



MAMMOTH COMMUNITY WATER DISTRICT

Post Office Box 597

Mammoth Lakes, California 93546-0597

801st Regular Meeting of the
Mammoth Community Water District
Board of Directors

Thursday, September 21, 2023

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.

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. Please use the following information to join the Zoom Videoconference Meeting:

<https://zoom.us/j/7609342596> (meeting ID: 760 934 2596) OR

Join via teleconference by dialing 1-669-900-9128, 760-934-2596#

Please Note:

*Director Thompson will be participating by video/teleconference from the following location:
449 West Los Barancos Lane, Kanab, UT 84741*

AGENDA

Updated

5:30 P.M.

Roll Call

Directors Cage, Domaille, Hylton, 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 three (3) minutes. No formal action by the Board will be taken on these items.

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 Approve the August 2023 Check Disbursements

A-2 Approve the Minutes from the Regular Board Meeting held August 17, 2023

Consent Agenda B — Department 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 Services Report

B-8 General Manager's Report

Current Business

C-1 Presentation, Discussion, and Filing of the 2022-2023 Financial Audit

- Richard Teaman, CPA, Teaman, Ramirez & Smith

C-2 Discuss and Provide Direction to Staff to Purchase a Replacement CAT 938 Loader and Amend the Budget Accordingly

C-3 Discuss and Consider Adopting the Revised Board Delegation of Authority Policy (PL-BOD-003)

C-4 Discuss and Consider Adopting the Revised Procurement Policy (PL-FIN-003)

C-5 Discuss and Consider Adopting the MCWD Money Purchase Pension Plan Policy (PL-FIN-007)

C-6 Discuss and Consider Adopting the Local Claims Procedure Resolution

C-7 Discuss and Consider Enacting Ordinance No. 09-21-23-20 Repealing Chapter 2 of MCWD Code

C-8 Appoint an Ad Hoc Committee to Conduct an Annual Performance Review of the General Manager

Board Member's Committee Reports

Committee Meetings Held:

Technical Services Committee – *September 20, 2023*

Finance Committee – *September 20, 2023*

Directors 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 APNs – 033-148-005-000 and 033-148-006-000

Under Negotiation: Price and Terms of Payment

MCWD Negotiators: Mark Busby and Garrett Higerd

Property Owner Negotiator: Greg Eckert

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, September 15, 2023

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 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, SEPTEMBER 20, 2023** at **8:00 A.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.

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 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.

A handwritten signature in blue ink, appearing to read "Mark Busby".

MARK BUSBY
General Manager

Date of Issuance: Friday, September 15, 2023

Posted: MCWD Office

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

cc: Members, Board of Directors

Town of Mammoth Lakes

KMMT, KIBS, KSRW Radio

If you are an individual with a disability and need assistance or accommodation to participate in this Board meeting at any time, please call Stephanie Hake at (760) 934-2596, ext. 321, or email Ms. Hake at: shake@mcwd.dst.ca.us.

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, SEPTEMBER 20, 2023** 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.

The agenda items are:

1. Review and Approve the Board of Director Payment Requests for August 2023
2. Review and Approve the Accounts Payable Payment Vouchers for August 2023
3. Discuss and Review the August 2023 Check Register (A-1)
4. Discuss the Finance Department Report (B-3)
5. Discuss the 2022-2023 Financial Audit (C-1)
6. Discuss the Purchasing a Replacement CAT 938 Loader (C-2)
7. 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

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, September 15, 2022

Posted: MCWD Office
MCWD Website: www.mcwd.dst.ca.us
cc: Members, Board of Directors
Town of Mammoth Lakes
KMMT, KIBS, KSRW Radio

If you are an individual with a disability and need assistance or accommodation to participate in this Board meeting at any time, please call Stephanie Hake at (760) 934-2596, ext. 321, or email Ms. Hake at: shake@mcwd.dst.ca.us.

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, CA

Board Check Register

By Vendor Name

Payment Dates 8/1/2023 - 8/31/2023

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: 00016 - ACWA / JPIA (HBA)					
08/03/2023	10535	Dental Insurance	10-000-2150		540.61
08/03/2023	10535	Life Insur	10-000-2150		38.84
08/03/2023	10535	Premiums	10-000-2150		7,580.35
08/03/2023	10535	VSP	10-000-2150		122.00
08/03/2023	10535	Dental Insurance	10-000-2150		1,360.03
08/03/2023	10535	Dental Insurance	20-000-2150		1,439.61
08/03/2023	10535	Dental Insurance	30-000-2150		1,509.29
08/03/2023	10535	EAP	10-000-2150		29.76
08/03/2023	10535	EAP	20-000-2150		32.35
08/03/2023	10535	EAP	30-000-2150		32.13
08/03/2023	10535	Life Insurance - Dependent	10-000-2150		3.72
08/03/2023	10535	Life Insurance - Dependent	20-000-2150		2.63
08/03/2023	10535	Life Insurance - Dependent	30-000-2150		2.33
08/03/2023	10535	Life Insurance	10-000-2150		390.00
08/03/2023	10535	Life Insurance	20-000-2150		180.04
08/03/2023	10535	Life Insurance	30-000-2150		161.96
08/03/2023	10535	Life Insurance	10-000-2150		211.06
08/03/2023	10535	Life Insurance	20-000-2150		126.66
08/03/2023	10535	Life Insurance	30-000-2150		126.81
08/03/2023	10535	Life Insurance - Supplemental	20-000-2150		15.00
08/03/2023	10535	Life Insurance - Supplemental	30-000-2150		15.00
08/03/2023	10535	Premiums	10-000-2150		19,978.08
08/03/2023	10535	Premiums	20-000-2150		17,954.59
08/03/2023	10535	Premiums	30-000-2150		18,416.85
08/03/2023	10535	VSP	10-000-2150		341.60
08/03/2023	10535	VSP	20-000-2150		317.43
08/03/2023	10535	VSP	30-000-2150		316.97
08/03/2023	10535	Premium Adjustment	10-000-6020		7,535.23
Vendor 00016 - ACWA / JPIA (HBA) Total:					78,780.93
Vendor: 00025 - AFLAC					
08/31/2023	DFT0000683	AFLAC	10-000-2170		25.48
08/31/2023	DFT0000683	AFLAC	20-000-2170		6.06
08/31/2023	DFT0000683	AFLAC	20-000-2170		51.57
08/31/2023	DFT0000683	AFLAC	30-000-2170		27.57
08/31/2023	DFT0000683	AFLAC	30-000-2170		3.64
Vendor 00025 - AFLAC Total:					114.32
Vendor: 02464 - Aharon Weintraub					
08/16/2023	4055	HET Rebate	10-100-6237		200.00
Vendor 02464 - Aharon Weintraub Total:					200.00
Vendor: 02460 - Ales Tomaier					
08/16/2023	4056	HEDW Rebate	10-100-6237		200.00
08/16/2023	4056	HECW Rebate	10-100-6237		400.00
Vendor 02460 - Ales Tomaier Total:					600.00
Vendor: 00048 - Allied Wire & Cable, Inc.					
08/30/2023	4099	Wire	22-000-1301	21W03CM	2,936.19
Vendor 00048 - Allied Wire & Cable, Inc. Total:					2,936.19
Vendor: 02470 - Allison Dodds					
08/30/2023	4100	HET Rebate	10-100-6237		200.00
Vendor 02470 - Allison Dodds Total:					200.00
Vendor: 00054 - Alpine Paint					
08/03/2023	4015	Primer and Paint	10-330-6150		97.48

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/03/2023	4015	Paint for Doors - L'Abri Units	96-000-6115		93.13
08/09/2023	4040	Tyvek Coveralls	10-310-6124		63.16
08/09/2023	4040	Wood Stain	10-330-6150		14.78
08/23/2023	4083	Respirator and Filter	10-330-6200		95.15
Vendor 00054 - Alpine Paint Total:					363.70
Vendor: 00057 - AM Conservation Group, Inc.					
08/03/2023	4016	Cutomer Conservation Products	10-100-6237		1,265.74
Vendor 00057 - AM Conservation Group, Inc. Total:					1,265.74
Vendor: 00063 - American Business Machines Co.					
08/10/2023	10537	Admin/Finance Printer/Copier Agreement	10-000-6180		73.67
08/23/2023	10555	Ops Printer/Copier Agreement	10-000-6180		53.21
Vendor 00063 - American Business Machines Co. Total:					126.88
Vendor: 02271 - Amy Campbell					
08/16/2023	10547	Straw Hats	10-310-6124		90.51
Vendor 02271 - Amy Campbell Total:					90.51
Vendor: 00098 - Arbor Environmental, LLC					
08/23/2023	4084	Respirator Fit Testing	10-110-6100		1,730.00
Vendor 00098 - Arbor Environmental, LLC Total:					1,730.00
Vendor: 00123 - Babcock Laboratories, Inc.					
08/16/2023	4057	Lab Services	30-210-6111		582.69
08/16/2023	4057	Lab Services	30-210-6111		125.03
08/16/2023	4057	Lab Services	20-210-6111		113.23
08/16/2023	4057	Lab Services	20-210-6111		151.00
08/16/2023	4057	Lab Services	20-210-6111		188.75
08/16/2023	4057	Lab Services	20-210-6111		188.75
08/16/2023	4057	Lab Services	30-210-6111		500.25
08/30/2023	4101	Lab Services	20-210-6111		113.22
08/30/2023	4101	Lab Services	20-210-6111		37.75
08/30/2023	4101	Lab Services	30-210-6111		100.26
08/30/2023	4101	Lab Services	30-210-6111		100.26
08/30/2023	4101	Lab Services	20-210-6111		113.25
08/30/2023	4101	Lab Services	10-210-6111		56.62
08/30/2023	4101	Lab Services	20-210-6111		113.22
08/30/2023	4101	Lab Services	20-210-6111		75.50
Vendor 00123 - Babcock Laboratories, Inc. Total:					2,559.78
Vendor: 00131 - Bartkiewicz, Kronick & Shanahan					
08/16/2023	10548	Legal Services	10-100-6140		3,325.00
Vendor 00131 - Bartkiewicz, Kronick & Shanahan Total:					3,325.00
Vendor: 02432 - Blue-White Industries					
08/30/2023	4102	Blue-White Replacemen...	20-220-6145		255.37
08/30/2023	4102	Blue-White Replacemen...	20-220-6145		255.37
08/30/2023	4102	Blue-White Replacemen...	20-220-6145		255.37
08/30/2023	4102	Blue-White Replacemen...	20-220-6145		697.77
08/30/2023	4102	Blue-White Replacemen...	20-220-6145		255.37
Vendor 02432 - Blue-White Industries Total:					1,719.25
Vendor: 00169 - Borges & Mahoney, Inc.					
08/09/2023	4041	Duplex Model 2 Emergency Valve Shutoff System	20-230-6145		12,728.25
Vendor 00169 - Borges & Mahoney, Inc. Total:					12,728.25
Vendor: 00189 - Britt's Diesel & Automotive					
08/10/2023	10538	Service Call for #105 and #107	10-000-6155		574.08
08/30/2023	10562	Repairs to #60	10-310-6155		1,455.94
Vendor 00189 - Britt's Diesel & Automotive Total:					2,030.02

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: 00191 - Brown's Supply, Inc.					
08/16/2023	4058	Steel Strap	20-230-6150		30.62
Vendor 00191 - Brown's Supply, Inc. Total:					30.62
Vendor: 00201 - CA Tax Payment ACH					
08/02/2023	DFT0000685	CA SWT and CASDI	10-000-2210		3,408.70
08/02/2023	DFT0000685	CA SWT and CASDI	10-000-2210		628.41
08/02/2023	DFT0000685	CA SWT and CASDI	20-000-2210		483.37
08/02/2023	DFT0000685	CA SWT and CASDI	20-000-2210		1,887.77
08/02/2023	DFT0000685	CA SWT and CASDI	22-000-2210		20.88
08/02/2023	DFT0000685	CA SWT and CASDI	22-000-2210		88.06
08/02/2023	DFT0000685	CA SWT and CASDI	23-000-2210		20.88
08/02/2023	DFT0000685	CA SWT and CASDI	23-000-2210		88.05
08/02/2023	DFT0000685	CA SWT and CASDI	30-000-2210		531.54
08/02/2023	DFT0000685	CA SWT and CASDI	30-000-2210		2,331.56
08/16/2023	DFT0000698	CA SWT and CASDI	10-000-2210		598.98
08/16/2023	DFT0000698	CA SWT and CASDI	10-000-2210		3,836.75
08/16/2023	DFT0000698	CA SWT and CASDI	20-000-2210		476.33
08/16/2023	DFT0000698	CA SWT and CASDI	20-000-2210		1,809.36
08/16/2023	DFT0000698	CA SWT and CASDI	22-000-2210		88.06
08/16/2023	DFT0000698	CA SWT and CASDI	22-000-2210		20.88
08/16/2023	DFT0000698	CA SWT and CASDI	23-000-2210		20.88
08/16/2023	DFT0000698	CA SWT and CASDI	23-000-2210		88.05
08/16/2023	DFT0000698	CA SWT and CASDI	30-000-2210		494.44
08/16/2023	DFT0000698	CA SWT and CASDI	30-000-2210		2,035.18
08/17/2023	DFT0000688	CA SWT and CASDI	10-000-2210		50.00
08/30/2023	DFT0000707	CA SWT and CASDI	10-000-2210		3,240.05
08/30/2023	DFT0000707	CA SWT and CASDI	10-000-2210		498.00
08/30/2023	DFT0000707	CA SWT and CASDI	20-000-2210		1,840.75
08/30/2023	DFT0000707	CA SWT and CASDI	20-000-2210		472.37
08/30/2023	DFT0000707	CA SWT and CASDI	22-000-2210		56.91
08/30/2023	DFT0000707	CA SWT and CASDI	22-000-2210		11.88
08/30/2023	DFT0000707	CA SWT and CASDI	23-000-2210		56.91
08/30/2023	DFT0000707	CA SWT and CASDI	23-000-2210		11.88
08/30/2023	DFT0000707	CA SWT and CASDI	30-000-2210		2,072.16
08/30/2023	DFT0000707	CA SWT and CASDI	30-000-2210		495.76
Vendor 00201 - CA Tax Payment ACH Total:					27,764.80
Vendor: 00205 - California Broadband Cooperative					
08/30/2023	4103	District Internet Service	10-130-6105		917.95
Vendor 00205 - California Broadband Cooperative Total:					917.95
Vendor: 02436 - California Franchise Tax Board					
08/03/2023	4017	Garnishments	20-000-2170		150.95
08/03/2023	4017	Garnishments	30-000-2170		150.94
08/16/2023	4059	Garnishments	20-000-2170		150.95
08/16/2023	4059	Garnishments	30-000-2170		150.94
08/30/2023	4104	Garnishments	20-000-2170		150.95
08/30/2023	4104	Garnishments	30-000-2170		150.94
Vendor 02436 - California Franchise Tax Board Total:					905.67
Vendor: 02179 - California State Disbursement Unit					
08/02/2023	DFT0000678	Ca. Child Support	20-000-2170		46.16
08/02/2023	DFT0000678	Ca. Child Support	30-000-2170		46.14
08/16/2023	DFT0000691	Ca. Child Support	20-000-2170		46.15
08/16/2023	DFT0000691	Ca. Child Support	30-000-2170		46.15
08/30/2023	DFT0000702	Ca. Child Support	20-000-2170		46.16
08/30/2023	DFT0000702	Ca. Child Support	30-000-2170		46.14
Vendor 02179 - California State Disbursement Unit Total:					276.90
Vendor: 00211 - California Surveying & Drafting Supply, Inc.					
08/30/2023	4105	Trimble GPS R2/TerraFlex Annual Maintenance	10-130-6105		960.00

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/30/2023	4105	Trimble GPS R2/TerraFlex Annual Maintenance	10-130-6105		220.00
08/30/2023	4105	Trimble GPS R2/TerraFlex Annual Maintenance	10-130-6105		390.00
08/30/2023	4105	Trimble GPS R2/TerraFlex Annual Maintenance	10-130-6105		1,250.00
08/30/2023	4105	Pipe Locator and Transmitter	10-310-6120		258.43
08/30/2023	4105	Pipe Locator and Transmitter	10-310-6120		2,782.10
08/30/2023	4105	Pipe Locator and Transmitter	10-310-6120		3,397.36
Vendor 00211 - California Surveying & Drafting Supply, Inc. Total:					9,257.89
Vendor: 02465 - Carl Schneider					
08/16/2023	4060	HET Rebate	10-100-6237		200.00
Vendor 02465 - Carl Schneider Total:					200.00
Vendor: 00220 - Carmichael Business Technology					
08/03/2023	4018	Monthly VOIP Phone	10-110-6210		664.69
08/23/2023	4085	Internet Service	10-130-6105		917.95
08/23/2023	4085	VOIP Agreement	10-000-6210		666.11
08/23/2023	4085	IT Agreement	10-130-6106		3,356.66
Vendor 00220 - Carmichael Business Technology Total:					5,605.41
Vendor: 02462 - Charles S. Hamilton					
08/16/2023	4061	HET Rebate	10-100-6237		200.00
Vendor 02462 - Charles S. Hamilton Total:					200.00
Vendor: 00281 - Chuck Villar Construction					
08/03/2023	4019	Hauling Materials	22-340-6180		1,123.34
08/23/2023	4086	Sludge Hauling	30-240-6100		749.29
Vendor 00281 - Chuck Villar Construction Total:					1,872.63
Vendor: 01957 - City of Fallon					
08/16/2023	4062	Sludge Disposal	30-240-6102		3,818.55
Vendor 01957 - City of Fallon Total:					3,818.55
Vendor: 00306 - Conriquez Cleaning					
08/03/2023	4020	Janatorial Services	10-000-6150		2,420.00
Vendor 00306 - Conriquez Cleaning Total:					2,420.00
Vendor: 02437 - Crane Depot					
08/23/2023	4087	RAZE Floor-Mount Jib Crane	22-000-1317		17,699.01
08/23/2023	4087	RAZE Floor-Mount Jib Crane	22-000-1317		738.09
08/23/2023	4087	RAZE Floor-Mount Jib Crane	22-000-1317		70.04
Vendor 02437 - Crane Depot Total:					18,507.14
Vendor: 02457 - Crosno Construction, Inc.					
08/16/2023	4063	Tank T-8 Replacment	22-000-1301	23W04CS	76,000.00
Vendor 02457 - Crosno Construction, Inc. Total:					76,000.00
Vendor: 00338 - CWEA TCP					
08/03/2023	4021	EIT 2 Test - Lewis	10-330-6160		207.00
08/09/2023	4042	Mech. Tech. 3 Cert. Exam - Lewis	10-330-6160		222.00
Vendor 00338 - CWEA TCP Total:					429.00
Vendor: 00377 - David Carlson					
08/30/2023	10563	Reimbursement for Personal Device/Services	10-400-6210		150.00
Vendor 00377 - David Carlson Total:					150.00
Vendor: 00439 - Dewey Pest Control					
08/09/2023	4043	Pest Control	10-000-6150		202.00
Vendor 00439 - Dewey Pest Control Total:					202.00
Vendor: 02458 - Diane Burns					
08/16/2023	4064	HEDW Rebate	10-100-6237		200.00
Vendor 02458 - Diane Burns Total:					200.00

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: 00452 - DIY Home Center					
08/03/2023	10531	Galv. Bushings, Reducers, Nipples, and Elbow	20-310-6145		54.51
08/03/2023	10531	Extension Cord	10-330-6155		35.87
08/03/2023	10531	Faucet Handle	10-330-6150		11.63
08/03/2023	10531	Microfiber Cloth, Spray Bottle	10-310-6180		21.80
08/03/2023	10531	PVC Pipe	10-330-6180		38.75
08/03/2023	10531	Safety Glasses, Coupling, Galv. Bushing, Air Hose	30-310-6145		68.91
08/03/2023	10531	Marking Paint	10-330-6180		17.43
08/03/2023	10531	Hillman Miscellaneous Hardware	10-310-6180		5.51
08/03/2023	10536	Misc. Supplies	30-240-6180		10.66
08/03/2023	10531	Turf Builder and Top Soil	22-000-1301	23W01CM	174.25
08/03/2023	10531	Construction Supplies	22-000-1301	23W01CM	94.01
08/03/2023	10531	Stucco Patch and Paint Brush	10-330-6150		38.09
08/03/2023	10531	Key Ring	10-000-6155		3.38
08/03/2023	10531	Top Soil	22-000-1301	23W01CM	145.17
08/03/2023	10531	PVC Parts, PVC Glue, PVC Primer	10-330-6150		45.43
08/03/2023	10531	PVC Pipe and Fitting	10-330-6150		21.68
08/03/2023	10531	PVC Elbow	10-330-6150		3.28
08/10/2023	10539	Misc. Supplies	10-310-6180		40.70
08/10/2023	10539	Misc. Supplies	20-310-6145		5.81
08/10/2023	10539	Misc. HW	10-310-6155		6.93
08/10/2023	10539	Rope	10-310-6180		8.23
08/10/2023	10539	Squeegee and Spray Bottle	10-310-6120		12.10
08/10/2023	10539	Rechargeable Worklight and Coveralls	10-310-6120		46.54
08/10/2023	10539	Rechargeable Worklight and Coveralls	23-000-1301	23WW01MO	21.31
08/10/2023	10539	Plastic Pail	30-310-6145		15.49
08/10/2023	10539	Transfer Pump	23-000-1301	23WW01MO	135.75
08/10/2023	10539	Repair Fittings	30-310-6145		47.47
08/10/2023	10539	Misc. Supplies	10-330-6180		14.02
08/10/2023	10539	Trim and Paint Supplies	20-220-6180		17.40
08/10/2023	10539	Misc. Supplies	20-310-6145		27.12
08/10/2023	10539	Misc. Supplies	10-310-6180		16.85
08/16/2023	10549	Long-Handled Brush	30-240-6180		8.72
08/16/2023	10549	Wrenches, Tube Brushes	10-320-6120		106.47
08/16/2023	10549	Adapters, Couplings	30-240-6180		7.82
08/16/2023	10549	Misc. Supplies	10-320-6180		17.92
08/16/2023	10549	Bulb and Ballast	10-330-6150		60.10
08/23/2023	10556	Misc. Supplies	10-320-6180		56.84
08/30/2023	10564	Butcher Block Oil	20-310-6145		21.31
08/30/2023	10564	Misc. Supplies	10-310-6180		30.04
08/30/2023	10564	Scraper, Wire Brush	10-310-6120		15.88
08/30/2023	10564	Misc. Supplies	10-330-6180		58.17
08/30/2023	10564	Marking Paint	20-310-6145		41.46
08/30/2023	10564	Misc. Supplies	30-240-6180		23.23
08/30/2023	10564	Silicone and Caulking Gun	10-330-6150		31.97
08/30/2023	10564	Condo Supplies	96-000-6115		94.98
08/30/2023	10564	Spray Paint	10-330-6150		55.79
Vendor 00452 - DIY Home Center Total:					1,836.78
Vendor: 00451 - DLT Solutions					
08/23/2023	4088	InfoWorks ICM Software - Annual Subscription	10-400-6105		7,367.25
Vendor 00451 - DLT Solutions Total:					7,367.25
Vendor: 00569 - Federal Tax Payment ACH					
08/02/2023	DFT0000684	Federal Deposit	10-000-2200		248.00

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/02/2023	DFT0000684	Federal Deposit	10-000-2200		9,265.06
08/02/2023	DFT0000684	Federal Deposit	10-000-2200		2,033.60
08/02/2023	DFT0000684	Federal Deposit	20-000-2200		5,460.29
08/02/2023	DFT0000684	Federal Deposit	20-000-2200		314.96
08/02/2023	DFT0000684	Federal Deposit	20-000-2200		1,562.56
08/02/2023	DFT0000684	Federal Deposit	22-000-2200		287.68
08/02/2023	DFT0000684	Federal Deposit	22-000-2200		225.38
08/02/2023	DFT0000684	Federal Deposit	22-000-2200		67.28
08/02/2023	DFT0000684	Federal Deposit	23-000-2200		67.28
08/02/2023	DFT0000684	Federal Deposit	23-000-2200		225.37
08/02/2023	DFT0000684	Federal Deposit	23-000-2200		287.68
08/02/2023	DFT0000684	Federal Deposit	30-000-2200		1,719.32
08/02/2023	DFT0000684	Federal Deposit	30-000-2200		314.96
08/02/2023	DFT0000684	Federal Deposit	30-000-2200		6,467.82
08/16/2023	DFT0000697	Federal Deposit	10-000-2200		248.00
08/16/2023	DFT0000697	Federal Deposit	10-000-2200		2,139.16
08/16/2023	DFT0000697	Federal Deposit	10-000-2200		10,435.77
08/16/2023	DFT0000697	Federal Deposit	20-000-2200		5,225.78
08/16/2023	DFT0000697	Federal Deposit	20-000-2200		1,546.26
08/16/2023	DFT0000697	Federal Deposit	20-000-2200		246.78
08/16/2023	DFT0000697	Federal Deposit	22-000-2200		287.68
08/16/2023	DFT0000697	Federal Deposit	22-000-2200		225.38
08/16/2023	DFT0000697	Federal Deposit	22-000-2200		67.28
08/16/2023	DFT0000697	Federal Deposit	23-000-2200		67.28
08/16/2023	DFT0000697	Federal Deposit	23-000-2200		287.68
08/16/2023	DFT0000697	Federal Deposit	23-000-2200		225.37
08/16/2023	DFT0000697	Federal Deposit	30-000-2200		1,604.92
08/16/2023	DFT0000697	Federal Deposit	30-000-2200		5,545.19
08/16/2023	DFT0000697	Federal Deposit	30-000-2200		246.74
08/17/2023	DFT0000687	Federal Deposit	10-000-2200		67.26
08/17/2023	DFT0000687	Federal Deposit	10-000-2200		287.44
08/17/2023	DFT0000687	Federal Deposit	10-000-2200		200.00
08/30/2023	DFT0000706	Federal Deposit	10-000-2200		8,593.97
08/30/2023	DFT0000706	Federal Deposit	10-000-2200		1,902.36
08/30/2023	DFT0000706	Federal Deposit	10-000-2200		139.50
08/30/2023	DFT0000706	Federal Deposit	20-000-2200		5,269.57
08/30/2023	DFT0000706	Federal Deposit	20-000-2200		1,535.16
08/30/2023	DFT0000706	Federal Deposit	20-000-2200		314.96
08/30/2023	DFT0000706	Federal Deposit	22-000-2200		163.68
08/30/2023	DFT0000706	Federal Deposit	22-000-2200		141.57
08/30/2023	DFT0000706	Federal Deposit	22-000-2200		38.28
08/30/2023	DFT0000706	Federal Deposit	23-000-2200		163.68
08/30/2023	DFT0000706	Federal Deposit	23-000-2200		38.28
08/30/2023	DFT0000706	Federal Deposit	23-000-2200		141.56
08/30/2023	DFT0000706	Federal Deposit	30-000-2200		314.96
08/30/2023	DFT0000706	Federal Deposit	30-000-2200		5,658.24
08/30/2023	DFT0000706	Federal Deposit	30-000-2200		1,610.90
Vendor 00569 - Federal Tax Payment ACH Total:					83,527.88
Vendor: 00608 - Frontier					
08/03/2023	4022	Land Lines	10-000-6210		195.01
08/30/2023	4106	Internet Service at GWTPs	10-130-6105		134.98
08/30/2023	4106	Land Line	10-000-6210		101.01
08/30/2023	4106	Land Lines	10-000-6210		198.89
Vendor 00608 - Frontier Total:					629.89
Vendor: 01955 - Garrett Higerd					
08/30/2023	10565	Reimbursement for Personal Device/Services	10-400-6210		270.00
Vendor 01955 - Garrett Higerd Total:					270.00

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: 00662 - Grainger, Inc.					
08/03/2023	4023	Disposable Gloves	10-310-6180		482.61
08/03/2023	4023	Hooded Coveralls	30-310-6180		258.23
08/03/2023	4023	Respirator Cartridges	10-310-6200		175.72
08/10/2023	10540	Saw Blades	10-320-6180		316.67
08/23/2023	10557	Saw Blades	10-320-6180		249.44
08/30/2023	10566	Panel	30-320-6145		134.94
08/30/2023	10566	Enclosure	30-320-6145		579.76
08/30/2023	10566	Marking Paint, Gloves, Batteries	10-000-1200		919.10
Vendor 00662 - Grainger, Inc. Total:					3,116.47
Vendor: 00663 - Granite Construction					
08/03/2023	4024	Construction Material	22-340-6180		346.71
08/03/2023	4024	Constrtuction Material	22-340-6180		357.45
Vendor 00663 - Granite Construction Total:					704.16
Vendor: 00684 - Haaker Equipment Company					
08/03/2023	10532	Credit for Returned Merchandise	10-320-6200		-431.00
08/03/2023	10532	Machete Excavation Nozzle	30-310-6120		1,094.11
08/10/2023	10541	Vactor Hose and Connectors	10-320-6120		461.69
08/23/2023	10558	Gas Monitor Hoses	10-320-6200		288.91
Vendor 00684 - Haaker Equipment Company Total:					1,413.71
Vendor: 00685 - Hach Company					
08/16/2023	4065	Lab Supplies	30-210-6180		166.23
08/16/2023	4065	Lab Supplies	20-210-6180		185.96
08/30/2023	4107	Sensor Cap Replacement	30-210-6180		223.05
Vendor 00685 - Hach Company Total:					575.24
Vendor: 00687 - Hardy Diagnostics					
08/03/2023	4025	Lab Supplies	30-210-6180		146.55
08/16/2023	4066	Lab Supplies	30-210-6180		173.16
Vendor 00687 - Hardy Diagnostics Total:					319.71
Vendor: 02388 - Health Equity, Inc.					
08/02/2023	DFT0000681	HSA	10-000-2151		322.86
08/16/2023	DFT0000694	HSA	10-000-2151		322.86
Vendor 02388 - Health Equity, Inc. Total:					645.72
Vendor: 00705 - High Country Lumber, Inc.					
08/03/2023	4026	Concrete Mix	30-310-6145		64.56
08/03/2023	4026	Pallet Concrete Mix	30-310-6145		491.95
08/03/2023	4026	Faucet Handle	10-330-6150		15.07
08/03/2023	4026	Work Light, Hooded Coverall	30-310-6145		109.50
08/03/2023	4026	Hose, Engine Oil	10-330-6180		49.92
08/03/2023	4026	Router Bits	10-330-6180		59.24
08/03/2023	4026	Wire Brushes	10-330-6180		6.43
08/03/2023	4026	Crane Platform Materials	22-000-1317		500.17
08/03/2023	4026	Crane Platform Materials	22-000-1317		514.22
08/09/2023	4044	Coveralls	10-310-6124		50.43
08/09/2023	4044	Coveralls	10-310-6124		59.52
08/09/2023	4044	Bug Spray, Hose Adapters	10-310-6180		25.83
08/09/2023	4044	Coveralls	10-310-6124		59.52
08/09/2023	4044	Misc Supplies	10-310-6180		10.76
08/09/2023	4044	Blades	10-330-6180		42.01
08/09/2023	4044	Finance Charge	30-310-6145		8.35
08/16/2023	4067	Grout Removal Tool	10-330-6120		17.23
08/16/2023	4067	Utility Pump	30-240-6145		92.65
08/16/2023	4067	Construction Supplies	22-000-1301	21W03CM	151.73
08/23/2023	4089	Lumber	22-000-1301	23W01CM	8.92
08/23/2023	4089	Oscillating Tool and Blades	10-330-6120		203.63
08/30/2023	4108	Trimmer Line, Engine Oil	10-330-6180		32.68

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/30/2023	4108	Sawzal Blade	22-000-1301	23W01CM	25.85
08/30/2023	4108	Carbide and Cutoff Wheels	22-000-1301	23W01CM	40.91
08/30/2023	4108	Strand Board	20-320-6180		263.54
08/30/2023	4108	Extension Cord	22-340-6180		123.90
08/30/2023	4108	GFCI Outlet, Smoke Detector	96-000-1304		64.08
Vendor 00705 - High Country Lumber, Inc. Total:					3,092.60
Vendor: 00721 - Huber Technology, Inc.					
08/03/2023	4027	Huber Brush Replacement	30-240-6145		2,207.92
Vendor 00721 - Huber Technology, Inc. Total:					2,207.92
Vendor: 00723 - Idexx Distribution, Inc.					
08/30/2023	4109	Lab Supplies	20-210-6180		68.54
Vendor 00723 - Idexx Distribution, Inc. Total:					68.54
Vendor: 00725 - Infosend, Inc.					
08/23/2023	10559	UB Statement Processing	10-120-6100		1,943.04
Vendor 00725 - Infosend, Inc. Total:					1,943.04
Vendor: 02060 - Intentional Communication Consultants					
08/30/2023	10567	Supervisor and Staff Communication Training	10-000-6215		8,437.00
Vendor 02060 - Intentional Communication Consultants Total:					8,437.00
Vendor: 00728 - International Union of Operating Engineers					
08/03/2023	4028	Union Dues	10-000-2170		110.00
08/03/2023	4028	Union Dues	20-000-2170		176.09
08/03/2023	4028	Union Dues	30-000-2170		175.91
Vendor 00728 - International Union of Operating Engineers Total:					462.00
Vendor: 00742 - J.T. Hatter Electric					
08/23/2023	4090	Electrical Work at Well 32	22-000-1301	21W03CS	6,735.98
Vendor 00742 - J.T. Hatter Electric Total:					6,735.98
Vendor: 02007 - Jacob Trauscht					
08/30/2023	10568	Reimbursement for Personal Device/Services	10-400-6210		150.00
Vendor 02007 - Jacob Trauscht Total:					150.00
Vendor: 00808 - Jeffrey Russell					
08/16/2023	4068	HET Rebate	10-100-6237		100.00
Vendor 00808 - Jeffrey Russell Total:					100.00
Vendor: 00816 - Jensen Precast					
08/09/2023	4045	Well 32 SCE Transformer Pad	22-000-1301	21W03CM	4,969.43
Vendor 00816 - Jensen Precast Total:					4,969.43
Vendor: 02463 - John Armstrong					
08/16/2023	4069	HEDW Rebate	10-100-6237		200.00
Vendor 02463 - John Armstrong Total:					200.00
Vendor: 00907 - Julie Burkhart					
08/10/2023	10542	Reimbursement for Travel Expenses	10-130-6220		585.31
Vendor 00907 - Julie Burkhart Total:					585.31
Vendor: 02367 - Kelly Painting and Drywall					
08/30/2023	4110	Interior Paint - Meridian Villas #1	96-000-1304		11,422.50
Vendor 02367 - Kelly Painting and Drywall Total:					11,422.50
Vendor: 01003 - KMMT-FM					
08/09/2023	4046	Advertising	10-100-6190		500.00
Vendor 01003 - KMMT-FM Total:					500.00
Vendor: 02395 - KnowBe4, Inc.					
08/03/2023	4029	IT Security Training	10-130-6105		1,485.00
Vendor 02395 - KnowBe4, Inc. Total:					1,485.00

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
Vendor: 01012 - Kristina Roberts					
08/30/2023	10569	Reimbursement for Personal Device/Services	10-400-6210		150.00
Vendor 01012 - Kristina Roberts Total:					150.00
Vendor: 02150 - Leanna Block					
08/10/2023	10543	Postage	10-000-6185		7.85
Vendor 02150 - Leanna Block Total:					7.85
Vendor: 01054 - Liebert Cassidy Whitmore					
08/16/2023	4070	Legal Services	10-110-6140		85.00
08/16/2023	4070	Personnel Rules Review	10-110-6140		1,147.50
08/16/2023	4070	Legal Services	10-110-6140		87.00
08/16/2023	4070	Personnel Rules Review	10-110-6140		696.00
Vendor 01054 - Liebert Cassidy Whitmore Total:					2,015.50
Vendor: 00052 - Linde Gas & Equipment, Inc.					
08/03/2023	4030	Welding Supplies	10-000-6180		71.90
08/03/2023	4030	Welding Supplies	10-000-6180		57.52
08/03/2023	4030	Welding Supplies	10-000-6180		57.52
08/30/2023	4111	Welding Supplies	10-000-6180		71.90
08/30/2023	4111	Welding Supplies	10-000-6180		57.52
08/30/2023	4111	Welding Supplies	10-000-6180		57.52
Vendor 00052 - Linde Gas & Equipment, Inc. Total:					373.88
Vendor: 01099 - Mammoth Disposal					
08/09/2023	4047	Trash Service	10-000-6100		1,650.50
08/09/2023	4047	Recycling	10-000-6100		140.00
08/09/2023	4047	Recycling	10-000-6100		130.00
Vendor 01099 - Mammoth Disposal Total:					1,920.50
Vendor: 01100 - Mammoth Hospital					
08/16/2023	4071	DMV and Pre-Employment Physicals	10-110-6100		626.50
08/16/2023	4071	DMV and Pre-Employment Physicals	10-310-6100		96.60
08/16/2023	4071	DMV Physical	10-320-6100		96.60
Vendor 01100 - Mammoth Hospital Total:					819.70
Vendor: 01109 - Mammoth Mountain Ski Area, LLC					
08/30/2023	4112	840 Gallons of Diesel	20-230-6126		4,197.48
Vendor 01109 - Mammoth Mountain Ski Area, LLC Total:					4,197.48
Vendor: 01117 - Mammoth Times					
08/16/2023	4072	Job Ads	10-110-6190		529.16
08/16/2023	4072	2023 Grads Ad	10-100-6190		99.00
Vendor 01117 - Mammoth Times Total:					628.16
Vendor: 02471 - Mariana Silva					
08/30/2023	4113	HET Rebate (2)	10-100-6237		358.00
Vendor 02471 - Mariana Silva Total:					358.00
Vendor: 01170 - Marzano & Sons					
08/03/2023	4031	Construction Material	22-340-6180		1,859.50
Vendor 01170 - Marzano & Sons Total:					1,859.50
Vendor: 02456 - McGinley and Associates, Inc.					
08/09/2023	4048	GMRP Hydraulic Monitoring - June Billing	20-400-6110		14,804.04
Vendor 02456 - McGinley and Associates, Inc. Total:					14,804.04
Vendor: 01183 - McMaster-Carr Supply Co.					
08/16/2023	4073	Hoze Nozzles for Fire Fighting Hose	10-310-6120		24.65
08/16/2023	4073	Hoze Nozzles for Fire Fighting Hose	30-240-6120		24.65
08/23/2023	4091	Strut Channel Nuts	30-330-6145		301.37

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/30/2023	4114	Pressure Switch	20-320-6145		242.43
Vendor 01183 - McMaster-Carr Supply Co. Total:					593.10
Vendor: 02468 - Meridian Villas HOA					
08/23/2023	4092	HOA Dues for Unit #1 (7 Months)	96-000-6115		2,800.00
Vendor 02468 - Meridian Villas HOA Total:					2,800.00
Vendor: 02323 - Michael Lesiak					
08/10/2023	10544	Reimbursement for Use of Personal Vehicle	10-320-6220		212.22
Vendor 02323 - Michael Lesiak Total:					212.22
Vendor: 02469 - Mike Kenney Roofing, Inc.					
08/23/2023	4093	File, Socket Adapters	10-320-6120		25.85
08/23/2023	4093	Sheet Metal, Shop Time	30-330-6150		515.00
Vendor 02469 - Mike Kenney Roofing, Inc. Total:					540.85
Vendor: 01240 - Mission Linen Supply					
08/03/2023	4032	Linen and Uniform Service	10-000-6180		865.06
08/03/2023	4032	Linen and Uniform Service	10-000-6180		42.84
Vendor 01240 - Mission Linen Supply Total:					907.90
Vendor: 02228 - Mountain Carpet Services Inc					
08/30/2023	4115	Carpet Deposit - SM55	96-000-1304		2,316.98
Vendor 02228 - Mountain Carpet Services Inc Total:					2,316.98
Vendor: 01263 - Mountain Motors Auto Repair					
08/16/2023	4074	M & R - #52	30-240-6155		1,719.13
Vendor 01263 - Mountain Motors Auto Repair Total:					1,719.13
Vendor: 02466 - Nicholas Phillips					
08/16/2023	4075	HET Rebate	10-100-6237		189.99
Vendor 02466 - Nicholas Phillips Total:					189.99
Vendor: 01318 - NTU Technologies, Inc.					
08/30/2023	10570	1800 Gallons 929 polymer	30-240-6179		20,398.91
Vendor 01318 - NTU Technologies, Inc. Total:					20,398.91
Vendor: 00609 - Orion					
08/02/2023	DFT0000676	457B EE Contribution	10-000-2161		5,108.85
08/02/2023	DFT0000676	457B EE Contribution	20-000-2161		3,020.26
08/02/2023	DFT0000676	457B EE Contribution	30-000-2161		3,517.13
08/02/2023	DFT0000677	457b EE Contribution	10-000-2161		1,534.09
08/02/2023	DFT0000677	457b EE Contribution	20-000-2161		2,147.04
08/02/2023	DFT0000677	457b EE Contribution	30-000-2161		2,703.52
08/02/2023	DFT0000682	401A/457 ER	10-000-2160		13,565.05
08/02/2023	DFT0000682	401A/457 ER	10-000-2160		1,309.92
08/02/2023	DFT0000682	401A/457 ER	20-000-2160		10,230.77
08/02/2023	DFT0000682	401A/457 ER	20-000-2160		1,012.64
08/02/2023	DFT0000682	401A/457 ER	30-000-2160		11,306.54
08/02/2023	DFT0000682	401A/457 ER	30-000-2160		1,119.86
08/16/2023	DFT0000689	457B EE Contribution	10-000-2161		5,158.85
08/16/2023	DFT0000689	457B EE Contribution	20-000-2161		3,077.34
08/16/2023	DFT0000689	457B EE Contribution	30-000-2161		3,460.05
08/16/2023	DFT0000690	457b EE Contribution	10-000-2161		1,458.48
08/16/2023	DFT0000690	457b EE Contribution	20-000-2161		2,146.16
08/16/2023	DFT0000690	457b EE Contribution	30-000-2161		2,533.78
08/16/2023	DFT0000695	401A/457 ER	10-000-2160		14,302.95
08/16/2023	DFT0000695	401A/457 ER	10-000-2160		1,424.14
08/16/2023	DFT0000695	401A/457 ER	20-000-2160		10,182.93
08/16/2023	DFT0000695	401A/457 ER	20-000-2160		1,007.87
08/16/2023	DFT0000695	401A/457 ER	30-000-2160		10,593.47
08/16/2023	DFT0000695	401A/457 ER	30-000-2160		1,048.55
08/30/2023	DFT0000700	457B EE Contribution	10-000-2161		5,158.85
08/30/2023	DFT0000700	457B EE Contribution	20-000-2161		3,020.21

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/30/2023	DFT0000700	457B EE Contribution	30-000-2161		3,517.18
08/30/2023	DFT0000701	457b EE Contribution	10-000-2161		1,429.38
08/30/2023	DFT0000701	457b EE Contribution	20-000-2161		2,093.55
08/30/2023	DFT0000701	457b EE Contribution	30-000-2161		2,454.36
08/30/2023	DFT0000705	401A/457 ER	10-000-2160		12,766.08
08/30/2023	DFT0000705	401A/457 ER	10-000-2160		1,276.62
08/30/2023	DFT0000705	401A/457 ER	20-000-2160		9,985.74
08/30/2023	DFT0000705	401A/457 ER	20-000-2160		988.10
08/30/2023	DFT0000705	401A/457 ER	30-000-2160		1,040.44
08/30/2023	DFT0000705	401A/457 ER	30-000-2160		10,512.07
Vendor 00609 - Orion Total:					167,212.82
Vendor: 02272 - Paige Borges					
08/30/2023	10571	Reimbursement for Personal Device/Services	10-400-6210		150.00
Vendor 02272 - Paige Borges Total:					150.00
Vendor: 01360 - PDM Steel Service Centers, Inc.					
08/30/2023	4116	I Beams for EQ Building	23-000-1301		1,647.93
Vendor 01360 - PDM Steel Service Centers, Inc. Total:					1,647.93
Vendor: 02461 - Rachele Rood					
08/16/2023	4076	HET Rebate	10-100-6237		200.00
Vendor 02461 - Rachele Rood Total:					200.00
Vendor: 02467 - Reygon Painting					
08/18/2023	4082	Deposit - Interior Paint - SM55	96-000-6115		430.00
08/31/2023	4121	Interior Paint - Sierra Manors #55	96-000-1304		6,370.00
Vendor 02467 - Reygon Painting Total:					6,800.00
Vendor: 01438 - Rich Environmental Services					
08/09/2023	4049	Annual Monitoring Certification	10-000-6100		700.00
08/09/2023	4049	3-Year Secondary Containment Testing	10-000-6100		1,400.00
Vendor 01438 - Rich Environmental Services Total:					2,100.00
Vendor: 01548 - Safety-Kleen Systems, Inc.					
08/16/2023	10550	Parts Washer Service	10-000-6180		265.39
Vendor 01548 - Safety-Kleen Systems, Inc. Total:					265.39
Vendor: 01610 - Sierra Automated Valve Services, Inc.					
08/09/2023	4050	Switchtrack Valves LP/RW	30-240-6145		7,722.07
Vendor 01610 - Sierra Automated Valve Services, Inc. Total:					7,722.07
Vendor: 01611 - Sierra Carpet Cleaning					
08/16/2023	4077	Hard Floor Cleaning - MV1	96-000-6115		280.00
Vendor 01611 - Sierra Carpet Cleaning Total:					280.00
Vendor: 02338 - Sierra Manors HOA					
08/23/2023	4094	HOA Dues for Unit 55 (7 Months)	96-000-6115		2,992.78
Vendor 02338 - Sierra Manors HOA Total:					2,992.78
Vendor: 01639 - Snowcreek Athletic Club					
08/16/2023	4078	Snowcreek Dues	10-000-2170		368.00
08/16/2023	4078	Snowcreek Dues	20-000-2170		202.50
08/16/2023	4078	Snowcreek Dues	30-000-2170		182.50
Vendor 01639 - Snowcreek Athletic Club Total:					753.00
Vendor: 01645 - Solenis, LLC					
08/03/2023	4033	4 Totes of Praestol k 275 Flex	30-240-6179		22,602.03
Vendor 01645 - Solenis, LLC Total:					22,602.03
Vendor: 01650 - Southern California Edison - District					
08/09/2023	4051	Electricity	10-000-6230		3,948.86
08/09/2023	4051	Electricity	20-220-6230		19,535.33
08/09/2023	4051	Electricity	20-230-6230		320.78

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/09/2023	4051	Electricity	30-240-6230		2,197.39
Vendor 01650 - Southern California Edison - District Total:					26,002.36
Vendor: 01647 - Southern California Edison Company					
08/24/2023	4098	Well 32 Electric Distribution Line Extension	22-000-1301	21W03CS	34,323.30
Vendor 01647 - Southern California Edison Company Total:					34,323.30
Vendor: 01662 - Standard Insurance Company					
08/04/2023	DFT0000686	Premium Adjustment	10-000-6020		15.59
08/31/2023	DFT0000679	Disability - Long Term	10-000-2150		347.93
08/31/2023	DFT0000679	Disability - Long Term	20-000-2150		262.61
08/31/2023	DFT0000679	Disability - Long Term	30-000-2150		289.80
08/31/2023	DFT0000680	Disability - Short Term	10-000-2150		54.27
08/31/2023	DFT0000680	Disability - Short Term	20-000-2150		41.12
08/31/2023	DFT0000680	Disability - Short Term	30-000-2150		45.03
08/31/2023	DFT0000692	Disability - Long Term	10-000-2150		366.89
08/31/2023	DFT0000692	Disability - Long Term	20-000-2150		261.39
08/31/2023	DFT0000692	Disability - Long Term	30-000-2150		271.50
08/31/2023	DFT0000693	Disability - Short Term	10-000-2150		57.23
08/31/2023	DFT0000693	Disability - Short Term	20-000-2150		40.96
08/31/2023	DFT0000693	Disability - Short Term	30-000-2150		42.16
08/31/2023	DFT0000703	Disability - Long Term	10-000-2150		327.45
08/31/2023	DFT0000703	Disability - Long Term	20-000-2150		256.28
08/31/2023	DFT0000703	Disability - Long Term	30-000-2150		269.47
08/31/2023	DFT0000704	Disability - Short Term	10-000-2150		51.08
08/31/2023	DFT0000704	Disability - Short Term	20-000-2150		40.17
08/31/2023	DFT0000704	Disability - Short Term	30-000-2150		41.81
Vendor 01662 - Standard Insurance Company Total:					3,082.74
Vendor: 02005 - State of California Franchise Tax Board					
08/03/2023	4034	Case No. 550198169	10-000-2170		100.00
08/16/2023	4079	Case No. 550198169	10-000-2170		100.00
08/30/2023	4117	Case No. 550198169	10-000-2170		100.00
Vendor 02005 - State of California Franchise Tax Board Total:					300.00
Vendor: 01701 - Steve's Auto & Truck Parts					
08/09/2023	4052	DEF	10-310-6155		13.59
08/09/2023	4052	Degreaser	10-310-6155		25.30
08/23/2023	4095	Battery	10-330-6155		129.03
08/23/2023	4095	M & R - #39	10-330-6155		49.73
08/30/2023	4118	Fuel Filter	22-340-6145		7.53
Vendor 01701 - Steve's Auto & Truck Parts Total:					225.18
Vendor: 00004 - Summit Fire & Security					
08/30/2023	4119	Annual Fire Extinguisher Service	10-110-6150		2,786.35
08/30/2023	4119	Annual Fire Sprinkler Inspection	10-000-6150		1,182.00
08/30/2023	4119	Annual Fire Alarm System Testing	10-000-6150		620.00
08/30/2023	4119	Semi-Annual Fire Sprinkler Clean Agent Inspection	10-000-6150		1,961.00
Vendor 00004 - Summit Fire & Security Total:					6,549.35
Vendor: 01731 - SWRCB-DWOCF					
08/09/2023	4053	D2 Certification - Lesiak	20-320-6160		80.00
08/30/2023	4120	T2 Certification - Schneider	20-220-6160		60.00
Vendor 01731 - SWRCB-DWOCF Total:					140.00
Vendor: 02459 - Sydney Miller					
08/16/2023	4080	Turf Replacement Rebate	10-100-6237		2,768.00
Vendor 02459 - Sydney Miller Total:					2,768.00
Vendor: 01762 - Tesco Controls, LLC					
08/03/2023	4038	Lake Mary Treatment Plant PLC	22-000-1306		20,257.50

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/10/2023	10545	SCADA Development	30-240-6110		6,720.00
08/16/2023	10551	Emergency Equipment Repair	20-230-6145		540.00
08/23/2023	10560	Bluffs LS Controls Upgrade	23-000-1301	22WW03CS	5,000.00
Vendor 01762 - Tesco Controls, LLC Total:					32,517.50
Vendor: 01763 - Thatcher Company, Inc					
08/03/2023	4035	Caustic Soda 25%	20-230-6179		7,826.36
08/16/2023	10552	Chlorine Cylinders w/Cylinder Deposit	20-230-6179		28,397.75
08/16/2023	10552	Cylinder Deposit Refund	20-230-6179		-12,500.00
Vendor 01763 - Thatcher Company, Inc Total:					23,724.11
Vendor: 01770 - The Sheet, Inc.					
08/16/2023	4081	Advertising	10-100-6190		229.00
08/16/2023	4081	Advertising	10-110-6190		270.00
08/23/2023	4096	T8 Request for Proposals	22-000-1301	23W04CS	60.00
08/23/2023	4096	Notice of Public Hearing	10-100-6190		120.00
08/23/2023	4096	Notice of Ordinance	10-100-6190		45.00
Vendor 01770 - The Sheet, Inc. Total:					724.00
Vendor: 01828 - Tyler Technologies, Inc.					
08/09/2023	4054	Incode UB Online Component Annual Fee	10-120-6105		1,694.00
08/23/2023	4097	EnerGov Year 4	10-400-6105		18,120.00
Vendor 01828 - Tyler Technologies, Inc. Total:					19,814.00
Vendor: 01830 - Underground Service Alert of Northern CA & NV					
08/03/2023	4036	Membership and Billable Tickets Fee	20-310-6105		852.77
Vendor 01830 - Underground Service Alert of Northern CA & NV Total:					852.77
Vendor: 01840 - USA Blue Book					
08/03/2023	10533	Respirator Cartridge	20-230-6200		143.23
Vendor 01840 - USA Blue Book Total:					143.23
Vendor: 01856 - Verizon Wireless - Data Collectors					
08/16/2023	10553	Data Plan for Meter Data Collectors	10-320-6210		121.28
Vendor 01856 - Verizon Wireless - Data Collectors Total:					121.28
Vendor: 01854 - Verizon Wireless					
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	10-000-6210		39.85
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	10-100-6210		98.19
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	10-130-6210		173.00
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	10-300-6210		27.61
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	10-310-6210		67.76
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	10-320-6210		61.95
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	10-330-6210		37.45
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	10-400-6210		62.19
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	20-220-6210		39.47
08/03/2023	4037	Cell Phone/iPad Equipment and Data Plans	30-240-6210		43.05
Vendor 01854 - Verizon Wireless Total:					650.52
Vendor: 01890 - Wells Fargo VISA					
08/15/2023	DFT0000699	AA ABRASIVES	10-310-6180		210.72
08/15/2023	DFT0000699	BURGERS RESTAURANT	10-100-6215		98.48
08/15/2023	DFT0000699	CANVA	10-130-6105		14.99

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/15/2023	DFT0000699	CARBONBULKSALES	20-220-6120		432.46
08/15/2023	DFT0000699	CARHARTT	20-220-6124		129.23
08/15/2023	DFT0000699	CARHARTT	30-240-6124		178.60
08/15/2023	DFT0000699	CCI HOTEL	20-220-6220		125.68
08/15/2023	DFT0000699	CLERK RECORDER	10-100-6205		52.50
08/15/2023	DFT0000699	COOPER ELEC	22-000-1301	21W03CM	1,100.00
08/15/2023	DFT0000699	COOPER ELEC	22-000-1301	21W03CM	3,487.36
08/15/2023	DFT0000699	CWEA	10-210-6160		98.00
08/15/2023	DFT0000699	CWEA	10-310-6160		98.00
08/15/2023	DFT0000699	CWEA	10-330-6160		98.00
08/15/2023	DFT0000699	CWEA	30-210-6215		25.00
08/15/2023	DFT0000699	CWEA	30-310-6160		413.00
08/15/2023	DFT0000699	CWEA	30-310-6160		103.00
08/15/2023	DFT0000699	DIRECTV	10-000-6123		142.99
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-31.36
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-37.58
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-37.45
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-37.40
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-37.27
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-38.80
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-39.70
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-18.01
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-20.65
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-30.62
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-29.26
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-28.70
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-28.66
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-37.26
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-36.78
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-34.10
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-36.40
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-103.12
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-34.89
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-89.70
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-76.54
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-76.21
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-33.09
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-35.59
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-43.65
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-28.38
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-42.41
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-51.59
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-51.53
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-50.62
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-59.38
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-59.17
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-58.24
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-56.96
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-55.75
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-55.22
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-73.87
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-71.35
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-65.16
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-63.42
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-63.14
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-62.13
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-42.82
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-53.27
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-51.88
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-47.42

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-42.14
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-41.14
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-39.77
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-47.38
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-28.00
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-55.07
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-44.85
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-46.16
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-44.59
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-44.52
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-50.16
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-49.99
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-49.70
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-49.12
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-47.57
08/15/2023	DFT0000699	DISPUTE	10-000-6180		-44.81
08/15/2023	DFT0000699	ADOBE	10-000-6180		239.88
08/15/2023	DFT0000699	ADOBE	10-100-6105		239.88
08/15/2023	DFT0000699	ADOBE	10-100-6105		19.99
08/15/2023	DFT0000699	ADOBE	10-100-6105		19.99
08/15/2023	DFT0000699	ADOBE	10-120-6105		19.99
08/15/2023	DFT0000699	ADOBE	10-210-6105		12.99
08/15/2023	DFT0000699	ADOBE	20-220-6105		14.99
08/15/2023	DFT0000699	ADOBE	30-240-6105		12.99
08/15/2023	DFT0000699	EVIDENT	30-210-6120		157.88
08/15/2023	DFT0000699	EXPEDIA	10-400-6220		-1,109.62
08/15/2023	DFT0000699	GIOVANNIS	10-100-6215		100.00
08/15/2023	DFT0000699	GOOD LIFE CAFE	10-100-6215		73.27
08/15/2023	DFT0000699	GOVCONNECTION	10-100-6181		252.92
08/15/2023	DFT0000699	GOVCONNECTION	10-100-6181		252.53
08/15/2023	DFT0000699	GROCERY OUTLET	10-000-6123		149.65
08/15/2023	DFT0000699	GROCERY OUTLET	10-000-6123		24.97
08/15/2023	DFT0000699	HING S DONUTS	10-000-6123		38.32
08/15/2023	DFT0000699	HING S DONUTS	10-100-6215		20.96
08/15/2023	DFT0000699	HOMEDEPOT	96-000-6115		38.76
08/15/2023	DFT0000699	HOMEDEPOT	96-000-6115		191.34
08/15/2023	DFT0000699	HOTELBOOKFEE	20-220-6220		16.99
08/15/2023	DFT0000699	IN BI OPTIC	30-210-6120		162.08
08/15/2023	DFT0000699	ALLTIMETRAIDING	10-100-6237		411.83
08/15/2023	DFT0000699	LOONEY BEAN	10-000-6180		28.50
08/15/2023	DFT0000699	MAMMOTH SMOGS	10-000-6155		199.95
08/15/2023	DFT0000699	ML CHAMBER	10-100-6237		20.00
08/15/2023	DFT0000699	NEOGOV	10-110-6190		199.00
08/15/2023	DFT0000699	OCT WATER QUALITY	20-220-6215		225.00
08/15/2023	DFT0000699	OMNI SAN DIEGO	10-130-6220		1,048.05
08/15/2023	DFT0000699	PAIUTE GAS STATIO	10-310-6125		29.01
08/15/2023	DFT0000699	PUESTO	10-130-6220		69.99
08/15/2023	DFT0000699	RABBIT PUMP	20-310-6120		238.00
08/15/2023	DFT0000699	RITE AID	10-100-6180		23.69
08/15/2023	DFT0000699	RITE AID	10-210-6180		22.58
08/15/2023	DFT0000699	AMAZON	10-000-6180		42.92
08/15/2023	DFT0000699	AMAZON	10-000-6180		17.22
08/15/2023	DFT0000699	AMAZON	10-100-6120		34.15
08/15/2023	DFT0000699	AMAZON	10-310-6120		95.92
08/15/2023	DFT0000699	AMAZON	10-310-6180		55.92
08/15/2023	DFT0000699	AMAZON	10-310-6180		27.96
08/15/2023	DFT0000699	ROBERTOS CAFE	10-100-6123		41.24
08/15/2023	DFT0000699	SMART AND FINAL	10-000-6123		42.25
08/15/2023	DFT0000699	SMART AND FINAL	10-000-6180		41.80
08/15/2023	DFT0000699	SMART AND FINAL	10-100-6215		28.28

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/15/2023	DFT0000699	SONIC TOOLS	10-310-6145		213.33
08/15/2023	DFT0000699	SP TRUEWERK	10-310-6124		127.58
08/15/2023	DFT0000699	SP TRUEWERK	20-220-6124		135.56
08/15/2023	DFT0000699	SQ ESRI STORE	10-130-6192		32.31
08/15/2023	DFT0000699	STAPLES	10-000-6180		99.77
08/15/2023	DFT0000699	STAPLES	10-000-6180		59.31
08/15/2023	DFT0000699	STAPLES	10-000-6180		115.09
08/15/2023	DFT0000699	STAPLES	10-000-6180		40.21
08/15/2023	DFT0000699	STAPLES	10-130-6180		350.05
08/15/2023	DFT0000699	STARBUCKS	10-130-6220		11.20
08/15/2023	DFT0000699	STARBUCKS	10-130-6220		11.20
08/15/2023	DFT0000699	STARLINK	10-130-6105		120.00
08/15/2023	DFT0000699	THE FED-UP STORE	22-000-1301	23W04CS	90.54
08/15/2023	DFT0000699	TOCKIFY	10-130-6105		8.08
08/15/2023	DFT0000699	APPLE.COM	10-100-6210		0.99
08/15/2023	DFT0000699	TOWNEPLACE SUITES	20-220-6220		-0.02
08/15/2023	DFT0000699	TOWNEPLACE SUITES	20-220-6220		-0.35
08/15/2023	DFT0000699	TRACTOR SUPPLY	30-330-6150		96.18
08/15/2023	DFT0000699	UPLIFT DESK	10-100-6120		20.47
08/15/2023	DFT0000699	UPLIFT DESK	10-100-6120		967.60
08/15/2023	DFT0000699	UPS	10-000-6185		30.00
08/15/2023	DFT0000699	UPS	10-000-6185		30.00
08/15/2023	DFT0000699	UPS	10-000-6185		30.00
08/15/2023	DFT0000699	UPS	10-000-6185		30.00
08/15/2023	DFT0000699	UPS	10-210-6185		76.32
08/15/2023	DFT0000699	UPS	10-210-6185		74.16
08/15/2023	DFT0000699	UPS	10-210-6185		64.63
08/15/2023	DFT0000699	UPS	10-210-6185		60.63
08/15/2023	DFT0000699	UPS	20-220-6185		23.91
08/15/2023	DFT0000699	USPS	10-000-6185		13.20
08/15/2023	DFT0000699	VONS	10-000-6123		28.03
08/15/2023	DFT0000699	VONS	10-000-6123		8.79
08/15/2023	DFT0000699	VONS	10-000-6123		109.54
08/15/2023	DFT0000699	VONS	10-000-6123		146.87
08/15/2023	DFT0000699	VONS	10-100-6215		45.12
08/15/2023	DFT0000699	WATER COLLEGE	20-310-6215		299.99
08/15/2023	DFT0000699	WILEY	10-110-6190		875.00
08/15/2023	DFT0000699	WQI	20-310-6215		700.00
08/15/2023	DFT0000699	ZOOM	10-000-6215		163.90
08/15/2023	DFT0000699	ZOOM	10-000-6215		41.00
08/15/2023	DFT0000699	AT&T	10-200-6210		35.00
08/15/2023	DFT0000699	AUTOMATIONDIRECT	22-000-1301	23W02CE	265.07
08/15/2023	DFT0000699	AUTOMATIONDIRECT	22-000-1301	23W02CE	5,000.68
08/15/2023	DFT0000699	BARLEYMASH	10-130-6220		24.45
08/15/2023	DFT0000699	BREAKFAST CO	10-130-6220		20.47
				Vendor 01890 - Wells Fargo VISA Total:	18,456.41
Vendor: 01900 - Western Nevada Supply Company					
08/03/2023	10534	Pressure Reducer and Insulated Cover	22-000-1301	21W03CM	862.15
08/10/2023	10546	Controls for Twin Lakes PR Upgrade	20-000-1301	23W02CE	14,694.02
08/10/2023	10546	CTS Fittings	10-000-1200		1,433.48
08/10/2023	10546	Credit for Returned Merchandise	10-000-1200		-1,059.16
08/16/2023	10554	1 1/2" Meter Pits (3)	10-000-1200		10,763.03
08/23/2023	10561	Pipe Stands	20-320-6145		560.30
08/23/2023	10561	Bushings	10-000-1200		166.93
08/30/2023	10572	15" SDR-35 Sewer Pipe	33-000-1301	21WW06CM	11,447.63
08/30/2023	10572	15" SDR-35 Sewer Pipe	33-000-1301	22WW04CM	7,318.97
08/30/2023	10572	Bushings	10-000-1200		55.64

Board Check Register

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/30/2023	10572	Refund for Returned Merchandise	10-000-1200		-1,927.94
				Vendor 01900 - Western Nevada Supply Company Total:	44,315.05
				Grand Total:	884,544.77

Report Summary**Fund Summary**

Fund	Payment Amount
10 - Administration	267,402.28
20 - Water Operations	197,751.10
22 - Water Capital Replacement	181,859.88
23 - Wastewater Capital Replacement	8,595.82
30 - Wastewater Operations	183,074.54
33 - Wastewater Capital Expansion	18,766.60
96 - New Enterprise	27,094.55
Grand Total:	884,544.77

Account Summary

Account Number	Account Name	Payment Amount
10-000-1200	Inventory - Warehouse	10,351.08
10-000-2150	Ee Insurance Benefits Pa...	31,800.90
10-000-2151	Health Saving Acct. Paya...	645.72
10-000-2160	Pension Contribution Pa...	44,644.76
10-000-2161	Ee Deferred Comp Contr...	19,848.50
10-000-2170	Employee Deductions - ...	803.48
10-000-2200	Payroll Taxes - Federal	35,560.12
10-000-2210	Payroll Taxes - State	12,260.89
10-000-6020	Employee Benefits - Gro...	7,550.82
10-000-6100	Outside Services	4,020.50
10-000-6123	Employee Engagement	691.41
10-000-6150	M & R - Buildings	6,385.00
10-000-6155	M & R - Vehicles	777.41
10-000-6180	Operating Supplies	-582.72
10-000-6185	Postage/Freight	141.05
10-000-6210	Telephone	1,200.87
10-000-6215	Training & Meetings	8,641.90
10-000-6230	Utilities - Electric	3,948.86
10-100-6105	Software Licenses/Agre...	279.86
10-100-6120	Operating Tools/Equipm...	1,022.22
10-100-6123	Employee Engagement	41.24
10-100-6140	Legal Services	3,325.00
10-100-6180	Operating Supplies	23.69
10-100-6181	Computer Systems/Equi...	505.45
10-100-6190	Advertising Publications...	993.00
10-100-6205	Permits & Licensing	52.50
10-100-6210	Telephone	99.18
10-100-6215	Training & Meetings	366.11
10-100-6237	Water Conservation	7,113.56
10-110-6100	Outside Services	2,356.50
10-110-6140	Legal Services	2,015.50
10-110-6150	M & R - Buildings	2,786.35
10-110-6190	Advertising Publications...	1,873.16
10-110-6210	Telephone	664.69
10-120-6100	Outside Services	1,943.04
10-120-6105	Software Licenses/Agre...	1,713.99
10-130-6105	Software Licenses/Agre...	6,418.95
10-130-6106	IT Services	3,356.66
10-130-6180	Operating Supplies	350.05
10-130-6192	Books & Subscriptions	32.31
10-130-6210	Telephone	173.00
10-130-6220	Travel Expenses	1,770.67
10-200-6210	Telephone	35.00
10-210-6105	Software Licenses/Agre...	12.99
10-210-6111	Outside Lab Services	56.62
10-210-6160	Memberships/Certificati...	98.00

Account Summary

Account Number	Account Name	Payment Amount
10-210-6180	Operating Supplies	22.58
10-210-6185	Postage/Freight	275.74
10-300-6210	Telephone	27.61
10-310-6100	Outside Services	96.60
10-310-6120	Operating Tools/Equipm...	6,632.98
10-310-6124	Employee PPE/Uniform	450.72
10-310-6125	Gasoline	29.01
10-310-6145	M & R - Line Repair/Equi...	213.33
10-310-6155	M & R - Vehicles	1,501.76
10-310-6160	Memberships/Certificati...	98.00
10-310-6180	Operating Supplies	936.93
10-310-6200	Safety	175.72
10-310-6210	Telephone	67.76
10-320-6100	Outside Services	96.60
10-320-6120	Operating Tools/Equipm...	594.01
10-320-6180	Operating Supplies	640.87
10-320-6200	Safety	-142.09
10-320-6210	Telephone	183.23
10-320-6220	Travel Expenses	212.22
10-330-6120	Operating Tools/Equipm...	220.86
10-330-6150	M & R - Buildings	395.30
10-330-6155	M & R - Vehicles	214.63
10-330-6160	Memberships/Certificati...	527.00
10-330-6180	Operating Supplies	318.65
10-330-6200	Safety	95.15
10-330-6210	Telephone	37.45
10-400-6105	Software Licenses/Agre...	25,487.25
10-400-6210	Telephone	932.19
10-400-6220	Travel Expenses	-1,109.62
20-000-1301	Construction in Progress	14,694.02
20-000-2150	Ee Insurance Benefits Pa...	20,970.84
20-000-2160	Pension Contribution Pa...	33,408.05
20-000-2161	Ee Deferred Comp Contr...	15,504.56
20-000-2170	Employee Deductions - ...	1,027.54
20-000-2200	Payroll Taxes - Federal	21,476.32
20-000-2210	Payroll Taxes - State	6,969.95
20-210-6111	Outside Lab Services	1,094.67
20-210-6180	Operating Supplies	254.50
20-220-6105	Software Licenses/Agre...	14.99
20-220-6120	Operating Tools/Equipm...	432.46
20-220-6124	Employee PPE/Uniform	264.79
20-220-6145	M & R - Line Repair/Equi...	1,719.25
20-220-6160	Memberships/Certificati...	60.00
20-220-6180	Operating Supplies	17.40
20-220-6185	Postage/Freight	23.91
20-220-6210	Telephone	39.47
20-220-6215	Training & Meetings	225.00
20-220-6220	Travel Expenses	142.30
20-220-6230	Utilities - Electric	19,535.33
20-230-6126	Diesel Fuel	4,197.48
20-230-6145	M & R - Line Repair/Equi...	13,268.25
20-230-6150	M & R - Buildings	30.62
20-230-6179	Operating Chemicals	23,724.11
20-230-6200	Safety	143.23
20-230-6230	Utilities - Electric	320.78
20-310-6105	Software Licenses/Agre...	852.77
20-310-6120	Operating Tools/Equipm...	238.00
20-310-6145	M & R - Line Repair/Equi...	150.21

Account Summary

Account Number	Account Name	Payment Amount
20-310-6215	Training & Meetings	999.99
20-320-6145	M & R - Line Repair/Equi...	802.73
20-320-6160	Memberships/Certificati...	80.00
20-320-6180	Operating Supplies	263.54
20-400-6110	Professional Services	14,804.04
22-000-1301	Construction in Progress	136,471.54
22-000-1306	Programable Logic Contr...	20,257.50
22-000-1317	Equipment	19,521.53
22-000-2200	Payroll Taxes - Federal	1,504.21
22-000-2210	Payroll Taxes - State	286.67
22-340-6145	M & R - Line Repair/Equi...	7.53
22-340-6180	Operating Supplies	3,810.90
23-000-1301	Construction in Progress	6,804.99
23-000-2200	Payroll Taxes - Federal	1,504.18
23-000-2210	Payroll Taxes - State	286.65
30-000-2150	Ee Insurance Benefits Pa...	21,541.11
30-000-2160	Pension Contribution Pa...	35,620.93
30-000-2161	Ee Deferred Comp Contr...	18,186.02
30-000-2170	Employee Deductions - ...	980.87
30-000-2200	Payroll Taxes - Federal	23,483.05
30-000-2210	Payroll Taxes - State	7,960.64
30-210-6111	Outside Lab Services	1,408.49
30-210-6120	Operating Tools/Equipm...	319.96
30-210-6180	Operating Supplies	708.99
30-210-6215	Training & Meetings	25.00
30-240-6100	Outside Services	749.29
30-240-6102	Sludge Disposal	3,818.55
30-240-6105	Software Licenses/Agre...	12.99
30-240-6110	Professional Services	6,720.00
30-240-6120	Operating Tools/Equipm...	24.65
30-240-6124	Employee PPE/Uniform	178.60
30-240-6145	M & R - Line Repair/Equi...	10,022.64
30-240-6155	M & R - Vehicles	1,719.13
30-240-6179	Operating Chemicals	43,000.94
30-240-6180	Operating Supplies	50.43
30-240-6210	Telephone	43.05
30-240-6230	Utilities - Electric	2,197.39
30-310-6120	Operating Tools/Equipm...	1,094.11
30-310-6145	M & R - Line Repair/Equi...	806.23
30-310-6160	Memberships/Certificati...	516.00
30-310-6180	Operating Supplies	258.23
30-320-6145	M & R - Line Repair/Equi...	714.70
30-330-6145	M & R - Line Repair/Equi...	301.37
30-330-6150	M & R - Buildings	611.18
33-000-1301	Construction in Progress	18,766.60
96-000-1304	Housing	20,173.56
96-000-6115	Employee Housing Expe...	6,920.99
	Grand Total:	884,544.77

Project Account Summary

Project Account Key	Payment Amount
None	709,455.55
21W03CM	13,506.86
21W03CS	41,059.28
21WW06CM	11,447.63
22WW03CS	5,000.00
22WW04CM	7,318.97
23W01CM	489.11

Project Account Summary

Project Account Key	Payment Amount
23W02CE	19,959.77
23W04CS	76,150.54
23WW01MO	157.06
Grand Total:	884,544.77

<u>Merchant Name</u>	<u>Fund GL Acct</u>	<u>Cardholder</u>	<u>Amount</u>	<u>Description</u>
AA ABRASIVES, INC	10-310-6180	A. CAMPBELL	210.72	Grinding Wheels
AA ABRASIVES, INC Total			210.72	
ADOBE	10-120-6105	M. BRETZ	19.99	Adobe
ADOBE	10-210-6105	R. MEDHURST	12.99	Adobe creative cloud
ADOBE	30-240-6105	S. SORNOSO	12.99	Monthly Subscription
ADOBE	10-100-6105	S. HAKE	19.99	Document Editing Software
ADOBE	10-000-6180	T. NELSON	239.88	FRAUD
ADOBE	20-220-6105	E. SOLOMON	14.99	Monthly Subscription
ADOBE	10-100-6105	L. BLOCK	239.88	Annual subscription
ADOBE	10-100-6105	M. BUSBY	19.99	Adobe pro subscription
ADOBE Total			580.70	
ALLTIMETRADING	10-100-6237	L. BLOCK	411.83	Conservation Items - Swag
ALLTIMETRADING Total			411.83	
AMAZON	10-100-6120	M. VENDORS	34.15	Yoga Ball Chair
AMAZON	10-000-6180	M. VENDORS	42.92	Operating Supplies
AMAZON	10-310-6180	M. VENDORS	55.92	Marking Whiskers
AMAZON	10-310-6120	M. VENDORS	95.92	Work Lights
AMAZON	10-000-6180	M. VENDORS	17.22	Mini Notebooks
AMAZON	10-310-6180	M. VENDORS	27.96	Marking Whiskers
AMAZON Total			274.09	
APPLE.COM	10-100-6210	M. BUSBY	0.99	Cell phone data management
APPLE.COM Total			0.99	
AT&T	10-200-6210	M. VENDORS	35.00	iPad Data Plan - Clay
AT&T Total			35.00	
AUTOMATIONDIRECT	22-000-1301	R. MOTLEY	265.07	back pan for enclosure
AUTOMATIONDIRECT	22-000-1301	M. VENDORS	5,000.68	Stainless steel enclosure
AUTOMATIONDIRECT Total			5,265.75	
BARLEYMASH	10-130-6220	J. BURKHART	24.45	Dinner
BARLEYMASH Total			24.45	
BREAKFAST CO	10-130-6220	J. BURKHART	20.47	Lunch
BREAKFAST CO Total			20.47	
BURGERS RESTAURANT	10-100-6215	M. BUSBY	98.48	Board committee
BURGERS RESTAURANT Total			98.48	
CANVA	10-130-6105	J. BURKHART	14.99	Canvaa
CANVA Total			14.99	
CARBONBULKSALES	20-220-6120	A. CAMPBELL	432.46	Water Level Meter
CARBONBULKSALES Total			432.46	
CARHARTT	20-220-6124	E. SOLOMON	129.23	Uniforms
CARHARTT	30-240-6124	T. NELSON	178.60	Work shirts for Tyler N.
CARHARTT Total			307.83	
CCI HOTEL	20-220-6220	D. SCHNEIDER	125.68	Hotel for taking T2 test
CCI HOTEL Total			125.68	
CLERK RECORDER	10-100-6205	M. DRAPER	52.50	CEQA posting - T8
CLERK RECORDER Total			52.50	
COOPER ELEC	22-000-1301	M. VENDORS	3,487.36	Electrical Supplies
COOPER ELEC	22-000-1301	M. VENDORS	1,100.00	Shipping
COOPER ELEC Total			4,587.36	
CWEA	30-310-6160	R. LARSON	413.00	C1 test/Membership - T. Brooks
CWEA	10-210-6160	S. MINICH	98.00	Certification renewal
CWEA	30-310-6160	R. GONZALEZ	103.00	C2 Renewal
CWEA	10-330-6160	H. WALDEN	98.00	EI Cert renewal
CWEA	10-310-6160	K. WEILAND	98.00	Renew EI certification

CWEA	30-210-6215	S. MINICH	25.00	Training Class
CWEA Total			835.00	
DIRECTV	10-000-6123	M. VENDORS	142.99	Satellite Service
DIRECTV Total			142.99	
EVIDENT	30-210-6120	R. MEDHURST	157.88	Microscope parts
EVIDENT Total			157.88	
EXPEDIA	10-400-6220	D. CARLSON	(1,109.62)	Refund for hotel
EXPEDIA Total			(1,109.62)	
GIOVANNIS	10-100-6215	L. BLOCK	100.00	Investment Meeting Lunch
GIOVANNIS Total			100.00	
GOOD LIFE CAFE	10-100-6215	M. BUSBY	73.27	ISD and RSD lunch meeting
GOOD LIFE CAFE Total			73.27	
GOVCONNECTION	10-100-6181	J. MULBAY	252.92	Admin Monitor Exec Asst
GOVCONNECTION	10-100-6181	J. MULBAY	252.53	Admin Monitor Front Desk
GOVCONNECTION Total			505.45	
GROCER OUTLET	10-000-6123	M. REEVES	149.65	food for All-Staff Picnic 7/20
GROCER OUTLET	10-000-6123	S. HAKE	24.97	Staff Meeting Snacks
GROCER OUTLET Total			174.62	
HING S DONUTS	10-100-6215	M. BUSBY	20.96	Food for Board cmte meetings
HING S DONUTS	10-000-6123	M. BUSBY	38.32	Food for Staff meeting
HING S DONUTS Total			59.28	
HOMEDEPOT	96-000-6115	M. VENDORS	38.76	Parts for Screen Doors - LABri
HOMEDEPOT	96-000-6115	M. VENDORS	191.34	Parts for Screen Doors - LABri
HOMEDEPOT Total			230.10	
HOTELBOOKFEE	20-220-6220	D. SCHNEIDER	16.99	Hotel booking fee.
HOTELBOOKFEE Total			16.99	
IN BI OPTIC	30-210-6120	R. MEDHURST	162.08	Microscope parts
IN BI OPTIC Total			162.08	
LOONEY BEAN	10-000-6180	H. LEWIS	28.50	coffee for office
LOONEY BEAN Total			28.50	
MAMMOTH SMOGS	10-000-6155	A. CAMPBELL	199.95	Smog #19 #22
MAMMOTH SMOGS Total			199.95	
ML CHAMBER	10-100-6237	M. DRAPER	20.00	ESCCRP event
ML CHAMBER Total			20.00	
NEGOV	10-110-6190	C. WEIBERT	199.00	RandE 23-008
NEGOV Total			199.00	
OCT WATER QUALITY	20-220-6215	D. SCHNEIDER	225.00	OCT Water Quality Class
OCT WATER QUALITY Total			225.00	
OMNI SAN DIEGO	10-130-6220	J. BURKHART	1,048.05	Hotel
OMNI SAN DIEGO Total			1,048.05	
PAIUTE GAS STATIO	10-310-6125	R. GONZALEZ	29.01	Gas for truck 63
PAIUTE GAS STATIO Total			29.01	
PUESTO	10-130-6220	J. BURKHART	69.99	Dinner
PUESTO Total			69.99	
RABBIT PUMP	20-310-6120	A. CAMPBELL	238.00	Potable Pump
RABBIT PUMP Total			238.00	
RITE AID	10-100-6180	M. BUSBY	23.69	Sun screen
RITE AID	10-210-6180	R. MEDHURST	22.58	Operating Supplies
RITE AID Total			46.27	
ROBERTOS CAFE	10-100-6123	M. BUSBY	41.24	Employee engagement lunch
ROBERTOS CAFE Total			41.24	
SMART AND FINAL	10-100-6215	S. HAKE	28.28	Board Meeting Snacks
SMART AND FINAL	10-000-6180	S. HAKE	41.80	Kitchen Supplies

SMART AND FINAL	10-000-6123	S. HAKE	42.25	Staff Picnic
SMART AND FINAL Total			112.33	
SONIC TOOLS	10-310-6145	A. CAMPBELL	213.33	Torque Impact Adaptor
SONIC TOOLS Total			213.33	
SP TRUEWERK	10-310-6124	R. LARSON	127.58	Pants for Bobby
SP TRUEWERK	20-220-6124	C. MONROE	135.56	pants/shorts
SP TRUEWERK Total			263.14	
SQ ESRI STORE	10-130-6192	J. BURKHART	32.31	ArcGIS Pro Book
SQ ESRI STORE Total			32.31	
STAPLES	10-130-6180	S. HAKE	350.05	Plotter Cartridges
STAPLES	10-000-6180	L. BLOCK	115.09	Office Supplies
STAPLES	10-000-6180	L. BLOCK	59.31	Office Supplies
STAPLES	10-000-6180	L. BLOCK	99.77	Office Supplies
STAPLES	10-000-6180	L. BLOCK	40.21	Office Supplies
STAPLES Total			664.43	
STARBUCKS	10-130-6220	J. BURKHART	11.20	Breakfast
STARBUCKS	10-130-6220	J. BURKHART	11.20	Breakfast
STARBUCKS Total			22.40	
STARLINK	10-130-6105	M. VENDORS	120.00	Starlink
STARLINK Total			120.00	
THE FED-UP STORE	22-000-1301	J. TRAUSCHT	90.54	Shipping - Asbestos Testing Samples
THE FED-UP STORE Total			90.54	
TOCKIFY	10-130-6105	J. MULBAY	8.08	Tockify Web Calendar
TOCKIFY Total			8.08	
TOWNEPLACE SUITES	20-220-6220	C. MONROE	(0.02)	Credit
TOWNEPLACE SUITES	20-220-6220	E. SOLOMON	(0.35)	Credit
TOWNEPLACE SUITES Total			(0.37)	
TRACTOR SUPPLY CO	30-330-6150	A. CAMPBELL	96.18	Polytape Electric Fencing
TRACTOR SUPPLY CO Total			96.18	
UPLIFT DESK	10-100-6120	A. CAMPBELL	967.60	Desk
UPLIFT DESK	10-100-6120	A. CAMPBELL	20.47	Desktop Samples
UPLIFT DESK Total			988.07	
UPS	10-000-6185	M. VENDORS	30.00	Service Fee
UPS	10-000-6185	M. VENDORS	30.00	Service Fee
UPS	10-000-6185	M. VENDORS	30.00	Service Fee
UPS	10-000-6185	M. VENDORS	30.00	Service Fee
UPS	20-220-6185	M. VENDORS	23.91	Shipping Charge
UPS	10-210-6185	M. VENDORS	60.63	Shipping Charge
UPS	10-210-6185	M. VENDORS	64.63	Shipping Charge
UPS	10-210-6185	M. VENDORS	74.16	Shipping Charge
UPS	10-210-6185	M. VENDORS	76.32	Shipping Charge
UPS Total			419.65	
USPS	10-000-6185	M. BRETZ	13.20	Stamps
USPS Total			13.20	
VONS	10-000-6123	M. REEVES	8.79	food for All-Staff Picnic 7/20
VONS	10-000-6123	M. REEVES	28.03	food for All-Staff Picnic 7/20
VONS	10-000-6123	J. BURKHART	146.87	July All Staff Lunch
VONS	10-100-6215	S. HAKE	45.12	Meeting Snacks
VONS	10-000-6123	J. MULBAY	109.54	RSD/ISD Employee BBQ Supplies
VONS Total			338.35	
WATER COLLEGE	20-310-6215	R. LARSON	299.99	D3 class for Jessy
WATER COLLEGE Total			299.99	
WELLS FARGO	10-000-6180	K. WEILAND	(2,941.47)	Refund for Fraudulent Charges

WELLS FARGO Total			(2,941.47)	
WILEY	10-110-6190	C. WEIBERT	875.00	ASCE Job Advertisement
WILEY Total			875.00	
WQI	20-310-6215	J. RUIZ	700.00	Jim Burns D3 Training
WQI Total			700.00	
ZOOM	10-000-6215	J. MULBAY	163.90	MCWD Zoom Accounts
ZOOM	10-000-6215	S. HAKE	41.00	Monthly Cloud Recording
ZOOM Total			204.90	
July Visa Transactions TOTAL			18,456.41	

MINUTES

Thursday, August 17, 2023
Mammoth Community Water District
Regular Board Meeting

The Board of Directors convened in session at the hour of 5:31 p.m. There was a brief recess taken and the meeting was adjourned at 6:29 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 was held on Thursday, August 17, 2023 at 5:31 p.m.

ROLL CALL

Board Present

Director: Tom Cage
Director: Elizabeth Hylton
Director: Tom Smith
Director: Gary Thompson

Board Absent

Director: Dennis Domaille

Staff Present

General Manager: Mark Busby
District Engineer: Garrett Higerd
Finance Manager: Jeff Beatty
Operations Superintendent: Clay Murray (*remote attendance*)
Maintenance Superintendent: Rob Motley
Information Services Manager: Justin Mulbay
Principal Administrative Analyst: Michael Draper
Executive Assistant: Stephanie Hake
Legal Counsel: Josh Horowitz (*remote attendance*)

Guests Present

Mike Lesiak – MCWD Staff Member

PUBLIC FORUM

President Smith opened the public forum at 5:32 p.m.

Garrett Higerd provided a brief PowerPoint presentation to the Board updating the demolition progress of the District's water storage tank, T-8.

No one else addressed the Board and President Smith closed the public forum at 5:54 p.m.

PUBLIC HEARING

President Smith opened the public hearing to receive comments concerning the proposed dissolving of Sewer Improvement District No. 1 at 5:54 p.m.

No one addressed the Board and President Smith closed the public forum at 5:54 p.m.

CONSENT AGENDA A

A-1 Approve the July 2023 Check Disbursements

A-2 Approve the Minutes from the Regular Board Meeting held July 17, 2023

President Smith called for a motion.

BOARD ACTION – To approve Consent Agenda A

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

CONSENT AGENDA B – DEPARTMENT 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

President called for a motion.

BOARD ACTION – To approve Consent Agenda B

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

CURRENT BUSINESS

C-1 Discuss and Consider Enacting Ordinance No. 08-17-23-18 Dissolving the Juniper Ridge Sewer Improvement District No. 1 and Repealing Chapter 11, Division XIV of the MCWD Code

Mark Busby told the Board that only one person had made an inquiry about the proposed dissolution of the sewer improvement district.

There was no discussion and President Smith called for a motion.

BOARD ACTION – To enact Ordinance No. 08-17-23-18 dissolving the Juniper Ridge Sewer Improvement District No. 1 and repealing Chapter 11, Division XIV of the MCWD Code

MOVED BY: Director Hylton
SECONDED BY: Director Thompson
AYES: Directors Cage, Hylton, Smith, and Thompson

NAYS: None
ABSENT: Director Domaille

C-2 Discuss and Provide Direction to Staff Regarding Staff Regarding Proposal to Expand the Trucked Recycled Water Program to Areas Outside of the MCWD Service Area

Garrett Higerd addressed the Board and said the District has been approached on occasion to sell recycled water to construction projects, particularly road work, in the region. Currently, the permit does not allow this. By allowing recycled water to be trucked to construction projects outside the District's service area it would be supporting other agencies and relieve pressure on small water companies in the region, i.e., June Lake and Crowley Lake. He said requirements of the current trucked water program would apply and there would be no risk of water quality issues by allowing recycled water to be used for construction projects in the local region. Additionally, there would be very little impact on operating expenses or revenue.

Mr. Higerd noted that there is an exemption for non-potable water uses, therefore LAFCO approval is not required to expand service. He stated that the next steps would be to develop a fee for the use that would be added to the District's Master Fee Schedule, update the Engineering Title 22 Report then file a Notice of Exemption with CEQA (California Environmental Quality Act). The goal is to have the updates in place for the 2024 summer construction season.

There was very little discussion and the Board directed staff to move forward with the next steps to expand the service area for recycled water use.

COMMITTEE MEETINGS HELD DURING THE MONTH

Ad-Hoc MCWD Code and Policy Committee – August 3, 2023

Tom Smith
Dennis Domaille

Technical Services Committee – August 16, 2023

Dennis Domaille (*absent*)
Gary Thompson

Finance Committee – August 16, 2023

Tom Cage
Elizabeth Hylton

Ad-Hoc MCWD Code and Policy Committee:

Director Smith reported that the committee met and discussed proposed updates to the Board's Delegation of Authority Policy and the Procurement Policy. Mark Busby added that staff and legal counsel have made progress on both policies and expect to present the amendments to the Board at the September Regular Board meeting.

~

Technical Services Committee:

Director Thompson reported that the committee was updated on the tank T-8 project and other ongoing projects at the District.

~

Finance Committee:

Director Hylton reported the Finance Committee discussed the slight increase in employee housing expenses due to special assessments in the wake of last winter's enormous volume of snowfall and drilling new monitoring wells at Laurel Pond. There was also an update on the fuels reduction project in the region that MCWD along with many other local stakeholders is supporting. The project group is working to determine funding gaps and how to best fill those.

Director Cage added that the District's investment returns have been doing better due to recent increased interest rates.

DIRECTOR COMMENTS, REQUESTS, AND REPORTS

There were no comments from the Directors.

ATTORNEY REPORT

Attorney Horowitz updated the Board on the status of SB 389, the water rights bill. He said the senate bill has been significantly amended but is still moving through the legislature and expected to be signed. It is now being considered by ACWA to be somewhat harmless and is simply on a watch list. He will continue to monitor and report back any developments.

Attorney Horowitz also stated that another of his clients has worked with the same third-party company that is being considered for forest resiliency grant writing and has had big success tapping into available grant funds.

CLOSED SESSION

D-1 Conference with Real Property Negotiators

Pursuant to Government Code Sections 54954.5(e) and 54956.8

Property Description: Mono County APNs – 033-148-005-000 and 033-148-006-000

Under Negotiation: Price and Terms of Payment

MCWD Negotiators: Mark Busby and Garrett Higerd

Property Owner Negotiator: Greg Eckert

REPORT OUT AND ADJOURNMENT

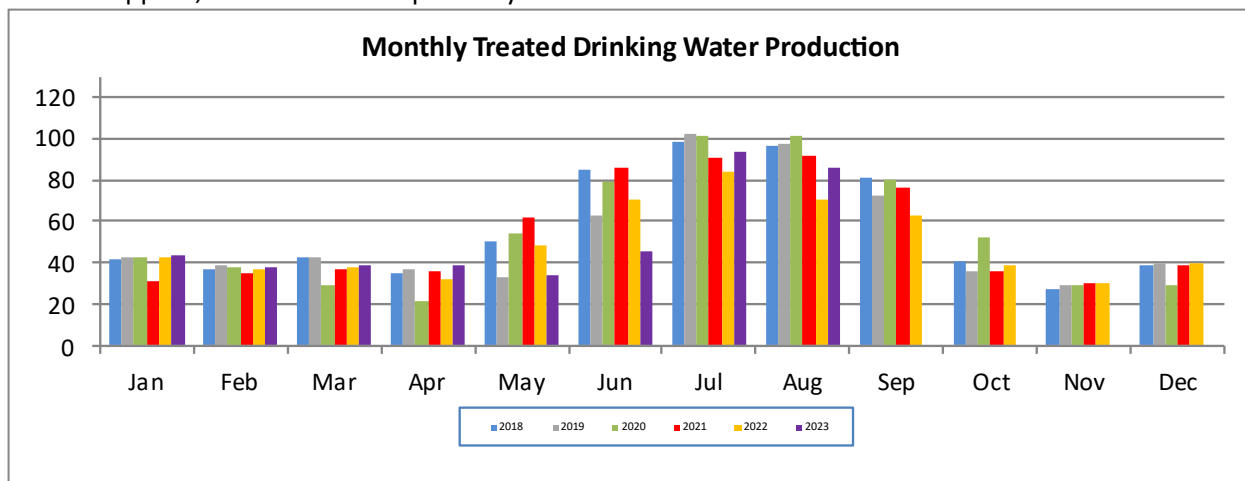
There was no report from closed session and President Smith adjourned the meeting at 6:29 p.m.

Report Summary			
August Production Data (In Million Gallons)	2013	2022	2023
Treated Surface Water	30.6	61.9	76.0
Treated Groundwater	81.8	8.2	10.3
Untreated Groundwater	11.2	0.0	0.0
Reclaimed Wastewater	8.5	14.4	6.6
Totals	132.2	84.5	92.9
Non-Revenue Water	9.8	6.1	3.9
Treated Wastewater	40.3	38.1	50.8
Photovoltaic Power Produced (kWh)	233,068	172,789	173,284
Photovoltaic Solar Irradiance (kW/m ²)	1,123	881	881

Monthly - Water Treatment, Production & Supply Management

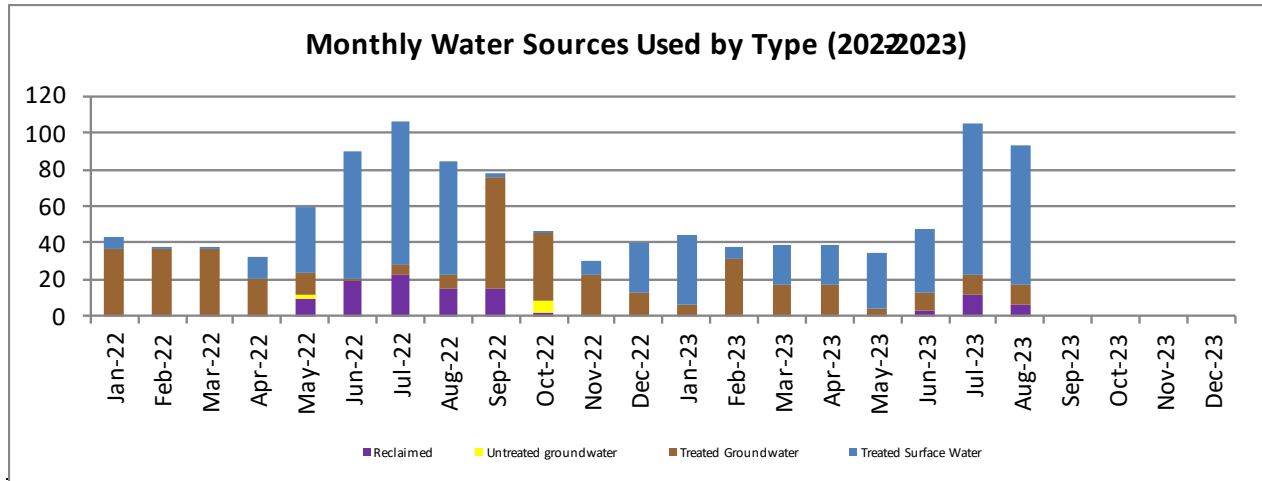
- Drinking Water Treatment**

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 86,295,000 gallons were treated for drinking water with an average of 2.8 million gallons per day. Drinking water was produced from surface and groundwater supplies, 88% and 12% respectively.



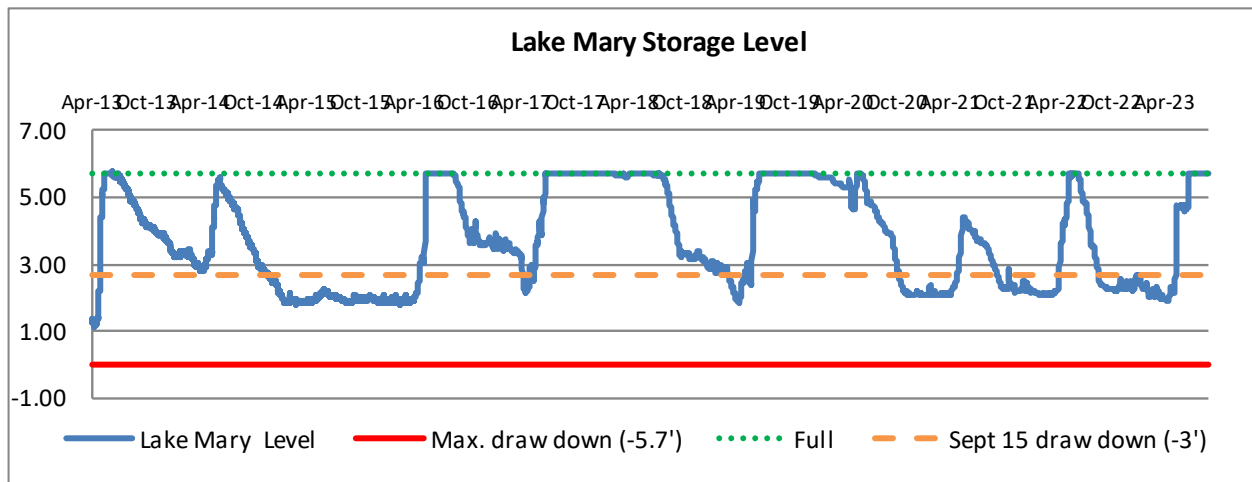
- Water Supply Production and Management**

Total water provided to the community, including non-potable supplies, was 92.881 million gallons and was comprised of treated surface water (82%), treated ground water (11%), and recycled wastewater (7%).



• **Surface Water**

The minimum daily stream flow requirement for the month of August was 7.2 cfs for Mammoth Creek, as measured at Old Mammoth Road. Flow rates in the creek ranged from 22 cfs to 61 cfs with an average flow of 38.5 cfs. The average flow for August 2022 was 6.9 cfs. The flow requirement for September decreases to 5.5 cfs and current flows are above the requirement. Lake Mary was filled as of June 30th and currently remains full. Surface water will continue to be the primary source of supply while stream flows are above the requirement.



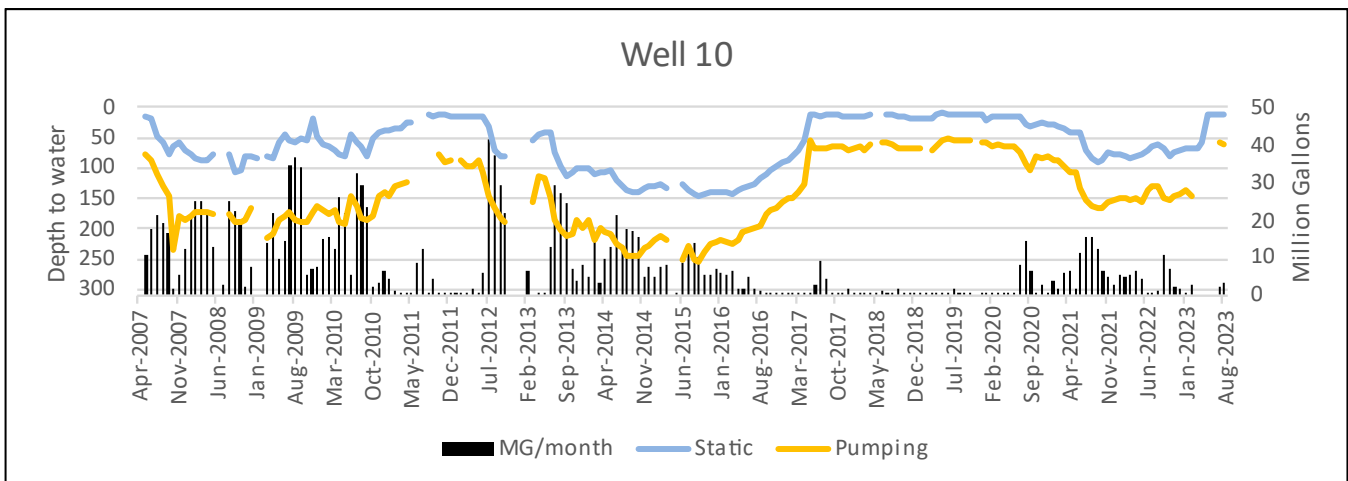
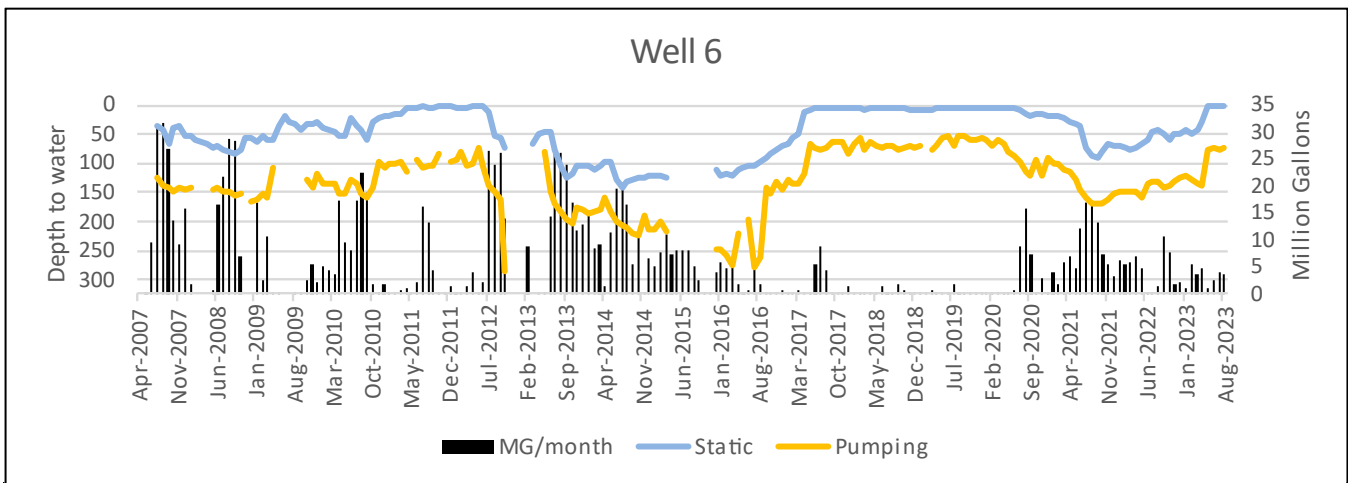
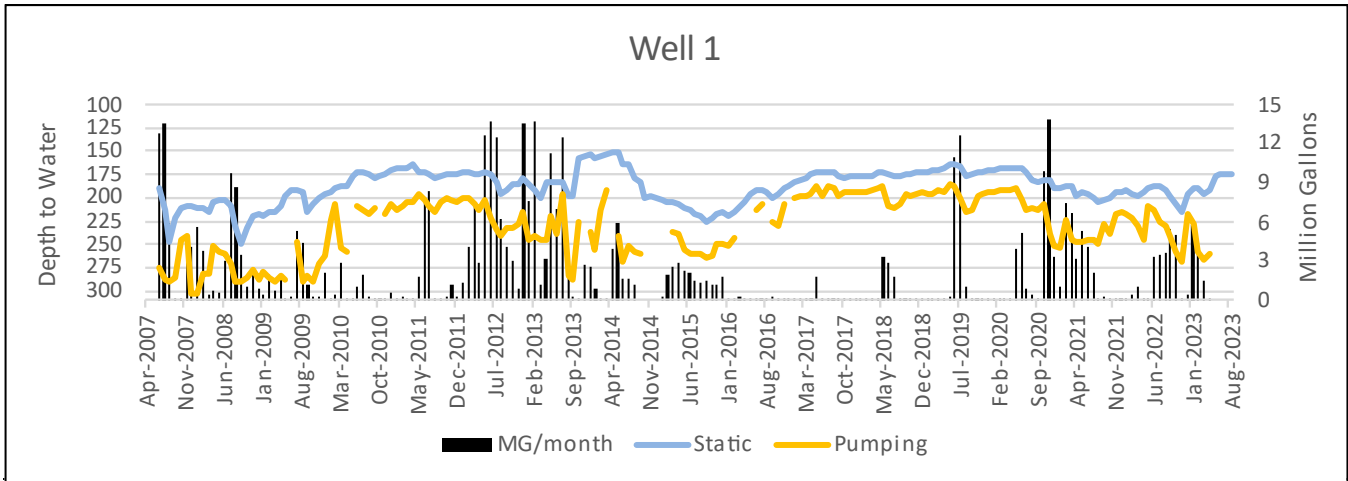
• **Groundwater**

Approximately 10,304,000 gallons or eleven percent (11%) of the drinking water produced was from the District’s groundwater sources during the month of August. Groundwater production Wells 6, 10, 15, 17, 18, 20, and 25 are operating as expected and are available for service. Well 1 will not be available until tank T-8 is replaced.

MAMMOTH COMMUNITY WATER DISTRICT

Operations Department Report

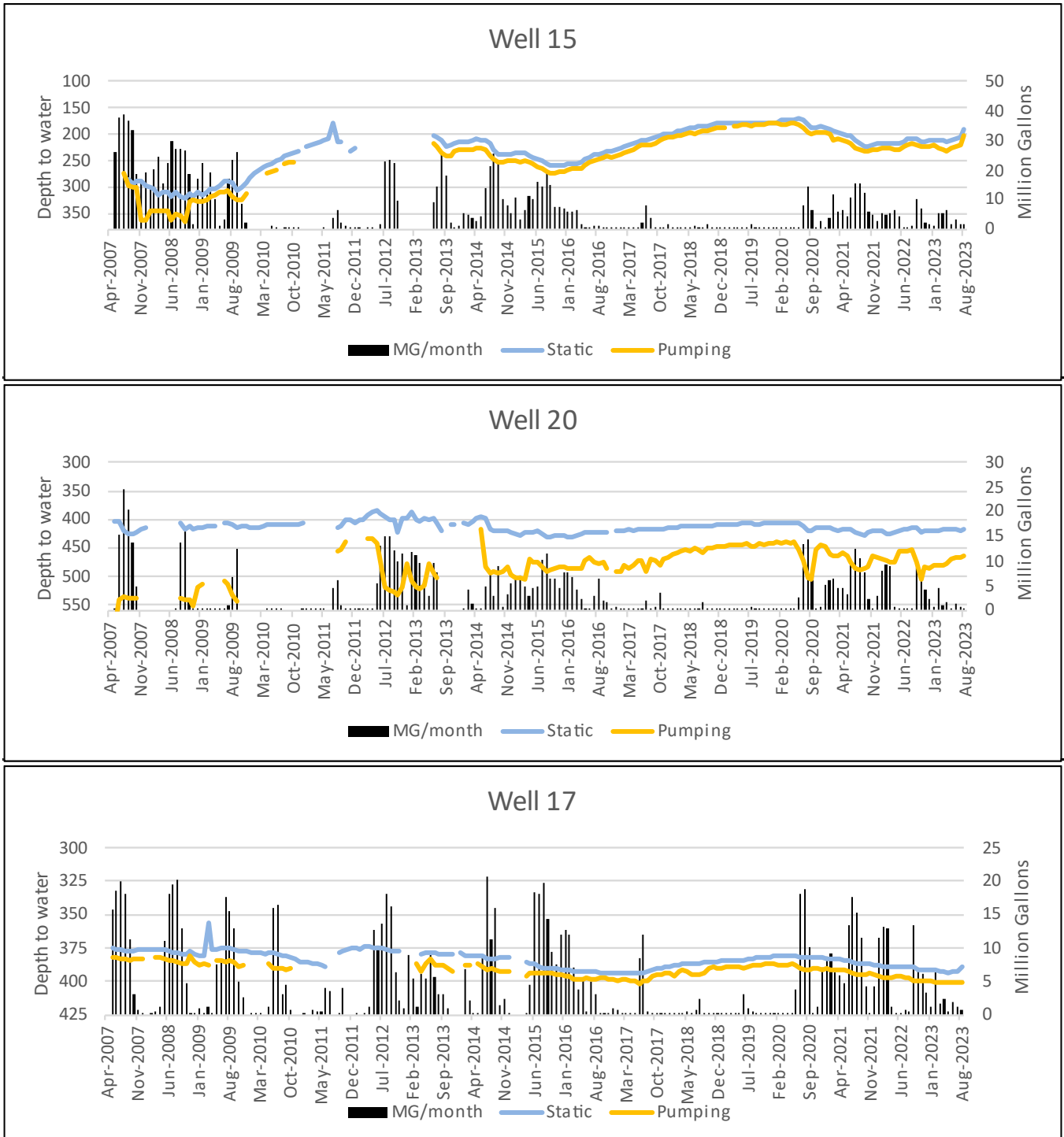
September 2023



MAMMOTH COMMUNITY WATER DISTRICT

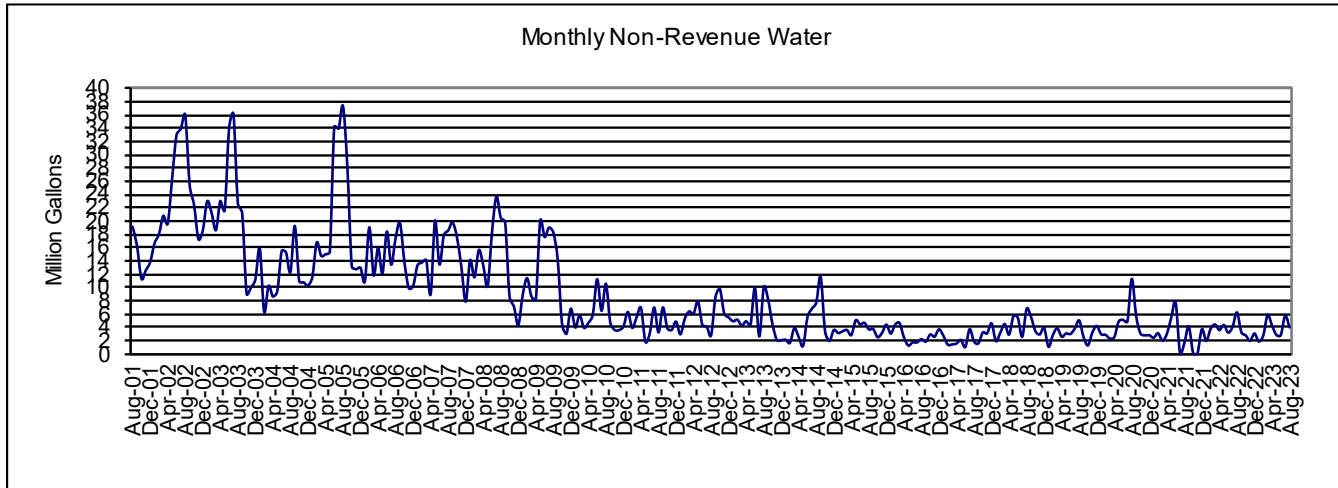
Operations Department Report

September 2023



- Water Audit Information**

The water audit for this billing period shows a total of five (5%) or 3.865million gallons of non-revenue water.



Wastewater – Treatment & Flow

- Wastewater Treatment**

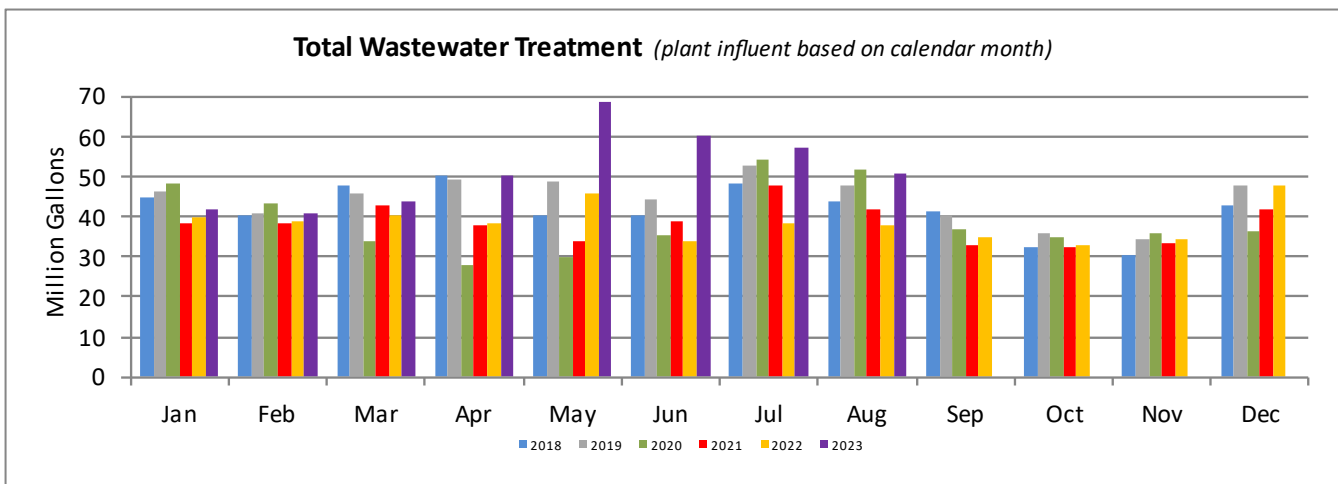
Wastewater treatment samples have met all compliance requirements for the month.

- Recycled Water**

Recycled water production commenced in June for Sierra Star golf course and the trucked water program. Snowcreek golf course informed the District that they will not have a need for water this season. The total recycled water delivery to Sierra Star for July was 6,586,000 gallons. Recycled water demand has been further reduced by the cooler temps and rain.

- Wastewater Flows**

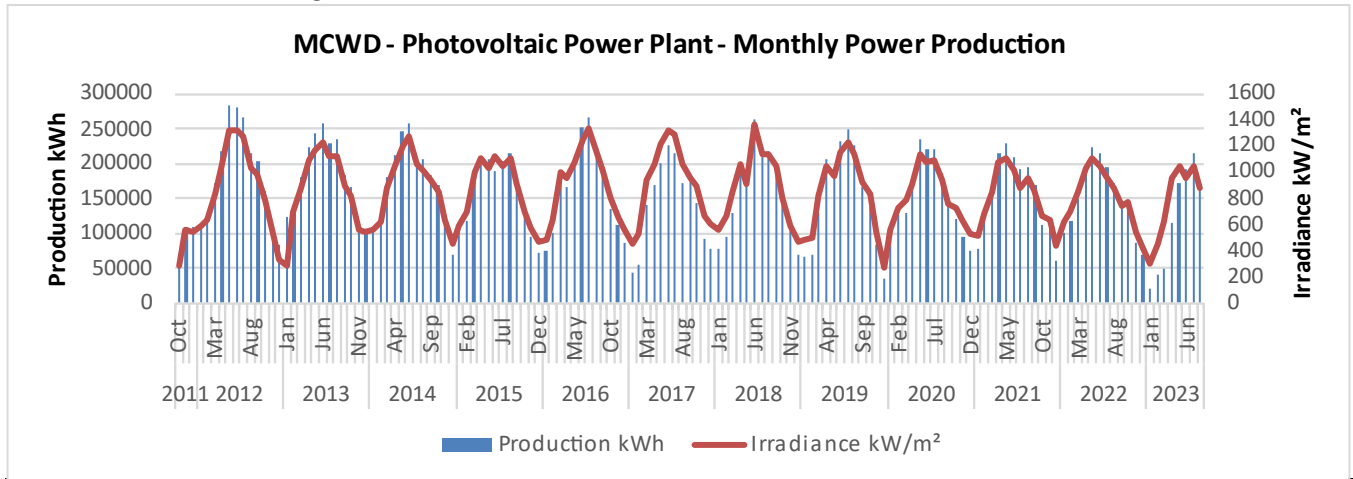
The total volume of wastewater treated during the month of August was 57,149,000 gallons. This results in an average of 1.84 million gallons per day of wastewater flow. Flows are starting to return to normal following a period of increased inflow and infiltration due to snowmelt.



Photovoltaic Power Plant Operations & Total District Electrical Usage

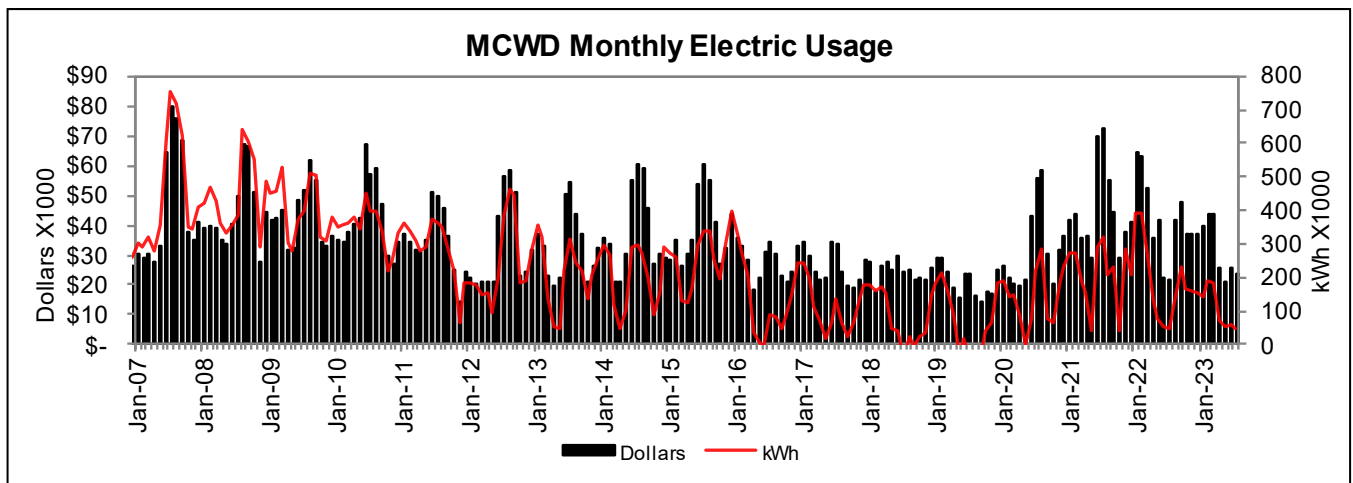
- **Solar plant production**

The total kilowatt hours of energy produced for the month of August was 173,284 kWh. The irradiance and production were almost identical to August of 2022.



- **Total electrical energy use**

Monthly energy usage chart for the past 15 years through July 2023 except for the WWTP, Well 17, GWTP 1, West Twin LS, East Twin LS, and the LMTP. The WWTP and Well 17 electrical bills are slowly being updated and data is available through May 2022. The LMTP billing data is available through March 2023. GWTP 1 data is through May 2023. West and East Twin lift station data is available through April 2023. After thorough review of the WWTP electric bills, it has been determined that SCE has made some gross miscalculations on energy consumption and generation in most of the bills since October 2021. Engineering staff contacted SCE and provided a detailed analysis that is currently under review by the vendor. The monthly total includes all District facilities (34 electric meters) for all water, wastewater (missing data), and administrative uses.



Report Summary

The Maintenance divisions remain focused on preventative maintenance programs and metering system repairs. Focus on repairs and inspections of irrigation meters and nonfunctioning meter locations remains a top priority.

Solar Power Plant Maintenance

The solar array has been performing at or above expectations all month.



	Actual	Expected
Today	5 MWh	4.57 MWh
Yesterday	6.45 MWh	5.68 MWh
Last 30d	165.61 MWh	152.06 MWh

Wastewater Treatment Plant and Recycled Water Maintenance

All systems are online and performing as expected. Preventative maintenance is ongoing.

Surface Water Treatment Plant and Related Facilities Maintenance

The Lake Mary Treatment Plant has been performing well. The plant is providing most of the District’s drinking water needs.

Groundwater Treatment Plant and Related Facilities Maintenance

Groundwater plants are online and ready if needed.

Water Distribution System Operations & Maintenance

- Maintenance teams are making satisfactory progress on all their scheduled maintenance.
- 53 meter system repairs were made.
- The water valve exercising program is at 61% of the annual goal.

Wastewater Collection System Operations & Maintenance

Work to complete scheduled preventive maintenance to the collection system continues. A mechanical failure to the TV van set the team back two weeks. The van was repaired but continues to experience issues. We are planning on sending to Reno for more repairs after the 203 Sewer Upgrade Project is complete. Crews have completed 35% of the 5-year cleaning and inspections and are at 69% of the quarterly and bi-annual high FOG cleaning.

Special Projects/Programs

Lake Mary Treatment Plant Upgrades to the PLC and Operator Interface

This project has been paused until after the summer water production period.

In-house Construction Projects

The Maintenance Department summer crews are working on several projects.

- Demolition of the failed roof on the EQ building has been the primary focus of the construction crew. The roof has been removed and disposed of. Preparation of the structure for the anticipated new roof system continues.
- Install electrical at Well 32. Crews have finished the installation of conduits and components to bring the SCE power into the building. The goal at this site is to have all the electrical and mechanical systems operational by the end of October. Landscaping improvements and final grading of the site will be completed after SCE sets the transformer and makes the final connections.
- Preparations for the construction of the 203-Sewer Upgrade Project are underway and construction is scheduled to begin mid-September. This project will be completed using the District's Maintenance staff, summer construction crews, and in-house Engineering staff.

Lift Station Improvements

Parts for the repair of the Twin Falls Lift Station are on order. This station was flooded due to high ground water and a power failure.

All the emergency generators have been serviced and repaired. Work is in progress to install a new generator system at the tank T-6 building to prevent surface water production interruptions during power outages.

Departmental/General

- Staff have received 439 tickets for USA dig alerts in 2023.

Financial Department Update

Five months into fiscal year 2024, total revenue (excluding the change in market value of the District’s investment portfolio) is \$520,212 (9%) above budget. That is a result of connection fee revenue which is \$531,202 over the YTD budget and \$326,977 over the total annual budget. Connection fee revenue is not available for operating expenses, but funds water and wastewater system capacity, including capital projects like the Hwy 203 and Parcel Relief sewer line projects. Each new customer’s connection fee covers their incremental cost of system capacity already built and system capacity that will be needed in the future.

Personnel expense is \$337,739 (11%) below budget. Operating expense is \$163,736 (11%) below budget.

The District provided funding through the Employee Home Purchase Assistance program to one employee for the purchase of a home in August, and another employee is in escrow for the purchase of a home. The total District contribution to these two purchases will be approximately \$530,000.

In addition to the routine work of the District’s financial operations, Finance Department staff has been focused on: updates to Finance policies, management of the District’s rental condos, preparation of a banking services RFP, and completion of the annual financial audit.

Significant payments in August include:

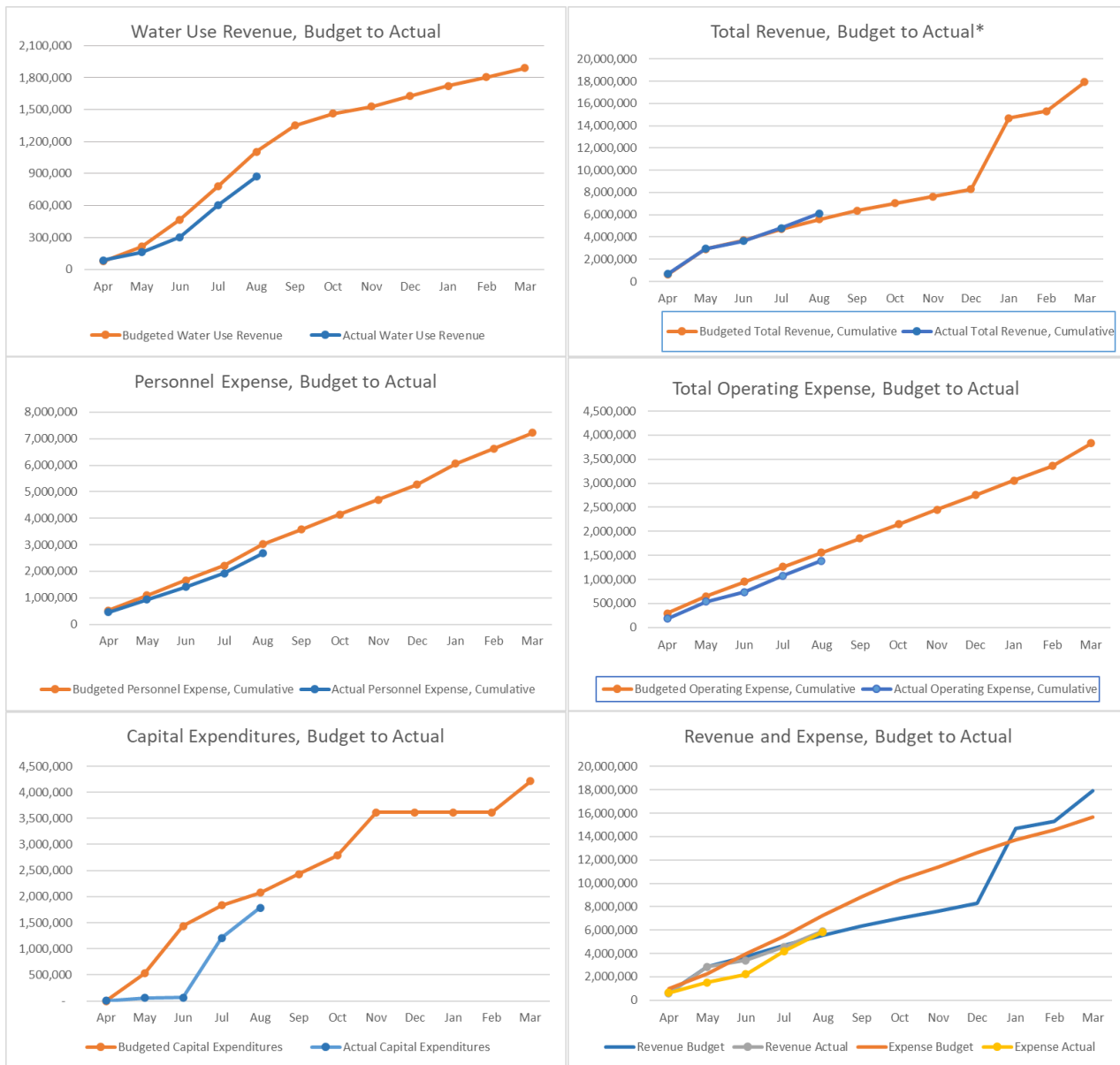
- \$76,000 to Crosno Construction for work on Tank T-8. Payments for the replacement of this tank damaged by snow load last winter will be reimbursed by JPIA (except for our \$10,000 deductible).
- A total of \$44,315 to Western Nevada Supply primarily for: pipe for the Hwy 203 Sewer Main and the Parcel Relief Main projects, controls for the Twin Lakes pressure reducing station upgrade and three 1 ½” meter pits
- \$20,258 to Tesco Controls for work on the Lake Mary Treatment Plant PLC
- \$18,257 to Crane Depot for a road plate handling crane
- \$18,120 to Tyler Technologies for the annual license for the EnerGov permitting software
- \$14,804 to McGinley and Associates for hydraulic monitoring related to the GMRP. This payment will be reimbursed by Ormat.
- \$12,728 to Borges and Mahoney for a replacement for a valve shut-off system damaged by flooding at the Lake Mary Treatment Plant
- \$11,423 for painting at the newly purchased condominium unit at Meridian Villas

Payroll Expenses for August 2023 (three paychecks):

Gross Payroll	\$519,546	
Net Payroll	266,063	
Employer Paid Taxes	6,659	
Employer Paid 401a	103,446	20% of Gross
Employer Paid 457b Match	10,228	2% of Gross
Employee Paid 457b Contributions	53,539	10% of Gross
Other Employer Paid Benefits	81,939	

Graphs and Tables

Details on capital expenditures are listed in Table A, operation expenses in Table B, utility bill aging in Table C, and cash balance projection in Table D, 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.



* Total revenue excludes the change in market value of the District investment portfolio

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report

09-21-2023

September 2023

Financial Reports

Table A Capital Project Management

Capital Funds Project Summary					
Fiscal Year: 2024					
Spending through August 2023					
Project Name	BRE	FY 2024 Budget	FY 2024 YTD Expenditure	Prior Project Expenditure	Total Project Expenditure
Tank T-8 Replacement	21	1,550,000	98,747	2,586	101,333
Water Distribution System Improvements	21	390,247	55,698		55,698
Wastewater Collections System Improvements	21	358,578	2,300		2,300
Parcel Relief Main - Center St	18	256,143	14,825	13,892	28,717
Tank T-4 Rehab	18	0	14,957	420,411	435,368
Well 15 Rehab	18	69,473	64		64
Well 17 Rehab	18	116,680	64		64
Well 10 Pump & motor	18	38,668	0		-
Well 32	17	0	77,634	2,706,800	2,784,434
Hwy 203 Sewer Main	17	222,704	12,131	13,043	12,131
West Twin LS upgrade (PLC, mechanical)	13	71,769	36,634		36,634
Twin Lakes PR Upgrade	9	81,360	19,960		19,960
SCADA Server Replacement		0	5,850		5,850
Bluffs Lift Station Controls		0	5,000		5,000
Capital Equipment					
Vehicle replacement		45,000			
Bobcat replacement		97,000			
Vactor replacement		600,000			
Ee housing		1,500,000	1,441,362		
Total Capital Projects and Equipment		5,397,622	1,785,225		

The Tank T-8 replacement project, budgeted for \$1,550,000, will likely mostly be reimbursed by insurance, with District direct and indirect costs likely less than \$50,000.

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report

09-21-2023

September 2023

Table B Revenue and Expenses

Account	YTD Actual	YTD Budget	Annual Budget	YTD Better/Worse	% Diff
Billing - Water Usage	870,924	1,105,065	1,889,000	(234,141)	-21%
Water Base Rates	791,403	788,851	1,894,000	2,552	0%
Wastewater Base Rates	1,126,714	1,122,884	2,696,000	3,830	0%
Wastewater Flow Rates	207,932	208,667	501,000	(734)	0%
Engineering Revenue	22,098	16,660	40,000	5,438	33%
Housing Rents	62,300	59,143	142,000	3,157	5%
Miscellaneous Revenue	52,749	68,139	227,000	(15,391)	-23%
Permits - Connection Fees	676,977	145,775	350,000	531,202	364%
Taxes and Assessments	1,806,878	1,715,896	9,428,000	90,982	5%
Interest Income	445,693	312,375	750,000	133,318	43%
Subtotal Revenue	6,063,667	5,543,455	17,917,000	520,212	9%
Investment Gain (Loss)	(224,459)	-	-	(224,459)	
Total Revenue	5,839,207	5,543,455	17,917,000	295,753	5%
Salaries & Wages	1,794,585	2,001,168	4,953,844	206,583	10%
Employee Benefits - Group Insu	449,419	487,691	975,382	38,272	8%
Employee Benefits - Pension	379,499	423,584	1,048,874	44,085	10%
Employer Paid Taxes	52,628	101,426	245,988	48,798	48%
Total Personnel Expense	2,676,130	3,013,868	7,224,087	337,739	11%
Outside Services	77,107	97,130	233,205	20,023	21%
Property Tax Admin. Fee	46,371	55,000	220,000	8,629	16%
Sludge Disposal	14,657	19,471	46,750	4,814	25%
Software Licenses/Agreements	88,585	115,537	277,401	26,952	23%
IT Services	16,783	25,823	62,000	9,040	35%
Banking Fees	25,653	20,192	48,480	(5,461)	-27%
Professional Services	29,620	55,769	133,900	26,149	47%
Outside Lab Services	13,440	26,240	63,000	12,800	49%
Equipment Rental	-	4,165	10,000		
Employee Housing Expenses	78,025	30,598	73,464	(47,427)	-155%
Operating Tools/Equipment	22,612	19,867	47,700	(2,745)	-14%
Employee Engagement	3,492	8,376	20,110	4,884	58%
Employee PPE/Uniform	10,556	9,819	23,575	(737)	-8%
Gasoline	13,983	16,947	40,690	2,965	17%
Diesel Fuel	27,740	10,254	24,620	(17,485)	-171%
Insurance	97,940	73,554	176,600	(24,386)	-33%
Legal Services	16,628	35,403	85,000	18,775	53%
M & R - Line Repair/Equipment	126,656	116,569	279,878	(10,087)	-9%
M & R - Buildings	48,253	137,128	329,240	88,875	65%
M & R - Vehicles	74,302	45,553	109,372	(28,748)	-63%
Memberships/Certifications	9,182	19,982	47,977	10,800	54%
Permit Meters	24,383	6,248	15,000	(18,136)	-290%
Operating Chemicals	146,205	136,037	326,619	(10,168)	-7%
Operating Supplies	61,952	48,681	116,880	(13,271)	-27%
Computer Systems/Equipment	2,950	22,699	54,500	19,749	87%
Postage/Freight	2,823	4,204	10,094	1,381	33%
Advertising Publications & PR	12,923	11,662	28,000	(1,261)	-11%
Books & Subscriptions	396	827	1,985	431	52%
Safety	14,202	15,622	37,508	1,420	9%
Permits & Licensing	15,490	39,620	95,125	24,129	61%
Settlement Cost	13,944	14,000	14,000	56	0%
Telephone	16,793	19,488	46,790	2,694	14%
Training & Meetings	29,516	35,436	85,081	5,921	17%
Travel Expenses	21,011	28,863	69,300	7,852	27%
Utilities - Electric	156,179	142,818	342,900	(13,361)	-9%
Utilities - Propane	12,474	5,720	44,000	(6,754)	-118%
Water Conservation	18,725	79,985	192,040	61,260	77%
Total Operating Expense	1,391,549	1,555,286	3,832,783	163,736	11%

Table C Fund Balance

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report

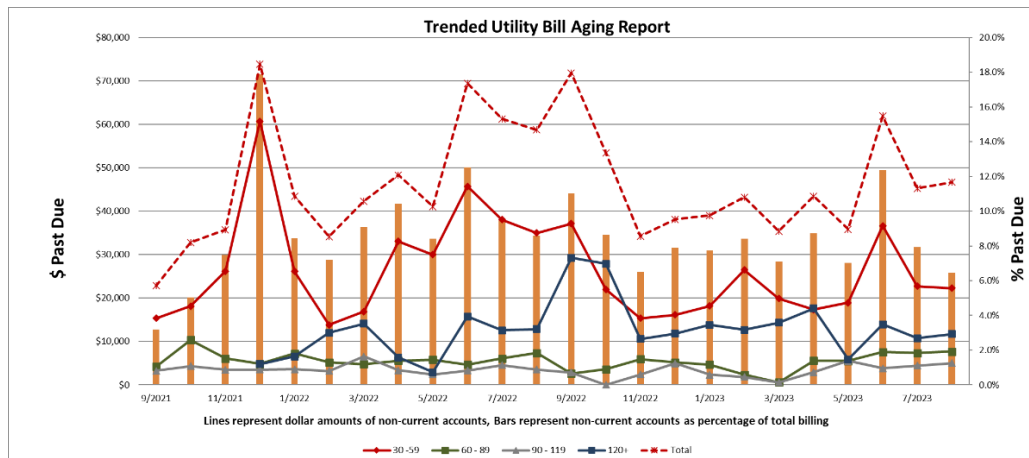
09-21-2023

September 2023

	Operating Funds			Capital R&R Funds		
	10 Admin	20 Water	30 Wastewater	21 Admin	22 Water	23 Wastewater
Cash Total	-671,268	3,357,277	1,703,433	966,178	12,430,013	9,222,795
Current Assets	1,028,638	460,718	212,277	-103	23,291	11,193
Non-current Assets						
Capital Assets	47,669	27,303	2,564	2,314,031	34,610,367	13,191,673
Total Assets	405,038	3,845,299	1,918,273	3,280,107	47,063,672	22,425,661
Current Liabilities	-84,300	3,593	-20,605	60	-86,888	-78,842
Non-current Liabilities	-442,175	-97,041	-130,652	0	0	0
Assets - Liabilities	-121,437	3,751,851	1,767,016	3,280,167	46,976,783	22,346,819
Target Fund Balance	75,000	2,213,000	2,010,000	1,000,000	3,320,000	4,065,000
Available Fund Balance	-755,569	3,360,870	1,682,827	966,238	12,343,125	9,143,952
Over/(Under)	-830,569	1,147,870	-327,173	-33,762	9,023,125	5,078,952

	Capital Expansion Funds					Total
	31 Admin	32 Water	33 Wastewater	96 Enterprise	98 LADWP	
Cash Total	1,041,433	2,397,709	1,048,639	-823,416	2,086,526	32,759,320
Current Assets	0	340	143	17,361	0	1,753,859
Non-current Assets				2,737,630		2,737,630
Capital Assets	-8,068	8,312,736	4,588,543	3,433,085	0	66,519,904
Total Assets	1,033,366	10,710,785	5,637,325	5,364,661	2,086,526	103,770,713
Current Liabilities	0	-21,056	0	-20,010	0	-308,049
Non-current Liabilities						-669,867
Assets - Liabilities	1,033,366	10,689,729	5,637,325	5,344,651	2,086,526	102,792,797
Target Fund Balance	1,000,000	1,883,000	798,000	1,000,000	2,050,000	19,414,000
Available Fund Balance	1,041,433	2,376,653	1,048,639	-843,426	2,086,526	32,451,271
Over/(Under)	41,433	493,653	250,639	-1,843,426	36,526	13,037,271

Table D Trended Utility Bill Aging Report



The total amount past due is \$46,649 as of August 31, 2023.

MAMMOTH COMMUNITY WATER DISTRICT

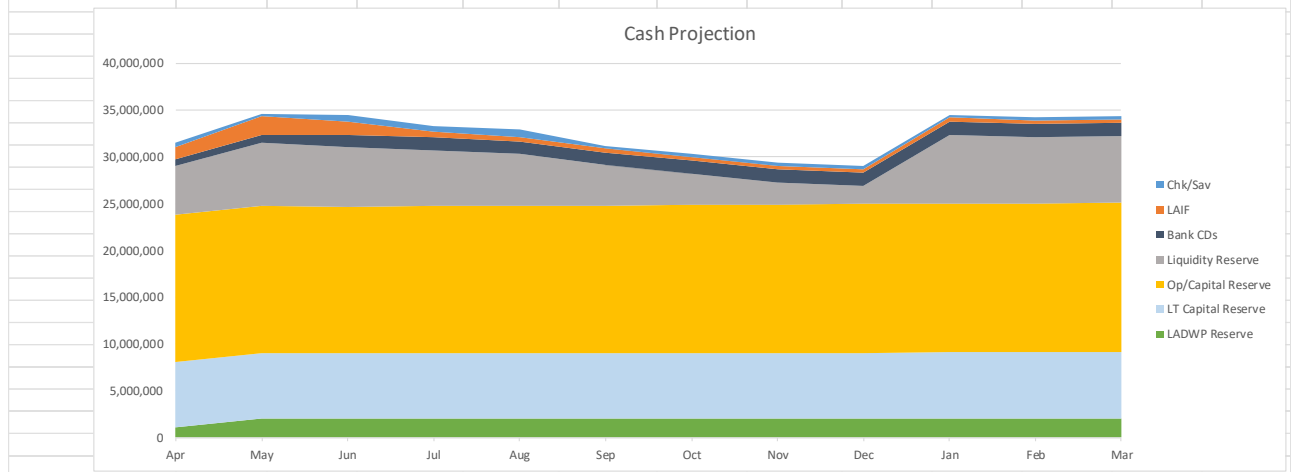
Finance Department Report

September 2023

Table E Investment Summary and Cash Balance

The District’s reserve funds have been separated into a multi-layer investment strategy to match the liquidity needs of operations and capital projects while maximizing the opportunity for interest earnings. The chart below illustrates the allocation, from most liquid to least liquid, and the projected balance through the end of the fiscal year.

	Apr	May	Jun	Jul	Aug	Projection						
						Sep	Oct	Nov	Dec	Jan	Feb	Mar
Chk/Sav	400,779	329,130	606,580	628,508	781,090	257,719	258,343	260,761	265,076	270,108	264,201	258,831
LAIF	1,401,221	1,901,221	1,426,221	638,061	438,061	438,937	439,815	440,695	441,576	442,459	443,344	444,231
Bank CDs	639,786	879,786	1,354,786	1,354,786	1,354,628	1,357,337	1,360,052	1,362,772	1,365,498	1,368,229	1,370,965	1,373,707
Liquidity Reserve	5,225,157	6,775,313	6,391,124	6,024,998	5,548,463	4,326,689	3,376,914	2,374,495	1,962,771	7,378,840	7,056,452	7,122,442
Op/Capital Reserve	15,773,897	15,729,423	15,691,720	15,728,373	15,776,723	15,808,276	15,839,893	15,871,573	15,903,316	15,935,123	15,966,993	15,998,927
LT Capital Reserve	7,044,150	7,007,997	6,962,599	6,972,035	6,978,108	6,992,064	7,006,048	7,020,060	7,034,101	7,048,169	7,062,265	7,076,390
LADWP Reserve	1,022,935	2,017,556	2,006,717	2,010,480	2,010,565	2,014,586	2,018,615	2,022,653	2,026,698	2,030,751	2,034,813	2,038,882
Total	31,507,925	34,640,426	34,439,747	33,357,241	32,887,638	31,195,609	30,299,681	29,353,008	28,999,035	34,473,678	34,199,033	34,313,410



MAMMOTH COMMUNITY WATER DISTRICT

Finance Department Report

September 2023

Agenda Item: B-3

09-21-2023

Mammoth Community Water District Liquidity
 Portfol
 Account #10987

Portfolio Summary

As of August 31, 2023



PORTFOLIO CHARACTERISTICS		ACCOUNT SUMMARY			TOP ISSUERS	
Average Modified Duration	0.09		Beg. Values as of 7/31/23	End Values as of 8/31/23	Government of United States	64.0%
Average Coupon	5.07%	Market Value	6,024,998	5,548,463	First American Govt Oblig Fund	36.0%
Average Purchase YTM	5.17%	Accrued Interest	0	0	Total	100.0%
Average Market YTM	5.17%	Total Market Value	6,024,998	5,548,463		
Average S&P/Moody Rating	AAA/Aaa	Income Earned	33,874	23,465		
Average Final Maturity	0.09 yrs	Cont/WD		-500,000		
Average Life	0.00 yrs	Par	6,063,873	5,574,538		
		Book Value	6,024,998	5,548,463		
		Cost Value	6,005,642	5,518,734		

SECTOR ALLOCATION		MATURITY DISTRIBUTION		CREDIT QUALITY (S&P)	
US Treasury	64.0%	0-.25	85.8%	AAA	100%
Money Mkt Fd	36.0%	.25-.5	14.2%		
		.5-1			
		1-2			
		2-3			
		3-4			
		4-5			
		5+			

PERFORMANCE REVIEW		Annualized							
TOTAL RATE OF RETURN	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	8/31/2022
Mammoth Community Water District Liquidity Portfol	0.40%	1.18%	2.94%	4.00%	N/A	N/A	N/A	N/A	N/A
ICE BofA 3-Month US Treasury Bill Index	0.45%	1.31%	3.12%	4.25%	N/A	N/A	N/A	N/A	N/A

Mammoth Community Water District
 Account #10652

Portfolio Summary

As of August 31, 2023



PORTFOLIO CHARACTERISTICS		ACCOUNT SUMMARY			TOP ISSUERS	
Average Modified Duration	1.90		Beg. Values as of 7/31/23	End Values as of 8/31/23	Government of United States	25.3%
Average Coupon	2.34%	Market Value	15,728,373	15,776,723	Federal Farm Credit Bank	13.3%
Average Purchase YTM	2.24%	Accrued Interest	79,373	81,460	Federal Home Loan Mortgage Corp	8.5%
Average Market YTM	5.11%	Total Market Value	15,807,746	15,858,183	Federal Home Loan Bank	7.4%
Average S&P/Moody Rating	AA/Aa2	Income Earned	28,191	31,183	Federal National Mortgage Assoc	5.1%
Average Final Maturity	2.26 yrs	Cont/WD		-2,731	Intl Bank Recon and Development	2.3%
Average Life	2.04 yrs	Par	16,403,897	16,429,386	Inter-American Dev Bank	2.0%
		Book Value	16,398,758	16,425,124	MUFG Bank Ltd/NY	1.7%
		Cost Value	16,500,360	16,527,238	Total	65.7%

SECTOR ALLOCATION		MATURITY DISTRIBUTION		CREDIT QUALITY (S&P)	
Agency	29.0%	0-.25	5.4%	AA (62.0%)	62.0%
Corporate	27.4%	.25-.5	5.5%	NR (4.1%)	4.1%
US Treasury	25.3%	.5-1	11.8%	AAA (11.6%)	11.6%
ABS	6.9%	1-2	29.1%	A (22.2%)	22.2%
CMO	4.5%	2-3	16.4%		
Supras	4.3%	3-4	14.0%		
Comm Paper	1.7%	4-5	16.9%		
MBS	0.8%	5+	0.8%		
Money Mkt Fd	0.1%				

PERFORMANCE REVIEW		Annualized							
TOTAL RATE OF RETURN	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	1/31/2019
Mammoth Community Water District	0.34%	0.37%	2.45%	2.20%	-0.99%	-0.51%	N/A	N/A	1.19%
ICE BofA 0-5 Yr US Treasury Index	0.31%	0.19%	1.89%	1.49%	-1.44%	-0.98%	N/A	N/A	0.88%

MAMMOTH COMMUNITY WATER DISTRICT

Finance Department Report

September 2023

Agenda Item: B-3

09-21-2023

MCWD Long Term Reserves

Account #11043

Portfolio Summary

As of August 31, 2023



PORTFOLIO CHARACTERISTICS

Average Modified Duration	3.34
Average Coupon	2.84%
Average Purchase YTM	3.28%
Average Market YTM	4.91%
Average S&P/Moody Rating	AA/Aa1
Average Final Maturity	3.90 yrs
Average Life	3.77 yrs

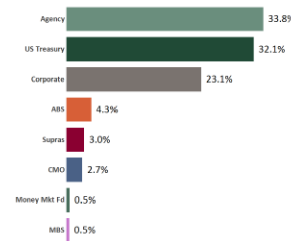
ACCOUNT SUMMARY

	Beg. Values as of 7/31/23	End Values as of 8/31/23
Market Value	6,972,035	6,978,108
Accrued Interest	54,314	55,366
Total Market Value	7,026,350	7,033,474
Income Earned	19,375	20,335
Cont/WD		0
Par	7,311,021	7,328,094
Book Value	7,150,366	7,169,649
Cost Value	7,169,379	7,186,499

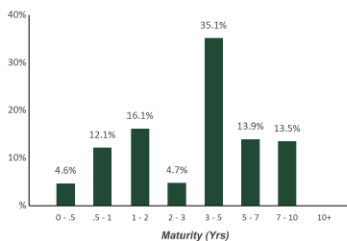
TOP ISSUERS

Government of United States	32.1%
Federal Home Loan Bank	16.7%
Federal Farm Credit Bank	8.1%
Federal National Mortgage Assoc	7.0%
Northern Trust Corp	3.5%
Caterpillar Inc	3.2%
Federal Home Loan Mortgage Corp	3.0%
Inter-American Dev Bank	3.0%
Total	76.5%

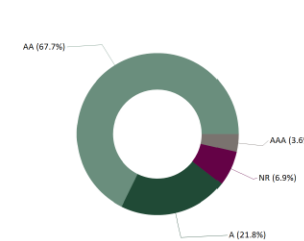
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY (S&P)



PERFORMANCE REVIEW

TOTAL RATE OF RETURN	Annualized								
	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	1/31/2023
MCWD Long Term Reserves	0.10%	-0.30%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ICE BofA 1-10 Yr US Treasury & Agency Index	0.06%	-0.73%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

MCWD LADWP Sett Fd

Account #10992

Portfolio Summary

As of August 31, 2023



PORTFOLIO CHARACTERISTICS

Average Modified Duration	3.42
Average Coupon	3.31%
Average Purchase YTM	4.49%
Average Market YTM	4.80%
Average S&P/Moody Rating	AA+/Aa1
Average Final Maturity	3.88 yrs
Average Life	3.82 yrs

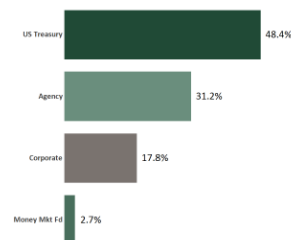
ACCOUNT SUMMARY

	Beg. Values as of 7/31/23	End Values as of 8/31/23
Market Value	2,010,480	2,010,565
Accrued Interest	11,734	12,264
Total Market Value	2,022,214	2,022,829
Income Earned	10,697	7,210
Cont/WD		0
Par	2,107,436	2,113,806
Book Value	2,029,718	2,036,398
Cost Value	2,021,793	2,026,952

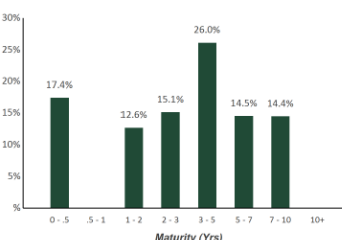
TOP ISSUERS

Government of United States	48.4%
Federal Farm Credit Bank	16.3%
Federal Home Loan Bank	11.5%
JP Morgan Chase & Co	4.2%
First American Govt Oblig Fund	2.7%
United Health Group Inc	2.2%
Morgan Stanley	2.1%
Bank of America Corp	2.1%
Total	89.4%

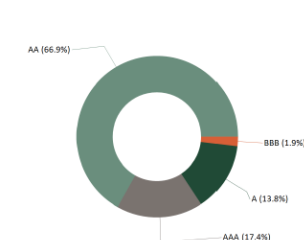
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY (S&P)



PERFORMANCE REVIEW

TOTAL RATE OF RETURN	Annualized								
	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	9/30/2022
MCWD LADWP Sett Fd	0.03%	-0.03%	2.02%	N/A	N/A	N/A	N/A	N/A	N/A
ICE BofA 1-10 Yr US Treasury & Agency Index	0.06%	-0.73%	1.27%	N/A	N/A	N/A	N/A	N/A	N/A

District Projects

- **Tank T-8 (Forest Trail) Replacement Project** – Demolition and the new foundation are complete and fabrication/welding of the steel tank is underway. The contractor is slightly behind schedule but is making good progress towards the goal of the tank being operational by December. ACWA JPIA has accepted the \$1,958,000 contract with Crosno Construction as the “like kind and quality” replacement option and they have already reimbursed the District for Progress Payment #1 minus the \$10,000 deductible. With ACWA JPIA’s coverage determination, the only expenses that could be covered by FEMA/CalOES emergency funding (if snow is eventually added to the disaster declaration) are the two \$10,000 deductibles. Staff is no longer pursuing the FEMA emergency funding because the potential benefit is no longer worth the considerable staff time to provide the necessary paperwork, audits, etc., and wait for eventual reimbursement.
- **Equalization Pump Building Roof Replacement** – In-house construction crew staff have completed demolition of the failed roof and trusses. Several qualified structural engineering firms were solicited and two visited the site and have provided proposals. The selected structural engineer will work quickly with the truss fabricator to start fabrication of the structural components while design of the connections and details are finalized. If scheduling with other projects allows, in-house staff will roll the trusses and sheath the new roof and sub-contractors will install the new membrane roof system, insulation, and drywall ceiling. This project will be dried-in for this winter (FY 2024).
- **10-Year Capital Improvement Program (CIP) Update** – This long-term project is a high priority for 2023. The following sub-projects support this effort:
 - **Water System Modeling Update** – This project is on pause until staff resources are available. The 2021 water meter data has been processed and prepared for use as input into the water and sewer models. Water tank and pressure reducing valves have been imported into the model. GIS line work clean-up is ongoing prior to importing hydrants and drawing lines in the model. Staff continue to have ongoing meetings with ESRI staff to work on optimizing processes and the future migration to ArcGIS Pro.
 - **Wastewater Collection System Modeling Update** – The trial of manhole-deployed sewer flow meters is complete. The results show that this technology may have relevant applications in the future, but we are not moving to purchase these devices in the short term. Staff is focusing the modeling effort on evaluating capacity increasing Capital Improvement Projects that were identified in the last major CIP which was developed in 2006. Preliminary results confirm that these projects need to be re-evaluated and new preliminary engineering and cost estimates prepared for the long term CIP.
 - **Asset Management**
 - **Well Asset Management Program** – The rehab work on Wells 10, 15, and 17 is complete. Staff also met with Layne (a major well drilling and pump contractor) who are doing work for Alterra related to the Main Lodge Redevelopment Project. They expect to be doing work in the area for the next couple of years and we may be able to take advantage of their expertise and mobilization to the area.

- **Tank Asset Management Program** – The previously scheduled tank coating rehab work on Tanks T-2 (Juniper) and/or T-7 (Bluffs) and the Lake Mary Treatment Plant backwash tank will be postponed to 2024 while staff focuses on the Tank T-8 emergency replacement project. The purpose of the program is to plan tank maintenance and replacement to optimize life-cycle costs.
- **Seismic/Snow Load Review and Retrofit Analysis** – This project involves hiring a structural engineering consultant to evaluate the ability of essential infrastructure to withstand seismic and snow structural loads and identifying and prioritizing projects to retrofit or update infrastructure to reduce risk. The seismic portion of this study is a requirement for the 2025 Urban Water Management Plan. This project may be eligible for a \$10,000 Risk Control Grant from ACWA JPIA.
- **Well 32 Production Well Start-up** – District crews (with assistance from JT Hatter Electric) completed electrical site work and the final SCE electrical work (pulling conductors and providing power to site) is being scheduled. The final easement from Snowcreek has been signed and the Snowcreek VIII Final Tract map was recorded. The easement will be recorded very soon with a bundle of other easements. When the electrical service is on, staff will finalize the paperwork to add Well 32 as a drinking water source to our permit with the Department of Drinking Water.
- **2023 Construction Crew Projects** – Maintenance staff/Construction Crew has completed the work they could this construction season. The project status is:
 - Sewer slip lining and chemical grout injection – Underway by contractor. Woodlands Condos meter pit upgrades – Complete, except for the as-built/GIS closeout.
 - Snowcreek Crest Laterals (Phase 2) – Moved to 2024.
 - Valley Vista lateral and meter pit upgrades – Moved to 2024.
- **Center Street/Highway 203 Sewer Upgrade** – This project involves upsizing a trunk sewer from Center Street out into Highway 203. Staff has re-designed the project to allow the existing asbestos cement pipe to remain in service and minimize the need to divert sewer flows and has updated the traffic control plan and obtained a Caltrans encroachment permit for the work in Highway 203. The project will start September 18th.
- **The Parcel Relief Main** – This project will connect a trunk main in Dorrance Drive to Center Street via new sewer across The Parcel. The properties involved have been surveyed, the plans have been prepared, and materials are being specified and ordered. Easements have been negotiated with the private property owner and the Town, and documents are being finalized. The project is planned to be constructed by in-house crews starting in October following the work on Highway 203.

Department Activities

- **Project Management Training and Procurement Flow Chart** – Nothing new to report. Engineering is working with the General Manager's office on a one-page guide to clarify and standardize the processes, documents, roles and responsibilities for managing projects at the District. The goal is to increase communication between team members and facilitate efficient delivery of projects whether they are performed in-house or by outside contractors.

- **Waste Discharge Requirements (WDRs)** – Nothing new to report. Staff met with Lahontan in April to discuss a proposed groundwater/basin plan amendment study scope that was prepared and submitted to Lahontan for review in 2022. There has been a significant turnover of Lahontan staff involved in our permit and the meeting focused on the purpose and design of the four new monitoring wells that the District installed around Laurel Pond in 2021. Lahontan staff asserts that the well screens are generally too deep beneath the water table to provide adequate water quality data for compliance purposes. Following the meeting, staff researched the specifications and correspondence and contacted Mike Blazevic, former hydrogeologist with Wildermuth Environmental. It appears that two of the four wells may require a second well with a shallower screen construction. Staff is working with Lahontan on next steps and still hopes to get concurrence to move forward with the basin plan amendment study to define site-specific water quality beneficial uses for Laurel Pond.
- **Groundwater Sampling, Modeling, and Reporting**
 - **Ormat CD IV Geothermal Monitoring and Response Plan (GMRP)** – McGinley & Associates has started long-term groundwater sampling and analysis. The sampling transition is moving forward and the parties (McGinley, Ormat, and MCWD) are working out the new agreements and “pass through” financial arrangements. The next step is to issue the RFP to select a third-party technical advisor to perform unbiased, high-level analysis of the data. The USGS transfer of the shallow monitoring well along Sherwin Creek Road (SC-2) to MCWD is underway and has been added to our Master Use Permit with the Forest Service.
 - **Annual Groundwater Report to California Department of Fish and Wildlife (the Ken Schmidt Report)** – This is an ongoing task resulting from a settlement with CDFW related to well drilling. The paper report format and process is outdated. This year Engineering will work with Operations to reach out to CDFW to modernize our approach and delivery methods.
- **Recycled Water Program** –
 - **Golf Course Irrigation** – Snowcreek has not opened the golf course for play in 2023 and has not taken any recycled water this year. The latest draft of Snowcreek VIII Phase 1 development will construct condos on land where the current front office, parking and golf cart parking sit. The proposal will also convert the existing recycled water storage pond into a stormwater basin. Chadmar has not discussed their future needs for recycled water with us, but it appears they are planning for a project with less, not more, recycled water demand.
 - **Re-evaluate Supply and Potential Uses** – Staff will continue to evaluate whether there is enough supply for the current golf course irrigation at Sierra Star (18 holes) and Snowcreek (9-holes), another 9-hole golf course at Snowcreek VIII, the sports fields at Shady Rest Park, expanded trucked recycled water outside of District boundaries, and enough effluent to Laurel Pond to maintain an 18-acre size.
 - **Expanded Trucked Recycled Water** – At Board direction, staff will work to expand MCWD trucked recycled water to construction projects outside of the MCWD service area. Staff will prepare a minor update to the Title 22 Engineering Report and a recommendation for a new fee during the budget process so that this service will be available for the next construction season.

- **Out-of-District (OOD) Service Agreements –**

- **Process, Policy, and Code Provisions** – Nothing new to report. MCWD Code could use updating in this area and staff is working with General Counsel on a potential Code update and new policy/procedure. The concept is to have a standard agreement for existing OOD customers that will be distributed on, or with, regular utility billing invoices. There will be a separate process for new or extension of OOD service. It will also include policy on how to address emergency/short term service.
- **LAFCO Municipal Services Review (MSR) and Sphere of Influence Recommendation** – Nothing new to report. LAFCO has prepared a draft updated MSR for MCWD and has submitted it for review. The previous MSR was prepared in 2010 and the update requires a significant amount of new information on MCWD services, budgets, etc. Engineering staff will coordinate with RSD and others on the review. The Sphere of Influence Recommendation may influence future policy decisions related to water and sewer service for the Mammoth Main Redevelopment Project.
- **Mammoth Main Redevelopment** – Staff attended a second meeting with Alterra, Town planners, engineers, and consultants regarding MCWD’s comments on the joint CEQA/NEPA scoping documents. They have decided to analyze a project alternative involving conveyance to MCWD. The joint CEQA/NEPA document is expected to be released for review in mid-2024.
- **Chair 4 Restrooms Sewer** – Nothing new to report. This OOD connection will receive a standard agreement on, or with, their regular utility billing invoices. General Counsel is working on this. Finance is working to clean up billing on this account. Alterra is planning to construct a permanent restaurant concession in the future and this account will be revisited at that time.
- **Sierra Meadows Ranch** – This owner is anxious to get an updated OOD agreement to assist them in the process of renewing their 20-year lease for their existing operation with the Forest Service. When the new owners formally submit their plan for expansion a new out-of-district service agreement will be required.
- **Lakes Basin Cabins** – Nothing new to report. These OOD customers will receive a standard agreement on, or with, their regular utility billing invoices. General Counsel is working on this.
- **Sherwin Creek USFS Campground, YMCA Camp, Voorhis Camp** – These OOD customers recently came to our attention because they are working with the Forest Service to update their leases. New out-of-district service agreements may be required to bring them up to date.
- **Mammoth Lakes Pack Outfit** – This OOD customer recently came to our attention because of questions surrounding water rights and billing questions. A new out-of-district service agreement may be required to bring them up to date.

- **Well Site Acquisition and Exploration Plan –**

- **The Town of Mammoth Lakes’ “Bell Shaped Parcel”** – Nothing new to report. This alternative came up recently and may be a feasible area for exploration because of its proximity to the raw water line serving Groundwater Treatment Plant 2.
- **Alterra/Dry Creek** – Nothing new to report. The MMSA Main Lodge Redevelopment project is dependent on significant additional water resources from the Dry Creek groundwater basin.

However, their scoping documents say that no new wells are required in addition to the two replacement wells that were drilled and pump tested in summer 2022. There will be more analysis in the CEQA/NEPA process.

- **Alterra/Sierra Star Golf Course** – Nothing new to report. Alterra needs to update their Eagle Lodge building plans. Alterra still needs the land at Well 16 for this project and remains willing to negotiate for additional well sites adjacent to Sierra Star.
- **Snowcreek VIII** – Nothing new to report. Replacement well sites for Wells 6 and 10 and additional well sites will be explored when development plans progress. The previous District Engineer believed the Snowcreek VIII area was not a good location for production wells, but the available data is being re-evaluated to understand why.
- **Inyo National Forest Well #11** – Administrative access to Well #11 was recently added to our USFS Master Use Permit map. This may be a step in the right direction toward getting USFS approval for a production well on USFS property. However, the District Ranger continues to be unavailable to discuss this and other high-priority coordination items. Well #11 is at the base of the Sherwin's near Hidden Lake. It was pump tested in 2011 and determined to be a viable site to drill a production well with little influence on other nearby wells. With the passing of time, and staff turnover, we are re-evaluating it as an alternative. The Town is pushing for multi-use trails in the area and there is a potential to coordinate well access.
- **Inyo National Forest Permitting and Coordination** –
 - **Laurel Pond Memorandum of Agreement (MOA)** – Nothing new to report. The draft MOA is still undergoing Forest Service review.
 - **Master Use Permit Updates** – Monitoring well SC-2 and administrative access to Well #11 have been added to our permitted facilities map.
 - **Lake Mary Dam Spillway** – Nothing new to report. INF and Bureau of Reclamation staff met with Operations staff to look at the spillway in July. The Inyo National Forest is working on an updated Grainger-Thye permit which would replace the existing active permit that allows MCWD to operate the Langeman gate on Lake Mary for water storage. The dam is owned by the Forest Service. The Forest Service is working with the Bureau of Reclamation on a potential project to construct a spillway that meets USFS standards as identified in their recent Dam Hazard Analysis.
- **MCWD Code Overhaul** – The General Manager's office is making a lot of progress on this. Chapter 8 (Environmental), Chapter 11 (Sewer Code), and Chapter 12 (Water Code) are remaining sections that will require Engineering involvement. Engineering Department fees need to be updated for permit applications, reviews, and inspections.
- **USGS-Proposed Communications Tower and Lease** – Nothing new to report. A two-year lease extension was signed for the existing facilities in June 2022. USGS staff is working to further develop plans and specifications for the new 60' communications tower project.
- **AmeriGas Juniper Tank Lease Amendment** – Nothing new to report. The existing lease has expired and the General Manager's office is working with AmeriGas corporate on an extension. It is not clear if AmeriGas is

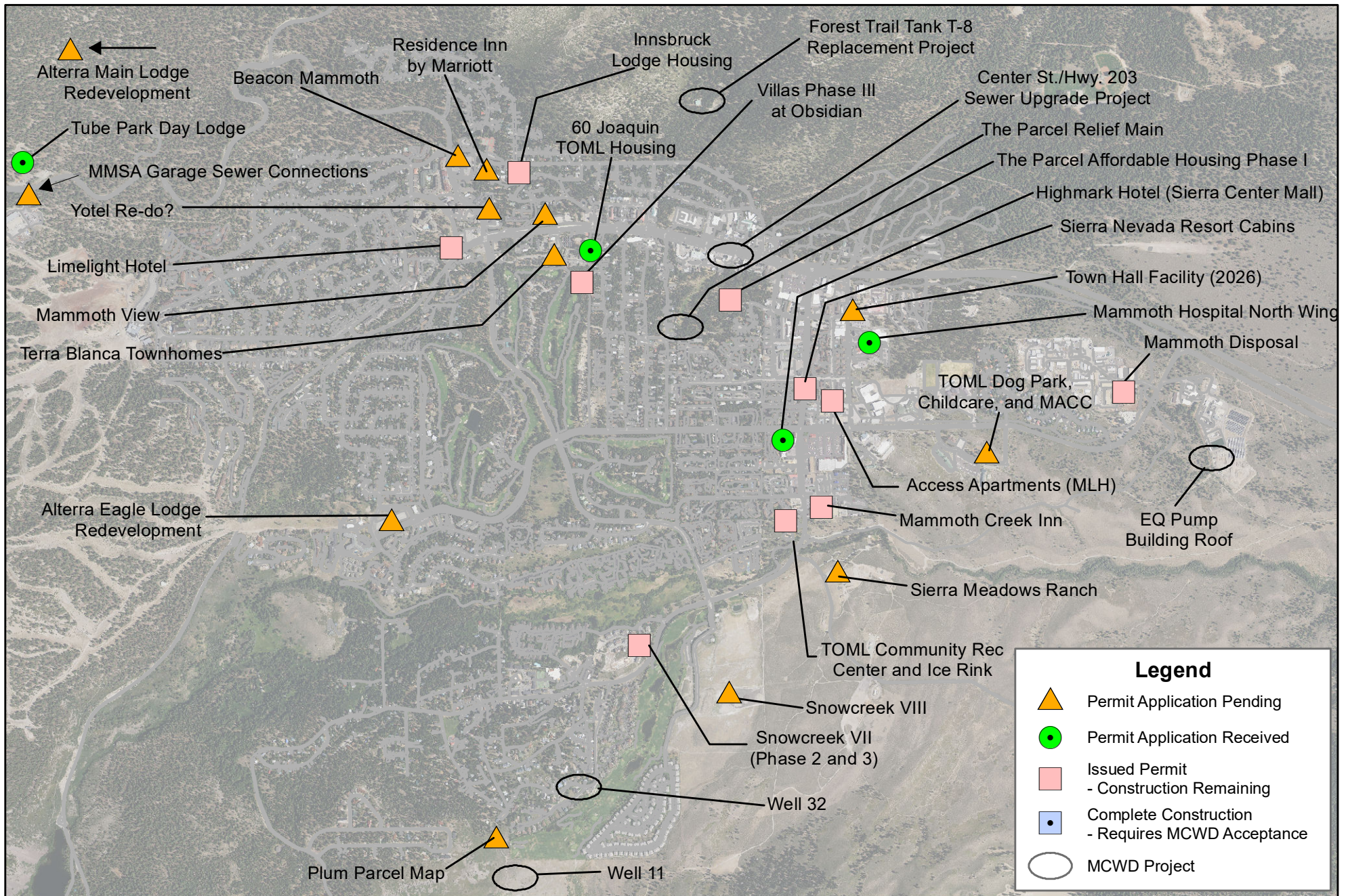
still interested in this change. The project also requires approval from the Forest Service for the planned propane main connection in the Chair 15/Eagle ski run.

Permits

- **Snowcreek VII Phases 1, 2, and 3** – The developer has paid the supplemental invoices for unaccounted for irrigation and construction water use on the property. The developer has submitted applications for six new irrigation meters for landscaping. Regulatory Services is taking the lead on the enforcement case. Engineering staff continues to work with the developer on Construction Permit close out (punch lists, easements, inspections, transferring infrastructure, etc.).
- **Limelight Hotel and Geothermal Project** –
 - **Hotel Connection Permit** – The Connection Permit has been issued, connections have been made in Canyon Boulevard, and hotel construction is well underway.
 - **Geothermal Project** – Nothing new to report. The architect has stated that the geothermal project has been delayed and will be completed in a future phase. Per the signed Letter of Intent with Aspen Ski Company (ASC), a cooperating agreement and GMRP needs to be finalized that will ensure that potential impacts to the drinking water aquifer from this project are identified and mitigated. ASC has agreed to drill a monitoring well on-site which will require a MCWD well drilling permit. The cooperating agreement, GMRP, and well drilling permit will be brought to the Board for consideration at a future meeting.
- **Town of Mammoth Lakes Community Recreation Center (CRC)** – The Town is working with their contractor on a punchlist to allow the facility to open this fall. MCWD staff is working with them on a punchlist for permit final. Notable items are construction of a retaining wall to permanently stabilize the water main at the back of the property and payment for MCWD time and materials to secure the water main.
- **Alterra Woolly's Tube Park and Maintenance Garage** – Construction is underway on the day lodge. The temporary restrooms that were installed last fall are expected to remain in service through winter 2024. MMSA is working to correct the deficiencies identified on our site visit of the maintenance garage. Specifically, the floor drains in the heavy equipment mechanic areas are currently connected to the sanitary sewer.
- **The Parcel** – The developer, Pacific, is continuing construction of Phase 1 (the first 80 units in two buildings plus a childcare facility). The project is being constructed using a modular system with modules that are fabricated in an Idaho factory. Phase one is expected to be completed and occupied later in 2023. The extensions of Tavern Road and Tamarack Street, and all utilities, are being installed this year.
- **Sierra Nevada Resort Redevelopment Phase 1 (Cabins)** – Construction is continuing. The project consists of construction of approximately 32 “cabin” hotel rooms on the previous site of Jimmy's Taverna/Red Dragon Restaurants. Permits have been issued and Engineering staff is working on inspecting the work.
- **Mammoth Hospital North Wing** – Permits have been issued and construction has started on Phase 1 which includes re-grading of the ER entrance and parking. The hospital is planning an expansion that will require expanded water and sewer service.

- **Mammoth Disposal** – This project is nearing completion. With the closure of Benton Crossing Landfill at the end of 2022, Mammoth Disposal is now using their new long-haul transfer facilities in the Industrial Park. The Mammoth Disposal Transfer Station was permitted to accept up to 15 tons per day of municipal solid waste (MSW). The expansion to a large-volume transfer station permits up to 500 tons of MSW per day.
- **The Villas Phase 3 (Obsidian)** – Construction and connection permits have been issued for the infrastructure and the first townhome buildings. The contractor has begun rough grading and plans to complete the installation of water/sewer mains this year. Upon completion of the project, the District will take over 900 feet of sewer main and 1,100 feet of water main, connecting existing water mains from Dorrance Drive to Callahan Way.
- **Mammoth Creek Inn Remodel** – This hotel remodel project has seen lots of changes, red-tags, starts and stops. The contractor has started again and the Town has granted an extension on the ongoing enforcement action.
- **Residence Inn by Marriott on Berner Street** – Nothing new to report. A building permit application for this new 101-room hotel was submitted to the Town in January but we have not received an application for a connection permit yet.
- **Innsbruck Lodge Housing Conversion** – Nothing new to report. This Mammoth Lakes Housing project will redevelop sixteen existing motel rooms into residential affordable housing. Renovations include exterior and interior upgrades including thirteen studios, two 1-bedroom units, and one manager’s unit. A permit has been issued.
- **Highmark Hotel (Sierra Center Mall)** – Nothing new to report. The applicant has applied for a demolition/core and shell permit from the Town and a Construction Permit for off-site sewer improvements. Staff worked with the developer’s design team to evaluate alternatives for sewer service. The engineering evaluation determined that connecting to newly-constructed sewer in Old Mammoth Road is the best alternative because it avoids a lift station and additional costs. The Old Mammoth trunk line downstream has limited capacity and this project will increase the peak flows by about 5%. However, this is an infill project that has drained to Old Mammoth trunk line since its original construction.
- **Snowcreek VIII** – At full build-out the project will provide up to 790 dwelling units, a 400-room hotel, retail, and an additional 9-hole golf course with a practice facility.
 - **TTM 22-004 Phase 1** – Staff is working with the Town and developer on phasing. Phase 1 of this project involves construction of 160 for sale condominium units in 39 3- and 4-plex buildings.
 - **Water and Sewer Infrastructure Design, Permitting, and Transfer Agreement** – Staff has reviewed the conceptual plans and provided comments. Significant work is required before the plans will be ready for Construction permits.
 - **Mono County Property Tax Share Agreement** – Staff met with the Mono County CAO regarding the Board of Supervisors ad-hoc committee’s review of our proposal. They are working on a draft agreement that may be ready for MCWD consideration in late August and Mono County Board of Supervisors consideration in September. See the General Manager’s report for more information.

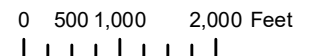
- **Recycled Water Agreement Amendment** – Nothing new to report. The District’s obligation to supply recycled water to the additional 9-hole golf course and common area landscaping at Snowcreek VIII has expired and needs to be reviewed and potentially re-negotiated.
- **Potential New Well Sites** – Nothing new to report. We are discussing sites to drill replacements for Wells 6 and 10.
- **VTPM 10-001 Plum/Tamarack** – Nothing new to report. The developer has submitted a complete application to finalize this Vesting Tentative Parcel Map located at the end of Tamarack Street. The map was first approved in 2012 and was set to expire in 2023 but the clock has stopped now that a complete application has been submitted. Water and sewer infrastructure will need to be constructed under a construction permit and access easements need to be granted.
- **Access Apartments (MLH)** – Nothing new to report. Mammoth Lakes Housing is renovating two (2) existing commercial buildings into an 11-unit affordable housing complex. The agreement allowing MCWD connection fees to be delayed was signed and the permit has been issued.
- **60 Joaquin Road** – This project is in plan review and moving forward. The Town of Mammoth Lakes is working on this 4-unit affordable housing project. The plan is to develop it as a Planned Unit Development (PUD) and construct it using the Design-Build procurement method.
- **Terra Blanca Townhomes** – Nothing new to report. This proposal would redevelop the La Sierra’s property into townhomes.
- **Mammoth View** – Nothing new to report. This project is coming back after a long silence. The latest proposal includes 19 duplex single family residence buildings (38 units) in the upper portion with vehicular ingress and egress through Viewpoint Road; as well as 14 townhome triplex units across 5 buildings fronting Alpine Circle; and 6,750SF of commercial space on the corner of Main Street and Mountain Boulevard.
- **Yotel Re-do?** – A new 100 room hotel proposal on the old Nevados site was recently submitted to the Town for preliminary review.
- **Beacon Mammoth** – The owners of the properties east of Minaret Road and south of Forest Trail currently used as parking for the Village are exploring a new mixed-use development. The proposal includes an 80-100 room hotel, 170-190 condos, two restaurants, and other amenities.
- **Permit Processing, Forms and Applications** – The new Tyler EnerGov Permit Software System is live. Staff continue to implement the system and work out bugs.



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

Land Development Activity and Projects - September 2023

Engineering Department Report



Executive Summary

ISD has been very busy with issues on the MCWD network for the past several weeks. New hardware was installed in the MCWD Server Room recently, which ultimately resulted in a transition plan and provisioning of a new main circuit for the District network. ISD is applying lessons learned from the incident and will be implementing further network upgrades and a new ISP backup protocol as a result. ISD placed a bulk order for all current budget year PC replacements. ISD also continues work on a new MCWD website and final implementation of the SCADA upgrade project. Please see details below.

Hardware Systems

- *SCADA System Upgrade* – ISD and Operations have completed the server and network hardware portion of the District SCADA System upgrade. MCWD is still running parallel SCADA systems until all reporting protocols are finalized. ISD recently worked with Tesco Controls on Alarm system training and configuration and SCADA Trend files are currently being transferred to the new directory. ISD and Operations will train all SCADA users to access the new system soon and de-commission the old system.
- *AMI System* - The Automated Meter Infrastructure (AMI) Committee continues monthly meetings to support the health of the District R450/R900 AMI System. All R450 and R900 collectors are fully operational, and still reporting “normal” levels of meter reads each month. All District departments play a pro-active role to minimize issues with the AMI system and eliminate as many incomplete or zero reads as possible.
- Worked with Dell sales representative to spec and order seventeen new PCs for the current Workstation Replacement Program in a discounted bulk order. Final delivery, setup and deployment of the PCs will be upcoming as time allows.
- Ongoing hardware support, maintenance, and updates.

Software Systems

- *New MCWD Website* - ISD has made significant progress transitioning the MCWD website to Streamline, a government website host that specializes in transparency requirements and Brown Act and ADA compliance. ISD has configured all pages and assets on the new platform. A new Water Waste Web Form was also created per request from RSD. All images, banners and logos have been updated on the new site as well. ISD was hoping to go-live with the new site prior to the September Board Meeting (until network issues slowed progress), but the go-live date is now set for the week after the September Board Meeting.
- Procured Infoworks ICM Sewer Modeling software, downloaded and ran installation files and set up Engineering client PC. ISD is in the process of taking over all software agreements from the Engineering Department.
- ISD and RSD met with Tyler Technologies to provide feedback and beta test the new Irrigation Reporting feature within the Tyler Customer Portal.
- Ongoing software support, maintenance, and updates.

Administrative

- The MCWD Security and Emergency Response Committee conducted their quarterly meeting in late August to discuss digital and physical security threats. ISD continues to monitor cybersecurity programs, the SCADA upgrade and security camera equipment. ISD is also looking into redundant and resilient internet service for the District given recent network outages on the primary District ISP. The committee is still pursuing physical repair of fencing. Maintenance staff also installed several No Trespassing and Premises Under Video Security signage at exposed District sites. In addition, the Maintenance staff continues to work on a new radio communications project upgrade.
- Created new user account and setup PC for new Plant Maintenance and Electrical Instrumentation Supervisor.
- Conducted Office 365 maintenance, distribution group and email account administration.
- Wiped and set up spare laptop for Administrative Analyst Front Desk use.
- Continued administration of VoIP phones, iPads, laptops.

Network and Cybersecurity

- ISD spent a significant amount of time troubleshooting and responding to issues on the District network during the past month. Approximately three weeks ago, Onward communications installed a new Optical Network Terminal (ONT) to replace the older Network Interface Device (NID) hardware located in the MCWD Server Room. After replacing the hardware, the MCWD corporate network incurred intermittent outages. Several troubleshooting steps were taken to determine the cause and extent of the issue, until ultimately deciding to move all traffic from the old circuit to a newly provisioned circuit on the ONT. Several Firewall and configuration changes were performed to accommodate the new ISP connection. All rules and port forwarding were updated for the new circuit, and the corporate network is stable again. However, ISD and Optimum are still questioning whether the new SCADA circuit needs to be transitioned to a new port on the ONT as well. Overall, ISD has learned a lot from this experience and will be applying some future network enhancements to mitigate and minimize the impact of similar ISP outage issues in the future. ISD already has plans in place to implement more hot spare network equipment and look at backup/secondary ISP provisions to make sure the District network is as redundant and resilient as possible. However, it will take time to implement these improvements, so continue to look for network updates in the near future.
- ISD continues to manage new cybersecurity measures for all staff across the MCWD network. MCWD staff are using Multi-Factor Authentication (MFA) via an external personal device to login to their desktop PC, and all staff participate in monthly cybersecurity training modules.
- ISD is exploring alternatives to increase reliable network connectivity for MCWD service trucks and field staff. Staff have expressed frustration with congested cell networks and dropped signals which slow productivity and response time. MCWD currently employs one FirstNet WiFi Truck, but will be looking to expand the reach of mobile ISP solutions and implement a reliable, redundant solution for field staff internet access. ISD held several meetings with FirstNet over the past month and will be discussing pricing and options soon.

- Managing remote access client connection software and devices, administering additional machines and users as necessary for remote access.
- Updated Security System NVR and cameras to latest firmware.
- ISD partnered with PSD to incorporate a cybersecurity “Tweet or Delete” game as part of the monthly safety drawing. Users who performed well were recognized in front of their peers at the monthly All Staff meeting.
- All network systems secure, no data loss or intrusions.

GIS

- *Utility Network and Modeling* - ISD continues to assist Engineering with MCWD Water and Sewer Modeling efforts. ISD met with another vendor and delivered GIS data for an implementation assessment of a Utility Network for the MCWD GIS system. The Utility Network is the latest spatial information system from ESRI that specializes in management of large datasets and offers increased functionality for complex mapping systems. For MCWD, a Utility Network would support all aspects of GIS utility management and be especially useful for current water and sewer modeling efforts.
- Compiled all Sewer Model data from 2006 Connection Fee Study and delivered to Engineering for current Sewer Model work.
- ISD partnered with MLFPD and TOML again to create another Hydrant Field Map project for the collection and reporting of maintenance data to fulfill a recent Cal OES hydrant signage and maintenance grant that TOML received. The app was designed so MLFPD can inventory signage and bollard replacements, hydrant painting, and record photos of before and after work. The app is fully functional and is currently being utilized by MLFPD staff in the field.
- ISD ran a 500-foot buffer analysis of fire hydrants located near MCWD rental units for submittal with ACWA/JPIA Insurance Form.
- Engineering Land Development and Project Map for September.

MCWD Websites

- Continued maintenance and security for all MCWD web platforms: MCWD Internet, MCWD Intranet, and MCWD GIS Portal.
- Postings or updates to Internet/Facebook sites
 - Mammoth Creek Streamflow Data ending 8-31-23.
 - Posted Benefits and Compensation Study Request for Proposals under Current Information.
 - Posted IS Specialist revised Job Bulletin and Supplemental Application.
 - Posted May, June, and July Meeting Minutes.
 - Posted revised IS Specialist Job Bulletin and Supplemental Application.
 - Removed IS Specialist Job Bulletin and Supplemental Application.
 - Posted Highway 203 Main Street Sewer Upgrade Project Press Release on 9-7-23.
 - Updated MCWD website Our Staff page per recent staffing changes.
 - August Board Meeting materials.
- Postings or updates to Intranet site
 - Performed general maintenance, updated Department pages, Staff Schedule, and Phone Contact List.

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, etc.
- Legislative/Client Update 09/2023 (provided by LCW/CSDA):
 - None to report at this time

Workforce Planning

- Effective Monday, 09/11/2023, please welcome Daniel Pijuan, Plant Mechanical and Electrical Instrumentation Supervisor, Plant Mechanical Maintenance Division, Maintenance Department
- Ongoing administration of three recruitments for positions in Engineering, Information Services, and Maintenance Departments
- The national emergency and public health emergency declarations related to the COVID-19 pandemic ended on 05/11/2023; the District is still monitoring Cal/OSHA's COVID-19 prevention non-emergency regulations which are in effect until 02/03/2025

Risk/Safety/Training

- Risk/Safety:
 - Process safety tailgate and wellness activity logs for 09/2023 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 written programs development and guidelines
 - Continuous and ongoing activities associated with manual to electronic conversion of Cal/OSHA required Hazard Communication Safety Data Sheets (SDS)
 - Continuous and ongoing activities associated with two District initiated claims to ACWA JPIA; the District suffered damage to two assets presumably due to the snow load, the EQ Building roof and the collapse of Tank T-8
 - Fire Alarm & Life Safety System, Fire Suppression, and Sprinkler Inspections 08/22/2023
 - Schedule, coordinate, and facilitate Annual Fire Extinguisher Safety Exam, Firepan Exercise, and Annual Fire Extinguisher Servicing, concluded Thursday, 08/24/2023
 - ACWA JPIA Risk Control Advisor Site Visit and Risk Assessment Inspection 09/06/2023
 - Claims received and/or processed:
 - None received or processed
- Training:
 - Webcasts/onsite/offsite training processed, provided, attended, and/or proctored this month:
 - Accelerate Software Training – Advanced Word, Adobe, Advanced Excel 08/28/2023 – 08/31/2023
 - Intentional Communication Consultants – Leadership Training/Better Workplace Communication Training 09/12/2023 – 09/14/2023
 - NEOGOV – The Quiet Crisis in 2023: What Government Job Seekers Actually Want 09/13/2023
 - CASA HR Group – Initial Meeting 09/18/2023

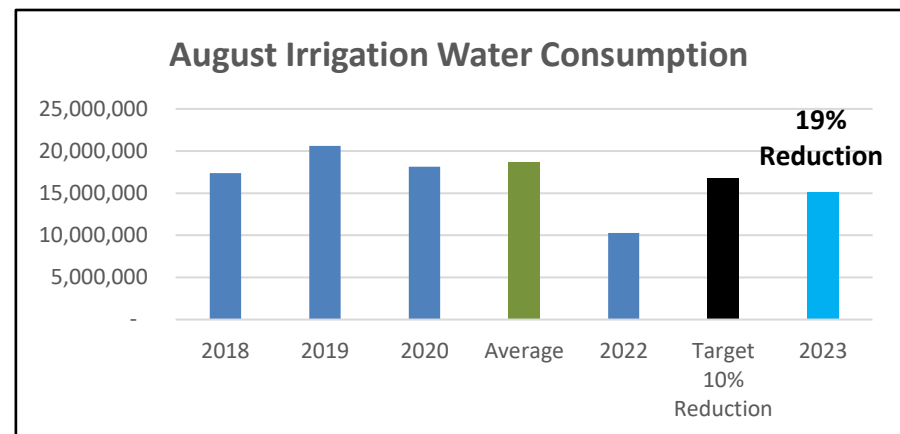
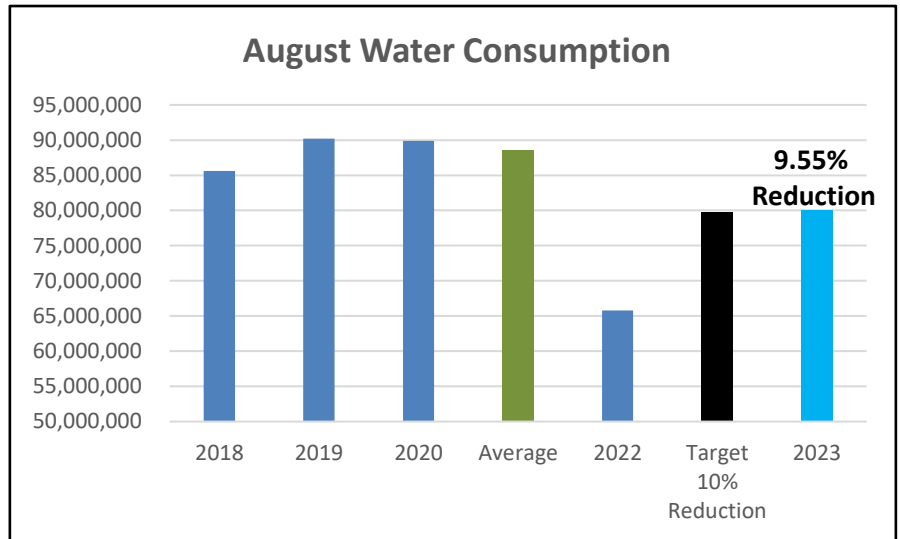
Conservation

MCWD Customer Water Consumption

The District is currently under a Level 1 Water Supply Shortage, which corresponds with a 10% reduction in water demand. In August, MCWD customers reduced water usage, compared to the average usage in 2018, 2019 and 2020, by 9.55%. Irrigation customers reduced use by 19.14%. Rain at the beginning of the month encouraged reduction in water used for irrigation, but these savings are a reflection of the time and energy put into engaging with customers to reduce water demand.

Leaks

Staff notified 7 customers of leaks on their property. The current goal is to reach out to more multi-family and commercial customers.



Indoor Rebate Program

	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Applications Processed	28	79	245	235	236
High-efficiency Toilets	33	74	267	289	378
Clothes Washers	0	15	38	30	23
Dishwashers	4	22	49	57	13
Estimated Annual Savings (gallons)	57,571	329,062	1,939,670	1,715,822	2,101,514
Rebate Awards	\$8,429	\$23,495	\$80,838	\$75,439	\$80,513

Turf Replacement Rebate Program

	Number	Square Footage	Rebate Amount	Estimated Annual Water Savings in Gallons
Applications Received and Processed	1	1,387	\$2,768	30,268

Before and after picture at a property that participated in the Turf Replacement Rebate Program.



Irrigation Violation Tracking

As of September 13, 20 irrigation violations have been issued. A total of 18 First Violations were issued; seven violations were issued to single-family residences and 11 were issued to condominiums. Seven condominium complexes exceeded MAWA allocations, and 13 violations were for prohibited irrigation days.

Two Second Violations were issued; one was issued to a single-family residence for prohibited day and time of irrigation, and one was issued to a condominium complex for exceeding MAWA allocations.

Regulatory

Fats, Oil and Grease Control Program

RSD continues to conduct regular inspections. Staff completed 15 inspections and one was found to be

in violation (Good Life Café). The customer has complied and completed an Interceptor clean out on September 8.

Cross Contamination Control (Backflow) Program

All (1,916) Test Due First Notices have been sent. Approximately 695 tests are past due. Staff sent a total of 1,003 past due notices this year, and physically mailed 39 test reports to six accounts, due to customer requests. Due to the late summer this year, backflow testing is occurring later.

Public Affairs and Outreach

Public Outreach

On August 18, a press release was issued notifying our customers of the demolition and replacement of Water Tank 8 (T-8). The press release included a map displaying the heavy truck traffic route, and asked forest-users to avoid the area for their safety. The press release was also posted on District social media accounts.

Radio advertisements continue to run on KMMT and KIBS broadcasting the Level 1 Watering Schedule and rebate programs.

Staff will be working to increase the District’s social media presence.

The District donated its Water Bar to the annual Mammoth Shakespeare Festival from August 17 – September 3 at “The Woods Site”, 5701 Minaret Rd. Despite rain showers during the course of the production, the show went-on, and festival goers were able to refresh themselves with fresh drinking water.

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 items for the past month included supporting capital project work, continued work on the project to bring MCWD Code and Policies up to date, workforce planning, and working with Mono County on a tax sharing agreement.

Other ongoing items included working with the local development community, groundwater monitoring related to geothermal pumping, monitoring local agency meetings, and working with state regulators on the District's waste discharge and recycled water permits.

Departmental / General

Staff Resources and Management

- "Welcome" to the District's new Plant Maintenance Supervisor, Daniel Pijuan. Daniel will draw on his extensive background in maintaining complex electrical systems and supervising crews to lead a very talented Plant Maintenance team.
- The District currently has two facilities with structural damage due to the past winter's heavy snow loads. One building at the WWTP needs a new roof system and the replacement of one water distribution storage tank. Both projects are currently underway. (See B-4 Engineering Department Report for project details.)
- Ongoing discussions with management staff regarding short-term and long-term workforce planning strategies. Considerations are current and anticipated vacancies, specific workflow needs for supporting District operations, department head input and recommendations, along with agency benchmarking comparisons.
- Monthly General All-Staff, Board Staff, and Senior Management Staff meetings
- Engineering, Operations, and Maintenance (EOM) hold weekly collaborative meetings, reporting on and tracking progress of current and future capital projects and programs.

District Employee Home Purchase Assistance and Rental Programs

- The District currently has seven employees participating in the EHPAP shared value option and two employees in the loan option. One additional employee is working through a purchase utilizing the shared value option.
- The District currently has 10 rental units occupied by MCWD staff. There is also a waiting list with 2 staff interested in District owned rental units. The Board directed District management to monitor local economic conditions to find potential opportunities to increase the number of rental units available for staff. Management continues to explore options for utilizing District owned property to expand housing opportunities for staff.

Water Conservation and Supply Update

The District remains at Water Conservation Level 1. At the July 20, 2023 Board meeting, following a water supply update and associated recommendation from District staff outlining the need to maintain the current water conservation measures, the Board directed staff to remain at Water Conservation Level 1. The key basis for staff's recommendation recognizes that the District relies on both surface and groundwater sources to meet the needs of the community particularly during the irrigation season. While the Mammoth Basin is

fortunate to have more water this year from the massive snowpack, local groundwater resources are still feeling the effects from the previous multiyear and widespread drought. In addition, the intense winter snowpack of 2023 caused damage to MCWD infrastructure, limiting full production.

The District's various levels of water conservation measures are designed to balance water use with ongoing conservation needs for maintaining a consistent water supply for our community during both heavy water years and drought years. Staff are continually monitoring the District's water supply and demand conditions and based on this analysis make recommendations to the Board regarding water conservation levels.

Water and Wastewater

Water Operations is currently utilizing surface water as the community's primary water source.

Total water produced in August 2023 was 92.9 million gallons, which is up from the 84.5 million gallons produced in August 2022. Water sources included 82% surface water, 11% groundwater and 7% recycled water. Currently, Lake Mary has a balance of 606 ac/ft, which is 100% of the District's surface water storage capacity.

August average daily wastewater flows were 1.84 million gallons for a total of 57.15 million gallons treated for the month. (See B-1 Operations Department Report for more details)

Financial Management

The District's 2024 fiscal year continues to reflect revenue, less investments, tracking above budgeted projections and expenses tracking below budgeted projections. Finance Department activities over the past month focused on cross training and work on updating the District's Procurement Policy and associated procedures. (See B-3 Finance Department Report for more details)

Letters of Support, Contracts and Agreements

Signed services agreements included:

- Park Consulting for Tyler software permit support not to exceed \$15,000
- Conriquez Cleaning for District janitorial services for \$2,688 monthly

Signed contracts Included:

- SCE for electrical services connection at Well 32 for \$34,233
- Sancon for sewer CIPP rehab work for \$218,533
- Performance Pipe for sewer chemical grouting rehab work for \$113,750
- Robotic Sewer Solutions for sewer lateral connection rehab work for \$38,500

Signed a letter in support of Assembly Constitutional Amendment 13 (ACA 13) related to ballot measures. ACA 13, if passed by two-thirds of the California Legislature, would propose to voters the following: If an initiative constitutional amendment includes provisions that impose vote thresholds greater than a simple majority of votes cast, then that initiative constitutional amendment must receive a percentage of votes in support equal to those increased vote thresholds. Successful passage of ACA 13 is expected to protect public agencies from the potentially negative effects of the CBRT Initiative.

Departmental Activities

- Engineering Department staff continue to support the many active and planned construction projects at the District and throughout the community. (See B-4 Engineering Department Report for more details)

- Regulatory Services Division staff continue to provide regulatory support for community fuels reduction projects, conservation efforts monitoring and notifying customers of water leaks, processing rebates, administering Backflow and FOG programs, and PR/advertising support. (See B-7 Regulatory Services Division Report for more details)
- Personnel Services Department activities include working with the District's labor counsel to update the District's Personnel Policy Manual which the Board adopted at the July Board Meeting. Other activities included workforce planning related to vacant positions, and communications with L12 Union. (See B-6 Personnel Services Department Report for more details)
- Information Services Department staff continue to support all the District's technology needs. (See B-5 Information Services Report for more details)
- Operations Department staff continue to monitor water and wastewater production for compliance with all regulations. (See B-1 Operations Department Report for more details)
- Maintenance Department staff continue working on in-house construction projects and meeting maintenance goals and requirements. (See B-2 Maintenance Department Report for more details)

Projects/Related

Snowcreek VIII Annexation and Public Agency Property Tax Reallocation

District staff continue to work with Mono County's Local Agency Formation Commission (LAFCO) Executive Director and Mono County staff on property tax allocation/sharing for three parcels which LAFCO annexed into the District's service area in 2018 and 1983. Annexation of the three parcels into the District's service area allows for development on the parcels by providing the required water and wastewater services.

Because the District does not currently receive property tax from the annexed parcels, Mono County receives additional property tax funds compared to the rest of the Mammoth Lakes community, where they receive an average of 33 percent. Mono County will be providing no additional community services to the annexed parcels beyond what they provide to existing Mammoth Lakes residents. It's key to note that back in 2018 all local agencies, including Mono County, agreed that annexation was the most beneficial approach to fund and provide services needed to meet the Snowcreek VIII development plan as approved by the TOML Planning and Economic Development Commission. At the District's March 2023 Board of Directors meeting the Board approved a property tax sharing proposal to Mono County. Following up on this proposal both the Mono County Board of Supervisors and MCWD appointed ad-hoc committees to negotiate the property tax sharing agreement. Following committee appointments District representatives met with Mono County acting CAO Mary Booher and are making positive progress. Mono County staff are hoping to have this ready for the Mono County Board of Supervisors consideration by the end of September. Staff will continue to work with Mono County with a goal of appropriately reallocating property taxes to fund water and wastewater services to the proposed development.

MCWD Code Book Review and Update

MCWD staff and the Board ad-hoc committee continue to work on reviewing and updating the District's Code and Policies. This extensive project will bring the District's Code into alignment with current laws and practices.

In July the Board adopted updated policies including the Personnel Policy Manual and Employer Employee Relations Policy. After adopting these two policies, Chapters 4 and 5 were repealed. The MCWD Code Book has four chapters remaining. The goal is to ultimately repeal the remaining four chapters and be left with a Water Code, a Sewer Code, and Board adopted policies.

Fuels Reduction Projects

The General Manger and District Regulatory Staff continue to participate in the Eastern Sierra Climate Resilience Project (ESCCRP) and associated Financial Advisory Team meetings. The District's Regulatory Services staff will also continue to provide administrative support to complete the remaining portion of the Lakes Basin Fuels Reduction project, which stalled during the COVID-19 pandemic. Moving forward, Mammoth Lakes Fire Safe Council will work with the White Bark Institute to complete the project.

The ESCCRP Financial Advisory Team has scheduled a meeting for September 14th to discuss a draft Statement of Purpose for evaluating local stakeholder benefits to potentially establish additional funding levels for a Forest Resilience Bond which would provide additional forest treatment capacity to The White Bark Institute.

District staff will continue discussions with the ESCCRP regarding the Statement of Purpose prior to signing the agreement. The District has yet to determine to what extent water and wastewater rate-payer funds are appropriate for this purpose. The District's past practice has been to provide administrative staff time to support local fuels reduction project work. Furthermore, it may be premature to sign the agreement prior to identifying if there is a funding gap for forest treatments in the water basin which influences the District's water shed. (See Regulatory Services Report B-7 for more details)

LAFCO Municipal Services Review (MSR) and Sphere of Influence Recommendation – LAFCO has prepared a draft updated MSR for MCWD and has submitted it for review. The final Sphere of Influence Recommendation may influence future policy decisions related to water and sewer service for the greater Mammoth area including the Mammoth Main Redevelopment Project. (See B-4 Engineering Department Report for more details)

Alterra/MMSA Main Lodge Development

Alterra/MMSA has proposed a Main Lodge redevelopment Master Plan and submitted environmental scoping documents for their project to the TOML which listed a new on-site package treatment plant to handle their wastewater needs. The District provided comments on project scoping documents and will continue to stay apprised of any potential changes as the project develops. (See B-4 Engineering Department Report for more details)

MCWD Water Discharge Requirements (WDR)

Lahontan staff reviewed and provided feedback on a proposal by MCWD for completing a study of the Laurel Pond area to better identify the appropriateness of specific use classifications. Specifically, Lahontan staff expressed concerns regarding the sampling depth of newly constructed Laurel Pond monitoring wells. The proposed study would likely take up to four years after which time Lahontan will provide comments on updating the District's WDR which has the associated potential for treatment process changes at the WWTP. (See B-4 Engineering Department Report for more details)

MAMMOTH COMMUNITY WATER DISTRICT

FINANCIAL STATEMENTS

Year Ended March 31, 2023

Mammoth Community Water District
Financial Statements
Year Ended March 31, 2023

TABLE OF CONTENTS

	PAGE
I. INDEPENDENT AUDITORS' REPORT	i - iii
II. MANAGEMENT'S DISCUSSION AND ANALYSIS	iv - ix
III. BASIC FINANCIAL STATEMENTS	
Statement of Net Position	1
Statement of Revenues, Expenses and Changes in Net Position	2
Statement of Cash Flows	3 - 4
Notes to Financial Statements	5 - 21
IV. SUPPLEMENTARY SCHEDULES	
Combining Schedule of Net Position	22 - 23
Combining Schedule of Revenues, Expenses and Changes in Net Position	24 - 25
Combining Schedule of Cash Flows	26 - 29

INDEPENDENT AUDITORS' REPORT

Board of Directors
Mammoth Community Water District
Mammoth Lakes, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Mammoth Community Water District (the "District") as of and for the year ended March 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of March 31, 2023, and the respective changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matters

New Accounting Pronouncements

As described in Note 1C to the basic financial statements, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 87, *Leases*, No. 91, *Conduit Debt Obligations*, No. 92, *Omnibus 2020*, No. 93, *Replacement of Interbank Offered Rates* and No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages iv to ix be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 accompanying combining schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic 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 _____, 2023, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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
_____, 2023

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, 2023.

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 \$101,363,876 (*net position*). Of this amount, \$36,398,694 (*unrestricted net position*) may be used to meet the District's ongoing obligations to citizens and creditors.
- The total net position increased by \$4,109,563. This increase is attributable to higher-than-expected revenue from connection fees and interest income, lower-than-expected operating expenses, and capital projects that were delayed or completed below budget.
- Capital assets, net of accumulated depreciation, decreased by \$871,198. This decrease reflects the net of capital projects completed in fiscal year 2023 and the depreciation of all District capital assets. Capital assets equal to \$2,496,589 were added in fiscal year 2023. Significant additions to District assets include upgrades to SCADA network security systems, rehabilitation of a water tank and sewer lift station, and ongoing replacement and rehabilitation of water and sewer distribution and collection systems.
- Land and Construction in Progress totals \$4,472,428. Construction in Progress reflects capital projects started but not completed within the fiscal year.
- The District's total liabilities at the end of fiscal year 2023 were \$1,145,572, of which \$669,222 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 \$158,320 from last fiscal year.
- Cash and investments had a net increase of \$3,454,568. This net increase was a result of cash inflows from revenue that exceeded cash expenditures on expenses and deferred capital projects.
- Operating Revenue increased from the prior year by \$286,066. Water and wastewater revenue increased by \$150,129 and revenue from connection fees increased by \$135,937. Property taxes increased from the prior year by \$837,802 due to an increase in assessed valuation and collection by Mono County.
- Operating Expenses, including Depreciation and Amortization, increased from the prior year by \$457,852, a 3.6% increase.

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 and 4) 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 *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 on pages 5-21 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information* about 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. The District’s assets exceeded liabilities and deferred inflows of resources by \$101,363,876 at the close of fiscal year 2023, an increase of 4.2% over the previous year.

By far the largest portion of the District’s net position (64%) 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*, \$36,398,694, may be used to meet the District’s ongoing obligations to our customers and vendors. The following table shows the projected capital project expenditures for the next five years:

Fiscal Year(s):	2024	2025	2026	2027	2028
Projected Capital Costs:	\$5,366,000	\$5,826,000	\$6,394,000	\$6,087,000	\$5,496,000

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 2023</u>	<u>FY 2022</u>
Current and Other Assets	\$ 39,228,898	\$ 34,220,078
Capital Assets	<u>\$ 64,965,182</u>	<u>\$ 65,836,380</u>
Total Assets	<u>\$ 104,194,080</u>	<u>\$ 100,056,458</u>
Noncurrent Liabilities	\$ 476,350	\$ 669,867
Other Liabilities	<u>\$ 669,222</u>	<u>\$ 634,025</u>
Total Liabilities	<u>\$ 1,145,572</u>	<u>\$ 1,303,892</u>
Deferred Inflows of Resources	<u>\$ 1,684,632</u>	<u>\$ 1,498,253</u>
Net Position:		
Net Investment in Capital Assets	\$ 64,965,182	\$ 65,836,380
Unrestricted	<u>\$ 36,398,694</u>	<u>\$ 31,417,933</u>
Total Net Position	<u>\$ 101,363,876</u>	<u>\$ 94,254,313</u>

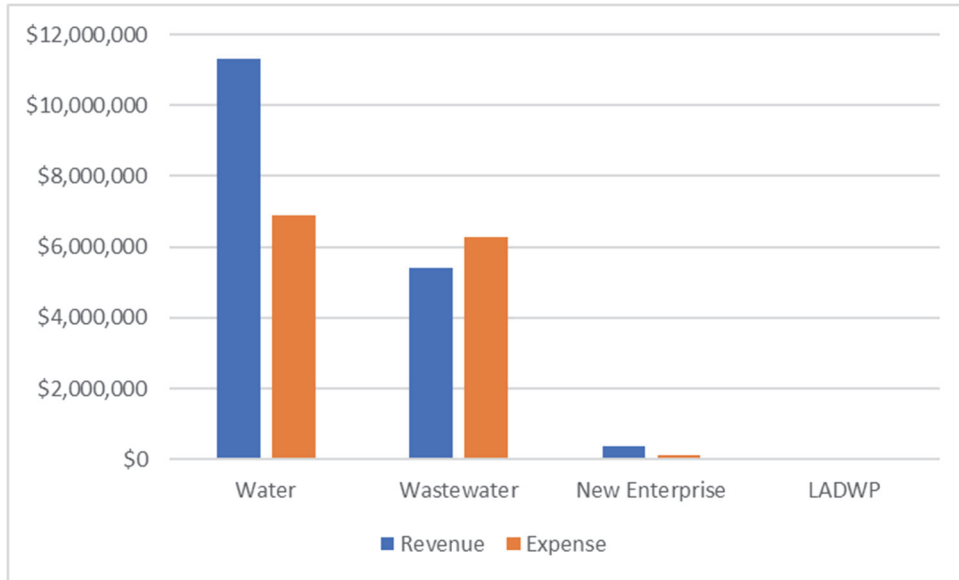
Change in Net Position

	FY 2023	FY 2022
Revenues:		
Water Services	\$ 3,598,957	\$ 3,813,227
Wastewater Services	\$ 3,179,743	\$ 2,815,344
Permits	\$ 560,706	\$ 424,769
Non-Operating	\$ 10,084,932	\$ 8,411,707
Total Revenues	\$ 17,424,338	\$ 15,465,047
Expenses:		
Operating:		
General and Administrative	\$ 3,675,370	\$ 3,272,510
Water Services	\$ 2,805,749	\$ 3,046,428
Wastewater Services	\$ 2,973,451	\$ 2,467,588
Depreciation and Amortization	\$ 3,860,205	\$ 4,070,397
Total Expenses	\$ 13,314,775	\$ 12,856,923
Change in Net Position	\$ 4,109,563	\$ 2,608,124
Net Position, Beginning	\$ 97,254,313	\$ 94,646,189
Net Position, Ending	\$ 101,363,876	\$ 97,254,313

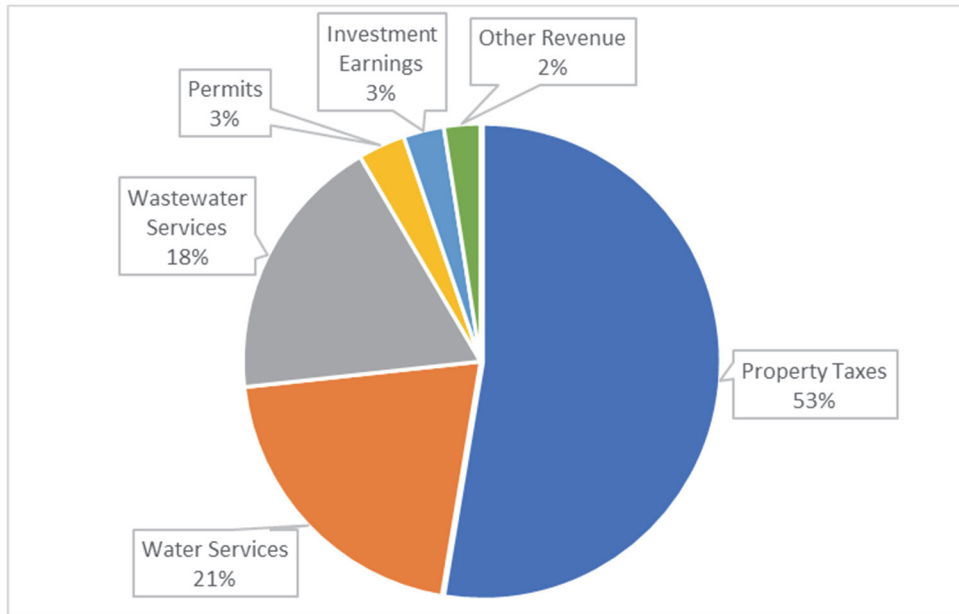
- Connection permit revenue increased by \$135,937 (32%) over last year. Connection permit revenue varies significantly from year to year based on the progress of specific development projects, but generally follows the trend of economic cycles.
- Factors influencing the net increase in the Water Services and Wastewater Services operating expenses include: significant increase in the cost of treatment chemicals, partially offset by savings in personnel expense resulting from unfilled positions.
- The increase in net position of \$4,109,563 (4.2%) from fiscal year 2022 to 2023 is due primarily to lower than expected operating and capital expenses, and an increase in property tax and investment earnings.
- The District's water and wastewater rate structure provides for incremental annual rate increases. The rate structure is effective through fiscal year 2027 and will provide revenue sufficient to meet the ongoing operating and capital expenses of the District.

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, 2023 amount to \$64,965,182 (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 2023 include the following completed capital projects: upgrades to SCADA network security systems, rehabilitation of a water tank and sewer lift station, and ongoing replacement and rehabilitation of water and sewer distribution and collection systems.

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

	<u>FY 2023</u>	<u>FY 2022</u>
Land	\$ 444,330	\$ 444,330
Construction in Progress	\$ 4,028,098	\$ 3,533,600
Subsurface Lines	\$ 31,534,927	\$ 30,851,689
General Plant Administration Facilities	\$ 7,674,189	\$ 6,592,964
Water Treatment Facilities	\$ 29,945,674	\$ 29,757,129
Wastewater Collection and Treatment Facilities	\$ 55,616,195	\$ 55,233,670
Source of Supply	\$ 1,858,068	\$ 1,858,068
Vehicles and Equipment	<u>\$ 6,325,183</u>	<u>\$ 6,188,294</u>
 Total Capital Assets	 \$ 137,426,664	 \$ 134,459,744
 Less Accumulated Depreciation	 <u>\$ (72,461,482)</u>	 <u>\$ (68,623,364)</u>
 Total Capital Assets, Net	 <u>\$ 64,965,182</u>	 <u>\$ 65,836,380</u>

Long-term Liability: At the end of the current fiscal year, the District had a total long-term liability outstanding of \$476,350. This liability represents the value of accumulated employee leave balances not expected to be paid within one year. The total value of all employee leave balances is \$529,277, with \$52,927 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>FY 2023</u>	<u>FY 2022</u>
Compensated Leave Balances	<u>\$ 529,277</u>	<u>\$ 744,296</u>
Long-term Liability	<u>\$ 476,350</u>	<u>\$ 669,867</u>

The decrease in long-term liability is due to the decrease in the total hours 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 2022 alternated between high and below average snowfall. The winter of 2023 brought epic snowfall. The extraordinary snowpack created significant operational challenges during the winter and some damage to District facilities. While providing an abundant water supply, the late snow melt will delay the start of the summer irrigation season and likely result in relatively low water sales during the summer of 2023.

Because of the wide and unpredictable variation in snowfall, the District has two provisions to adapt to variations in water sales. The District has established operating reserves that can be used to offset the loss of revenue from water sales, and the adopted rate structure has a provision for a Water Shortage Surcharge (WSS) which can be imposed by the Board to offset the loss of revenue during periods of water use restrictions. Since approximately 95% of the District's operating costs are fixed, the reserve funds and the WSS provide a structure that matches fixed and variable costs and revenue.

Water sales typically provide between 10% and 15% of the District's total revenue. This segment of our revenue decreased by \$231,671 (12% decrease in water sales revenue) from fiscal year 2022 to fiscal year 2023.

Property valuation increased substantially over the year, mirroring the trend across the country. The corresponding increase to property tax revenue historically lags by about two years. 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 2024 fiscal year. The fiscal year 2024 capital budget of \$5,366,000 includes replacement of a water tank damaged by snow load, improvements to the water and wastewater distribution and collection systems, expansion of the sewer collection system related to new workforce housing development, rehabilitation of three production wells, replacement of an aging vactor, and additions to the District's employee housing program.

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.

This page intentionally left blank

BASIC FINANCIAL STATEMENTS

Mammoth Community Water District
Statement of Net Position
March 31, 2023

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 3,960,027
Restricted Cash and Cash Equivalents	114,373
Investments	27,833,080
Receivables:	
Billings	499,005
Interest	121,886
Property Taxes	3,417,373
Loans	2,449,543
Other	45,056
Inventory	571,520
Deposits and Prepaid Items	217,035
Total Current Assets	39,228,898

Land and Construction in Progress, Not Being Depreciated	4,472,428
Capital Assets, Net of Depreciation	60,492,754
Total Assets	104,194,080

LIABILITIES

Current Liabilities:

Accounts Payable	325,948
Restricted Accounts Payable	114,373
Accrued Expenses	119,364
Deposits Payable	56,610
Current Maturities of Long-Term Debt	52,927
Total Current Liabilities	669,222

Noncurrent Liabilities:

Long-Term Debt:	
Compensated Absences	476,350
Total Liabilities	1,145,572

DEFERRED INFLOWS OF RESOURCES

Deferred Property Taxes	1,684,632
Total Deferred Inflows of Resources	1,684,632

NET POSITION

Net Investment in Capital Assets	64,965,182
Unrestricted	36,398,694
Total Net Position	\$ 101,363,876

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, 2023

OPERATING REVENUES	
Water Services	\$ 3,598,957
Wastewater Services	3,179,743
Permits	<u>560,706</u>
Total Operating Revenues	<u>7,339,406</u>
OPERATING EXPENSES	
General and Administrative	3,675,370
Water Services	2,805,749
Wastewater Services	2,973,451
Depreciation and Amortization	<u>3,860,205</u>
Total Operating Expenses	<u>13,314,775</u>
Operating Income (Loss)	<u>(5,975,369)</u>
NON-OPERATING REVENUES (EXPENSES)	
Property Taxes	9,169,983
Investment Earnings	481,602
Other Revenues	406,811
Gain (Loss) on Sale of Assets	<u>26,536</u>
Total Non-Operating Revenues (Expenses)	<u>10,084,932</u>
Change in Net Position	4,109,563
Net Position - Beginning	<u>97,254,313</u>
Net Position - Ending	<u><u>\$ 101,363,876</u></u>

The accompanying notes are an integral part of this statement.

Mammoth Community Water District
Statement of Cash Flows
Year Ended March 31, 2023

**CASH FLOWS FROM OPERATING
ACTIVITIES**

Receipts from Customers	\$ 7,323,169
Payments to Suppliers	(4,038,356)
Payments to Employees	(6,942,017)
Other Receipts	<u>681,668</u>
 Net Cash Provided (Used) by Operating Activities	 <u>(2,975,536)</u>

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

Property Taxes	<u>8,962,217</u>
 Net Cash Provided (Used) by Non-Capital Financing Activities	 <u>8,962,217</u>

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

Proceeds from Sale of Assets	44,411
Acquisition and Construction of Capital Assets	<u>(3,006,882)</u>
 Net Cash Provided (Used) by Capital and Related Financing Activities	 <u>(2,962,471)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Investments	(46,282,996)
Proceeds from the Sale and Maturities of Investments	37,130,761
Interest on Investments	<u>323,989</u>
 Net Cash Provided by Investing Activities	 <u>(8,828,246)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	(5,804,036)
 Cash and Cash Equivalents - Beginning of Year	 <u>9,878,436</u>
 Cash and Cash Equivalents - End of Year	 <u><u>\$ 4,074,400</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, 2023

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

Operating Income (Loss)	\$ (5,975,369)
Depreciation and Amortization	3,860,205
Other Receipts	681,668

Change in Assets and Liabilities:

Decrease (Increase) in Operating Assets:	
Accounts Receivable	(1,042,029)
Inventory	(223,762)
Deposits and Prepaid Expenses	(117,929)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	15,215
Restricted Accounts Payable	13,677
Accrued Expenses	21,590
Deposits Payable	6,217
Compensated Absences	<u>(215,019)</u>

Net Cash Provided (Used) by Operating Activities	\$ (2,975,536)
--	----------------

SUPPLEMENTAL DISCLOSURES

Cash and Cash Equivalents:	
Cash and Cash Equivalents	\$ 3,960,027
Restricted Cash and Cash Equivalents	<u>114,373</u>
Total	\$ 4,074,400

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

<u>NOTE</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1	Reporting Entity and Summary of Significant Accounting Policies	6 - 12
2	Cash and Investments	12 - 16
3	Fair Value Measurements	17
4	Loans Receivable	18
5	Capital Assets	18
6	Long-Term Liabilities	19
7	Defined Contribution Plan	19
8	Risk Management	20
9	Commitments and Contingencies	20 - 21

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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), Juniper Ridge Assessment, Trout Habitat Enhancement Program (see Note 9) 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.

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.

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.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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

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

Governmental Accounting Standard Board Statement No. 87

In June of 2017, GASB issued Statement No. 87, Leases. The intent of this Statement is to improve accounting and financial reporting for government leases by requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement is effective for reporting periods beginning after December 15, 2019. Due to the COVID-19 pandemic, GASB Statement No. 95 delayed the implementation of this GASB Statement for reporting periods beginning after June 15, 2021. Currently, this statement has no impact on the District's financial statements.

Governmental Accounting Standard Board Statement No. 91

In May of 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This statement was issued to improve financial reporting for certain debt obligations. It allowed entities to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. Statement No. 91 is effective for fiscal years beginning December 15, 2020. Due to the COVID-19 pandemic, GASB Statement No. 95 delayed the implementation of this GASB Statement for reporting periods beginning after December 15, 2021. Currently, this statement has no impact on the District's financial statements.

Governmental Accounting Standard Board Statement No. 92

In January of 2020, GASB issued Statement No. 92, Omnibus 2020. This statement was issued to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This includes GASB Statement No. 87, GASB Statement No. 73, GASB Statement No. 74, GASB Statement No. 84 and the measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition as well as other specific provisions. The requirements related to GASB Statement No. 87 are effective upon the issuance date of Statement No. 92. All other requirements are effective for reporting periods beginning after June 15, 2020. Due to the COVID-19 pandemic, GASB Statement No. 95 delayed the implementation of this GASB Statement for paragraphs 6-10 and 12 for reporting periods beginning after June 15, 2021. Currently, this statement has no impact on the District's financial statements.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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. 93

In March of 2020, GASB issued Statement No. 93, Replacement of Interbank Offered Rates. The objective of this statement is to address those and other accounting and financial reporting implications that results from the replacement of an Interbank Offered Rates (IBOR). The removal of the London Interbank Offered Rate (LIBOR) as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements are effective for reporting periods beginning after June 15, 2020. Due to the COVID-19 pandemic, GASB Statement No. 95 delayed the implementation of this GASB Statement for paragraphs 13 and 14 for fiscal years beginning after June 15, 2021, and all reporting periods thereafter. Currently, this statement has no impact on the District's financial statements.

Governmental Accounting Standard Board Statement No. 94

In March of 2020, GASB issued Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). Statement No. 94 is effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The District has elected not to early implement GASB No. 95 and has not determined its effect on District's financial statements.

Governmental Accounting Standard Board Statement No. 96

In May of 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangement (SBITAs) for government end users (governments). Statement No. 95 is effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The District has elected not to early implement GASB No. 96 and has not determined its effect on District's financial statements.

Governmental Accounting Standard Board Statement No. 97

In June of 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The objective of this statement is to (1) increase consistency and comparability related to the reporting of fiduciary component units; (2) mitigate costs associated with the reporting of certain defined pension and OPEB plans as fiduciary component units; and (3) enhance the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans. The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. All other requirements are effective for fiscal years beginning after June 15, 2021. Currently, this statement has no impact on the District's financial statements.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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. 99

In April of 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Statement No. 99 is effective upon issuance except for requirements related to leases, PPPs, and SBITAs which is effective for fiscal years beginning after June 15, 2022, and requirements related to financial guarantees and the classification and reporting of derivative instructions within the scope of Statement No. 53 are effective for fiscal years beginning after June 15, 2023. The District has elected not to early implement GASB No. 99 and has not determined its effect on District's financial statements.

Governmental Accounting Standard Board Statement No. 100

In June of 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Statement No. 100 is effective for fiscal years beginning after June 15, 2023. The District has elected not to early implement GASB No. 100 and has not determined its effect on District's financial statements.

Governmental Accounting Standard Board Statement No. 101

In June of 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Statement No. 101 is effective for fiscal years beginning after December 15, 2023. The District has elected not to early implement GASB No. 101 and has not determined its effect on 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, Restricted Cash and Cash Equivalents and Restricted Accounts Payable

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.

Restricted cash and cash equivalents consist of amounts restricted for the trout habitat enhancement program as part of a legal settlement (See Note 9). These amounts are offset against restricted accounts payable since the District is holding these funds until they are used for specified projects.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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

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.

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

<u>Capital Assets</u>	<u>Years</u>
Plant and Pipelines	30-60
Source of Supply	5-50
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, 2023, the total estimated liability for all compensated absences was \$529,277.

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/expenditure) 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.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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

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.

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.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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

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.

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, assure sufficient liquidity to meet the District’s cash flow needs, 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	\$ 3,960,027
Restricted Cash and Cash Equivalents	114,373
Investments	27,833,080
Total Cash and Investments	\$ 31,907,480

Cash and investments consist of the following:

Cash on Hand	\$ 300
Deposits with Financial Institutions	497,392
Investments	31,409,788
Total Cash and Investments	\$ 31,907,480

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

2) CASH AND INVESTMENTS - Continued

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.

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	30% ⁽²⁾	5%
CA Local Agency Obligations	5 years	30% ⁽²⁾	5%
Federal Agency Securities	5 years	None	25%
Bankers' Acceptance	180 days	40%	5%
Commercial Paper	270 days	25% ⁽²⁾	5%
Negotiable Certificates of Deposit	5 years	30%	5%
Non-negotiable Certificates of Deposit	5 years	20%	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%	5%
Mutual Funds and Money Market Funds	N/A	20%	10% ⁽³⁾
Collateralized Bank Deposits	5 years	20%	None
Mortgage Pass Through and Asset-Backed Securities	5 years ⁽⁴⁾	20%	5%
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool ⁽⁵⁾	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%	10%

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

⁽²⁾ No more than 30% of the portfolio may be in Municipal Securities.

⁽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.

⁽⁵⁾ This investment type includes amounts with the Investment Trust of California (CalTRUST).

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

2) CASH AND INVESTMENTS - Continued

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.

Investment Type	Remaining Maturity (in Months)				
	12 Months Or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months	
Money Market	\$ 230,257	\$ 230,257	\$	\$	
U.S. Treasury Obligations	10,238,461	3,969,716	1,735,383	3,025,670	
State Obligations - CA and Others	154,899			154,899	
Federal Agency Securities	8,104,618	3,121,543	914,275	3,503,754	
Certificates of Deposit	639,647	639,647			
Medium Term Notes	6,991,294	1,535,184	2,485,539	2,970,571	
Supranational	777,152	198,788	211,820	366,544	
Mortgage Pass Through and Asset-Backed Securities	2,882,243	364,945	477,403	1,488,493	
State Investment Pool - LAIF	1,391,217	1,391,217			
Total	\$ 31,409,788	\$ 11,451,297	\$ 5,824,420	\$ 11,509,931	\$ 2,624,140

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.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

2) CASH AND INVESTMENTS - Continued

Disclosures Relating to Credit Risk - Continued

<u>Investment Type</u>		<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>
Money Market	\$ 230,257	N/A	\$
U.S. Treasury Obligations	10,238,461	N/A	
State Obligations - CA and Others	154,899	A	
Federal Agency Securities	8,104,618	N/A	
Certificates of Deposit	639,647	N/A	
Medium Term Notes	6,991,294	A	
Supranational	777,152	AA	
Mortgage Pass Through and Asset-Backed Securities	2,882,243	AA	
State Investment Pool - LAIF	1,391,217	N/A	
Total	<u>\$ 31,409,788</u>		<u>\$ 0</u>

<u>Investment Type</u>		<u>Ratings of Year End</u>				
		<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>P-1</u>	<u>Not Rated</u>
Money Market	\$ 230,257	\$ 230,257				
U.S. Treasury Obligations	10,238,461	6,842,850			3,395,611	
State Obligations - CA and Others	154,899	154,899				
Federal Agency Securities	8,104,618	6,975,520			817,263	311,835
Certificates of Deposit	639,647					639,647
Medium Term Notes	6,991,294	219,595	420,141	6,351,558		
Supranational	777,152	777,152				
Mortgage Pass Through and Asset-Backed Securities	2,882,243	2,189,558				692,685
State Investment Pool - LAIF	1,391,217					1,391,217
Total	<u>\$ 31,409,788</u>	<u>\$17,389,831</u>	<u>\$ 420,141</u>	<u>\$ 6,351,558</u>	<u>\$ 4,212,874</u>	<u>\$ 3,035,384</u>

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:

<u>Issuer</u>	<u>Investment Type</u>	<u>Reported Amount</u>
Federal Home Loan Banks (FHLB)	Federal Agency Securities	\$ 2,990,475
Federal Farm Credit Banks (FFCB)	Federal Agency Securities	\$ 2,082,429

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

2) CASH AND INVESTMENTS - Continued

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.

As of March 31, 2023, 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, 2023, the District had no investments that were held by the same broker-dealer (counterparty) that was used by the District to buy the securities.

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, 2023 was 2.74%. The carrying value and estimated market value of the LAIF Pool at March 31, 2023 was \$191,943,395,579 and \$189,354,142,290, respectively. The District's share of the Pool at March 31, 2023 was approximately 0.000735 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 \$2,550,000,000 and \$2,487,996,000, 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.

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.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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.

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

	Fair Value	Significant Other Observable Inputs (Level 2)	Uncategorized
Money Market	\$ 230,257	\$	\$ 230,257
U.S. Treasury Obligations	10,238,461	10,238,461	
State Obligations - CA and Others	154,899	154,899	
Federal Agency Securities	8,104,618	8,104,618	
Certificates of Deposit	639,647	639,647	
Medium Term Notes	6,991,294	6,991,294	
Supranational	777,152	777,152	
Mortgage Pass Through and Asset-Backed Securities	2,882,243	2,882,243	
State Investment Pool - LAIF	1,391,217		1,391,217
Total	\$ 31,409,788	\$ 29,788,314	\$ 1,621,474

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.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

4) LOANS RECEIVABLE

Loans receivable includes \$2,354,094 of loans to employees for home down payment assistance. 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 \$95,449 as of March 31, 2023.

5) CAPITAL ASSETS

Capital Assets are presented as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, Not Depreciated:				
Land	\$ 444,330	\$	\$	\$ 444,330
Construction in Progress	3,533,600	1,968,070	1,473,572	4,028,098
Total Capital Assets, Not Depreciated	3,977,930	1,968,070	1,473,572	4,472,428
Capital Assets, Being Depreciated:				
Subsurface Lines	30,851,689	683,238		31,534,927
General Plant Administration Facilities	6,592,964	1,081,225		7,674,189
Water Treatment Facilities	29,757,129	188,545		29,945,674
Wastewater Collection and Treatment Facilities	55,233,670	382,525		55,616,195
Source of Supply	1,858,068			1,858,068
Vehicles and Equipment	6,188,294	161,056	24,167	6,325,183
Total Capital Assets, Being Depreciated	130,481,814	2,496,589	24,167	132,954,236
Less Accumulated Depreciation	(68,623,364)	(3,860,205)	(22,087)	(72,461,482)
Total Capital Assets, Being Depreciated, Net	61,858,450	(1,363,616)	2,080	60,492,754
Total Capital Assets, Net	\$ 65,836,380	\$ 604,454	\$ 1,475,652	\$ 64,965,182

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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	\$ 744,296	\$	\$ 215,019	\$ 529,277	\$ 52,927
Total Long-Term Liabilities	<u>\$ 744,296</u>	<u>\$ 0</u>	<u>\$ 215,019</u>	<u>\$ 529,277</u>	<u>\$ 52,927</u>

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, 2023.

Employees are not required to, and do not, contribute to the Money Purchase Pension Plan. During the fiscal year ended March 31, 2023, payroll for covered employees was \$4,004,200. Contributions for the fiscal year ended March 31, 2023 was \$879,728.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

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.

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 up to ten years subject to the District's savings in water consumption of less than 4,387 acre feet per year.

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. The CPI as of January 1, 2023 was 5.8%. Therefore, the annual escalation rate used was 3.0% for fiscal year 2023. As of March 31, 2023, the LADWP adjusted extension payment was \$2,949,287. This was an increase of \$85,902 over the prior year's estimated adjusted extension payment. The Board of Directors have authorized to set aside annual amounts to pay the future obligation to LADWP. The District set aside \$600,000 during the fiscal year. The balance of the amounts set aside was \$1,059,560 on March 31, 2023.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2023

9) COMMITMENTS AND CONTINGENCIES - Continued

Los Angeles Department of Water and Power Settlement - Continued

Fiscal Year	CPI-U ⁽²⁾	Actual Factor	Adjusted Settlement Due	Funding	Reserve Balance ⁽²⁾
2014	N/A	N/A	\$ 2,400,000	\$ -	\$ -
2015	-0.1%	-0.1%	\$ 2,397,600	\$ -	\$ -
2016	3.1%	3.0%	\$ 2,469,528	\$ -	\$ -
2017	2.1%	2.1%	\$ 2,521,388	\$ 50,000	\$ 50,188
2018	3.5%	3.0%	\$ 2,597,030	\$ 55,000	\$ 105,414
2019	3.2%	3.0%	\$ 2,674,941	\$ 55,000	\$ 164,095
2020	3.1%	3.0%	\$ 2,755,189	\$ 150,000	\$ 316,580
2021	0.9%	0.9%	\$ 2,779,986	\$ 50,000	\$ 368,467
2022	7.5%	3.0%	\$ 2,863,385	\$ 75,000	\$ 443,496
2023	5.8%	3.0%	\$ 2,949,287	\$ 600,000	\$ 1,059,560

⁽¹⁾ The Consumer Price Index for All Urban Consumers (CPI-U) for the Los Angeles area as of January 1st of each year.

⁽²⁾ Reserve balance includes investment earnings on the amounts set aside.

Trout Habitat Enhancement Program

The District entered into a settlement agreement with the California Department of Fish and Game and the California Trout, Inc., regarding the fishery bypass flow requirements for Mammoth Creek. As part of the settlement, the District agreed to contribute \$10,000 per year, adjusted annually for inflation or deflation using the ENR Construction Cost Index (CCI) to support appropriate projects selected for implementation under the Trout Habitat Enhancement Program. The contributions are required for 20 consecutive years from the effective date of the agreement which was January 28, 2010. The Governance Committee, consisting of one member from each party above, will select projects to fund and implement and have designated the District as the fiscal agent. Currently, the District has \$114,373 of restricted cash and cash equivalents and related restricted accounts payable to this settlement agreement.

This page intentionally left blank

SUPPLEMENTARY SCHEDULES

This page intentionally left blank

Mammoth Community Water District
Combining Schedule of Net Position
March 31, 2023

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>Juniper Ridge Assessment</u>
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 67,024	\$ 2,253,311	\$ 1,507,809	\$
Restricted Cash and Cash Equivalents				
Investments	472,049	15,836,744	10,596,610	
Receivables:				
Billings		288,335	210,670	
Interest		69,349	52,537	
Property Taxes		1,708,953	1,708,420	
Loans	2,449,543			
Other	22,368	4,588	18,100	
Inventory		285,760	285,760	
Deposits and Prepaid Items	36,006	89,744	91,285	
	<u>3,046,990</u>	<u>20,536,784</u>	<u>14,471,191</u>	<u>0</u>
Land and Construction in Progress, Not Being Depreciated	186,330	3,518,991	767,107	
Capital Assets, Net of Depreciation	2,129,187	40,300,028	18,063,539	
	<u>5,362,507</u>	<u>64,355,803</u>	<u>33,301,837</u>	<u>0</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	39	164,792	161,117	
Restricted Accounts Payable				
Accrued Expenses		59,089	60,275	
Deposits Payable	18,427	29,345	8,838	
Current Maturities of Long-Term Debt		25,710	27,217	
	<u>18,466</u>	<u>278,936</u>	<u>257,447</u>	<u>0</u>
Noncurrent Liabilities:				
Long-Term Debt:				
Compensated Absences		231,393	244,957	
	<u>18,466</u>	<u>510,329</u>	<u>502,404</u>	<u>0</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Property Taxes		842,316	842,316	
	<u>0</u>	<u>842,316</u>	<u>842,316</u>	<u>0</u>
NET POSITION				
Net Investment in Capital Assets	2,315,517	43,819,019	18,830,646	
Unrestricted	3,028,524	19,184,139	13,126,471	
	<u>\$ 5,344,041</u>	<u>\$ 63,003,158</u>	<u>\$ 31,957,117</u>	<u>\$ 0</u>

Trout Habitat Enhancement	LADWP	Totals
\$ 114,373	\$ 131,883	\$ 3,960,027
	927,677	114,373
		27,833,080
		499,005
		121,886
		3,417,373
		2,449,543
		45,056
		571,520
		217,035
114,373	1,059,560	39,228,898
		4,472,428
		60,492,754
114,373	1,059,560	104,194,080
114,373		325,948
		114,373
		119,364
		56,610
		52,927
114,373	0	669,222
		476,350
114,373	0	1,145,572
		1,684,632
0	0	1,684,632
		64,965,182
	1,059,560	36,398,694
\$ 0	\$ 1,059,560	\$ 101,363,876

Mammoth Community Water District
Combining Schedule of Revenues, Expenses and Changes in Net Position
Year Ended March 31, 2023

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>Juniper Ridge Assessment</u>
OPERATING REVENUES				
Water Services	\$	\$ 3,598,957	\$	\$
Wastewater Services			3,179,743	
Permits		341,494	219,212	
		<u>0</u>	<u>3,398,955</u>	<u>0</u>
OPERATING EXPENSES				
General and Administrative	84,297	1,794,282	1,796,791	
Water Services		2,805,749		
Wastewater Services			2,973,451	
Depreciation and Amortization	33,029	2,304,828	1,522,348	
	<u>117,326</u>	<u>6,904,859</u>	<u>6,292,590</u>	<u>0</u>
Total Operating Expenses				
Operating Income (Loss)	<u>(117,326)</u>	<u>(2,964,408)</u>	<u>(2,893,635)</u>	<u>0</u>
NON-OPERATING REVENUES				
(EXPENSES)				
Property Taxes	375,000	7,063,729	1,731,254	
Investment Earnings	173,161	161,575	130,802	
Other Revenues	132,488	135,657	138,666	
Gain (Loss) on Sale of Assets		13,268	13,268	
	<u>680,649</u>	<u>7,374,229</u>	<u>2,013,990</u>	<u>0</u>
Total Non-Operating Revenues (Expenses)				
Income before Transfers	563,323	4,409,821	(879,645)	0
Transfers In		1,935,620	2,016,383	
Transfers Out		<u>(1,968,317)</u>	<u>(2,502,922)</u>	<u>(80,764)</u>
Change in Net Position	563,323	4,377,124	(1,366,184)	(80,764)
Net Position - Beginning	<u>4,780,718</u>	<u>58,626,034</u>	<u>33,323,301</u>	<u>80,764</u>
Net Position - Ending	<u>\$ 5,344,041</u>	<u>\$ 63,003,158</u>	<u>\$ 31,957,117</u>	<u>\$ 0</u>

Trout Habitat Enhancement	LADWP	Totals
\$	\$	\$ 3,598,957
		3,179,743
		560,706
<u>0</u>	<u>0</u>	<u>7,339,406</u>
		3,675,370
		2,805,749
		2,973,451
		3,860,205
<u>0</u>	<u>0</u>	<u>13,314,775</u>
<u>0</u>	<u>0</u>	<u>(5,975,369)</u>
		9,169,983
	16,064	481,602
		406,811
		26,536
<u>0</u>	<u>16,064</u>	<u>10,084,932</u>
0	16,064	4,109,563
	600,000	4,552,003
		(4,552,003)
0	616,064	4,109,563
<u>0</u>	<u>443,496</u>	<u>97,254,313</u>
<u>\$ 0</u>	<u>\$ 1,059,560</u>	<u>\$ 101,363,876</u>

Mammoth Community Water District
Combining Schedule of Cash Flows
Year Ended March 31, 2023

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>Juniper Ridge Assessment</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	\$ 6,217	\$ 3,956,450	\$ 3,358,868	\$ 1,634
Payments to Suppliers	(36,175)	(1,994,867)	(2,007,314)	
Payments to Employees	(1,102,030)	(2,874,738)	(2,961,981)	(3,268)
Other Receipts	351,006	173,699	156,963	
Payments from Other Funds for Trout Habitat				
Payments to Other Funds for Trout Habitat		(13,677)		
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Cash Provided (Used) by Operating Activities	<u>(780,982)</u>	<u>(753,133)</u>	<u>(1,453,464)</u>	<u>(1,634)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Advances from Other Funds		1,935,620	2,016,383	
Advances to Other Funds		(1,968,317)	(2,502,922)	(80,764)
Property Taxes	375,000	7,079,706	1,507,511	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>375,000</u>	<u>7,047,009</u>	<u>1,020,972</u>	<u>(80,764)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Sale of Assets		13,268	31,143	
Acquisition & Construction of Capital Assets	(1,081,225)	(1,232,823)	(692,834)	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Cash Flows Provided (Used) by Capital and Related Financing Activities	<u>(1,081,225)</u>	<u>(1,219,555)</u>	<u>(661,691)</u>	<u>0</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments	(748,657)	(26,937,200)	(16,817,987)	
Proceeds from the Sale and Maturities of Investments	1,660,962	19,511,059	14,812,274	
Interest on Investments	6,364	187,881	117,237	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Cash Provided by Investing Activities	<u>918,669</u>	<u>(7,238,260)</u>	<u>(1,888,476)</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(568,538)	(2,163,939)	(2,982,659)	(82,398)
Cash and Cash Equivalents - Beginning of Year	<u>635,562</u>	<u>4,417,250</u>	<u>4,490,468</u>	<u>82,398</u>
Cash and Cash Equivalents - End of Year	<u>\$ 67,024</u>	<u>\$ 2,253,311</u>	<u>\$ 1,507,809</u>	<u>\$ 0</u>

Trout Habitat Enhancement	LADWP	Totals
\$	\$	\$ 7,323,169
		(4,038,356)
		(6,942,017)
13,677		681,668
		13,677
		(13,677)
<u>13,677</u>	<u>0</u>	<u>(2,975,536)</u>
	600,000	4,552,003
		(4,552,003)
		<u>8,962,217</u>
<u>0</u>	<u>600,000</u>	<u>8,962,217</u>
		44,411
		<u>(3,006,882)</u>
<u>0</u>	<u>0</u>	<u>(2,962,471)</u>
	(1,779,152)	(46,282,996)
	1,146,466	37,130,761
	12,507	<u>323,989</u>
<u>0</u>	<u>(620,179)</u>	<u>(8,828,246)</u>
13,677	(20,179)	(5,804,036)
<u>100,696</u>	<u>152,062</u>	<u>9,878,436</u>
<u>\$ 114,373</u>	<u>\$ 131,883</u>	<u>\$ 4,074,400</u>

Mammoth Community Water District
Combining Schedule of Cash Flows - Continued
Year Ended March 31, 2023

	New Enterprise	Water	Wastewater	Juniper Ridge Assessment
RECONCILIATION OF OPERATING INCOME				
(LOSS) TO NET CASH PROVIDED (USED) BY				
OPERATING ACTIVITIES				
Operating Income (Loss)	\$ (117,326)	\$ (2,964,408)	\$ (2,893,635)	\$
Depreciation and Amortization	33,029	2,304,828	1,522,348	
Other Receipts	351,006	173,699	156,963	
Change in Assets and Liabilities:				
Decrease (Increase) in Operating Assets:				
Account Receivable	(1,017,941)	15,999	(40,087)	
Inventory		(111,881)	(111,881)	
Deposits and Prepaid Expenses	(36,006)	(40,191)	(41,732)	
Increase (Decrease) in Operating Liabilities:				
Accounts Payable	39	(48,460)	63,636	
Restricted Accounts Payable				
Accrued Expenses		13,653	9,571	(1,634)
Deposits Payable	6,217			
Compensated Absences		(96,372)	(118,647)	
Net Cash Provided (Used) by Operating Activities	\$ (780,982)	\$ (753,133)	\$ (1,453,464)	\$ (1,634)
SUPPLEMENTAL DISCLOSURES				
Cash and Cash Equivalents:				
Cash and Cash Equivalents	\$ 67,024	\$ 2,253,311	\$ 1,507,809	\$
Restricted Cash and Cash Equivalents				
Total	\$ 67,024	\$ 2,253,311	\$ 1,507,809	\$ 0

Trout Habitat Enhancement	LADWP	Totals
\$	\$	\$ (5,975,369)
		3,860,205
		681,668
		(1,042,029)
		(223,762)
		(117,929)
		15,215
13,677		13,677
		21,590
		6,217
		(215,019)
<u>\$ 13,677</u>	<u>\$ 0</u>	<u>\$ (2,975,536)</u>
\$	\$	\$
114,373	131,883	3,960,027
		114,373
<u>\$ 114,373</u>	<u>\$ 131,883</u>	<u>\$ 4,074,400</u>

**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 Mammoth Community Water District (the "District") as of and for the year ended March 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated _____, 2023.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

Report on 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 financial statements. 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
_____, 2023

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES 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 to the accompanying Appropriations Limit computation of the Mammoth Community Water District (the "District") for the year ended March 31, 2023. The District's management is responsible for the Appropriations Limit computation.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements set forth in Section 1.5 of Article XIII B of the California Constitution. These procedures, which were suggested by the League of California Cities and presented in the publication entitled *Agreed-Upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*, were performed solely to assist you in meeting the requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the Board of Directors. We also compared the population and inflation options included in the aforementioned worksheets to those that 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 computation, 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 compared the current year information presented in the accompanying Appropriations Limit computation to the other worksheets described in No. 1.

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 computation to the prior year appropriations limit adopted by the Board of Directors for the prior year.

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

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the

DRAFT COPY – 09/14/2023
PRELIMINARY & TENTATIVE
for DISCUSSION PURPOSES ONLY

expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit computation. 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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 District and management of the District, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Riverside, California

_____, 2023

**MAMMOTH COMMUNITY WATER DISTRICT
APPROPRIATIONS LIMIT COMPUTATION
2022-2023**

	<u>2022-2023</u>
Per Capita Personal Income Change	7.55%
Population Change Town of Mammoth Lakes Population	0.56%
CPI Change Converted to a Ratio	1.0755
Population Change Converted to a Ratio	1.0056
Calculation of Growth Factor	1.0815
2021-2022 Limit	<u>\$ 14,412,640</u>
2022-2023 Appropriations Limit (\$14,412,640 X 1.0815)	<u>\$ 15,587,270</u>

_____, 2023

Board of Directors
Mammoth Community Water District
Mammoth Lakes, CA

We have audited the financial statements of the Mammoth Community Water District (the “District”) for the year ended March 31, 2023. 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 engagement letter dated June 7, 2023. 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 leases and other accounting standards by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*, No. 91, *Conduit Debt Obligations*, No. 92, *Omnibus 2020*, No. 93, *Replacement of Interbank Offered Rates* and No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, in fiscal year 2023. These statements had no significant effect on the 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 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 statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

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 _____, 2023.

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,

AGENDA ITEM

Subject: Discuss and Provide Direction to Staff to Purchase a Replacement CAT 938 Loader and Amend the Budget Accordingly

Information Provided By: Rob Motley III, Maintenance Superintendent

Background

The District's CAT 938M loader recently experienced a complete engine failure. This loader is one of two used for our seasonal operational needs: snow removal in the winter and construction activities in the summer. Having two reliable loaders is essential for District operations.

Discussion

The loader in question was already slated for replacement in the upcoming fiscal year, primarily because of concerns with reliability and non-compliance with increased emission standards. A quotation for a new machine is currently \$341,169, with a lead time of anywhere from 6 to 12 months.

Purchase of a new loader solves the longer-term need, but the District still requires a short-term solution for maintaining two functioning loaders for the coming winter season and potentially the next construction season depending on delivery timing of a new loader. Renting a loader would cost approximately \$10,000 per month, but a rental unit would not be compatible with our existing accessories (e.g., snow chains, snow bucket, snow blade). Thus, staff feel the best option to ensure smooth operations this coming winter is to invest \$60,000 to replace the engine in the broken loader. Opting to repair the loader will significantly increase its resale value, but it should be noted that the repair will not address the loader's inability to meet increased emission standards or completely resolve its reliability issues.

Financial Impact

The current FY24 budget for vehicle maintenance and repair would be increased by \$60,000 to repair the broken loader. Additionally, to move forward with placing an order for a replacement loader, the FY24 capital budget would be increased by \$341,169.

The adopted operating and capital budget for FY24 included a contribution to reserves of \$1,298,000. When tank T-8 failed in April, the capital budget was shuffled to allow the replacement of tank T-8 in FY24 and move other projects into future years. These changes resulted in a projected contribution to reserves of \$869,000. With the proposed increases to the operating and capital budget, if revenue and expenses finish the year as budgeted, the contribution to reserves would be \$468,000.

At the end of August, YTD revenue was over budget by \$520,212 and YTD operating expenses were \$163,736 under budget. Because most of the expense for the replacement of tank T-8 will be reimbursed by insurance, the capital budget will likely end the year \$1,500,000 under budget.

Requested Action

Direct staff to amend the FY24 budget to include the repair of the broken loader, and the purchase of the replacement loader.

AGENDA ITEM

Subject: Discuss and Consider Adopting the Proposed Revised MCWD Board Delegation of Authority to General Manager Policy (PL-BOD-003)

Information Provided By: Mark Busby, General Manager

Background

In 2018, with direction from the Board and guidance from legal counsel, staff began a thorough review and update of the entire MCWD Code (“Code”) which initially consisted of 12 chapters. As part of this process the Board adopted a Delegation of Authority Policy in 2021. Staff are continuing work on the overall project and currently working with legal counsel and the Board Code/Policy ad-hoc committee on updating the District’s Procurement Policy. During this process it was noted that the Board Delegation of Authority Policy should be updated to better align with the proposed updates to the Procurement Policy.

Discussion

The Delegation of Authority policy serves as the primary guidance for defining the role and responsibilities of the General Manager. Updates to this policy are meant to provide a clear definition of the authority delegated to the General Manager by the Board; enabling the General Manger to effectively manage the daily operations of the District.

Proposed updates to the policy have been reviewed by legal counsel and the Board Code/Policy ad-hoc committee and include the following:

- Provides specific authority and limits for unbudgeted purchases
- Increases the dollar limit from \$20k to \$50k for accepting easements and transfer agreements
- Deleted language pertaining to signing contracts and service agreements which was redundant to authorizing project expenditures previously approved by the Board as part of the District’s overall annually adopted Budget.
- General document clean up and language clarification

Staff will continue working on policy development and updates as part of this ongoing process. Additional policies will be presented for adoption by the Board in the coming months to continue the process of deconstructing and updating the District Code.

Fiscal Impact

There is no fiscal impact associated with this agenda item.

Requested Action

The Board of Directors is requested to adopt the updated MCWD Board Delegation of Authority to the General Manager Policy.

MAMMOTH COMMUNITY WATER DISTRICT

BOARD DELEGATION OF AUTHORITY TO GENERAL MANAGER POLICY

Adopted: September 16, 2021

Revised: September 21, 2023**I. PURPOSE**

The primary purpose of this policy is to define the role and responsibilities of the General Manager. The Board of Directors sets the policy for the District and the General Manager's role is to implement those policies in the operation and administration of the District's services, facilities, and personnel system.

II. POLICY

The District's General Manager serves at the pleasure of the Board. The Board will provide policy direction and instructions to the General Manager on matters within the authority of the Board by majority vote of the Board during duly convened Board meetings. Members of the Board will deal with matters within the authority of the General Manager through the General Manager, and not through other District employees. The General Manager shall be responsible for the overall operations of the District in the manner set forth in Water Code sections 30580 and 30581, and his/her employment agreement.

Subject to the Board-approved budget, policy direction, and contract approvals, the District's General Manager is delegated the: (a) full charge and control of the construction, maintenance and operation of the water, wastewater and other facilities of the District, (b) full power and authority to employ and discharge employees consistent with District policy and other provisions of law, (c) authority to prescribe the duties of employees consistent with District policy, and (d) power to alter the compensation of employees subject to Board-approved salary schedules.

In an effort to establish and maintain clear delegation of authority, the Board of Directors authorizes the following powers to the General Manager and such other powers and duties as the Board may assign or authorize from time to time:

Claims: To investigate and resolve third party claims against the District as provided in the District's Claims Processing Policy.

Accepting of Easements and Transfer Agreements: To develop easement values using the services of a land appraiser or other prudent methods and acquire easements up to a cash value of ~~\$2050,000.~~

Budget Expenditures: To authorize approval of contracts and purchases up to the amount included in the annual adopted budget.

Check Signing: To sign District checks pursuant to the following: checks in an amount

Commented [SH1]: The ad-hoc committee recommended increase to \$50k

less than \$10,000 only require one signature and may be signed by the General Manager or his or her designee, checks in amounts of \$10,000 or more require two signatures and may be signed by the General Manager and either the Finance Manager or one Board Member, or in the absence of the General Manager, either two current board members may sign or the General Manager's designee and one Board Member.

Disbursement of Monies: To process any disbursements for operations, maintenance, and capitol expenses that have been ~~set forth~~authorized in the District's approved budget. ~~For disbursements not previously approved, t~~The General Manager ~~or designee~~ shall submit to the Board ~~for approval~~ at each regular Board meeting a list reflecting all ~~proposed~~disbursements of budgeted expenditures, including check number, payee, amount, and description of the disbursement.

~~Professional Services Contracts: To authorize execution of professional services contracts up to \$100,000 within the approved budget, and up to \$20,000 without prior Board authorization if the work is not specifically itemized in the approved budget.~~

~~Project Expenditures: To authorize project expenditures including contingencies. Any changes to the approved project cost over \$50,000 shall be brought back to the Board for approval.~~

~~Change Orders: To approve change orders on projects, as long as increases do not exceed the Board approved project cost, change the approved scope, or extend the contract completion date. Changes beyond the approved scope, over \$50,000, or which alter the scheduled completion date shall be brought back to the Board for approval.~~

Unbudgeted purchases, where the General Manager has determined that the purchase is in the best interest of the District and the purchase will bring the total projected overall budget amount over the amount authorized in the operating and capital budget adopted by the Board of Directors.

- Unbudgeted purchases over \$100,000 require a budget amendment approved by the full Board of Directors in advance of the purchase.
- For unbudgeted purchases under \$100,000 the General Manager or designee is authorized to make such purchases. The General Manager shall report in writing to the Board of Directors, at the next regular Board meeting., the amount, description, and justification for all such purchases.

Formatted: Bulleted + Level: 1 + Aligned at: 1" + Indent at: 1.25"

Emergency Expenditures: To declare emergencies and to ~~authorize make~~ emergency expenditures ~~up to \$100,000~~. An emergency is an unexpected occurrence that significantly impacts the District's ability to provide continuous clean, safe, and reliable water and wastewater services. The General Manager shall confer with the Board President and one other Director and receive ~~his or her~~their concurrence in the declaration of an emergency, and as soon as possible, the Board shall meet to review

and ratify that declaration and continuation of emergency expenditures as provided by law.

Employees: The General Manager is authorized to fill vacant existing positions, add temporary employees, direct the activities of all employees and use District or ~~contract~~ personnel in District operations as deemed in the best interest of the District. The Board of Directors has the authority to approve new regular full-time and part-time positions in the District.

General Manager Maximum Approval Amounts

<u>Transaction Type</u>	<u>With Board Approval /Budgeted</u>	<u>Without Board Approval /Not in Budget</u>
Acceptance of Easements	N/A	\$20,000
Professional Services / Contracts	\$100,000	\$20,000
Project Change Orders	N/A	\$50,000
Emergency Expenditures	N/A	\$100,000
Disbursements	No maximum	N/A

The General Manager may designate a person to assume his or her authority during his or her absence. In the absence of the General Manager and any temporary designee appointed by the General Manager, in order for District operations to continue uninterrupted, Department Managers have full authority to make decisions affecting their departments during any such absence. Should any event occur that affects more than one department, then the Managers of all affected departments shall confer and agree to the proper solution and enact the appropriate measures.

The General Manager is fully responsible and accountable for the proper performance of these responsibilities.

The delegation of authority provided in this policy reflects the statutory delegation of duties to general managers of county water districts as provided in Water Code sections 30580 and 30581, and also is intended to clarify the division of authority between the Board and General Manager consistent with the best practices employed by well-governed and efficiently operated public agencies.

III. POLICY REVIEW

This Policy shall be reviewed at least every two years.

MAMMOTH COMMUNITY WATER DISTRICT

BOARD DELEGATION OF AUTHORITY TO GENERAL MANAGER POLICY

Adopted: September 16, 2021

Revised: September 21, 2023

I. PURPOSE

The primary purpose of this policy is to define the role and responsibilities of the General Manager. The Board of Directors sets the policy for the District and the General Manager's role is to implement those policies in the operation and administration of the District's services, facilities, and personnel system.

II. POLICY

The District's General Manager serves at the pleasure of the Board. The Board will provide policy direction and instructions to the General Manager on matters within the authority of the Board by majority vote of the Board during duly convened Board meetings. Members of the Board will deal with matters within the authority of the General Manager through the General Manager, and not through other District employees. The General Manager shall be responsible for the overall operations of the District in the manner set forth in Water Code sections 30580 and 30581, and his/her employment agreement.

Subject to the Board-approved budget, policy direction, and contract approvals, the District's General Manager is delegated the: (a) full charge and control of the construction, maintenance and operation of the water, wastewater and other facilities of the District, (b) full power and authority to employ and discharge employees consistent with District policy and other provisions of law, (c) authority to prescribe the duties of employees consistent with District policy, and (d) power to alter the compensation of employees subject to Board-approved salary schedules.

In an effort to establish and maintain clear delegation of authority, the Board of Directors authorizes the following powers to the General Manager and such other powers and duties as the Board may assign or authorize from time to time:

Claims: To investigate and resolve third party claims against the District as provided in the District's Claims Processing Policy.

Accepting of Easements and Transfer Agreements: To develop easement values using the services of a land appraiser or other prudent methods and acquire easements up to a cash value of \$50,000.

Budget Expenditures: To authorize approval of contracts and purchases up to the amount included in the annual adopted budget.

Check Signing: To sign District checks pursuant to the following: checks in an amount

less than \$10,000 only require one signature and may be signed by the General Manager or his or her designee, checks in amounts of \$10,000 or more require two signatures and may be signed by the General Manager and either the Finance Manager or one Board Member, or in the absence of the General Manager, either two current board members may sign or the General Manager's designee and one Board Member.

Disbursement of Monies: To process any disbursements for operations, maintenance, and capitol expenses that have been authorized in the District's approved budget. The General Manager or designee shall submit to the Board at each regular Board meeting a list reflecting all disbursements of budgeted expenditures, including check number, payee, amount, and description of the disbursement.

Unbudgeted purchases, where the General Manager has determined that the purchase is in the best interest of the District and the purchase will bring the total projected overall budget amount over the amount authorized in the operating and capital budget adopted by the Board of Directors.

- Unbudgeted purchases over \$100,000 require a budget amendment approved by the full Board of Directors in advance of the purchase.
- For unbudgeted purchases under \$100,000 the General Manager or designee is authorized to make such purchases. The General Manager shall report in writing to the Board of Directors, at the next regular Board meeting., the amount, description, and justification for all such purchases.

Emergency Expenditures: To declare emergencies and to make emergency expenditures. An emergency is an unexpected occurrence that significantly impacts the District's ability to provide continuous clean, safe, and reliable water and wastewater services. The General Manager shall confer with the Board President and one other Director and receive their concurrence in the declaration of an emergency, and as soon as possible, the Board shall meet to review and ratify that declaration and continuation of emergency expenditures as provided by law.

Employees: The General Manager is authorized to fill vacant existing positions, add temporary employees, direct the activities of all employees and use District or contract personnel in District operations as deemed in the best interest of the District. The Board of Directors has the authority to approve new regular full-time and part-time positions in the District.

The General Manager may designate a person to assume his or her authority during his or her absence. In the absence of the General Manager and any temporary designee appointed by the General Manager, in order for District operations to continue uninterrupted, Department Managers have full authority to make decisions affecting their departments during any such absence. Should any event occur that affects more than one department, then the Managers of all affected departments shall confer and agree to the proper solution and enact the appropriate measures.

The General Manager is fully responsible and accountable for the proper performance of these responsibilities.

The delegation of authority provided in this policy reflects the statutory delegation of duties to general managers of county water districts as provided in Water Code sections 30580 and 30581, and also is intended to clarify the division of authority between the Board and General Manager consistent with the best practices employed by well-governed and efficiently operated public agencies.

III. POLICY REVIEW

This Policy shall be reviewed at least every two years.

AGENDA ITEM

Subject: Discuss and Consider Adopting the Revised Procurement Policy (PL-FIN-003)

Information Provided By: Jeff Beatty, Finance Manager

Background

The MCWD Procurement Policy provides high-level direction from the Board on the purchase of equipment, materials, and services required to fulfill the mission of the District. The Procurement Policy builds on the authority delegated by the Board to the General Manager and provides a foundation for the operational procedures that guide the day-to-day practices of staff.

The Procurement Policy is part of a system of internal controls intended to minimize the risk of waste, errors, or fraud in procuring products and services required by the District.

Discussion

In collaboration with the General Manager and legal counsel, Finance staff updated the Procurement Policy adopted by the Board on May 17, 2018 to:

- Coordinate with changes in the updated Delegation of Authority to General Manager Policy
- Transfer detailed operating direction from the Procurement Policy into the related purchasing administrative procedures
- Clarify the authority granted by the adopted operating and capital budget
- Clarify direction for emergency purchases
- Reorganize content to flow logically

The proposed revisions have been reviewed by the Board Code/Policy ad-hoc committee and by District Council.

Financial Impact

There is no financial impact with this agenda item.

Requested Action

The Board of Directors is requested to adopt the revised MCWD Procurement Policy.

MAMMOTH COMMUNITY WATER DISTRICT
PROCUREMENT POLICY

Adopted: May 17, 2018

Revised September 21, 2023

PURPOSE

This document sets forth the policy of the Mammoth Community Water District concerning its purchases or procurement of materials (including supplies, inventory and equipment) and trade services.

This Policy is adopted in accordance with the provisions of Article 7, Chapter 5, Part 1, Division 2 of Title 5 of the California Government Code (commencing with Section 54201). ~~and the provisions of Article 1, Chapter 3, Part 5 of Division 13 of the California Water Code (commencing with Section 35600).~~

The purpose of this Policy is to provide guidance for the purchase of materials and trade services with the objective that they will be available at the proper time, in the proper place, in the proper quantity, in the proper quality, and at the best value, consistent with the anticipated needs of the District. Value is evaluated based on ~~a number of several~~ criteria (e.g., life-cycle cost, quality, and expediency) and is obtained by promoting fair and open competition and equal opportunity to all qualified providers.

Commented [SH1]: JM comment - this applies to California water districts. Authority for county water districts is found solely in the Government Code purchasing statutes generally applicable to local agencies cited here.

GENERAL PURCHASING GUIDELINES

Employees not designated with signed authorization shall not encumber the District for materials or trade services without prior written authorization from the General Manager or their designee.

All invoices must be approved and paid in accordance with the applicable administrative purchasing procedures and controls established by the General Manager.

All District purchases shall be made for District purposes only. Commingling of District purchases with personal purchases is prohibited.

AUTHORITY

The General Manager of the District has the authority to make purchases, sign contracts and otherwise encumber the District for the acquisition of materials or trade services as authorized in this policy, the Board Delegation of Authority to General Manager Policy (PL-BOD 003) and within the parameters of the ~~Board of Directors adopted~~ operating and capital budgets adopted annually by the Board of Directors. The General Manager will have the authority to appoint one or more designees to act as the District's purchasing agent(s) and may delegate ~~his/her~~

their authority under this policy to District staff within established administrative procedures and controls.

The General Manager or designee(s) will have the authority to make purchases by competitive bid process or by direct award at their discretion, provided that the method chosen is reasonable and ensures that goods or services are procured at a price that is fair to the District and its ratepayers. A report of purchases and their impact on the District's estimated total annual expenses and/or operating and capital budgets will be made to the Board of Directors monthly at the regularly scheduled meeting of the Board of Directors.

The determination of the purchase process will be made based on the estimated or actual cumulative cost of materials and trade services from the provider in a single fiscal year. The General Manager has the authority to determine which purchasing process is appropriate.

PURCHASES OF MATERIALS AND TRADE SERVICES UNDER \$100,000

~~For non-emergency purchases or other encumbrances under \$100,000, the General Manager or designee will have the authority to make the purchase by negotiation, requests for proposal/qualifications or competitive bid at his or her discretion, provided that the method chosen is reasonable and ensures that the goods or services are procured at a price that is fair to the District and its ratepayers. A report of purchases and their impact on the District's estimated total annual expenses or capital budget will be made to the Board of Directors at the regularly scheduled meeting of the Board of Directors.~~

Commented [SH2]: Moved to Purchasing Procedures

PURCHASES OF MATERIALS AND TRADE SERVICES IN EXCESS OF \$100,000 BY A REQUEST FOR QUALIFICATIONS (RFQ) OR A REQUEST FOR PROPOSAL (RFP)

Except as otherwise specified herein, all purchases of materials and trade services where the estimated expenditure is in excess of \$100,000 per fiscal year will be made by a competitive process in the following manner as provided in the District's Purchasing Procedures and Requirements (PR-FIN 0xx).

~~An RFQ or RFP inviting bids for such purchases or trade services will be sent to qualified bidders as determined by the District, at least 10 days prior to the date designated for receipt of the RFQ or RFP. Every reasonable effort shall be made to include all qualified providers in the bid opportunity, and all qualified providers will compete on an equal footing.~~

~~For trade services, selection criteria will be established by the District, which may be based solely on qualifications (SOQ) of the candidate(s).~~

~~A w~~Written contracts will be executed for all ~~such~~ purchases, preferably a contract prepared by the District.

~~The General Manager may determine and declare a bidder not to be a responsible bidder upon consideration of the following factors:~~

- ~~a. The bidder's record of performance on previous contract(s) or service(s);~~
- ~~b. The bidder's previous and existing compliance with laws and ordinances relating to the contract or service;~~
- ~~c. The bidder's ability, capacity, and skill to perform the contract or provide the service required;~~
- ~~d. Whether the bidder has the facilities to perform the contract or provide the service promptly, or within the time specified, without delay or interference;~~
- ~~e. The sufficiency of the financial resources of the bidder to perform the contract or provide the service;~~
- ~~f. The ability of the bidder to provide future maintenance and service (if required) of the commodity purchased;~~
- ~~g. The character, integrity, reputation, judgment, experience, and efficiency of the bidder.~~

~~Upon finding that a bidder is not a responsible bidder, the General Manger will transmit to the bidder a statement of the basis for such determination, and the bidder will be given a reasonable opportunity to refute the basis for such determination, prior to awarding the contract to a responsible bidder.~~

~~Once notified, a disqualified prospective bidder may appeal the District's proposed disqualification. The District will provide a two-tiered appeal process, consisting of an initial appeal to the General Manager and if dissatisfied with the General Manager's decision, to the Board of Directors or a committee of Directors assigned by the Board President. The Board of Directors' ruling on a disqualification appeal is final.~~

SOLE-SOURCE PURCHASES

~~Sole-Sole~~-source purchases may be required when there is only one qualified vendor, or when proprietary technology or licenses require the goods or service be provided by a single provider. The justification for sole source purchases must be documented by evidence of a good-faith effort to identify other potential suppliers, or by explanation why only one product or service will meet the needs of the department making the procurement.

GENERAL PURCHASING GUIDELINES

~~Purchases made with a District issued credit card shall conform to this Policy and the District's Credit Card Use Policy~~

Commented [SH3]: Some of this section was relocated to the beginning of the document. |

~~Employees not designated with signed authorization shall not encumber the District for materials or trade services without prior written authorization from the General Manager or his/her designee.~~

~~Sales, Use, and other excise taxes shall be paid where required by State or Federal law.~~

~~Once materials or trade services received by the District have been confirmed to be acceptable and an appropriate invoice has been received, the District shall process the invoice, obtain the necessary approvals and pay for the materials or trade services within 30 days of receipt of invoice. If the invoice received is not approved, the District will provide notification of the deficiencies to the vendor within two weeks of receipt of invoice.~~

~~All receiving orders and invoices must be approved within the terms and conditions set forth by the General Manager in appropriately established purchasing procedures and controls before payment is made.~~

~~All District purchases shall be made for District purposes only. Commingling of District purchases with personal purchases is prohibited.~~

EMERGENCY PURCHASES

In case of emergency, where a purchase has not been authorized by the Board of Directors in the adopted operating and capital budget, or this Policy requires such purchase to be made by competitive process or RFQ or RFP, and the General Manager has determined that the best interests of the District require that such purchase be made before the Board of Directors can meet to authorize such purchase because of an emergency situation, the General Manager or designee is authorized to make such purchase by negotiation after first obtaining the verbal consent of ~~two members~~ the President of the Board of Directors and one other Director, unless the Board President is unavailable, in which case the Board Vice-President shall be consulted. The General Manager will thereafter promptly report in writing to the Board of Directors at the next regularly scheduled meeting of the Board of Directors the nature and amount of the purchase and the emergency circumstances justifying such purchase.

POLICY REVIEW

This Policy shall be reviewed at least ~~biennially~~ every two years.

MAMMOTH COMMUNITY WATER DISTRICT

PROCUREMENT POLICY

Adopted: May 17, 2018
Revised September 21, 2023

PURPOSE

This document sets forth the policy of the Mammoth Community Water District concerning its purchases or procurement of materials (including supplies, inventory and equipment) and trade services.

This Policy is adopted in accordance with the provisions of Article 7, Chapter 5, Part 1, Division 2 of Title 5 of the California Government Code (commencing with Section 54201).

The purpose of this Policy is to provide guidance for the purchase of materials and trade services with the objective that they will be available at the proper time, in the proper place, in the proper quantity, in the proper quality, and at the best value, consistent with the anticipated needs of the District. Value is evaluated based on several criteria (e.g., life-cycle cost, quality, and expediency) and is obtained by promoting fair and open competition and equal opportunity to all qualified providers.

GENERAL PURCHASING GUIDELINES

Employees not designated with signed authorization shall not encumber the District for materials or trade services without prior written authorization from the General Manager or their designee.

All invoices must be approved and paid in accordance with the applicable administrative purchasing procedures and controls established by the General Manager.

All District purchases shall be made for District purposes only. Commingling of District purchases with personal purchases is prohibited.

AUTHORITY

The General Manager of the District has the authority to make purchases, sign contracts and otherwise encumber the District for the acquisition of materials or trade services as authorized in this policy, the Board Delegation of Authority to General Manager Policy (PL-BOD 003) and within the parameters of the operating and capital budgets adopted annually by the Board of Directors. The General Manager will have the authority to appoint one or more designees to act as the District's purchasing agent(s) and may delegate their authority under this policy to District staff within established administrative procedures and controls.

The General Manager or designee(s) will have the authority to make purchases by competitive bid process or by direct award at their discretion, provided that the method chosen is reasonable and ensures that goods or services are procured at a price that is fair to the District and its ratepayers. A report of purchases and their impact on the District's estimated total annual expenses and/or operating and capital budgets will be made to the Board of Directors monthly at the regularly scheduled meeting of the Board of Directors.

The determination of the purchase process will be made based on the estimated or actual cumulative cost of materials and trade services from the provider in a single fiscal year. The General Manager has the authority to determine which purchasing process is appropriate.

PURCHASES OF MATERIALS AND TRADE SERVICES IN EXCESS OF \$100,000 BY A REQUEST FOR QUALIFICATIONS (RFQ) OR A REQUEST FOR PROPOSAL (RFP)

Except as otherwise specified herein, all purchases of materials and trade services where the estimated expenditure is in excess of \$100,000 per fiscal year will be made by a competitive process as provided in the District's Purchasing Procedures and Requirements (PR-FIN 0xx).

Written contracts will be executed for all purchases, preferably a contract prepared by the District.

SOLE-SOURCE PURCHASES

Sole-source purchases may be required when there is only one qualified vendor, or when proprietary technology or licenses require the goods or service be provided by a single provider. The justification for sole source purchases must be documented by evidence of a good-faith effort to identify other potential suppliers, or by explanation why only one product or service will meet the needs of the department making the procurement.

EMERGENCY PURCHASES

In case of emergency, where a purchase has not been authorized by the Board of Directors in the adopted operating and capital budget, or this Policy requires such purchase to be made by competitive process or RFQ or RFP, and the General Manager has determined that the best interests of the District require that such purchase be made before the Board of Directors can meet to authorize such purchase because of an emergency situation, the General Manager or designee is authorized to make such purchase by negotiation after first obtaining the verbal consent of the President of the Board of Directors and one other Director, unless the Board President is unavailable, in which case the Board Vice-President shall be consulted. The General Manager will thereafter promptly report in writing to the Board of Directors at the next regularly scheduled meeting of the Board of Directors the nature and amount of the purchase and the emergency circumstances justifying such purchase.

POLICY REVIEW

This Policy shall be reviewed at least every two years.

AGENDA ITEM

Subject: Discuss and Consider Adopting the MCWD Money Purchase Pension Plan Policy (PL-FIN-007)

Information Provided By: Stephanie Hake, Executive Assistant

Background

Best practice for a county water district like MCWD is to maintain a code of ordinances limited to its core business purposes for water and wastewater services and Board adopted policies governing its overall operations. In 2018, with direction from the Board and guidance from legal counsel, staff began a thorough review and update of the entire MCWD Code (“Code”) which initially consisted of 12 chapters. Most of these chapters contained outdated, irrelevant or provisions better administered as Board policies. To date the Board has been presented with and subsequently repealed Chapters 1, 3, 4, 5, 6, 7, 9, and 10 and replaced them with standalone policies as appropriate.

The remaining chapters of the District’s Code are:

Chapter 2 – The Administration Code
Chapter 8 – The Environmental Code

Chapter 11 – The Sewer Code
Chapter 12 – The Water Code

With guidance from the ad-hoc Board Code/Policy committee and working with legal counsel, over the past couple of years the Board has adopted several policies that were originally addressed in Chapter 2, the Administration Code. To date, there is very little information remaining in Chapter 2 that has not been addressed in new or updated policies. There are two remaining provisions that need to be put into policy or regulation before the entire chapter can be repealed.

Discussion

The remaining two provisions pertain to 1) the District’s Money Purchase Pension Plan (Plan or MPPP) and 2) the handling of Local Claims.

The District’s Money Purchase Pension Plan, and how the trustees of the Plan are appointed, has been put into the District’s policy format. Section 1 of the attached draft policy was added by the District’s legal counsel to clarify its purpose.

A resolution establishing Local Claims Procedure Regulations is being presented to the Board at this meeting as a separate action item. Lastly, an ordinance repealing Chapter 2 in its entirety is being presented as a third action item. If the MPPP policy and Local Claims Procedure Regulations resolution are adopted, and the ordinance repealing Chapter 2 is enacted, the District’s Code will have only three chapters remaining: Chapters 8, 11, and 12.

Fiscal Impact

There is no fiscal impact associated with this agenda item.

Requested Action

The Board of Directors is requested to adopt the proposed MCWD Money Purchase Pension Plan Policy.

MAMMOTH COMMUNITY WATER DISTRICT
**POLICY FOR THE APPOINTMENT AND NUMBER OF TRUSTEES OF THE
MAMMOTH COMMUNITY WATER DISTRICT
MONEY PURCHASE PENSION PLAN**

Approved: ~~xxx~~September 21, 2023

I. PURPOSE

The purpose of this policy is to establish the number of trustees of the District's Money Purchase Pension Plan and their qualifications, and terms of each trustee. This policy is adopted in accordance with the provisions of Water Code section 31008 and the provisions of the Mammoth Community Water District Money Purchase Pension Plan.

II. POLICY

There shall be five trustees of the Mammoth Community Water District Money Purchase Pension Plan, determined as follows:

1. The General Manager and ~~Administrative-Finance~~ Manager or such other persons as may be designated by the Board of Directors shall serve as trustees of the Plan.
2. The employees of the District shall annually elect two employee representatives to serve as trustees of the Plan. The election shall take place at the first general staff meeting held each calendar year. If a replacement for an employee representative is needed, an election shall be held at the next general staff meeting following the vacancy.
3. One Board member shall serve as trustee of the Plan on an annual basis. The trustee shall be determined by the Board of Directors at the first regular Board of Directors meeting in January of each calendar year. If a vacancy occurs on the Board of Directors relating to a Board member who is also a trustee, a new trustee shall be determined by the Board of Directors at the next regular Board of Directors meeting following the vacancy.

MAMMOTH COMMUNITY WATER DISTRICT
**POLICY FOR THE APPOINTMENT AND NUMBER OF TRUSTEES OF THE
MAMMOTH COMMUNITY WATER DISTRICT
MONEY PURCHASE PENSION PLAN**

Approved: September 21, 2023

I. PURPOSE

The purpose of this policy is to establish the number of trustees of the District's Money Purchase Pension Plan and their qualifications, and terms of each trustee. This policy is adopted in accordance with the provisions of Water Code section 31008 and the provisions of the Mammoth Community Water District Money Purchase Pension Plan.

II. POLICY

There shall be five trustees of the Mammoth Community Water District Money Purchase Pension Plan, determined as follows:

1. The General Manager and Finance Manager or such other persons as may be designated by the Board of Directors shall serve as trustees of the Plan.
2. The employees of the District shall annually elect two employee representatives to serve as trustees of the Plan. The election shall take place at the first general staff meeting held each calendar year. If a replacement for an employee representative is needed, an election shall be held at the next general staff meeting following the vacancy.
3. One Board member shall serve as trustee of the Plan on an annual basis. The trustee shall be determined by the Board of Directors at the first regular Board of Directors meeting in January of each calendar year. If a vacancy occurs on the Board of Directors relating to a Board member who is also a trustee, a new trustee shall be determined by the Board of Directors at the next regular Board of Directors meeting following the vacancy.

AGENDA ITEM

Subject: Discuss and Consider Adopting the Local Claims Procedures Regulations Resolution No. 09-21-23-19

Information Provided By: Stephanie Hake, Executive Assistant

Background

Best practice for a county water district like MCWD is to maintain a code of ordinances limited to its core business purposes of water and wastewater services and Board adopted policies governing its overall operations. In 2018, with direction from the Board and guidance from legal counsel, staff began a thorough review and update of the entire MCWD Code (“Code”) which initially consisted of 12 chapters. Most of these chapters contained outdated, irrelevant or provisions better administered as Board policies. To date the Board has been presented with and subsequently repealed Chapters 1, 3, 4, 5, 6, 7, 9, and 10 and replaced them with standalone policies as appropriate.

The remaining chapters of the District’s Code are:

Chapter 2 – The Administration Code
Chapter 8 – The Environmental Code

Chapter 11 – The Sewer Code
Chapter 12 – The Water Code

With guidance from the ad-hoc Board Code/Policy committee and working with legal counsel, over the past couple of years the Board has adopted several policies that were originally addressed in Chapter 2, the Administration Code. To date, there is very little information remaining in Chapter 2 that has not been addressed in new or updated policies. There are two remaining provisions that need to be put into policy or regulation before the entire chapter can be repealed.

Discussion

The remaining two provisions pertain to 1) the District’s Money Purchase Pension Plan (MPPP) and 2) the handling of Local Claims.

The Local Claims Procedures as found in Chapter 2 is outdated and incomplete. The District’s legal counsel has updated the language establishing the regulations in the form of the attached resolution.

The District’s Money Purchase Pension Plan and how the trustees of the Plan are appointed has been put into the District’s policy format and is being presented to the Board at this meeting as a separate action item. Lastly, an ordinance repealing Chapter 2 in its entirety is being presented as a third action item. If the MPPP policy and Local Claims Procedure Regulations resolution are adopted, and the ordinance repealing Chapter 2 is enacted, the District’s Code will have only three chapters remaining: Chapters 8, 11, and 12.

Fiscal Impact

There is no fiscal impact associated with this agenda item.

Requested Action

The Board of Directors is requested to adopt Resolution No. 09-21-23-19 establishing the Local Claims Procedures Regulations.

RESOLUTION NO. . 09-21-23-19

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MAMMOTH COMMUNITY WATER DISTRICT ESTABLISHING LOCAL CLAIMS PROCEDURE REGULATIONS

BE IT RESOLVED by the Board of Directors of the Mammoth Community Water District (“District”) that the following local claims procedure regulations are hereby established:

1. Purpose and Authority. The purpose of this resolution is to establish local claims procedure regulations to govern money claims brought against the District that are exempt from state law claims procedures under the Government Claims Act (Government Code § 900 et seq.). This resolution is adopted pursuant to Government Code section 935 and Water Code section 30523.

2. Local Claims Procedures. The District hereby establishes the following claims procedure regulations to apply to and govern those claims against the District that, pursuant to Government Code section 905, are exempt from the Government Claims Act:

a. All claims for money or damages against the District that are exempt from the Government Claims Act, and that are not governed by any other statute or regulation expressly relating to such claim, shall be presented to the District within the time limitations and in the manner set forth in Government Code sections 910 through 915.4.

b. When a claim required by this resolution to be presented within a period of less than one year after the accrual of the cause of action is not presented within the required time, an application for leave to file a late claim may be made and processed in accordance with Government Code sections 911.4(b), 911.6 to 912.2, and 946.6. A late claim also shall be subject to Government Code section 946.4. (See Government Code § 935(e).)

c. Claims shall be subject to the provisions of Government Code section 945.4 relating to the prohibition of lawsuits until the timely presentation of and action on a claim. No lawsuit for money or damages may be brought against the District on a cause of action for which a claim is required to be presented in accordance with this resolution until a written claim has been timely presented to the District and has been acted upon by the District Board, or has been deemed to have been rejected by the District Board, in accordance with the procedures at Government Code sections 910 through 915.4. (See Government Code § 935(b).)

d. Any lawsuit brought against the District on a claim subject to this resolution shall be subject to the provisions of Government Code sections 945.6 (lawsuit filing limitations) and 946 (lawsuit barred after claim allowed in full or part). Any lawsuit against the District on a claim subject to this resolution must be commenced within the time limitations of Government Code section 945.6. (See Government Code § 935(b).)

PASSED AND ADOPTED by the Board of Directors of the Mammoth Community Water District on September 21, 2023 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

AGENDA ITEM

Subject: Discuss and Consider Enacting Ordinance No. 09-21-23-20 Repealing Chapter 2 of the MCWD Code

Information Provided By: Stephanie Hake, Executive Assistant

Background

Best practice for a county water district like MCWD is to maintain a code of ordinances limited to its core business purposes of water and wastewater services and Board adopted policies governing its overall operations. In 2018, with direction from the Board and guidance from legal counsel, staff began a thorough review and update of the entire MCWD Code (“Code”) which initially consisted of 12 chapters. Most of these chapters contained outdated, irrelevant or provisions better administered as Board policies. To date the Board has been presented with and subsequently repealed Chapters 1, 3, 4, 5, 6, 7, 9, and 10 and replaced them with standalone policies as appropriate.

The remaining chapters of the District’s Code are:

Chapter 2 – The Administration Code
Chapter 8 – The Environmental Code

Chapter 11 – The Sewer Code
Chapter 12 – The Water Code

With guidance from the ad-hoc Board Code/Policy committee and working with legal counsel, over the past couple of years the Board has adopted several policies that were originally addressed in Chapter 2, the Administration Code. To date, there is very little information remaining in Chapter 2 that has not been addressed in new or updated policies. There are two remaining provisions that need to be put into policy or regulation before the entire chapter can be repealed.

Discussion

The remaining two provisions in Chapter 2 pertain to 1) the District’s Money Purchase Pension Plan (MPPP) and 2) the handling of Local Claims.

Both referenced provisions have been presented to the Board as separate action items at this meeting. The few remaining divisions in Chapter 2 are irrelevant and outdated.

If the ordinance repealing Chapter 2 is enacted, the District’s Code will have only three chapters remaining: Chapters 8, 11, and 12.

Fiscal Impact

There is no fiscal impact associated with this agenda item.

Requested Action

The Board of Directors is requested to enact Ordinance No. 09-21-23-20 repealing Chapter 2 in its entirety.

ORDINANCE NO. 09-21-23-20

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE MAMMOTH COMMUNITY WATER DISTRICT REPEALING CHAPTER 2 OF THE DISTRICT CODE

BE IT ORDAINED by the Board of Directors of the Mammoth Community Water District as follows:

SECTION ONE. PURPOSE AND AUTHORITY

This Ordinance repeals in its entirety Chapter 2 of the Mammoth Community Water District Code, which contains policies related to the Administration of the District. The Board finds that many divisions have been replaced with Board-adopted policies, including the Rules for Board Proceedings Policy, the Directors Compensation and Expense Reimbursement Policy, the Board Delegation of Authority Policy, Policy for the Appointment and Number of Trustees of the Mammoth Community Water District Money Purchase Pension Plan, and Local Claims Procedures Regulations. The Board further finds that the remaining divisions in Chapter 2 are outdated and irrelevant. The authority for this Ordinance is found in California Water Code sections 30523, 30575, 30576, and 31008, and other applicable law.

SECTION TWO. REPEAL OF CHAPTER 2 OF THE MAMMOTH COMMUNITY WATER DISTRICT CODE

Chapter 2 of the District Code is hereby repealed in its entirety and is of no further effect.

SECTION THREE. INCONSISTENCY

To the extent that the terms and provisions of this Ordinance may be inconsistent or in conflict with the terms or conditions of any prior District ordinances, resolutions, rules, or regulations governing the same subject, the terms of this Ordinance shall prevail with respect to the subject matter thereof and such inconsistent or conflicting provisions of prior ordinances, resolutions, rules, or regulations are hereby repealed as of the effective date of this Ordinance.

SECTION FOUR. INVALIDITY

If any provision of this Ordinance or application thereof to any person or circumstance is held invalid, no other provision of this Ordinance shall be affected thereby.

SECTION FIVE. PUBLICATION

The District General Manager or his designee is directed to publish a summary of this Ordinance once, with the names of the members voting for and against the Ordinance, in a newspaper published within the District within 10 days after the adoption of this Ordinance.

SECTION SIX. **EFFECTIVE DATE**

This Ordinance shall take effect upon adoption pursuant to California Water Code sections 31027 and 31105.

PASSED AND ADOPTED by the Board of Directors of the Mammoth Community Water District at a meeting held on September 21, 2023, on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MAMMOTH COMMUNITY WATER DISTRICT

By: _____

Thomas R. Smith
President, Board of Directors

ATTEST:

Mark Busby
Secretary, Board of Directors

SECRETARY’S CERTIFICATE

I hereby certify that the foregoing is a full, true and correct copy of Ordinance No. 09-21-23-20, duly and regularly adopted by the Board of Directors of MAMMOTH COMMUNITY WATER DISTRICT in the Town of Mammoth Lakes, County of Mono, on September 21, 2023.

Secretary, Board of Directors

AGENDA ITEM

Subject: Appoint an Ad Hoc Committee to Conduct an Annual Performance Review of the General Manager

There are no materials to support this agenda item