June		Backflow Cert. Exam - PR	June Visa Transactions	285.00
June		Backflow Tester Exam Course - PR	June Visa Transactions	1,150.00
June		Work Boots - AD	June Visa Transactions	172.35
June		Seed for Sunflower Condos	June Visa Transactions	233.75
June		Flash Drives for RFQ	June Visa Transactions	32.28
June		Radio Equipment for Flow Meters	June Visa Transactions	663.29
June		CWEA Membership - BH	June Visa Transactions	281.00
June		CWEA Membership - JB	June Visa Transactions	192.00
June		Work Clothes for MJ	June Visa Transactions	80.79
June		Online Training Subscription - 1 yr - DC	June Visa Transactions	244.78
June		Adobe - TN and SS	June Visa Transactions	25.98
June		Secondary Tarp Mounting Straps	June Visa Transactions	75.91
June		Bearing for Digester Sludge Pump 1	June Visa Transactions	133.00
June		Nitrile Gloves	June Visa Transactions	488.51
June		Sewer Van Body Repairs	June Visa Transactions	1,200.00
June		LU6 Condo Part	June Visa Transactions	10.48
June		Flow Meter	June Visa Transactions	4,053.69
Total for this ACH Check for Vendor WF0100:				12,519.23
ACH	PR*AFLAC	AFLAC	07/21/2020	
		PR Batch 00022.07.2020 Aflac After Tax	PR Batch 00022.07.2020 Afla	14.25
		PR Batch 00022.07.2020 Aflac After Tax	PR Batch 00022.07.2020 Afla	2.69
		PR Batch 00022.07.2020 Aflac After Tax	PR Batch 00022.07.2020 Afla	14.28
		PR Batch 00022.07.2020 Aflac Pre-Tax	PR Batch 00022.07.2020 Afla	32.91
		PR Batch 00022.07.2020 Aflac Pre-Tax	PR Batch 00022.07.2020 Afla	1.36
		PR Batch 00022.07.2020 Aflac Pre-Tax	PR Batch 00022.07.2020 Afla	32.93
Total for this ACH Check for Vendor PR*AFLAC:				98.42
ACH	PR*CATAX	CA Tax Payment ACH	07/21/2020	
		PR Batch 00022.07.2020 Ca. State Disability	PR Batch 00022.07.2020 Ca.	509.33
		PR Batch 00022.07.2020 Ca. State Disability	PR Batch 00022.07.2020 Ca.	451.87
		PR Batch 00022.07.2020 Ca. State Disability	PR Batch 00022.07.2020 Ca.	63.31
		PR Batch 00022.07.2020 Ca. State Disability	PR Batch 00022.07.2020 Ca.	7.55
		PR Batch 00022.07.2020 Ca. State Disability	PR Batch 00022.07.2020 Ca.	396.42
		PR Batch 00022.07.2020 State Income Tax	PR Batch 00022.07.2020 Stat	2,433.77
		PR Batch 00022.07.2020 State Income Tax	PR Batch 00022.07.2020 Stat	1,705.04
		PR Batch 00022.07.2020 State Income Tax	PR Batch 00022.07.2020 Stat	295.60
		PR Batch 00022.07.2020 State Income Tax	PR Batch 00022.07.2020 Stat	33.49
		PR Batch 00022.07.2020 State Income Tax	PR Batch 00022.07.2020 Stat	1,630.91
Total for this ACH Check for Vendor PR*CATAX:				7,527.29
ACH	PR*FEDTX	Federal Tax Payment ACH	07/21/2020	
		PR Batch 00022.07.2020 Federal Income Tax	PR Batch 00022.07.2020 Fed	6,894.06
		PR Batch 00022.07.2020 Federal Income Tax	PR Batch 00022.07.2020 Fed	5,024.00
		PR Batch 00022.07.2020 Federal Income Tax	PR Batch 00022.07.2020 Fed	835.16
		PR Batch 00022.07.2020 Federal Income Tax	PR Batch 00022.07.2020 Fed	87.58
		PR Batch 00022.07.2020 Federal Income Tax	PR Batch 00022.07.2020 Fed	4,340.99
		PR Batch 00022.07.2020 Medicare Employee Pc	PR Batch 00022.07.2020 Mec	741.95
		PR Batch 00022.07.2020 Medicare Employee Pc	PR Batch 00022.07.2020 Mec	660.44
		PR Batch 00022.07.2020 Medicare Employee Pc	PR Batch 00022.07.2020 Mec	91.94
		PR Batch 00022.07.2020 Medicare Employee Pc	PR Batch 00022.07.2020 Mec	10.98
		PR Batch 00022.07.2020 Medicare Employee Pc	PR Batch 00022.07.2020 Mec	579.44
		PR Batch 00022.07.2020 Medicare Employer Po	PR Batch 00022.07.2020 Mec	741.95
		PR Batch 00022.07.2020 Medicare Employer Po	PR Batch 00022.07.2020 Mec	660.44
		PR Batch 00022.07.2020 Medicare Employer Po	PR Batch 00022.07.2020 Mec	91.94

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00022.07.2020 Medicare Employer Po	PR Batch 00022.07.2020 Mec	10.98
		PR Batch 00022.07.2020 Medicare Employer Po	PR Batch 00022.07.2020 Mec	579.44
Total for this ACH Check for Vendor PR*FEDTX:				21,351.29
ACH	PR*FTJ	FTJ Fund Choice	07/21/2020	
		PR Batch 00022.07.2020 Deferred Comp. Match	PR Batch 00022.07.2020 Defi	984.71
		PR Batch 00022.07.2020 Deferred Comp. Match	PR Batch 00022.07.2020 Defi	884.98
		PR Batch 00022.07.2020 Deferred Comp. Match	PR Batch 00022.07.2020 Defi	120.46
		PR Batch 00022.07.2020 Deferred Comp. Match	PR Batch 00022.07.2020 Defi	15.12
		PR Batch 00022.07.2020 Deferred Comp. Match	PR Batch 00022.07.2020 Defi	774.21
		PR Batch 00022.07.2020 Orion Deferred Comp	PR Batch 00022.07.2020 Oric	4,548.37
		PR Batch 00022.07.2020 Orion Deferred Comp	PR Batch 00022.07.2020 Oric	5,390.98
		PR Batch 00022.07.2020 Orion Deferred Comp	PR Batch 00022.07.2020 Oric	359.34
		PR Batch 00022.07.2020 Orion Deferred Comp	PR Batch 00022.07.2020 Oric	150.01
		PR Batch 00022.07.2020 Orion Deferred Comp	PR Batch 00022.07.2020 Oric	4,733.00
		PR Batch 00022.07.2020 Orion Pension	PR Batch 00022.07.2020 Oric	10,186.70
		PR Batch 00022.07.2020 Orion Pension	PR Batch 00022.07.2020 Oric	9,036.61
		PR Batch 00022.07.2020 Orion Pension	PR Batch 00022.07.2020 Oric	1,266.30
		PR Batch 00022.07.2020 Orion Pension	PR Batch 00022.07.2020 Oric	151.32
		PR Batch 00022.07.2020 Orion Pension	PR Batch 00022.07.2020 Oric	7,928.90
Total for this ACH Check for Vendor PR*FTJ:				46,531.01
ACH	PR*STERL	Sterling Health Service Administration	07/21/2020	
		PR Batch 00022.07.2020 Health Savings Acct. E	PR Batch 00022.07.2020 Hea	260.00
		PR Batch 00022.07.2020 Health Savings Acct. E	PR Batch 00022.07.2020 Hea	152.21
		PR Batch 00022.07.2020 Health Savings Acct. E	PR Batch 00022.07.2020 Hea	152.23
		PR Batch 00022.07.2020 Health Savings Acct. E	PR Batch 00022.07.2020 Hea	33.06
		PR Batch 00022.07.2020 Health Savings Acct. E	PR Batch 00022.07.2020 Hea	16.53
		PR Batch 00022.07.2020 Health Savings Acct. E	PR Batch 00022.07.2020 Hea	16.53
Total for this ACH Check for Vendor PR*STERL:				630.56
ACH	PR*VSP	Vision Service Plan - CA	07/23/2020	
		PR Batch 00008.07.2020 Vision Insurance Prem	PR Batch 00008.07.2020 Visi	286.80
		PR Batch 00008.07.2020 Vision Insurance Prem	PR Batch 00008.07.2020 Visi	313.81
		PR Batch 00008.07.2020 Vision Insurance Prem	PR Batch 00008.07.2020 Visi	55.82
		PR Batch 00008.07.2020 Vision Insurance Prem	PR Batch 00008.07.2020 Visi	9.51
		PR Batch 00008.07.2020 Vision Insurance Prem	PR Batch 00008.07.2020 Visi	266.16
		PR Batch 00016.07.2020 Vision Insurance Prem	PR Batch 00016.07.2020 Visi	119.50
Total for this ACH Check for Vendor PR*VSP:				1,051.60
ACH	094	Glenn VanOrsdol	07/28/2020	
	GVanOrsdol	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur	135.00
	GVanOrsdol	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur	135.00
Total for this ACH Check for Vendor 094:				270.00
ACH	260	David Sperry	07/28/2020	
	DSperry	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur	135.00
	DSperry	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur	135.00
Total for this ACH Check for Vendor 260:				270.00
ACH	262	Ryan Conboy	07/28/2020	
	RConboy	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur	135.00
	RConboy	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur	135.00
Total for this ACH Check for Vendor 262:				270.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
57876	AC3000 O-0000006858	ACWA JPIA 7/1/20 - 7/1/21	07/01/2020 Underground Storage Tank In:	1,453.00
Total for Check Number 57876:				1,453.00
57877	BI4000 164525	Bishop Ford Tailgate Handle	07/01/2020 Vehicle M & R	24.44
Total for Check Number 57877:				24.44
57878	BI6000 00002453 00002453 00002453 00002454 00002454 00002455	Bishop Welding Supply Tank Rental Tank Rental Tank Rental Tank Rental Tank Rental Tank Rental	07/01/2020 Tank Rental Tank Rental Tank Rental Tank Rental Tank Rental Tank Rental	20.83 20.83 20.84 25.00 25.00 37.50
Total for Check Number 57878:				150.00
57879	CA7000 36234 MSP36238	Carmichael Business Technology July July	07/01/2020 Cloud Backup Agreement IT Support / Monitoring Agre	250.00 2,500.00
Total for Check Number 57879:				2,750.00
57880	DO4000 10952 11158 11338 9219 9761	Do-It Center Rake, Lopper Staples, Weed Fabric, Mulch Misc. Supplies Fittings Nuts/Bolts	07/01/2020 Distribution System Improver Distribution System Improver Distribution System Improver Operating Supplies Operating Supplies	42.65 73.59 65.39 3.66 3.95
Total for Check Number 57880:				189.24
57881	EA8000 2006	Eastside Auto Glass Windshield	07/01/2020 Vehicle M & R	487.02
Total for Check Number 57881:				487.02
57882	GR1000 9549081942 9555606772 9555691907 9556334192 9561412405 9563369421 9566596095	Grainger Inc. AA Batteries Bleach, Disinfectant, Hand Soap Dryer Sheets Face Shield Assemblies (3) TP, Trash Bags, Trash Cans Face Shield Assembly Disinfectant	07/01/2020 Warehouse Inventory Operating Supplies Operating Supplies Operating Supplies Operating Supplies Operating Supplies Operating Supplies	21.34 637.88 86.15 76.58 380.40 25.53 100.33
Total for Check Number 57882:				1,328.21
57883	HA3000 11985850	Hach Company CL-10 Membrane Kits (4)	07/01/2020 Lab Supplies	401.93
Total for Check Number 57883:				401.93
57884	HI4000 29868 30368	High Country Lumber, Inc. Rebar for Manhole Work 2-Gallon Sprayer	07/01/2020 Line/Equipment M & R Operating Tool/Equipment	82.00 29.08
Total for Check Number 57884:				111.08

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
57885	MC5000 40013254 40116200 41402268	McMaster-Carr Supply Co. Circular-Pin Relays (4), Saw Blades (2) Weed Trimmer Line (5) Pressure Guage	07/01/2020 Operating Supplies Operating Supplies Building M & R	163.47 61.16 124.30
Total for Check Number 57885:				348.93
57886	MM1000 062620	Mountain Meadows HOA Unit 11	07/01/2020 HOA Dues	450.00
Total for Check Number 57886:				450.00
57887	MO6500 980-006-100-000	Mono County Tax Collector L'Abri #9	07/01/2020 Property Tax	309.46
Total for Check Number 57887:				309.46
57888	PR*ACJPI	ACWA / JPIA	07/01/2020	
	4-1-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	276.23
	4-1-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	1,162.86
	4-1-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	141.28
	4-1-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	76.02
	4-1-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	523.78
	4-1-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	4.77
	4-15-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	73.51
	4-15-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	185.35
	4-15-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	1.41
	4-15-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	154.52
	4-15-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	244.19
	4-15-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	859.90
	4-15-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	9.25
	4-15-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	691.94
	4-15-20	Board Worker's Comp Premium	Board Worker's Comp Premiun	17.52
	4-29-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	334.36
	4-29-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	916.21
	4-29-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	8.85
	4-29-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	6.17
	4-29-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	690.23
	5-13-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	505.45
	5-13-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	1,104.27
	5-13-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	14.21
	5-13-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	3.53
	5-13-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	814.15
	5-13-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	0.16
	5-21-20	Board Worker's Comp Premium	Board Worker's Comp Premiun	11.68
	5-27-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	288.77
	5-27-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	906.46
	5-27-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	79.94
	5-27-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	54.72
	5-27-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	725.80
	6-10-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	288.15
	6-10-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	977.68
	6-10-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	11.54
	6-10-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	40.19
	6-10-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	790.18
	6-18-20	Board Worker's Comp Premium	Board Worker's Comp Premiun	10.95
	6-24-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	313.03
	6-24-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	942.06
	6-24-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	75.57
	6-24-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	157.57

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	6-24-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	771.81
	6-24-20	Adjustment	Staff Worker's Comp Premium	-0.02
Total for Check Number 57888:				15,266.20
57889	PR*STAND	Standard Insurance Company	07/01/2020	
	6-10-20	Staff Long Term Disb.	Staff Disability Insurance Prei	258.49
	6-10-20	Staff Long Term Disb.	Staff Disability Insurance Prei	265.47
	6-10-20	Staff Long Term Disb.	Staff Disability Insurance Prei	8.84
	6-10-20	Staff Long Term Disb.	Staff Disability Insurance Prei	14.05
	6-10-20	Staff Long Term Disb.	Staff Disability Insurance Prei	231.12
	6-10-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	34.47
	6-10-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	35.28
	6-10-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	1.19
	6-10-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	1.88
	6-10-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	30.92
	6-24-20	Staff Long Term Disb.	Staff Disability Insurance Prei	272.58
	6-24-20	Staff Long Term Disb.	Staff Disability Insurance Prei	251.15
	6-24-20	Staff Long Term Disb.	Staff Disability Insurance Prei	26.89
	6-24-20	Staff Long Term Disb.	Staff Disability Insurance Prei	53.10
	6-24-20	Staff Long Term Disb.	Staff Disability Insurance Prei	224.09
	6-24-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	36.35
	6-24-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	33.54
	6-24-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	3.58
	6-24-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	7.05
	6-24-20	Staff Shrt Term Disb	Staff Disability Insurance Prei	29.87
	6-24-20	Adjustment	Disability Insurance Premium	-0.07
Total for Check Number 57889:				1,819.84
57890	RP1520 HET2	Darren Peck Sunshine Village, #141	07/01/2020 HET Rebate	400.00
Total for Check Number 57890:				400.00
57891	RP1593 HET1	Bixel Residential Investments, LLC Tavern Lodge, #217	07/01/2020 HET Rebate	178.50
Total for Check Number 57891:				178.50
57892	RP1718 HET2	Joanne Masuda Snowcreek IV, #626	07/01/2020 HET Rebate	400.00
Total for Check Number 57892:				400.00
57893	RP1722 HECW1	Maribel Pantoja Ramirez Sierra Manors II, #134	07/01/2020 HECW Rebate	400.00
Total for Check Number 57893:				400.00
57894	RP1723 HET3	Lorraine De Motto Forest Creek, #41	07/01/2020 HET Rebate	500.00
Total for Check Number 57894:				500.00
57895	RP1724 HET1	Vickie Brady 20 Sherwin Street	07/01/2020 HET Rebate	195.24
Total for Check Number 57895:				195.24
57896	RP1725 HET2	Russell Ung La Residence IV, #5	07/01/2020 HET Rebate	400.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57896:	400.00
57897	RP1726 HEDW1	Olga Mizrahi Meadowridge, #50	07/01/2020 HEDW Rebate	200.00
			Total for Check Number 57897:	200.00
57898	RP1727 HEDW1	Rupert Resch 53 Twin Lakes Lane	07/01/2020 HEDW Rebate	200.00
			Total for Check Number 57898:	200.00
57899	SI3300 29647 29647 29647	Sierra Employment Services, Inc. Week Ending 6/21/20 Week Ending 6/21/20 Week Ending 6/21/20	07/01/2020 Temp Services Temp Services Temp Services	3,134.40 3,808.00 11,424.00
			Total for Check Number 57899:	18,366.40
57900	SO8001 062320	Southern California Edison WWTP	07/01/2020 Electricity	1,874.16
			Total for Check Number 57900:	1,874.16
57901	ST3000 452357 989334 993025 993144	Steves Auto & Truck Parts Part from Bishop Ford Belt for Drill Press Air Filter/Oil Filter Veh #48 Hydraulic Oil - Vactor	07/01/2020 Delivery Service Line/Equipment M & R Vehicle M & R Construction Supplies	12.50 18.79 17.94 53.86
			Total for Check Number 57901:	103.09
57902	TE7000 0070674-IN 0070683-IN	Tesco Controls, Inc. Professional Services 13 Radios & Related Equipment	07/01/2020 WWTP Headworks PLC Upg Lift Station Radio Upgrades	27,970.00 54,483.79
			Total for Check Number 57902:	82,453.79
57903	TI4100 062520	Timberline HOA Unit 11	07/01/2020 HOA Dues	580.00
			Total for Check Number 57903:	580.00
57904	VE6150 9857101065 9857101065 9857101065 9857101065 9857101065 9857101065 9857101065 9857101065 9857101065 9857101065 9857101065 9857101065 9857101065	Verizon Wireless 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20 6/22/20 - 7/21/20	07/01/2020 iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans	56.51 18.84 75.35 37.68 37.68 18.84 56.51 9.42 18.84 18.84 56.51 9.42
			Total for Check Number 57904:	414.44
57905	VW6000 8801032991	VWR International Lab Coats	07/01/2020 Lab Coats	76.43

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	8801037862	Lab Supplies	Lab Supplies	1,166.72
	8801276002	Lab Supplies	Lab Supplies	51.40
Total for Check Number 57905:				1,294.55
57906	WE5500	Western Nevada Supply	07/01/2020	
	58317436	Construction Materials	College PRV	913.80
	58317452	Construction Materials	College PRV	972.38
	58333261	Construction Materials	Distribution System Improver	723.05
	58347573	2" Female X CTS 90s (20)	Warehouse Inventory	2,557.55
	58348583	Meter Pads (36)	Warehouse Inventory	837.35
	58354068	Construction Materials	Distribution System Improver	29,869.82
	58354068-1	Construction Materials	Distribution System Improver	12,173.86
	58354068-2	Construction Materials	Distribution System Improver	13,910.79
	58355375	Freeze Gel (6)	Construction Supplies	142.09
	58356961	PVB	Line/Equipment M & R	101.82
	58365132	63HL Pump	Line/Equipment M & R	1,638.06
Total for Check Number 57906:				63,840.57
57907	AQ6000 40896	Aqua Ben Corporation 1 Pallet 1688 Hydrofloc	07/08/2020 Operating Chemicals	7,419.67
Total for Check Number 57907:				7,419.67
57908	BA1000	Babcock Laboratories Inc.	07/08/2020	
	CF00884	Lab Services	Lab Services	256.00
	CF00993	Lab Services	Lab Services	551.00
	CF00994	Lab Services	Lab Services	128.00
	CF01076	Lab Services	Lab Services	480.00
	CF01225	Lab Services	Lab Services	207.00
	CF01228	Lab Services	Lab Services	32.00
	CF01588	Lab Services	Lab Services	400.00
	CF01660	Lab Services	Lab Services	244.00
	CF01931	Lab Services	Lab Services	708.00
	CF02268	Lab Services	Lab Services	288.00
	CF02447	Lab Services	Lab Services	48.00
	CF02664	Lab Services	Lab Services	11,420.00
	CF02666	Lab Services	Lab Services	48.00
	CF02670	Lab Services	Lab Services	85.00
	CF02674	Lab Services	Lab Services	85.00
Total for Check Number 57908:				14,980.00
57909	BR4000 69329	Britt's Diesel & Automotive Water Truck Inspection	07/08/2020 Vehicle M & R	516.00
Total for Check Number 57909:				516.00
57910	CO5800 0000035	Conriquez Cleaning June	07/08/2020 Janitorial Services	2,200.00
Total for Check Number 57910:				2,200.00
57911	DE8000 13573224	Dewey Pest Control July	07/08/2020 Pest Control Services	190.00
Total for Check Number 57911:				190.00
57912	DO4000	Do-It Center	07/08/2020	
	10332	Construction Materials	Distribution System Improver	12.34
	10340	Construction Materials	Distribution System Improver	22.81

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	10442	ABS Plug, Funnel	Tank 6 Rehab	7.06
	10503	Construction Materials	Distribution System Improver	7.75
	10905	File Room Lighting	Building M & R	63.95
	9365	Construction Materials	Distribution System Improver	11.00
	9883	Construction Materials	Distribution System Improver	39.45
				<hr/>
Total for Check Number 57912:				164.36
57913	FE6300 1553919	Ferguson Enterprises Inc. 1423 Gaskets	07/08/2020 Line/Equipment M & R	458.46
				<hr/>
Total for Check Number 57913:				458.46
57914	GR1000 9571202879 9576407077	Grainger Inc. Paper Plates, Batteries, Gaskets Batteries, Degreaser	07/08/2020 Operating Supplies Warehouse Inventory	191.58 145.01
				<hr/>
Total for Check Number 57914:				336.59
57915	HA1000 E13229	Haaker Equipment Company Vactor Rental	07/08/2020 Distribution System Improver	13,468.75
				<hr/>
Total for Check Number 57915:				13,468.75
57916	HA3000 12012235	Hach Company Membrane Kit for CLF10 sc and CLT10 sc, SS 1	07/08/2020 Operating Supplies	401.93
				<hr/>
Total for Check Number 57916:				401.93
57917	HI4000 28943 28988 29885	High Country Lumber, Inc. Construction Materials Construction Materials Construction Materials	07/08/2020 Distribution System Improver Distribution System Improver Distribution System Improver	11.98 30.13 25.80
				<hr/>
Total for Check Number 57917:				67.91
57918	IN8000 2761	Inyo Crude, Inc. Diesel	07/08/2020 Fuel Stock	8,277.26
				<hr/>
Total for Check Number 57918:				8,277.26
57919	KA4000 7-20	Kadesh & Associates, LLC June	07/08/2020 Professional Services - ORM/	9,000.00
				<hr/>
Total for Check Number 57919:				9,000.00
57920	MA3000 1021432	Mammoth Disposal June	07/08/2020 Trash Disposal	1,350.00
				<hr/>
Total for Check Number 57920:				1,350.00
57921	MI6000 063020 063020 063020 063020 063020 063020 063020 063020 063020	Mission Uniform & Linen Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service	07/08/2020 Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service	991.37 100.88 28.04 28.04 28.04 72.23 169.54 28.04
				<hr/>
Total for Check Number 57921:				1,446.18

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
57922	PR*IUOE 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20	Int'l Union of Op. Engineers Union Dues Union Dues Union Dues Union Dues Union Dues	07/08/2020 Union Dues Union Dues Union Dues Union Dues Union Dues	 66.00 169.82 31.93 2.43 125.82
Total for Check Number 57922:				396.00
57923	RI2400 82001	Rich Environmental Service Monthly Fuel Tank Inspections	07/08/2020 Monthly Fuel Tank Inspection	 100.00
Total for Check Number 57923:				100.00
57924	RP*493 HET1	Tobin Campbell Tavern Road Apartments, #A2	07/08/2020 HET Rebate	 178.50
Total for Check Number 57924:				178.50
57925	RP1728 HECW1	Veronica Calkins Mammoth Sierra Townhomes, #27	07/08/2020 HECW Rebate	 400.00
Total for Check Number 57925:				400.00
57926	RP1729 HET1	Denise Klaren Bigwood, #17	07/08/2020 HET Rebate	 179.49
Total for Check Number 57926:				179.49
57927	RP1730 HET1	Thomas Greg Stone Hidden Valley Village, #39	07/08/2020 HET Rebate	 200.00
Total for Check Number 57927:				200.00
57928	RP1731 HET2	Richard Strattan Crestview, #57	07/08/2020 HET Rebate	 308.44
Total for Check Number 57928:				308.44
57929	SI3900 3395-2	Sierra Wave Media June	07/08/2020 District Advertising	 399.00
Total for Check Number 57929:				399.00
57930	ST3000 992862 993504 993620	Steves Auto & Truck Parts Construction Materials Construction Materials Air Filter - Veh #39	07/08/2020 Distribution System Improver Distribution System Improver Vehicle M & R	 29.06 8.23 17.71
Total for Check Number 57930:				55.00
57931	TA1000 071020	Tamarack HOA HOA Dues	07/08/2020 HOA Dues	 475.00
Total for Check Number 57931:				475.00
57932	TE2000 054177	Technique Data Systems 9/9/20 - 9/8/21	07/08/2020 Check Scanner Annual Maint	 200.00
Total for Check Number 57932:				200.00
57933	US3500 BF050452AA220	USDA Forest Service Issued 3/11/20	07/08/2020 Special Uses Permits	 8,565.87

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57933:	8,565.87
57934	WE5500 58348583-1 58354068-3	Western Nevada Supply Meter Pads Construction Materials	07/08/2020 Warehouse Inventory Distribution System Improver	1,939.76 10,536.83
			Total for Check Number 57934:	12,476.59
57935	AC3000 0007309	ACWA JPIA 7/1/20 - 6/30/21	07/15/2020 Property Insurance Renewal	65,517.01
			Total for Check Number 57935:	65,517.01
57936	AL3000 51652	Alex Printing Envelopes (7500)	07/15/2020 Operating Supplies	855.32
			Total for Check Number 57936:	855.32
57937	BA7200 070620 070620	Bartkiewicz, Kronick & Shanahan General ORMAT	07/15/2020 Legal Services Legal Services	2,480.00 697.50
			Total for Check Number 57937:	3,177.50
57938	CA7000 36459 36505	Carmichael Business Technology July MCWD Internet/Intranet Development	07/15/2020 Monthly VOIP Service IT Services	643.90 1,350.00
			Total for Check Number 57938:	1,993.90
57939	CB1000 94000120206	California Broadband Cooperative July	07/15/2020 Monthly Internet Service	636.99
			Total for Check Number 57939:	636.99
57940	CH9000 18835	Chuck Villar Construction Construction Hauling	07/15/2020 Distribution System Improver	698.71
			Total for Check Number 57940:	698.71
57941	CR3200 23150	Creative Image Embroidery Hats for Line Maint.	07/15/2020 Staff Uniform	159.47
			Total for Check Number 57941:	159.47
57942	DO4000 11672 12252 12999 9033	Do-It Center Tarps Fittings Irrigation Part Tools/Parts	07/15/2020 Operating Supplies Line/Equipment M & R Line/Equipment M & R Distribution System Improver	36.83 36.32 2.01 44.74
			Total for Check Number 57942:	119.90
57943	GR1000 9583512141	Grainger Inc. Weed Killer & Sprayer	07/15/2020 Building M & R	118.13
			Total for Check Number 57943:	118.13
57944	HA1000 C63404 D18651	Haaker Equipment Company Vacator Tubs and Nozzle Vacator Tubs and Nozzle	07/15/2020 Vehicle M & R Vehicle M & R	1,353.81 323.93

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57944:	1,677.74
57945	IN4000 174702	Infosend, Inc. June	07/15/2020 UB eBill Processing	418.58
			Total for Check Number 57945:	418.58
57946	MA3000 1021758 1022318 1022433	Mammoth Disposal Portable Toilet Rental - June June June	07/15/2020 Distribution System Improver Recycling Services Recycling Services	231.78 126.00 120.00
			Total for Check Number 57946:	477.78
57947	MA6000 25259	Mammoth Ready Mix Construction Materials	07/15/2020 Distribution System Improver	1,957.09
			Total for Check Number 57947:	1,957.09
57948	MA7000 063020	Mammoth Times June	07/15/2020 District Advertising	1,099.00
			Total for Check Number 57948:	1,099.00
57949	MC5000 42028816 42038475	McMaster-Carr Supply Co. Insulation Hanger Studs, Mineral Wool Dolly	07/15/2020 Line/Equipment M & R Operating Tools/Equipment	159.93 147.07
			Total for Check Number 57949:	307.00
57950	PE6550 1156215	Perry Motors VIN # 2HKRW2H24LH649914	07/15/2020 2020 Honda CR-V AWD	29,004.18
			Total for Check Number 57950:	29,004.18
57951	PR*ACHBA 6-18-20 6-18-20 6-18-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20	ACWA - Joint Powers Ins Authority Board Dental Insurance Premium Board Life Insurance Premium Board Medical Insurance Premium Staff Dental Insurance Premium Staff Dental Insurance Premium Staff Dental Insurance Premium Staff Dental Insurance Premium Staff Dental Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Medical Insurance Premium Staff Medical Insurance Premium Staff Medical Insurance Premium Staff Medical Insurance Premium Staff Medical Insurance Premium Staff Medical Insurance Premium Adjustment	07/15/2020 Board Health Insurance Premi Board Health Insurance Premi Board Health Insurance Premi Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Health Insurance Premium	680.73 42.45 9,741.79 1,313.80 1,302.05 275.22 36.97 1,100.65 739.55 567.29 51.22 6.43 385.18 19,940.48 19,479.16 3,978.71 565.75 16,064.91 -3,123.53
			Total for Check Number 57951:	73,148.81
57952	SH2800 8118	The Sheet June	07/15/2020 District Advertising	1,259.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57952:	1,259.00
57953	SI3300 29708 29708 29708	Sierra Employment Services, Inc. Week Ending 7/5 Week Ending 7/5 Week Ending 7/5	07/15/2020 Temp. Services Temp. Services Temp. Services	 3,134.40 3,381.50 11,850.50
			Total for Check Number 57953:	18,366.40
57954	SO8002 072720	Southern California Edison 117 Lake Manor Place	07/15/2020 Electricity	 1.30
			Total for Check Number 57954:	1.30
57955	ST3000 992864	Steves Auto & Truck Parts Exhaust Fluid	07/15/2020 Distribution System Improver	 29.06
			Total for Check Number 57955:	29.06
57956	UB*00316	JOE KOMAROMI Refund Check	07/15/2020	80.29
			Total for Check Number 57956:	80.29
57957	VE6150 9857928753	Verizon Wireless 6/4/20 - 7/3/20	07/15/2020 Land Line	 80.32
			Total for Check Number 57957:	80.32
57958	WA3000 201346.03-01	Water Resources Engineering Inc. Hydraulic Analysis of Lake Mary Dam Outlet W	07/15/2020 Professional Services	 5,000.00
			Total for Check Number 57958:	5,000.00
57959	WE5500 58347573-1	Western Nevada Supply Adapters (20)	07/15/2020 Warehouse Inventory	 1,789.08
			Total for Check Number 57959:	1,789.08
57960	WI3800 2020241 2020242 2020243 2020244	Wildermuth Environmental Professional Services - June Professional Services - June Professional Services - June Professional Services - June	07/15/2020 Well 32 ORMAT Laurel Pond Monitoring Wells WDR and MRP Documents	 38,594.67 735.00 2,599.00 6,419.50
			Total for Check Number 57960:	48,348.17
57961	YE4000 YJD20307CA	Yellow Jacket Drilling Drilling Services - 6/5/20 - 6/27/20	07/15/2020 Well 32	 282,113.58
			Total for Check Number 57961:	282,113.58
57962	ZZ0224 070920	Snowcreek Investment Company Snowcreek VIII Annexation	07/15/2020 Deposit Refund	 8,824.75
			Total for Check Number 57962:	8,824.75
57963	AM4203 3109175590	Amerigas WWTP/Lab	07/22/2020 Propane	 451.32
			Total for Check Number 57963:	451.32

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
57964	AT7400	AT&T Mobility	07/22/2020	
	16622679	June	District Cell Phones	189.37
	16622679	June	District Cell Phones	83.78
	16622679	June	District Cell Phones	38.49
	16622679	June	District Cell Phones	38.49
Total for Check Number 57964:				350.13
57965	BA1000	Babcock Laboratories Inc.	07/22/2020	
	CG00634	Lab Services	Lab Services	258.00
	CG00637	Lab Services	Lab Services	96.00
	CG01116	Lab Services	Lab Services	7,360.00
	CG01139	Lab Services	Lab Services	240.00
Total for Check Number 57965:				7,954.00
57966	BI4000	Bishop Ford	07/22/2020	
	164708	Tube Assembly - Veh #90	Vehicle M & R	19.80
Total for Check Number 57966:				19.80
57967	DE7500	Designs Unlimited	07/22/2020	
	23783	Work shirts for AD, MH, and BSI	Staff Uniform	213.65
Total for Check Number 57967:				213.65
57968	FG5000	FGL Environmental	07/22/2020	
	007846A	Lab Services	Lab Services	534.00
Total for Check Number 57968:				534.00
57969	GR1000	Grainger Inc.	07/22/2020	
	9583915450	Weed and Grass Killer	Building M & R	25.55
	9589584409	Sump Pumps (2)	Operating Tools/Equipment	920.19
	9589800870	Charts and Chart Pens	Operating Tools/Supplies	234.36
	9589800870	Chart Recorders	Operating Tools/Supplies	1,894.25
	9590574829	Chart Recorders	Operating Toos/Supplies	1,894.25
	9590574829	Charts and Chart Pens	Operating Toos/Supplies	220.35
	9595245110	Fly Traps, Weed Killer	Operating Supplies	99.47
	9595245128	Hand Sanitizer (36)	Operating Supplies	253.62
Total for Check Number 57969:				5,542.04
57970	GR2000	The Grasshopper	07/22/2020	
	5759	May (4 Locations)	Landscaping Services	1,160.00
	5759	Sprinkler Repairs and Parts	Landscaping Services	252.00
	5965	June (4 Locations)	Landscaping Services	1,160.00
Total for Check Number 57970:				2,572.00
57971	HA1000	Haaker Equipment Company	07/22/2020	
	C63098	8:"x74" Suction Hoses (2)	Line/Equipment M&R	1,273.25
Total for Check Number 57971:				1,273.25
57972	HA3000	Hach Company	07/22/2020	
	12033552	Alkalinity TNTplus	Lab Supplies	61.07
	12033552	Nitric Acid 500mls	Lab Supplies	147.37
	12033552	Color Standard Solution	Lab Supplies	96.59
	12033552	Sulfuric Acid	Lab Supplies	77.74

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57972:	382.77
57973	KE4000 C201953	Keller America, Inc. Levelrat Transducers (4)	07/22/2020 Line/Equipment M & R	2,495.00
			Total for Check Number 57973:	2,495.00
57974	LA1200 #10 HOA Dues #6 HOA Dues #9 HOA Dues	L'Abri H.O.A. HOA Dues - #10 HOA Dues - #6 HOA Dues - #9	07/22/2020 HOA Dues - #10 HOA Dues - #6 HOA Dues - #9	350.00 350.00 350.00
			Total for Check Number 57974:	1,050.00
57975	LI4200 1501893	Liebert Cassidy Whitmore General	07/22/2020 Legal Services - June	243.00
			Total for Check Number 57975:	243.00
57976	MA4950 2296	Mammoth Mechanical Services, Inc. Lab HVAC Compressor Replacement	07/22/2020 Building M & R	6,691.00
			Total for Check Number 57976:	6,691.00
57977	MA9700 3891	Maverick Signs No Stopping Anytime (6)	07/22/2020 Signs for Construction Project	355.58
			Total for Check Number 57977:	355.58
57978	MC5000 42308028	McMaster-Carr Supply Co. Cogged V-Belt	07/22/2020 Line/Equipment M & R	23.43
			Total for Check Number 57978:	23.43
57979	PR*SNWCK 7-22-20 7-22-20	Snowcreek Athletic Club Snowcreek Dues Snowcreek Dues	07/22/2020 Snowcreek Dues Snowcreek Dues	40.00 40.00
			Total for Check Number 57979:	80.00
57980	RP*397 HET1	Lisa Wiles 169 Lupin Street, #3	07/22/2020 HET Rebate	200.00
			Total for Check Number 57980:	200.00
57981	RP*492 HET1	Karen Santoro Viewpoint Condos, #110	07/22/2020 HET Rebate	200.00
			Total for Check Number 57981:	200.00
57982	RP*545 HECW1	Andy Holzer 71 Manzanita Road, #C	07/22/2020 HECW Rebate	400.00
			Total for Check Number 57982:	400.00
57983	RP1088 HEU1	Footloose Sports 3043 Main Street	07/22/2020 HEU Rebate	200.00
			Total for Check Number 57983:	200.00
57984	RP1145 HECW1	Jessica Wagner 1451 Majestic Pines Drive	07/22/2020 HECW Rebate	400.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57984:	400.00
57985	RP1687	Pablo Apodaca	07/22/2020	
	HET2 (1)	Krystal Villa East, #224	HET Rebate	341.98
	HET2 (2)	Chaparral, #3 and #4	HET Rebate	345.77
			Total for Check Number 57985:	687.75
57986	RP1706	Rayni Melkonian	07/22/2020	
	HECW1	17 Pinehurst Drive	HECW Rebate	400.00
			Total for Check Number 57986:	400.00
57987	RP1732	Carolyn Lochhead	07/22/2020	
	HET2	Val d'Isere Condos, #39	HET Rebate	400.00
			Total for Check Number 57987:	400.00
57988	RP1733	Roger Nagel	07/22/2020	
	HET2	La Vista Blanc Condos, #4	HET Rebate	400.00
			Total for Check Number 57988:	400.00
57989	RP1734	Kayla Stuprich	07/22/2020	
	HET2	22 Slalom Lane	HET Rebate	377.00
			Total for Check Number 57989:	377.00
57990	RP1735	Amanda Taylor	07/22/2020	
	HET1	Timberline Condos, #28	HET Rebate	200.00
			Total for Check Number 57990:	200.00
57991	SA3800	Safety-Kleen Systems, Inc.	07/22/2020	
	83210544	Parts Washer Service	Parts Washer Service	207.11
			Total for Check Number 57991:	207.11
57992	SO8000	Southern California Edison	07/22/2020	
	071720	Electricity	Electricity	2,680.84
	071720	Electricity	Electricity	23,831.62
	071720	Electricity	Electricity	6,194.71
	071720	Electricity	Electricity	1,893.30
			Total for Check Number 57992:	34,600.47
57993	ST3000	Steves Auto & Truck Parts	07/22/2020	
	456771	Delivery Charge for Part from Bishop Ford	Vehicle M & R	12.50
			Total for Check Number 57993:	12.50
57994	TH1000	Thatcher Company, Inc	07/22/2020	
	5060452	6 One-Ton Chlorine Cylinders	Operating Chemicals	23,966.04
	5060453	Return of Deposit for Empty Cylinders	Operating Chemicals	-16,087.50
	5060887	1320 gal. of Ferric Chloride	Operating Chemicals	4,911.49
	5060888	990 gal. of Sodium Hypochlorite	Operating Chemicals	4,584.78
			Total for Check Number 57994:	17,374.81
57995	UB*00317	CHRIS & CARIN SAMS	07/22/2020	
		Refund Check		63.91

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57995:	63.91
57996	UN4700	Unified Carrier Registration Plan	07/22/2020	
	2019	2019	USDOT Registration	185.00
	2020	2020	USDOT Registration	176.00
			Total for Check Number 57996:	361.00
57997	UN5500	United Rentals, Inc.	07/22/2020	
	183615733-001	S/N #3FRXF7A8DV02632	Ford F-750 2000 Gal. Water T	27,919.51
	183615733-001	S/N #3FRXF7A8DV02632	Ford F-750 2000 Gal. Water T	27,919.52
			Total for Check Number 57997:	55,839.03
57998	WE5500	Western Nevada Supply	07/22/2020	
	58354068-4	Construction Materials	Distribution System Improver	39,891.18
	58393138	Construction Materials	Distribution System Improver	515.65
			Total for Check Number 57998:	40,406.83
57999	AL3000	Alex Printing	07/28/2020	
	51774	Car Magnets for BSI Backclow Audit (2)	District Advertising	70.04
			Total for Check Number 57999:	70.04
58000	BI6000	Bishop Welding Supply	07/28/2020	
	00002622	Tank Rental	Tank Rental	20.83
	00002622	Tank Rental	Tank Rental	20.83
	00002622	Tank Rental	Tank Rental	20.84
	00002623	Tank Rental	Tank Rental	25.00
	00002623	Tank Rental	Tank Rental	25.00
	00002624	Tank Rental	Tank Rental	37.50
			Total for Check Number 58000:	150.00
58001	CA7000	Carmichael Business Technology	07/28/2020	
	36538	S. Hake & M. Reeves	PC Replacements	3,686.98
	36538	C. Weibert	PC Replacements	1,843.49
	36538	T. Nelson	PC Replacements	1,843.49
	36538	B. Medhurst	PC Replacements	921.74
	36538	B. Medhurst	PC Replacements	921.75
	36538	M. Hannon	PC Replacements	849.89
	36538	M. Hannon	PC Replacements	921.74
	MSP36575	July	IT Support/Maintenance Agre	2,500.00
			Total for Check Number 58001:	13,489.08
58002	DO4000	Do-It Center	07/28/2020	
	13208	1/2" PVC Unions (2)	Line/Equipment M & R	7.35
			Total for Check Number 58002:	7.35
58003	EL3200	Electric Motor Shop Inc.	07/28/2020	
	F-SI83943	Sludge Pump VFD	Line/Equipment M & R	3,380.72
			Total for Check Number 58003:	3,380.72
58004	EU1000	Eurofins Eaton Analytical LLC	07/28/2020	
	L0520519	Sample Analysis	Well 32	240.00
			Total for Check Number 58004:	240.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
58005	FE6300 1547624 1547624	Ferguson Enterprises Inc. 1423 1 1/2" Meters (6) 2" Meters (6)	07/28/2020 Warehouse Inventory Warehouse Inventory	 3,516.64 4,371.15
Total for Check Number 58005:				7,887.79
58006	FR6000 071620 071620 071620 071620 July	Frontier 7/16/20 - 8/15/20 7/16/20 - 8/15/20 7/16/20 - 8/15/20 7/16/20 - 8/15/20 7/16/20 - 8/15/20	07/28/2020 Land Lines Land Lines Land Lines Land Lines Land Line	 191.74 44.95 52.40 44.94 72.35
Total for Check Number 58006:				406.38
58007	HA1000 E13385	Haaker Equipment Company 6/21/20 - 7/20/20	07/28/2020 Vactor Rental	 13,468.75
Total for Check Number 58007:				13,468.75
58008	IN4000 175187	Infosend, Inc. July	07/28/2020 UB Statement Processing	 1,676.26
Total for Check Number 58008:				1,676.26
58009	KM5000 1326-00007-0001	KMMT-FM June	07/28/2020 District Advertising	 250.00
Total for Check Number 58009:				250.00
58010	MA4900 52043 52044 52045	Mammoth Lock & Key Lock Maintenance @ OMR Tank Bldg. Lock Maintenance/New Key Cylinder Extract Broken Key/Replacement Key - Forklift	07/28/2020 Lock/Key Services Lock/Key Services Lock/Key Services	 43.28 56.43 126.16
Total for Check Number 58010:				225.87
58011	MC5000 42590617	McMaster-Carr Supply Co. Sheet Metal Screws and Aluminum Fitting	07/28/2020 Operating Supplies	 75.37
Total for Check Number 58011:				75.37
58012	MO6300 IN0014276 IN0014363 IN0014434 IN0014522 IN0014523	Mono County Health Dept. LMTP WWTP Well 1 GWTP 1 GWTP 2	07/28/2020 Annual HAZMAT Business P Annual HAZMAT Business P Annual HAZMAT Business P Annual HAZMAT Business P Annual HAZMAT Business P	 1,372.00 2,182.00 130.00 130.00 130.00
Total for Check Number 58012:				3,944.00
58013	MO6400 0620	Mono County Public Works June	07/28/2020 Sludge Processing	 11,208.01
Total for Check Number 58013:				11,208.01
58014	MO6500 860-003-129-000 860-003-130-000 860-003-131-000 860-003-132-000	Mono County Tax Collector L'Abri #9 - 7/1/20 - 6/30/21 L'Abri #10 - 7/1/20 - 6/30/21 L'Abri #6 - 7/1/20 - 6/30/21 Timberline #11 - 7/1/20 - 6/30/21	07/28/2020 Property Taxes Property Taxes Property Taxes Property Taxes	 442.70 369.72 361.07 433.54

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 58014:	1,607.03
58015	NT1000 11186	NTU Technologies, Inc. 1800 Gallon Bulk 929 Polymer	07/28/2020 Operating Chemicals	15,505.25
			Total for Check Number 58015:	15,505.25
58016	PR*STAND 7-22-20 7-22-20 7-22-20 7-22-20 7-22-20 7-22-20 7-22-20 7-22-20 7-22-20 7-22-20 7-22-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20 7-8-20	Standard Insurance Company Staff Long Term Disb. Staff Long Term Disb. Staff Long Term Disb. Staff Long Term Disb. Staff Long Term Disb. Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb Adjustment Staff Long Term Disb. Staff Long Term Disb. Staff Long Term Disb. Staff Long Term Disb. Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb Staff Shrt Term Disb	07/28/2020 Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Disability Insurance Premium Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei Staff Disability Insurance Prei	260.61 256.20 36.40 4.55 223.05 34.76 34.22 4.83 0.60 29.73 -0.09 259.75 258.85 41.21 7.73 222.11 34.64 34.53 5.51 1.06 29.57
			Total for Check Number 58016:	1,779.82
58017	RI2400 82262	Rich Environmental Service July	07/28/2020 Monthly Tank Inspections	100.00
			Total for Check Number 58017:	100.00
58018	SI3300 29750 29750 29750	Sierra Employment Services, Inc. Week Ending 7/19/20 Week Ending 7/19/20 Week Ending 7/19/20	07/28/2020 Temp Services Temp Services Temp Services	3,134.40 3,910.03 10,957.01
			Total for Check Number 58018:	18,001.44
58019	SO8001 072120	Southern California Edison WWTP	07/28/2020 Electricity	2,198.16
			Total for Check Number 58019:	2,198.16
58020	SP5000 US200047-SUB	Spirac (USA) Inc. 30% Deposit per Quote US204005 (Shaftless Sci	07/28/2020 Sludge De-Watering & Conve	21,196.00
			Total for Check Number 58020:	21,196.00
58021	TE7000 0070815-IN	Tesco Controls, Inc. Spare L2000 PLC for Wells	07/28/2020 Line/Equipment M & R	3,572.00
			Total for Check Number 58021:	3,572.00
58022	WE5500 58354068-5	Western Nevada Supply Construction Materials	07/28/2020 Distribution System Improver	1,470.14

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
58394713		ARI Valves (2)	Line/Equipment M & R	502.70
58407586		Pipe Saddles (6)	Warehouse Inventory	1,257.51
58408138		Poly Pipe (100 ft)	Warehouse Inventory	204.73
58411429		Construction Materials	Distribution System Improver	285.75
58411460		Construction Materials	Distribution System Improver	607.71
Total for Check Number 58022:				4,328.54
Report Total (188 checks):				1,307,644.29

<u>Merchant Name</u>	<u>Fund GL Acct</u>	<u>Cardholder</u>	<u>Trans. Date</u>	<u>Amount</u>	<u>Description</u>
DTV DIRECTV	10-110-6023	M. VENDORS	6/3	121.99	Eng. Bldg. Satellite Service
GOOD LIFE CAFE	10-110-6023	M. BUSBY	6/9	36.14	Employee engagement lunch
	10-110-6023	Total		158.13	
ZOOM.US	10-110-6105	J. MULBAY	6/1	104.93	MCWD Zoom Accounts
ZOOM.US	10-110-6105	S. HAKE	6/1	54.99	Virtual Meeting Subscription
ADOBE ACROBAT	10-110-6105	S. HAKE	6/3	14.99	Software Subscription - M. Reeves
ADOBE ACROBAT	10-110-6105	S. HAKE	6/27	14.99	Software Subscription - S. Hake
	10-110-6105	Total		189.90	
STAPLES	10-110-6120	S. HAKE	6/23	126.06	Computer Webcam
	10-110-6120	Total		126.06	
M&N BODWELL	10-110-6180	S. HAKE	6/10	10.91	Face Masks
M&N BODWELL	10-110-6180	S. HAKE	6/16	21.83	Face Masks
M&N BODWELL	10-110-6180	C. WEIBERT	6/8	49.98	Admin Bldg Kitchen Supplies
STAPLES	10-110-6180	S. HAKE	6/9	28.11	Office Supplies
NAAGTAG COM	10-110-6180	S. HAKE	6/12	30.50	Name Plates
STAPLES	10-110-6180	S. HAKE	6/16	21.75	Office Supplies
STAPLES	10-110-6180	S. HAKE	6/19	160.57	Office Supplies
RITE AID STORE	10-110-6180	M. BUSBY	6/22	20.18	Sun screen
STAPLES	10-110-6180	S. HAKE	6/25	22.41	Office Supplies
STAPLES	10-110-6180	S. HAKE	6/25	21.69	Office Supplies
STAPLES	10-110-6180	S. HAKE	6/26	17.01	Office Supplies
	10-110-6180	Total		404.94	
UPS	10-110-6185	M. VENDORS	6/1	15.50	Service Fee
UPS	10-110-6185	M. VENDORS	6/8	15.50	Service Fee
UPS	10-110-6185	M. VENDORS	6/15	31.00	Service Fee
UPS	10-110-6185	M. VENDORS	6/22	31.00	Service Fee
UPS	10-110-6185	M. VENDORS	6/29	31.00	Service Fee
	10-110-6185	Total		124.00	
SHUTTERSTOCK	10-110-6190	E. HYLTON	6/11	29.00	Image for Advertisement
	10-110-6190	Total		29.00	
APPLE.COM	10-110-6210	M. BUSBY	6/19	0.99	Cell phone data storage
CONFCALL	10-110-6210	S. HAKE	6/29	8.96	Conference Call
	10-110-6210	Total		9.95	
ROBERTOS CAFE	10-110-6215	M. BUSBY	6/17	62.99	lunch meeting on SCADA control system
	10-110-6215	Total		62.99	
RESORT SQUAW CREEK	10-110-6220	M. BUSBY	6/1	(205.91)	Refund - cancelled Leadership training
	10-110-6220	Total		(205.91)	
DISPUTE-VENMO	10-120-6100	M. BRETZ	5/28	(216.30)	Refund for Error
	10-120-6100	Total		(216.30)	
TOCKIFY	10-130-6105	J. MULBAY	6/18	8.00	Tockify Web Calendar
BORDER FEE	10-130-6105	J. MULBAY	6/18	0.08	Tockify Web Calendar Fee
	10-130-6105	Total		8.08	
BROWN/CALDWELL	10-160-6190	C. WEIBERT	6/1	100.00	R and E 20-008
PAYPAL CWEA	10-160-6190	C. WEIBERT	6/4	290.00	R and E 20-008
TRANSITALENT	10-160-6190	C. WEIBERT	6/5	175.00	R and E 20-008
	10-160-6190	Total		565.00	
CLICKSAFETY	10-160-6200	C. WEIBERT	6/2	105.00	2020 Const Crew Training
	10-160-6200	Total		105.00	
CONFCALL	20-110-6210	S. HAKE	6/2	8.74	Conference Call
CONFCALL	20-110-6210	S. HAKE	6/16	5.65	Conference Call
	20-110-6210	Total		14.39	
CHEVRON	20-150-6125	C. MURRAY	6/4	21.30	Fuel for vehicle #88
CHEVRON	20-150-6125	C. MURRAY	6/10	16.88	Fuel for vehicle #88
	20-150-6125	Total		38.18	
AT&T DATA	20-150-6210	M. VENDORS	6/13	35.00	Clays iPad Data Plan

<u>Merchant Name</u>	<u>Fund GL Acct</u>	<u>Cardholder</u>	<u>Trans. Date</u>	<u>Amount</u>	<u>Description</u>
	20-150-6210	Total		35.00	
ADOBE ACROBAT	20-170-6105	R. MOTLEY	6/13	14.99	monthly subscription for desk top
ADOBE ACROBAT	20-170-6105	K. BEDOW	6/28	14.99	Editing Software
	20-170-6105	Total		29.98	
SHELL OIL	20-170-6125	R. MOTLEY	5/30	10.00	gas for truck 85
	20-170-6125	Total		10.00	
CWEA	20-170-6160	H. WALDEN	6/11	178.00	EI 1 cert/Mech. Technologist 1 cert renewal
AWWA	20-170-6160	K. BEDOW	6/11	285.00	Backflow Testers Cert. Exam Fee
	20-170-6160	Total		463.00	
AMAZON	20-170-6180	J. BAKER	6/8	22.62	Fraud Claim #57722964
DISPUTE-AMAZON	20-170-6180	J. BAKER	6/8	(22.62)	Fraud Claim #57722964
AMAZON	20-170-6180	J. BAKER	6/11	20.36	Fraud Claim #57722964
DISPUTE-AMAZON	20-170-6180	J. BAKER	6/11	(20.36)	Fraud Claim #57722964
AMAZON	20-170-6180	J. BAKER	6/16	17.11	Fraud Claim #57722964
AMAZON	20-170-6180	J. BAKER	6/16	9.69	Fraud Claim #57722964
DISPUTE-AMAZON	20-170-6180	J. BAKER	6/16	(17.11)	Fraud Claim #57722964
DISPUTE-AMAZON	20-170-6180	J. BAKER	6/16	(9.69)	Fraud Claim #57722964
DISPUTE-AMAZON	20-170-6180	J. BAKER	6/16	(8.99)	Fraud Claim #57722964
NETFLIX.COM	20-170-6180	J. BAKER	6/16	8.99	Fraud Claim #57722964
	20-170-6180	Total		-	
CERTIFIED CLA	20-170-6215	K. BEDOW	6/5	1,150.00	Backflow Testers Cert. Class Registration
LINKEDIN	20-170-6215	K. BEDOW	6/17	29.99	Training Subscription
	20-170-6215	Total		1,179.99	
CARHARTT	20-210-6024	M. JAROSLAWSKI	6/5	86.18	Work Short and Pants - 2 Pair Each
AMAZON	20-210-6024	M. JAROSLAWSKI	6/14	16.15	Work Shorts - 1 Pair
AMAZON	20-210-6024	M. JAROSLAWSKI	6/14	64.64	Work Shorts and Pants - 3 Pair
CARHARTT	20-210-6024	M. JAROSLAWSKI	6/26	(86.18)	Refund for Returned Merchandise
	20-210-6024	Total		80.79	
LORMAN.COM	20-210-6215	D. CARLSON	6/12	244.78	Lorman Online Training- 1 year
	20-210-6215	Total		244.78	
AMAZON	20-230-6120	R. CONBOY	6/5	20.46	hose bib lockbox going to CI2 analyzer
	20-230-6120	Total		20.46	
CARHARTT	20-245-6024	J. GUARNEROS	6/10	(409.34)	Refund for Work Clothes
CARHARTT	20-245-6024	J. GUARNEROS	6/11	409.34	Work Clothes
	20-245-6024	Total		-	
AWWA	20-245-6160	P. ROSS	6/4	285.00	Backflow Testers Cert. Exam Fee
	20-245-6160	Total		285.00	
UPS	20-245-6185	M. VENDORS	6/15	12.79	Shipping Charge
	20-245-6185	Total		12.79	
CERTIFIED CLA	20-245-6215	P. ROSS	6/4	1,150.00	Backflow Testers Cert. Class Registration
	20-245-6215	Total		1,150.00	
BATES FOOTWEAR	20-255-6024	M. HANNON	5/30	172.35	Work boots for Aaron
	20-255-6024	Total		172.35	
BBB SEED	22-000-1410	K. WEILAND	5/30	233.75	Seed for Snowflower condos
	22-000-1410	Total		233.75	
GREYLINE	23-000-1410	M. LOGAN	6/16	4,053.69	Flow Meter
RITE AID STORE	23-000-1410	K. WEILAND	6/17	32.28	Flash Drives for RFQ
VEL SYSTEMS	23-000-1410	R. MOTLEY	6/19	663.29	radio equipment for flow meters
	23-000-1410	Total		4,749.26	
CWEA	30-140-6160	B. HAFNER	6/22	281.00	Annual Membership
	30-140-6160	Total		281.00	
UPS	30-140-6185	M. VENDORS	6/22	74.08	Shipping Charge
UPS	30-140-6185	M. VENDORS	6/1	136.95	Shipping Charge
UPS	30-140-6185	M. VENDORS	6/8	164.33	Shipping Charge
UPS	30-140-6185	M. VENDORS	6/15	12.25	Shipping Charge

<u>Merchant Name</u>	<u>Fund GL Acct</u>	<u>Cardholder</u>	<u>Trans. Date</u>	<u>Amount</u>	<u>Description</u>
UPS	30-140-6185	M. VENDORS	6/29	53.36	Shipping Charge
	30-140-6185	Total		440.97	
CWEA	30-170-6160	J. BAKER	6/5	192.00	CWEA membership renewal
	30-170-6160	Total		192.00	
CARHARTT	30-310-6024	M. JAROSLAWSKI	6/5	86.18	Work Shorts and Pants - 2 Pair Each
AMAZON	30-310-6024	M. JAROSLAWSKI	6/14	16.16	Work Shorts - 1 Pair
AMAZON	30-310-6024	M. JAROSLAWSKI	6/14	64.63	Work Shorts and Pants - 3 Pair
CARHARTT	30-310-6024	M. JAROSLAWSKI	6/26	(86.18)	Refund for Returned Merchandise
	30-310-6024	Total		80.79	
LORMAN.COM	30-310-6215	D. CARLSON	6/12	244.78	Lorman Online Training- 1 year
	30-310-6215	Total		244.78	
ADOBE ACROBAT	30-320-6105	S. SORNOSO	6/2	12.99	Adobe acrobat subscription
ADOBE ACROBAT	30-320-6105	T. NELSON	6/15	12.99	Adobe Acrobat subscription
	30-320-6105	Total		25.98	
ABADAK TARP	30-320-6145	R. MOTLEY	5/30	75.91	mounting straps for secondary tarp
PENN VALLEY PUMP	30-320-6145	H. WALDEN	6/11	133.00	Bearing for Digester sludge pump 1
	30-320-6145	Total		208.91	
AMAZON	30-320-6180	S. SORNOSO	6/8	251.60	Nitrile Gloves
AMAZON	30-320-6180	S. SORNOSO	6/11	236.91	Nitrile Gloves
	30-320-6180	Total		488.51	
PERFORMANCE TOW	30-345-6155	M. LOGAN	6/5	1,200.00	#60 Sewer Van Body Repairs
	30-345-6155	Total		1,200.00	
MCCOMBS SUPPLY	96-000-6115	C. WEIBERT	5/31	10.48	LU6 Condo Part
	96-000-6115	Total		10.48	
June Visa Transaction Total				13,253.98	

MINUTES

Thursday, July 9, 2020
Mammoth Community Water District
Special Board Meeting

The Board of Directors convened in session at the hour of 8:14 a.m. No recess was taken and the meeting was adjourned at 9:19 a.m.

Prepared by:

Stephanie Hake
Executive Assistant

ATTEST:

Mark Busby
Board Secretary

THE SPECIAL MEETING of the Board of Directors of the Mammoth Community Water District held on Thursday, July 9, 2020 at 8:14 a.m.

ROLL CALL

Board Present*

Director: Tom Cage
Director: Robert Creasy
Director: Dennis Domaille
Director: Tom Smith
Director: Gary Thompson

Board Absent

None

Staff Present*

General Manager: Mark Busby
Consulting Engineer: John Pedersen
Operations Superintendent: Clay Murray
Finance Manager: Jeff Beatty
Executive Assistant: Stephanie Hake

Guests Present*

Dave Carlson – MCWD staff
Mike Blazevic – Wildermuth Environmental, Inc. (WEI)

**** As a result of the threat of COVID-19, the Governor issued Executive Order N-25-20 dated March 12, 2020 allowing for Directors, staff, and members of the public to attend this public meeting via teleconference without strict compliance with the Brown Act's teleconferencing requirements. To maximize public participation, comply with Brown Act requirements, and provide a clear record of the meeting, public comment was made available for each agenda item and all action items were voted on by roll call.***

CURRENT BUSINESS

A-1 Discussion of Problems Encountered in Drilling Well 32 and Direction to the General Manager Regarding Issuing a Change Order Under the Contract with Yellow Jacket Drilling for the Drilling of Well 32

Mark Busby recounted the progress with the drilling of Well 32 project. He said that the original design and contract, for both the exploratory bore-hole and production well development, was to drill through consolidated material to a target depth of 800 feet below ground surface (bgs). At 670 feet bgs the driller hit an unconsolidated sand layer that resulted in the need to change the drilling method in order to go any deeper. This revised method was not included in the original contract, therefore three change orders to the original contract were needed to continue drilling and development to the target depth of 800 feet bgs.

A lengthy discussion followed with questions and comments from Board members, staff, and MCWD's consultant, Mike Blazevic. Most of the comments were in favor of moving forward with the project, continue drilling/development to the target depth of 800 bgs with the new drilling method, and for staff to discuss cost savings options with the driller as well as any credits that might be available due to the change in the project.

President Smith called for a motion.

BOARD ACTION – To direct the General Manager to sign the three Change Orders with Yellow Jacket Drilling (YJD) authorizing them to continue drilling the well to a depth of 800 feet bgs; and to discuss with YJD any additional cost savings or credit options that are available

MOVED BY: Director Cage
SECONDED BY: Director Thompson
AYES: Directors Cage, Domaille, Smith, and Thompson
NAYS: Director Creasy
ABSENT: None

ADJOURNMENT

Director Domaille made a motion to adjourn the Special Board meeting.

BOARD ACTION – To adjourn the Special Board meeting

MOVED BY: Director Domaille
SECONDED BY: Director Cage
AYES: Directors Cage, Creasy, Domaille, Smith, and Thompson
NAYS: None
ABSENT: None

President Smith adjourned the special meeting at 9:19 a.m.

MINUTES

Thursday, July 16, 2020
Mammoth Community Water District
Regular Board Meeting

The Board of Directors convened in session at the hour of 5:32 p.m. No recess was taken and the meeting was adjourned at 6:30 p.m.

Prepared by:

Stephanie Hake
Executive Assistant

ATTEST:

Mark Busby
Board Secretary

THE REGULAR MEETING of the Board of Directors of the Mammoth Community Water District held on Thursday, July 16, 2020 at 5:32 p.m.

ROLL CALL

Board Present *

Director: Tom Cage
Director: Robert Creasy
Director: Dennis Domaille
Director: Tom Smith
Director: Gary Thompson

Board Absent

None

Staff Present *

General Manager: Mark Busby
Consulting Engineer: John Pedersen
Maintenance Superintendent: Jerry Baker
Information Services Manager: Justin Mulbay
Finance Manager: Jeff Beatty
Administrative Analyst: Betty Hylton
Administrative Analyst: Chris Weibert
Executive Assistant: Stephanie Hake
District Counsel: Joshua Horowitz

Guests Present *

Garrett Higerd

**** As a result of the threat of COVID-19, the Governor issued Executive Order N-25-20 dated March 12, 2020 allowing for Directors, staff, and members of the public to attend this public meeting via teleconference without strict compliance with the Brown Act's teleconferencing requirements. To maximize public participation, comply with Brown Act requirements, and provide a clear record of the meeting, public comment was made available for each agenda item and all action items were voted on by roll call.***

PUBLIC FORUM

President Smith opened the public forum at 5:33 p.m.

Mark Busby addressed the Board to welcome Garrett Higerd to the MCWD team; noting that Mr. Higerd will be starting as the new District Engineer on July 27, 2020. Mr. Higerd, attending as a guest, thanked Mr. Busby for the introduction and said he was looking forward to joining the staff.

President Smith welcomed Mr. Higerd on behalf of the Board and closed the public forum at 5:35 p.m.

CONSENT AGENDA A

- A-1 Approval of June 2020 Check Disbursements (Springbrook #'s 57746 – 57875)**
- A-2 Approval of Minutes from the Regular Board Meeting held June 18, 2020**
- A-3 Adoption of Resolution No. 07-16-20-08 Setting a Public Hearing on the Report of Delinquent Water and Sewer Charges as of June 30, 2020**

There was no discussion and Director Domaille made a motion.

BOARD ACTION – To approve Consent Agenda A

MOVED BY: Director Domaille
SECONDED BY: Director Creasy
AYES: Directors Cage, Creasy, Domaille, Smith, and Thompson
NAYS: None

CONSENT AGENDA B – STAFF REPORTS

- B-1 Operations Department Report**
- B-2 Maintenance Department Report**
- B-3 Finance Department Report**
- B-4 Engineering Department Report**
- B-5 Information Services Report**
- B-6 Personnel Services Report**
- B-7 Regulatory Support Services Report**
- B-8 General Manager's Report**

Director Cage made a motion.

BOARD ACTION – To approve Consent Agenda B

MOVED BY: Director Cage
SECONDED BY: Director Creasy
AYES: Directors Cage, Creasy, Domaille, Smith, and Thompson
NAYS: None

CURRENT BUSINESS

C-1 Quarterly Water Supply Update

Mark Busby provided a brief update of the current water supply and the outlook for the next few months.

There was no discussion.

BOARD ACTION – None, informational only

C-2 Discussion and Possible Approval of the Notice of Exemption (NOE) for the Center Street Monitoring Well Project

Mark Busby briefly described the attributes and benefits of the Center Street location for drilling of a monitoring well. He said that his recommendation was that approval of the NOE be subject to successful property negotiations that are to be discussed in closed session.

There was no discussion and Director Creasy made a motion.

BOARD ACTION – To approve the Notice of Exemption (NOE) for the Center Street Monitoring Well subject to successful property negotiations

MOVED BY: Director Creasy
SECONDED BY: Director Thompson
AYES: Directors Cage, Creasy, Domaille, Smith, and Thompson
NAYS: None

Committee Meetings Held During the Month

Mono County LAFCO – June 25, 2020

Tom Cage

Technical Services Committee – July 15, 2020

Dennis Domaille

Gary Thompson

Investment Committee – July 15, 2020

Tom Cage

Robert Creasy

Finance Committee – July 15, 2020

Tom Cage

Robert Creasy

Mono County LAFCO:

Director Cage reported that the following items were discussed at the LAFCO Meeting:

- ✓ *The Snowcreek VIII property tax allocation situation with MCWD was still being worked out with the Mono County Finance Department.*
- ✓ *The LAFCO handbook and bylaws have not been reviewed since 2012 and the item would be added to the next LAFCO meeting agenda.*
- ✓ *An accounting of LAFCO's past year's budget to actual expenses was not possible due to Mono County's practice of moving any unspent funds at the end of the fiscal year into the general fund. Moving forward, reconciliation of the commission's budgets to actual expenses will be more transparent.*

~

Technical Services Committee:

Director Domaille reported that the committee discussed the possibilities of drilling Well 32 deeper than 800 feet. Otherwise the discussions didn't deviate from the staff reports.

~

Investment Committee:

Director Creasy reported that the Investment Committee discussed options for investment strategy and determined that staying-the-course with the policy would be the best strategy for now.

~

Finance Committee:

Director Cage reported that the discussions were mostly routine. Jeff Beatty added that the annual audit was on track for Board presentation and adoption at the August Regular Board meeting in spite of the fact that the extensive field work was conducted virtually this year.

DIRECTOR COMMENTS, REQUESTS, AND REPORTS

None

ATTORNEY REPORT

Attorney Horowitz said there was nothing notable to report.

The Board members went into closed session at 5:59 p.m.

CLOSED SESSION

D-1 Property Negotiations – Pursuant to Government Code Sections 54954.5(e) and 54956.8
Consultation with Legal Counsel – Pursuant to Government Code section 54957(a)
Property Description: Mono County APN – 035-090-008-000
Under Negotiation: Price and Terms of Payment
MCWD Negotiators: Mark Busby and John Pedersen
Property Owner Negotiator: Scott Voss

ADJOURNMENT

The Board adjourned out of closed session at 6:29 p.m.

It was reported from closed session that Director Cage was added to the negotiating team for the Property Negotiations item under closed session.

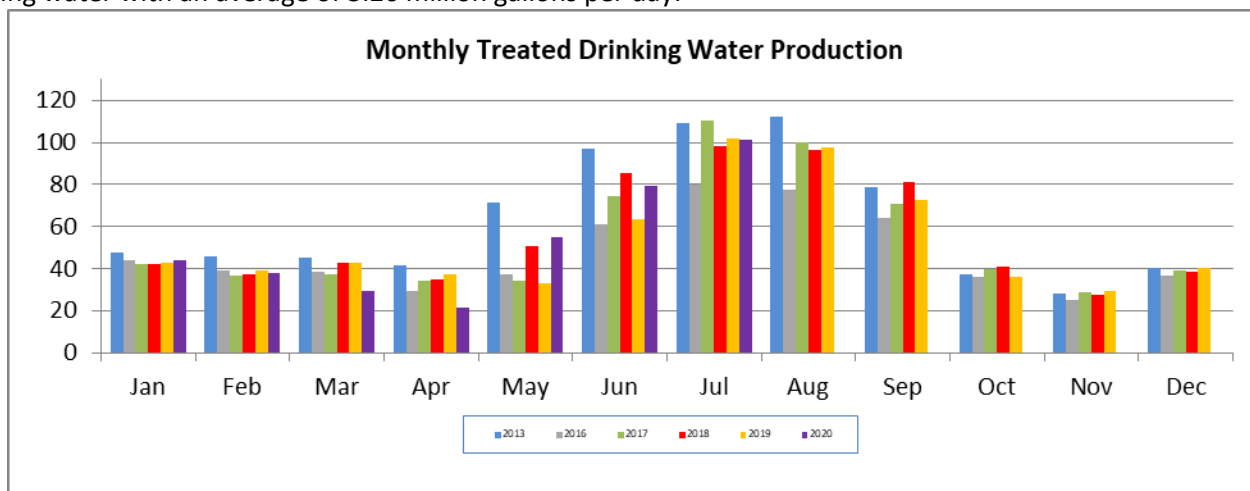
President Smith adjourned the meeting at 6:30 p.m.

Report Summary			
July Production Data (In Million Gallons)	2013	2019	2020
Treated Surface Water	36.2	85.7	38.5
Treated Groundwater	73.2	16.2	62.6
Untreated Groundwater	9.3	0.4	0.2
Reclaimed Wastewater	12.3	10.4	18.0
Totals	131.0	112.7	119.3
Non-Revenue Water	2.5	2.4	4.7
Treated Wastewater	42.5	52.8	48.6
Photovoltaic Power Produced (kWh)	227,473	248,200	221,400
Photovoltaic Solar Irradiance (kW/m ²)	1,115	1,221	1,087

Monthly - Water Treatment, Production & Supply Management

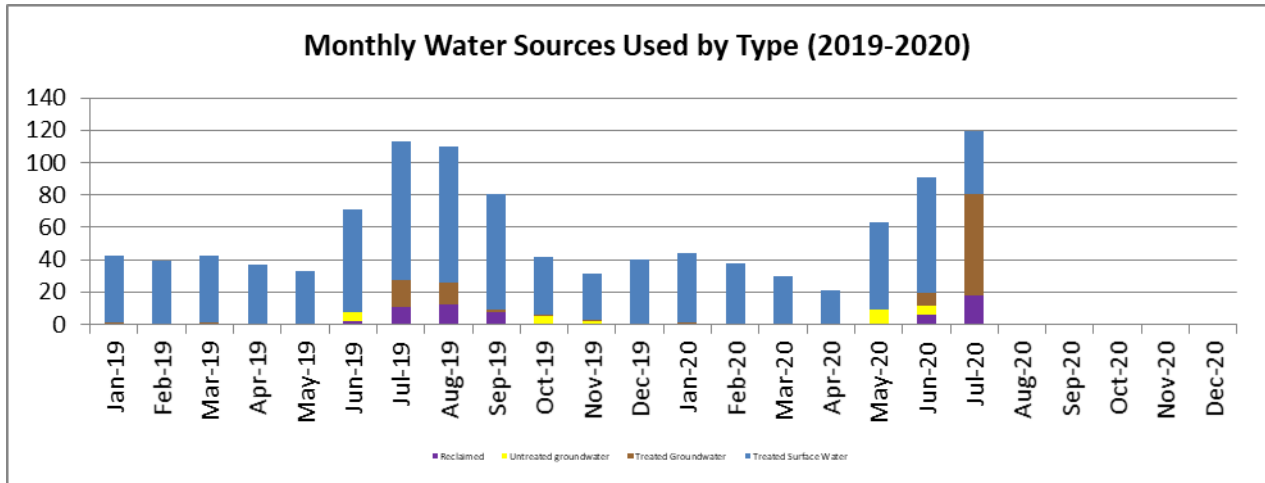
• **Drinking Water Treatment**

Routine samples for clarity, chlorine residual, and bacteriological analysis of the District’s drinking water were conducted during the month. The results of all sampling for the month were in compliance with the standards set by the State Water Resources Control Board Drinking Water Division. A total of 101,073,000 gallons were treated for drinking water with an average of 3.26 million gallons per day.



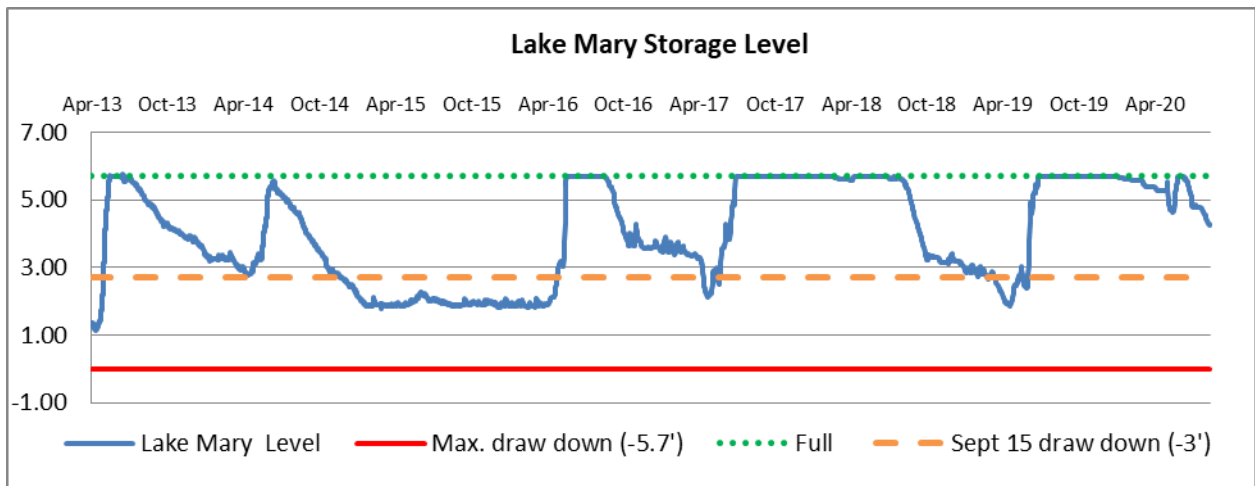
• **Water Supply Production and Management**

The total volume of water distributed to the community (including golf course irrigation) during the month of July was 119,287,000 gallons. This amounts to an average demand rate of 3.85 million gallons per day. Drinking water provided to the community was produced from the District’s surface water (38%) and groundwater (62%) treatment plants. Sierra Star and Snowcreek golf courses purchased 18,214,000 gallons of water for irrigation produced by recycled wastewater (99%) and untreated groundwater (1%).



• **Surface Water**

The minimum daily stream flow requirement for the month of July was 9.9cfs for Mammoth Creek, as measured at Old Mammoth Road. Flow rates in the creek ranged from 9.2cfs to 17.6cfs with an average flow of 11.7cfs. The average flow for July 2019 was 74.8cfs. The flow requirement for August decreases to 7.2cfs and current flows are close to the requirement. Water was used from storage when Mammoth Creek flows were below the streamflow requirement. A total of 32.5 ac/ft of water was used from Lake Mary storage and the lake is now -1.44' from full with a balance of 450 ac/ft remaining.



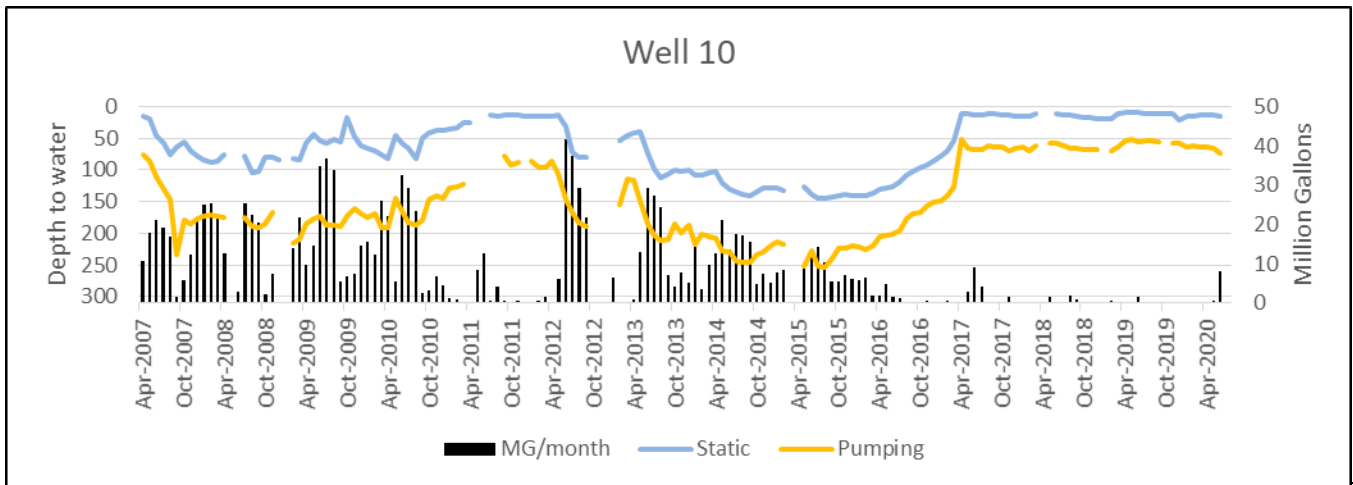
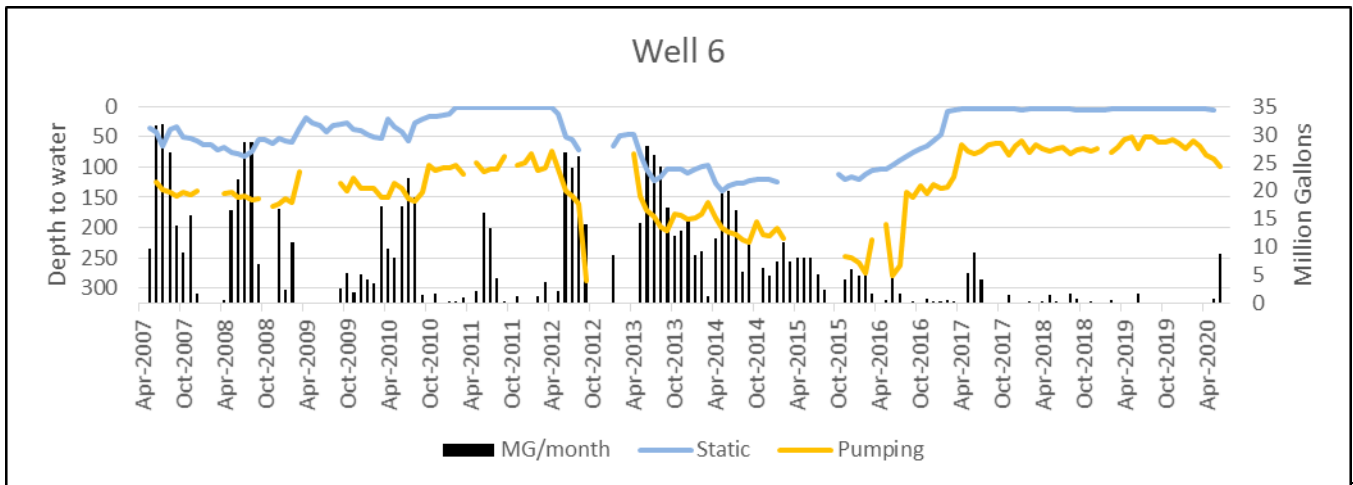
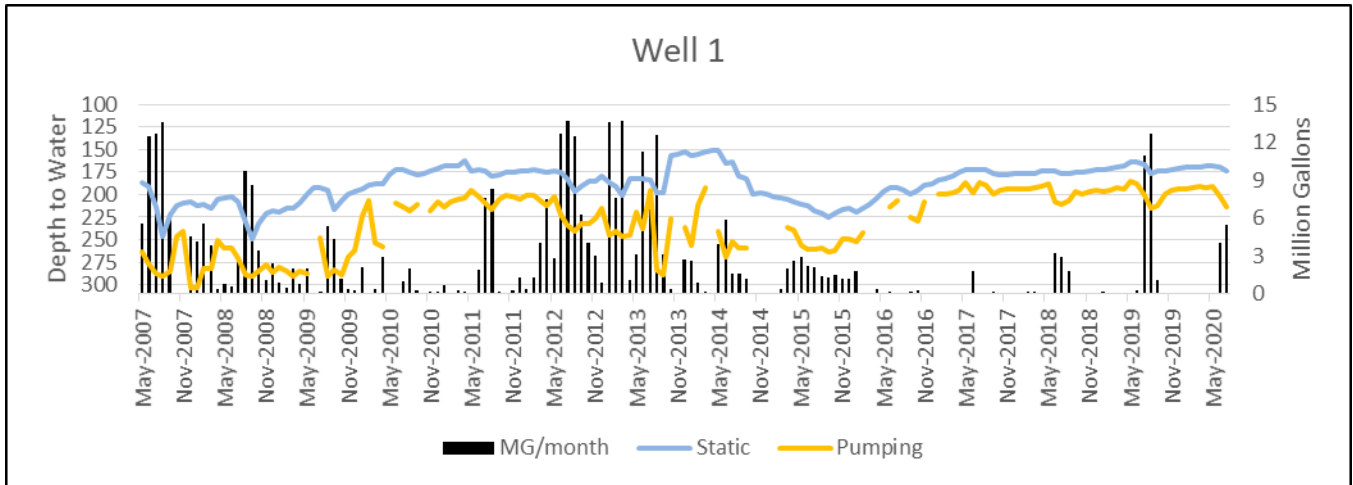
• **Groundwater**

Approximately 62,606,000 gallons or sixty-two percent (62%) of the drinking water produced was from the District’s groundwater sources during the month of July. An additional 226,000 gallons of untreated groundwater was supplied to the Snowcreek golf course for irrigation. Groundwater production Wells 1, 6, 10, 15, 16, 17, 18, 20, and 25 are operating as expected and available for service. The increased utilization of groundwater has caused some additional well drawdown as anticipated. All wells continue to be monitored daily and the currently available wells are adequate to meet current demand.

MAMMOTH COMMUNITY WATER DISTRICT

Operations Department Report

August 2020



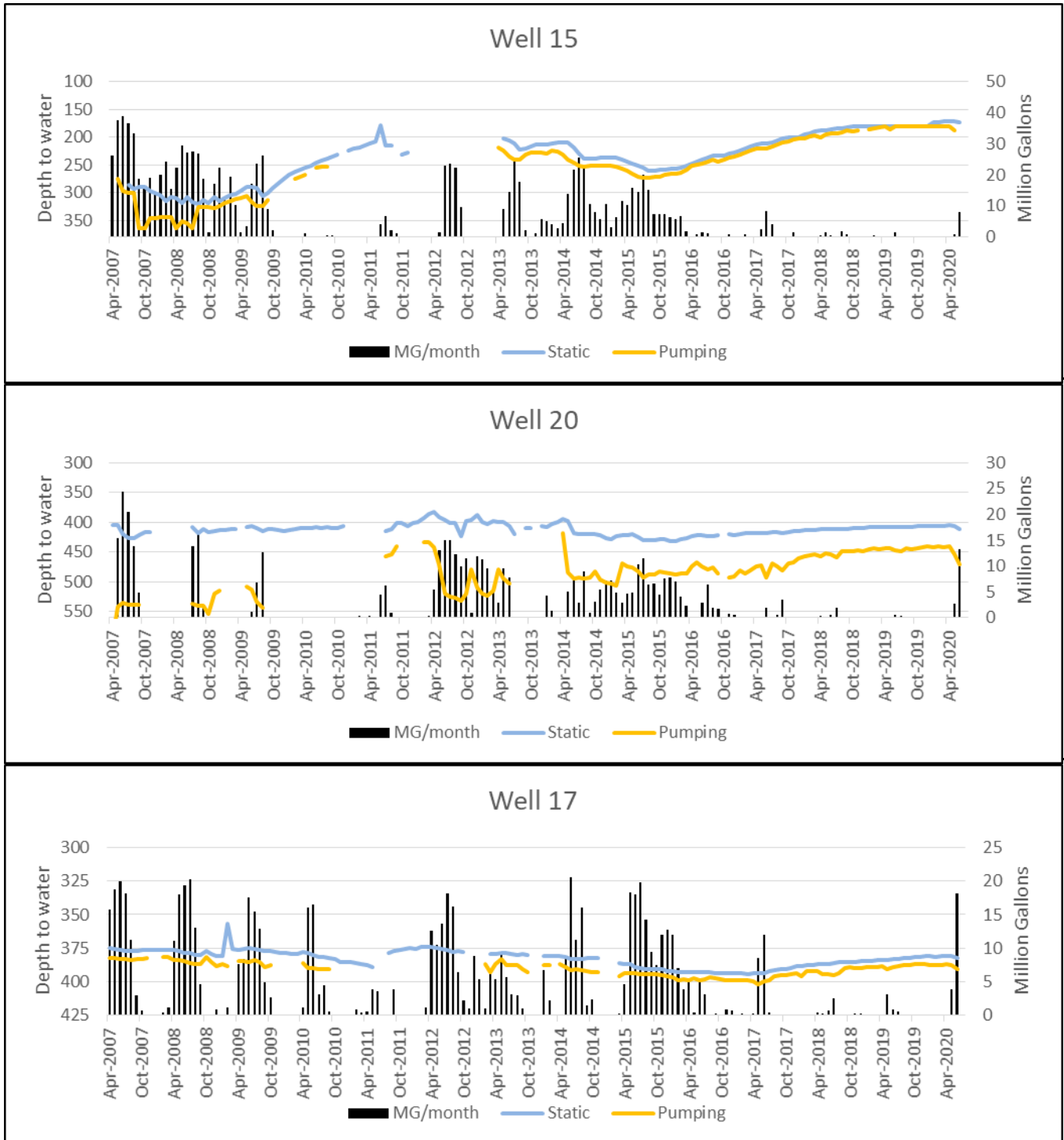
MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-1

Operations Department Report

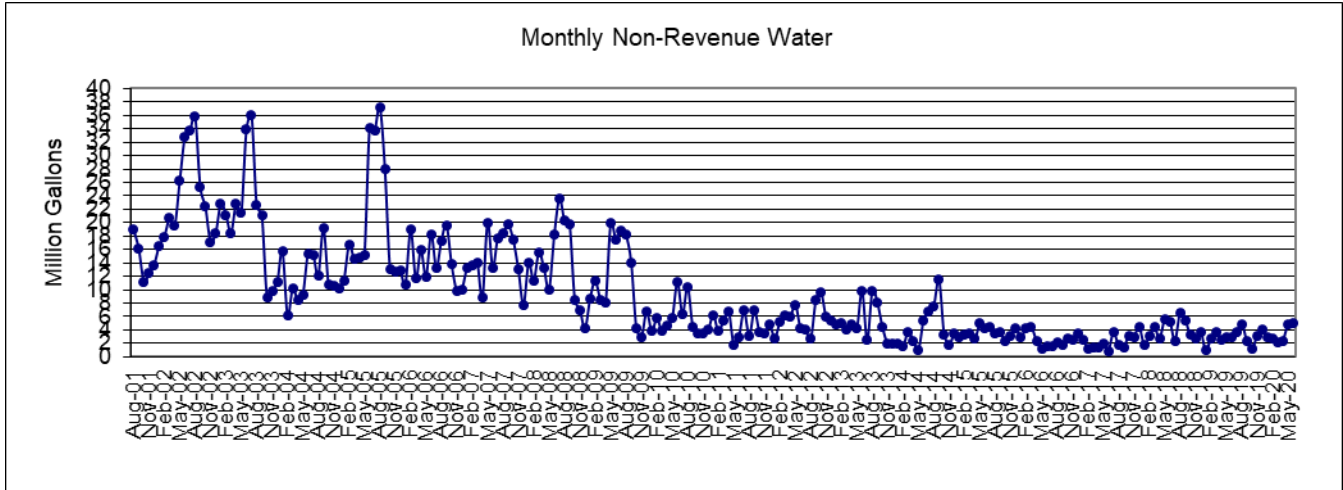
08-20-2020

August 2020



- **Water Audit Information**

The water audit for this billing period shows a total of five percent (5%) or 4.7 million gallons of non-revenue water.



Wastewater – Treatment & Flow

- **Wastewater Treatment**

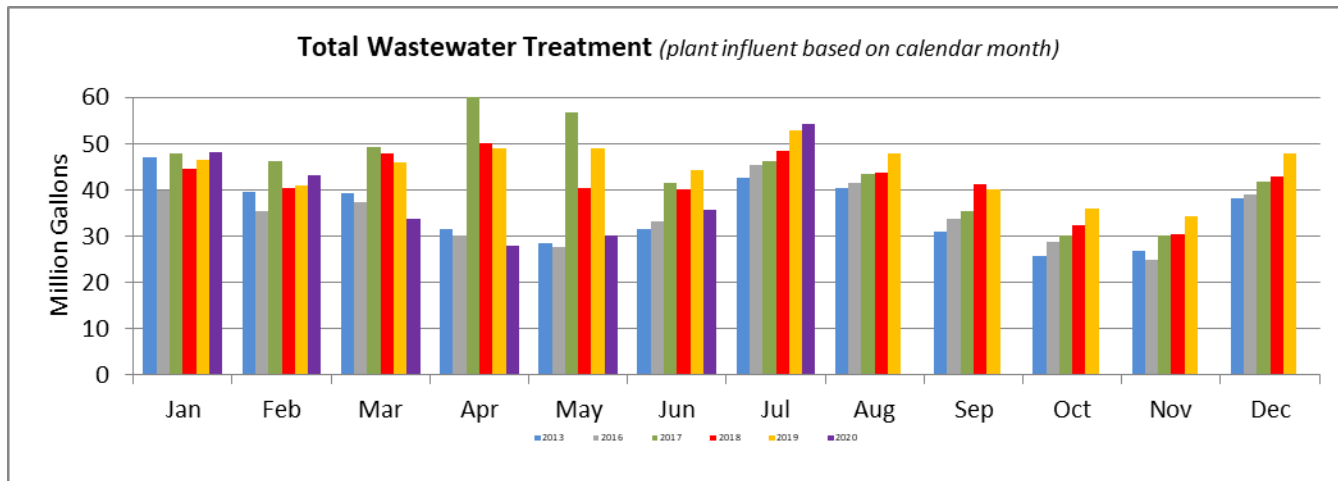
Treated wastewater discharged from the facility met all water quality standards for the month as established by the State Water Quality Control Board. Staff is currently working with the Lahontan Regional Water Quality Control Board on our revised waste discharge requirements and potential infrastructure upgrades. This process will be ongoing over the coming months.

- **Wastewater Flows**

The total volume of wastewater treated during the month of July was 48,574,000 gallons. This results in an average volume of 1.57 million gallons per day of wastewater flow. The influent flow meter has been affected by downstream equipment and seems to be reporting overstated values. Staff has provisioned a remedy for this problem and has installed the new equipment. The equipment is currently being tested and improvements are needed to ensure the system stays free of debris. The wastewater effluent values are now being used for this report until the influent meter solution is resolved.

- **Recycled Water**

Sierra Star Golf Course purchased 11,849,000 gallons of recycled wastewater. Snowcreek Golf Course purchased 6,139,000 gallons of recycled water and 226,000 gallons of raw well water for irrigation.



- Industrial Users**

Currently the Wastewater and Engineering staff are working on identifying potential industrial users and ensuring compliance with our requirements. Mammoth Brewing Company has not crossed the threshold and qualified as an industrial user since August 2018.

- Projects**

The installation of the dewatering screw press is the next project slated for the WWTP and is scheduled for this fall. Equipment for this project is scheduled to be delivered in September.

Laboratory Management

- Regulatory Compliance**

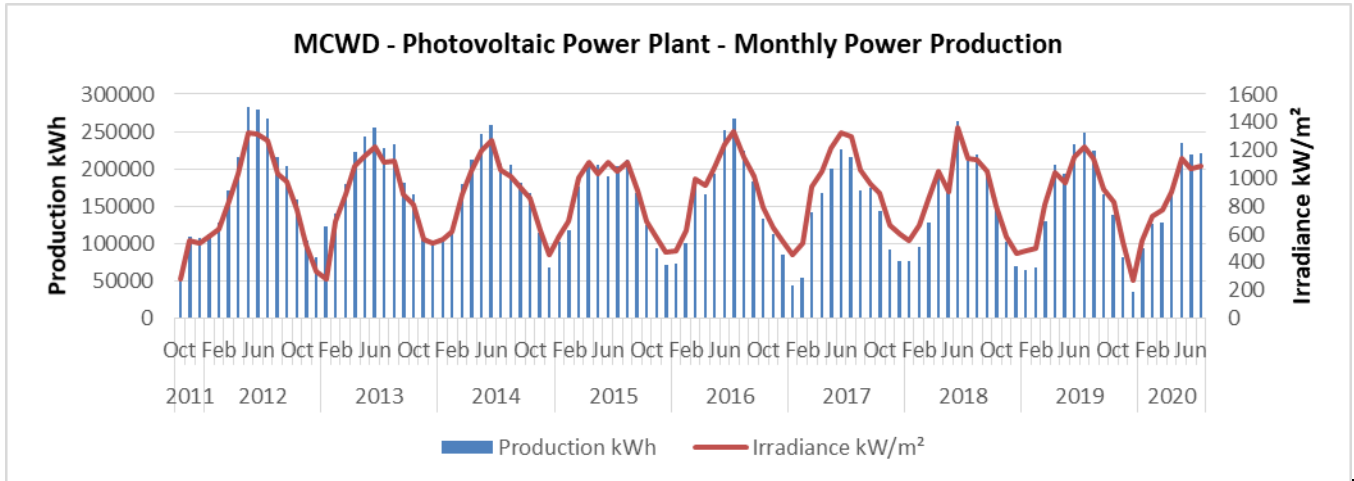
Laboratory personnel are currently updating processes and record keeping practices to meet the forthcoming regulation changes from state to nationally recognized standards. Part of this effort includes the implementation of the Laboratory Information Management System which is currently in the set up and testing phase.

The State Water Resources Control Board voted to adopt the new laboratory regulations on May 5th and will take effect October 1st, 2020. The implementation will occur over the course of several years and the MCWD lab is already prepared to meet most of the requirements.

Photovoltaic Power Plant Operations & Total District Electrical Usage

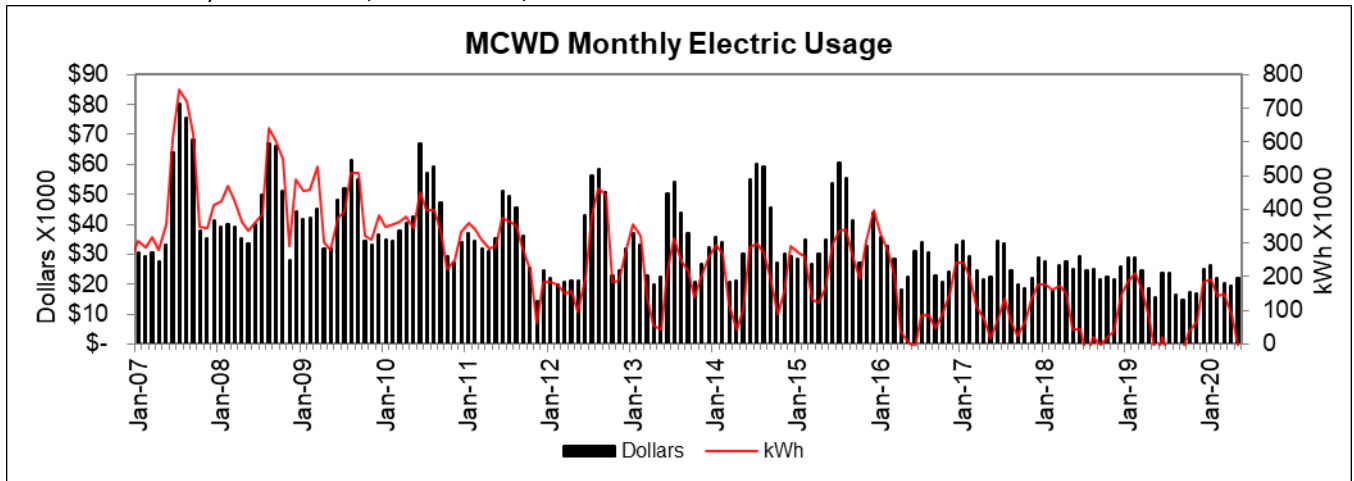
• **Solar plant production**

The total kilowatt hours of energy produced for the month of July was 221,400 kWh. The irradiance and plant production for July was 11% less than July 2019.



• **Total electrical energy use**

Monthly energy usage chart for the past 13 years through May 2020. The monthly total includes all District facilities (34 electric meters) for all water, wastewater, and administrative uses.



Report Summary

The Maintenance Department's main focus for the month of July was the T- 6 rehabilitation project, preventive maintenance, and working on meeting annual maintenance goals.

Wastewater Treatment Plant and Recycled Water Maintenance

- Performed routine maintenance including daily and weekly preventive maintenance inspections
- Replaced press feed pump #2 with rebuilt spare unit. Broken unit will be rebuilt and shelved
- Removed weeds and brush around plant and dump station

Solar Power Plant Maintenance

- Performed general visual inspections

Surface Water Treatment Plant and Related Facilities Maintenance

- Performed preventive maintenance inspections
- Repaired lights and door at Lake Mary SWTP

Groundwater Treatment Plant and Related Facilities Maintenance

- Performed daily and weekly preventive maintenance inspections
- Investigated and resolved chemical dosing issues at GWTP #1
- Repaired failed radio for golf course pond level from Sierra Star to GWTP #2
- Researching switching Tank T-7 to 150 MHz Radio frequency (District's Water Network) which will allow groundwater plants to communicate directly to the tank rather than through SCADA
- Repaired PLC failure at Well 1
- Assisted drillers with improving BMPs at Well 32

Water Distribution System Operations & Maintenance

- Performed weekly inspections at the pressure reducing stations and monthly tank inspections
- Valve exercising: 282 valves exercised, 79% of annual goal. The District has 1,919 valves which are on a five year exercising rotation with 30 critical valves being exercised annually.
- Air relief valve inspections: 20 valves inspected, 95% of annual goal. The District has 109 air relief valves which are inspected on a five year rotating basis.
- Fire hydrant inspections: 225 hydrants inspected, 81% of annual goal. There are 559 fire hydrants in the system, which are inspected on a two year rotating basis.
- Coordinated with ML Fire Department on hydrant flushing program for 2020
- Quarterly water mainline flushing: 44 areas within the Water Distribution System where crews have identified dead end lines, 75% of annual goal
- Installed 2" air relief valve on Mill St. to help relieve waterline air entrainment issues during the T-6 Tank project
- Performed hot tap for water services on Old Mammoth Rd.
- Performed 56 metering system repairs
- Repaired two leaking water service laterals, three hydrants, and a one valve riser

- Adjusted control valves as needed for area specific water usage changes and pumped out vaults
- Cleaned and repaired meter pits
- Performed annual inspections and maintenance at Bigwood and Cerro Coso College pressure reducing stations.
- Replaced two control valves at Timber Ridge pump station
- Installed air release valve at the Bluffs pump station
- Backflow annual test mailings: 1st notices for August included 246 sites and 464 hazards, 2nd notices for July included 166 sites and 366 hazards, 3rd notices for July included 104 sites and 237 hazards; currently tracking 1,768 backflow assemblies at 905 sites
- Backflow Solutions, Inc. (BSI) concluded the physical inspections for the town-wide survey and will be sending a comprehensive report of the findings. The consultant was impressed and complimentary of the evolution of the District's Cross Connection Control Program, calling it an "A" program.
- Responded to 12 customer service calls
- Tested 16 meters for flow accuracy according to AWWA standards; eight meters failed of which three passed after cleaning. These were low flow tests that under registered usage, around 92.6% accuracy, with 95-101 being the standard.

Wastewater Collection System Operations & Maintenance

- Performed weekly inspections of the lift stations and force mains
- Sewer five year rotating scheduled cleanings and inspections: 55,038' of pipe cleaned, 76% of annual goal. There are 361,527' of sewer lines on this schedule.
- Sewer quarterly and bi-annual rotating scheduled cleanings and inspections: 30,801' of pipe cleaned, 81% of their annual goal. There are 38,030' of sewer lines on this schedule. This schedule includes identified sewer lines that are in need of enhanced maintenance. Sewer lines on this schedule get cleaned two to four times a year. Some lines also have minimizer pumps that inject a grease emulsifier several times a day to help keep grease in suspension. These are monitored on an as-needed basis.
- Completed poly patch repairs around several sewer manhole lids
- Removed weeds and brush at West Twin lift station
- Responded twice to West Twin pump #2 failure which was clogged both times
- Cleaned RV dump screen
- Located service lateral on Center St. for monitoring well project
- Continued work on cleaning and TV inspection of 18"-24" Old Mammoth Rd trunk line on bike path

Special Projects/Programs

Tank T-6 Rehabilitation

The scope of work includes complete rehab of both the interior and exterior of the tank.

Status: The areas that have been sand blasted and primed include rings #2 and #3, 30% of the roof and rafters, the roof vent, and the interior ladder and hatch. The project is scheduled to be completed early September.

Sludge Dewatering and Conveyance

In anticipation of the Benton Landfill site closure, the WWTP is upgrading the dewatering and conveyance system; the sludge will then be hauled to the landfill in Fallon NV.

MAMMOTH COMMUNITY WATER DISTRICT

Maintenance Department Report

August 2020

Status: Equipment has been ordered and is awaiting delivery; RFQ for hauling sludge has been awarded; Hauling services should begin December 2020.

Sewer Rehabilitation FY21

MCWD continues to make improvements to the sewer system. This year approximately 6,000' of sewer main will be lined and 20 manholes repaired.

Status: Contracts have been awarded with work to be completed by October 15th.

Summer Construction: In-house construction projects for FY21:

<u>Project</u>	<u>Scope</u>	<u>Status</u>
Meter Replacements - Snowflower Condos	Replace 22 1.5" meters with new meter pits	Meter upgrades completed 6/19. Hot mix paving scheduled for Fall.
Water Service Lateral Replacements - The Trails	Replace 48 double laterals, 4 single laterals, and 5 air relief valves affecting 102 services	Work is 35% complete. Progress has been impacted by common utility trenches on all properties and abundant landscaping. Scheduled 6/22 – 10/9/20
Water Service Lateral Replacements - Snowcreek Crest	Replace 27 double laterals, 2 single laterals, and 1 air relief valve affecting 58 services	Scheduled -TBD
Water System Improvement - Snowcreek Phase V	Install a 10" gate valve on the existing main line for isolation purposes	Scheduled - TBD

Fats, Oil and Grease (FOG) Program: Disruption of business due to COVID-19 has resulted in the permanent closure of five FSEs and one FSE relocated to a food truck.

	Total Active FSEs	Exempted FSEs	Goslyn Traps	Conventional Grease Traps	Interceptors	Garbage Disposals	Violations
2020 Totals	78	21	20	22	11	2	0
2019 Totals	83	21	23	26	10	2	4

Departmental / General

- Departments held weekly safety meetings
- Performed weekly vehicle maintenance and general maintenance on District buildings and grounds
- Cleaned storm drains at District offices
- Assisted the Operations Department with stand-by duties and sludge runs
- Responded to 240 USA dig alerts this year, locating MCWD water and sewer lines

Financial Department Update

Water use revenue is \$117,132 (18.6 %) above budget which provides a partial offset to the reduced revenue (\$293,504 below budget) from the temporary rate reduction provided in response to the COVID-19 economic impact. Base rates were reduced by 25% for the months of May through July and will return to normal for the remainder of the fiscal year. The mid-year property tax adjustment expected in July has not yet been received and property tax revenue is \$156,844 below budget. Total revenue (excluding gain in market value of the investment portfolio) is \$281,957 (6.9 %) below budget.

The percentage of customers with late payments remains high, with 11.5 % of the amount due at least 30 days late. 54% of the amount past due is 30-60 days late, 35% of the amount past due is 60-90 days late. The District continues to waive late fees and defer water shut-offs for non-payment.

Personnel expenses are below budget by \$112,308, primarily a result of positions currently vacant. Operating expenses are below budget by \$420,601, primarily because planned expenses have not yet been incurred.

Legal review of the contract with Tyler Technology for the implementation of a new enterprise software system is complete. The next step is to begin detailed planning for the implementation schedule.

Work with Raftelis on the wastewater rate study is ongoing, with regular dialog between District staff and the consultants. The target for completion and implementation of the new wastewater rate structure is the end of the calendar year.

Significant expenditures for the month include:

- \$282,113.58 to Yellow Jacket Drilling for work on Well 32
- \$82,453.79 to Tesco Controls Inc. for WWTP PLC and lift station radio upgrades
- \$55,839.03 to United Rentals for a 2,000 gallon water truck
- \$29,004.18 to Perry Motors for a District pool vehicle
- \$21,196 to Spirac (USA) Inc. as a deposit for the WWTP screw press
- A total of \$116,723.99 to Western Nevada Supply for materials for various capital projects, system maintenance, and warehouse inventory.

Graphs and Tables

Details on capital expenditures are listed in Table A, operation expenses in Table B, fund balances in Table C, utility bill aging in Table D, and cash balance projection in Table E; followed by a summary of the District's investment portfolio including the monthly report of transactions.

Summary graphs of revenue and expenses are presented below.

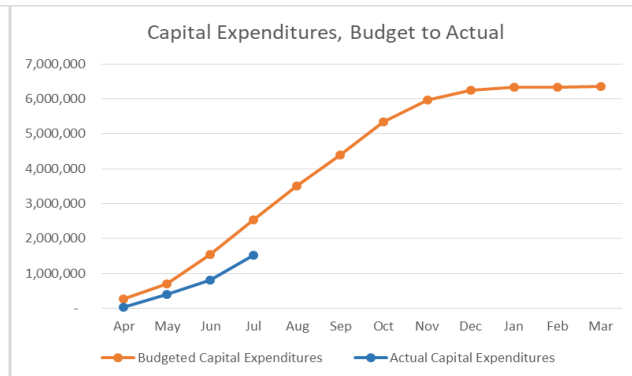
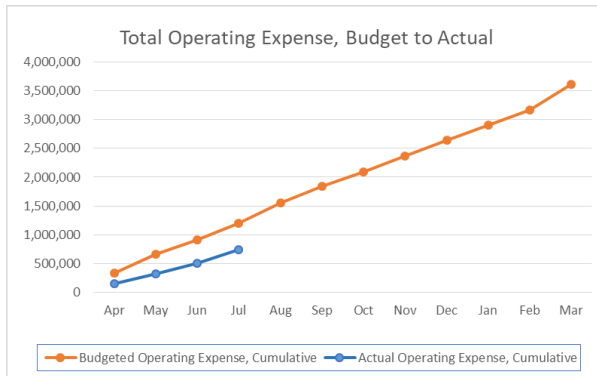
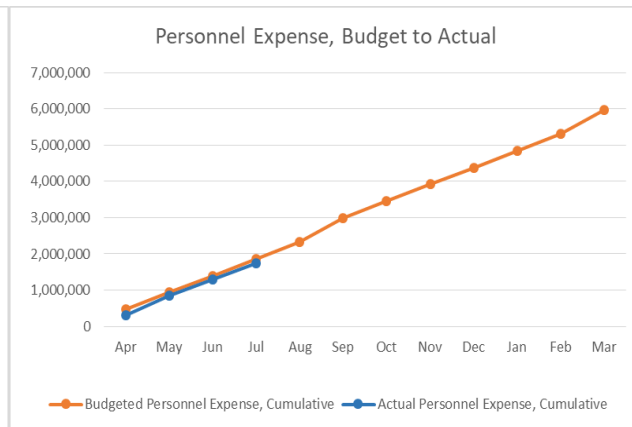
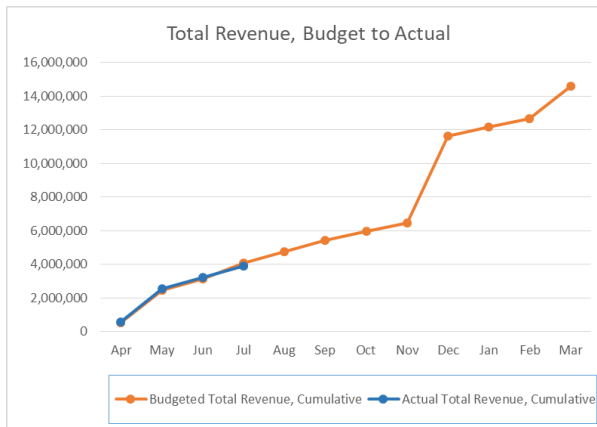
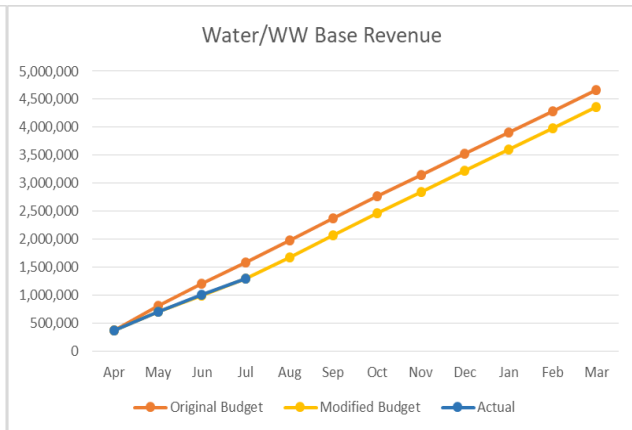
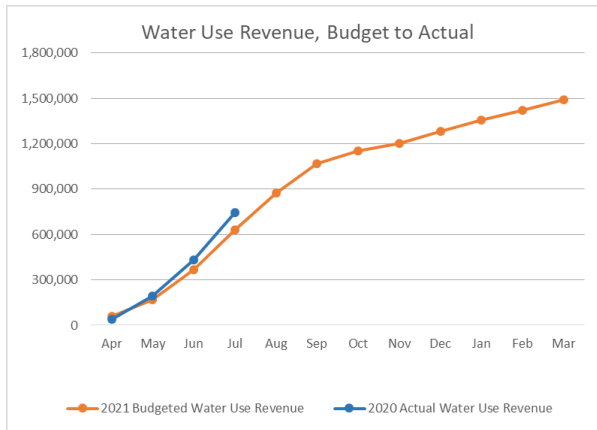
MAMMOTH COMMUNITY WATER DISTRICT

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Finance Department Report

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MAMMOTH COMMUNITY WATER DISTRICT
Finance Department Report
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Financial Reports

Table A Capital Project Management

Capital Funds Project Summary							
Fiscal Year: 2021							
Spending through July 2020							
FUND	Proj#	PROJECT DESCRIPTION	BRE	FY 2021 Budget	FY 2021 YTD Expenditure	Prior Project Expenditure	Total Project Expenditure
23	6233	WWTP Sludge De-Watering and Conveyance	24	652,900	44,968		44,968
23	6013	Lift Station Radio Replacements	23	62,200	59,537	-	59,537
22	5272	Tank 6 Rehab	22	655,500	21,399		21,399
21	6228	WWTP Back-up Power and battery UPS	21	54,600	13,969	-	13,969
23	6235	WWTP Filter Bypass Pump	21	70,300			-
23	6234	WWTP Headworks/Filtration PLC Upgrade	21	173,500	166,474	-	166,474
23	6219	Laurel Pond Monitoring Wells	21	401,700	33,355	20,445	53,800
22	5059	Well 32	21	1,631,500	521,758	228,536	750,294
23	6035	Rehab Secondary Clarifier #2	20	67,700	-	-	-
23	6043	Sewer Line Rehab FY 2021	18	401,600	1,284		1,284
22	5239	Distribution System Improvements FY 2021	17	689,100	363,129		363,129
22	5025	College Vault PRV	13	8,900	9,121		9,121
22	5067	Timber Ridge Pump Station Rehab	13	12,900	11,378	-	11,378
23	6011	Twin Falls Lift Station Rehab	13	36,800	34,067	-	34,067
23	6012	West Mary Lift Station Rehab	13	36,800	34,691		34,691
23	6030	Wastewater Cost of Service Study	8	25,000	3,036	14,394	17,430
22	5032	Water Cost of Service Study	8	50,000	-		-
21	8001	Upgrade ERP Software	4	258,400	-		-
23	6158	WWTP Influent Flow Meters			12,122		12,122
23	6034	Primary Clarifier #2 Rehab	20		359	30,455	30,815
21/31	5013	Rehab/Replace Admin Bldg		25,000	-	16,473	16,473
22	5004	LMTP Improvements		30,000	-	6,163	6,163
22	5525	Update Groundwater Model		135,100	-		-
22							
		Capital Equipment					
23		Sludge hauling trailers		180,300			
22		Dump truck replacement (CARB compliance)		150,000			
23		Sewer camera and carrier		65,000	61,481		
22/23		Water truck replacement (CARB compliance)		60,000	55,839		
22		Van-pool van		45,000			
22/23		Vehicle replacement (Engineering)		36,500			
23		Pool vehicle		35,000	29,004		
22		Concrete saw		35,000	34,480		
21		Fuel dispenser replacements		20,000			
23		Primary 4 Rehab			10,162		
		Total Capital Projects and Equipment		5,979,800	1,521,613		

BRE = Business Risk Exposure

MAMMOTH COMMUNITY WATER DISTRICT
Finance Department Report
August, 2020

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Table B Revenue and Expenses

Account	YTD Actual	YTD Budget	Better/Worse	% Diff
Billing - Water Usage	745,734	628,603	117,132	18.6%
Water Base Rates	504,121	616,306	(112,184)	-18.2%
Wastewater Base Rates	796,330	977,649	(181,319)	-18.5%
Engineering Revenue	23,890	19,850	4,040	20.4%
Miscellaneous Revenue	76,123	67,471	8,652	12.8%
Permits - Connection Fees	111,480	103,119	8,361	8.1%
Taxes and Assessments	1,385,137	1,541,982	(156,844)	-10.2%
Interest Income	138,207	108,000	30,207	28.0%
Subtotal Revenue	3,781,023	4,062,980	(281,957)	-6.9%
Investment Gain (Loss)	136,693	136,693	-	
Total Revenue	3,917,716	4,062,980	(145,264)	-3.6%
Salaries & Wages	1,097,132	1,147,467	50,335	4.4%
Salaries & Wages - Board Members	5,187	7,692	2,506	32.6%
Salaries & Wages - Capital	50,566	77,378	26,812	34.7%
Employee Benefits - Group Insu	319,709	331,120	11,411	3.4%
Employee Benefits - Pension	242,188	261,645	19,457	7.4%
Employee Benefits - Workers Co	16,370	19,109	2,739	14.3%
Employer Paid Taxes	19,273	18,321	(953)	-5.2%
Total Personnel Expense	1,750,424	1,862,732	112,308	6.0%
Employee Engagement	685	18,167	17,482	96.2%
Ee Ben. PPE Unif Other	6,840	6,811	(28)	-0.4%
Outside Services/Contractual	29,148	25,195	(3,953)	-15.7%
Property Tax Admin. Fee	52,510	55,125	2,615	4.7%
Sludge Disposal	31,866	80,000	48,134	60.2%
Software Licenses and Agrmnts	64,302	62,411	(1,891)	-3.0%
IT Services	9,030	13,333	4,303	32.3%
Banking Fees	11,749	12,667	918	7.2%
Professional Services	40,735	119,550	78,815	65.9%
Outside Lab Services	26,992	18,417	(8,575)	-46.6%
Employee Housing Expenses	13,253	24,260	11,007	45.4%
Operating Tools	22,153	15,967	(6,187)	-38.7%
Gasoline	12,741	12,433	(308)	-2.5%
Diesel Fuel	7,780	5,297	(2,483)	-46.9%
Insurance	48,874	46,667	(2,208)	-4.7%
Legal Services	16,892	41,000	24,109	58.8%
M & R - Line Repair/Equipment	27,345	70,587	43,242	61.3%
M & R - Buildings	20,023	45,000	24,977	55.5%
M & R - Vehicles	28,709	25,000	(3,709)	-14.8%
Memberships/Certifications	6,759	15,588	8,829	56.6%
Permit Materials	4,592	5,000	408	8.2%
Operating Chemicals	45,983	42,401	(3,581)	-8.4%
Operating Supplies	33,426	41,400	7,974	19.3%
Computer Systems/Equipment	18,166	25,000	6,834	27.3%
Postage/Freight	1,588	3,140	1,552	49.4%
Advertising Publications & PR	6,959	7,917	958	12.1%
Books & Subscriptions	42	560	518	92.5%
Safety	4,750	19,537	14,787	75.7%
Permits & Licensing	15,457	16,771	1,314	7.8%
Settlement Costs	50,000	62,360	12,360	19.8%
Telephone	12,326	14,507	2,180	15.0%
Training & Meetings	2,999	28,168	25,169	89.4%
Travel Expenses	(832)	21,833	22,665	103.8%
Bank Reconciliation over/short	18	N/A		
Utilities-Electric	80,176	139,467	59,291	42.5%
Utilities-Propane	2,805	12,750	9,945	78.0%
Water Conservation	19,362	42,500	23,138	54.4%
Total Operating Expense	776,201	1,196,783	420,601	35.1%

MAMMOTH COMMUNITY WATER DISTRICT

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Finance Department Report

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August, 2020

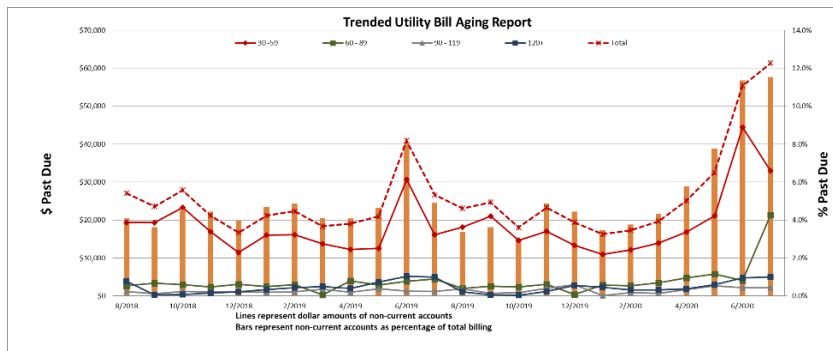
Table C Fund Balance

	Operating Funds			Capital R&R Funds		
	10 Admin	20 Water	30 Wastewater	21 Admin	22 Water	23 Wastewater
Cash Total	623,738	1,124,211	1,247,876	995,863	10,186,373	6,724,649
Current Assets	401,717	495,554	129,945	-	23,246	10,695
Non-current Assets	-	-	-	-	-	-
Capital Assets	108	4,126	-	1,970,351	33,630,574	15,257,771
Total Assets	1,025,563	1,623,892	1,377,821	2,966,215	43,840,194	21,993,114
Current Liabilities	-94,442	23,663	14,776	0	-62,145	3,435
Non-current Liabilities	-327,919	-195,493	-170,293	0	0	0
Assets - Liabilities	603,203	1,452,063	1,222,304	2,966,215	43,778,049	21,996,549
Target Fund Balance	190,000	1,160,000	1,260,000	1,000,000	5,964,000	3,348,000
Available Fund Balance	529,296	1,147,874	1,262,652	995,863	10,124,229	6,728,084

	Capital Expansion Funds			Other Funds		Total
	31 Admin	32 Water	33 Wastewater	96 Enterprise	98 LADWP	
Cash Total	1,007,653	1,132,124	335,133	647,439	368,259	24,478,406
Current Assets	-	(35)	-	7,853	-	1,068,976
Non-current Assets	-	-	-	7,853	-	1,068,976
Capital Assets	5,436	9,898,976	4,262,146	1,308,791	-	66,338,280
Total Assets	1,013,090	11,031,066	4,597,279	1,971,936	368,259	92,954,637
Current Liabilities	0	-490	-254	-8,610	0	-124,066
Non-current Liabilities	0	0	0	0	0	-693,704
Assets - Liabilities	1,013,090	11,030,576	4,597,025	1,963,326	368,259	92,136,867
Target Fund Balance	1,000,000	1,045,000	288,000	500,000	375,000	16,215,101
Available Fund Balance	1,007,653	1,131,634	334,879	638,829	368,259	24,354,339

Available fund balance equals cash – current liabilities.

Table D Trended Utility Bill Aging Report



The total amount past due is \$61,371 as of July 31, 2020.

MAMMOTH COMMUNITY WATER DISTRICT

Finance Department Report

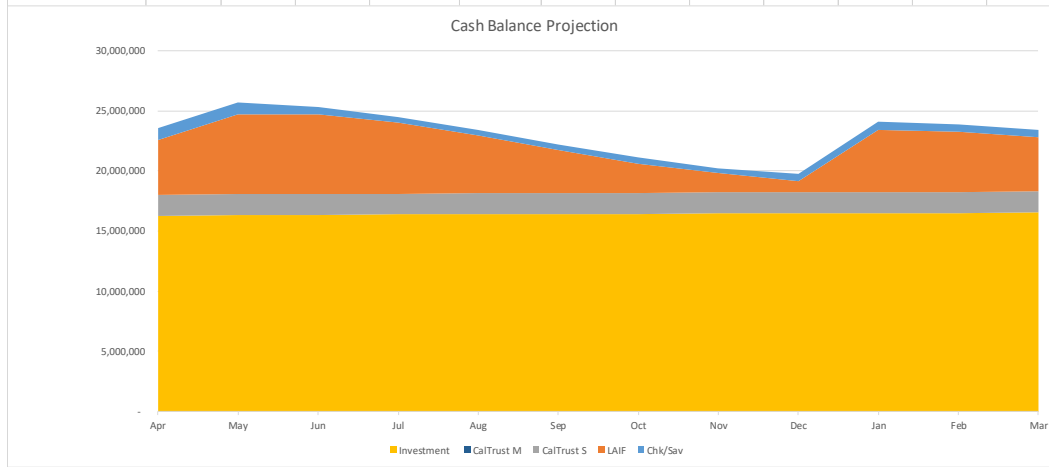
August, 2020

Agenda Item: B-3

08-20-2020

Table E Cash Balance Projection

	Apr	May	Jun	Jul	(Estimated)			Nov	Dec	Jan	Feb	Mar
					Aug	Sep	Oct					
Chk/Sav	945,172	1,015,032	627,478	455,581	457,605	477,155	532,688	445,947	619,159	632,429	587,328	634,295
LAIF	4,595,710	6,595,710	6,595,710	5,895,710	4,795,710	3,595,710	2,395,710	1,595,710	895,710	5,195,710	4,995,710	4,495,710
CalTrust S	1,724,743	1,730,173	1,733,415	1,734,741	1,736,910	1,739,081	1,741,255	1,743,431	1,745,610	1,747,792	1,749,977	1,752,165
Investment	16,268,930	16,365,514	16,370,708	16,378,097	16,398,569	16,419,067	16,439,591	16,460,141	16,480,716	16,501,317	16,521,943	16,542,596
Total	23,534,554	25,706,429	25,327,311	24,464,129	23,388,794	22,231,013	21,109,244	20,245,229	19,741,195	24,077,248	23,854,959	23,424,766

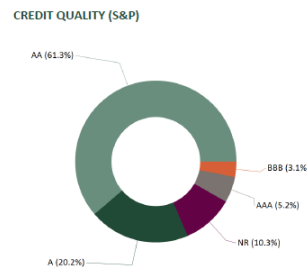
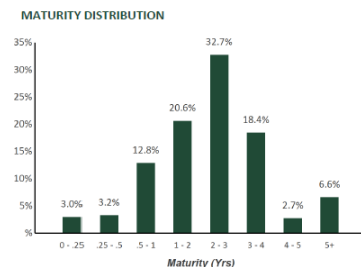
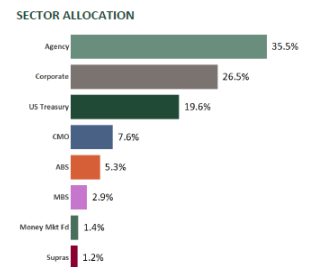


Mammoth Community Water District
Account #10652

Portfolio Summary
As of July 31, 2020



PORTFOLIO CHARACTERISTICS		ACCOUNT SUMMARY		TOP ISSUERS	
Average Modified Duration	2.02	Reg. Values as of 6/30/20	End Values as of 7/31/20	Government of United States	19.6%
Average Coupon	2.14%	Market Value	16,370,708	Federal Home Loan Bank	15.2%
Average Purchase YTM	1.92%	Accrued Interest	74,919	Federal National Mortgage Assoc	13.6%
Average Market YTM	0.36%	Total Market Value	16,445,626	Federal Home Loan Mortgage Corp	11.5%
Average S&P/Moody Rating	AA/Aa1	Income Earned	26,905	Federal Farm Credit Bank	2.0%
Average Final Maturity	3.27 yrs	Cont/WD	-35,461	PNC Financial Services Group	1.6%
Average Life	2.08 yrs	Par	15,779,446	Apple Inc	1.4%
		Book Value	15,893,758	General Dynamics Corp	1.4%
		Cost Value	15,925,209	Total	66.3%



TOTAL RATE OF RETURN	Annualized								
	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	1/31/2019
Mammoth Community Water District	0.19%	0.81%	3.38%	4.76%	N/A	N/A	N/A	N/A	4.72%
ICE BAML 0-5 Yr US Treasury Index	0.13%	0.29%	3.58%	4.84%	N/A	N/A	N/A	N/A	4.77%



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	07/01/2020	31846V203	0.98	First American Govt Obligation Fund Class Y	1.000	0.01%	0.98	0.00	0.98	0.00
Purchase	07/07/2020	31846V203	958.75	First American Govt Obligation Fund Class Y	1.000	0.01%	958.75	0.00	958.75	0.00
Purchase	07/10/2020	3135G05G4	285,000.00	FNMA Note 0.25% Due 7/10/2023	99.785	0.32%	284,387.25	0.00	284,387.25	0.00
Purchase	07/10/2020	31846V203	111,114.28	First American Govt Obligation Fund Class Y	1.000	0.01%	111,114.28	0.00	111,114.28	0.00
Purchase	07/10/2020	31846V203	707.17	First American Govt Obligation Fund Class Y	1.000	0.01%	707.17	0.00	707.17	0.00
Purchase	07/10/2020	31846V203	481.90	First American Govt Obligation Fund Class Y	1.000	0.01%	481.90	0.00	481.90	0.00
Purchase	07/12/2020	31846V203	1,815.00	First American Govt Obligation Fund Class Y	1.000	0.01%	1,815.00	0.00	1,815.00	0.00
Purchase	07/15/2020	31846V203	170.00	First American Govt Obligation Fund Class Y	1.000	0.01%	170.00	0.00	170.00	0.00
Purchase	07/15/2020	31846V203	201.04	First American Govt Obligation Fund Class Y	1.000	0.01%	201.04	0.00	201.04	0.00
Purchase	07/15/2020	31846V203	485.00	First American Govt Obligation Fund Class Y	1.000	0.01%	485.00	0.00	485.00	0.00
Purchase	07/15/2020	31846V203	200,248.34	First American Govt Obligation Fund Class Y	1.000	0.01%	200,248.34	0.00	200,248.34	0.00
Purchase	07/15/2020	31846V203	926.24	First American Govt Obligation Fund Class Y	1.000	0.01%	926.24	0.00	926.24	0.00
Purchase	07/15/2020	31846V203	518.38	First American Govt Obligation Fund Class Y	1.000	0.01%	518.38	0.00	518.38	0.00
Purchase	07/15/2020	31846V203	362.00	First American Govt Obligation Fund Class Y	1.000	0.01%	362.00	0.00	362.00	0.00
Purchase	07/15/2020	31846V203	422.46	First American Govt Obligation Fund Class Y	1.000	0.01%	422.46	0.00	422.46	0.00
Purchase	07/15/2020	31846V203	2,496.05	First American Govt Obligation Fund Class Y	1.000	0.01%	2,496.05	0.00	2,496.05	0.00

Transaction Ledger

As of July 31, 2020



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	07/15/2020	31846V203	1,336.64	First American Govt Obligation Fund Class Y	1.000	0.01%	1,336.64	0.00	1,336.64	0.00
Purchase	07/15/2020	31846V203	6,501.15	First American Govt Obligation Fund Class Y	1.000	0.01%	6,501.15	0.00	6,501.15	0.00
Purchase	07/15/2020	31846V203	11,386.79	First American Govt Obligation Fund Class Y	1.000	0.01%	11,386.79	0.00	11,386.79	0.00
Purchase	07/15/2020	31846V203	14,804.00	First American Govt Obligation Fund Class Y	1.000	0.01%	14,804.00	0.00	14,804.00	0.00
Purchase	07/17/2020	31846V203	595.33	First American Govt Obligation Fund Class Y	1.000	0.01%	595.33	0.00	595.33	0.00
Purchase	07/19/2020	31846V203	6,656.25	First American Govt Obligation Fund Class Y	1.000	0.01%	6,656.25	0.00	6,656.25	0.00
Purchase	07/20/2020	31846V203	129.33	First American Govt Obligation Fund Class Y	1.000	0.01%	129.33	0.00	129.33	0.00
Purchase	07/21/2020	31846V203	2,880.00	First American Govt Obligation Fund Class Y	1.000	0.01%	2,880.00	0.00	2,880.00	0.00
Purchase	07/22/2020	31846V203	100,000.00	First American Govt Obligation Fund Class Y	1.000	0.01%	100,000.00	0.00	100,000.00	0.00
Purchase	07/22/2020	31846V203	1,300.00	First American Govt Obligation Fund Class Y	1.000	0.01%	1,300.00	0.00	1,300.00	0.00
Purchase	07/23/2020	3137EAET2	170,000.00	FHLMC Note 0.125% Due 7/25/2022	99.774	0.24%	169,615.80	0.00	169,615.80	0.00
Purchase	07/23/2020	31846V203	1,562.50	First American Govt Obligation Fund Class Y	1.000	0.01%	1,562.50	0.00	1,562.50	0.00
Purchase	07/24/2020	31846V203	5,119.00	First American Govt Obligation Fund Class Y	1.000	0.01%	5,119.00	0.00	5,119.00	0.00
Purchase	07/27/2020	31846V203	687.50	First American Govt Obligation Fund Class Y	1.000	0.01%	687.50	0.00	687.50	0.00
Purchase	07/27/2020	31846V203	1,476.61	First American Govt Obligation Fund Class Y	1.000	0.01%	1,476.61	0.00	1,476.61	0.00
Purchase	07/27/2020	31846V203	772.49	First American Govt Obligation Fund Class Y	1.000	0.01%	772.49	0.00	772.49	0.00

Transaction Ledger

As of July 31, 2020



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	07/27/2020	31846V203	1,410.77	First American Govt Obligation Fund Class Y	1.000	0.01%	1,410.77	0.00	1,410.77	0.00
Purchase	07/27/2020	31846V203	1,356.67	First American Govt Obligation Fund Class Y	1.000	0.01%	1,356.67	0.00	1,356.67	0.00
Purchase	07/27/2020	31846V203	1,425.52	First American Govt Obligation Fund Class Y	1.000	0.01%	1,425.52	0.00	1,425.52	0.00
Purchase	07/27/2020	31846V203	1,885.99	First American Govt Obligation Fund Class Y	1.000	0.01%	1,885.99	0.00	1,885.99	0.00
Purchase	07/27/2020	31846V203	1,232.96	First American Govt Obligation Fund Class Y	1.000	0.01%	1,232.96	0.00	1,232.96	0.00
Purchase	07/27/2020	31846V203	556.94	First American Govt Obligation Fund Class Y	1.000	0.01%	556.94	0.00	556.94	0.00
Purchase	07/29/2020	31846V203	1,175.00	First American Govt Obligation Fund Class Y	1.000	0.01%	1,175.00	0.00	1,175.00	0.00
Purchase	07/30/2020	31846V203	2,600.00	First American Govt Obligation Fund Class Y	1.000	0.01%	2,600.00	0.00	2,600.00	0.00
Purchase	07/31/2020	31846V203	9,296.88	First American Govt Obligation Fund Class Y	1.000	0.01%	9,296.88	0.00	9,296.88	0.00
Subtotal			952,055.91				951,058.96	0.00	951,058.96	0.00
Short Sale	07/10/2020	31846V203	-284,387.25	First American Govt Obligation Fund Class Y	1.000		-284,387.25	0.00	-284,387.25	0.00
Subtotal			-284,387.25				-284,387.25	0.00	-284,387.25	0.00
TOTAL ACQUISITIONS			667,668.66				666,671.71	0.00	666,671.71	0.00
DISPOSITIONS										
Closing Purchase	07/10/2020	31846V203	-284,387.25	First American Govt Obligation Fund Class Y	1.000		-284,387.25	0.00	-284,387.25	0.00
Subtotal			-284,387.25				-284,387.25	0.00	-284,387.25	0.00
Sale	07/10/2020	31846V203	284,387.25	First American Govt Obligation Fund Class Y	1.000	0.01%	284,387.25	0.00	284,387.25	0.00



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
DISPOSITIONS										
Sale	07/10/2020	912828Q78	50,000.00	US Treasury Note 1.375% Due 4/30/2021	100.988	0.15%	50,494.14	132.64	50,626.78	444.03
Sale	07/10/2020	912828XM7	60,000.00	US Treasury Note 1.625% Due 7/31/2020	100.094		60,056.25	431.25	60,487.50	41.30
Sale	07/23/2020	31846V203	169,615.80	First American Govt Obligation Fund Class Y	1.000	0.01%	169,615.80	0.00	169,615.80	0.00
Subtotal			564,003.05				564,553.44	563.89	565,117.33	485.33
Paydown	07/10/2020	17318UAD6	0.00	Citigroup Commercial Mtg Trust 2012- GC8 A4 3.024% Due 9/10/2045	100.000		0.00	481.90	481.90	0.00
Paydown	07/10/2020	36198FAE2	0.00	GS Mortgage Securities Trust 2013- GC14 A5 4.243% Due 8/10/2046	100.000		0.00	707.17	707.17	0.00
Paydown	07/15/2020	02582JHJ2	0.00	American Express Credit Trust 2017-6 A 2.04% Due 5/15/2023	100.000		0.00	170.00	170.00	0.00
Paydown	07/15/2020	161571HE7	200,000.00	Chase Issuance Trust 2016-A4 A4 1.49% Due 7/15/2022	100.000		200,000.00	248.34	200,248.34	0.00
Paydown	07/15/2020	3128MEMN8	847.72	FHLMC FG G15565 3% Due 10/1/2030	100.000		847.72	78.52	926.24	0.00
Paydown	07/15/2020	3128PTJY2	512.24	FHLMC FG J13879 3.5% Due 12/1/2020	100.000		512.24	6.14	518.38	0.00
Paydown	07/15/2020	3128PTM85	356.27	FHLMC FG J13983 3.5% Due 1/1/2021	100.000		356.27	5.73	362.00	0.00
Paydown	07/15/2020	31307PEF2	358.06	FHLMC FG J32834 2.5% Due 9/1/2030	100.000		358.06	64.40	422.46	0.00
Paydown	07/15/2020	31307PNB1	2,381.68	FHLMC FG J33086 3% Due 11/1/2030	100.000		2,381.68	114.37	2,496.05	0.00
Paydown	07/15/2020	3132KFBZ4	1,241.84	FHLMC FG V60956 2.5% Due 9/1/2030	100.000		1,241.84	94.80	1,336.64	0.00
Paydown	07/15/2020	43811BAC8	6,459.72	Honda Auto Receivables Trust 2017-2 A3 1.68% Due 8/16/2021	100.000		6,459.72	41.43	6,501.15	0.00



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
DISPOSITIONS										
Paydown	07/15/2020	47789JAD8	0.00	John Deere Owner Trust 2019-A A3 2.91% Due 7/17/2023	100.000		0.00	485.00	485.00	0.00
Paydown	07/15/2020	65478WAE5	11,335.34	Nissan Auto Receivables Trust 2016-C A4 1.38% Due 1/17/2023	100.000		11,335.34	51.45	11,386.79	0.00
Paydown	07/15/2020	65479JAD5	0.00	Nissan Auto Receivables Owner 2019-C A3 1.93% Due 7/15/2024	100.000		0.00	201.04	201.04	0.00
Paydown	07/15/2020	89238KAD4	14,630.61	Toyota Auto Receivables Trust 2017-D A3 1.93% Due 1/18/2022	100.000		14,630.61	173.39	14,804.00	0.00
Paydown	07/17/2020	61762MBW0	0.00	Morgan Stanley BAML Trust 2013-C10 A4Due 7/15/2046	100.000		0.00	595.33	595.33	0.00
Paydown	07/20/2020	92348AAA3	0.00	Verizon Owner Trust 2019-C A1A 1.94% Due 4/22/2024	100.000		0.00	129.33	129.33	0.00
Paydown	07/21/2020	17305EFM2	0.00	Citibank Credit Card Issuance 2014-A1 A1 2.88% Due 1/23/2023	100.000		0.00	2,880.00	2,880.00	0.00
Paydown	07/27/2020	3137B3NX2	0.00	FHLMC K031 A2Due 4/25/2023	100.000		0.00	687.50	687.50	0.00
Paydown	07/27/2020	3137BFDQ1	551.61	FHLMC K717 A2 2.991% Due 9/25/2021	100.000		551.61	925.00	1,476.61	0.00
Paydown	07/27/2020	3138ETA55	684.99	FNMA FN AL8127 2% Due 1/1/2031	100.000		684.99	87.50	772.49	0.00
Paydown	07/27/2020	3138WE3R8	1,310.48	FNMA FN AS5307 3% Due 7/1/2030	100.000		1,310.48	100.29	1,410.77	0.00
Paydown	07/27/2020	3138WE5U9	1,257.34	FNMA FN AS5358 3% Due 7/1/2030	100.000		1,257.34	99.33	1,356.67	0.00
Paydown	07/27/2020	3138YDAS8	1,356.16	FNMA FN AY0016 2.5% Due 1/1/2030	100.000		1,356.16	69.36	1,425.52	0.00
Paydown	07/27/2020	3138YR6T0	1,780.78	FNMA FN AZ0881 2.5% Due 7/1/2030	100.000		1,780.78	105.21	1,885.99	0.00
Paydown	07/27/2020	3138YTMT8	1,139.75	FNMA FN AZ2169 2.5% Due 7/1/2030	100.000		1,139.75	93.21	1,232.96	0.00



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
DISPOSITIONS										
Paydown	07/27/2020	31418BLL8	410.65	FNMA FN MA2130 3.5% Due 12/1/2029	100.000		410.65	146.29	556.94	0.00
Subtotal			246,615.24				246,615.24	8,842.03	255,457.27	0.00
Maturity	07/22/2020	94974BGM6	100,000.00	Wells Fargo Corp Note 2.6% Due 7/22/2020	100.000		100,000.00	0.00	100,000.00	0.00
Subtotal			100,000.00				100,000.00	0.00	100,000.00	0.00
Security Withdrawal	07/01/2020	31846V203	33,824.96	First American Govt Obligation Fund Class Y	1.000		33,824.96	0.00	33,824.96	0.00
Security Withdrawal	07/06/2020	31846V203	1,500.00	First American Govt Obligation Fund Class Y	1.000		1,500.00	0.00	1,500.00	0.00
Security Withdrawal	07/27/2020	31846V203	136.42	First American Govt Obligation Fund Class Y	1.000		136.42	0.00	136.42	0.00
Subtotal			35,461.38				35,461.38	0.00	35,461.38	0.00
TOTAL DISPOSITIONS			661,692.42				662,242.81	9,405.92	671,648.73	485.33
OTHER TRANSACTIONS										
Interest	07/07/2020	3135G0X24	120,000.00	FNMA Note 1.625% Due 1/7/2025	0.000		958.75	0.00	958.75	0.00
Interest	07/12/2020	02665WBF7	220,000.00	American Honda Finance Note 1.65% Due 7/12/2021	0.000		1,815.00	0.00	1,815.00	0.00
Interest	07/19/2020	3135G0T94	350,000.00	FNMA Note 2.375% Due 1/19/2023	0.000		4,156.25	0.00	4,156.25	0.00
Interest	07/19/2020	78012KKU0	200,000.00	Royal Bank of Canada Note 2.5% Due 1/19/2021	0.000		2,500.00	0.00	2,500.00	0.00
Interest	07/22/2020	94974BGM6	100,000.00	Wells Fargo Corp Note 2.6% Due 7/22/2020	0.000		1,300.00	0.00	1,300.00	0.00
Interest	07/23/2020	61744YAN8	100,000.00	Morgan Stanley Note 3.125% Due 1/23/2023	0.000		1,562.50	0.00	1,562.50	0.00
Interest	07/24/2020	06053FAA7	100,000.00	Bank of America Corp Note 4.1% Due 7/24/2023	0.000		2,050.00	0.00	2,050.00	0.00

Transaction Ledger

As of July 31, 2020



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
OTHER TRANSACTIONS										
Interest	07/24/2020	949746SK8	200,000.00	Wells Fargo Company Callable Note 1X 1/24/2023 3.069% Due 1/24/2023	0.000		3,069.00	0.00	3,069.00	0.00
Interest	07/29/2020	91159HHL7	100,000.00	US Bancorp Callable Note 1X 12/29/2020 2.35% Due 1/29/2021	0.000		1,175.00	0.00	1,175.00	0.00
Interest	07/30/2020	747525AR4	200,000.00	Qualcomm Inc Callable Note Cont 12/30/2022 2.6% Due 1/30/2023	0.000		2,600.00	0.00	2,600.00	0.00
Interest	07/31/2020	9128285Z9	290,000.00	US Treasury Note 2.5% Due 1/31/2024	0.000		3,625.00	0.00	3,625.00	0.00
Interest	07/31/2020	912828V72	325,000.00	US Treasury Note 1.875% Due 1/31/2022	0.000		3,046.88	0.00	3,046.88	0.00
Interest	07/31/2020	912828Y87	300,000.00	US Treasury Note 1.75% Due 7/31/2024	0.000		2,625.00	0.00	2,625.00	0.00
Subtotal			2,605,000.00				30,483.38	0.00	30,483.38	0.00
Dividend	07/01/2020	31846V203	216,278.83	First American Govt Obligation Fund Class Y	0.000		0.98	0.00	0.98	0.00
Subtotal			216,278.83				0.98	0.00	0.98	0.00
TOTAL OTHER TRANSACTIONS			2,821,278.83				30,484.36	0.00	30,484.36	0.00

Construction Permits

Construction activity on projects with construction permits continues to be consistent and considerable. Construction permit work activity highlights include some of the following:

- **Snowcreek VII** - Multifamily residential project continuing on a new tract map, Snowcreek VII, Creekhous Phase 2 and Phase 3; will be upgraded and served by a new 6" meter
- **Five-Forty OMR** - Mixed-use planned development has 7 buildings (predominantly residential), with a commercial office space and a hair salon; inspections continue
- **Mono County Civic Center** - Conditions of approval for the Connection Permit have been met. Water and sewer as-built drawings have been received and accepted. Improvements have been accepted and transferred into MCWD ownership.
- **Mammoth Elementary School** - Additions and modernizations continue
- **Mammoth Creek Inn** - Adding 12 new hotel units within 2 new buildings served by an existing 1.5" meter
- **Obsidian Townhomes** – Formally known as Tallus - Site improvements in preparation for the construction of 9 additional duplex buildings served by a new 2" meter to complete buildout
- **Lakeview Townhomes** - A six-unit, multi-family planned unit development on Lakeview Boulevard

District Projects

- **Exploratory Borehole - (Well 32)** - Construction and testing of the Well 32 exploratory borehole began the second week of June. Work on the exploratory borehole was delayed when the drilling crew encountered a layer of unconsolidated sand, forcing them to reevaluate the drilling method. After the District approved two change orders, the contractor resumed drilling. As of Thursday August 6th, the exploratory borehole has been drilled, and zone testing has been conducted. **Preliminary results indicate that we could reasonably expect to see the well produce 1,500 gpm if developed at its current depth of 860-feet. With water quality tests showing good results, work is now underway to develop the exploratory borehole into a production well.**
- **Center Street Monitoring Well** – The District is funding a shallow groundwater monitoring well between MCWD Well 17 and the preferred BLM 2 site which would be added to the GMRP. This is consistent with monitoring plan objectives and would increase stakeholder acceptance of the overall plan. This well would increase the security of MCWD groundwater water supply by detecting changes in shallow groundwater between the geothermal production area and MCWD groundwater supply wells that may be correlated with changes in the other GMRP monitoring wells including the BLM2 well pair. Draft easement documents have been prepared and negotiations are underway for a monitoring well site.
- **Monitoring Well BLM2** - The BLM continues to work on securing two well sites near Old Shady Rest Campground for the addition of a dual nested well pair and a deep well. Well development activities are pending issuance of Special Use permits from the USFS for construction of the monitoring wells.
- **Wastewater Treatment Plant Emergency Power** – The scope of this project is to have the existing emergency generator power additional treatment processing loads and to increase capacity and functionality. The preparation work has been completed and the remaining work will be scheduled when the plant can be depowered for an estimated six hour period; likely this coming fall.
- **Laurel Pond Monitoring Well replacements** - Staff continue to do prep work ahead of drilling the replacement wells scheduled for this fall. The requested geophysical survey has been completed and due to the findings, two wells were relocated to better suited locations. The USGS has conducted their

archeological review and the results are expected by the end of August 2020. Drillers are submitting quotes and once permission from USFS is granted, the selection process will begin with a completion date being sometime by the end of fall 2020.

- **Biosolids Dewatering and Hauling** - The RFQ for hauling sludge to the Nevada landfill went out on June 5 we received 2 quotes from local contractors on July 10th. A Notice of Award has been issued to Chuck Villar Construction, Inc. who submitted the lowest quote. The District is awaiting the return of a signed Service Agreement and valid Proof of Insurance. Solids hauling trailers have been ordered and are expected to be delivered mid-November. The hope is to be hauling sludge to Nevada by the end of the year. New dewatering equipment has been ordered and installation is planned for this coming fall.

Department Activities

- **Waste Discharge Requirements (WDRs)** – Work continues with consultants on requirements for effluent from the Wastewater Treatment Plant (WWTP).
- **Lake Mary Dam Outlet** – In April 2020 the USFS presented MCWD staff with a new Dam Hazard Analysis for the Lake Mary Dam. The topic was then brought to the MCWD Board for discussion and direction at a Special Board meeting. Discussion revolved around the potential for District participation in a basin-wide study, a USFS improvement project to harden the Lake Mary Dam against a historic storm event, and interim high flow mitigation measures. As a result of direction from the Board, staff reached out to the USFS regarding the benefits of installing a remotely operated gate to replace the one remaining radial arm gate at the Lake Mary outlet structure as a mitigation measure and also communicated to the USFS that they would need to see a more shovel ready project before considering participation. Recently the USFS has responded to the District on a number of Lakes Basin items including the permit for District operations of the spillway equipment on Lake Mary Dam. The District is presently working on a formal response to the USFS requests.
- **USGS-Proposed Communications Tower and Lease** – The USGS currently leases space from the District for office and computer space, communications equipment, and GPS antennas. USGS staff has approached the District with a request to construct a new 60-foot tall communications tower on District property to upgrade their equipment and system reliability. The project would be funded by the California Volcano Observatory. This project may require permitting and environmental (CEQA) analysis through the Town of Mammoth Lakes Planning process, and will also require NEPA because it would be federally funded. Please see two figures below showing the general concept. Staff desires Board feedback on the addition of a 60' antenna tower on District property before continuing discussions with USGS staff to further define the scope and process. The District would share use of the tower with the USGS, which would improve MCWD's communication control and alarm systems.



Figure 1. Proposed 60-foot Communications Tower Site



Figure 2. Proposed 60-foot Communications Tower

July 2020 Permit and Rebate Activity

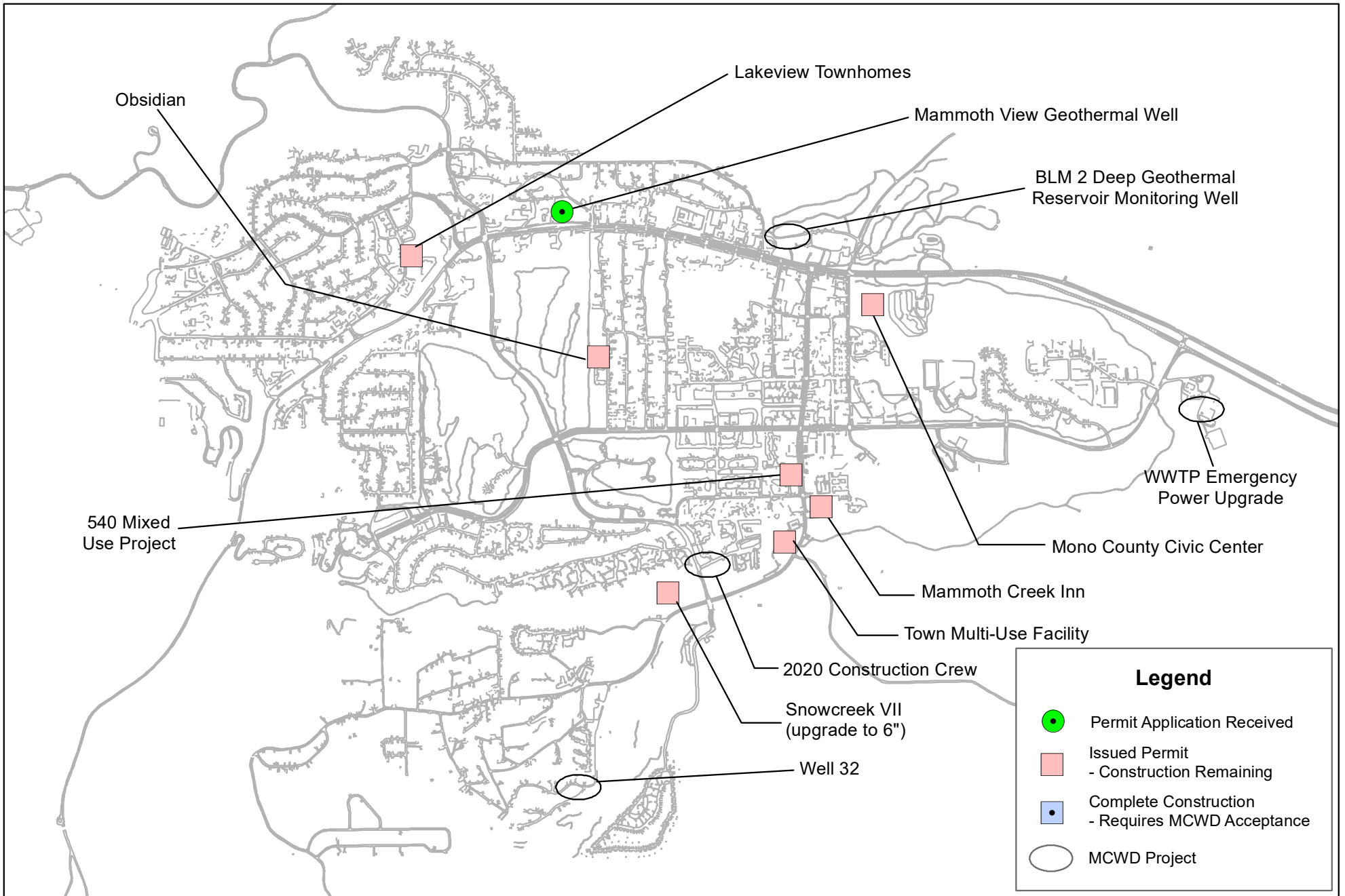
Connection Permits Issued	7
Construction Permits Issued	1
Permits Ready to Issue (Waiting to be picked up)	16
Connection Permits In Plan Check (Under Review)	3
Construction Permits In Plan Check (Under Review)	4
HET & HECW & HEDW Rebates Issued	30

Permit Scope of Work Summary

Remodel/Addition	13
New Single Family Residence	6
Commercial Tenant Improvements	2
New Condominiums or Apartments	6
Industrial	4
Irrigation/Landscape	0
Final Inspections	3

New Meters Purchased in July

$\frac{3}{4}$ "	1"	1.5"	2"	4"	6"
0	3	0	0	0	0



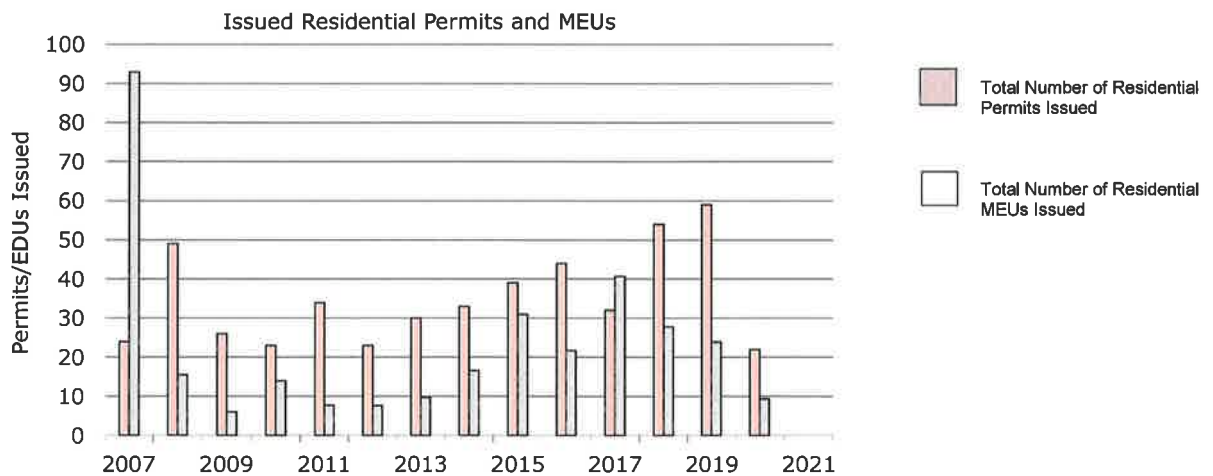
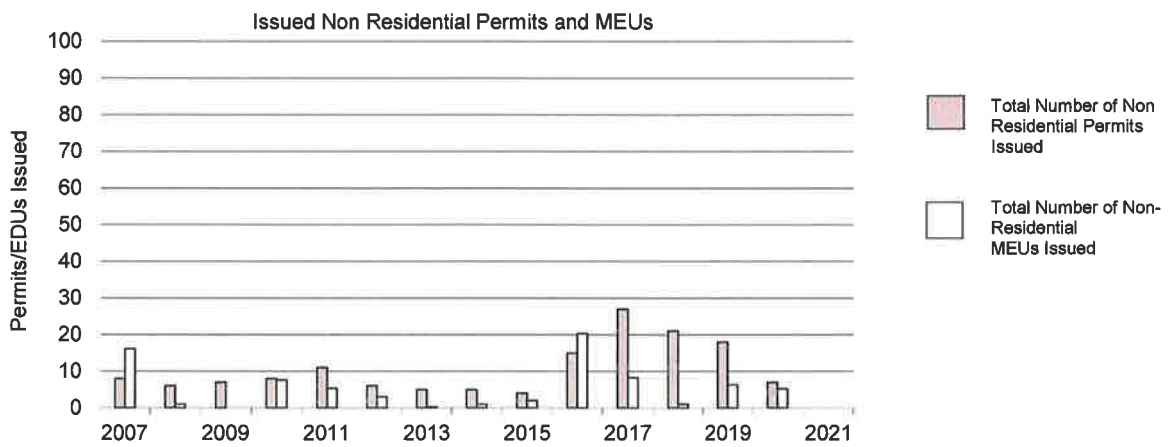
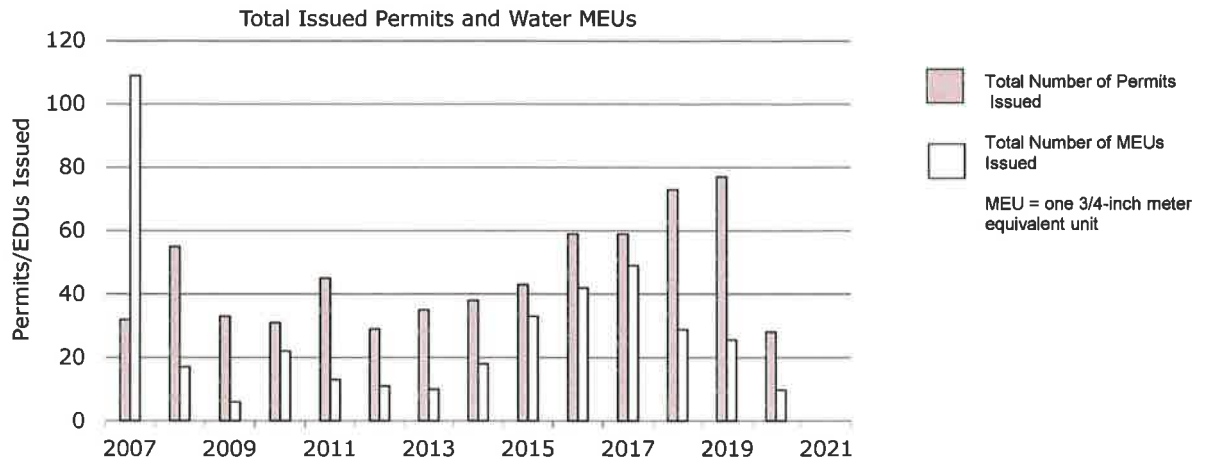
Mammoth Community Water District
 P.O. Box 597, Mammoth Lakes, CA 93546
 (760) 934-2596 FAX: (760) 934-2143

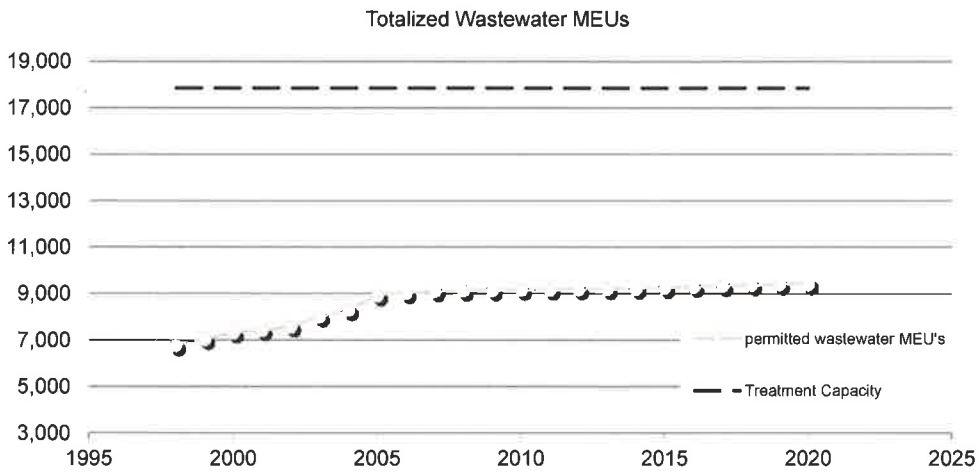
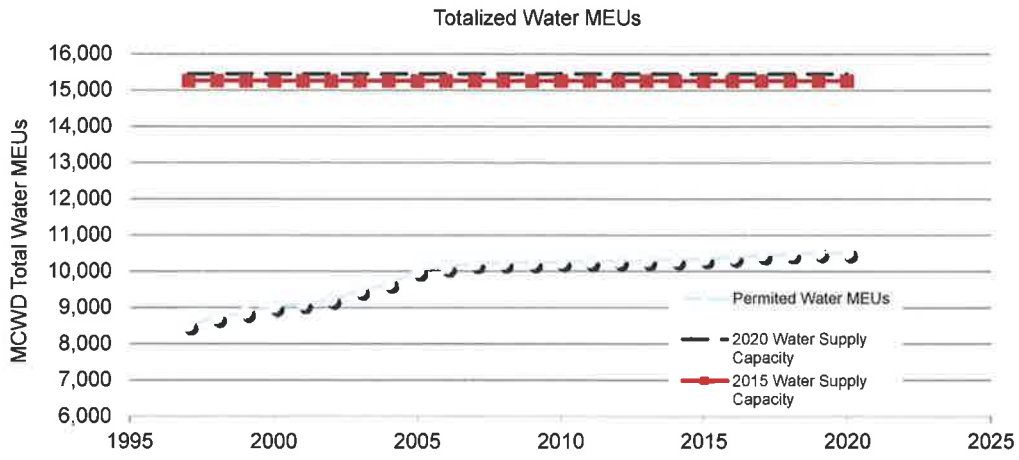
Construction Permits and Projects - August 2020

Engineering Department Report



0 500 1,000 2,000 Feet





Executive Summary

The final Tyler Technologies Enterprise Resource Planning (ERP) SaaS contract has been approved. The next step will be to develop an implementation schedule. Staff are continuing to evaluate an R900 Transition Plan from Ferguson/Neptune in preparation for MCWD to move from R450 to R900 collector and endpoint meter reading system technology. MCWD is awaiting delivery of the first batch of R900 inventory and two gateways to implement the R900 pilot study this fall. We are transitioning from NSight R450 software to the new Neptune 360 platform. Several staff members participated in Usage, Leak, and Billing training sessions with the new software. ISD has also assumed responsibility for managing District issued cell phone accounts. All District issued iPads and phones have been consolidated under one carrier to achieve cost savings. Lastly, the workstation replacement program continues with nine PCs being ordered and received during the past month.

Hardware Systems

- Ongoing meetings and discussions with Ferguson/Neptune regarding a Transition Plan proposal to install two R900 Collectors on the MCWD AMI System this Fall under a pilot study for R900 endpoint technology; MCWD staff contacted all R900 references from snowy and/or mountainous environments, and overall responses were positive regarding transition from R450 and performance of R900 in their respective environments. Additionally, evaluated existing R450 inventory levels and worked with Neptune to provide twenty-five integrated R900 units that will be deployed at strategic locations identified in the study.
- Ordered and received nine PCs under current Workstation Replacement Program; two remote access laptops, one rugged field laptop, and six office desktops. All three laptops have been setup and deployed, with six desktop installs remaining.
- ISD assumed administration for all District cell phone accounts and hardware; four existing MCWD AT&T phones were transferred to Verizon accounts, thereby consolidating all MCWD iPad and cell hardware under one carrier and achieving cost savings for the District.
- Ordered and deployed extra webcams, monitors and peripheral equipment as needed to support COVID remote work staff arrangements
- Completed all hardware setup (PC, VPN laptop, iPad, VoIP Phone) for new MCWD District Engineer
- Ongoing hardware support, maintenance, and updates

Software Systems

- The next step with the Tyler Technologies ERP is to develop an implementation schedule. In the meantime datasets are being prepared for the software transition. Full implementation is expected to be complete mid to late 2021.
- Worked with Neptune Technology Group on MCWD data transfer from NSight R450 to Neptune 360 software application, conducted Leak/Usage and Billing/Finance training sessions for MCWD staff using the software, troubleshoot multiple query issues with compound meters, multipliers, etc.
- Resolved Premise Key and Meter ID field name issue with Springbrook 7 export file as it was re-configured for Neptune 360 import and query by Meter ID function
- Worked with Neptune and Water Smart technical support to configure data feed intervals from Neptune 360 into Water Smart, ongoing testing and troubleshooting

- Re-scheduled MS Server 2012 to MS Server 2019 Operating System upgrade on MCWDSVR12 server for weekend of August 14th during non-business hours
- Ongoing software support, maintenance, and updates

Administrative

- Facilitated technology access needs for all staff to attend monthly MCWD Staff Meetings via Zoom
- Performed annual review activities for both ISD positions, IS Manager and Sr. Administrative Analyst
- ISD working with Engineering to update several Forms: Construction Permit and Fees and Charges, Email Green Code Upgrade Application, Email New Structure Connection Permit Application, Email Remodel Addition Application, and Landscape Irrigation Permit Application.
- ISD and Plant Maintenance evaluating solution for problematic A/C Unit in MCWD Server Room
- Continued administration of VoIP phones, iPads, laptops

Network

- Managing and monitoring VPN connections and devices as COVID-19 situation continues to evolve
- Whitelisted all CPS Human Resource domains for delivery of MCWD Employment Engagement Survey to MCWD Exchange Inboxes; tested and verified delivery prior to survey launch on 8/3/20.
- Completed departmental trainings for Reasonable Suspicion for Supervisors for Drugs and Alcohol and Fire Safety Classroom and Field Exercise requirements
- All network systems secure, no data loss or intrusions

GIS

- MLFPD Hydrant Collector application being used in the field to facilitate GIS hydrant fire flow information between MCWD and MLFPD, calculated hydrant flow data received to date this summer and delivered back to MLFPD
- Created Quick Reference Guide (QRG) for FOG Program
- Established FDO (Feature Data Object) Direct Connection between AutoCAD and MCWD GIS Master SDE for real-time updates of base map data within AutoCAD Civil 3D
- Backflow Specialties Inc. (BSI) has completed the Sumer 2020 Backflow Survey using the Backflow Collector application created by MCWD ISD; overall the Collector application proved beneficial in the field for BSI to locate and edit sites as needed. Data is now being cleaned and assimilated to use the new Backflow GIS layer for Tyler implementation and serve as a tool for ongoing Backflow program administration.
- Produced several versions of Center Street Proposed Monitoring Well Maps
- Hosted internal MCWD Maintenance Meeting to discuss representation of water distribution lines that cross but do not connect and how best to symbolize these occurrences to more accurately depict Pressure Zone impacts in the GIS, an agreed solution is currently being implemented.
- August Monthly Permits and Projects Map for Engineering Department

Websites

- Developed new MCWD Intranet site on WordPress platform; site went live for all staff on 8/11/20
- Mammoth Creek Streamflow Data ending 7/31/20 to Surface Water page
- Posted and managed MCWD Job Bulletins on Employment page and MCWD Facebook page

MAMMOTH COMMUNITY WATER DISTRICT

Information Systems Report

August 2020

Agenda Item: B-5

08-20-2020

-
- Posted all materials related to July Board activities
 - Posted *District Engineer John Pedersen Retires After 34 Years of Service* Press Release 06-28-20
 - Continued maintenance and security for all MCWD Web Platforms: MCWD Internet, MCWD Intranet, and MCWD GIS Portal

Administration

- Continuous and ongoing activities associated with day-to-day administration, including but not limited to:
 - Administrative, organizational and operational policy development, guidelines, implementation and related day-to-day projects
 - Non-personnel and personnel-based legal matters, e.g., ADA/FEHA, COBRA/CalCOBRA, Unfair Labor Practice Charges, etc.
- Ongoing activities associated with classification maintenance plan
- Legislative/Client Update 08/2020 (provided by LCW/CSDA):
 - None to report at this time

Workforce Planning

- Ongoing facilitation of contract extra help needs (Maintenance, Operations, and Engineering Departments) filled by Sierra Employment Services
- Ongoing facilitation of Maintenance Department recruitment due to promotion
- Effective Monday, 07/27/2020, please welcome Garrett R. Higerd, District Engineer in the Engineering Department
- Ongoing monitoring of FMLA/CFRA determinations processed for statutorily protected leave and ADA/FEHA accommodation for some departments
- Ongoing monitoring of Families First Coronavirus Response Act (FFCRA) and related regulation updates
- Attend Tamarack HOA Special Board Meeting (via online) 07/12/2020
- Facilitate L'Abri COA Board Meeting (via online) 08/04/2020

Risk/Safety/Training

- Risk/Safety:
 - Process safety tailgate and wellness activity logs for 07/2020 safety incentive program
 - Monthly restock of Cal/OSHA compliant first aid safety kits at all locations
 - Continuous and ongoing activities associated with the Injury and Illness Prevention Program policy development and guidelines
 - Continuous and ongoing activities associated with manual to electronic conversion of Cal/OSHA required Hazard Communication Safety Data Sheets (SDS)
 - Schedule, coordinate, and facilitate Cal/OSHA required annual respirator fit testing by Arbor Environmental concluded Tuesday, 08/11/2020 for all required staff
 - Schedule, coordinate, and facilitate Annual Fire Extinguisher Safety Exam and Firepan Exercise, and Annual Fire Extinguisher Servicing, concluded Wednesday, 08/12/2020
 - Schedule and coordinate OSHA Class III Asbestos training conducted Tuesday, 08/18/2020, for Maintenance Department
 - Claims received and/or processed:
 - None received or processed
- Training:
 - Webcasts/onsite/offsite training processed, provided, attended, and/or proctored this month:
 - LCW - Managing COVID-19 Issues: Now and What's Next Webinar

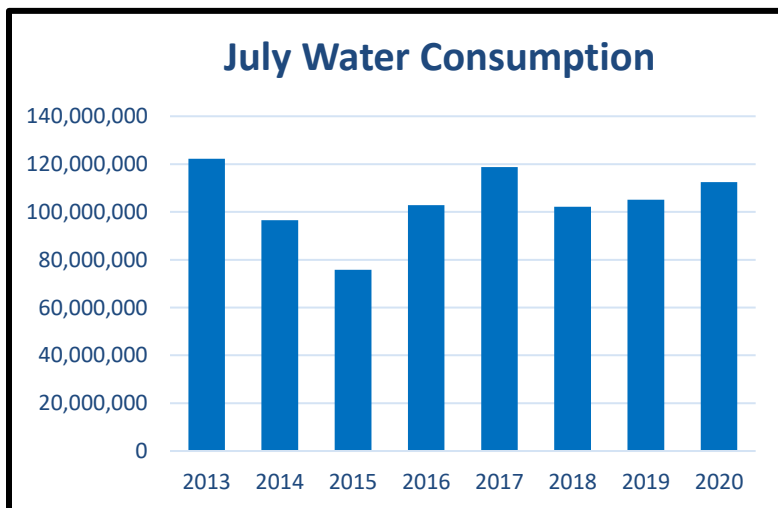
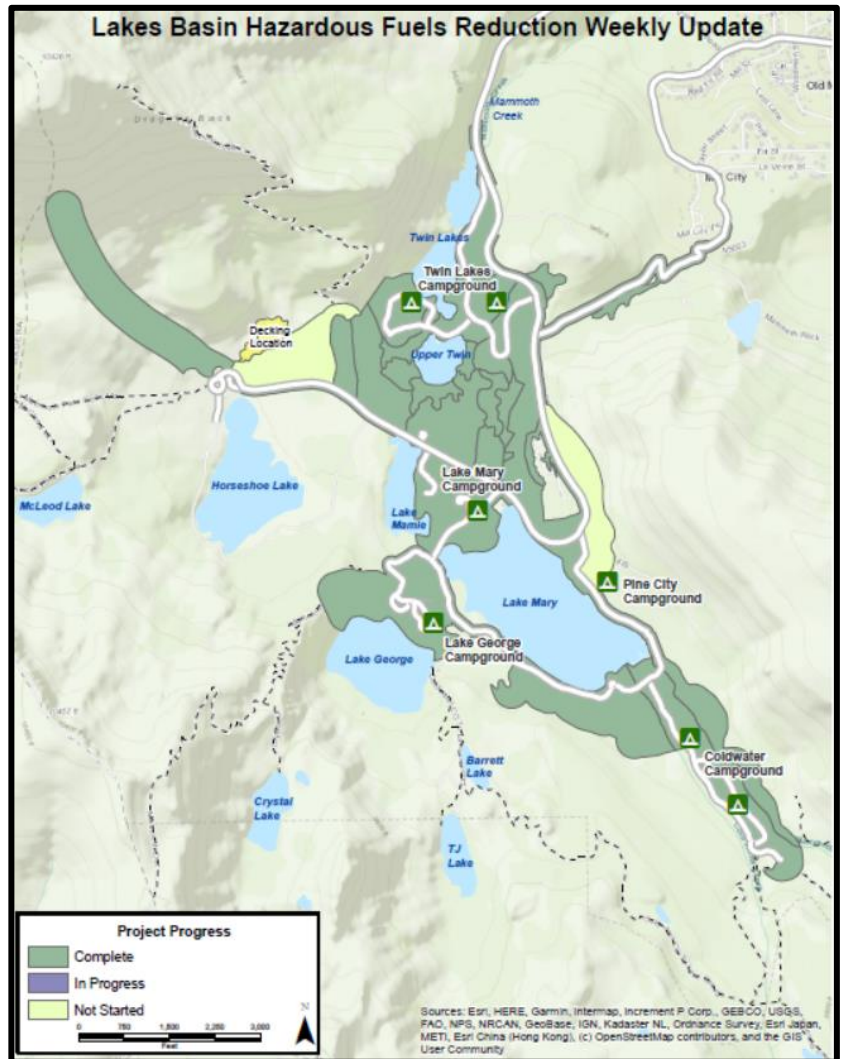
Regulatory

Lakes Basin Hazardous Fuels Reduction Project (Project)

Last summer, prior to receiving gap funding from local public agencies, there was extensive deliberation regarding prevailing wage requirements for fuels reduction work. The contractor selected to complete the project requested a ruling from the Department of Industrial Relations (DIR) on prevailing wage for the Project. A decision from the DIR is pending. Gap funding to complete the project was received from all entities that committed, including LADWP, SCE, TOML, and Mono County. However, depending on the DIR decision the original project scope may need to be amended.

Mammoth Creek Settlement Agreement

Per the settlement agreement between MCWD, CalTrout, and Department of Fish and Wildlife, concerning fishery bypass flow requirements for Mammoth Creek, MCWD is required to produce a Conservation Report annually. The draft report has been submitted for internal review and the final will be provided to CalTrout and DFW no later than August 15. Recent staffing changes at Cal Trout and effects resulting from the COVID pandemic put a hold on project plans for the settlement funds this year (a creek clean-up day). A meeting is scheduled for January 2021 for the three agencies to discuss projects to utilize some of the funds in the spring/summer of 2021.



Conservation

MCWD Customer Water Consumption

July was hot and dry, with MCWD’s weather station reporting 0 inches of precipitation. Irrigation compliance, including MAWA allocations, has been strictly enforced. The graph to the left displays total usage in July for the last 8 years. Wastewater flows indicate increased domestic usage compared to the same period in 2018 and 2019. Despite the increased occupancy and dry weather, usage is not dramatically higher. In July 2020, dedicated irrigation meters used 1.8 million gallons less than in July 2019.

Irrigation Violations

Fiscal Year	1 st Violation	2 nd Violation	3 rd Violation
Single Family Home	138	23	0
Commercial	7	3	0
Condo	27	8	1

Irrigation violations decreased as a result of customers correcting irrigation schedules in response to outreach in spring and early summer. To date, no fines have been issued. The District has issued 46 variances for daily watering to rehabilitate landscapes. Customers with dedicated irrigation meters who exceeded 125% of their allowance were notified of a violation. Staff spends significant time with irrigation accounts, as they are major contributors to irrigation demand.

Leaks

WaterSmart software continues to provide valuable analytics utilized for leak calls and irrigation violation tracking. The District continues to reach out to customers experiencing leaks above specified thresholds depending on their meter class. Response from customers receiving calls continues to be positive and significant water savings are realized through this program.

Leak Calls by Customer Class	
Single Family Home	76
Multi-Family Res.	6
Other	16

Rebate Program

Fiscal Year	2021	2020	2019
Applications Processed	82	236	212
High-efficiency Toilets	95	378	301
Clothes Washers	9	23	33
Dishwashers	15	13	N/A
Estimated Annual Savings (gallons)	719,307	2,101,514	1,862,296
Rebate Awards	\$23,362	\$80,513	\$65,645

Public Affairs and Outreach

Public Outreach

On 07-22-2020, a press release was circulated, consistent with the District’s Risk and Minimization Outbreak Response Plan, notifying the public of the decision to move to Level 2 of that plan in response to the uptick in COVID-19 cases in Mono County.

A press release regarding John Pedersen’s retirement was released on 07-29-2020. In addition, a post on Facebook notified the public of his service and retirement.

Conservation Advertisements

An advertisement reminding the public to ‘Protect our Pipes’ is running in the Mammoth Times and The Sheet for the month of August. Currently, radio ads are also running about keeping construction crews safe, irrigation schedules, and rebates.

Public Information Officer – COVID-19

The District is staying informed of changes to County, State, and federal regulations related to the pandemic. We are participating and listening to local meetings to ensure the District is up-to-date on information in our community regarding the COVID-19 pandemic.



The General Manager's report is designed to summarize important District activities and to highlight developments that may require Board action in the future.

Key activities for the month have been supporting capital improvement projects, working with local agencies to secure additional groundwater monitoring, continuing to monitor COVID-19 related issues and workforce planning.

Departmental

COVID-19 Response

- The District continues to follow County and State guidelines related to COVID-19. Management staff are staying current with the dynamic situation by participating in and monitoring local, State, and Federal meetings. The District is now operating under Risk Level #2 of the District's COVID-19 Risk Minimization and Outbreak Response Plan. Risk Level #2 provides for the following:
 - Maintaining essential water and wastewater services to the community
 - District front reception area is open to the public with modifications per Mono County Business Guidelines. All other offices are closed to the public or available by appointment only.
 - District staff working a mix of remote and normal schedules
 - Following social distancing directives
 - Face coverings are required in all building common areas
 - Daily sanitizing of hard surfaces in common area work spaces

Management continues to focus on staff communications, utilizing Zoom video conferencing to conduct a range of District meetings.

Staff Resources and Management

- Recruitment efforts were successful for filling the vacant District Engineer position, with Garrett Higerd starting in the position on July 27th
- Exploring long-term workforce planning strategies with the Maintenance Superintendent to fill a vacant position in the Treatment Plant Maintenance Division. A posting for a Plant Maintenance Mechanical Technologist is presently open and accepting applications.
- Recruitment and long-term workforce planning strategies development meetings with the Operations Superintendent due to staff retirement announcement. Blair Hafner, our lab technician of 34 years, recently announced that she will be retiring this fall with her last day of work being October 30th.
- Continued monthly Engineering, Operations, and Maintenance (EOM) collaborative meetings, reporting on and tracking progress for current and future capital projects and programs

Water Supply, Conservation, Power Production & Forecasting

Total water produced in July 2020 was 119.3 million gallons, up from 90.8 million gallons in June 2020, and up from 112.7 million gallons in July 2019. The average daily demand was 3.85 million gallons, with 38% coming from surface water and 62% from groundwater.

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-8

General Manager's Report

08-20-2020

August 2020

July stream flow requirements for Mammoth Creek were 9.9cfs. Actual flows averaged 11.7cfs, ranging from 9.2 to 17.6cfs. August flow requirements are 7.2cfs. As of August 1st Lake Mary has a balance of 450 acre feet, which is 74.3% of the District's surface water storage capacity.

July average daily wastewater flows were 1.57 mgd for a total of 48.6 million gallons for the month.

Financial Management

District water use revenue is up compared to budget projections, which has partially off-set the temporary rate reduction provided to the community due to COVID-19 restrictions and associated financial hardship. This is compared to expenses which have tracked below budgeted amounts.

In recognition of the financial hardships resulting from COVID-19 and to support the community, the District has suspended the practice of disconnecting water service due to non-payment or applying late fees. Additionally, the scheduled increase of connection fees for FY21 was suspended and a 25% discount was applied to all water and wastewater base rates for the months of May, June, and July. This provided approximately \$300k in financial relief to the District's ratepayers.

We are moving forward to sign a contract with Tyler Technologies for implementation of an upgraded enterprise resource software system. The upgrade will replace the District's existing software for financials, utility billing and payroll, and will add functionality for human resources and permitting. The expected cost is approximately \$250,000 for licenses and implementation and was included in the approved FY21 capital budget.

The Finance department continues to communicate with Raftelis Financial, Inc. with regards to continuing and completing the Wastewater Rate Study.

Other Departmental Activities

- The Engineering Department continues to support the many active and planned construction projects at the District and throughout the community. This includes work on two well projects, Well #32 and Laurel Pond Monitoring wells, as well as planned improvements to the WWTP sludge hauling and dewatering process.
- The Information Services Department (ISD) completed development of a new GIS backflow layer, provided maps in support of proposed Center Street monitoring well, and continues to support all departments as needed
- The Maintenance Department continues to meet their maintenance goals and requirements for the 2020 calendar year, in addition to a full construction schedule
- Operations Department staff continue to keep water and wastewater production in compliance with all regulations

Projects/Related

Well 32

Construction and testing of the Well #32 exploratory borehole was completed in July. Work is now underway to develop the borehole as a production well for inclusion to the District's water distribution system. The decision was made to move forward with production well development after test results estimated production flows at

1,500 gpm and also showed good water quality. Drilling work will continue through this September with final work at the well site scheduled for spring/summer 2021.

Lake Mary Dam USFS Hazard Analysis

In April 2020 the USFS presented MCWD staff with a new Dam Hazard Analysis for the Lake Mary Dam. The topic was then brought to the MCWD Board for discussion and direction at a Special Board meeting. Discussion revolved around potential District participation in a basin-wide study, USFS improvement project which would harden the Lake Mary Dam against a historic storm event and interim high flow mitigation measures. As a result of direction from the Board, staff reached out to the USFS regarding the benefits of installing a remotely operated gate at the Lake Mary outlet structure. This would replace the one remaining radial arm gate as a mitigation measure. Staff also communicated to the USFS that they'd need to see a more shovel ready project before considering participation in a basin-wide study. Recently the USFS has responded to the District on a number of Lakes Basin items including the permit for District operations of the spillway equipment on Lake Mary Dam. The District is present preparing a formal response to the USFS requests.

MCWD Water Discharge Requirements

The Lahontan Regional Water Quality Control Board's (LRWQCB) recently notified MCWD staff of their intent to review and update the District's Waste Discharge Requirements (WDRs) for effluent from the Wastewater Treatment Plant. District staff are currently engaged with consultants on strategies for updating the District's WDR.

Geothermal/Groundwater Monitoring/Proposed CD IV Expansion Project

BLM staff confirmed at the August GMRP meeting, that they are continuing to move forward with development efforts for the two wells near Old Shady Rest Campground and have applied for special use permits from the USFS for the two sites. BLM's plan calls for the development of three monitoring wells, two near Old Shady Rest Campground and a third well in the Center Street area, just south of Main Street. To complete the monitoring plan, BLM staff requested the District's assistance in developing the third well near Center Street.

As a result of BLM's request for assistance with well development on Center Street., the District's Board approved a budget amendment to fund the Center Street monitoring well. The approved funding has allowed District staff to start working to secure a site for the well, which will put the Center Street well on a parallel development track with that of the two BLM wells.

District staff continue attending collaborative meetings with local agency regulatory staff to maintain efforts to establish adequate groundwater monitoring for any notable effects from increased pumping as proposed by ORMAT's CD IV expansion project. Staff are working to facilitate changes to the existing Groundwater Monitoring and Response Plan (GMRP), which is a requirement of the CD IV geothermal expansion project in Basalt Canyon. Changes to the GMRP requested by MCWD include, adding additional monitoring wells and allowance for an 18-month baseline monitoring period prior to well production from the proposed CD IV project. The additional monitoring and baseline data would allow for better monitoring for any notable departures from baseline pressure, temperature, and water chemistry. If notable departures from baseline data are detected it would trigger a data review and analysis led by the BLM in consultation with ORMAT, MCWD, USGS, USFS, and GBUAPCD. The next GMRP meeting is scheduled for November 2021.

ORMAT continues to report that they are planning to have CD IV on line by late 2021 or early 2022. The first production well location is planned near Well 14-25, but the location could change as ORMAT pins down the scope for the first phase of the CD IV project.

ORMAT has also provided the District with a signed Non-Disclosure Agreement (NDA). The agreement allows the District to view additional proprietary data from ORMAT providing a clearer picture of the groundwater aquifer system in our area.

USGS-Proposed Communications Tower and Lease

The USGS currently leases space from the District for office and computer space, communications equipment, and antennas. USGS staff has approached the District with a request to construct a new 60' tall communications tower on District property to upgrade their equipment and system reliability. Staff desires feedback from the Board on the addition of the 60' antenna tower on District property before continuing discussions with USGS staff. The District would share use of the tower with the USGS, which would improve the reliability of the District's communication control and alarm systems. As a part of this process the District will be working with the USGS to renew the current lease agreement, which expired June 2020, for the space the USGS currently leases from the District.

Sludge Processing and Disposal

The FY21 budget includes two projects that were developed to mitigate the pending closure of the Benton landfill in 2023. First is the purchase and installation of a screw press at the WWTP to reduce the amount of water in the final sludge product. This equipment has been ordered with installation planned for this fall. Second is hauling of the District's sludge to the nearest landfill that will accept sludge, Russell Pass landfill in Nevada. Villar Construction is scheduled to start hauling to Russell Pass in December.

Tank T-6 Rehabilitation

Work on the rehabilitation of the District's surface water Clearwell, Tank T-6, is presently under way, with the project scheduled to be complete mid-September 2020.

RESOLUTION NO. 08-20-20-09

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE
MAMMOTH COMMUNITY WATER DISTRICT
AUTHORIZING COLLECTION AND REQUESTING INCLUSION OF DELINQUENT RATES,
CHARGES AND PENALTIES FOR
WATER AND SANITARY SEWER SERVICE ON THE MONO COUNTY
TAX ROLL FOR THE FORTHCOMING FISCAL YEAR
IN THE SAME MANNER AS THE DISTRICT'S GENERAL TAXES**

WHEREAS, the Revenue Bond Law of 1941, the Health and Safety Code, and the Water Code of the State of California authorize the Mammoth Community Water District ("District") to establish rates and charges for water and sewer service, to prescribe penalties for the nonpayment of those charges and to have delinquent charges and penalties collected on the County Tax Roll; and,

WHEREAS, the District has prescribed rates and charges for water and sanitary sewer service, has provided for penalties for delinquent water and sanitary sewer charges and may collect such delinquent charges on the County Tax Roll; and,

WHEREAS, a written report on the delinquent water and sanitary sewer service charges that were delinquent for more than sixty (60) days as of June 30, 2020, was filed with the District Board of Directors as required by law; and,

WHEREAS, the notice of the time and place for the public hearing on the written report was duly published and mailed as provided by law, and the Board of Directors held a public hearing on August 20, 2020, to consider all objections and protests, if any, to the written report on the delinquent charges.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Mammoth Community Water District hereby:

1. Adopts the written report of delinquent water and sanitary sewer service rates, charges and penalties attached hereto as Exhibit "A" and incorporated herein, and determines that each charge described in said report for each parcel is proper and correct.
2. Requests the Mono County Board of Supervisors to authorize the County Auditor and Tax Collector to perform the functions provided by Health and Safety Code Sections 5473.4, 5473.6, 5473.7, and 5473.9, Water Code Sections 31701.5, and the Mammoth Community Water District Code, Chapters 11 and 12, respecting the placement of said delinquent charges with the County general taxes, for the compensation at a cost not to exceed the amount set by law.

BE IT FURTHER RESOLVED that staff is hereby directed to transmit a certified copy of the Resolution to the Board of Supervisors, County of Mono.

PASSED AND ADOPTED by the Board of Directors of the Mammoth Community Water District at its regular meeting held on August 20, 2020, by the following vote:

AYES:
NAYS:
ABSENT:
ABSTAIN:

MAMMOTH COMMUNITY WATER DISTRICT

Thomas R. Smith, President
Board of Directors

ATTEST:

Mark Busby, Secretary
Board of Directors

MAMMOTH COMMUNITY WATER DISTRICT
EXHIBIT A

DELINQUENT WATER AND SEWER ACCOUNTS THROUGH JUNE 30, 2020
FOR PLACEMENT ON MONO COUNTY TAX ROLL

Revised 08-20-2020

<u>ASSESSMENT NUMBER</u>	<u>NAME</u>	<u>DELINQUENT AMOUNT</u>
022-370-012-000	West / Hindman Trust	\$402.85
033-301-096-000	C. Samuels	\$441.41
035-182-088-000	H. Ryall	\$255.81
035-252-128-000	P. Allen	\$507.10
040-013-025-000	C. Robinson	\$528.90

MAMMOTH COMMUNITY WATER DISTRICT

FINANCIAL STATEMENTS

Year Ended March 31, 2020

Mammoth Community Water District
Financial Statements
Year Ended March 31, 2020

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Mammoth Community Water District
Mammoth Lakes, California

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of the Mammoth Community Water District (the "District") as of and for the year ended March 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of the District, as of March 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages iii to viii be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Riverside, California
_____, 2020

Management's Discussion and Analysis

As management of the Mammoth Community Water District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended March 31, 2020.

Financial Highlights

- The assets of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$92,031,628 (*net position*). Of this amount, \$27,167,628 (*unrestricted net position*) may be used to meet the District's ongoing obligations to citizens and creditors.
- The total net position increased by \$2,050,296. This increase is attributable to higher than expected operating and tax revenue, lower than expected operating expenditures and the deferral of a well drilling project until fiscal year 2021.
- Capital assets, net of accumulated depreciation, decreased by \$1,148,647. This decrease reflects the net of capital projects completed in fiscal year 2020 and the depreciation of all District capital assets. Capital assets equal to \$3,041,939 were added in fiscal year 2020. Significant additions to District assets include installation of a grit removal system at the wastewater treatment plant, upgrade to the PLC system for the wastewater treatment plant, rehabilitation of a water tank and two sewer lift stations and ongoing replacement and rehabilitation of water and sewer distribution and collection systems.
- Construction in progress totals \$938,673. This reflects capital projects started but not completed within the fiscal year.
- The District's total liabilities at the end of fiscal year 2020 were \$1,104,700, of which \$410,996 is due within the next year. The District's only long-term liability is the value of accrued leave time for employees. This liability will be paid as employees take paid time off or separate from District service. Total liabilities decreased \$226,949 from last fiscal year.
- Cash and investments had a net increase of \$3,133,067. This net increase was a result of cash inflows from revenue that exceeded cash expenditures on expenses and deferred capital projects.
- Operating Revenue decreased from the prior year by \$70,600. Water and wastewater revenue decreased by \$63,008 and revenue from connection fees decreased by \$7,592. Offsetting the decrease in operating revenue, property taxes increased from the prior year by \$614,588 due to an increase in assessed valuation and collection by Mono County.
- Operating Expenses, including Depreciation and Amortization, decreased over prior year by \$476,644, a 3.5% decrease.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements, which are comprised of the following: 1) Statement of Net Position, 2) Statement of Revenues, Expenses and Changes in Net Position, 3) Statement of Cash Flows, 4) Statement of Fiduciary Assets and Liabilities and 5) Notes to the Financial Statements. This report also contains other supplementary information in addition to the basic financial statements.

The *Statement of Net Position* presents information on all of the District's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Revenues, Expenses and Changes in Net Position* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The *Statement of Cash Flows* presents information on cash receipts and payments for the fiscal year.

The *Statement of Fiduciary Assets and Liabilities* accounts for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the *Statement of Net Position* and the *Statement of Revenues, Expenses and Changes in Net Position* because the resources of those funds are not available to support the District’s own program. The accounting used for fiduciary funds is much like that used for proprietary funds.

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the data supplied in each of the specific financial statements listed above. The *Notes to the Financial Statements* can be found in pages 6-21 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information* of the District’s Water, Wastewater and New Enterprise activities.

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a District’s financial position. In the case of the District, assets exceeded liabilities and deferred inflows of resources by \$92,031,628 at the close of fiscal year 2020, an increase of 2.3% over the previous year.

By far the largest portion of the District’s net position (73%) is represented by its investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment). The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The District does not have any debt related to capital assets.

The remaining balance of *unrestricted net position*, \$27,167,628, may be used to meet the District’s ongoing obligations to citizens and creditors. The following table shows the projected capital project expenditures for the next five years:

Fiscal Year(s):	2021	2022	2023	2024	2025
Projected Capital Costs:	\$6,358,800	\$6,306,000	\$4,395,000	\$5,894,000	\$4,673,000

At the end of the current fiscal year, the District is able to report positive balances in all categories of net position. The same situation held true for the prior fiscal year.

Net Position

	<u>FY 2020</u>	<u>FY 2019</u>
Current and Other Assets	\$29,594,818	\$26,540,083
Capital Assets	<u>\$64,864,000</u>	<u>\$66,012,647</u>
 Total Assets	 <u>\$94,458,818</u>	 <u>\$92,552,730</u>
Noncurrent Liabilities	\$ 693,704	\$ 751,989
Other Liabilities	<u>\$ 410,996</u>	<u>\$ 579,660</u>
 Total Liabilities	 <u>\$ 1,104,700</u>	 <u>\$ 1,331,649</u>
 Deferred Inflows of Resources	 <u>\$ 1,322,490</u>	 <u>\$ 1,239,749</u>
Net Position:		
Net Investment in Capital Assets	\$64,864,000	\$66,012,647
Unrestricted	<u>\$27,167,628</u>	<u>\$23,968,685</u>
 Total Net Position	 <u><u>\$92,031,628</u></u>	 <u><u>\$89,981,332</u></u>

Change in Net Position

	2020	2019
Revenues:		
Water Services	\$ 3,488,811	\$ 3,584,223
Wastewater Services	2,791,303	2,758,899
Permits	305,639	313,231
Non-Operating	8,635,948	7,548,999
Total Revenues	15,221,701	14,205,352
Expenses:		
Operating:		
General and Administrative	3,217,594	3,046,519
Water Services	3,355,626	3,848,466
Wastewater Services	2,203,895	2,208,263
Depreciation and Amortization	4,394,290	4,544,821
Total Expenses	13,171,405	13,648,069
Change in Net Position	2,050,296	557,283
Net Position, Beginning	89,981,332	89,424,049
Net Position, Ending	\$ 92,031,628	\$ 89,981,332

- The District’s total water revenue (base rate and water sales) decreased by \$95,412 (-2.7%). The water rates have scheduled increases of 2% per year, but an extended winter and cool spring weather delayed the start of summer landscape irrigation with a corresponding reduction to water sales revenue. Wastewater revenue increased by \$32,404, consistent with the scheduled 1% increase in wastewater base rates.

- Factors influencing the decrease in the Water Services and Wastewater Services operating expenses include: substantial repairs to the roof of the Lake Mary water treatment plant in the previous fiscal year and reduced expenses for professional services and utilities in FY 2020.

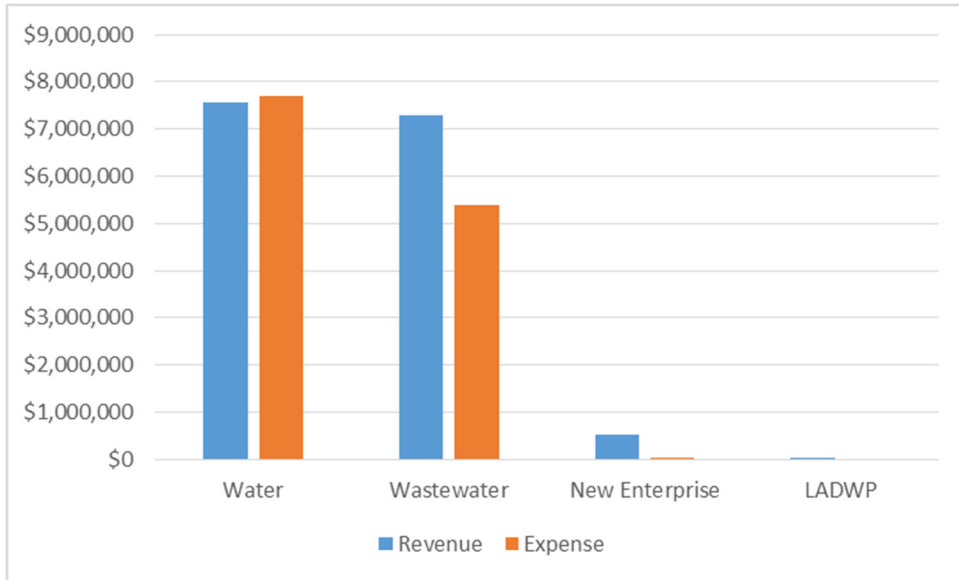
- The District’s water and wastewater rate structure, effective from April 2016 – March 2021, provides for incremental annual rate increases. The rates are expected to meet the operating and capital needs of the District and provide stable revenue during periods of drought.

- Permit revenue decreased slightly by \$7,592, reflecting the annual variability in building activity in the Town.

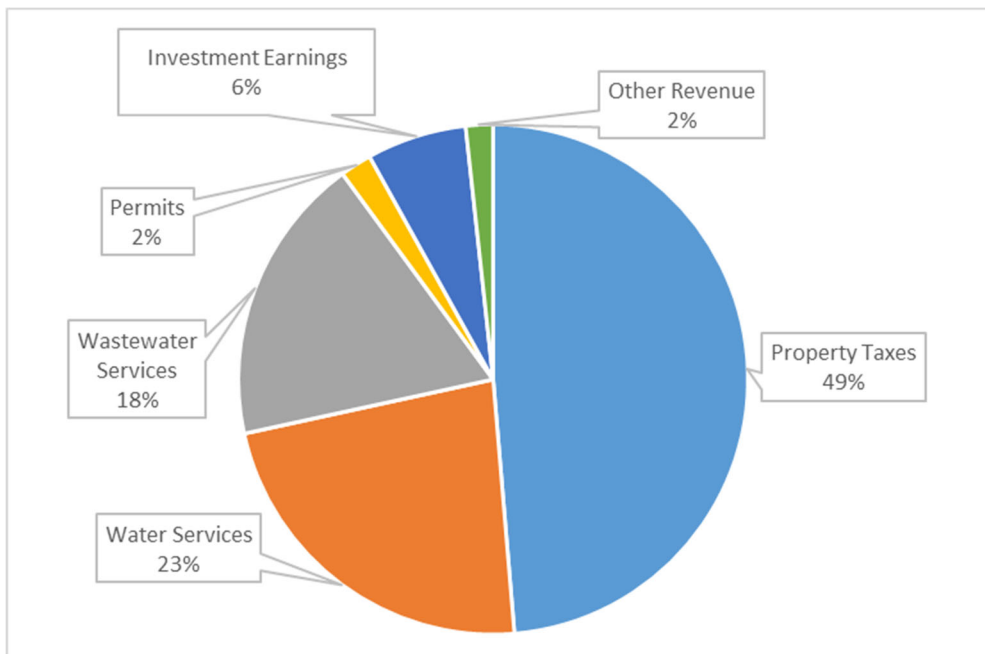
- The increase in net position of \$2,050,296 (2.3%) from fiscal year 2019 to 2020 is due to an increase of non-operating revenue (primarily property tax and investment income) and a decrease in operating expenses.

District Activities: The District’s Wastewater, Water and New Enterprise activities are as follows.

Expenses and Program Revenues



Revenues by Source



Capital Asset and Debt Administration

Capital Assets: The District's capital assets for its business-type activities as of March 31, 2020 amounts to \$64,864,000 (net of accumulated depreciation). This investment in capital assets includes land, buildings, infrastructure, machinery and equipment. Additional information on the District's capital assets can be found in Note 5 of the *Notes to Financial Statements*.

Major capital asset additions during fiscal year 2020 include the following completed capital projects: installation of a grit removal system at the wastewater treatment plant, upgrade to the PLC system for the wastewater treatment plant, rehabilitation of a water tank and two sewer lift stations and ongoing replacement and rehabilitation of water and sewer distribution and collection systems.

Mammoth Community Water District's Capital Assets (Net of Depreciation)

	<u>2020</u>	<u>2019</u>
Land	\$ 444,330	\$ 312,000
Construction in Progress	938,673	734,969
Subsurface Lines	37,242,958	36,687,400
General Plant Administration Facilities	13,773,962	13,070,895
Water Treatment Facilities	33,904,539	33,513,166
Wastewater Collection and Treatment Facilities	49,396,502	48,364,359
Source of Supply	4,964,661	4,964,661
Vehicles and Equipment	<u>4,954,695</u>	<u>4,798,754</u>
Total Capital Assets	145,620,320	142,446,204
Less Accumulated Depreciation	<u>(80,756,320)</u>	<u>(76,433,557)</u>
Total Capital Assets, Net	<u>\$ 64,864,000</u>	<u>\$ 66,012,647</u>

Long-term Liability: At the end of the current fiscal year, the District had a total long-term liability outstanding of \$770,783. This liability represents the value of accumulated employee leave balances. Of this total, \$77,079 is estimated to be payable within one year. Additional information on the District's long-term liability can be found in Note 6 of the *Notes to Financial Statements*.

Mammoth Community Water District's Outstanding Debt

	<u>2020</u>	<u>2019</u>
Compensated Leave Balances	\$ 770,783	\$ 835,542
Long-term Liability	<u>\$ 770,783</u>	<u>\$ 835,542</u>

The decrease in long-term liability is due to the decrease in the value of employee compensated leave balances.

Economic Factors and Next Year's Budgets and Rates

The financial position of the District is significantly influenced by weather, with both operating cost and revenue affected. In years of low snowfall, the District must impose water use restrictions and operating costs increase as the water source shifts from surface to groundwater. When there is average snowfall, more recreational visitors generate additional revenue, and water treatment and delivery costs decrease with the use of surface water. After four years of historic drought ending in 2015, the winters of 2016 through 2020 alternated between high and average snowfall.

Because of the wide and unpredictable variation in snowfall, the District's rate structure has a provision for a Water Shortage Surcharge (WSS) which can be imposed by the Board during periods of water use restrictions to offset the loss of revenue. Since approximately 95% of the District's operating costs are fixed, the WSS provides a structure that matches fixed and variable costs and revenue.

Water sales typically provides between 10% and 15% of the District's total revenue. This segment of our revenue decreased by \$132,723 (7.6% decrease in water sales revenue) from FY 2019 to FY 2020.

Property valuation and related tax revenue continues to increase gradually. New housing development generates connection fee revenue designated for future infrastructure needs and increases the assessed valuation of our tax base. The District has projected revenue conservatively and anticipated rising operating costs in the preparation of the budget for the 2020 fiscal year. The FY 2021 capital budget of \$6,358,800 includes completion of a new production well with expected cost of approximately \$1,600,000, additional water system improvements of approximately \$1,630,000, and improvements to the wastewater collection system and treatment plant of approximately \$1,960,000.

In March 2020, as the fiscal year ended, California elected officials were beginning to shut down the state's economy in response to the COVID-19 virus. The extent and duration of economic damage is unknown.

Requests for Information

This report is designed to provide a general overview of the Mammoth Community Water District for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Manager, P.O. Box 597, Mammoth Lakes, CA 93546.

BASIC FINANCIAL STATEMENTS

Mammoth Community Water District
Statement of Net Position
March 31, 2020

ASSETS

Current Assets:

Cash and Cash Equivalents	\$	8,825,903
Investments		14,765,231
Receivables:		
Billings		426,321
Interest		77,718
Property Taxes		2,589,795
Loans		2,481,197
Other		25,468
Inventory		320,639
Deposits and Prepaid Items		82,546
Total Current Assets		29,594,818

Land and Construction in Progress, Not Being Depreciated		1,383,003
Capital Assets, Net of Depreciation		63,480,997
Total Assets		94,458,818

LIABILITIES

Current Liabilities:

Accounts Payable		161,155
Accrued Expenses		114,320
Deposits Payable		58,442
Current Maturities of Long-Term Debt		77,079
Total Current Liabilities		410,996

Noncurrent Liabilities:

Long-Term Debt:		
Compensated Absences		693,704
Total Liabilities		1,104,700

DEFERRED INFLOWS OF RESOURCES

Deferred Property Taxes		1,322,490
Total Deferred Inflows of Resources		1,322,490

NET POSITION

Net Investment in Capital Assets		64,864,000
Unrestricted		27,167,628
Total Net Position	\$	92,031,628

The accompanying notes are an integral part of this statement.

Mammoth Community Water District
Statement of Revenues, Expenses and Changes in Net Position
Year Ended March 31, 2020

OPERATING REVENUES	
Water Services	\$ 3,488,811
Wastewater Services	2,791,303
Permits	<u>305,639</u>
Total Operating Revenues	<u>6,585,753</u>
OPERATING EXPENSES	
General and Administrative	3,217,594
Water Services	3,355,626
Wastewater Services	2,203,895
Depreciation and Amortization	<u>4,394,290</u>
Total Operating Expenses	<u>13,171,405</u>
Operating Income (Loss)	<u>(6,585,652)</u>
NON-OPERATING REVENUES (EXPENSES)	
Property Taxes	7,408,473
Investment Earnings	964,253
Other Revenues	256,271
Gain (Loss) on Sale of Assets	<u>6,951</u>
Total Non-Operating Revenues (Expenses)	<u>8,635,948</u>
Change in Net Position	2,050,296
Net Position - Beginning	<u>89,981,332</u>
Net Position - Ending	<u><u>\$ 92,031,628</u></u>

The accompanying notes are an integral part of this statement.

Mammoth Community Water District
Statement of Cash Flows
Year Ended March 31, 2020

**CASH FLOWS FROM OPERATING
ACTIVITIES**

Receipts from Customers	\$ 6,620,337
Payments to Suppliers	(2,771,969)
Payments to Employees	(6,506,399)
Other Receipts	<u>741,019</u>
 Net Cash Provided (Used) by Operating Activities	 <u>(1,917,012)</u>

**CASH FLOWS FROM NON-CAPITAL
FINANCING ACTIVITIES**

Property Taxes	<u>7,294,688</u>
 Net Cash Provided (Used) by Non-Capital Financing Activities	 <u>7,294,688</u>

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Proceeds from Sale of Assets	6,951
Aquisition and Construction of Capital Assets	<u>(3,211,587)</u>
 Net Cash Provided (Used) by Capital and Related Financing Activities	 <u>(3,204,636)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Investments	(14,327,247)
Proceeds from the Sale and Maturities of Investments	12,475,235
Interest on Investments	<u>960,027</u>
 Net Cash Provided by Investing Activities	 <u>(891,985)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	1,281,055
 Cash and Cash Equivalents - Beginning of Year	 <u>7,544,848</u>
 Cash and Cash Equivalents - End of Year	 <u><u>\$ 8,825,903</u></u>

The accompanying notes are an integral part of this statement.

Mammoth Community Water District
Statement of Cash Flows - Continued
Year Ended March 31, 2020

**RECONCILIATION OF OPERATING INCOME
(LOSS) TO NET CASH PROVIDED (USED) BY
OPERATING ACTIVITIES**

Operating Income (Loss)	\$ (6,585,652)
Depreciation and Amortization	4,394,290
Other Receipts	750,019

Change in Assets and Liabilities:

Decrease (Increase) in Operating Assets:	
Accounts Receivable	(275,219)
Inventory	(12,728)
Deposits and Prepaid Expenses	73,283
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(1,198)
Accounts Payable Related to Capital Assets	(34,056)
Accrued Expenses	(164,957)
Deposits Payable	3,965
Compensated Absences	(64,759)

Net Cash Provided (Used) by Operating Activities	\$ (1,917,012)
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Mammoth Community Water District
Statement of Fiduciary Assets and Liabilities
Agency Funds
March 31, 2020

	<u>Agency Funds</u>
ASSETS	
Cash and Investments	<u>\$ 76,103</u>
Total Assets	<u><u>\$ 76,103</u></u>
LIABILITIES	
Deposits Payable	<u>\$ 76,103</u>
Total Liabilities	<u><u>\$ 76,103</u></u>

The accompanying notes are an integral part of this statement.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

<u>NOTE</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
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Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

1) REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) Reporting Entity

The Mammoth Community Water District (District) was organized in 1957, for the purpose of providing water distribution services as well as wastewater collection and treatment facilities for the residents and businesses of the Mammoth Lakes area. The District's name was Mammoth County Water District and was changed by the Board of Directors (Board) in January 1995, to Mammoth Community Water District.

The District's basic financial statements include the operations of all organizations for which the District Board of Directors exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

No operations of other entities met the aforementioned oversight criteria for inclusion or exclusion from the accompanying basic financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statements No. 39, No. 80 and No. 90.

The basic financial statements include the activities of the New Enterprise Division (expansion and other activities), the Water Division (water distribution services), the Wastewater Division (wastewater collection and treatment facilities) and the Los Angeles Department of Water and Power (LADWP) settlement reserve (see Note 9). The activities for each division and the settlement reserve are reflected in the combining schedules.

B) Measurement Focus, Basis of Accounting and Financial Statement Presentation

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting standards followed by governmental entities in the United States of America.

The District reports its activities as an enterprise fund using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of the timing of cash flows.

Additionally the District reports the following fund type:

The *Agency Funds* are used to account for activities related to the Trout Habitat Enhancement Program.

Net position is displayed as three components: (1) Net investment in capital assets, which reflects the cost of capital assets less accumulated depreciation and capital-related deferred outflows of resources, less the outstanding principal of related debt not associated with unspent bond proceeds and deferred inflows of resources; (2) Restricted, which reflect the carrying value of assets less related liabilities and deferred inflows of resources that are restricted by outside covenants or by law; and (3) Unrestricted, which represents the remaining net position.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

1) REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B) Measurement Focus, Basis of Accounting and Financial Statement Presentation - Continued

The District distinguished operating revenues and expenses from those revenues and expenses that are non-operating. Operating revenues are those revenues that are generated by water sales and wastewater services while operating expenses pertain directly to the furnishing of those services. Non-operating revenues and expenses are those revenues and expenses generated that are not directly associated with the normal business of supplying water and wastewater treatment services.

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

C) Implementation of Governmental Accounting Standards Board (GASB) Pronouncements

Governmental Accounting Standard Board Statement No. 83

In November of 2016, GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement was issued to address the criteria for the recognition and measurement of the liability and corresponding deferred outflows of resources associated with certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. Statement No. 83 is effective for reporting periods beginning after June 15, 2018. Due to the COVID-19 pandemic, GASB No. 95 delayed the implementation of this GASB Statement by one year for reporting periods beginning after June 15, 2019. The District elected to early implement and, currently, this Statement has no effect on the District's financial statements.

Governmental Accounting Standard Board Statement No. 84

In January of 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This Statement was issued to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes. This Statement establishes the criteria for identifying fiduciary activities which should be reported in a fiduciary fund in the basic financial statements. The fiduciary funds that should be reported, if applicable: a) pensions trust funds, b) investment trust funds, c) private purpose trust funds, d) custodial funds. Statement No. 84 is effective for reporting periods beginning after December 15, 2018. Due to the COVID-19 pandemic, GASB No. 95 delayed the implementation of this GASB Statement by one year for reporting periods beginning after December 15, 2019. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

Governmental Accounting Standard Board Statement No. 88

In March of 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement was issued to improve the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Statement No. 88 is effective for fiscal years beginning after June 15, 2018. Due to the COVID-19 pandemic, GASB No. 95 delayed the implementation of this GASB Statement by one year for reporting periods beginning after June 15, 2019. The District elected to early implement and, currently, this Statement has no effect on the District's financial statements.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

1) REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C) Implementation of Governmental Accounting Standards Board (GASB) Pronouncements - Continued

Governmental Accounting Standard Board Statement No. 90

In August of 2018, GASB issued Statement No. 90, *Majority Equity Interests, an amendment of GASB Statements No. 14 and No. 61*. This Statement was issued to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Statement No. 90 is effective for fiscal years beginning after December 15, 2018. Due to the COVID-19 pandemic, GASB No. 95 delayed the implementation of this GASB Statement by one year for reporting periods beginning after December 15, 2019. The District elected to early implement and, currently, this Statement has no effect on the District's financial statements.

D) Budget and Budgeting

Budget integration is employed as a management control device. Budgets are formally adopted by the Board of Directors and take effect the following April 1. The budgets are used as a management tool and are not a legal requirement.

E) Cash Equivalents

For the purposes of the statement of cash flows, the District considers all highly liquid investment instruments purchased with a maturity of three months or less to be cash equivalents.

F) Allowances for Uncollectible Accounts

The District does not provide an allowance for uncollectible accounts. Based upon prior experience and management's assessment of the collectability of existing specific accounts, all past due accounts have been paid. When accounts become past due, they are transferred to the tax roll and eventually collected.

G) Inventory and Prepaid Items

Inventories of supplies and expendable equipment are stated at the lower of cost or market. Cost is determined on a first-in, first-out basis. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenses when consumed rather than purchased.

H) Capital Assets

Purchased capital assets are stated at historical cost or estimated historical cost when original cost is not available. Donated capital assets, donated work of art and similar items are recorded at their estimated acquisition value rather than fair value. Capital assets purchased of at least \$5,000 are capitalized if they have an expected useful life of 5 years or more.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

1) REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

H) Capital Assets - Continued

Depreciation is calculated using the straight-line method over the following estimated useful lives:

Capital Assets	Years
Plant and Pipelines	30-60
Vehicles and Equipment	5-15

I) Compensated Absences

All earned vacation and accumulated sick leave payable upon termination or retirement are accrued as compensated absences. A liability is accrued for a portion of the sick leave balances of all employees who are currently eligible to receive a payment for sick leave upon termination, as well as for those expected to become eligible. As of March 31, 2020, the total estimated liability for all compensated absences was \$770,783.

J) Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses/expense) until then. Currently, the District has no items that qualify for this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has only one type of item that qualifies for reporting in this category. The deferred property taxes are related to property taxes receivables. The District will receive the second installment of property taxes from the County that relate to the period of January to June subsequent to year end. Only half of those property taxes relate to the current year and the other half is deferred to be recognized in the following year.

K) Property Taxes

The County of Mono (County) is responsible for the assessment, collection, and apportionment of property taxes for the District.

Property taxes in the State of California are administered for all local agencies at the county level, and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations - are established by the Assessor of the County of Mono for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIII A of the State of California (Proposition 13 adopted by the votes on September 6, 1978) properties are assessed at 100% of full value. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

1) REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

K) Property Taxes - Continued

Tax Levies - are limited to 1% of full value which results in a tax rate of \$1 per \$100 assessed valuation, under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates - are attached annually on January 1 proceeding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Collections - are the responsibility of the county tax collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments: The first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes, does not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payments.

Tax Levy Apportionments - Due to the nature of the District-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under state legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the County Auditor-Controller based primarily on the ratio that each agency represented of the total District-wide levy for the three years prior to fiscal year 1979.

Property Tax Administration Fees - The State of California FY 90-91 Budget Act authorized counties to collect an administrative fee for collection and distribution of property taxes. Administrative fees are expensed and included in general and administrative expenses.

L) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants (AICPA), requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, deferred outflows and inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

2) CASH AND INVESTMENTS

The primary goals of the District’s investment policy are to assure compliance with all Federal, State, and Local laws governing the investment of funds under the control of the organization, protect the principal of investments entrusted, and generate income under the parameters of such policies.

The District’s investment policy and State statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, prime commercial paper, banker acceptances, repurchase agreements, negotiable certificates of deposits and other investments. Funds may also be invested in the State Treasurer’s Local Agency Investment Fund (LAIF), County Pooled Investment Funds, and the Investment Trust of California (CalTRUST).

Cash and Investments are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and Cash Equivalents	\$ 8,825,903
Investments	14,765,231
Statement of Fiduciary Assets and Liabilities:	
Cash and Investments	76,103
Total Cash and Investments	\$ 23,667,237

Cash and investments consist of the following:

Cash on Hand	\$ 300
Deposits with Financial Institutions	1,084,422
Investments	22,582,515
Total Cash and Investments	\$ 23,667,237

Investments Authorized by the California Government Code and the District’s Investment Policy

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

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

2) CASH AND INVESTMENTS - Continued

Investments Authorized by the California Government Code and the District's Investment Policy – Continued

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio ⁽¹⁾	Maximum Investment In One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations - CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
Federal Agency Securities	5 years	None	None
Bankers' Acceptance	180 days	40%	None
Commercial Paper	270 days	25% ⁽²⁾	10%
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits and Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium Term Notes	5 years	30%	None
Mutual Funds and Money Market Funds	N/A	20%	10% ⁽³⁾
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass Through and Asset-Backed Securities	5 years ⁽⁴⁾	20%	None
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational Obligations	5 years	30%	None

⁽¹⁾ Excluding amounts held by bond trustee that are not subject to California Government Code restrictions.

⁽²⁾ Pooled funds can be 40% of the maximum percentage of the portfolio.

⁽³⁾ The 10% limitation does not apply to money market funds.

⁽⁴⁾ The California Government Code has a maximum maturity of 5 years. Under Government Code Section 53601, the District's Board of Directors may grant authority to exceed this maximum maturity. For Mortgage Pass Through and Asset-Backed Securities, the Board of Directors have approved certain investments to exceed the 5 years maturity.

Investments Authorized by Debt Agreements

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

Disclosures Relating to Interest Rate Risk

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

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

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

2) CASH AND INVESTMENTS - Continued

Disclosures Relating to Interest Rate Risk - Continued

Investment Type	Remaining Maturity (in Months)			
	12 Months Or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Money Market	\$ 516,153	\$ 516,153	\$	\$
U.S. Treasury Obligations	3,378,200	110,497	638,860	2,628,843
Federal Agency Securities	4,532,750	608,194	1,106,036	2,818,520
Commercial Paper	399,403	399,403		
Medium Term Notes	4,633,678	1,167,161	1,923,439	1,543,078
Mortgage Pass Through and Asset-Backed Securities	2,821,918	7,726	653,688	1,054,820
State Investment Pool - LAIF	4,573,202	4,573,202		1,105,684
Investment Trust of California (CalTRUST)	1,712,934	1,712,934		
Mono County Investment Pool	<u>14,277</u>	<u>14,277</u>		
Total	<u>\$ 22,582,515</u>	<u>\$ 9,109,547</u>	<u>\$ 4,322,023</u>	<u>\$ 8,045,261</u>

Disclosures Relating to Credit Risk

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

Investment Type	Minimum Legal Rating	Exempt From Disclosure
Money Market	N/A	\$
U.S. Treasury Obligations	N/A	
Federal Agency Securities	N/A	
Commercial Paper		
Medium Term Notes	A	
Mortgage Pass Through and Asset-Backed Securities ⁽¹⁾	AA	
State Investment Pool - LAIF	N/A	
Investment Trust of California (CalTRUST)	N/A	
Mono County Investment Pool	N/A	
Total	<u>\$ 22,582,515</u>	<u>\$ 0</u>

⁽¹⁾ The issuing Agency must have a minimum A rating.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

2) CASH AND INVESTMENTS - Continued

Disclosures Relating to Credit Risk - Continued

Investment Type	Ratings of Year End				
	AAA	AA	A	P-1	Not Rated
Money Market	\$ 516,153	\$ 516,153	\$	\$	\$
U.S. Treasury Obligations	3,378,200	3,378,200			
Federal Agency Securities	4,532,750	4,532,750			
Commercial Paper	399,403			399,403	
Medium Term Notes	4,633,678		2,296,221	2,337,457	
Mortgage Pass Through and Asset-Backed Securities	2,821,918	2,821,918			
State Investment Pool - LAIF	4,573,202				4,573,202
Investment Trust of California (CalTRUST)	1,712,934		1,712,934		
Mono County Investment Pool	14,277				14,277
Total	\$22,582,515	\$11,249,021	\$ 4,009,155	\$ 2,337,457	\$ 399,403
					\$ 4,587,479

Concentration of Credit Risk

The investment policy of the District contains no limitation on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of the total District's investments is as follows:

Issuer	Investment Type	Reported Amount
Federal National Mortgage Association (FNMA)	Medium-Term Notes	\$ 1,745,419
Federal Home Loan Bank (FHLB)	Medium-Term Notes	\$ 2,492,719

Custodial Credit Risk

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

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

2) CASH AND INVESTMENTS - Continued

Custodial Credit Risk - Continued

As of March 31, 2020, none of the District’s deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. As of March 31, 2020, District investments in the following investment types were held by the same broker-dealer (counterparty) that was used by the District to buy the securities:

Investment Type	Reported Amount
Money Market	\$ 516,153
U.S. Treasury Obligations	3,378,200
Federal Agency Securities	4,532,750
Commercial Paper	399,403
Medium Term Notes	4,633,678
Mortgage Pass Through and Asset-Backed Securities	2,821,918

Local Agency Investment Fund (LAIF)

The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The District may invest up to \$75,000,000 in the fund. Investments in LAIF are highly liquid, as deposits can be converted to cash within twenty-four hours without loss of interest. Investments with LAIF are secured by the full faith and credit of the State of California. The yield of LAIF during the quarter ended March 31, 2020 was 2.03%. The carrying value and estimated market value of the LAIF Pool at March 31, 2020 was \$98,299,616,913 and \$99,034,997,869, respectively. The District's share of the Pool at March 31, 2020 was approximately 0.0046 percent.

The fair value of the District’s investment in this pool is reported in the accompanying financial statements at amounts based upon the District’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are structured notes and asset-backed securities totaling \$1,325,000,000 and \$2,037,318,000, respectively. LAIF's and the District's exposure to risk (credit, market or legal) is not currently available.

The LAIF has oversight by the Local Investment Advisory Board. The LAIF Board consists of five members as designated by Statute. LAIF is also regulated by California Government Code Section 16429.

Investment Trust of California (CalTRUST)

The Investment Trust of California (CalTRUST) is organized as a Joint Powers Authority (“JPA”) that was established by public agencies in California for the purpose of pooling and investing local agency funds - operating reserves as well as bond proceeds. Investments with CalTRUST are highly liquid. CalTRUST is governed by a Board of Trustees made up of local treasurers and investment officers. The Board of Trustees sets overall policy for CalTRUST. CalTRUST offers the option of four accounts to provide participating agencies - a governmental fund, a money market fund, a short-term account, and a medium-term account. As of March 31, 2020, the District’s investment in CalTRUST is \$1,712,934 in the short-term account. Amounts that may be withdrawn from the money market fund are based upon the fund’s assets valued using the amortized cost method. Amounts that may be withdrawn from the short-term and medium-term pools are based on the net asset value per share and the number of shares held by participants in each pool.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

2) CASH AND INVESTMENTS - Continued

Collateral for Deposits

All Cash and certificates of deposits are entirely insured or collateralized.

Under the provisions of the California Government Code, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of the pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits.

The District may waive the 110% collateral requirement for deposits which are insured up to \$250,000 by the FDIC.

3) FAIR VALUE MEASUREMENTS

Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurements and Application, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value with Level 1 given the highest priority and Level 3 the lowest priority. The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within *Level 1* that are observable for the asset or liability, either directly or indirectly. *Level 2* inputs include the following:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets or liabilities in markets that are not active.
- c. Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates).
- d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

Level 3 inputs are unobservable inputs for the asset or liability.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

3) FAIR VALUE MEASUREMENTS - Continued

Fair values of assets measured on a recurring basis are as follows:

	Fair Value	Significant Other Observable Inputs (Level 2)	Uncategorized
Money Market	\$ 516,153	\$	\$ 516,153
U.S. Treasury Obligations	3,378,200	3,378,200	
Federal Agency Securities	4,532,750	4,532,750	
Commercial Paper	399,403	399,403	
Medium Term Notes	4,633,678	4,633,678	
Mortgage Pass Through and Asset-Backed Securities	2,821,918	2,821,918	
State Investment Pool - LAIF	4,573,202		4,573,202
Investment Trust of California (CalTRUST)	1,712,934		1,712,934
Mono County Investment Pool	14,277		14,277
	<u>22,582,515</u>	<u>15,765,949</u>	<u>6,816,566</u>
Total	\$ 22,582,515	\$ 15,765,949	\$ 6,816,566

Fair values for investments are determined by using a matrix pricing technique. Matrix pricing is used to value securities based on the security's relationship to benchmark quoted prices. Uncategorized investments do not fall under the fair value hierarchy as there is no active market for the investments.

4) LOANS RECEIVABLE

Loans receivable includes \$2,269,268 of loans to employees for home down payment assistance and \$250 in miscellaneous loans. The District has a program for employee home down payment assistance to assist employees in purchasing homes within the District's geographic area. The down payment assistance is secured by the property being purchased and subject to the terms of each employee down payment agreement.

On April 8, 2015, the District approved a promissory note to loan amounts to Snowcreek Investment Company for \$365,000. The loan was provided for the purpose of assisting the company with recycled water and untreated groundwater service. Interest accrues at an annual rate of 5%. Principal and Interest are due in 120 monthly payments of \$3,881 commencing on June 15, 2015. All accrued and unpaid interest and principal balance shall be due the earlier of (i) June 14, 2025; (ii) at such time as the company commences construction of the additional 9 holes to be added to the existing 9 holes of Snowcreek Golf Course; (iii) the date of funding of the construction loan use to construct the new 9 holes to be added to the existing 9 holes of the Snowcreek Golf Course; (iv) the sale of the of the property; and (v) any change in the ownership of the company. The balance of the loan is \$211,679 as of March 31, 2020.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

5) CAPITAL ASSETS

Capital Assets are presented as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, Not Depreciated:				
Land	\$ 312,000	\$ 132,330	\$	\$ 444,330
Construction in Progress	734,969	3,311,310	3,107,606	938,673
Total Capital Assets, Not Depreciated	1,046,969	3,443,640	3,107,606	1,383,003
Capital Assets, Being Depreciated:				
Subsurface Lines	36,687,400	555,558		37,242,958
General Plant Administration Facilities	13,070,895	703,067		13,773,962
Water Treatment Facilities	33,513,166	391,373		33,904,539
Wastewater Collection and Treatment Facilities	48,364,359	1,032,143		49,396,502
Source of Supply	4,964,661			4,964,661
Vehicles and Equipment	4,798,754	227,468	71,527	4,954,695
Total Capital Assets Being Depreciated	141,399,235	2,909,609	71,527	144,237,317
Less Accumulated Depreciation	(76,433,557)	(4,394,290)	(71,527)	(80,756,320)
Total Capital Assets Being Depreciated, Net	64,965,678	(1,484,681)	0	63,480,997
Total Capital Assets, Net	\$ 66,012,647	\$ 1,958,959	\$ 3,107,606	\$ 64,864,000

6) LONG-TERM LIABILITIES

A) Changes in Long-Term Liabilities

Long-term liability activity for the fiscal year was as follows:

Description	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated Absences	\$ 835,542	\$ 503,684	\$ 568,443	\$ 770,783	\$ 77,079
Total Long-Term Liabilities	\$ 835,542	\$ 503,684	\$ 568,443	\$ 770,783	\$ 77,079

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

6) LONG-TERM LIABILITIES - Continued

B) Compensated Absences

District employees accumulate earned but unused vacation benefits and sick leave benefits which can be converted to cash at termination of employment. In accordance with GASB Codification Section C60, a liability is recorded for unused vacation and sick leave balances since the employees' entitlement to these balances are attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payment upon termination or retirement. Management has estimated the amount expected to be liquidated in the next current period and reflected this amount as a current liability. The remaining liability is reported as long-term debt on the Statement of Net Position.

7) DEFINED CONTRIBUTION PLANS

The District provides pension benefits for all its eligible represented and non-represented employees through a defined contribution plan (the "Plan"). The Money Purchase Pension Plan is administered for the District by Orion Portfolio Solutions, LLC. The District retains the authority to define and amend Plan provisions. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Full-time employees are eligible to participate from the first full month following the date of employment if they are over 18 years of age. The District's contributions for each employee vest annually at 20% per year after 1,000 hours of service for that year and are fully vested after five year continuous service. District's contributions for, and earnings forfeited by, employees who leave employment before five years of service are used to supplement the District's current period contribution requirement. The District contributed an amount equal to 20% of the participant's total compensation for both represented and non-represented employees. In addition, the District matches employee's contributions to their 457 deferred compensation plan to a maximum of 2% of compensation. There were no changes to the Plans during the fiscal year ended March 31, 2020.

Employees are not required to, and do not, contribute to the Money Purchase Pension Plan. During the fiscal year ended March 31, 2020, payroll for covered employees was \$3,947,509. Contributions for the fiscal year ended March 31, 2020 was \$1,163,807.

8) RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWAJPIA), a public entity risk pool currently operating as a common risk carrier management and insurance program for member agencies. The purpose of ACWAJPIA is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expenses. The District pays an annual premium to the ACWAJPIA for its general liability, automobile, and property coverage. The agreement for formation of the ACWAJPIA provides that the ACWAJPIA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. The District continues to carry commercial insurance for all other risks of loss, including worker's compensation, employee health, and accident insurance.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2020

9) COMMITMENTS AND CONTINGENCIES

Various claims have been filed against the District. In the opinion of the District's management and legal counsel, the claims will not have a material impact on the basic financial statements.

Los Angeles Department of Water and Power Settlement

The District entered into a settlement agreement with the Los Angeles Department of Water of Power (LADWP) regarding water rights from the Mammoth Creek and the Owens River watershed. As part of the settlement, the District during the 2014 fiscal year paid LADWP \$3,400,000 for implementation of, and on-going operation and maintenance of, water conservation and water use efficiency actions in the watershed. The settlement agreement is effective for a primary term of 50 years, until January 1, 2064, and can be extended for another ten years subject to the terms of the agreement.

The agreement may extend for a second fifty year term, after the primary term extension, subject to the District paying LADWP \$2,400,000. The \$2,400,000 will be adjusted for an annual escalation rate, from January 1, 2014, equal to the smaller of the consumer price index (CPI) for that year or three percent. Any savings in water consumed less than the 4,387 acre feet per year will accrue to the District's credit and thereby extend the actual date of the payment by up to 10 years. As of March 31, 2020, the LADWP adjusted extension payment was \$2,755,189. The Board of Directors have authorized to set aside annual amounts to pay the future obligation to LADWP. The balance of the amounts set aside was \$316,580 on March 31, 2020.

9) SUBSEQUENT EVENTS

On March 19, 2020, the Governor of the State of California issued a Stay at Home Order for all California residences and nonessential services until further notice. This order was in response to the COVID-19 outbreak which the World Health Organization has characterized as pandemic. The stock markets subsequently were affected by large declines and volatility. The impact of COVID-19 on the District's operational and financial performance is uncertain at this time.

SUPPLEMENTARY SCHEDULES

Mammoth Community Water District
Combining Schedule of Net Position
March 31, 2020

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>LADWP</u>	<u>Totals</u>
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$	\$ 2,677,679	\$ 5,831,644	\$ 316,580	\$ 8,825,903
Investments	628,154	10,306,131	3,830,946		14,765,231
Receivables:					
Billings		276,436	149,885		426,321
Interest		47,265	30,453		77,718
Property Taxes		1,295,164	1,294,631		2,589,795
Loans	2,481,197				2,481,197
Other	7,732	3,491	14,245		25,468
Inventory		161,505	159,134		320,639
Deposits and Prepaid Items		48,477	34,069		82,546
Total Current Assets	<u>3,117,083</u>	<u>14,816,148</u>	<u>11,345,007</u>	<u>316,580</u>	<u>29,594,818</u>
Land and Construction in Progress, Not Being Depreciated	186,330	976,699	219,974		1,383,003
Capital Assets, Net of Depreciation	<u>1,105,218</u>	<u>42,599,194</u>	<u>19,776,585</u>		<u>63,480,997</u>
Total Assets	<u>4,408,631</u>	<u>58,392,041</u>	<u>31,341,566</u>	<u>316,580</u>	<u>94,458,818</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	17,078	95,980	48,097		161,155
Accrued Expenses		68,438	45,882		114,320
Deposits Payable	8,610	24,994	24,838		58,442
Current Maturities of Long-Term Debt		39,939	37,140		77,079
Total Current Liabilities	<u>25,688</u>	<u>229,351</u>	<u>155,957</u>	<u>0</u>	<u>410,996</u>
Noncurrent Liabilities:					
Long-Term Debt:					
Compensated Absences		359,452	334,252		693,704
Total Liabilities	<u>25,688</u>	<u>588,803</u>	<u>490,209</u>	<u>0</u>	<u>1,104,700</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Property Taxes		661,245	661,245		1,322,490
Total Deferred Inflows of Resources	<u>0</u>	<u>661,245</u>	<u>661,245</u>	<u>0</u>	<u>1,322,490</u>
NET POSITION					
Net Investment in Capital Assets	1,291,548	43,575,893	19,996,559		64,864,000
Unrestricted	<u>3,091,395</u>	<u>13,566,100</u>	<u>10,193,553</u>	<u>316,580</u>	<u>27,167,628</u>
Total Net Position	<u>\$ 4,382,943</u>	<u>\$ 57,141,993</u>	<u>\$ 30,190,112</u>	<u>\$ 316,580</u>	<u>\$ 92,031,628</u>

Mammoth Community Water District
Combining Schedule of Revenues, Expenses and Changes in Net Position
Year Ended March 31, 2020

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>LADWP</u>	<u>Totals</u>
OPERATING REVENUES					
Water Services	\$	\$ 3,488,811	\$	\$	\$ 3,488,811
Wastewater Services			2,791,303		2,791,303
Permits		165,334	140,305		305,639
		<u>0</u>	<u>3,654,145</u>	<u>0</u>	<u>6,585,753</u>
OPERATING EXPENSES					
General and Administrative	49,263	1,584,166	1,584,165		3,217,594
Water Services		3,355,626			3,355,626
Wastewater Services			2,203,895		2,203,895
Depreciation and Amortization	22,521	2,768,614	1,603,155		4,394,290
	<u>71,784</u>	<u>7,708,406</u>	<u>5,391,215</u>	<u>0</u>	<u>13,171,405</u>
Operating Income (Loss)	<u>(71,784)</u>	<u>(4,054,261)</u>	<u>(2,459,607)</u>	<u>0</u>	<u>(6,585,652)</u>
NON-OPERATING REVENUES					
(EXPENSES)					
Property Taxes	152,683	3,267,924	3,987,866		7,408,473
Investment Earnings	132,230	558,052	270,330	3,641	964,253
Other Revenues	74,807	87,268	94,196		256,271
Gain (Loss) on Sale of Assets		4,513	2,438		6,951
	<u>359,720</u>	<u>3,917,757</u>	<u>4,354,830</u>	<u>3,641</u>	<u>8,635,948</u>
Total Non-Operating Revenues (Expenses)		<u>359,720</u>	<u>3,917,757</u>	<u>4,354,830</u>	<u>8,635,948</u>
Income before Transfers	287,936	(136,504)	1,895,223	3,641	2,050,296
Transfers In		1,513,892	1,513,892	150,000	3,177,784
Transfers Out		(2,178,616)	(999,168)		(3,177,784)
Change in Net Position	287,936	(801,228)	2,409,947	153,641	2,050,296
Net Position - Beginning	<u>4,095,007</u>	<u>57,943,221</u>	<u>27,780,165</u>	<u>162,939</u>	<u>89,981,332</u>
Net Position - Ending	<u>\$ 4,382,943</u>	<u>\$ 57,141,993</u>	<u>\$ 30,190,112</u>	<u>\$ 316,580</u>	<u>\$ 92,031,628</u>

Mammoth Community Water District
Combining Schedule of Cash Flows
Year Ended March 31, 2020

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>LADWP</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers	\$ 3,200	\$ 3,690,129	\$ 2,927,008	\$	\$ 6,620,337
Payments to Suppliers	(311)	(1,521,559)	(1,250,099)		(2,771,969)
Payments to Employees	(345,790)	(3,511,086)	(2,649,523)		(6,506,399)
Other Receipts	507,151	109,277	124,591		741,019
Net Cash Provided (Used) by Operating Activities	<u>164,250</u>	<u>(1,233,239)</u>	<u>(848,023)</u>	<u>0</u>	<u>(1,917,012)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Advances from Other Funds		1,513,892	1,513,892	150,000	3,177,784
Advances to Other Funds		(2,178,616)	(999,168)		(3,177,784)
Property Taxes	152,683	3,324,505	3,817,500		7,294,688
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>152,683</u>	<u>2,659,781</u>	<u>4,332,224</u>	<u>150,000</u>	<u>7,294,688</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from Sale of Assets		4,513	2,438		6,951
Acquisition & Construction of Capital Assets	(798,777)	(1,271,089)	(1,141,721)		(3,211,587)
Net Cash Flows Provided (Used) by Capital and Related Financing Activities	<u>(798,777)</u>	<u>(1,266,576)</u>	<u>(1,139,283)</u>	<u>0</u>	<u>(3,204,636)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of Investments	(612,598)	(10,052,071)	(3,662,578)		(14,327,247)
Proceeds from the Sale and Maturities of Investments	810,890	8,707,714	2,956,631		12,475,235
Interest on Investments	132,230	555,939	268,217	3,641	960,027
Net Cash Provided by Investing Activities	<u>330,522</u>	<u>(788,418)</u>	<u>(437,730)</u>	<u>3,641</u>	<u>(891,985)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(151,322)	(628,452)	1,907,188	153,641	1,281,055
Cash and Cash Equivalents - Beginning of Year	<u>151,322</u>	<u>3,306,131</u>	<u>3,924,456</u>	<u>162,939</u>	<u>7,544,848</u>
Cash and Cash Equivalents - End of Year	<u>\$ 0</u>	<u>\$ 2,677,679</u>	<u>\$ 5,831,644</u>	<u>\$ 316,580</u>	<u>\$ 8,825,903</u>

Mammoth Community Water District
Combining Schedule of Cash Flows - Continued
Year Ended March 31, 2020

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>LADWP</u>	<u>Totals</u>
RECONCILIATION OF OPERATING INCOME					
(LOSS) TO NET CASH PROVIDED (USED) BY					
OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (71,784)	\$ (4,054,261)	\$ (2,459,607)	\$	\$ (6,585,652)
Depreciation and Amortization	22,521	2,768,614	1,603,155		4,394,290
Other Receipts	507,151	109,277	124,591		741,019
Change in Assets and Liabilities:					
Decrease (Increase) in Operating Assets:					
Account Receivable	(296,838)	35,865	(5,246)		(266,219)
Inventory		(6,364)	(6,364)		(12,728)
Deposits and Prepaid Expenses		39,238	34,045		73,283
Increase (Decrease) in Operating Liabilities:					
Accounts Payable	17,078	(19,166)	890		(1,198)
Accounts Payable Related to Capital Assets	(17,078)	(6,515)	(10,463)		(34,056)
Accrued Expenses		(92,900)	(72,057)		(164,957)
Deposits Payable	3,200	119	646		3,965
Compensated Absences		(7,146)	(57,613)		(64,759)
Net Cash Provided (Used) by Operating Activities	<u>\$ 164,250</u>	<u>\$ (1,233,239)</u>	<u>\$ (848,023)</u>	<u>\$ 0</u>	<u>\$ (1,917,012)</u>

_____, 2020

Board of Directors
Mammoth Community Water District
Mammoth Lakes, CA

We have audited the financial statements of the business-type activities and the aggregate remaining fund information of the Mammoth Community Water District (the “District”) for the year ended March 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 8, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the District changed accounting policies related to certain asset retirement obligations, debt related disclosures, and majority equity interests by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 83, *Certain Asset Retirement Obligations*, No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and No. 90, *Majority Equity Interests, an amendment to GASB Statements No. 14. And No. 61*, in fiscal year 2020. These GASB Statements, currently, has no effect on the District’s financial statements. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the business-type activities and the aggregate remaining fund information financial statements were:

Management’s estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of capital assets depreciation is based on historical estimates of each capitalized item’s useful life. We evaluated the key factors and assumptions used to develop the capital assets depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of deferred property taxes is based on property taxes received from the County of Mono and then deferred according to the estimated time period they relate to. We evaluated the key factors and assumptions used to develop the deferred property taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

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

The disclosure of the fair value of investments in Notes 2 and 3 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of capital assets in Note 5 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of deferred property taxes in Note 1 to the financial statements is based on subsequent property taxes received from the County of Mono. These amounts are then deferred according to the estimated time period they relate to which could differ from the actual time period.

The financial statements disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated ____, 2020.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

As part of the audit, we assisted with the preparation of the financial statements and related notes, and the preparation of the State Controller Report. However, these services do not constitute an audit under *Government Auditing Standards* and are considered nonaudit services. Management has reviewed, approved, and accepted responsibility for the results of these services.

Restriction on Use

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

Very truly yours,

**Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

Board of Directors
Mammoth Community Water District
Mammoth Lakes, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate remaining fund information of the Mammoth Community Water District (the "District") as of and for the year ended March 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated _____, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Riverside, California
_____, 2020

**INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS**

Jeffrey Beatty, Finance Manager
Mammoth Community Water District
P.O. Box 597
Mammoth Lakes, CA 93546

We have performed the procedures enumerated below, which were agreed to by the Mammoth Community Water District (the "District") and the League of California Cities (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*), on the Appropriations Limit documents of the District, for the year ended March 31, 2020 (prepared in accordance with Section 1.5 Article XIII B of the California Constitution). The District's management is responsible for the Appropriations Limit documents. The sufficiency of the procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. We obtained the completed documents required by the Article XIII B Appropriations Limitation Uniform Guidelines, and determined that the limit and annual adjustment factors were adopted by resolution of the Board of Directors. We also determined that the population and inflation options were selected by a recorded vote of the Board of Directors.

Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

Finding: No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

Finding: No exceptions were noted as a result of our procedures.

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the Board of Directors during the prior year.

Finding: No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit worksheet and the District's Appropriations Limit documents. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*.

This report is intended solely for the information and use of the Mammoth Community Water District and is not intended to be and should not be used by anyone other than the District. However, this report is a matter of public record and its distribution is not limited.

Riverside, California
_____, 2020

**MAMMOTH COMMUNITY WATER DISTRICT
APPROPRIATIONS LIMIT COMPUTATION
2019-2020**

	<u>2019-2020</u>
Per Capita Personal Income Change	3.85%
Population Change Town of Mammoth Lakes Population	-0.74%
CPI Change Converted to a Ratio	1.0385
Population Change Converted to a Ratio	0.9926
Calculation of Growth Factor	1.0308
2018-2019 Limit	<u>\$ 12,836,849</u>
2019-2020 Appropriations Limit (\$12,836,849 X 1.0308)	<u>\$ 13,232,224</u>