



## MAMMOTH COMMUNITY WATER DISTRICT

Post Office Box 597

Mammoth Lakes, California 93546-0597

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790th Regular Meeting of the  
Mammoth Community Water District  
Board of Directors

Thursday, September 15, 2022

***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.*

***Please Note:***

*Director Creasy will be participating via teleconference from the following location:*

*105 Williams Street*

*Minturn, CO 81645*

### **AGENDA**

***This meeting will be conducted both in-person in the District's Boardroom at 1315 Meridian Blvd., Mammoth Lakes, CA 93546 and by video/teleconference using the information provided below. The public is invited to listen, observe, and provide comments during the meeting by either method provided for below. The Board President will call for public comment on each agenda item at the appropriate time and all votes will be taken by roll call.***

***For members of the public interested in viewing and having the ability to comment at the public meeting via Zoom, an internet enabled computer equipped with a microphone and speaker or a mobile device with a data plan is required. Use of a webcam is optional. You also may call in to the meeting using teleconference without video. 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#***

**5:30 P.M.**

### **Roll Call**

Directors Cage, Creasy, Domaille, Smith, and Thompson

### **Public Forum**

***Any member of the public may address the Board relating to any matter within the Board's jurisdiction. This need not be related to any item on the agenda, and presentation should be limited to 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 2022 Check Disbursements (InCode #'s 2826 – 2921)

**A-2** Approve the Minutes from the Regular Board Meeting held August 18, 2022

## 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 Support Services Report

**B-8** General Manager's Report

## Current Business

**C-1** Presentation, Discussion, and Filing of the 2021-2022 Financial Audit

- Richard Teaman, CPA, Teaman, Ramirez & Smith

**C-2** Discuss and Possibly Approve of a Renewed Contract with Teaman, Ramirez & Smith for Annual Financial Auditing Services

**C-3** Appoint an Ad Hoc Committee to Conduct an Annual Performance Review of the General Manager

## Board Member's Committee Reports

### Committee Meetings Held:

Employee Housing Committee – *September 7, 2022*

LAFCO – *September 8, 2022*

Technical Services Committee – *September 15, 2022*

Finance Committee – *September 15, 2022*

## Director Comments, Requests, and Reports

## Attorney's Report

## Closed Session

*None*

## 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 9, 2022

Posted: MCWD Office  
MCWD Website: [www.mcwd.dst.ca.us](http://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.*



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Post Office Box 597  
Mammoth Lakes, California 93546-0597

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**NOTICE OF A TECHNICAL SERVICES COMMITTEE MEETING**

NOTICE IS HEREBY GIVEN that the Technical Services Committee of the Board of Directors of the Mammoth Community Water District will hold a **TECHNICAL SERVICES COMMITTEE MEETING** to be held **WEDNESDAY, SEPTEMBER 14, 2022** 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 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.*

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

MARK BUSBY  
General Manager

Date of Issuance: Friday, September 9, 2022

Posted: MCWD Office

MCWD Website: [www.mcwd.dst.ca.us](http://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](mailto:shake@mcwd.dst.ca.us).*

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**MAMMOTH COMMUNITY WATER DISTRICT**  
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**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 14, 2022** 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.*

***Please Note:***

*Director Creasy will be participating via teleconference from the following location:  
105 Williams Street  
Minturn, CO 81645*

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**The agenda items are:**

1. Review and Approve the Board of Director Payment Requests for August 2022
2. Review and Approve the Accounts Payable Payment Vouchers for August 2022
3. Discuss and Review the August 2022 Check Register (A-1)
4. Discuss the Finance Department Report (B-3)
5. Discuss the 2021-2022 Financial Audit (C-1)
6. Discuss the Possible Renewed Contract with Teaman, Ramirez & Smith for Annual Financial Auditing Services (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 9, 2022

Posted: MCWD Office  
MCWD Website: [www.mcwd.dst.ca.us](http://www.mcwd.dst.ca.us)  
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## Check Register for the Month of August 2022

ERP Pro 10 Software Report

(Check #2826 - #2921)





Mammoth Community Water District, CA

# Board Check Register

## By Vendor Name

Payment Dates 8/1/2022 - 8/31/2022

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
<b>Vendor: 00295 - A Better Fireplace</b>					
08/25/2022	2881	Hearth Repairs - L'Abri #10	96-000-6115		396.85
<b>Vendor 00295 - A Better Fireplace Total:</b>					<b>396.85</b>
<b>Vendor: 00016 - ACWA / JPIA (HBA)</b>					
08/10/2022	2850	Premiums	10-000-2150		610.67
08/10/2022	2850	Life Ins	10-000-2150		1.55
08/10/2022	2850	Premiums	10-000-2150		8,936.65
08/10/2022	2850	VSP	10-000-2150		122.00
08/10/2022	2850	Premiums	10-000-2150		1,501.80
08/10/2022	2850	Premiums	20-000-2150		1,391.88
08/10/2022	2850	Premiums	30-000-2150		1,509.36
08/10/2022	2850	EAP	10-000-2150		26.18
08/10/2022	2850	EAP	20-000-2150		33.53
08/10/2022	2850	EAP	30-000-2150		33.11
08/10/2022	2850	Life Ins	10-000-2150		3.41
08/10/2022	2850	Life Ins	20-000-2150		2.80
08/10/2022	2850	Life Ins	30-000-2150		2.47
08/10/2022	2850	Life Ins	10-000-2150		210.00
08/10/2022	2850	Life Ins	20-000-2150		115.02
08/10/2022	2850	Life Ins	30-000-2150		130.98
08/10/2022	2850	Life Ins	10-000-2150		397.97
08/10/2022	2850	Life Ins	20-000-2150		190.59
08/10/2022	2850	Life Ins	30-000-2150		173.84
08/10/2022	2850	Life Ins	20-000-2150		15.01
08/10/2022	2850	Life Ins	30-000-2150		14.99
08/10/2022	2850	Premiums	10-000-2150		21,130.17
08/10/2022	2850	Premiums	20-000-2150		19,758.99
08/10/2022	2850	Premiums	30-000-2150		21,063.38
08/10/2022	2850	VSP	10-000-2150		292.80
08/10/2022	2850	VSP	20-000-2150		341.77
08/10/2022	2850	VSP	30-000-2150		341.43
08/10/2022	2850	Premium Adjustment	10-000-6020		2,625.34
<b>Vendor 00016 - ACWA / JPIA (HBA) Total:</b>					<b>80,977.69</b>
<b>Vendor: 00017 - ACWA / JPIA</b>					
08/10/2022	2849	Cyber Liability Premium	10-000-6130		6,095.25
<b>Vendor 00017 - ACWA / JPIA Total:</b>					<b>6,095.25</b>
<b>Vendor: 00063 - American Business Machines Co.</b>					
08/03/2022	10193	Finance Printer Contract	10-000-6180		5.12
08/10/2022	10198	Printer Contract	10-000-6180		66.51
<b>Vendor 00063 - American Business Machines Co. Total:</b>					<b>71.63</b>
<b>Vendor: 00096 - Aqua Ben Corporation</b>					
08/10/2022	2851	Polymer for LMTP	20-230-6179		8,930.32
<b>Vendor 00096 - Aqua Ben Corporation Total:</b>					<b>8,930.32</b>
<b>Vendor: 00098 - Arbor Environmental, LLC</b>					
08/25/2022	2882	Respirator Fit Testing	10-110-6100		1,730.00
<b>Vendor 00098 - Arbor Environmental, LLC Total:</b>					<b>1,730.00</b>
<b>Vendor: 00123 - Babcock Laboratories, Inc.</b>					
08/10/2022	2852	Lab Services	30-210-6111		2,111.46
08/10/2022	2852	Lab Services	30-210-6111		2,111.46
08/10/2022	2852	Lab Services	20-210-6111		264.60
08/10/2022	2852	Lab Services	20-210-6111		317.52
08/10/2022	2852	Lab Services	30-210-6111		128.99

## Board Check Register

Payment Dates: 8/1/2022 - 8/31/2022

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/10/2022	2852	Lab Services	30-210-6111		369.33
08/10/2022	2852	Lab Services	10-210-6111		52.92
08/10/2022	2852	Lab Services	20-210-6111		1,005.48
08/10/2022	2852	Lab Services	20-210-6111		52.92
08/10/2022	2852	Lab Services	20-210-6111		52.92
08/25/2022	2883	Lab Services	20-210-6111		840.11
08/25/2022	2883	Lab Services	30-210-6111		93.71
08/25/2022	2883	Lab Services	30-210-6111		93.71
08/25/2022	2883	Lab Services	20-210-6111		388.08
<b>Vendor 00123 - Babcock Laboratories, Inc. Total:</b>					<b>7,883.21</b>
<b>Vendor: 00125 - Backgrounds Online</b>					
08/03/2022	2826	Background Checks	10-110-6100		153.38
<b>Vendor 00125 - Backgrounds Online Total:</b>					<b>153.38</b>
<b>Vendor: 00131 - Bartkiewicz, Kronick &amp; Shanahan</b>					
08/10/2022	2853	Legal Services	10-100-6140		4,152.45
<b>Vendor 00131 - Bartkiewicz, Kronick &amp; Shanahan Total:</b>					<b>4,152.45</b>
<b>Vendor: 00139 - Berchtold Equipment Company</b>					
08/10/2022	2854	Grinding Teeth for Grinder	22-000-1301	22W01CM	7,000.99
<b>Vendor 00139 - Berchtold Equipment Company Total:</b>					<b>7,000.99</b>
<b>Vendor: 00171 - Bravo Gardens, Inc.</b>					
08/25/2022	2884	Backflow Test	20-320-6100		75.00
<b>Vendor 00171 - Bravo Gardens, Inc. Total:</b>					<b>75.00</b>
<b>Vendor: 00201 - CA Tax Payment ACH</b>					
08/03/2022	DFT0000373	CA SWT and CASDI	10-000-2210		566.68
08/03/2022	DFT0000373	CA SWT and CASDI	10-000-2210		2,669.87
08/03/2022	DFT0000373	CA SWT and CASDI	20-000-2210		1,930.11
08/03/2022	DFT0000373	CA SWT and CASDI	20-000-2210		524.74
08/03/2022	DFT0000373	CA SWT and CASDI	30-000-2210		546.99
08/03/2022	DFT0000373	CA SWT and CASDI	30-000-2210		2,014.25
08/17/2022	DFT0000385	CA SWT and CASDI	10-000-2210		604.53
08/17/2022	DFT0000385	CA SWT and CASDI	10-000-2210		2,917.70
08/17/2022	DFT0000385	CA SWT and CASDI	20-000-2210		534.44
08/17/2022	DFT0000385	CA SWT and CASDI	20-000-2210		1,998.36
08/17/2022	DFT0000385	CA SWT and CASDI	30-000-2210		548.48
08/17/2022	DFT0000385	CA SWT and CASDI	30-000-2210		2,013.53
08/31/2022	DFT0000394	CA SWT and CASDI	10-000-2210		518.41
08/31/2022	DFT0000394	CA SWT and CASDI	10-000-2210		2,727.67
08/31/2022	DFT0000394	CA SWT and CASDI	20-000-2210		2,300.50
08/31/2022	DFT0000394	CA SWT and CASDI	20-000-2210		585.50
08/31/2022	DFT0000394	CA SWT and CASDI	30-000-2210		2,140.22
08/31/2022	DFT0000394	CA SWT and CASDI	30-000-2210		555.33
<b>Vendor 00201 - CA Tax Payment ACH Total:</b>					<b>25,697.31</b>
<b>Vendor: 00205 - California Broadband Cooperative</b>					
08/25/2022	2885	Internet Service	10-130-6105		840.00
<b>Vendor 00205 - California Broadband Cooperative Total:</b>					<b>840.00</b>
<b>Vendor: 02179 - California State Disbursement Unit</b>					
08/03/2022	DFT0000366	Ca. Child Support	20-000-2170		46.16
08/03/2022	DFT0000366	Ca. Child Support	30-000-2170		46.14
08/17/2022	DFT0000378	Ca. Child Support	20-000-2170		46.16
08/17/2022	DFT0000378	Ca. Child Support	30-000-2170		46.14
08/31/2022	DFT0000389	Ca. Child Support	20-000-2170		46.16
08/31/2022	DFT0000389	Ca. Child Support	30-000-2170		46.14
<b>Vendor 02179 - California State Disbursement Unit Total:</b>					<b>276.90</b>
<b>Vendor: 00220 - Carmichael Business Technology</b>					
08/25/2022	2886	Cloud Backup Agreement	10-130-6105		250.00
08/25/2022	2886	VOIP Agreement	10-000-6210		618.09

## Board Check Register

Payment Dates: 8/1/2022 - 8/31/2022

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/25/2022	2886	IT Agreement	10-130-6105		2,500.00
<b>Vendor 00220 - Carmichael Business Technology Total:</b>					<b>3,368.09</b>
<b>Vendor: 00237 - Cashman Equipment Co.</b>					
08/03/2022	2827	Tracked Bobcat Rental for Majestic Court 7/25-8/5	22-000-1301	22WW01CE	629.22
<b>Vendor 00237 - Cashman Equipment Co. Total:</b>					<b>629.22</b>
<b>Vendor: 00281 - Chuck Villar Construction</b>					
08/10/2022	2855	Sludge Hauling	30-240-6100		9,982.98
08/25/2022	2887	Construction Hauling	23-000-1301	22WW01CS	214.76
<b>Vendor 00281 - Chuck Villar Construction Total:</b>					<b>10,197.74</b>
<b>Vendor: 00306 - Conriquez Cleaning</b>					
08/03/2022	2828	Janatorial Services	10-000-6150		2,420.00
<b>Vendor 00306 - Conriquez Cleaning Total:</b>					<b>2,420.00</b>
<b>Vendor: 00439 - Dewey Pest Control</b>					
08/10/2022	2856	Pest Control	10-000-6150		202.00
<b>Vendor 00439 - Dewey Pest Control Total:</b>					<b>202.00</b>
<b>Vendor: 00449 - Discovery IV HOA</b>					
08/25/2022	2888	Turf Replacement Rebate	10-100-6237		8,160.00
<b>Vendor 00449 - Discovery IV HOA Total:</b>					<b>8,160.00</b>
<b>Vendor: 00452 - Do-It Center</b>					
08/02/2022	10192	Misc. Supplies	20-320-6150		41.69
08/02/2022	10192	Refund	20-320-6150		-41.69
08/02/2022	10192	Misc. HW	30-240-6150		1.85
08/02/2022	10192	Misc. Supplies	10-100-6150		6.38
08/02/2022	10192	PVC Check Valve	30-240-6145		7.26
08/02/2022	10192	Misc. Supplies	10-100-6150		28.66
08/02/2022	10192	Surge Protectors and Cords	10-130-6120		150.24
08/02/2022	10192	Bathroom Faucel and Hoses	10-000-6150		56.21
08/03/2022	10194	Cable Clamp, Staples	10-330-6180		6.09
08/03/2022	10194	Misc. Supplies	30-240-6180		6.78
08/10/2022	10199	Motor for Well 10 Exhaust Fan	20-220-6145		28.11
08/10/2022	10199	Fan Motor	20-220-6145		28.11
08/10/2022	10199	Hand Tools	10-310-6120		53.30
08/10/2022	10199	Straws/Brush Set	20-230-6180		15.49
08/10/2022	10199	Sealant	20-330-6150		9.69
08/10/2022	10199	Project Safety Kit	10-310-6120		12.60
08/10/2022	10199	Drain Opener	10-330-6180		3.38
08/10/2022	10199	Allthread, Washers, Nuts	22-000-1301	21W03CM	114.37
08/25/2022	10207	Rope	30-240-6180		85.66
08/25/2022	10207	Tape Measureer	10-320-6120		13.57
08/25/2022	10207	Stencils, Paint	30-240-6180		23.24
08/25/2022	10207	Hedge Trimmers	22-000-1301	22W02CM	29.08
08/25/2022	10207	Broom, Hand Tools	10-400-6120		75.61
08/25/2022	10207	Drill Bits	10-310-6120		56.57
08/25/2022	10207	Trash Bags	10-330-6180		19.38
08/25/2022	10207	PVC Union	30-240-6180		6.78
08/25/2022	10207	Battery, Hook	10-200-6180		14.33
08/25/2022	10207	Credit for Duplicate Payment	20-220-6145		-28.11
<b>Vendor 00452 - Do-It Center Total:</b>					<b>824.63</b>
<b>Vendor: 02303 - Fast &amp; Fair Plumbing</b>					
08/25/2022	10208	Replace 2 Toilets - L'Abri #10	96-000-6115		1,250.00
<b>Vendor 02303 - Fast &amp; Fair Plumbing Total:</b>					<b>1,250.00</b>
<b>Vendor: 00569 - Federal Tax Payment ACH</b>					
08/03/2022	DFT0000372	Federal Deposit	10-000-2200		1,498.76
08/03/2022	DFT0000372	Federal Deposit	10-000-2200		6,661.22
08/03/2022	DFT0000372	Federal Deposit	20-000-2200		1,396.34
08/03/2022	DFT0000372	Federal Deposit	20-000-2200		5,403.91
08/03/2022	DFT0000372	Federal Deposit	30-000-2200		1,455.12

## Board Check Register

Payment Dates: 8/1/2022 - 8/31/2022

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/03/2022	DFT0000372	Federal Deposit	30-000-2200		5,387.56
08/17/2022	DFT0000384	Federal Deposit	10-000-2200		1,595.80
08/17/2022	DFT0000384	Federal Deposit	10-000-2200		7,236.68
08/17/2022	DFT0000384	Federal Deposit	20-000-2200		1,418.00
08/17/2022	DFT0000384	Federal Deposit	20-000-2200		5,554.45
08/17/2022	DFT0000384	Federal Deposit	30-000-2200		5,385.42
08/17/2022	DFT0000384	Federal Deposit	30-000-2200		1,455.12
08/31/2022	DFT0000393	Federal Deposit	10-000-2200		1,501.56
08/31/2022	DFT0000393	Federal Deposit	10-000-2200		6,560.44
08/31/2022	DFT0000393	Federal Deposit	20-000-2200		6,384.25
08/31/2022	DFT0000393	Federal Deposit	20-000-2200		1,549.90
08/31/2022	DFT0000393	Federal Deposit	30-000-2200		5,731.68
08/31/2022	DFT0000393	Federal Deposit	30-000-2200		1,470.52
<b>Vendor 00569 - Federal Tax Payment ACH Total:</b>					<b>67,646.73</b>
<b>Vendor: 00571 - FedEx Freight</b>					
08/10/2022	2857	Shipping for Steel Flanges	22-000-1301	21W03CM	310.19
<b>Vendor 00571 - FedEx Freight Total:</b>					<b>310.19</b>
<b>Vendor: 00572 - Ferguson Enterprises, Inc. 1423</b>					
08/03/2022	2829	Neptune 360 AMI	10-130-6105		12,500.00
08/25/2022	2889	Meters for Testing Rotation	20-320-6145		15,446.50
08/25/2022	2889	Meters for Testing Rotation	20-320-6145		3,979.21
<b>Vendor 00572 - Ferguson Enterprises, Inc. 1423 Total:</b>					<b>31,925.71</b>
<b>Vendor: 00608 - Frontier</b>					
08/25/2022	2890	Land Lines	10-000-6210		187.23
08/25/2022	2890	Internet Service - GWTPs	10-130-6105		114.98
08/25/2022	2890	Land Lines	10-000-6210		114.67
<b>Vendor 00608 - Frontier Total:</b>					<b>416.88</b>
<b>Vendor: 02227 - Gierlich-Mitchell</b>					
08/25/2022	2891	Wipers for Skimmers	30-240-6145		382.79
08/25/2022	2891	Wipers for Skimmers	30-240-6145		1,556.99
08/25/2022	2891	Wipers for Skimmers	30-240-6145		532.93
08/25/2022	2891	Wipers for Skimmers	30-240-6145		265.54
<b>Vendor 02227 - Gierlich-Mitchell Total:</b>					<b>2,738.25</b>
<b>Vendor: 00662 - Grainger Inc.</b>					
08/03/2022	2830	Ducting Hose	20-310-6145		149.40
08/03/2022	2830	First-Aid Supplies	10-110-6200		18.23
08/10/2022	2858	Wiper Blades, Carwash Soap	10-000-1200		150.12
08/10/2022	2858	Wiper Blades, Carwash Soap	10-000-6180		73.70
08/10/2022	2858	AA Batteries	10-000-1200		6.83
08/25/2022	2892	Pipe Cutter	10-130-6120		280.00
08/25/2022	2892	Sleeve Coupling	30-240-6145		280.99
08/25/2022	2892	Paper Towels, Trash Bags, Packing Tape	10-000-6180		447.30
<b>Vendor 00662 - Grainger Inc. Total:</b>					<b>1,406.57</b>
<b>Vendor: 00663 - Granite Construction</b>					
08/25/2022	2893	Construction Materials	22-000-1301	22W01CS	3,359.48
<b>Vendor 00663 - Granite Construction Total:</b>					<b>3,359.48</b>
<b>Vendor: 00684 - Haaker Equipment Company</b>					
08/25/2022	10209	Vactor Rental	22-000-1301	22W01CE	11,113.00
<b>Vendor 00684 - Haaker Equipment Company Total:</b>					<b>11,113.00</b>
<b>Vendor: 00685 - Hach Company</b>					
08/10/2022	2859	Lab Supplies	30-210-6180		330.56
08/25/2022	2894	Lab Supplies	30-210-6180		532.96
<b>Vendor 00685 - Hach Company Total:</b>					<b>863.52</b>
<b>Vendor: 00705 - High Country Lumber, Inc.</b>					
08/03/2022	2831	Paint Supplies	20-330-6150		358.97
08/03/2022	2831	Misc. Supplies	20-330-6150		72.35

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08/10/2022	2860	Misc. Supplies	20-330-6150		15.31
08/25/2022	2895	Trimmer Line and Oil	10-330-6180		66.72
08/25/2022	2895	Lumber	22-000-1301	22W07CS	32.52
08/25/2022	2895	Utility Straps	22-000-1301	22W02CM	194.46
08/25/2022	2895	System Repair Tools	20-320-6120		69.62
08/25/2022	2895	Lumber	10-330-6180		83.52
08/25/2022	2895	Tape, Trash Bags	10-330-6180		104.70
08/25/2022	2895	Repair Supplies for 54 Alpine Circle	20-320-6145		44.26
<b>Vendor 00705 - High Country Lumber, Inc. Total:</b>					<b>1,042.43</b>
<b>Vendor: 00725 - Infosend, Inc.</b>					
08/25/2022	10210	UB Statement Processing - July	10-120-6100		1,910.21
08/25/2022	10210	UB Statement Processing - August	10-120-6100		1,975.33
<b>Vendor 00725 - Infosend, Inc. Total:</b>					<b>3,885.54</b>
<b>Vendor: 00728 - Int'l Union of Op. Engineers</b>					
08/03/2022	2832	Union Dues	10-000-2170		88.00
08/03/2022	2832	Union Dues	20-000-2170		165.07
08/03/2022	2832	Union Dues	30-000-2170		164.93
<b>Vendor 00728 - Int'l Union of Op. Engineers Total:</b>					<b>418.00</b>
<b>Vendor: 02018 - Inyo County Parks and Recreation</b>					
08/25/2022	2896	Day Use Fee	10-100-6123		50.00
08/25/2022	2897	Deposit - Facility Use Permit	10-100-6123		250.00
<b>Vendor 02018 - Inyo County Parks and Recreation Total:</b>					<b>300.00</b>
<b>Vendor: 02274 - Jeff Warwick</b>					
08/03/2022	2833	HECW Rebate	10-100-6237		400.00
<b>Vendor 02274 - Jeff Warwick Total:</b>					<b>400.00</b>
<b>Vendor: 00816 - Jensen Precast</b>					
08/10/2022	2861	Well 32 Vault	22-000-1301	21W03CE	15,050.52
<b>Vendor 00816 - Jensen Precast Total:</b>					<b>15,050.52</b>
<b>Vendor: 02298 - Jessica Haist</b>					
08/10/2022	2862	HECW Rebate	10-100-6237		400.00
<b>Vendor 02298 - Jessica Haist Total:</b>					<b>400.00</b>
<b>Vendor: 02295 - John Blauer</b>					
08/10/2022	2863	HET Rebate	10-100-6237		200.00
<b>Vendor 02295 - John Blauer Total:</b>					<b>200.00</b>
<b>Vendor: 02301 - Josep Bilic</b>					
08/25/2022	2898	HET Rebate (2)	10-100-6237		400.00
<b>Vendor 02301 - Josep Bilic Total:</b>					<b>400.00</b>
<b>Vendor: 00993 - KIBS-FM</b>					
08/03/2022	2834	Advertising	10-100-6190		350.00
08/10/2022	10200	Advertising	10-100-6190		350.00
<b>Vendor 00993 - KIBS-FM Total:</b>					<b>700.00</b>
<b>Vendor: 00997 - Kimball Midwest</b>					
08/25/2022	2899	Bins and Labels	10-310-6120		415.71
08/25/2022	2899	Shop Supplies (Nuts, Screws, Washers, etc.)	10-330-6180		348.52
08/25/2022	2899	Shop Supplies (Nuts, Screws, Washers, etc.)	30-240-6180		348.52
08/25/2022	2899	Crimper	10-330-6120		145.14
<b>Vendor 00997 - Kimball Midwest Total:</b>					<b>1,257.89</b>
<b>Vendor: 01003 - KMMT-FM</b>					
08/25/2022	2900	Advertising	10-100-6190		500.00
08/25/2022	2900	Advertising	10-100-6190		500.00
<b>Vendor 01003 - KMMT-FM Total:</b>					<b>1,000.00</b>

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<b>Vendor: 01018 - L'Abri H.O.A.</b>					
08/25/2022	2901	HOA Dues - Units 6, 9, 10	96-000-6115		1,050.00
					<b>Vendor 01018 - L'Abri H.O.A. Total:</b>
<b>1,050.00</b>					
<b>Vendor: 01054 - Liebert Cassidy Whitmore</b>					
08/25/2022	2902	Legal Services	10-110-6140		85.00
08/25/2022	2902	Personnel Rules Review	10-110-6140		510.00
					<b>Vendor 01054 - Liebert Cassidy Whitmore Total:</b>
<b>595.00</b>					
<b>Vendor: 01099 - Mammoth Disposal</b>					
08/10/2022	2864	Trash Service	10-000-6100		1,505.50
08/10/2022	2864	Recycling	10-000-6100		126.00
08/10/2022	2864	Recycling	10-000-6100		120.00
08/25/2022	2903	Portable Toilet Rental	22-000-1301	22W01CS	391.20
					<b>Vendor 01099 - Mammoth Disposal Total:</b>
<b>2,142.70</b>					
<b>Vendor: 01100 - Mammoth Hospital</b>					
08/03/2022	2835	Pre-Employment Physical	10-110-6100		103.50
					<b>Vendor 01100 - Mammoth Hospital Total:</b>
<b>103.50</b>					
<b>Vendor: 01106 - Mammoth Lock &amp; Key</b>					
08/25/2022	2904	Re-Key All District Locks	10-100-6150		7,183.31
					<b>Vendor 01106 - Mammoth Lock &amp; Key Total:</b>
<b>7,183.31</b>					
<b>Vendor: 01112 - Mammoth Ready Mix</b>					
08/10/2022	2865	Construction Material	22-000-1301	22W01CM	3,777.20
					<b>Vendor 01112 - Mammoth Ready Mix Total:</b>
<b>3,777.20</b>					
<b>Vendor: 01183 - McMaster-Carr Supply Co.</b>					
08/03/2022	2836	Tubing, Valve, PVC Fittings	20-230-6145		544.69
08/10/2022	2866	Elastic Cord	30-240-6180		90.92
08/10/2022	2866	Clamps, Galvanized 90s	30-330-6150		78.18
08/25/2022	2905	truck/shop tools	10-310-6120		1,263.05
					<b>Vendor 01183 - McMaster-Carr Supply Co. Total:</b>
<b>1,976.84</b>					
<b>Vendor: 01186 - MCS Inspection</b>					
08/24/2022	10206	Tank 4 Coating Inspection - 80% Complete	22-000-1301	22W06CS	42,106.56
					<b>Vendor 01186 - MCS Inspection Total:</b>
<b>42,106.56</b>					
<b>Vendor: 01240 - Mission Linen Supply</b>					
08/03/2022	2837	Uniform and Linen Service	10-000-6180		684.93
08/03/2022	2837	Uniform and Linen Service	10-000-6180		35.20
					<b>Vendor 01240 - Mission Linen Supply Total:</b>
<b>720.13</b>					
<b>Vendor: 01254 - Mono County Department of Public Works</b>					
08/25/2022	2906	Disposal Fees	10-000-6100		10.00
					<b>Vendor 01254 - Mono County Department of Public Works Total:</b>
<b>10.00</b>					
<b>Vendor: 01262 - Mountain Meadows HOA</b>					
08/03/2022	2838	HOA Dues - Unit 11	96-000-6115		475.00
					<b>Vendor 01262 - Mountain Meadows HOA Total:</b>
<b>475.00</b>					
<b>Vendor: 01312 - Norco Service Center</b>					
08/25/2022	2907	Alignment - Veh# 74	10-310-6155		415.00
					<b>Vendor 01312 - Norco Service Center Total:</b>
<b>415.00</b>					
<b>Vendor: 01945 - Northern Inyo Healthcare District</b>					
08/10/2022	2867	DMV Physical - Hannon	10-320-6100		188.00
					<b>Vendor 01945 - Northern Inyo Healthcare District Total:</b>
<b>188.00</b>					
<b>Vendor: 00609 - Orion</b>					
08/03/2022	DFT0000364	457B EE Contribution	10-000-2161		4,154.46
08/03/2022	DFT0000364	457B EE Contribution	20-000-2161		3,815.23
08/03/2022	DFT0000364	457B EE Contribution	30-000-2161		3,623.69
08/03/2022	DFT0000365	457b EE Contribution	10-000-2161		743.43
08/03/2022	DFT0000365	457b EE Contribution	20-000-2161		1,441.35
08/03/2022	DFT0000365	457b EE Contribution	30-000-2161		1,866.97
08/03/2022	DFT0000370	401A/457 ER	10-000-2160		1,001.82

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08/03/2022	DFT0000370	401A/457 ER	10-000-2160		10,303.39
08/03/2022	DFT0000370	401A/457 ER	20-000-2160		924.60
08/03/2022	DFT0000370	401A/457 ER	20-000-2160		9,537.96
08/03/2022	DFT0000370	401A/457 ER	30-000-2160		9,948.36
08/03/2022	DFT0000370	401A/457 ER	30-000-2160		965.35
08/17/2022	DFT0000376	457B EE Contribution	10-000-2161		4,154.46
08/17/2022	DFT0000376	457B EE Contribution	20-000-2161		3,815.32
08/17/2022	DFT0000376	457B EE Contribution	30-000-2161		3,623.60
08/17/2022	DFT0000377	457b EE Contribution	10-000-2161		653.67
08/17/2022	DFT0000377	457b EE Contribution	20-000-2161		1,461.88
08/17/2022	DFT0000377	457b EE Contribution	30-000-2161		1,840.94
08/17/2022	DFT0000382	401A/457 ER	10-000-2160		10,991.39
08/17/2022	DFT0000382	401A/457 ER	10-000-2160		951.24
08/17/2022	DFT0000382	401A/457 ER	20-000-2160		944.16
08/17/2022	DFT0000382	401A/457 ER	20-000-2160		9,714.30
08/17/2022	DFT0000382	401A/457 ER	30-000-2160		969.87
08/17/2022	DFT0000382	401A/457 ER	30-000-2160		9,975.55
08/31/2022	DFT0000387	457B EE Contribution	10-000-2161		4,154.46
08/31/2022	DFT0000387	457B EE Contribution	20-000-2161		3,611.07
08/31/2022	DFT0000387	457B EE Contribution	30-000-2161		3,308.62
08/31/2022	DFT0000388	457b EE Contribution	10-000-2161		750.36
08/31/2022	DFT0000388	457b EE Contribution	20-000-2161		1,573.09
08/31/2022	DFT0000388	457b EE Contribution	30-000-2161		1,898.94
08/31/2022	DFT0000392	401A/457 ER	10-000-2160		991.04
08/31/2022	DFT0000392	401A/457 ER	10-000-2160		10,249.49
08/31/2022	DFT0000392	401A/457 ER	20-000-2160		10,641.88
08/31/2022	DFT0000392	401A/457 ER	20-000-2160		1,036.91
08/31/2022	DFT0000392	401A/457 ER	30-000-2160		10,100.84
08/31/2022	DFT0000392	401A/457 ER	30-000-2160		982.44
<b>Vendor 00609 - Orion Total:</b>					<b>146,722.13</b>
<b>Vendor: 02297 - Owen Barrett</b>					
08/10/2022	2868	HET Rebate (2)	10-100-6237		400.00
<b>Vendor 02297 - Owen Barrett Total:</b>					<b>400.00</b>
<b>Vendor: 02230 - Park Consulting Group, Inc.</b>					
08/10/2022	10201	EnerGov Consulting	21-000-1301	21A01MS	972.50
<b>Vendor 02230 - Park Consulting Group, Inc. Total:</b>					<b>972.50</b>
<b>Vendor: 02296 - Patrick Paegel</b>					
08/10/2022	2869	HET Rebate (2)	10-100-6237		367.78
<b>Vendor 02296 - Patrick Paegel Total:</b>					<b>367.78</b>
<b>Vendor: 01785 - Pilot Thomas Logistics</b>					
08/03/2022	10195	Unleaded	10-000-1210		24,968.67
08/03/2022	10195	Diesel	10-000-1210		20,187.97
<b>Vendor 01785 - Pilot Thomas Logistics Total:</b>					<b>45,156.64</b>
<b>Vendor: 01394 - Pitney Bowes Global</b>					
08/03/2022	2839	Postage Meter Lease	10-000-6185		176.92
<b>Vendor 01394 - Pitney Bowes Global Total:</b>					<b>176.92</b>
<b>Vendor: 01405 - Purcell Tire</b>					
08/25/2022	2908	Tires and Installation	10-310-6155		4,186.50
08/25/2022	2908	Tires and Installation	10-310-6155		2,112.05
08/25/2022	2908	Tires and Installation	10-320-6155		3,911.36
08/25/2022	2908	Tires and Installation	22-340-6155		7,377.84
<b>Vendor 01405 - Purcell Tire Total:</b>					<b>17,587.75</b>
<b>Vendor: 02276 - Pure Aqua Inc.</b>					
08/16/2022	10204	Filter media LMTP	22-000-1301	22W07CS	5,926.25
08/16/2022	10204	Filter media LMTP	22-000-1301	22W07CS	14,571.88
08/16/2022	10204	Filter media LMTP	22-000-1301	22W07CS	-9,025.00
08/23/2022	10205	Filter Media	22-000-1301	22W07CS	7,273.13
<b>Vendor 02276 - Pure Aqua Inc. Total:</b>					<b>18,746.26</b>

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<b>Vendor: 02299 - Rafik E. Nahas</b>					
08/10/2022	2870	HEDW Rebate	10-100-6237		200.00
<b>Vendor 02299 - Rafik E. Nahas Total:</b>					<b>200.00</b>
<b>Vendor: 01438 - Rich Environmental Service</b>					
08/03/2022	2840	Annual UST Monitoring Certifications	10-000-6100		825.00
08/03/2022	2840	Tank Inspections	10-000-6100		100.00
<b>Vendor 01438 - Rich Environmental Service Total:</b>					<b>925.00</b>
<b>Vendor: 01548 - Safety-Kleen Systems, Inc.</b>					
08/10/2022	10202	Parts Washer Solvent	10-000-6100		266.41
<b>Vendor 01548 - Safety-Kleen Systems, Inc. Total:</b>					<b>266.41</b>
<b>Vendor: 02292 - Shane Reed</b>					
08/10/2022	2871	HEDW Rebate	10-100-6237		200.00
<b>Vendor 02292 - Shane Reed Total:</b>					<b>200.00</b>
<b>Vendor: 01615 - Sierra Employment Services, Inc.</b>					
08/25/2022	10211	Temp Services - Week Ending 7/24/22	23-000-1301	22WW01CL	1,446.20
08/25/2022	10211	Temp Services - Week Ending 7/30/22	22-000-1301	22W01CL	1,388.64
08/25/2022	10211	Temp Services - Week Ending 7/30/22	23-000-1301	22WW01CL	2,768.96
08/25/2022	10211	Temp Services - Week Ending 8/12/22	22-000-1301	22W01CL	4,157.60
<b>Vendor 01615 - Sierra Employment Services, Inc. Total:</b>					<b>9,761.40</b>
<b>Vendor: 02249 - Sierra Nevada Construction, Inc.</b>					
08/03/2022	2841	Tack (Hotmix Prep)	22-000-1301	22W01CM	229.40
<b>Vendor 02249 - Sierra Nevada Construction, Inc. Total:</b>					<b>229.40</b>
<b>Vendor: 01639 - Snowcreek Athletic Club</b>					
08/25/2022	2909	Snowcreek Dues	10-000-2170		214.00
08/25/2022	2909	Snowcreek Dues	20-000-2170		115.50
08/25/2022	2909	Snowcreek Dues	30-000-2170		115.50
<b>Vendor 01639 - Snowcreek Athletic Club Total:</b>					<b>445.00</b>
<b>Vendor: 01662 - Standard Insurance Company</b>					
08/31/2022	DFT0000367	Disability	10-000-2150		293.63
08/31/2022	DFT0000367	Disability	20-000-2150		272.08
08/31/2022	DFT0000367	Disability	30-000-2150		283.30
08/31/2022	DFT0000368	Disability	10-000-2150		41.23
08/31/2022	DFT0000368	Disability	20-000-2150		38.35
08/31/2022	DFT0000368	Disability	30-000-2150		39.62
08/31/2022	DFT0000379	Disability	10-000-2150		313.22
08/31/2022	DFT0000379	Disability	20-000-2150		277.08
08/31/2022	DFT0000379	Disability	30-000-2150		284.11
08/31/2022	DFT0000380	Disability	10-000-2150		43.98
08/31/2022	DFT0000380	Disability	20-000-2150		39.05
08/31/2022	DFT0000380	Disability	30-000-2150		39.69
08/31/2022	DFT0000390	Disability	10-000-2150		292.07
08/31/2022	DFT0000390	Disability	20-000-2150		303.60
08/31/2022	DFT0000390	Disability	30-000-2150		287.61
08/31/2022	DFT0000391	Disability	10-000-2150		41.00
08/31/2022	DFT0000391	Disability	20-000-2150		42.81
08/31/2022	DFT0000391	Disability	30-000-2150		40.17
<b>Vendor 01662 - Standard Insurance Company Total:</b>					<b>2,972.60</b>
<b>Vendor: 02005 - State of California Franchise Tax Board</b>					
08/03/2022	2842	Case No. 550198169	10-000-2170		100.00
08/25/2022	2910	Case No. 550198169	10-000-2170		100.00
<b>Vendor 02005 - State of California Franchise Tax Board Total:</b>					<b>200.00</b>
<b>Vendor: 01669 - Stephanie Hake</b>					
08/03/2022	10196	Reimbursement	10-000-6123		136.24



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08/03/2022	10196	Reimbursement	10-000-6180		84.27
<b>Vendor 01669 - Stephanie Hake Total:</b>					<b>220.51</b>
<b>Vendor: 0234 - Stephen Smith</b>					
08/10/2022	2872	HEDW Rebate	10-100-6237		200.00
<b>Vendor 0234 - Stephen Smith Total:</b>					<b>200.00</b>
<b>Vendor: 01678 - Sterling Health Service Administration</b>					
08/03/2022	DFT0000369	HSA	10-000-2151		303.95
08/17/2022	DFT0000381	HSA	10-000-2151		303.95
<b>Vendor 01678 - Sterling Health Service Administration Total:</b>					<b>607.90</b>
<b>Vendor: 01701 - Steve's Auto &amp; Truck Parts</b>					
08/25/2022	2911	Oil Filter	10-000-6155		5.00
<b>Vendor 01701 - Steve's Auto &amp; Truck Parts Total:</b>					<b>5.00</b>
<b>Vendor: 01712 - Sunshine Village HOA</b>					
08/25/2022	2912	Turf Replacement Rebate	10-100-6237		10,554.00
<b>Vendor 01712 - Sunshine Village HOA Total:</b>					<b>10,554.00</b>
<b>Vendor: 01729 - SWRCB - ELAP Fees</b>					
08/10/2022	2873	Lab Accreditation Renewal	30-200-6205		4,250.00
<b>Vendor 01729 - SWRCB - ELAP Fees Total:</b>					<b>4,250.00</b>
<b>Vendor: 01731 - SWRCB-DWOCP</b>					
08/03/2022	2843	WW Grade III License Renewal - Sornoso	30-240-6160		110.00
08/10/2022	2874	D2 Exam - Ruiz	20-310-6160		65.00
08/26/2022	2919	D3 Test - Gonzalez	10-310-6160		70.00
08/26/2022	2920	T2 Exam - Lewis	10-330-6160		65.00
08/26/2022	2921	D2 Exam - Ruiz	10-310-6160		65.00
<b>Vendor 01731 - SWRCB-DWOCP Total:</b>					<b>375.00</b>
<b>Vendor: 01740 - Tamarack HOA</b>					
08/03/2022	2844	HOA Dues	96-000-6115		475.00
<b>Vendor 01740 - Tamarack HOA Total:</b>					<b>475.00</b>
<b>Vendor: 01770 - The Sheet</b>					
08/03/2022	2845	Advertising	10-100-6190		1,776.00
08/25/2022	2914	Advertising	10-100-6190		1,522.00
08/25/2022	2914	Notice Inviting Bids	23-000-1301	22WW04CM	84.00
<b>Vendor 01770 - The Sheet Total:</b>					<b>3,382.00</b>
<b>Vendor: 01792 - Timberline HOA</b>					
08/03/2022	2846	HOA Dues - Unit #11	96-000-6115		560.00
<b>Vendor 01792 - Timberline HOA Total:</b>					<b>560.00</b>
<b>Vendor: 01828 - Tyler Technologies, Inc.</b>					
08/25/2022	2915	EnerGov Annual Fee	10-400-6105		18,120.00
<b>Vendor 01828 - Tyler Technologies, Inc. Total:</b>					<b>18,120.00</b>
<b>Vendor: 02300 - Unified Field Services Corporation</b>					
08/10/2022	2875	T4 Interior and Exterior Rehab Progress Payment	22-000-1301	22W06CS	155,233.80
<b>Vendor 02300 - Unified Field Services Corporation Total:</b>					<b>155,233.80</b>
<b>Vendor: 01838 - US Geological Survey</b>					
08/25/2022	2916	Well Monitoring	20-220-6110		13,017.00
<b>Vendor 01838 - US Geological Survey Total:</b>					<b>13,017.00</b>
<b>Vendor: 01840 - USA Blue Book</b>					
08/25/2022	10212	Lab Supplies	30-210-6180		326.36
<b>Vendor 01840 - USA Blue Book Total:</b>					<b>326.36</b>
<b>Vendor: 02133 - Veolia Water Technologies, Inc.</b>					
08/10/2022	2876	Filter Repairs	22-000-1301	22WW02CM	76,303.91
<b>Vendor 02133 - Veolia Water Technologies, Inc. Total:</b>					<b>76,303.91</b>

## Board Check Register

Payment Dates: 8/1/2022 - 8/31/2022

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
<b>Vendor: 01856 - Verizon Wireless - Data Collectors</b>					
08/25/2022	2917	Meter Data Collector Data Plan	10-320-6210		122.68
<b>Vendor 01856 - Verizon Wireless - Data Collectors Total:</b>					<b>122.68</b>
<b>Vendor: 01854 - Verizon Wireless</b>					
08/03/2022	2847	Cell/Data Plans and Equipment	10-000-6210		30.21
08/03/2022	2847	Cell/Data Plans and Equipment	10-100-6210		149.52
08/03/2022	2847	Cell/Data Plans and Equipment	10-130-6210		125.86
08/03/2022	2847	Cell/Data Plans and Equipment	10-300-6210		71.50
08/03/2022	2847	Cell/Data Plans and Equipment	10-310-6210		74.33
08/03/2022	2847	Cell/Data Plans and Equipment	10-320-6210		89.49
08/03/2022	2847	Cell/Data Plans and Equipment	10-330-6210		49.73
08/03/2022	2847	Cell/Data Plans and Equipment	10-400-6210		106.28
08/03/2022	2847	Cell/Data Plans and Equipment	20-220-6210		26.42
08/03/2022	2847	Cell/Data Plans and Equipment	20-230-6210		26.42
08/03/2022	2847	Cell/Data Plans and Equipment	30-240-6210		28.70
<b>Vendor 01854 - Verizon Wireless Total:</b>					<b>778.46</b>
<b>Vendor: 02293 - Victor Rose</b>					
08/10/2022	2877	HET Rebate	10-100-6237		200.00
<b>Vendor 02293 - Victor Rose Total:</b>					<b>200.00</b>
<b>Vendor: 02294 - Victoria Hudak</b>					
08/10/2022	2878	HET Rebate (2)	10-100-6237		238.00
<b>Vendor 02294 - Victoria Hudak Total:</b>					<b>238.00</b>
<b>Vendor: 01890 - Wells Fargo VISA</b>					
08/15/2022	DFT0000374	53 RESTAURANT	10-100-6123		76.55
08/15/2022	DFT0000374	BOOTBARN	10-310-6124		86.19
08/15/2022	DFT0000374	BOOTBARN	10-310-6124		59.25
08/15/2022	DFT0000374	BOOTBARN	10-310-6124		53.86
08/15/2022	DFT0000374	BURGERS	10-100-6215		59.20
08/15/2022	DFT0000374	BUSINESS ESSENTIALS	10-110-6180		10.00
08/15/2022	DFT0000374	BUSINESS ESSENTIALS	20-320-6185		59.41
08/15/2022	DFT0000374	CA TOXIC FEE	10-000-6205		7.50
08/15/2022	DFT0000374	CARHARTT	10-310-6124		96.96
08/15/2022	DFT0000374	CHEVRON	10-200-6125		27.52
08/15/2022	DFT0000374	CHEVRON	10-310-6220		78.41
08/15/2022	DFT0000374	CHEVRON	10-310-6220		50.00
08/15/2022	DFT0000374	CMTA	10-120-6160		95.00
08/15/2022	DFT0000374	COSMO HOTEL	10-130-6220		202.95
08/15/2022	DFT0000374	CREATIVE IMAGE	10-330-6124		212.27
08/15/2022	DFT0000374	DIRECTV	10-000-6123		128.99
08/15/2022	DFT0000374	ACE HARDWARE	10-000-6150		183.28
08/15/2022	DFT0000374	ACE HARDWARE	30-240-6180		10.76
08/15/2022	DFT0000374	DIY	10-100-6180		15.06
08/15/2022	DFT0000374	FAMILY HEALTH CARE	10-110-6100		120.00
08/15/2022	DFT0000374	FD CA DMV 585	22-340-6155		23.53
08/15/2022	DFT0000374	GIOVANNIS	10-100-6215		33.20
08/15/2022	DFT0000374	GLOBALTEST	10-330-6120		406.31
08/15/2022	DFT0000374	GRAND SIERRA	10-310-6220		47.14
08/15/2022	DFT0000374	HING S DONUTS	10-100-6123		30.68
08/15/2022	DFT0000374	IAPMO	10-400-6192		223.66
08/15/2022	DFT0000374	KEEN INC	10-400-6124		150.89
08/15/2022	DFT0000374	KEEN INC	10-400-6124		-142.64
08/15/2022	DFT0000374	LATIN MARKET	10-100-6123		600.00
08/15/2022	DFT0000374	ADOBE	10-100-6105		14.99
08/15/2022	DFT0000374	ADOBE	10-100-6105		14.99
08/15/2022	DFT0000374	ADOBE	10-120-6105		14.99
08/15/2022	DFT0000374	ADOBE	10-210-6105		12.99
08/15/2022	DFT0000374	ADOBE	10-330-6105		14.99
08/15/2022	DFT0000374	ADOBE	20-220-6105		14.99
08/15/2022	DFT0000374	ADOBE	30-240-6105		179.88

## Board Check Register

Payment Dates: 8/1/2022 - 8/31/2022

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
08/15/2022	DFT0000374	ADOBE	30-240-6105		14.99
08/15/2022	DFT0000374	ADOBE	30-240-6105		12.99
08/15/2022	DFT0000374	LOONEY BEAN	10-330-6180		27.50
08/15/2022	DFT0000374	MAVERIK	10-310-6220		113.81
08/15/2022	DFT0000374	NEPTUNE	10-130-6215		195.00
08/15/2022	DFT0000374	RITE AID	10-210-6180		11.09
08/15/2022	DFT0000374	ROBERTOS	10-100-6123		37.99
08/15/2022	DFT0000374	SAFELITE	10-000-6155		1,015.05
08/15/2022	DFT0000374	SEARS	96-000-6115		59.43
08/15/2022	DFT0000374	SPEEDWAY	10-200-6125		70.04
08/15/2022	DFT0000374	STAPLES	10-000-6180		39.99
08/15/2022	DFT0000374	STAPLES	10-000-6180		20.78
08/15/2022	DFT0000374	STAPLES	10-000-6180		74.65
08/15/2022	DFT0000374	STAPLES	10-000-6180		10.55
08/15/2022	DFT0000374	STAPLES	10-000-6180		81.12
08/15/2022	DFT0000374	STAPLES	10-000-6180		707.89
08/15/2022	DFT0000374	STAPLES	10-000-6180		365.24
08/15/2022	DFT0000374	STAPLES	10-000-6180		73.79
08/15/2022	DFT0000374	STARBUCKS	10-100-6123		40.00
08/15/2022	DFT0000374	AMAZON	10-000-1200		137.87
08/15/2022	DFT0000374	AMAZON	10-000-6180		178.33
08/15/2022	DFT0000374	AMAZON	10-000-6180		112.69
08/15/2022	DFT0000374	AMAZON	10-000-6185		16.15
08/15/2022	DFT0000374	AMAZON	10-100-6120		32.31
08/15/2022	DFT0000374	AMAZON	10-100-6120		565.69
08/15/2022	DFT0000374	STARLINK	10-130-6181		110.00
08/15/2022	DFT0000374	TOCKIFY	10-130-6105		8.08
08/15/2022	DFT0000374	TOCKIFY	10-130-6105		8.08
08/15/2022	DFT0000374	UPS	10-000-6185		19.50
08/15/2022	DFT0000374	UPS	10-000-6185		19.50
08/15/2022	DFT0000374	UPS	10-000-6185		19.50
08/15/2022	DFT0000374	UPS	10-000-6185		36.00
08/15/2022	DFT0000374	UPS	10-210-6185		51.00
08/15/2022	DFT0000374	UPS	10-210-6185		142.14
08/15/2022	DFT0000374	UPS	10-210-6185		66.64
08/15/2022	DFT0000374	UPS	10-210-6185		88.78
08/15/2022	DFT0000374	UPS	10-310-6185		188.17
08/15/2022	DFT0000374	USA BLUE BOOK	30-240-6180		289.74
08/15/2022	DFT0000374	USPS	10-000-6185		149.15
08/15/2022	DFT0000374	USPS	10-000-6185		31.40
08/15/2022	DFT0000374	USPS	10-100-6185		7.85
08/15/2022	DFT0000374	USPS	10-100-6185		7.85
08/15/2022	DFT0000374	USPS	10-100-6185		14.76
08/15/2022	DFT0000374	USPS	10-110-6185		26.95
08/15/2022	DFT0000374	VONS	10-000-6180		10.90
08/15/2022	DFT0000374	VONS	10-100-6123		60.59
08/15/2022	DFT0000374	VONS	10-100-6123		82.08
08/15/2022	DFT0000374	VONS	10-100-6123		40.23
08/15/2022	DFT0000374	VONS	10-120-6180		93.15
08/15/2022	DFT0000374	WARMING HUT	10-100-6215		49.86
08/15/2022	DFT0000374	ZOOM	10-000-6215		153.65
08/15/2022	DFT0000374	ZOOM	10-000-6215		41.00
08/15/2022	DFT0000374	ZORO TOOLS	10-330-6180		129.04
08/15/2022	DFT0000374	APPLE.COM	10-100-6210		0.99
08/15/2022	DFT0000374	ARKANSAS FLAG	10-330-6150		146.52
08/15/2022	DFT0000374	ARKANSAS FLAG	10-330-6150		185.07
08/15/2022	DFT0000374	ATT	10-200-6210		35.00
08/15/2022	DFT0000374	BATTERY MART	10-330-6150		148.58
08/15/2022	DFT0000374	BATTERYGUY	10-330-6150		18.65
				<b>Vendor 01890 - Wells Fargo VISA Total:</b>	<b>9,769.09</b>

Board Check Register

Payment Dates: 8/1/2022 - 8/31/2022

Payment Date	Payment Number	Description (Payable)	Account Number	Project Account Key	Amount
<b>Vendor: 01900 - Western Nevada Supply Company</b>					
08/03/2022	10197	Parts for Well #32	22-000-1301	21W03CM	6,868.02
08/10/2022	10203	Sewer Saddle	10-000-1200		289.65
08/25/2022	10213	Meter Pit	10-000-1200		661.40
08/25/2022	10213	3/4" Meter Pits	10-000-1200		8,598.22
08/25/2022	10213	Adapters	10-000-1200		648.06
<b>Vendor 01900 - Western Nevada Supply Company Total:</b>					<b>17,065.35</b>
<b>Vendor: 01904 - Wienhoff Drug Testing</b>					
08/03/2022	2848	Pre-Employment Drug Testing	10-110-6100		80.00
08/10/2022	2879	Pre-Employment Drug Screening	10-110-6100		240.00
<b>Vendor 01904 - Wienhoff Drug Testing Total:</b>					<b>320.00</b>
<b>Grand Total:</b>					<b>934,364.46</b>

## Report Summary

## Fund Summary

Fund	Payment Amount
10 - Administration	295,845.01
20 - Water Operations	147,209.65
21 - Admin Capital Replacement	972.50
22 - Water Capital Replacement	354,437.79
23 - Wastewater Capital Replacement	4,513.92
30 - Wastewater Operations	127,119.31
96 - New Enterprise	4,266.28
<b>Grand Total:</b>	<b>934,364.46</b>

## Account Summary

Account Number	Account Name	Payment Amount
10-000-1200	Inventory - Warehouse	10,492.15
10-000-1210	Inventory - Fuel Stock	45,156.64
10-000-2150	Ee Insurance Benefits Pay...	34,258.33
10-000-2151	Health Saving Acct. Payab...	607.90
10-000-2160	Pension Contribution Pay...	34,488.37
10-000-2161	Ee Deferred Comp Contri...	14,610.84
10-000-2170	Employee Deductions - O...	502.00
10-000-2200	Payroll Taxes - Federal	25,054.46
10-000-2210	Payroll Taxes - State	10,004.86
10-000-6020	Employee Benefits - Grou...	2,625.34
10-000-6100	Outside Services	2,952.91
10-000-6123	Employee Engagement	265.23
10-000-6130	Insurance	6,095.25
10-000-6150	M & R - Buildings	2,861.49
10-000-6155	M & R - Vehicles	1,020.05
10-000-6180	Operating Supplies	3,072.96
10-000-6185	Postage/Freight	468.12
10-000-6205	Permits & Licensing	7.50
10-000-6210	Telephone	950.20
10-000-6215	Training & Meetings	194.65
10-100-6105	Software Licenses/Agree...	29.98
10-100-6120	Operating Tools/Equipme...	598.00
10-100-6123	Employee Engagement	1,268.12
10-100-6140	Legal Services	4,152.45
10-100-6150	M & R - Buildings	7,218.35
10-100-6180	Operating Supplies	15.06
10-100-6185	Postage/Freight	30.46
10-100-6190	Advertising Publications &...	4,998.00
10-100-6210	Telephone	150.51
10-100-6215	Training & Meetings	142.26
10-100-6237	Water Conservation	21,919.78
10-110-6100	Outside Services	2,426.88
10-110-6140	Legal Services	595.00
10-110-6180	Operating Supplies	10.00
10-110-6185	Postage/Freight	26.95
10-110-6200	Safety	18.23
10-120-6100	Outside Services	3,885.54
10-120-6105	Software Licenses/Agree...	14.99
10-120-6160	Memberships/Certificatio...	95.00
10-120-6180	Operating Supplies	93.15
10-130-6105	Software Licenses/Agree...	16,221.14
10-130-6120	Operating Tools/Equipme...	430.24
10-130-6181	Computer Systems/Equi...	110.00
10-130-6210	Telephone	125.86
10-130-6215	Training & Meetings	195.00
10-130-6220	Travel Expenses	202.95

## Account Summary

Account Number	Account Name	Payment Amount
10-200-6125	Gasoline	97.56
10-200-6180	Operating Supplies	14.33
10-200-6210	Telephone	35.00
10-210-6105	Software Licenses/Agree...	12.99
10-210-6111	Outside Lab Services	52.92
10-210-6180	Operating Supplies	11.09
10-210-6185	Postage/Freight	348.56
10-300-6210	Telephone	71.50
10-310-6120	Operating Tools/Equipme...	1,801.23
10-310-6124	Employee PPE/Uniform	296.26
10-310-6155	M & R - Vehicles	6,713.55
10-310-6160	Memberships/Certificatio...	135.00
10-310-6185	Postage/Freight	188.17
10-310-6210	Telephone	74.33
10-310-6220	Travel Expenses	289.36
10-320-6100	Outside Services	188.00
10-320-6120	Operating Tools/Equipme...	13.57
10-320-6155	M & R - Vehicles	3,911.36
10-320-6210	Telephone	212.17
10-330-6105	Software Licenses/Agree...	14.99
10-330-6120	Operating Tools/Equipme...	551.45
10-330-6124	Employee PPE/Uniform	212.27
10-330-6150	M & R - Buildings	498.82
10-330-6160	Memberships/Certificatio...	65.00
10-330-6180	Operating Supplies	788.85
10-330-6210	Telephone	49.73
10-400-6105	Software Licenses/Agree...	18,120.00
10-400-6120	Operating Tools/Equipme...	75.61
10-400-6124	Employee PPE/Uniform	8.25
10-400-6192	Books & Subscriptions	223.66
10-400-6210	Telephone	106.28
20-000-2150	Ee Insurance Benefits Pay...	22,822.56
20-000-2160	Pension Contribution Pay...	32,799.81
20-000-2161	Ee Deferred Comp Contri...	15,717.94
20-000-2170	Employee Deductions - O...	419.05
20-000-2200	Payroll Taxes - Federal	21,706.85
20-000-2210	Payroll Taxes - State	7,873.65
20-210-6111	Outside Lab Services	2,921.63
20-220-6105	Software Licenses/Agree...	14.99
20-220-6110	Professional Services	13,017.00
20-220-6145	M & R - Line Repair/Equi...	28.11
20-220-6210	Telephone	26.42
20-230-6145	M & R - Line Repair/Equi...	544.69
20-230-6179	Operating Chemicals	8,930.32
20-230-6180	Operating Supplies	15.49
20-230-6210	Telephone	26.42
20-310-6145	M & R - Line Repair/Equi...	149.40
20-310-6160	Memberships/Certificatio...	65.00
20-320-6100	Outside Services	75.00
20-320-6120	Operating Tools/Equipme...	69.62
20-320-6145	M & R - Line Repair/Equi...	19,469.97
20-320-6150	M & R - Buildings	0.00
20-320-6185	Postage/Freight	59.41
20-330-6150	M & R - Buildings	456.32
21-000-1301	Construction in Progress	972.50
22-000-1301	Construction in Progress	347,036.42
22-340-6155	M & R - Vehicles	7,401.37
23-000-1301	Construction in Progress	4,513.92

**Account Summary**

<b>Account Number</b>	<b>Account Name</b>	<b>Payment Amount</b>
30-000-2150	Ee Insurance Benefits Pay...	24,244.06
30-000-2160	Pension Contribution Pay...	32,942.41
30-000-2161	Ee Deferred Comp Contri...	16,162.76
30-000-2170	Employee Deductions - O...	418.85
30-000-2200	Payroll Taxes - Federal	20,885.42
30-000-2210	Payroll Taxes - State	7,818.80
30-200-6205	Permits & Licensing	4,250.00
30-210-6111	Outside Lab Services	4,908.66
30-210-6180	Operating Supplies	1,189.88
30-240-6100	Outside Services	9,982.98
30-240-6105	Software Licenses/Agree...	207.86
30-240-6145	M & R - Line Repair/Equi...	3,026.50
30-240-6150	M & R - Buildings	1.85
30-240-6160	Memberships/Certificatio...	110.00
30-240-6180	Operating Supplies	862.40
30-240-6210	Telephone	28.70
30-330-6150	M & R - Buildings	78.18
96-000-6115	Employee Housing Expen...	4,266.28
	<b>Grand Total:</b>	<b>934,364.46</b>

**Project Account Summary**

<b>Project Account Key</b>	<b>Payment Amount</b>
**None**	581,841.62
21A01MS	972.50
21W03CE	15,050.52
21W03CM	7,292.58
22W01CE	11,113.00
22W01CL	5,546.24
22W01CM	11,007.59
22W01CS	3,750.68
22W02CM	223.54
22W06CS	197,340.36
22W07CS	18,778.78
22WW01CE	629.22
22WW01CL	4,215.16
22WW01CS	214.76
22WW02CM	76,303.91
22WW04CM	84.00
	<b>Grand Total:</b>
	<b>934,364.46</b>

<u>Merchant Name</u>	<u>Fund GL Acct</u>	<u>Cardholder</u>	<u>Amount</u>	<u>Description</u>
53 RESTAURANT	10-100-6123	M. BUSBY	76.55	Engineering Lunch
<b>53 RESTAURANT Total</b>			<b>76.55</b>	
ACE HARDWARE	30-240-6180	T. NELSON	10.76	1/2 inch push to connect valve
ACE HARDWARE	10-000-6150	A. CAMPBELL	183.28	Mulch- gardeners
<b>ACE HARDWARE Total</b>			<b>194.04</b>	
ADOBE	10-120-6105	M. BRETZ	14.99	Adobe
ADOBE	20-220-6105	R. CONBOY	14.99	Adobe
ADOBE	10-210-6105	R. MEDHURST	12.99	Adobe cloud subscription
ADOBE	30-240-6105	T. NELSON	179.88	Annual Adobe Subscription
ADOBE	10-330-6105	R. MOTLEY	14.99	desktop subscription
ADOBE	10-100-6105	S. HAKE	14.99	Document Editing Software - LB
ADOBE	30-240-6105	T. NELSON	14.99	Monthly Adobe Subscription
ADOBE	10-100-6105	S. HAKE	14.99	Monthly Document Editing SH
ADOBE	30-240-6105	S. SORNOSO	12.99	monthly Subscription
<b>ADOBE Total</b>			<b>295.80</b>	
AMAZON	10-000-6180	M. VENDORS	178.33	Dish/Hand Soap
AMAZON	10-000-6180	M. VENDORS	112.69	Face Masks, Hand Sanitizer
AMAZON	10-100-6120	C. BUNDESEN	32.31	office computer mouse
AMAZON	10-100-6120	C. BUNDESEN	565.69	office desk
AMAZON	10-000-1200	M. VENDORS	137.87	Tinted Safety Glasses
<b>AMAZON Total</b>			<b>1,026.89</b>	
AMAZON PRIME	10-000-6185	M. VENDORS	16.15	Amazon Prime
<b>AMAZON PRIME Total</b>			<b>16.15</b>	
APPLE.COM	10-100-6210	M. BUSBY	0.99	Cell Phone Storage
<b>APPLE.COM Total</b>			<b>0.99</b>	
ARKANSAS FLAG	10-330-6150	R. MOTLEY	146.52	flags for buildings
ARKANSAS FLAG	10-330-6150	R. MOTLEY	185.07	flags for buildings
<b>ARKANSAS FLAG Total</b>			<b>331.59</b>	
ATT	10-200-6210	M. VENDORS	35.00	iPad Data Plan - Clay
<b>ATT Total</b>			<b>35.00</b>	
BATTERY MART	10-330-6150	A. CAMPBELL	148.58	Batteries
<b>BATTERY MART Total</b>			<b>148.58</b>	
BATTERYGUY	10-330-6150	A. CAMPBELL	18.65	Batteries
<b>BATTERYGUY Total</b>			<b>18.65</b>	
BOOTBARN	10-310-6124	R. GONZALEZ	53.86	Clothes for Jessy
BOOTBARN	10-310-6124	R. GONZALEZ	59.25	Clothes for Jessy
BOOTBARN	10-310-6124	R. GONZALEZ	86.19	Clothes for Jessy
<b>BOOTBARN Total</b>			<b>199.30</b>	
BURGERS	10-100-6215	M. BUSBY	59.20	Board Member Meeting
<b>BURGERS Total</b>			<b>59.20</b>	
BUSINESS ESSENTIALS	10-110-6180	M. REEVES	10.00	Labor - Book Cutting
BUSINESS ESSENTIALS	20-320-6185	J. BURKHART	59.41	Shipping
<b>BUSINESS ESSENTIALS Total</b>			<b>69.41</b>	
CA TOXIC FEE	10-000-6205	M. REEVES	7.50	Hazardous Waste Manifest Fee
<b>CA TOXIC FEE Total</b>			<b>7.50</b>	
CARHARTT	10-310-6124	C. MONROE	96.96	Carhartt vest
<b>CARHARTT Total</b>			<b>96.96</b>	
CHEVRON	10-200-6125	C. MURRAY	27.52	fuel for vehicle 88



CHEVRON	22-330-6220	H. LEWIS	50.00	fuel to pick up bobcat
CHEVRON	22-330-6220	H. LEWIS	78.41	fuel to pick up bobcat
<b>CHEVRON Total</b>			<b>155.93</b>	
CMTA	10-120-6160	J. BEATTY	95.00	CMTA annual membership
<b>CMTA Total</b>			<b>95.00</b>	
COSMO HOTEL	10-130-6220	J. BURKHART	202.95	Hotel Deposit
<b>COSMO HOTEL Total</b>			<b>202.95</b>	
CREATIVE IMAGE	10-330-6124	H. LEWIS	212.27	new work shirts and jacket
<b>CREATIVE IMAGE Total</b>			<b>212.27</b>	
DIRECTV	10-000-6123	M. VENDORS	128.99	Satellite Service
<b>DIRECTV Total</b>			<b>128.99</b>	
DIY	10-100-6180	M. BUSBY	15.06	Shoe Goo
<b>DIY Total</b>			<b>15.06</b>	
FAMILY HEALTH CARE	10-110-6100	C. WEIBERT	120.00	Pre-Employment Physical
<b>FAMILY HEALTH CARE Total</b>			<b>120.00</b>	
FD CA DMV 585	22-340-6155	R. MOTLEY	23.53	new tag plates for trailer #36
<b>FD CA DMV 585 Total</b>			<b>23.53</b>	
GIOVANNIS	10-100-6215	M. BUSBY	33.20	Local Agency Meeting
<b>GIOVANNIS Total</b>			<b>33.20</b>	
GLOBALTEST	10-330-6120	R. MOTLEY	406.31	new meters for testing
<b>GLOBALTEST Total</b>			<b>406.31</b>	
GRAND SIERRA	10-310-6220	C. MONROE	47.14	hotel for D3 Exam
<b>GRAND SIERRA Total</b>			<b>47.14</b>	
HING S DONUTS	10-100-6123	C. MURRAY	30.68	donuts for July staff meeting
<b>HING S DONUTS Total</b>			<b>30.68</b>	
IAPMO	10-400-6192	K. ROBERTS	223.66	CA Plumbing Code Book
<b>IAPMO Total</b>			<b>223.66</b>	
KEEN INC	10-400-6124	D. CARLSON	150.89	New boots for Paige
KEEN INC	10-400-6124	D. CARLSON	(142.64)	Returned boots for Paige
<b>KEEN INC Total</b>			<b>8.25</b>	
LATIN MARKET	10-100-6123	S. HAKE	600.00	July Staff Picnic
<b>LATIN MARKET Total</b>			<b>600.00</b>	
LOONEY BEAN	10-330-6180	R. MOTLEY	27.50	coffee for lab building staff
<b>LOONEY BEAN Total</b>			<b>27.50</b>	
MAVERIK	22-330-6220	H. LEWIS	113.81	fuel to return bobcat
<b>MAVERIK Total</b>			<b>113.81</b>	
NEPTUNE	10-130-6215	J. BURKHART	195.00	Neptune Registration
<b>NEPTUNE Total</b>			<b>195.00</b>	
RITE AID	10-210-6180	R. MEDHURST	11.09	Garbage bags
<b>RITE AID Total</b>			<b>11.09</b>	
ROBERTOS	10-100-6123	M. BUSBY	37.99	Engineering Lunch
<b>ROBERTOS Total</b>			<b>37.99</b>	
SAFELITE	10-000-6155	A. CAMPBELL	1,015.05	Pool Van windshield replacement
<b>SAFELITE Total</b>			<b>1,015.05</b>	
SEARS	96-000-6115	M. VENDORS	59.43	Refrigerator Door Shelp - Labri 10
<b>SEARS Total</b>			<b>59.43</b>	
SPEEDWAY	10-200-6125	C. MURRAY	70.04	fuel and carwash for vehicle 88
<b>SPEEDWAY Total</b>			<b>70.04</b>	
STAPLES	10-000-6180	S. HAKE	20.78	Office Supplies

STAPLES	10-000-6180	S. HAKE	10.55	Office Supplies
STAPLES	10-000-6180	S. HAKE	73.79	Office Supplies
STAPLES	10-000-6180	S. HAKE	39.99	Office Supplies
STAPLES	10-000-6180	S. HAKE	707.89	Office Supplies
STAPLES	10-000-6180	S. HAKE	365.24	Office Supplies
STAPLES	10-000-6180	S. HAKE	81.12	Office Supplies
STAPLES	10-000-6180	S. HAKE	74.65	Office Supplies
<b>STAPLES Total</b>			<b>1,374.01</b>	
STARBUCKS	10-100-6123	S. HAKE	40.00	Meeting Snacks
<b>STARBUCKS Total</b>			<b>40.00</b>	
STARLINK	10-130-6181	M. VENDORS	110.00	Starlink Subscription
<b>STARLINK Total</b>			<b>110.00</b>	
TOCKIFY	10-130-6105	J. BURKHART	8.08	Tockify
TOCKIFY	10-130-6105	J. MULBAY	8.08	Tockify Internet Calendar
<b>TOCKIFY Total</b>			<b>16.16</b>	
UPS	10-000-6185	M. VENDORS	19.50	Service Fee
UPS	10-000-6185	M. VENDORS	19.50	Service Fee
UPS	10-000-6185	M. VENDORS	19.50	Service Fee
UPS	10-000-6185	M. VENDORS	36.00	Service Fee
UPS	10-210-6185	M. VENDORS	51.00	Shipping Charge
UPS	10-210-6185	M. VENDORS	66.64	Shipping Charge
UPS	10-210-6185	M. VENDORS	88.78	Shipping Charge
UPS	10-210-6185	M. VENDORS	142.14	Shipping Charge
UPS	10-310-6185	M. VENDORS	188.17	Shipping Charge
<b>UPS Total</b>			<b>631.23</b>	
USA BLUE BOOK	30-240-6180	S. SORNOSO	289.74	CL2 DpD, CL2 analyzers tip caps
<b>USA BLUE BOOK Total</b>			<b>289.74</b>	
USPS	10-100-6185	L. BLOCK	7.85	Certified Mail
USPS	10-100-6185	L. BLOCK	14.76	Certified mail
USPS	10-000-6185	M. VENDORS	31.40	Certified Mail
USPS	10-100-6185	A. CAMPBELL	7.85	Certified- violation letter
USPS	10-110-6185	M. REEVES	26.95	Express Mail to New Hire
USPS	10-000-6185	S. HAKE	149.15	Mailing of Certified Letters
<b>USPS Total</b>			<b>237.96</b>	
VONS	10-120-6180	A. CAMPBELL	93.15	Accidental personal purchase
VONS	10-100-6123	S. HAKE	82.08	July Picnic
VONS	10-100-6123	L. BLOCK	60.59	July Staff Meeting
VONS	10-000-6180	L. BLOCK	10.90	Kitchen Supplies
VONS	10-100-6123	S. HAKE	40.23	Meeting Snacks
<b>VONS Total</b>			<b>286.95</b>	
WARMING HUT	10-100-6215	M. BUSBY	49.86	Board Member Meeting
<b>WARMING HUT Total</b>			<b>49.86</b>	
ZOOM	10-000-6215	S. HAKE	41.00	Cloud Recording for Virtual Meetings
ZOOM	10-000-6215	J. MULBAY	153.65	MCWD Zoom Accounts
<b>ZOOM Total</b>			<b>194.65</b>	
ZORO TOOLS	10-330-6180	R. MOTLEY	129.04	grinding/ cutting wheels for shop
<b>ZORO TOOLS Total</b>			<b>129.04</b>	
<b>Grand Total</b>			<b>9,769.09</b>	

# MINUTES

Thursday, August 18, 2022  
Mammoth Community Water District  
Regular Board Meeting

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*The Board of Directors convened in session at the hour of 5:32 p.m. There was no recess taken and the meeting was adjourned at 8:02 p.m.*

Prepared by:

Stephanie Hake  
Executive Assistant

ATTEST:

Mark Busby  
Board Secretary

**THE REGULAR MEETING** of the Board of Directors of the Mammoth Community Water District held on Thursday, August 18, 2022 at 5:32 p.m.

**ROLL CALL**

**Board Present**

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

**Board Absent**

None

**Staff Present**

General Manager: Mark Busby  
District Engineer: Garrett Higerd  
Finance Manager: Jeff Beatty  
Information Services Manager: Justin Mulbay  
Human Resources Manager: Chris Weibert  
Plant Maintenance Supervisor: Rob Motley  
Senior Administrative Analyst: Betty Hylton  
Executive Assistant: Stephanie Hake  
District Counsel: Joshua Horowitz (*via Zoom*)

**Guests Present**

Jennifer Burrows – Mono County	Lorinda Beatty
Emily Janoff – Mono County	Gordon Madison
Tyler Nelson – MCWD	Matthew Filson
Cecil Bundesen – MCWD	Gaylon Teslaa
	Mr. Guthrie

**PUBLIC HEARING**

*President Smith opened the public hearing at 5:33 p.m. to receive comments concerning the filing of reports on delinquent water and sewer charges as of May 31, 2022.*

*No one addressed the Board and President Smith closed the public hearing at 5:34 p.m.*

**PUBLIC FORUM**

*President Smith opened the public forum at 5:34 p.m.*

Betty Hylton of MCWD's Regulatory Support Services (RSSD) addressed the Board to introduce the new staff member in her division, Cecil Bundesen. On behalf of the Board, President Smith welcomed Mr. Bundesen.

No one else addressed the Board and President Smith closed the public forum at 5:35 p.m.

### **CONSENT AGENDA A**

**A-1 Approve the June 2022 Check Disbursements (InCode #'s 2596 – 2726)**

**A-2 Approve the July 2022 Check Disbursements (InCode #'s 2727 – 2825)**

**A-3 Approve the Minutes from the Regular Board Meeting held June 16, 2022**

Director Cage said he would abstain from approving A-3, the minutes from the June 16 regular board meeting.

Director Creasy made a motion.

#### **BOARD ACTION – To approve Consent Agenda A, items A-1 and A-2**

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

#### **BOARD ACTION – To approve Consent Agenda A, item A-3**

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

### **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**

Director Cage made a motion.

#### **BOARD ACTION – To approve Consent Agenda B**

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

{00283309.1}

**CURRENT BUSINESS**

**C-1 Discuss and Consider Adopting Resolution No. 08-18-22-13 Confirming Collection and Requesting Inclusion of Delinquent Rates, Charges and Penalties for Water and Sewer Service on the Mono County Tax Roll for the Forthcoming Fiscal Year in the Same Manner as the District's General Taxes**

*Jeff Beatty confirmed that there were no changes to the list of delinquent accounts since the board packet had been distributed on August 12. There was no discussion and Director Domaille made a motion.*

**BOARD ACTION – To adopt Resolution No. 08-18-22-13 confirming collection and requesting inclusion of delinquent rates, charges and penalties for Water and Sewer Service on the Mono County Tax Roll for the forthcoming fiscal year in the same manner as the District's general taxes**

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

**C-2 Discuss and Provide Direction to Staff Regarding a Request by Mono County Department of Public Health to Enter into a Memorandum of Understanding with the District for Wastewater Sampling and Analysis for Detecting COVID Virus and Other Communicable Diseases**

*Mark Busby provided the Board with a brief introduction for the item then turned the presentation over to Mono County staff member Jennifer Burrows. Ms. Burrows provided an overview of how wastewater surveillance is being used to monitor for communicable diseases.*

*Emily Janoff of Mono County Public Health then provided a PowerPoint presentation describing the type of information that wastewater sampling and analysis might provide to Mono County Health officials.*

*Following the presentation from Mono County staff, four members of the public addressed the Board expressing their thoughts about wastewater surveillance.*

*After the presentation from Mono County and comments from the public, board members asked several questions of Ms. Burrows and Ms. Janoff.*

*Director Creasy then made a motion in favor of entering into a Memorandum of Understanding with Mono County. No one seconded the motion, therefore the motion failed.*

**BOARD ACTION – None, the motion failed.**

**C-3 Consider Offer Under First Right of Refusal for the Sale of Employee Home Purchased Under Employee Home Purchase Assistance Program and Provide Direction to General Manager for Responding to Offer Subject Property: 1751 Old Mammoth Road, #2, Mammoth Lakes**

*Jeff Beatty said that, under the Employee Home Purchase Assistance Policy (EHPAP), when a participant in the program wants to sell their property, a first right of refusal is required to be offered to MCWD. Mr. Beatty described the financial details of the proposed sale and noted that there might be other employees interested in purchasing the property with the assistance of the EHPAP.*

*Board members asked a few clarifying questions about options for keeping the property in the EHPAP program preferably for purchase by another employee. Attorney Horowitz pointed out that because this program is a Board policy, the language can be modified to accommodate the situation. Alternatively, he suggested that if the current property owner were willing to extend first right of refusal pending negotiations with another employee, this could be simply documented by an email between the General Manager and the employee.*

*The Board directed staff to exercise the first right of refusal unless another employee was interested in purchasing the property.*

**BOARD ACTION – None, direction only**

**C-4 Discuss and Consider Adopting a Revised MCWD Statement of Investment Policy**

*Jeff Beatty described the District’s obligation to make a large payment due in 40 to 50 years under the settlement agreement with LADWP. He said that California law allows the Board to authorize investments in securities with maturities longer than 5 years to increase the rate of return on funds set aside for particular purposes. The LADWP settlement fund could be invested in securities with maturities of up to 10 years to earn a better rate of return.*

*Mr. Beatty said the proposed investment strategy is to make a one-time fund transfer to increase the LADWP fund from the current balance of \$500,000 to \$1,000,000 in order to better diversify this fund’s investment portfolio and therefore maximize potential interest income. He added that if the Board were to adopt the revised policy, there would be a three-month waiting period before the change can take place.*

*Director Cage noted that the Investment committee discussed this proposal and said the change in policy made good sense.*

*There was no further discussion and Director Creasy made a motion.*

**BOARD ACTION – To adopt the revised Statement of Investment Policy**

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

**C-5 Discuss and Consider Adopting Resolution No. 08-18-22-14 Amending the MCWD Conflict of Interest Code**

*Stephanie Hake said that per the Political Reform Act staff and legal counsel had conducted the required biennial review of the District’s Conflict of Interest Code (code). Ms. Hake said that the recommended changes to the code were to add a designated position to the list of staff positions required to disclose financial interests and to change the disclosure category for an existing position. Ms. Hake added that following MCWD Board adoption of the amended code, it would be forwarded to the Mono County Board of Supervisors, the District’s code reviewing body, for final approval. The amended code would become effective once approved by the Board of Supervisors.*

{00283309.1}

*There were no questions and Director Domaille made a motion.*

**BOARD ACTION – To adopt Resolution No. 08-18-22-14 amending the MCWD Conflict of Interest Code**

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

**C-6 Quarterly Water Supply Update**

*In Clay Murray's absence, Betty Hylton provided the Board with a brief review of the update; noting that staff are not recommending a change to the current water conservation level. Board members asked a couple of questions.*

*There was no further discussion.*

**BOARD ACTION – None, information only**

**C-7 Discuss and Possibly Approve a Lease Extension with the USGS for Use of Office and Equipment Space**

*Mark Busby provided the Board with a brief history of how the USGS has leased a small office space at MCWD for many years. He described that the proposed lease extension is for two years giving the two parties time to work out the details of the more permanent, 20-year lease.*

*There was no discussion. Director Domaille made a motion.*

**BOARD ACTION – To approve a two-year lease extension with the USGS for use of office and equipment space**

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

**C-8 Discuss and Provide Direction to Staff Regarding Contracting with a Financial Auditing Firm for the Next Three to Five Year Period**

*Jeff Beatty said that the contract with the current audit firm will end when this year's audit is complete. He described the options available to the Board for audit services over the next three to five years. Director Cage stated that the Finance Committee discussed the topic and noted that the committee and Board have been satisfied with the services of Teaman, Ramirez & Smith (TRS) for several years. The committee feels that there is value in the familiarity the audit firm has with the District's operations and staff and to change firms would unnecessarily burden staff for little gain.*



Following a brief discussion, the Board directed staff to negotiate a contract with TRS for the next three to five fiscal years.

**BOARD ACTION – None, direction only**

**COMMITTEE MEETINGS HELD DURING THE MONTH**

Mono County LAFCO – June 13, 2022

Tom Cage

Money Purchase Pension Planning Committee – August 16, 2022

Tom Cage

Technical Services Committee – August 17, 2022

Dennis Domaille

Gary Thompson

Investment Committee – August 17, 2022

Tom Cage

Robert Creasy

Finance Committee – August 17, 2022

Tom Cage

Robert Creasy

Employee Housing Committee – August 18, 2022

Tom Cage

Robert Creasy

Mono County LAFCO:

Director Cage reported that when the commission met in June, he, Tom Cage, was voted in as the Commission Chair and that Paul McFarland of Lee Vining Volunteer Fire Department is the newly elected member. He said that Mono County staff is in the process of rewriting the Mono County LAFCO handbook and the commission reviewed the progress. He also reported that the issue with the Snowcreek property tax allocation to MCWD is still being worked on by Mono County staff. Garrett Higerd briefly elaborated on the progress with the tax allocation topic.

~

Pension Committee:

Director Cage reported that staff are frequently encouraged to meet regularly with the advisors. He added that with the increasing interest rates and volatile stock market, the message is being conveyed to staff that it is currently a good time to put more money into one's retirement plan.

~

Technical Services Committee:

Director Domaille reported that most topics discussed at the committee meeting were routine. He complimented the Water Operations division for doing an excellent job of managing and maximizing the use of surface water during the past two months. Director Thompson noted that there was a brief presentation from the District's security committee. Mark Busby added that the Wastewater Operations staff are on track for another record-breaking year with recycled water production.

~

Investment Committee:

Director Cage reported that the committee is exploring the possibility of using longer-term investments for some funds that aren't anticipated to be used for a few years. He also said that some of the interest rates currently being realized in the portfolio are better than expected.

~

Finance Committee:

Director Cage said there was nothing more to report than what had already been talked about earlier in this meeting.

~

Employee Housing Committee:

Director Creasy reported that the committee was updated on the offer of first right of refusal discussed under Current Business, Item C-3. He also said that the committee discussed a request from an employee wanting to take advantage of the shared-value option of the housing purchase assistance program.

Lastly, he reported that the committee was approached by staff with the idea of possibly purchasing a couple of "tiny homes" to set up on the District's existing recreational vehicle (RV) pads and use them as a short-term housing solution for new employees trying to settle into the area. He said that the committee directed staff to further investigate the viability of the idea and report back when more details were known.

**DIRECTOR COMMENTS, REQUESTS, AND REPORTS**

Director Creasy acknowledged his "lame-duckedness" to the Board that he didn't intend to miss the deadline to file a declaration of candidacy for the open MCWD director seat in the upcoming November election. He went on to congratulate Betty Hylton and Dennis Domaille on their anticipated appointment by the Mono County Board of Supervisors in-lieu of election for the two open seats.

**ATTORNEY REPORT**

Attorney Horowitz said there was nothing to report.

No recess was taken, and the Board went into closed session at 7:41 p.m.

**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**

*The Board adjourned out of closed session at 8:02 p.m.*

*There was nothing to report from closed session.*

*President Smith adjourned the meeting at 8:02 p.m.*

DRAFT

# MAMMOTH COMMUNITY WATER DISTRICT

## Operations Department Report

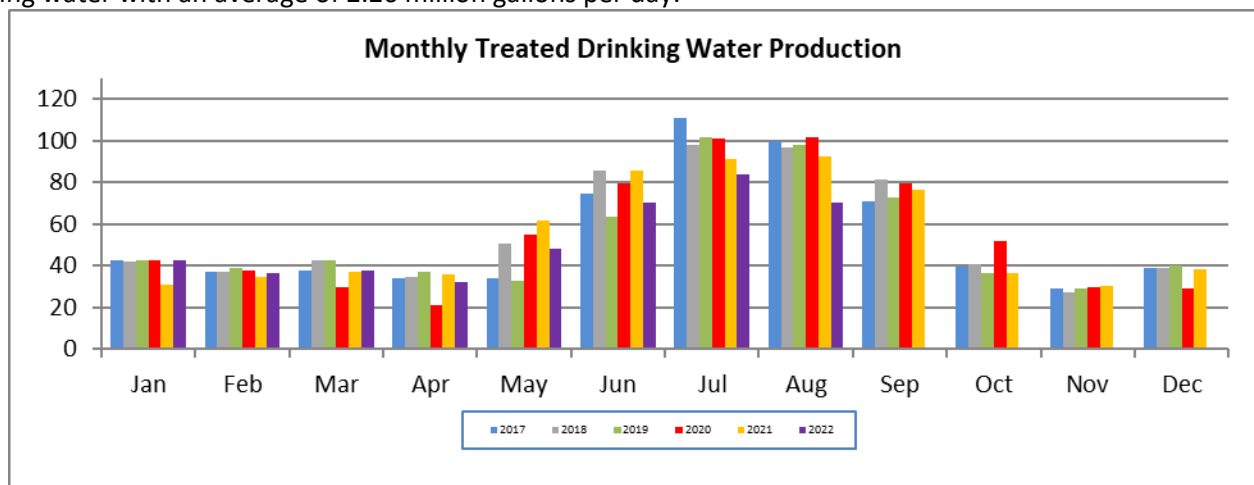
September 2022

<b>Report Summary</b>			
August Production Data (In Million Gallons)	2013	2021	2022
Treated Surface Water	17.8	16.9	<b>61.9</b>
Treated Groundwater	64.9	75.3	<b>8.2</b>
Untreated Groundwater	7.1	0.0	<b>0.0</b>
Reclaimed Wastewater	8.1	22.7	<b>14.4</b>
<b>Totals</b>	<b>97.9</b>	<b>114.8</b>	<b>84.5</b>
Non-Revenue Water	9.8	1.5	<b>6.1</b>
Treated Wastewater	40.3	41.9	<b>38.1</b>
Photovoltaic Power Produced (kWh)	233,068	195,450	<b>172,789</b>
Photovoltaic Solar Irradiance (kW/m <sup>2</sup> )	1,123	956	<b>881</b>

### Monthly - Water Treatment, Production & Supply Management

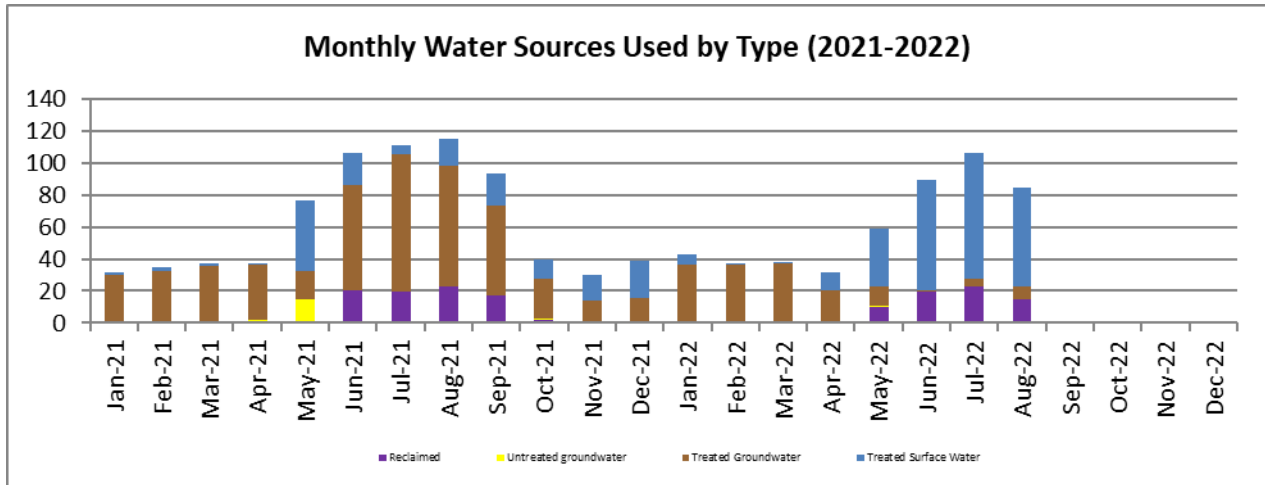
- Drinking Water Treatment**

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 70,119,000 gallons were treated for drinking water with an average of 2.26 million gallons per day.



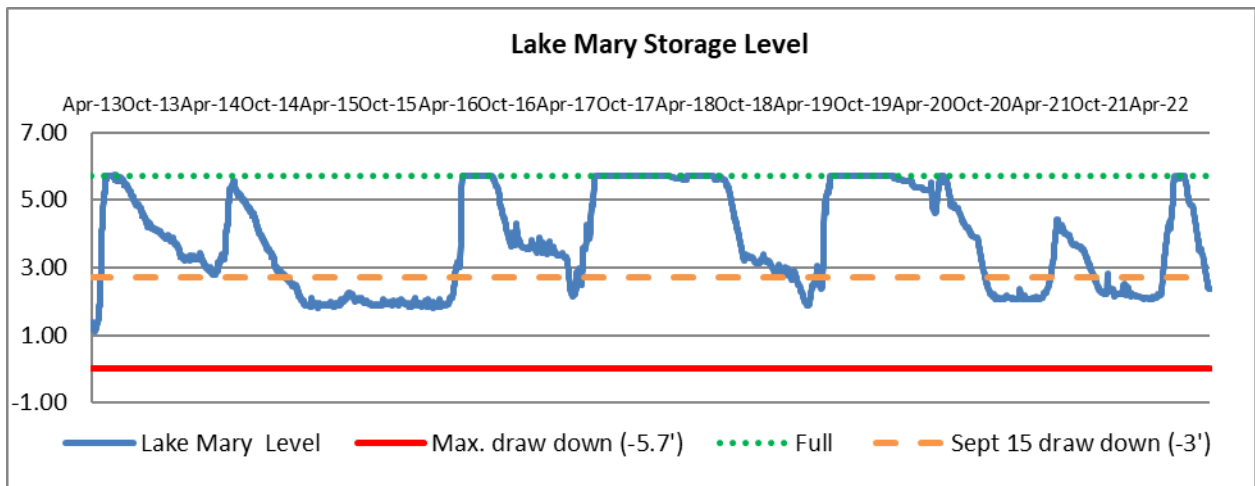
- Water Supply Production and Management**

Drinking water provided to the community was produced from the District’s surface water (88%) and groundwater (12%) treatment plants. Non-potable supplies to the golf courses totaled 14,384,000 gallons comprised of 100% recycled water. Total water supplied to the community was 84,503,100 gallons (or 2.73 million gallons per day) and was comprised of 73% surface water, 10% groundwater, and 17% recycled water.



• **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 3.8 cfs to 13.1 cfs with an average flow of 6.9 cfs. The average flow for August 2021 was 3.4 cfs. The flow requirement for September decreased to 5.5 cfs and current flows are below the requirement. The lake is currently 3.33' from full with a balance of 247 ac/ft. A total of 359 ac/ft were used from storage since June 21<sup>st</sup>. As planned, groundwater will be the primary source of water until stream flows increase above the requirement for a sustained period that allows for direct diversion.



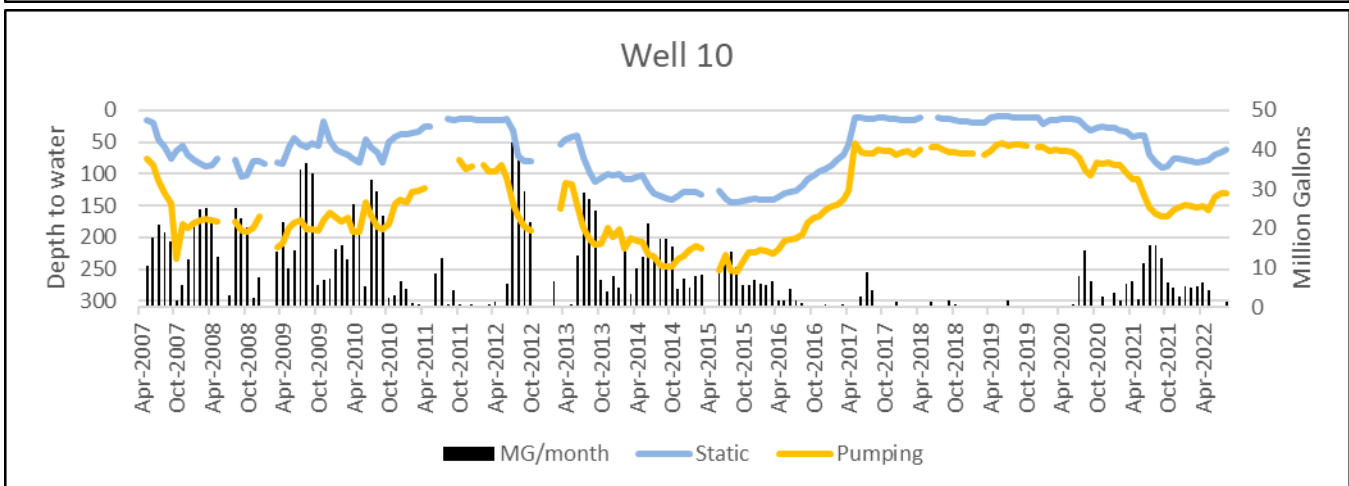
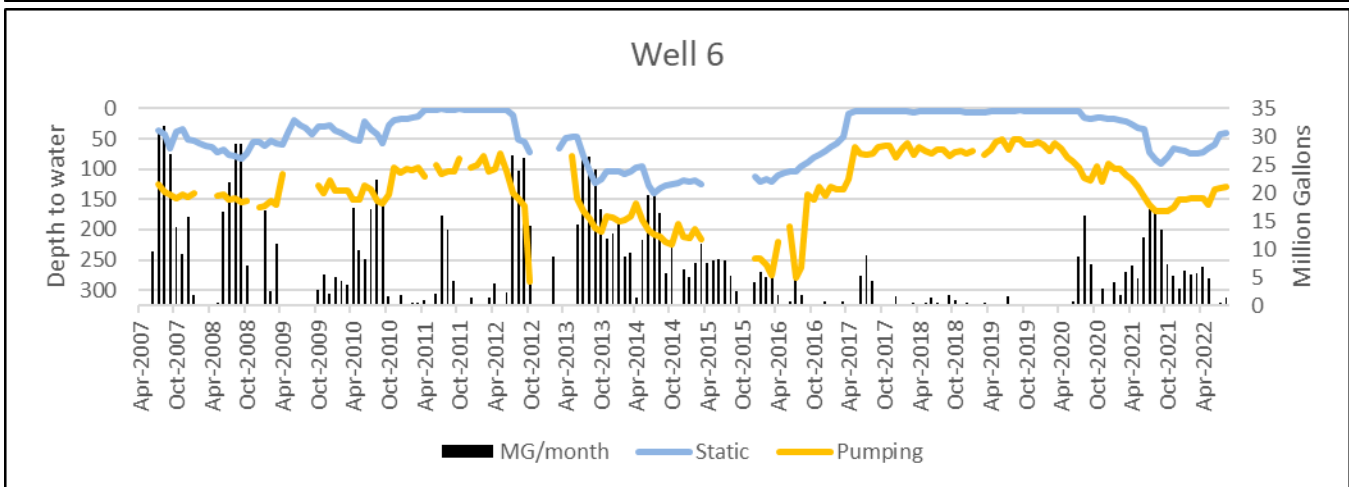
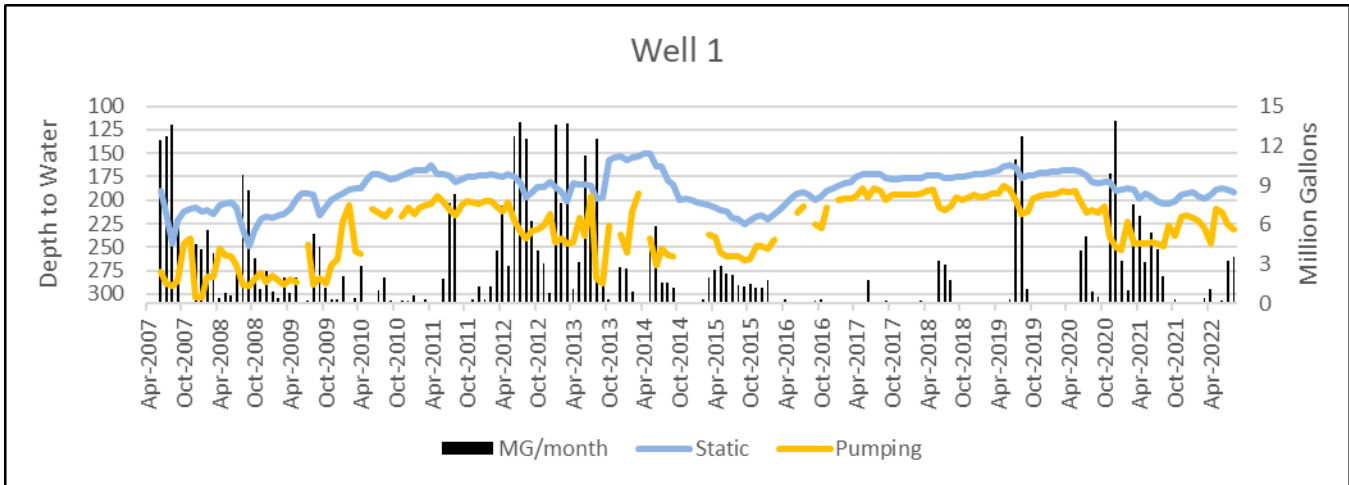
• **Groundwater**

Approximately 8,182,000 gallons or twelve percent (12%) of the drinking water produced was from the District’s groundwater sources during the month of August. Groundwater production Wells 1, 6, 10, 15, 17, 18, 20, and 25 are operating as expected and are available for service. The effect of the rehabilitation work on Wells 1 and 25 will likely be evaluated in the next few months as surface water supplies have diminished and groundwater has become the primary source of supply. Well 16 has been taken out of service due to low levels and will be re-evaluated after a period of non-use. All wells continue to be monitored daily and the currently available wells are adequate to meet current demand.

# MAMMOTH COMMUNITY WATER DISTRICT

## Operations Department Report

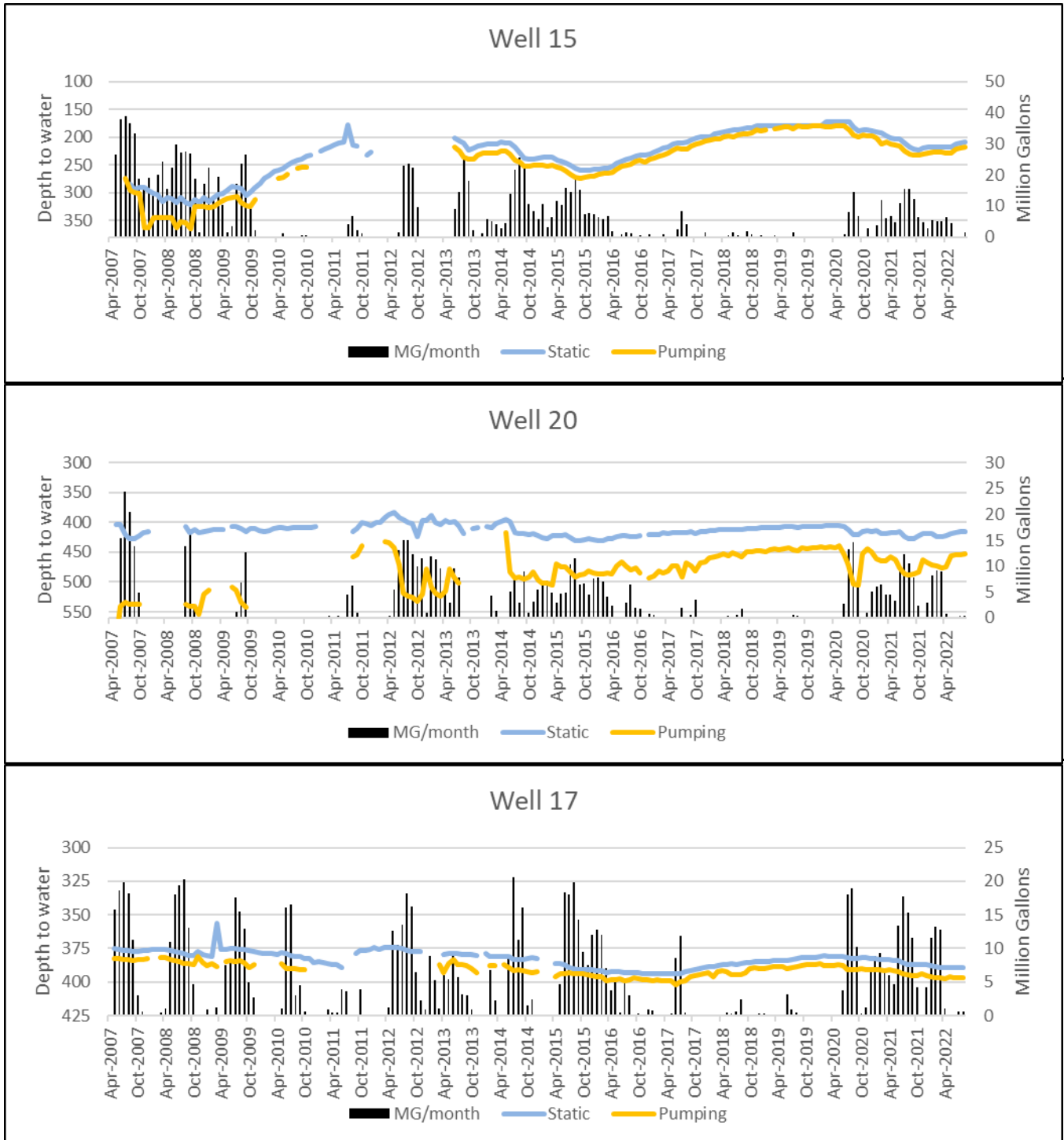
September 2022



# MAMMOTH COMMUNITY WATER DISTRICT

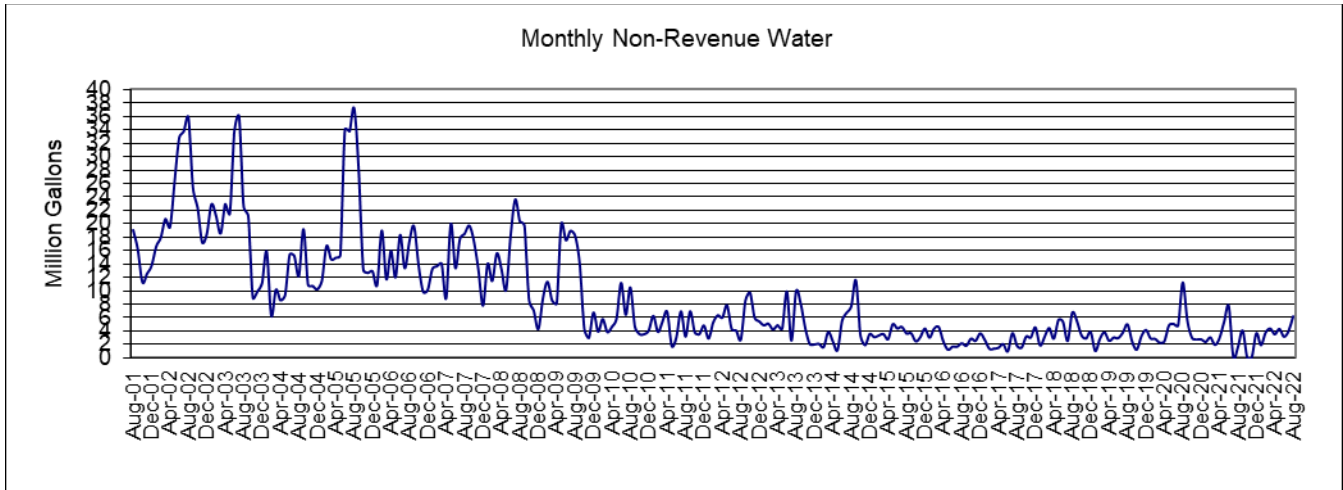
## Operations Department Report

September 2022



- **Water Audit Information**

The water audit for this billing period shows a total of nine percent (9%) or 6.117 million gallons of non-revenue water.



**Wastewater – Treatment & Flow**

- **Wastewater Treatment**

Treated wastewater discharged from the facility met all water quality standards for the month as established by the State Water Quality Control Board. Staff is currently working with the Lahontan Regional Water Quality Control Board on our revised waste discharge requirements (WDRs). The Lahontan staff has asked MCWD to produce a proposed scope of work for the study of Laurel Pond to determine beneficial uses. A draft scope of work has been prepared by Engineering staff and was submitted to Lahontan for review on April 14<sup>th</sup>.

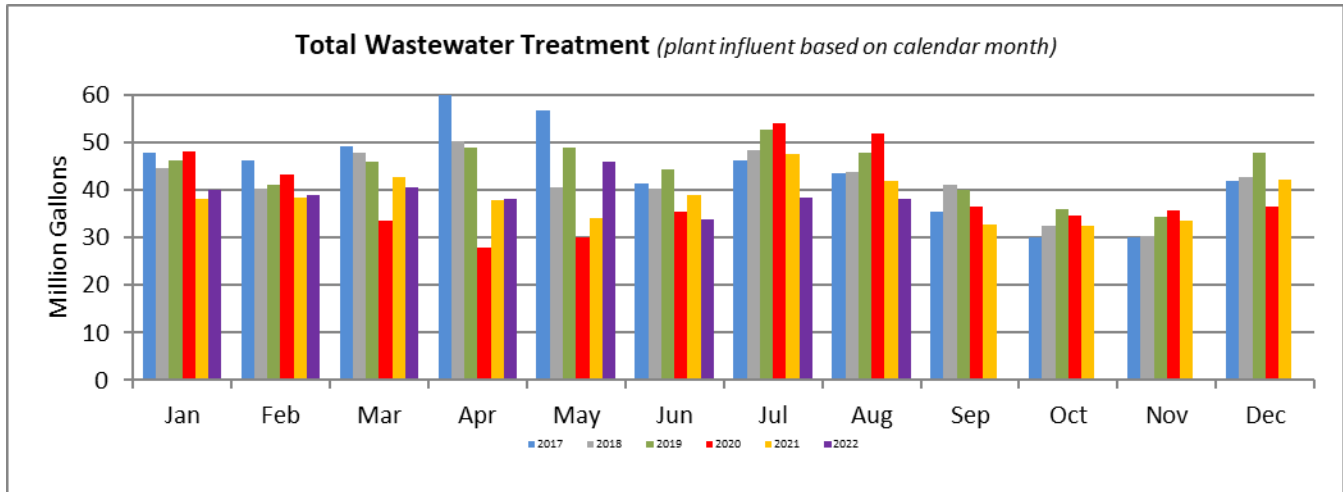
- **Wastewater Flows**

The total volume of wastewater treated during the month of August was 38,071,000 gallons. This results in an average of 1.23 million gallons per day of wastewater flow.

- **Recycled Water**

The total for golf course recycled water deliveries was 14,384,000 gallons (7,504,000 and 6,880,000 gallons to Snowcreek and Sierra Star respectively). The season total for golf course recycled water deliveries through August is 66,146,000 gallons and exceeds the same period in 2021 by 2,411,000 gallons or 4%.





- **Industrial Users**

Currently the Wastewater and Engineering staff are monitoring for potential industrial users and ensuring compliance with our requirements.

### Laboratory Management

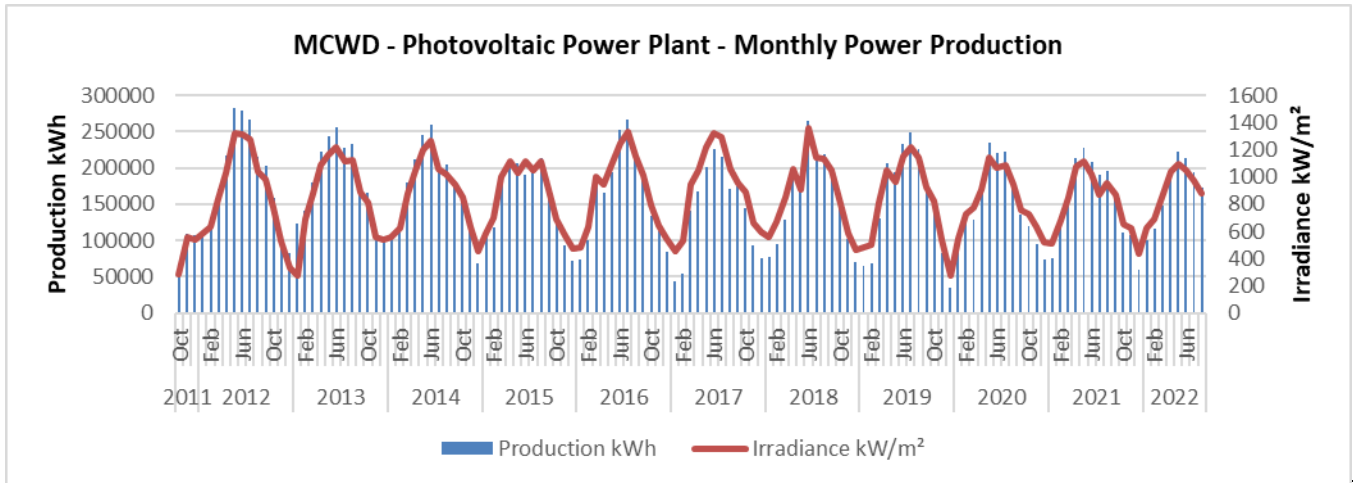
- **On-Site Assessment Overview**

As required by California law and the Environmental Laboratory Accreditation Program (ELAP), the lab completed its biennial (every two years) on-site assessment on May 16<sup>th</sup> and 17<sup>th</sup>. The two-day inspection and completed corrective action report are a required component of the lab’s application for accreditation with the state which is due by November of 2022. The lab has also requested a gap analysis to determine its progress in complying with the new TNI standards that govern laboratory operations. The TNI standards will go into effect January of 2024. The assessment went very well and there are only minor findings to be corrected. A draft corrective action plan was submitted to ELAP on July 12<sup>th</sup>. The plan was accepted by ELAP on August 24<sup>th</sup> and the corrective actions will need to be implemented by the end of October for the lab to renew its accreditation in November.

### Photovoltaic Power Plant Operations & Total District Electrical Usage

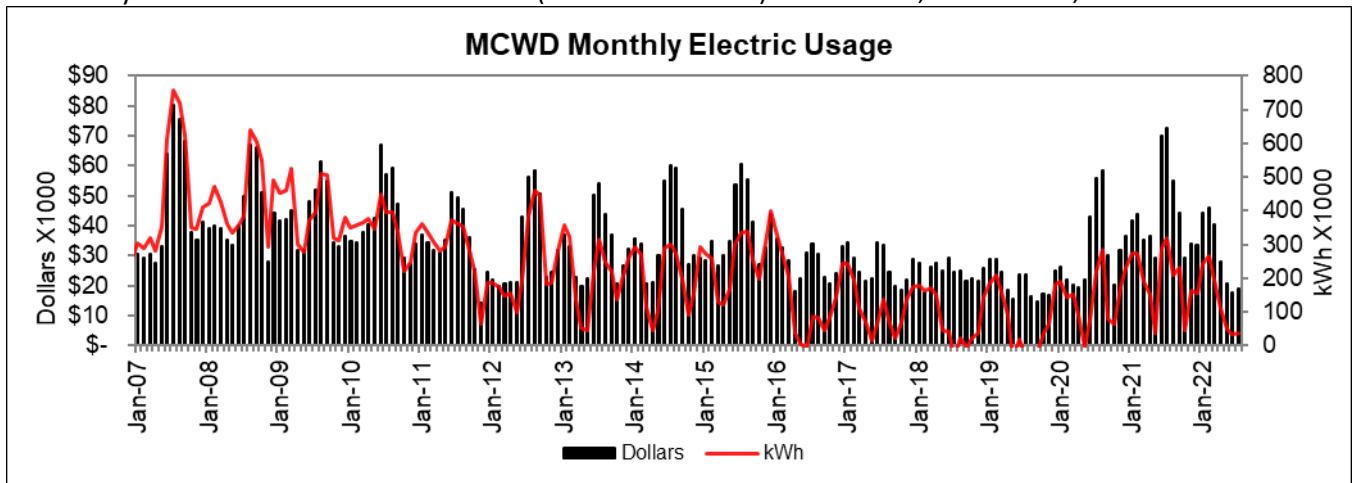
- **Solar plant production**

The total kilowatt hours of energy produced for the month of August was 172,789 kWh. The irradiance and production were 8% and 12% less respectively than August 2021.



- **Total electrical energy use**

Monthly energy usage chart for the past 14 years through July 2022 except for the LMTF and WWTP. The LMTF data is only available through December 2021, it is not uncommon to see a delay in the LMTF billing during the winter/spring seasons. The WWTP electrical bills are slowly being updated and data is available through October 2021. The monthly total includes all District facilities (34 electric meters) for all water, wastewater, and administrative uses.



#### **Report Summary**

The maintenance departments have been busy with ongoing maintenance activities and construction projects. Over the past month we have completed several of our summer projects and started a few new ones. Please see the Special Projects section of this report for more details. Water meter repairs, no usage reports, and dig-ins are keeping the crews busy. All the treatment plants are running well.

#### **Wastewater Treatment Plant and Recycled Water Maintenance**

The wastewater plant is running well with only minor equipment repairs and scheduled preventive maintenance being done. Operators continue to produce quality effluent for the recycle demands and are preparing to make changes in anticipation of the post-holiday reduction in flow. These changes will allow Maintenance to start a few pending projects.

#### **Solar Power Plant Maintenance**

Plant Maintenance continues to do monthly reads on the amp output of every string to evaluate the performance and guide our repair efforts. The system is performing well with no major break downs. (Please refer to the Operations Department report for detailed performance information.)

#### **Surface Water Treatment Plant and Related Facilities Maintenance**

The surface water treatment plant has been the primary source of drinking water production this summer. This plant has been running great. Filter inspections are currently underway. A new PLC was ordered for the plant to improve plant performance.

#### **Groundwater Treatment Plant and Related Facilities Maintenance**

The groundwater plants have remained offline for the past month. Maintenance has been performed and the plants have been tested. All systems are ready for production when needed.

#### **Water Distribution System Operations & Maintenance**

Mechanical Maintenance continues to replace 450Mhz meter radios with the 900Mhz radios. The District currently has approximately 15% of the meters running new R900 radios.

- Valve exercising program is at 39.5% of the 2022 annual goal
- Hydrant inspections are at 58.3% of the 2022 annual goal
- Quarterly line flushing program is at 50% of the 2022 annual goal
- Meter system required 62 repairs
- 9 ARV's have been inspected which is 42.8% of the annual goal

#### **Wastewater Collection System Operations & Maintenance**

Line Maintenance is assisting contractors with manhole repairs, providing traffic control for some of the in-road projects. Annual lift station cleaning is also taking place.

- Quarterly sewer cleaning and inspections are 65% of the 2022 annual goal
- Five-year sewer cleaning program is 42.6 % of the 2022 annual goal

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**Special Projects/Programs**

**Tank T-4 Rehabilitation Project**

Work on this project began on 7/5/2022 and is on schedule for completion on 9/7/2022.

**In-House Paving**

In our efforts to look for potential opportunities to be more efficient in delivering on capital improvement projects, our Maintenance staff did several patches around both the town and at the wastewater plant. Many unforeseen issues presented themselves during this trial run and although there was a saving of dollars, the time demands on the crew as well as the number of employees needed to do this work, will require us to evaluate the benefits of doing this type of work in the future.

**Meter Performance Verification**

Maintenance crews are striving for the targeted removal of 5% of the top use meters. These are being sent out to a third party for accuracy testing. Using an outside party allows more time for staff to focus on preventive maintenance. 37-5/8" meters were pulled this month bringing the total meters pulled to 47. This is 9% of the goal.

**Well 32**

The vault has been installed at this site and staff has installed all the plumbing leading in and out of the vault. The electrical controls have been received and are scheduled to be installed in September. We are still waiting for the pit-less adapter to be built and shipped. Engineering is working to identify a well company who is willing to set the down hole pump and motor.

**Lift Station Improvements**

The District will be upgrading the electronics in the Bluff's lift station this fall. This equipment has been ordered and is on schedule for an October delivery.

**LMWTP Filter Inspections**

Operations and Plant Maintenance crews have drained and evaluated all 13 filters in the plant. It was found that the media levels in filters 7-13 were insufficient and needed to be topped off. 500 cubic feet of media was distributed across the filters to bring them up to full charge. All filters have been washed and tested and are ready for service. Photos of the filter interiors were also taken.

**Summer Construction - Construction Projects for FY23:**

- **Raising of surface features for TOML paving projects**  
This work has been started. Some of these features will be raised by the contractors doing the paving and some will be done by our maintenance crews.
- **Bike path water bottle filling stations**  
Work on this project is ongoing. The Waterford site is finished and work on the Mammoth Creek Park site is scheduled to be completed by early September.

**Collection System Improvements**

The Line Maintenance department has contracted out several system improvement projects this year. Contractors will be doing manhole lining, installing top hat repairs on damaged laterals connections, and

**MAMMOTH COMMUNITY WATER DISTRICT**  
*Maintenance Department Board Report*  
*September 2022*

Agenda Item: B-2

09-15-2022

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lining several sections of main line. This work started in August and is scheduled to be completed before October 1<sup>st</sup>.

- **Cure In Place Pipe Lining**
  - This work is scheduled for mid-September
- **Manhole Spraying**
  - This work has been completed
- **Manhole Rechanneling**
  - This project is finished
- **Top Hats (Connection Repairs)**
  - This work is scheduled for mid-September

**Departmental/General**

- Marked water and sewer lines in response to 453 USA Dig alert tickets to date for 2022
- We have filled the open Mechanical Maintenance position

### Financial Department Update

The District's revenue and expense trends continue on the same track we have seen this year. Total revenue is \$220,678 (4%) above budget with key contributions from connection fees (\$367,024 and 352% above budget) and miscellaneous revenue (\$138,482 and 178% above budget). The miscellaneous revenue is primarily the rebate received from our worker's compensation insurer.

Personnel expense is 8% below budget, operating expense is 20% below budget, and capital expense is 49% below budget. Supply chain problems are contributing to delays in the completion of projects.

Following the Board's resolution in August to transfer delinquent accounts to the tax roll for collection, Mono County encountered two errors in the list. One account is an out-of-District customer which will need to be transferred to the un-secured tax roll in the Spring. The other account had an incorrect digit in the APN and will need to be resubmitted next year. The total for these two accounts is \$1,532.62.

The Finance team is working with our investment managers to maximize the return on our reserve funds. In August, we transferred \$3,000,000 from LAIF to a short-term cash flow account with treasury bills maturing in November, December, and January. LAIF was yielding 1.38% on August 31, the treasuries bills will yield 2.58%, 2.77%, and 2.98%

Significant payments in August include:

- \$155,234 to Unified Field Services as partial payment for the rehab work on tank T-4
- \$76,304 to Veolia Water Technologies for parts and service for the wastewater filter project
- \$45,157 to Pilot Thomas Logistics to fill the District diesel and gasoline tanks
- \$19,426 to Ferguson Enterprises for water meters to rotate in for meters being tested
- \$18,120 to Tyler Technologies for the annual license fee for our EnerGov software
- \$17,588 to Purcell Tire for tires with installation for two Vactors, a dump truck, and a backhoe
- \$15,051 to Jensen Precast for the Well 32 vault
- \$13,017 to US Geological Survey for well monitoring
- \$12,500 to Ferguson Enterprises for the annual license fee for the AMI software
- \$18,746 (two checks) to Pure Aqua for filter media for the Lake Mary treatment plant

Payroll Expenses for August 2022 (three paychecks)

Gross Payroll	\$457,315	
Net Payroll	320,999	
Employer Paid Taxes	6,671	
Employer Paid 401a	91,463	20% of Gross
Employer Paid 457b Match	8,767	1.9% of Gross
Employee Paid 457b Contributions	46,157	10% of Gross
Other Employer Paid Benefits	84,044	

### Graphs and Tables

# MAMMOTH COMMUNITY WATER DISTRICT

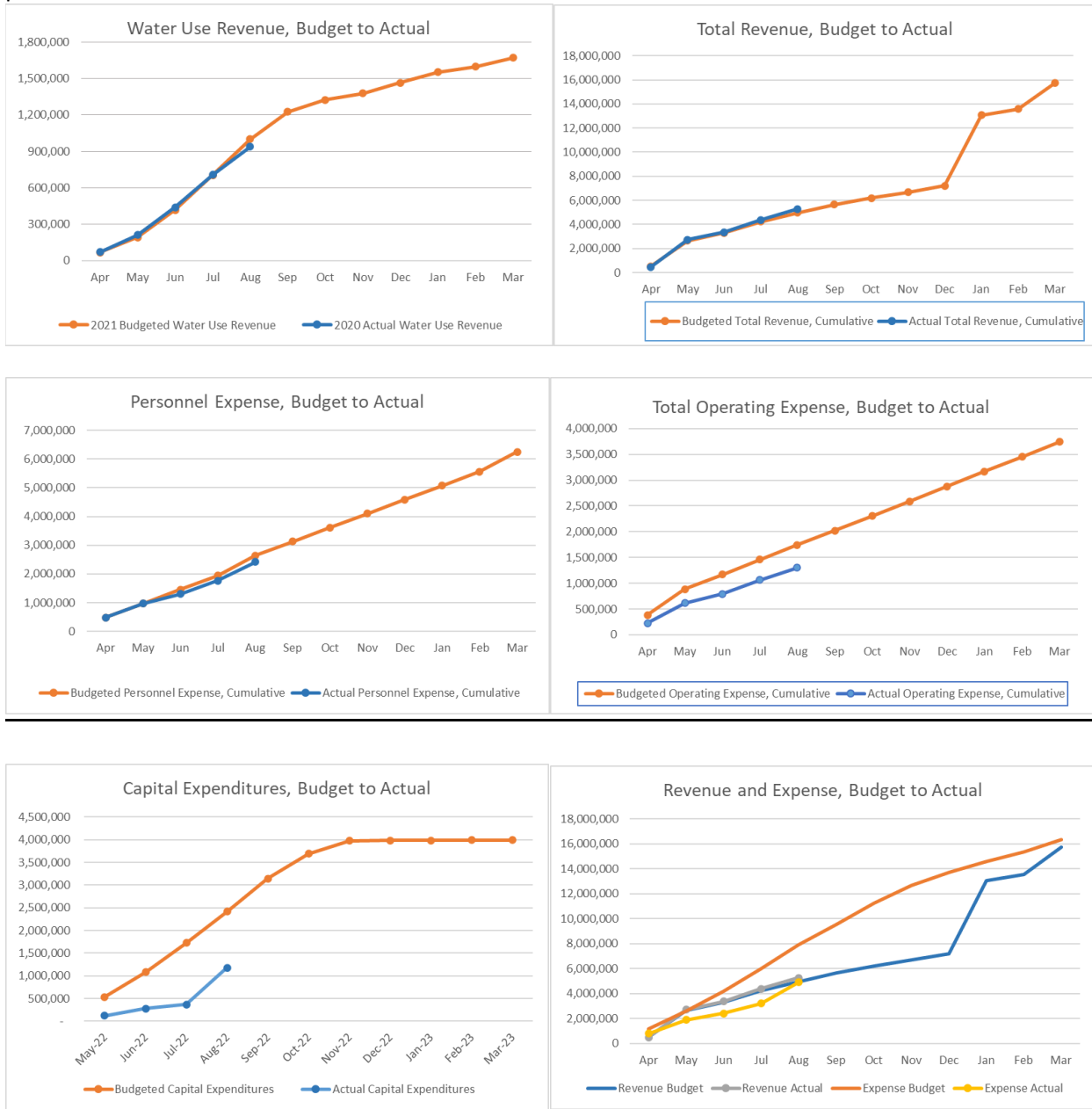
Agenda Item: B-3

## Finance Department Report

09-15-2022

September 2022

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.



# MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

## Finance Department Report

09-15-2022

September 2022

### Financial Reports

#### Table A Capital Project Management

Capital Funds Project Summary

Fiscal Year: 2023

Spending through August 2022

Project Name	FY 2023 Budget	FY 2023 YTD Expenditure	Prior Project Expenditure	Total Project Expenditure
2021 Well 32	250,000	50,676	2,435,970	2,486,646
2021 Well 1 Rehab	125,000	47,399	31,462	78,861
2021 Well 25 Rehab	125,000	34,500	32,055	66,555
2021 Parcel Relief Main	400,000	3,435		
2021 Battery Backup and Storage	20,000	3,038	1,878	
SCADA Server Replacement	205,910	49,363		
2022 Water Distribution System Improvements	599,214	153,643		153,643
TOML Bike path water fountain	50,000	30,201	-	30,201
T-8 Eval/Replacement	50,000	1,464	-	1,464
T-4 Rehab	456,075	197,340	-	197,340
LMTP Filter Rehab	318,000	28,162	-	28,162
2022 WW Collection System Improvements	416,254	41,086	-	41,086
2022 WW Filter Redundancy	250,782	83,447	-	83,447
Bluffs Lift Station Controls	44,457	197		197
Hwy 203 Sewer Main	400,000	8,069	-	8,069
<b>Capital Equipment</b>				
Vehicle replacement	200,000			
East Twin LS Genset	42,000			
Sewer Inspection Equipment	58,500	62,715		
Ee housing		387,500		
<b>Total Capital Projects and Equipment</b>	<b>4,011,192</b>	<b>1,182,236</b>		



**MAMMOTH COMMUNITY WATER DISTRICT**

*Finance Department Report  
September 2022*

Agenda Item: B-3

09-15-2022

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**Table B Revenue and Expenses**

# MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

## Finance Department Report

09-15-2022

September 2022

Account	YTD Actual	YTD Budget	Better/Worse	% Diff
Billing - Water Usage	938,771	999,856	(61,085)	-6%
Water Base Rates	773,856	788,226	(14,370)	-2%
Wastewater Base Rates	1,313,150	1,198,437	114,713	10%
Engineering Revenue	65,125	41,650	23,475	56%
Miscellaneous Revenue	216,076	77,594	138,482	178%
Permits - Connection Fees	471,149	104,125	367,024	352%
Taxes and Assessments	1,632,876	1,837,710	(204,834)	-11%
Interest Income	188,112	-	188,112	
Subtotal Revenue	5,599,114	5,047,598	551,516	11%
Investment Gain (Loss)	(330,838)	-		
<b>Total Revenue</b>	<b>5,268,276</b>	<b>5,047,598</b>	<b>220,678</b>	<b>4%</b>
Salaries & Wages	1,639,933	1,788,480	148,547	8%
Employee Benefits - Group Insu	373,731	410,119	36,387	9%
Employee Benefits - Pension	354,147	382,038	27,891	7%
Employer Paid Taxes	51,122	53,776	2,654	5%
<b>Total Personnel Expense</b>	<b>2,418,934</b>	<b>2,634,413</b>	<b>215,480</b>	<b>8%</b>
Outside Services/Contractual	52,537	75,667	23,131	31%
Property Tax Admin. Fee	180,567	220,000	39,433	18%
Sludge Disposal	13,818	19,471	5,654	29%
Software Licenses and Agrmnts	97,245	97,504	259	0%
IT Services	7,500	15,411	7,911	51%
Banking Fees	21,533	19,092	(2,440)	-13%
Professional Services	31,602	95,857	64,256	67%
Outside Lab Services	17,812	29,572	11,759	40%
Equipment Rental	-	4,165		
Employee Housing Expenses	27,350	30,598	3,248	11%
Operating Tools	21,509	19,242	(2,267)	-12%
Employee Engagement	4,222	11,812	7,589	64%
Ee Ben. PPE Unif Other	7,836	8,840	1,004	11%
Gasoline	17,474	15,969	(1,506)	-9%
Diesel Fuel	12,531	6,098	(6,433)	-106%
Insurance	96,573	71,013	(25,560)	-36%
Legal Services	33,218	35,403	2,185	6%
M & R - Line Repair/Equipment	100,112	104,141	4,029	4%
M & R - Buildings	34,786	62,908	28,122	45%
M & R - Vehicles	46,155	38,759	(7,395)	-19%
Memberships/Certifications	10,529	21,540	11,011	51%
Permit Materials	19,012	6,248	(12,764)	-204%
Operating Chemicals	114,763	115,437	674	1%
Operating Supplies	53,424	48,231	(5,194)	-11%
Computer Systems/Equipment	10,776	28,863	18,088	63%
Postage/Freight	5,058	4,039	(1,019)	-25%
Advertising Publications & PR	9,342	9,788	446	5%
Books & Subscriptions	626	521	(105)	-20%
Safety	19,235	12,262	(6,973)	-57%
Permits & Licensing	10,448	37,835	27,387	72%
Settlement Costs	113,677	114,000	323	0%
Telephone	19,177	19,393	217	1%
Training & Meetings	27,893	30,429	2,537	8%
Travel Expenses	15,068	19,930	4,861	24%
Uncollectables	9,904	-		
Bank Reconciliation over/short	-	-		
Utilities-Electric	87,920	229,492	141,571	62%
Utilities-Propane	6,537	4,550	(1,987)	-44%
Water Conservation	45,714	59,143	13,429	23%
<b>Total Operating Expense</b>	<b>1,403,482</b>	<b>1,743,221</b>	<b>345,479</b>	<b>20%</b>

### Table C Fund Balance

# MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

## Finance Department Report

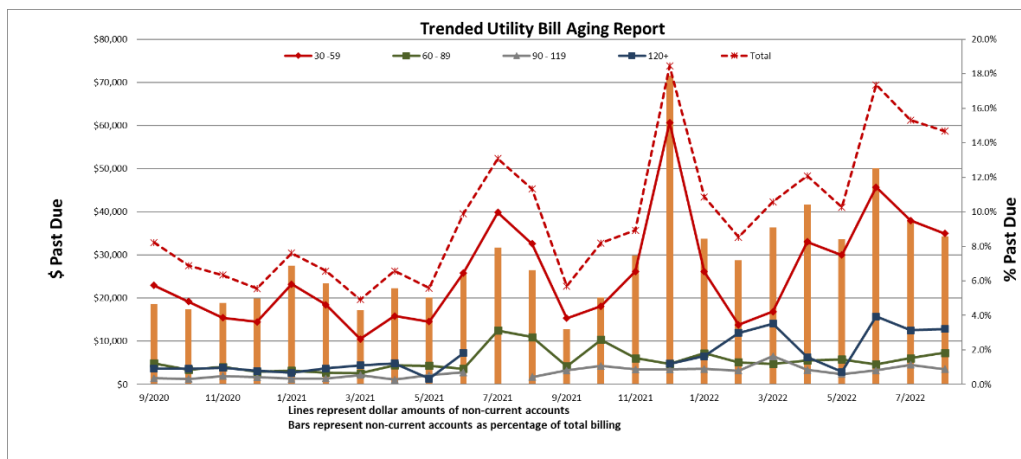
09-15-2022

September 2022

	Operating Funds			Capital R&R Funds		
	10 Admin	20 Water	30 Wastewater	21 Admin	22 Water	23 Wastewater
Cash Total	(765,721)	3,101,060	1,819,576	998,614	7,955,743	10,819,450
Current Assets	678,804	455,432	220,073	(103)	23,291	11,193
Non-current Assets						
Capital Assets	49,419	12,609	2,564	2,105,035	34,925,957	16,052,761
Total Assets	(37,498)	3,569,102	2,042,212	3,103,546	42,904,992	26,883,404
Current Liabilities	(51,472)	25,720	4,644	0	(138,332)	(75,195)
Non-current Liabilities	(442,175)	(97,041)	(130,652)			
Assets - Liabilities	(531,145)	3,497,781	1,916,204	3,103,546	42,766,660	26,808,210
Target Fund Balance	190,000	1,160,000	1,260,000	1,000,000	5,964,000	3,348,000
Available Fund Balance	(817,193)	3,126,780	1,824,219	998,614	7,817,411	10,744,256

	Capital Expansion Funds					Total
	31 Admin	32 Water	33 Wastewater	96 Enterprise	98 LADWP	
Cash Total	1,021,829	1,903,995	807,198	1,508,360	543,496	29,713,601
Current Assets	-	340	143	12,616	-	1,401,790
Non-current Assets				2,030,659	-	2,030,659
Capital Assets	(8,068)	8,850,785	2,888,451	1,254,485	-	66,133,998
Total Assets	1,013,762	10,755,120	3,695,792	4,806,120	543,496	99,280,048
Current Liabilities	-	(21,056)	-	(13,677)	-	(269,368)
Non-current Liabilities						(669,867)
Assets - Liabilities	1,013,762	10,734,063	3,695,792	4,792,443	543,496	98,340,812
Target Fund Balance	1,000,000	1,045,000	288,000	500,000	375,000	16,130,000
Available Fund Balance	1,021,829	1,882,938	807,198	1,494,683	543,496	29,444,232

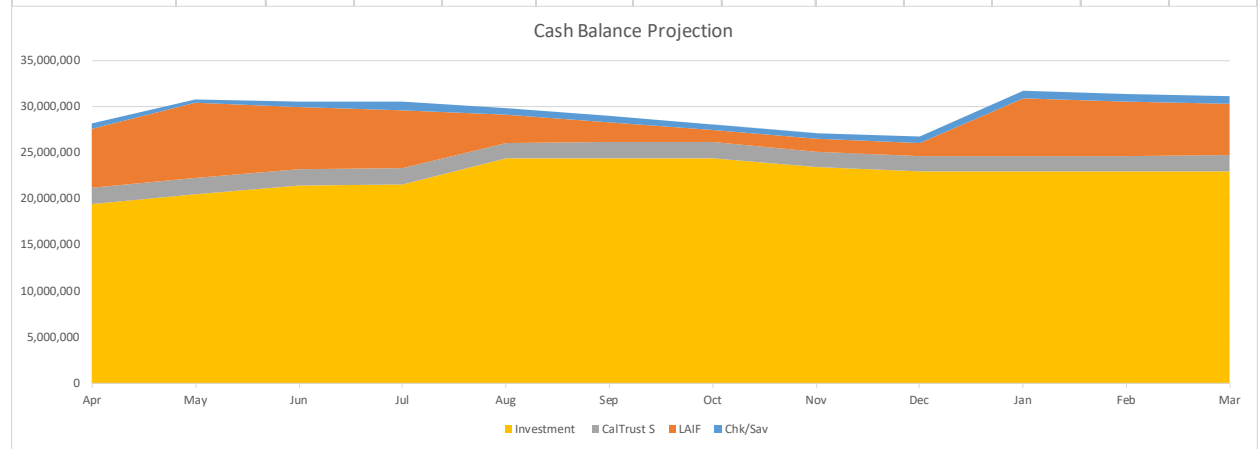
### Table D Trended Utility Bill Aging Report



The total amount past due is \$58,720 as of August 31, 2022.

**Table E Cash Balance Projection and Investment Summary**

	Apr	May	Jun	Jul	Aug	Projection						
						Sep	Oct	Nov	Dec	Jan	Feb	Mar
Chk/Sav	549,793	332,984	582,588	1,016,956	766,901	746,632	610,323	626,381	737,379	836,157	896,279	784,817
LAIF	6,451,520	8,151,520	6,751,520	6,265,242	2,965,242	2,166,428	1,367,295	1,367,842	1,368,389	6,219,536	5,822,024	5,624,353
CalTrust S	1,727,620	1,730,363	1,726,622	1,728,630	1,731,542	1,732,235	1,732,928	1,733,621	1,734,314	1,735,008	1,735,702	1,736,396
Investment	19,463,973	20,566,162	21,448,895	21,575,381	24,387,837	24,402,470	24,417,111	23,431,761	22,945,821	22,959,588	22,973,364	22,987,148
<b>Total</b>	<b>28,192,905</b>	<b>30,781,029</b>	<b>30,509,625</b>	<b>30,586,209</b>	<b>29,851,522</b>	<b>29,047,765</b>	<b>28,127,657</b>	<b>27,159,605</b>	<b>26,785,903</b>	<b>31,750,288</b>	<b>31,427,368</b>	<b>31,132,713</b>



Mammoth Community Water District  
Consolidated  
Account #10988

### Portfolio Summary As of August 31, 2022



#### PORTFOLIO CHARACTERISTICS

Average Modified Duration	1.71
Average Coupon	1.90%
Average Purchase YTM	1.74%
Average Market YTM	3.52%
Average S&P/Moody Rating	AA/Aa1
Average Final Maturity	2.31 yrs
Average Life	1.76 yrs

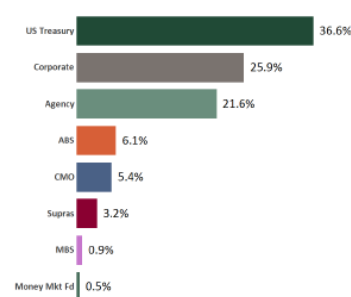
#### ACCOUNT SUMMARY

	Beg. Values as of 7/31/22	End Values as of 8/31/22
Market Value	21,575,381	24,387,837
Accrued Interest	81,228	93,560
<b>Total Market Value</b>	<b>21,656,609</b>	<b>24,481,397</b>
Income Earned	28,806	31,219
Cont/WD		
Par	22,133,960	25,174,946
Book Value	22,181,134	25,196,549
Cost Value	22,324,596	25,338,472

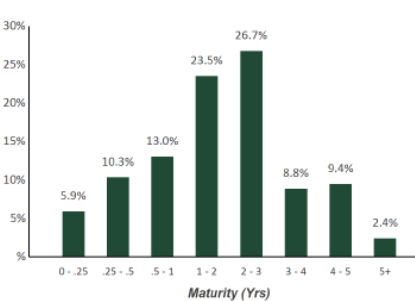
#### TOP ISSUERS

Government of United States	36.6%
Federal Home Loan Mortgage Corp	10.3%
Federal National Mortgage Assoc	9.0%
Federal Home Loan Bank	5.6%
Caterpillar Inc	2.0%
Inter-American Dev Bank	1.7%
Federal Farm Credit Bank	1.5%
Intl Bank Recon and Development	1.5%
<b>Total</b>	<b>68.1%</b>

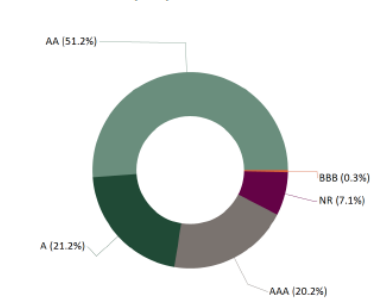
#### SECTOR ALLOCATION



#### MATURITY DISTRIBUTION



#### CREDIT QUALITY (S&P)



## Transaction Ledger

As of August 31, 2022



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>ACQUISITIONS</b>										
Purchase	08/01/2022	31846V203	61.55	First American Govt Obligation Fund Class Y	1.000	1.39%	61.55	0.00	61.55	0.00
Purchase	08/10/2022	31846V203	135,945.32	First American Govt Obligation Fund Class Y	1.000	1.39%	135,945.32	0.00	135,945.32	0.00
Purchase	08/11/2022	31846V203	199,570.89	First American Govt Obligation Fund Class Y	1.000	1.39%	199,570.89	0.00	199,570.89	0.00
Purchase	08/11/2022	92348KAV5	80,000.00	Verizon Master Trust 2022-5 A1A 3.72% Due 7/20/2027	99.996	3.75%	79,996.48	0.00	79,996.48	0.00
Purchase	08/12/2022	14913R2Z9	275,000.00	Caterpillar Financial Service Note 3.65% Due 8/12/2025	99.879	3.69%	274,667.25	0.00	274,667.25	0.00
Purchase	08/12/2022	31846V203	75,146.84	First American Govt Obligation Fund Class Y	1.000	1.39%	75,146.84	0.00	75,146.84	0.00
Purchase	08/12/2022	31846V203	707.17	First American Govt Obligation Fund Class Y	1.000	1.39%	707.17	0.00	707.17	0.00
Purchase	08/15/2022	31846V203	8,656.25	First American Govt Obligation Fund Class Y	1.000	1.39%	8,656.25	0.00	8,656.25	0.00
Purchase	08/15/2022	31846V203	187.50	First American Govt Obligation Fund Class Y	1.000	1.39%	187.50	0.00	187.50	0.00
Purchase	08/15/2022	31846V203	343.23	First American Govt Obligation Fund Class Y	1.000	1.39%	343.23	0.00	343.23	0.00
Purchase	08/15/2022	31846V203	342.49	First American Govt Obligation Fund Class Y	1.000	1.39%	342.49	0.00	342.49	0.00
Purchase	08/15/2022	31846V203	549.44	First American Govt Obligation Fund Class Y	1.000	1.39%	549.44	0.00	549.44	0.00
Purchase	08/15/2022	31846V203	358.40	First American Govt Obligation Fund Class Y	1.000	1.39%	358.40	0.00	358.40	0.00
Purchase	08/15/2022	31846V203	5,268.11	First American Govt Obligation Fund Class Y	1.000	1.39%	5,268.11	0.00	5,268.11	0.00
Purchase	08/15/2022	31846V203	4,834.26	First American Govt Obligation Fund Class Y	1.000	1.39%	4,834.26	0.00	4,834.26	0.00
Purchase	08/15/2022	31846V203	11,565.06	First American Govt Obligation Fund Class Y	1.000	1.39%	11,565.06	0.00	11,565.06	0.00

Transaction Ledger

As of August 31, 2022



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>ACQUISITIONS</b>										
Purchase	08/16/2022	31846V203	1,100.00	First American Govt Obligation Fund Class Y	1.000	1.39%	1,100.00	0.00	1,100.00	0.00
Purchase	08/16/2022	89231CAD9	85,000.00	Toyota Auto Receivables Owner 2022-C A3 3.76% Due 4/15/2027	99.983	3.80%	84,985.80	0.00	84,985.80	0.00
Purchase	08/17/2022	31846V203	613.21	First American Govt Obligation Fund Class Y	1.000	1.39%	613.21	0.00	613.21	0.00
Purchase	08/18/2022	31846V203	4,993.77	First American Govt Obligation Fund Class Y	1.000	1.39%	4,993.77	0.00	4,993.77	0.00
Purchase	08/22/2022	31846V203	71.50	First American Govt Obligation Fund Class Y	1.000	1.39%	71.50	0.00	71.50	0.00
Purchase	08/22/2022	31846V203	121.00	First American Govt Obligation Fund Class Y	1.000	1.39%	121.00	0.00	121.00	0.00
Purchase	08/22/2022	31846V203	70.50	First American Govt Obligation Fund Class Y	1.000	1.39%	70.50	0.00	70.50	0.00
Purchase	08/22/2022	31846V203	6,105.58	First American Govt Obligation Fund Class Y	1.000	1.39%	6,105.58	0.00	6,105.58	0.00
Purchase	08/22/2022	31846V203	4,528.53	First American Govt Obligation Fund Class Y	1.000	1.39%	4,528.53	0.00	4,528.53	0.00
Purchase	08/23/2022	31846V203	1,360.00	First American Govt Obligation Fund Class Y	1.000	1.39%	1,360.00	0.00	1,360.00	0.00
Purchase	08/25/2022	31846V203	750.00	First American Govt Obligation Fund Class Y	1.000	1.39%	750.00	0.00	750.00	0.00
Purchase	08/25/2022	31846V203	715.00	First American Govt Obligation Fund Class Y	1.000	1.39%	715.00	0.00	715.00	0.00
Purchase	08/25/2022	31846V203	687.50	First American Govt Obligation Fund Class Y	1.000	1.39%	687.50	0.00	687.50	0.00
Purchase	08/25/2022	31846V203	935.12	First American Govt Obligation Fund Class Y	1.000	1.39%	935.12	0.00	935.12	0.00
Purchase	08/25/2022	31846V203	731.72	First American Govt Obligation Fund Class Y	1.000	1.39%	731.72	0.00	731.72	0.00
Purchase	08/25/2022	31846V203	532.07	First American Govt Obligation Fund Class Y	1.000	1.39%	532.07	0.00	532.07	0.00

Transaction Ledger  
 As of August 31, 2022



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>ACQUISITIONS</b>										
Purchase	08/25/2022	31846V203	259.55	First American Govt Obligation Fund Class Y	1.000	1.39%	259.55	0.00	259.55	0.00
Purchase	08/25/2022	31846V203	285.15	First American Govt Obligation Fund Class Y	1.000	1.39%	285.15	0.00	285.15	0.00
Purchase	08/25/2022	31846V203	201.21	First American Govt Obligation Fund Class Y	1.000	1.39%	201.21	0.00	201.21	0.00
Purchase	08/25/2022	31846V203	544.31	First American Govt Obligation Fund Class Y	1.000	1.39%	544.31	0.00	544.31	0.00
Purchase	08/25/2022	31846V203	431.96	First American Govt Obligation Fund Class Y	1.000	1.39%	431.96	0.00	431.96	0.00
Purchase	08/25/2022	31846V203	391.84	First American Govt Obligation Fund Class Y	1.000	1.39%	391.84	0.00	391.84	0.00
Purchase	08/26/2022	912796N96	1,000,000.00	US Treasury Bill 2.535% Due 11/3/2022	99.514	2.58%	995,141.25	0.00	995,141.25	0.00
Purchase	08/26/2022	912796P94	1,000,000.00	US Treasury Bill 2.714% Due 12/1/2022	99.269	2.77%	992,687.28	0.00	992,687.28	0.00
Purchase	08/26/2022	912796X95	1,000,000.00	US Treasury Bill 2.91% Due 1/5/2023	98.933	2.98%	989,330.00	0.00	989,330.00	0.00
Purchase	08/31/2022	31846V203	2,187.50	First American Govt Obligation Fund Class Y	1.000	1.73%	2,187.50	0.00	2,187.50	0.00
<b>Subtotal</b>			<b>3,911,153.53</b>				<b>3,887,961.59</b>	<b>0.00</b>	<b>3,887,961.59</b>	<b>0.00</b>
Security Contribution	08/24/2022	31846V203	3,000,000.00	First American Govt Obligation Fund Class Y	1.000		3,000,000.00	0.00	3,000,000.00	0.00
<b>Subtotal</b>			<b>3,000,000.00</b>				<b>3,000,000.00</b>	<b>0.00</b>	<b>3,000,000.00</b>	<b>0.00</b>
Short Sale	08/11/2022	31846V203	-79,996.48	First American Govt Obligation Fund Class Y	1.000		-79,996.48	0.00	-79,996.48	0.00
Short Sale	08/12/2022	31846V203	-274,667.25	First American Govt Obligation Fund Class Y	1.000		-274,667.25	0.00	-274,667.25	0.00

## Transaction Ledger

As of August 31, 2022



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>ACQUISITIONS</b>										
Short Sale	08/16/2022	31846V203	-84,985.80	First American Govt Obligation Fund Class Y	1.000		-84,985.80	0.00	-84,985.80	0.00
<b>Subtotal</b>			<b>-439,649.53</b>				<b>-439,649.53</b>	<b>0.00</b>	<b>-439,649.53</b>	<b>0.00</b>
<b>TOTAL ACQUISITIONS</b>			<b>6,471,504.00</b>				<b>6,448,312.06</b>	<b>0.00</b>	<b>6,448,312.06</b>	<b>0.00</b>
<b>DISPOSITIONS</b>										
Closing Purchase	08/11/2022	31846V203	-79,996.48	First American Govt Obligation Fund Class Y	1.000		-79,996.48	0.00	-79,996.48	0.00
Closing Purchase	08/12/2022	31846V203	-274,667.25	First American Govt Obligation Fund Class Y	1.000		-274,667.25	0.00	-274,667.25	0.00
Closing Purchase	08/16/2022	31846V203	-84,985.80	First American Govt Obligation Fund Class Y	1.000		-84,985.80	0.00	-84,985.80	0.00
<b>Subtotal</b>			<b>-439,649.53</b>				<b>-439,649.53</b>	<b>0.00</b>	<b>-439,649.53</b>	<b>0.00</b>
Sale	08/10/2022	9128282S8	135,000.00	US Treasury Note 1.625% Due 8/31/2022	99.980	1.95%	134,973.63	971.69	135,945.32	-21.34
Sale	08/11/2022	31846V203	79,996.48	First American Govt Obligation Fund Class Y	1.000	1.39%	79,996.48	0.00	79,996.48	0.00
Sale	08/11/2022	747525AR4	200,000.00	Qualcomm Inc Callable Note Cont 12/30/2022 2.6% Due 1/30/2023	99.706	3.23%	199,412.00	158.89	199,570.89	-1,340.54
Sale	08/12/2022	31846V203	274,667.25	First American Govt Obligation Fund Class Y	1.000	1.39%	274,667.25	0.00	274,667.25	0.00
Sale	08/12/2022	912828M80	75,000.00	US Treasury Note 2% Due 11/30/2022	99.797	2.67%	74,847.66	299.18	75,146.84	-132.40
Sale	08/16/2022	31846V203	84,985.80	First American Govt Obligation Fund Class Y	1.000	1.39%	84,985.80	0.00	84,985.80	0.00



# Transaction Ledger

As of August 31, 2022



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>DISPOSITIONS</b>										
Sale	08/26/2022	31846V203	2,977,158.53	First American Govt Obligation Fund Class Y	1.000	1.39%	2,977,158.53	0.00	2,977,158.53	0.00
<b>Subtotal</b>			<b>3,826,808.06</b>				<b>3,826,041.35</b>	<b>1,429.76</b>	<b>3,827,471.11</b>	<b>-1,494.28</b>
Paydown	08/12/2022	36198FAE2	0.00	GS Mortgage Securities Trust 2013-GC14 A5 4.243% Due 8/10/2046	100.000		0.00	707.17	707.17	0.00
Paydown	08/15/2022	02582JIR2	0.00	American Express 2021-1 A 0.9% Due 11/15/2026	100.000		0.00	187.50	187.50	0.00
Paydown	08/15/2022	3128MEMN8	306.20	FHLMC FG G15565 3% Due 10/1/2030	100.000		306.20	37.03	343.23	0.00
Paydown	08/15/2022	31307PEF2	305.28	FHLMC FG J32834 2.5% Due 9/1/2030	100.000		305.28	37.21	342.49	0.00
Paydown	08/15/2022	31307PNB1	502.66	FHLMC FG J33086 3% Due 11/1/2030	100.000		502.66	46.78	549.44	0.00
Paydown	08/15/2022	3132KFBZ4	309.65	FHLMC FG V60956 2.5% Due 9/1/2030	100.000		309.65	48.75	358.40	0.00
Paydown	08/15/2022	44891RAC4	5,243.34	Hyundai Auto Receivables Trust 2020-C A3 0.38% Due 5/15/2025	100.000		5,243.34	24.77	5,268.11	0.00
Paydown	08/15/2022	65479JAD5	4,773.92	Nissan Auto Receivables Owner 2019-C A3 1.93% Due 7/15/2024	100.000		4,773.92	60.34	4,834.26	0.00
Paydown	08/15/2022	89240BAC2	11,523.35	Toyota Auto Receivables Owners 2021-A A3 0.26% Due 5/15/2025	100.000		11,523.35	41.71	11,565.06	0.00
Paydown	08/17/2022	61762MBW0	0.00	Morgan Stanley BAML Trust 2013-C10 A4 Due 7/15/2046	100.000		0.00	613.21	613.21	0.00
Paydown	08/18/2022	43813KAC6	4,973.45	Honda Auto Receivables Trust 2020-3 A3 0.37% Due 10/18/2024	100.000		4,973.45	20.32	4,993.77	0.00

## Transaction Ledger

As of August 31, 2022



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>DISPOSITIONS</b>										
Paydown	08/22/2022	36262XAC8	0.00	GM Financial Auto Lease Trust 2021-3 A2 0.39% Due 10/21/2024	100.000		0.00	71.50	71.50	0.00
Paydown	08/22/2022	43813GAC5	6,084.20	Honda Auto Receivables Trust 2021-1 A3 0.27% Due 4/21/2025	100.000		6,084.20	21.38	6,105.58	0.00
Paydown	08/22/2022	43815GAC3	0.00	Honda Auto Receivables Trust 2021-4 A3 0.88% Due 1/21/2026	100.000		0.00	121.00	121.00	0.00
Paydown	08/22/2022	92290BAA9	0.00	Verizon Owner Trust 2020-B A 0.47% Due 2/20/2025	100.000		0.00	70.50	70.50	0.00
Paydown	08/22/2022	92348AAA3	4,492.58	Verizon Owner Trust 2019-C A1A 1.94% Due 4/22/2024	100.000		4,492.58	35.95	4,528.53	0.00
Paydown	08/25/2022	3137B3NX2	0.00	FHLMC K031 A2 Due 4/25/2023	100.000		0.00	687.50	687.50	0.00
Paydown	08/25/2022	3137BSRE5	0.00	FHLMC K059 A2 3.12% Due 9/25/2026	100.000		0.00	715.00	715.00	0.00
Paydown	08/25/2022	3137BWWD2	320.51	FHLMC K725 A2 3.002% Due 1/25/2024	100.000		320.51	614.61	935.12	0.00
Paydown	08/25/2022	3137FBTA4	230.61	FHLMC K278 A2 3.064% Due 8/25/2024	100.000		230.61	501.11	731.72	0.00
Paydown	08/25/2022	3138ETA55	490.63	FNMA FN AL8127 2% Due 1/1/2031	100.000		490.63	41.44	532.07	0.00
Paydown	08/25/2022	3138WE3R8	217.11	FNMA FN AS5307 3% Due 7/1/2030	100.000		217.11	42.44	259.55	0.00
Paydown	08/25/2022	3138WE5U9	239.78	FNMA FN AS5358 3% Due 7/1/2030	100.000		239.78	45.37	285.15	0.00
Paydown	08/25/2022	3138YDAS8	173.44	FNMA FN AY0016 2.5% Due 1/1/2030	100.000		173.44	27.77	201.21	0.00
Paydown	08/25/2022	3138YR6T0	493.66	FNMA FN AZ0881 2.5% Due 7/1/2030	100.000		493.66	50.65	544.31	0.00
Paydown	08/25/2022	3138YTMT8	388.72	FNMA FN AZ2169 2.5% Due 7/1/2030	100.000		388.72	43.24	431.96	0.00

Transaction Ledger

As of August 31, 2022



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>DISPOSITIONS</b>										
Paydown	08/25/2022	31418BLL8	312.44	FNMA FN MA2130 3.5% Due 12/1/2029	100.000		312.44	79.40	391.84	0.00
<b>Subtotal</b>			<b>41,381.53</b>				<b>41,381.53</b>	<b>4,993.65</b>	<b>46,375.18</b>	<b>0.00</b>
Security Withdrawal	08/04/2022	31846V203	1,798.58	First American Govt Obligation Fund Class Y	1.000		1,798.58	0.00	1,798.58	0.00
Security Withdrawal	08/25/2022	31846V203	179.72	First American Govt Obligation Fund Class Y	1.000		179.72	0.00	179.72	0.00
<b>Subtotal</b>			<b>1,978.30</b>				<b>1,978.30</b>	<b>0.00</b>	<b>1,978.30</b>	<b>0.00</b>
<b>TOTAL DISPOSITIONS</b>			<b>3,430,518.36</b>				<b>3,429,751.65</b>	<b>6,423.41</b>	<b>3,436,175.06</b>	<b>-1,494.28</b>
<b>OTHER TRANSACTIONS</b>										
Interest	08/15/2022	912828J27	350,000.00	US Treasury Note 2% Due 2/15/2025	0.000		3,500.00	0.00	3,500.00	0.00
Interest	08/15/2022	912828V98	450,000.00	US Treasury Note 2.25% Due 2/15/2027	0.000		5,062.50	0.00	5,062.50	0.00
Interest	08/15/2022	91282CBM2	150,000.00	US Treasury Note 0.125% Due 2/15/2024	0.000		93.75	0.00	93.75	0.00
Interest	08/16/2022	06406FAD5	100,000.00	Bank of NY Mellon Corp Callable Note Cont 6/16/2023 2.2% Due 8/16/2023	0.000		1,100.00	0.00	1,100.00	0.00
Interest	08/23/2022	38141GWT7	85,000.00	Goldman Sachs Group Inc Callable Note Cont 1/23/2023 3.2% Due 2/23/2023	0.000		1,360.00	0.00	1,360.00	0.00
Interest	08/25/2022	3135G05X7	400,000.00	FNMA Note 0.375% Due 8/25/2025	0.000		750.00	0.00	750.00	0.00
Interest	08/31/2022	912828YE4	350,000.00	US Treasury Note 1.25% Due 8/31/2024	0.000		2,187.50	0.00	2,187.50	0.00
<b>Subtotal</b>			<b>1,885,000.00</b>				<b>14,053.75</b>	<b>0.00</b>	<b>14,053.75</b>	<b>0.00</b>

## Transaction Ledger

As of August 31, 2022



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
<b>OTHER TRANSACTIONS</b>										
Dividend	08/01/2022	31846V203	60,204.61	First American Govt Obligation Fund Class Y	0.000		61.55	0.00	61.55	0.00
<b>Subtotal</b>			<b>60,204.61</b>				<b>61.55</b>	<b>0.00</b>	<b>61.55</b>	<b>0.00</b>
<b>TOTAL OTHER TRANSACTIONS</b>			<b>1,945,204.61</b>				<b>14,115.30</b>	<b>0.00</b>	<b>14,115.30</b>	<b>0.00</b>

#### District Projects

- **WWTP Backup Battery Project** – The battery has been installed with the exception of one final part. The final shutdown and installation is scheduled for Monday, September 12<sup>th</sup>.
- **Well 32 Production Well Development** – MCWD Maintenance staff completed installation of the vault and surface piping and did some touch-up of the landscaping that was installed late last year. The electrical equipment and pitless unit have been ordered and the pitless unit is scheduled for delivery this week. Staff is still working on ordering the pump and scheduling installation. We are also working with Snowcreek on recording the final easement for the project and are working on the paperwork to add Well 32 as a drinking water source to our permit with the Department of Drinking Water.
- **Center Street Monitoring Well (Well M33)** – This well is being sampled with the other monitoring wells that are part of the GMRP. The permanent access easement with the property owner is being finalized.
- **2022 Construction Crew Projects** – Staff has updated plans and permits for this construction season in coordination with Line Maintenance.
  - Snowcreek Crest water lateral replacements (complete for 2022)
  - Water bottle filling stations at three locations along multi-use paths – in coordination with TOML (under construction and receiving lots of positive feedback)
  - Majestic Pines Court sewer offset repair (complete)
  - Woodlands condos water meter pit replacements
  - Valley Vista water lateral replacements
  - Sewer slip-lining by contractor on portions of Dorrance Drive, Joaquin Road, Manzanita Road, Valley Vista Drive, and Majestic Pines Court (under construction)
- **The Parcel Relief Main** – This project will connect a trunk main in Dorrance Drive to Center Street via new sewer across The Parcel. This project is being planned in coordination with development of The Parcel and portions will be constructed with the Phase 1 improvements scheduled for 2022. Staff has secured an agreement with the Town for easements across The Parcel and is working on private easements that need to be acquired. Preliminary engineering and surveying are underway.
- **Center Street/Highway 203 Sewer Upgrade** – Nothing new to report. This project involves upsizing a trunk sewer from Center Street out into Highway 203. The Center Street sewer was upsized in 2012 and this project was identified then, but not completed because of complications of excavating within Caltrans right-of-way, which requires an encroachment permit and traffic control. Unfortunately, only two bidders responded to this RFB and the low bidder's bid was unresponsive and contained several irregularities. The high bid was \$1,041,200, the low bid was \$588,555, and the engineer's estimate was approximately \$415,000. Staff recommends rejecting all bids and continuing to work on constructability issues, update the budget (\$750,000?), and put a revised project out to bid next year when the market may be more favorable.
- **Tank T-8 (Forest Trail) Replacement Project** – Nothing new to report. This project involves evaluating Tank T-8 and its function in the water distribution system. Tank T-8 is a 1 MG bolted steel tank that has significant

leaks and is beginning to show corrosion that may be impacting its structural integrity. Repeated attempts to stop the leaks by torquing thousands of bolts have not produced results. Changes in the water distribution system may warrant replacing T-8 with a larger tank. Tank T-8 is on Inyo National Forest land and any work will require coordination with the Forest Service. Staff is starting work on water modeling, engineering, and cost estimating to plan for a long-term solution. Construction of this project would likely happen in a future fiscal year.

- **Water System Modeling Update** – The Aerial Photo project will help move this forward. This project involves updating the water system model for use in evaluating water resources and capital improvement planning. Creating a functional model will require significant auditing and clean-up of GIS data. Staff has re-evaluated and updated our software to perform this work. Staff is attending specialized training on the updated software.
- **Wastewater Collection System Modeling Update** – The Aerial Photo project will help move this forward. This project involves updating the wastewater collection system model for use in evaluating wastewater capacities and capital improvement planning. Creating a functional model will require significant auditing and clean-up of GIS data. Staff has re-evaluated and updated our software to perform this work. Staff is attending specialized training on the updated software.
- **Aerial Photo and Topography Data Update** – Engineering staff is working with IS, the Town, and Mono County to obtain updated high-quality aerial imagery and accurate ground surface information for the Town and our service area. We last obtained high-quality aerials five years ago and do not have high-quality ground surface information. We need this information for many projects including water and wastewater modeling and development and implementation of the Capital Improvement Program (CIP). To summarize the procurement process, MCWD solicited quotes from aerial imagery and LiDAR vendors based on our previous mapping experience, referrals, and an internet search. We developed six alternatives with varying product availability, quality, price, and schedule. A committee representing the Town, MCWD, and Mono County evaluated the alternatives and determined that the scope of work from DMI was the best value. The total cost will be \$38,430 which will be shared with the Town per a cost sharing MOU.
- **Well Asset Management Program** – Nothing new to report. This project involves data collection and analysis of all MCWD wells and equipment. The purpose of the program will be to plan well maintenance and replacement to optimize life-cycle costs. The result will be to define the scope and cost of projects for 2023 and years following.
- **Tank Asset Management Program** – Nothing new to report. This project involves data collection and analysis of all MCWD tanks. The purpose of the program will be to plan tank maintenance and replacement to optimize life-cycle costs. The result will be to define the scope and cost of projects for 2023 and years following.
- **MCWD Code Overhaul** – See Out-of-District Agreements for latest developments. A significant MCWD Code overhaul is underway. Engineering staff will need to engage in the process, especially for Chapter 11 (Sewer Code) and Chapter 12 (Water Code). Engineering Department fees need to be updated for permit applications, reviews, and inspections.

## Engineering Department Report

09-15-2022

September 2022

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- **Easement GIS Layer Update** – This is a new project that staff is working on as new easements are recorded and time allows. Specialized training has been scheduled for engineering and IS staff for October 19<sup>th</sup> to support this effort.
- **On-site Employee Housing** – This is a new project. The concept is to adapt the existing RV spaces with hookups into MCWD employee housing. Staff is exploring the alternatives and various planning requirements, if any apply.
- **Administration Building HVAC/Energy Efficiency Upgrades** – The administration building pre-dates modern building codes requiring energy efficient construction and HVAC systems. Staff proposes that we hire a consultant to evaluate the existing building to identify opportunities for improved energy efficiency (insulation, windows, HVAC upgrades, etc.) and develop alternatives with the shortest payback period. Although they generally have a long payback period, a ground-source heat pump system could make sense because of the District's long-term service to the community.

### Department Activities

- **Waste Discharge Requirements (WDRs)** – Nothing new to report. Staff has prepared a proposed groundwater/basin plan amendment study scope and submitted it to Lahontan for review. Their initial response has been positive, but it is still under review by Lahontan management. The study will require staff time and likely require hiring consultants to prepare specialized reports. A cooperative agreement is being drafted with Lahontan to formalize this process and the intended outcome which is an updated WDR based on good science.
- **Ormat CD IV Geothermal Monitoring and Reporting Plan (GMRP)** – Nothing new to report. The stress test is complete and so far no clear connections between the geothermal activity and the shallow groundwater have been identified. USGS sampling and laboratory analysis is continuing quarterly. However, Ormat has proposed they hire McGinley and Associates, a private consulting firm, to perform the work that the USGS has been doing. Ormat's primary stated reason for wanting a change is the cost of USGS sampling and lack of transparency in the billing process. This change could potentially reduce MCWD costs for sampling MCWD wells. MCWD has also contracted with the USGS to perform this sampling and analysis of MCWD wells since 2015 at a total cost of \$478,000 (or an average of \$60k per year). Staff is working with the GMRP stakeholders towards a sustainable long-term sampling solution that complies with the GMRP. Any change to the GMRP sampling and analysis entity/laboratory should:
  - Not be contracted by Ormat and consultant/contractor directly. The entity contracting with the consultant/contractor needs to be discussed. Mono County or MCWD could potentially be the passthrough agency if BLM is not able to.
  - Be performed by one consultant/contractor for both the Units G1, G2, and G3 plants (LVHAC Mono County oversight) and Casa Diablo IV (BLM oversight).
  - Procure the consultant/contractor through an open Request for Qualifications (RFQ) process with a selection committee comprised of GMRP stakeholders.
  - Include USGS quality assurance and quality control (QA/QC), with an overlap period.
  - Have an initial term of 5-years and continue quarterly sampling, at least through the initial term.

- Include laboratory analysis of nine MCWD wells (P1, P6, P15, P16, P17, P20, P25, M26, and M33).
- **Recycled Water Program –**
  - **Golf Course Irrigation** – Both golf courses are receiving recycled water. All indications are that recycled water delivered will break the record set last year.
  - **Permitting** – Nothing new to report. The updated Title 22 Engineering Report has been approved by the Department of Drinking Water (DDW) and submitted with fees to Lahontan for General Use Permit coverage. Lahontan was supposed to issue a Notice of Applicability (NOA) for the new permit in June but we have not received it yet. The ordinance establishing the District’s original recycled water program in 2009 will need to be repealed and superseded.
  - **Re-evaluate Supply and Potential Uses** – Staff is evaluating how the record recycled water deliveries and extended drought is impacting the size of Laurel Pond. The EIR for the Recycled Water Program included 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, and enough effluent to Laurel Pond to maintain an 18-acre size.
- **AmeriGas Juniper Tank Lease Amendment** – Nothing new to report. AmeriGas is still interested in this change, but has not received approval from the Forest Service for the connection in the Chair 15/Eagle ski run. The proposed schedule is unknown. This project will amend a lease with AmeriGas for propane tanks and appurtenances on District property at the Juniper Tank and Well #1. AmeriGas is planning to expand their franchise service lines and wants to eliminate small tanks where they can. They have approached the District with a plan to eliminate the propane tank at the Juniper Ridge site but in order to do this, they need to construct a new main line from Juniper Ridge to an existing line on Forest Service land in the Chair 15/Eagle ski run.
- **Out-of-District Service Agreements –**
  - **Process, Policy, and Code Provisions** – MCWD code could use updating in this area and staff is working on a Board workshop to receive direction on a potential code update. Ideally, these updates would be made prior to the extension of service to Sierra Meadows Ranch, which the developer is planning for in 2023. The process to obtain new or an extension of OOD service consists of:
    - Connection Permit Application is Submitted
    - Construction Permit Application is Submitted (if required)
    - Plan Review
    - CEQA Review (with Funding Agreement) – This is required for any “project”, as defined by CEQA, that requires a discretionary approval by a state or local agency.
    - Board Review and Approval of Project (CEQA, Out-of-District Service Agreement, Permits, Transfer Agreement, LAFCO Funding Agreement, etc.)
    - LAFCO Review and Approval – This is required for all new service and extensions of service that first commenced on or after January 1, 2001.



- Construction of Infrastructure
- Final Inspection and Approval
- **Main Lodge** – Nothing new to report. Alterra is continuing to work on a joint CEQA/NEPA process that includes two alternatives for sewer service – one involving conveyance to MCWD and another that does not (a package treatment plant). Their preferred alternative continues to be to construct and operate a new package treatment plant. A project application is being prepared and was supposed to have been submitted to the Town in June. A revised schedule has not been provided. Once submitted, the joint CEQA/NEPA document is expected to take at least two years.
- **Chair 4 Restrooms Sewer** – Staff performed a site visit with MMSA to inspect existing and discuss potential expanded uses. This MMSA facility is outside of MCWD service area and has been connected to MCWD sewer since 1986. Documents have been found indicating a connection fee was paid but an out-of-District service agreement was never completed.
- **Sierra Meadows Ranch** – New ownership is working with the Forest Service on an updated 20-year lease for the existing facilities because their current lease expires next year. The Forest Service is requiring proof of continued water and sewer service as part of the lease update and an updated out-of-district agreement is needed. The new owners would also like to significantly expand their operation and have reached out with a draft master plan. The proposed improvements will require upgrades to existing water and sewer laterals serving the property and a new out-of-district service agreement.
- **Lakes Basin Cabins** – Out-of-District Service agreements are needed now that the rate study has been completed and rates adopted.
- **Well Site Acquisition** –
  - **Alterra/Dry Creek** – Alterra drilled and pump tested two replacement wells this summer. One for snowmaking near the Chair 21 parking lot, and another near the Mammoth Mountain Inn. They had planned to pump test two MCWD wells in Dry Creek to evaluate their feasibility as production wells but they could not get their equipment into the holes. They did place pressure transducers in the Dry Creek wells to evaluate potential impacts from pump testing. Staff has requested the final hydrogeology report to use for reference.
  - **Alterra/Sierra Star Golf Course** – Nothing new to report. Alterra has budgeted to update their Eagle Lodge building plans in 2022 and is tentatively planning for construction in 2023 or 2024. Alterra still needs the land at Well 16 for this project and remains willing to negotiate for additional well sites adjacent to Sierra Star. Previously identified sites adjacent to Sierra Star Golf Course need to be re-evaluated to make sure they meet site constraints and the likelihood of productive aquifer conditions, based on what we learned at Well 32, and from aquifer modeling. Alterra is also planning to re-design the golf course which will need to be planned for.
  - **Snowcreek VIII** – 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** – This well at the base of the Sherwin’s near Hidden Lake was pump tested in 2011 and determined to be a viable site to drill a production well with little influence on other nearby wells. The site has challenges related to it being on Forest Service land. 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. In 1983 MCWD entered into a twenty-year agreement with the Inyo National Forest to “utilize sewage effluent in a beneficial manner by creating waterfowl habitat in the vicinity of Laurel Pond.” It appears this agreement has not been renewed or extended. Staff has met with the Forest Service to discuss the issues and has prepared a draft updated MOA and Exhibit. The MOA is undergoing Forest Service review.
  - **Master Use Permit Updates** – Staff is working with the INF to explicitly add access to Well #11.
  - **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.
- **USGS-Proposed Communications Tower and Lease** – A two-year lease extension was signed for the existing facilities. USGS staff is working to further develop plans and specifications for the new 60’ communications tower project. The tower will be designed to accommodate the co-location of existing MCWD communication equipment currently attached to the Administration and Engineering Buildings. This project will require an environmental (CEQA) analysis and will also require NEPA because it will be federally funded.

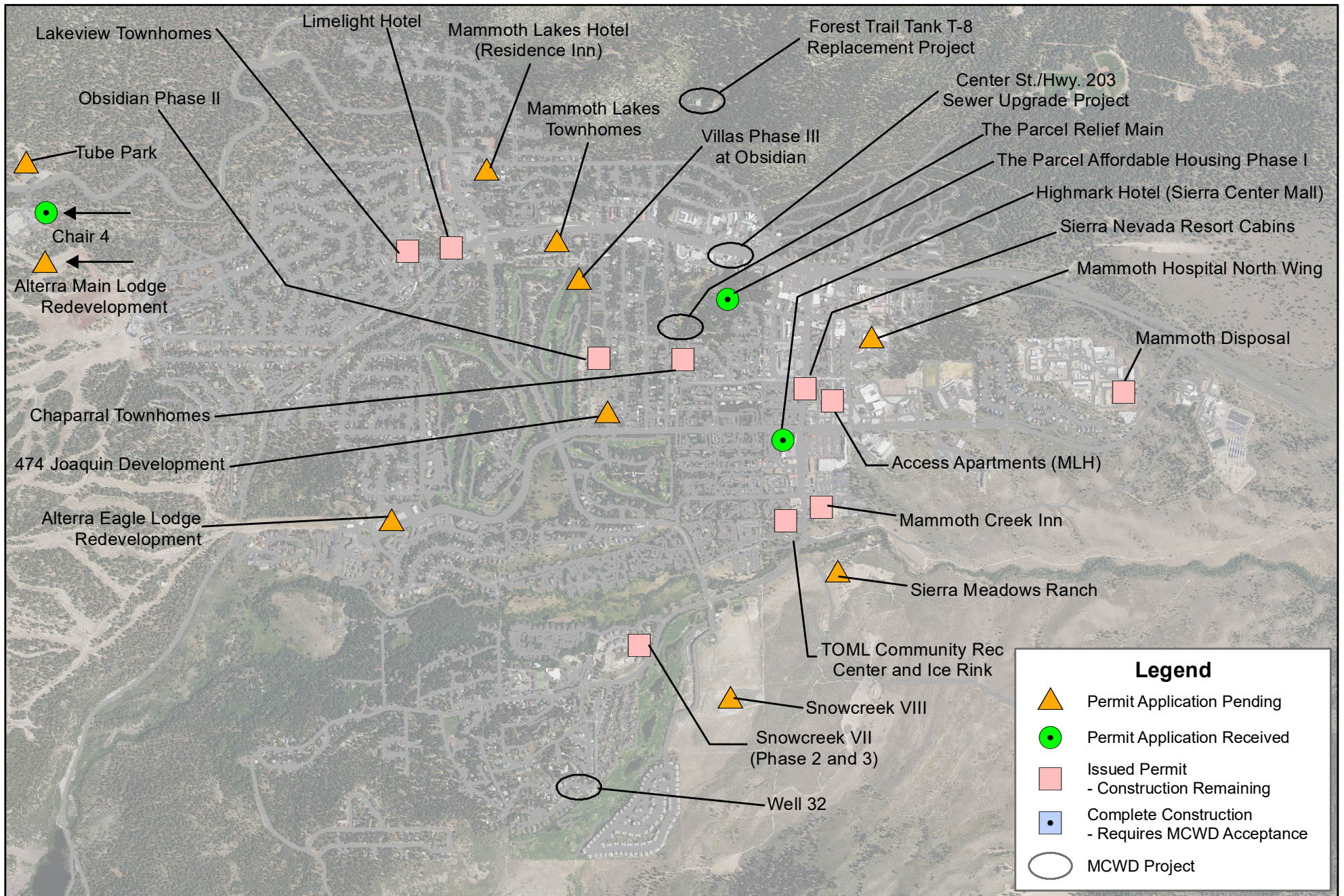
### Permits

- **Limelight Hotel** – This is a proposed large hotel at the corner of Lake Mary Road and Canyon Boulevard next to the Westin. The proponent is planning on drilling geothermal wells on site for geothermal heat production. Per the signed Letter of Intent, staff is working with the developer on a GMRP that will ensure that potential impacts to the drinking water aquifer from this project are identified and mitigated.
- **Highmark Hotel (Sierra Center Mall)** – The applicant has indicated that they may move forward with demolition in 2022. The applicant has applied for a demolition/core and shell permit from the Town and a Construction Permit for off-site sewer improvements. Staff is working with the developer’s design team to connect to sewer in Meridian Boulevard.
- **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.
  - **Final Map TM-09-002** – Filing of this Tract Map will carve up the property for future phases. This has been submitted to the Town and is being scheduled for Planning and Economic Development Commission (PEDC) approval soon.






- **TTM 22-004 Phase 1** – Application has been submitted to the Town. Phase 1 of this project involves construction of 160 for sale condominium units in 39 3- and 4-plex buildings. The first phase will include the realignment of Fairway Drive from 150' south of Old Mammoth Road to the Snowcreek V north property line and the construction of the east entrance to Snowcreek VIII. These changes require significant re-routing of existing sewer mains serving Snowcreek V and Snowcreek VI.
  - **Water and Sewer Infrastructure Design, Permitting, and Transfer Agreement** – Construction permit applications have not been submitted, but the developer is updating plans.
- **Potential Need for Off-Site Improvements and Timing**
- **Mono County Property Tax Share Agreement** – Engineering staff is assisting the effort to have the Mono County Board of Supervisors reallocate a portion of property tax for parcels annexed into MCWD service area.
- **Recycled Water Agreement Amendment** – 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**
- **The Parcel** – The Town of Mammoth Lakes has entered into a development agreement with Pacific (an affordable housing developer) to construct Phase 1 involving 80 units in two buildings. Permits have been issued and Engineering staff is working with the developer's contractors on regular inspections of the work.
- **VTPM 10-001 Plum/Tamarack** – This developer is exploring finaling this Vesting Tentative Parcel Map located at the end of Tamarack Street that was first approved in 2012.
- **Sierra Nevada Resort Redevelopment Phase 1 (Cabins)** – The project proponents completed a Specific Plan Amendment that allows for the 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** – The hospital is planning an expansion that will require expanded water and sewer service. Staff is performing significant research of existing conditions to support the design.
- **Access Apartments (MLH)** – Mammoth Lakes Housing is renovating two (2) existing commercial buildings into an 11-unit affordable housing complex with onsite parking and CALGREEN water efficiency and conservation measures. The agreement allowing fees to be delayed has been signed and the permit has been issued.
- **Mammoth Disposal** – With the pending closure of Benton Crossing Landfill, Mammoth Disposal is working on upgrades to their facilities in the Industrial Park to adapt them to the long-haul transfer waste management model. The Mammoth Disposal Transfer Station is currently permitted to accept up to 15 tons per day of municipal solid waste (MSW). The upgrades include expansion to a large-volume transfer station that would permit up to 500 tons of MSW per day. The scope of work shall include the construction of new facilities at the site as well as relocation of the recycling functions to the Mammoth Disposal property located at 264 Commerce Drive.

- **Town of Mammoth Lakes Community Recreation Center (CRC)** – Work on this project is progressing. The sprung structure is planned to be erected and operational before the end of 2022.
- **Snowcreek VII Phase 1** – Working with the developer on Construction Permit close out (punch lists, easements, inspections, transferring infrastructure, etc.).
- **Snowcreek VII Phase 2 and 3** – Working with the developer on Transfer Agreements, bonds, easements, inspections, and Connection Permits for the next round of buildings they want to construct ASAP to meet market demands.
- **60 Joaquin Road** – 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.
- **The Villas Phase 3 (Obsidian)** – This approved tract map will add more condo units to the north of Obsidian Phase 2 (formerly Tallus). The project would connect a new water main between Dorrance Drive and Callahan Way.
- **Mammoth Lakes Townhomes** – This proposal would redevelop the La Sierra’s property into townhomes.
- **Mammoth Creek Inn Remodel** – This hotel remodel project is undergoing a major resubmittal with an expanded scope.
- **Permit Processing, Forms and Applications** – The new Tyler EnerGov Permit Software System is live. Staff continues to implement the system and work out the bugs.





**Legend**

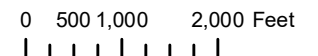
-  Permit Application Pending
-  Permit Application Received
-  Issued Permit - Construction Remaining
-  Complete Construction - Requires MCWD Acceptance
-  MCWD Project



Mammoth Community Water District  
 P.O. Box 597, Mammoth Lakes, CA 93546  
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Land Development Activity and Projects - September 2022

**Engineering Department Report**





#### **Executive Summary**

The SCADA upgrade project is gaining momentum and remains on track for implementation this fall. ISD and Operations staff will be conducting system and factory testing of hardware and software components later this month. ISD is also applying more resource towards upcoming Engineering Water and Sewer Modeling Projects; extrapolating hourly usage data from District software systems and pursuing new high-resolution aerial and elevation datasets to be used in the models. ISD and Engineering are pleased to report that MCWD and TOML have reached a cost-sharing agreement for an aerial and LiDAR elevation data collection to be conducted this fall. In addition, the demo period with the FirstNet network equipment was successful, so the District plans to outfit a service truck with a FirstNet WiFi connection to be used in the field by maintenance crews and as a backup ISP in emergency scenarios. Finally, the problematic Treatment Plant 2 R450 Data Collector communication issue was resolved and has been successfully reporting usage data for the past three weeks. Please see report below for further details.

#### **Hardware Systems**

- *SCADA System Upgrade* – ISD and Operations continue work on a comprehensive upgrade of the District’s SCADA system. The system will be engineered and configured for current security recommendations. A separate standalone ISP for the new system was established during the past month. We are awaiting a final piece of hardware for confirmation of material, but the project remains on track for Internal System and Factory testing towards the end of the month. Full implementation and go-live date for the new system remain on schedule for early fall.
- Performed further troubleshooting on malfunctioning Treatment Plant 2 R450 Collector that has been down since early July. ISD and Maintenance staff stressed the issue at the recent Neptune 360 Conference and were given a new SQFlash Card to try. The new card resolved the issue, and the Collector has been successfully communicating again since 8/18/22.
- Ordered replacement battery for Plant Maintenance Field Rugged Laptop.
- Ongoing hardware support, maintenance, and updates.

#### **Software Systems**

- *Tyler Incode and EnerGov* – Engineering continues utilizing EnerGov Permitting software for new permit entries and processing payments through Incode 10. Staff continue work with Park Consulting Group to optimize current EnerGov workflow processes. Staff are testing dummy permits through the IG Inspect module and have successfully updated missing GL accounts over the past month. ISD is also still finalizing a QRG for data transfers between InfoSend and WaterSmart.
- ISD is pursuing hourly meter usage data for all accounts from a Neptune API for use in MCWD Engineering Water and Sewer Modeling Projects. The data will be used to extrapolate diurnal characteristics and update and calibrate the models.
- Ongoing software support, maintenance, and updates.

#### **Administrative**

- *MCWD Security Committee* – With the first phase of planned digital and physical security measures now complete, the Security Committee is now transitioning towards second-phase security initiatives for the year. Physical security measures still being pursued are fencing repairs for District

property, while digital efforts are currently focused on SCADA system upgrades. The Security Committee meets quarterly to discuss and implement security initiatives for the agency.

- Setup new Mechanical Maintenance Worker user account, PC, and phone as new full-time employee.
- Performed disaster recovery on MCWDUB10 nightly backup for two separate files mistakenly overwritten by Personnel Services Department, files successfully recovered.
- Conducted new employee network orientation and directory permissions.
- Conducted Office 365 maintenance, distribution group and email account administration.
- Continued administration of VoIP phones, iPads, laptops.

#### **Network**

- Tested FirstNet equipment and network access in MCWD vehicles. FirstNet was created to deploy, operate, maintain, and improve the first high-speed, nationwide wireless broadband network dedicated to public safety. MCWD will be utilizing FirstNet's services as a second-tier public safety responder. A High-Power User Equipment (HPUE) antennae and router were installed in Truck 74 to create access to the FirstNet LTE cellular network and establish a WiFi "bubble" around the vehicle. The equipment has worked very well in areas that were previously out of network, under tree canopy or affected by high traffic periods. The ISP can also serve as backup network access in case of an emergency response incident. MCWD has placed an order to outfit Truck 74 with a FirstNet WiFi connection after a successful demo period with the equipment.
- Managing remote access client connection software and devices, administering additional machines and users as necessary for remote access.
- Installed and configured latest Autodesk AutoCAD Network License Manager (NLM) on MCWDUB10 server and pointed client PCs to new NLM.
- Configuring new ISP Connection for upcoming SCADA upgrade project and awaiting increase in bandwidth for MCWD primary ISP connection. MCWD network will be transitioned from 100MB to 200MB connection.
- All network systems secure, no data loss or intrusions.

#### **GIS**

- MCWD and TOML have reached an agreement to obtain new aerial imagery and LiDAR elevation data for upcoming projects. The cost-sharing agreement will allow both agencies to move forward with collection of the data this fall and start utilizing the data immediately after post-processing and integration into GIS systems. The agencies have partnered in several aerial updates and GIS synergies in the past and have a vested interest in a refresh for both datasets. MCWD plans to utilize the data for upcoming water and sewer modeling projects, as well as in-house GIS mapping products.
- Reviewed State Water Resources Control Board Drinking Water Division System Area Boundary Layer Look-up Tool, delivered latest shapefile and revised MCWD Service Area and Jurisdictional Area boundaries to current.
- Created Mammoth Lakes Pack Station Water Rights Map based on legal description of document for General Manager.
- ISD and Engineering have committed to a GIS Easement Training with Mono County Assessor's Office staff to learn how to update and enter MCWD easement legal descriptions in GIS layers

utilizing the same format and best practices as Mono County. The training is scheduled for October 19<sup>th</sup> and will involve all GIS and Engineering staff.

- Staff continue generating backflow letters and entering test results in the new infraMap platform. During the month of August, staff successfully sent out another 125 backflow letters and test reports for due date reports through current. Staff also sent out 123 follow-up letters for outstanding backflows from January 1<sup>st</sup> through May 31<sup>st</sup>. The infraMap application is also successfully writing data back to the MCWD Backflow GIS SDE layer. Staff are currently working on additional functionality for grouping customers with multiple backflow devices.

#### **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 8/31/22.
  - Water Treatment Chief Operator Job Bulletin to Employment page and Facebook.
  - Updated MCWD Employment Application web version.
  - Employee Housing Committee Meeting Agenda 9/6/22.
  - MCWD Board of Directors August Meeting Materials.
- Postings or updates to Intranet site
  - The new MCWD Intranet, “The MCWD Watering Hole” is live and has been well received by staff. The new Intranet site provides tools for staff to access internal document repositories and agency information, as well as new features for enhancing employee engagement and important announcements. ISD conducted training with PSD on how to update the PSD section of the Intranet during the past month. Upcoming trainings are planned for Administration and Finance contributors.
  - Updated 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.
- Ongoing activities working with LCW on updating the District's Personnel Manual (Chapters 4 and 5 MCWD Code)
- Legislative/Client Update 09/2022 (provided by LCW/CSDA):
  - None to report at this time

#### **Workforce Planning**

- Effective Monday, 08/29/2022, please welcome Michael "Mike" Lesiak, Mechanical Maintenance Worker I in the Maintenance Department, Mechanical Maintenance Division
- Ongoing administration of one recruitment for the Operations Department
- Ongoing monitoring of COVID-19 related regulation updates
- Attended Timberline HOA Annual Meeting on Saturday, 09/10/2022

#### **Risk/Safety/Training**

- Risk/Safety:
  - Process safety tailgate and wellness activity logs for 09/2022 safety incentive program
  - Monthly restock of Cal/OSHA compliant first aid safety kits at all locations
  - Continuous and ongoing activities associated with the Injury and Illness Prevention Program policy development and guidelines
  - Continuous and ongoing activities associated with manual to electronic conversion of Cal/OSHA required Hazard Communication Safety Data Sheets (SDS)
  - Schedule, coordinate, and facilitate Annual Fire Extinguisher Safety Exam, Firepan Exercise, and Annual Fire Extinguisher Servicing, concluded Thursday, 08/25/2022
  - Claims received and/or processed:
    - None received or processed
- Training:
  - Webcasts/onsite/offsite training processed, provided, attended, and/or proctored this month:
    - ACWA JPIA – Hot Java & Hot HR Topics: Preparing for the Next Generation and Beyond 09/15/2022

**Conservation**

***MCWD Customer Water Consumption***

The District is currently under a Level 3 Water Supply Shortage, which corresponds with a 30% reduction in water demand. In August, MCWD customers reduced water usage, compared to the average usage in 2018, 2019 and 2020, by 26%. Irrigation customers alone reduced by 45%. 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***

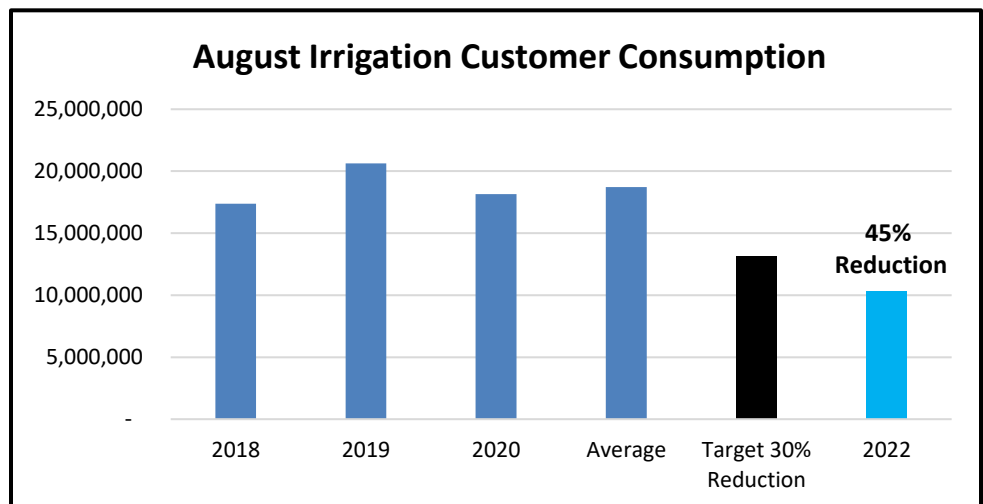
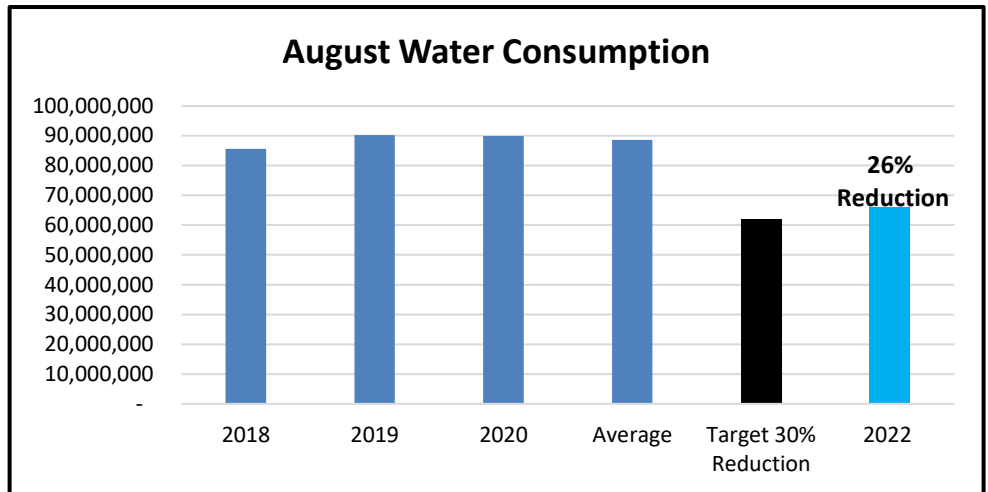
Staff notified 43 customers of leaks on their property. The current goal is to reach out to more multi-family and commercial customers.

***Indoor Rebate Program***

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

***Turf Replacement Rebate Program***

	<b>Number</b>	<b>Square Footage</b>	<b>Rebate Amount</b>	<b>Estimated Annual Water Savings in Gallons</b>
Applications Received	15	67,385	\$112,576	1,333,276
Applications Processed	5	10,602	\$21,194	225,226
Applications Pending	10	56,783	\$91,382	1,108,050

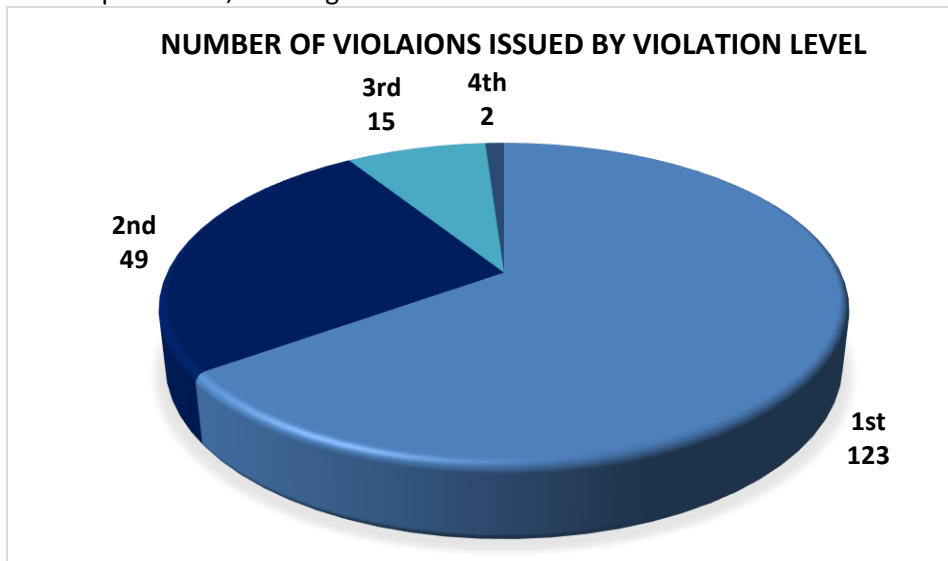


Before and after picture at a property that participated in the Turf Replacement Rebate Program.



***Irrigation Violation Tracking***

As of September 7, 189 irrigation violations have been issued.



**Regulatory**

***Fats, Oil and Grease Control Program***

RSSD continues to conduct regular inspections. There are two FOG applications currently being processed for new and relocated food service establishments.

***Cross Contamination Control (Backflow) Program***

Staff from Mechanical Maintenance, Information Services and RSSD are currently working to evaluate and potentially modify the process of mailing and collecting Backflow Test to improve the process for our customers and staff.

**Public Affairs and Outreach**

***Public Outreach***

A press release was issued notifying and thanking our customers for the water savings accomplished in July.

Staff will be working to increase the District's social media presence, including adding an Instagram account.

The Maintenance Department completed construction of the first water bottle refill station located near the Waterford Bridge on the multi-use path. Two more stations are planned for completion this season, one next to the bathrooms near Mammoth Creek Park and the other near the Twin Falls bridge. Upon completion, the stations will be donated to the Town of Mammoth Lakes.

**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 conducting employee engagement survey, working with management staff on work force planning, discussions on water conservation, and meeting with Limelight Hotel developers discussing the use of geothermal as a heating source for their hotel development.

Other ongoing items included working with the local development community, meetings with staff on a project to update the District's Code, collaborating with agencies on groundwater monitoring activities related to the CD IV geothermal expansion project, and working with state regulators on the District's waste discharge requirements. Also we continue to monitor local and state activities related to COVID-19.

## **Departmental / General**

### **Staff Resources and Management**

- Welcome Michael "Mike" Lesiak, to the MCWD family and Mechanical Maintenance Division
- Management contracted with CPS-HR to conduct an Employee Engagement Survey, which is planed every two years. Staff were asked to participate in the survey during the first three weeks of August where we received a 95% participation rate. Survey results are anticipated from CPS-HR by the end of September with presentations scheduled in October for both District general staff and the Board. CPS-HR provides categorical benchmark comparisons to both the public and private sector. Feedback from District staff is critical in maintaining a team culture at the District and helping management understand what is working well and also identify areas to work on.
- Exploring short-term and long-term workforce planning strategies with management staff. Considerations are based on 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 and Management staff meetings
- Monthly Engineering, Operations, and Maintenance (EOM) collaborative meetings, reporting on and tracking progress for current and future capital projects and programs

### **District Employee Home Purchase Assistance and Rental Programs**

- The District currently has 5 employees participating in the EHPAP shared value option, 2 employees in the loan option and one employee currently working through the process of purchasing a home utilizing the shared value option.
- The District currently has 6 rental units occupied by MCWD staff. There's also a waiting list with 5 staff interested in District owned rental units. The Board has directed District management to monitor local economic conditions to find potential opportunities to increase the number of rental units available to staff. Management is also exploring options for utilizing "Tiny Homes" to expand housing opportunities for staff.

### **COVID-19 Response**

MCWD remains at the low risk level (Level 1) of the District's COVID Risk Minimization and Outbreak Plan. Moving forward, we will continue to monitor conditions related to COVID-19 and will modify our risk level accordingly. Risk Level #1 provides for the following:

- Maintaining essential water and wastewater services to the community
- District offices are open to the public
- Assignment of remote work where appropriate

Management continues to focus on communications, utilizing a mix of both Zoom video conferencing and in-person meetings to coordinate with the community and District staff.

#### **Water and Wastewater**

Water Operations continued to balance surface and groundwater supplies as stream flows trended down and summer irrigation season water demands increased.

On April 21<sup>st</sup> 2022 the Board approved a motion to move the District into water conservation Level 3. The increased conservation measures are needed to reduce water demand to better align with surface water and groundwater supply availability associated with current drought conditions. This is also in alignment with the Governor's executive order and State Water Resources Control Board's implementation of additional conservation measures, particularly related to landscape use.

Total water produced in August 2022 was 84.5 million gallons, which is down from the 114.8 million gallons produced in August 2021. Water sources included, 73% surface water, 10% groundwater and 17% recycled water. Currently, Lake Mary has a balance of 247 acre feet, which amounts to 40.8% of the District's 606 acre feet surface water storage capacity.

August average daily wastewater flows were 1.23 million gallons for a total of 38.1 million gallons treated for the month. (See B-1 Operations Department report for more details)

#### **Financial Management**

The first five months of the District's 2023 fiscal year continues to show revenue tracking above budgeted projections with expenses below budgeted projections. (See B-3 Finance Department report for more details)

#### **Letters of Support, Contracts and Agreements**

- Signed an interconnection agreement with SCE as a requirement of the new Tesla battery system at the WWTP
- Signed a two year contract extension with USGS which allows their continued lease of office space from MCWD

#### **Departmental Activities**

- Engineering Department continues 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 Support Services activities continue conservation efforts monitoring and notifying customers with water leaks, administering Backflow and FOG programs, and PR/advertising. (See B-7 Regulatory Services Report for more details)
- Personnel Services Department activities include working with the District's labor counsel on bringing the Personnel Manual up to date with current requirements, work force planning related to vacant positions, communications with L12 Union. (See B-6 Personnel Services Report for more details)

- Information Services Department completed the enterprise software integration and continues to support all departments as needed. (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 to lead this summer's in-house construction projects and are currently meeting or exceeding their maintenance goals and requirements for 2022 calendar year programs. (See B-2 Maintenance Department Report for more details)

### **Projects/Related**

#### **Limelight Hotel and Proposed Geothermal Development**

MCWD continued to work collaboratively with local agencies and particularly with the Limelight development team. Both entities signed a letter of Intent (LOI) ensuring environmental concerns related to protection of our community's potable groundwater sources are protected from Limelight's proposed development of a geothermal as heating source for their hotel project. As part of the LOI the Limelight group has withdrawn geothermal as part of their current hotel development plans until agreement can be reached with MCWD on a groundwater mitigation and response plan to protect cold water aquifer while still allowing the use of geothermal as a renewable energy source.

MCWD looks forward to continuing to work with the Limelight development team, the TOML, and CalGEM as the agency with permitting authority for the geothermal development proposed in this project. Our common goal is to establish appropriate mitigation and monitoring measures which both ensures our community's groundwater supply is adequately protected and also provides the Limelight Hotel with a green and sustainable heating source.

#### **Snowcreek VIII Annexation and Public Agency Property Tax Reallocation**

District staff continued 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 as 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, conferred and 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. District staff are continuing to work with LAFCO and Mono County with a goal of appropriately reallocating property taxes to include funds for water and wastewater public services.

#### **Geothermal/Groundwater Monitoring/Proposed CD IV Expansion Project**

Ormat has completed construction activities and aquifer stress testing on the CD IV project allowing their new plant to come online. The CD IV project included construction of a new plant, new injection wells near their existing plant and new production wells in the Shady Rest Park area off Sawmill Road.

The District will continue to work with the BLM and Groundwater Monitoring and Response Plan (GMRP)

stakeholders on maintaining the requirements of the GMRP now that the CD IV power plant is on-line and producing power.

The GMRP is a result of District staff working collaboratively with local agencies to establish adequate groundwater monitoring for any notable effects from increased pumping from Ormat's CD IV expansion project. This monitoring data will enable the parties to watch for any notable departures from baseline pressure, temperature, and water chemistry. If notable departures from baseline data are detected it would trigger a data review and analysis led by the BLM in consultation with Ormat, MCWD, USGS, USFS, and GBUAPCD.

#### **Alterra/MMSA Main Lodge Development**

Alterra/MMSA has proposed a new Main Lodge development Master Plan and initiated the environmental process. A civil engineering firm completed an analysis of water and sewer service alternatives which consist of construction of a package treatment plant at the main lodge or connection to MCWD's system. District staff have reviewed the report and provided Alterra/MMSA staff comments on the report's assumptions regarding costs and the required facilities related to the MCWD connection alternative. They also stated that, while a final decision had not yet been reached on which alternative they'd be pursuing, they are presently leaning in favor of the package plant option. Alterra/MMSA has left both options open during the environmental review process which is anticipated to be completed in late 2023. It is understood that MCWD involvement would require an annexation or out-of-service-area agreement. District staff will continue to meet with Alterra/MMSA staff to stay apprised as the project develops. (See B-4 Engineering Department Report for more details)

#### **MCWD Water Discharge Requirements (WDR)**

Lahontan staff continue to indicate they are supportive of initiating a study of the Laurel Pond area to better identify the appropriateness of specific use classifications. The study is likely to take up to five 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)

#### **MCWD Code Book Review and Update**

MCWD staff continue to work on reviewing and updating the District's Code. The ad-hoc committee had its first meeting in May where they received an introduction to the many components making up this project and provide staff with direction for moving forward. This extensive project will bring the District's Code into alignment with current best practices and legal requirements.

#### **Mammoth Lakes Cloud Seeding Feasibility Study**

The Metropolitan Water District (MWD) is anticipating performing a Cloud Seeding Feasibility Study for the Mammoth Basin. The study would look for potential benefits of placing seeding generators in certain areas to capture higher precipitation rates during storm events. MWD staff reported that they'd be sharing the feasibility study results with MCWD to allow consideration if cloud seeding could be a viable option for potentially increasing surface water runoff for the Mammoth Basin water shed.



**MAMMOTH COMMUNITY WATER DISTRICT**

**FINANCIAL STATEMENTS**

Year Ended March 31, 2022

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**Mammoth Community Water District**  
**Financial Statements**  
Year Ended March 31, 2022

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Mammoth Community Water District  
Mammoth Lakes, California

### Report on 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, 2022, 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, 2022, 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. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and No. 98, *The Annual Comprehensive Financial Report*. 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 \_\_\_\_\_ \_\_, 2022, 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  
\_\_\_\_\_ \_\_, 2022

## 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, 2022.

### 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 \$97,254,313 (*net position*). Of this amount, \$31,417,933 (*unrestricted net position*) may be used to meet the District's ongoing obligations to citizens and creditors.
- The total net position increased by \$2,608,124. This increase is attributable primarily to lower than expected operating and capital expenses. Challenges from supply-chain issues and the availability of willing and able workers restricted the District's ability to complete planned capital and maintenance projects.
- Capital assets, net of accumulated depreciation, decreased by \$1,172,148. This decrease reflects the net of capital projects completed in fiscal year 2022 and the depreciation of all District capital assets. Capital assets equal to \$2,840,134 were added in fiscal year 2022. Significant additions to District assets include five monitoring wells, improvements to the sludge conveyance system at the wastewater treatment plant, upgrades to the PLC system for the sludge conveyance system, 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 \$3,977,930. 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 2022 were \$1,303,892, of which \$634,025 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 \$219,142 from last fiscal year.
- Cash and investments had a net increase of \$3,344,807. 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 \$217,982. Water and wastewater revenue increased by \$399,443 and revenue from connection fees decreased by \$181,461. Property taxes increased from the prior year by \$540,427 due to an increase in assessed valuation and collection by Mono County.
- Operating Expenses, including Depreciation and Amortization, increased from the prior year by \$206,258, a 2% 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, 4) Statement of Fiduciary Assets and Liabilities and 5) Notes to the Financial Statements. This report also contains other supplementary information in addition to the basic financial statements.

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

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

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



The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the data supplied in each of the specific financial statements listed above. The *Notes to the Financial Statements* can be found in pages 5-23 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information* of the District’s Water, Wastewater, New Enterprise and Juniper Ridge Assessment 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 \$97,254,313 at the close of fiscal year 2022, an increase of 2.8% over the previous year.

By far the largest portion of the District’s net position (68%) 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*, \$31,417,933, 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):	2023	2024	2025	2026	2027
Projected Capital Costs:	\$4,591,000	\$5,795,000	\$6,505,000	\$2,951,000	\$5,243,000

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 2022</u>	<u>FY 2021</u>
Current and Other Assets	\$34,220,078	\$31,368,942
Capital Assets	<u>\$65,836,380</u>	<u>\$66,220,280</u>
Total Assets	<u>\$100,056,458</u>	<u>\$97,589,222</u>
Noncurrent Liabilities	\$ 669,867	\$ 705,698
Other Liabilities	<u>\$ 634,025</u>	<u>\$ 817,336</u>
Total Liabilities	<u>\$ 1,303,892</u>	<u>\$ 1,523,034</u>
Deferred Inflows of Resources	<u>\$ 1,498,253</u>	<u>\$ 1,419,999</u>
Net Position:		
Net Investment in Capital Assets	\$65,836,380	\$66,220,280
Unrestricted	<u>\$31,417,933</u>	<u>\$28,425,909</u>
Total Net Position	<u><u>\$94,254,313</u></u>	<u><u>\$94,646,189</u></u>

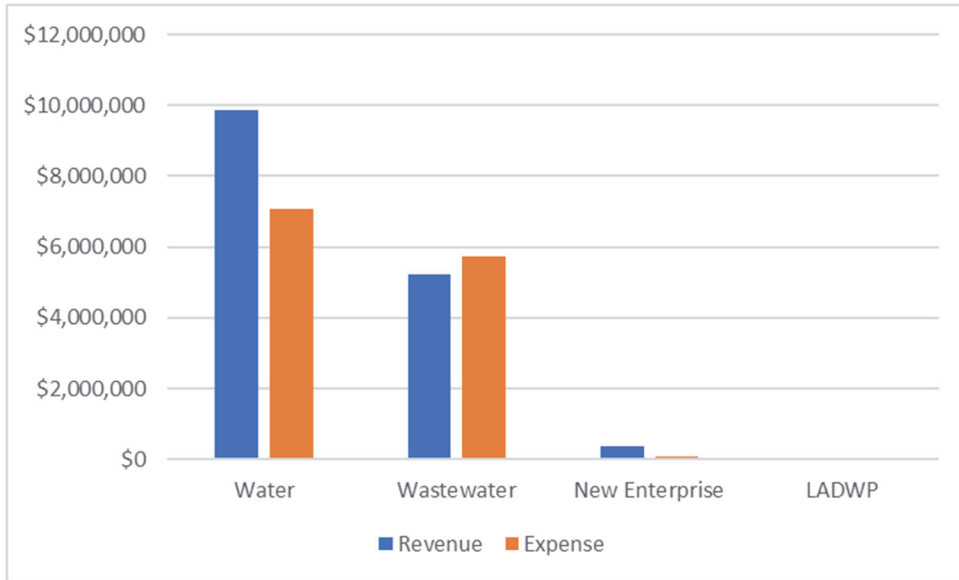
**Change in Net Position**

	FY 2022	FY 2021
Revenues:		
Water Services	\$ 3,813,227	\$ 3,598,196
Wastewater Services	\$ 2,815,344	\$ 2,630,932
Permits	\$ 424,769	\$ 606,230
Non-Operating	\$ 8,411,707	\$ 8,429,868
Total Revenues	\$15,465,047	\$15,265,226
Expenses:		
Operating:		
General and Administrative	\$ 3,272,510	\$ 2,944,802
Water Services	\$ 3,046,428	\$ 3,086,996
Wastewater Services	\$ 2,467,588	\$ 2,469,610
Depreciation and Amortization	\$ 4,070,397	\$ 4,149,257
Total Expenses	\$ 12,856,923	\$ 12,650,665
Change in Net Position	\$ 2,608,124	\$ 2,614,561
Net Position, Beginning	\$ 94,646,189	\$ 92,031,628
Net Position, Ending	\$ 97,254,313	\$ 94,646,189

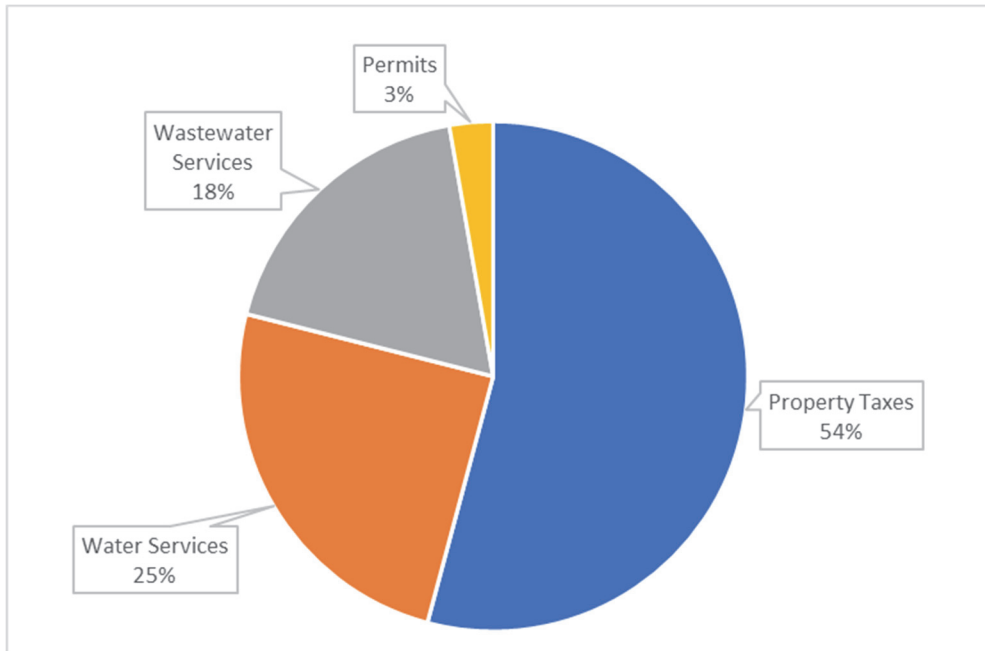
- Connection permit revenue decreased by \$181,461 (30%) over last year. Connection permit revenue varies significantly from year to year based on the progress of specific development projects, but generally follows the trend of economic cycles.
- Factors influencing the decrease in the Water Services and Wastewater Services operating expenses include: savings in personnel expense resulting from unfilled positions, reduction in professional services related to monitoring geothermal impacts on groundwater, and reduced training expense as a result of restrictions on travel and meetings.
- The increase in net position of \$2,608,124 (2.8%) from fiscal year 2021 to 2022 is due primarily to lower than expected operating and capital expenses, and to a lesser extent a 1% increase in total revenue.
- The District’s water and wastewater rate structure provides for incremental annual rate increases. A rate study effective through fiscal year 2027 has been completed and will provide revenue sufficient to meet the ongoing operating and capital of the District.

**District Activities:** The District’s Wastewater, Water, New Enterprise and LADWP 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, 2022 amount to \$65,836,380 (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 2022 include the following completed capital projects: completion of four monitoring wells, upgrades to the sludge conveyance system and the de-watering PLC system for the wastewater treatment plant, 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 2022</u>	<u>FY 2021</u>
Land	\$ 444,330	\$ 444,330
Construction in Progress	\$ 3,533,600	\$ 2,745,352
Subsurface Lines	\$ 30,851,689	\$ 30,335,114
General Plant Administration Facilities	\$ 6,592,964	\$ 12,608,270
Water Treatment Facilities	\$ 29,757,129	\$ 29,350,467
Wastewater Collection and Treatment Facilities	\$ 55,233,670	\$ 49,061,211
Source of Supply	\$ 1,858,068	\$ 1,416,987
Vehicles and Equipment	<u>\$ 6,188,294</u>	<u>\$ 6,053,358</u>
Total Capital Assets	\$ 134,459,744	\$ 132,015,089
Less Accumulated Depreciation	<u>\$ (68,623,364)</u>	<u>\$ (65,794,809)</u>
Total Capital Assets, Net	<u>\$ 65,836,380</u>	<u>\$ 66,220,280</u>

**Long-term Liability:** At the end of the current fiscal year, the District had a total long-term liability outstanding of \$669,867. 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 \$744,296, with \$74,429 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 2022</u>	<u>FY 2021</u>
Compensated Leave Balances	<u>\$ 744,296</u>	<u>\$ 784,108</u>
Balance estimated to be payable within one year	<u>\$ 74,429</u>	<u>\$ 78,410</u>
Long-term Liability	<u>\$ 669,867</u>	<u>\$ 705,698</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 2021 alternated between high and below average snowfall. The winter of 2022 brought below average snowfall, which will prompt water conservation measures over the next year.

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

Water sales typically provide between 10% and 15% of the District's total revenue. This segment of our revenue increased by \$104,124 (6% increase in water sales revenue) from FY 2021 to FY 2022.

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 2023 fiscal year. The FY 2023 capital budget of \$4,591,000 includes completion of a new production well with expected cost of approximately \$250,000, rehabilitation of two production wells costing approximately \$250,000, rehabilitation of a water tank costing approximately \$456,000, additional water system improvements of approximately \$1,017,000, improvements to the wastewater collection system and treatment plant of approximately \$1,512,000, and other capital assets of approximately \$900,000.

## **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.

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# **BASIC FINANCIAL STATEMENTS**

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**Mammoth Community Water District**  
**Statement of Net Position**  
March 31, 2022

**ASSETS**

Current Assets:

Cash and Cash Equivalents	\$ 9,777,740
Restricted Cash and Cash Equivalents	100,696
Investments	18,574,476
Receivables:	
Billings	474,917
Interest	70,642
Property Taxes	3,023,228
Loans	1,659,937
Other	91,578
Inventory	347,758
Deposits and Prepaid Items	99,106
Total Current Assets	34,220,078

Land and Construction in Progress, Not Being Depreciated	3,977,930
Capital Assets, Net of Depreciation	61,858,450
Total Assets	100,056,458

**LIABILITIES**

Current Liabilities:

Accounts Payable	310,733
Restricted Accounts Payable	100,696
Accrued Expenses	97,774
Deposits Payable	50,393
Current Maturities of Long-Term Debt	74,429
Total Current Liabilities	634,025

Noncurrent Liabilities:

Long-Term Debt:	
Compensated Absences	669,867
Total Liabilities	1,303,892

**DEFERRED INFLOWS OF RESOURCES**

Deferred Property Taxes	1,498,253
Total Deferred Inflows of Resources	1,498,253

**NET POSITION**

Net Investment in Capital Assets	65,836,380
Unrestricted	31,417,933
Total Net Position	\$ 97,254,313

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, 2022

<b>OPERATING REVENUES</b>	
Water Services	\$ 3,813,227
Wastewater Services	2,815,344
Permits	<u>424,769</u>
Total Operating Revenues	<u>7,053,340</u>
<b>OPERATING EXPENSES</b>	
General and Administrative	3,272,510
Water Services	3,046,428
Wastewater Services	2,467,588
Depreciation and Amortization	<u>4,070,397</u>
Total Operating Expenses	<u>12,856,923</u>
Operating Income (Loss)	<u>(5,803,583)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Property Taxes	8,332,181
Investment Earnings	(297,116)
Other Revenues	328,166
Gain (Loss) on Sale of Assets	<u>48,476</u>
Total Non-Operating Revenues (Expenses)	<u>8,411,707</u>
Change in Net Position	2,608,124
Net Position - Beginning	<u>94,646,189</u>
Net Position - Ending	<u><u>\$ 97,254,313</u></u>

The accompanying notes are an integral part of this statement.

**Mammoth Community Water District**  
**Statement of Cash Flows**  
Year Ended March 31, 2022

**CASH FLOWS FROM OPERATING  
ACTIVITIES**

Receipts from Customers	\$ 7,032,962
Payments to Suppliers	(2,975,029)
Payments to Employees	(6,048,203)
Other Receipts	<u>1,209,130</u>
 Net Cash Provided (Used) by Operating Activities	 <u>(781,140)</u>

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

Property Taxes	<u>8,259,363</u>
 Net Cash Provided (Used) by Non-Capital Financing Activities	 <u>8,259,363</u>

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

Proceeds from Sale of Assets	66,351
Acquisition and Construction of Capital Assets	<u>(3,906,077)</u>
 Net Cash Provided (Used) by Capital and Related Financing Activities	 <u>(3,839,726)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of Investments	(11,226,733)
Proceeds from the Sale and Maturities of Investments	10,239,742
Interest on Investments	<u>347,324</u>
 Net Cash Provided by Investing Activities	 <u>(639,667)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	2,998,830
 Cash and Cash Equivalents - Beginning of Year	 <u>6,879,606</u>
 Cash and Cash Equivalents - End of Year	 <u><u>\$ 9,878,436</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, 2022

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

Operating Income (Loss)	\$ (5,803,583)
Depreciation and Amortization	4,070,397
Other Receipts	1,209,130

**Change in Assets and Liabilities:**

Decrease (Increase) in Operating Assets:	
Accounts Receivable	(243,695)
Inventory	1,780
Deposits and Prepaid Expenses	2,268
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(218,567)
Accounts Payable Related to Capital Assets	201,705
Restricted Accounts Payable	12,711
Accrued Expenses	28,843
Deposits Payable	(2,317)
Compensated Absences	<u>(39,812)</u>

Net Cash Provided (Used) by Operating Activities	\$ (781,140)
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**SUPPLEMENTAL DISCLOSURES**

Cash and Cash Equivalents:	
Cash and Cash Equivalents	\$ 9,777,740
Restricted Cash and Cash Equivalents	<u>100,696</u>
Total	\$ 9,878,436

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

<u>NOTE</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
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**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**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, 2022

**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. The District has elected not to early implement GASB No. 87 and has not determined its effect on District's financial statements.

Governmental Accounting Standard Board Statement No. 89

In June of 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement was issued to (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Statement No. 89 is effective for fiscal years 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 December 15, 2020. 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. The District has elected not to early implement GASB No. 91 and has not determined its effect on District's financial statements.

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**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. 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. The District has elected not to early implement GASB No. 92 and has not determined its effect on District's financial statements.

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. The District has elected not to early implement GASB No. 93 and has not determined its effect on 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.



**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**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. 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. The District has elected not to early implement GASB No. 97 and has not determined its effect on District's financial statements.

Governmental Accounting Standard Board Statement No. 98

In October of 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. Statement No. 98 is effective for fiscal years ending after December 15, 2021. Currently, this statement has no impact on the District's financial statements.

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.

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**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. 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.

**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.

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

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

**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, 2022, the total estimated liability for all compensated absences was \$744,296.

**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, 2022

**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, 2022

**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, 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	\$ 9,777,740
Restricted Cash and Cash Equivalents	100,696
Investments	<u>18,574,476</u>
Total Cash and Investments	<u><u>\$ 28,452,912</u></u>

Cash and investments consist of the following:

Cash on Hand	\$ 300
Deposits with Financial Institutions	472,124
Investments	<u>27,980,488</u>
Total Cash and Investments	<u><u>\$ 28,452,912</u></u>

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**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 <sup>(1)</sup>	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% <sup>(2)</sup>	5%
CA Local Agency Obligations	5 years	30% <sup>(2)</sup>	5%
Federal Agency Securities	5 years	None	25%
Bankers' Acceptance	180 days	40%	5%
Commercial Paper	270 days	25% <sup>(2)</sup>	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% <sup>(3)</sup>
Collateralized Bank Deposits	5 years	20%	None
Mortgage Pass Through and Asset-Backed Securities	5 years <sup>(4)</sup>	20%	5%
County Pooled Investment Funds	N/A	None	None
Joint Powers Authority Pool <sup>(5)</sup>	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%

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

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

<sup>(2)</sup> Pooled funds can be 40% of the maximum percentage of the portfolio.

<sup>(3)</sup> The 10% limitation does not apply to money market funds.

<sup>(4)</sup> 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.

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

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**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	\$ 31,199	\$ 31,199	\$	\$	
U.S. Treasury Obligations	4,851,095	987,500	1,024,951	2,838,644	
Federal Agency Securities	5,987,208	1,778,094	2,558,803	1,650,311	
Medium Term Notes	4,905,347	388,272	1,549,650	2,967,425	
Supranational	568,265		196,624	371,641	
Mortgage Pass Through and Asset-Backed Securities	2,262,561		519,289	981,450	
State Investment Pool - LAIF	7,646,083	7,646,083		761,822	
Investment Trust of California (CalTRUST)	1,728,730	1,728,730			
Total	\$ 27,980,488	\$ 12,559,878	\$ 5,849,317	\$ 8,809,471	\$ 761,822

**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, 2022

**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	\$ 31,199	N/A	\$
U.S. Treasury Obligations	4,851,095	N/A	
Federal Agency Securities	5,987,208	N/A	
Medium Term Notes	4,905,347	A	
Supranational	568,265	AA	
Mortgage Pass Through and Asset-Backed Securities	2,262,561	AA	
State Investment Pool - LAIF	7,646,083	N/A	
Investment Trust of California (CalTRUST)	1,728,730	N/A	
<b>Total</b>	<b>\$ 27,980,488</b>		<b>\$ 0</b>

<u>Investment Type</u>		<u>Ratings of Year End</u>			
		<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Not Rated</u>
Money Market	\$ 31,199	\$ 31,199	\$	\$	\$
U.S. Treasury Obligations	4,851,095	4,851,095			
Federal Agency Securities	5,987,208	5,987,208			
Medium Term Notes	4,905,347	221,258	232,746	4,451,343	
Supranational	568,265	568,265			
Mortgage Pass Through and Asset-Backed Securities	2,262,561	2,262,561			
State Investment Pool - LAIF	7,646,083				7,646,083
Investment Trust of California (CalTRUST)	1,728,730		1,728,730		
<b>Total</b>	<b>\$ 27,980,488</b>	<b>\$13,921,586</b>	<b>\$ 1,961,476</b>	<b>\$ 4,451,343</b>	<b>\$ 7,646,083</b>

**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 National Mortgage Association (FNMA)	Federal Agency Securities	\$ 2,226,707
Federal Home Loan Mortgage Corporation (FHLMC)	Federal Agency Securities	\$ 1,669,124



**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**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, 2022, 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, 2022, 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, 2022 was 0.32%. The carrying value and estimated market value of the LAIF Pool at March 31, 2022 was \$207,925,642,847 and \$205,587,215,102, respectively. The District's share of the Pool at March 31, 2022 was approximately 0.0037 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 \$800,000,000 and \$2,121,057,000, 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.

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**2) CASH AND INVESTMENTS - Continued**

**Investment Trust of California (CalTRUST)**

The Investment Trust of California (CalTRUST) is organized as a Joint Powers Authority (“JPA”) that was established by public agencies in California for the purpose of pooling and investing local agency funds - operating reserves as well as bond proceeds. Investments with CalTRUST are highly liquid. CalTRUST is governed by a Board of Trustees made up of local treasurers and investment officers. The Board of Trustees sets overall policy for CalTRUST. CalTRUST offers the option of four accounts to provide participating agencies - a governmental fund, a money market fund, a short-term account, and a medium-term account. As of March 31, 2022, the District’s investment in CalTRUST is \$1,728,730 in the short-term account. Amounts that may be withdrawn from the money market fund are based upon the fund’s assets valued using the amortized cost method. Amounts that may be withdrawn from the short-term and medium-term pools are based on the net asset value per share and the number of shares held by participants in each pool.

**Collateral for Deposits**

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

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

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

**3) FAIR VALUE MEASUREMENTS**

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

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

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

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

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**3) FAIR VALUE MEASUREMENTS - Continued**

- 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	\$ 31,199	\$	\$ 31,199
U.S. Treasury Obligations	4,851,095	4,851,095	
Federal Agency Securities	5,987,208	5,987,208	
Medium Term Notes	4,905,347	4,905,347	
Supranational	568,265	568,265	
Mortgage Pass Through and Asset-Backed Securities	2,262,561	2,262,561	
State Investment Pool - LAIF	7,646,083		7,646,083
Investment Trust of California (CalTRUST)	1,728,730		1,728,730
<b>Total</b>	<b>\$ 27,980,488</b>	<b>\$ 18,574,476</b>	<b>\$ 9,406,012</b>

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

**4) LOANS RECEIVABLE**

Loans receivable includes \$1,523,653 of loans to employees for home down payment assistance and \$143 in miscellaneous loans. The District has a program for employee home down payment assistance to assist employees in purchasing homes within the District's geographic area. The down payment assistance is secured by the property being purchased and subject to the terms of each employee down payment agreement.

On April 8, 2015, the District approved a promissory note to loan amounts to Snowcreek Investment Company for \$365,000. The loan was provided for the purpose of assisting the company with recycled water and untreated groundwater service. Interest accrues at an annual rate of 5%. Principal and Interest are due in 120 monthly payments of \$3,881 commencing on June 15, 2015. All accrued and unpaid interest and principal balance shall be due the earlier of (i) June 14, 2025; (ii) at such time as the company commences construction of the additional 9 holes to be added to the existing 9 holes of Snowcreek Golf Course; (iii) the date of funding of the construction loan use to construct the new 9 holes to be added to the existing 9 holes of the Snowcreek Golf Course; (iv) the sale of the of the property; and (v) any change in the ownership of the company. The balance of the loan is \$136,141 as of March 31, 2022.

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**5) CAPITAL ASSETS**

Capital Assets are presented as follows:

	Beginning Balance	Additions	Deletions	Adjustments <sup>(1)</sup>	Ending Balance
Capital Assets, Not Depreciated:					
Land	\$ 444,330	\$	\$	\$	\$ 444,330
Construction in Progress	2,745,352	3,448,039	2,659,791		3,533,600
Total Capital Assets, Not Depreciated	3,189,682	3,448,039	2,659,791	0	3,977,930
Capital Assets, Being Depreciated:					
Subsurface Lines	30,335,114	499,431		17,144	30,851,689
General Plant Administration Facilities	12,608,270		563,997	(5,451,309)	6,592,964
Water Treatment Facilities	29,350,467	543,035	261,205	124,832	29,757,129
Wastewater Collection and Treatment Facilities	49,061,211	942,375	100,221	5,330,305	55,233,670
Source of Supply	1,416,987	441,081			1,858,068
Vehicles and Equipment	6,053,358	413,713	266,643	(12,134)	6,188,294
Total Capital Assets, Being Depreciated	128,825,407	2,839,635	1,192,066	8,838	130,481,814
Less Accumulated Depreciation	(65,794,809)	(4,070,397)	(1,174,191)	67,651	(68,623,364)
Total Capital Assets, Being Depreciated, Net	63,030,598	(1,230,762)	17,875	76,489	61,858,450
Total Capital Assets, Net	\$ 66,220,280	\$ 2,217,277	\$ 2,677,666	\$ 76,489	\$ 65,836,380

(1) The District re-evaluated their capital assets during the fiscal year while doing a software conversion. Certain amounts were reclassified or adjusted based on the most current information available.

**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	\$ 784,108	\$ 38,598	\$ 78,410	\$ 744,296	\$ 74,429
Total Long-Term Liabilities	\$ 784,108	\$ 38,598	\$ 78,410	\$ 744,296	\$ 74,429

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**6) LONG-TERM LIABILITIES - Continued**

**B) Compensated Absences**

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

**7) DEFINED CONTRIBUTION PLANS**

The District provides pension benefits for all its eligible represented and non-represented employees through a defined contribution plan (the "Plan"). The Money Purchase Pension Plan is administered for the District by Orion Portfolio Solutions, LLC. The District retains the authority to define and amend Plan provisions. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Full-time employees are eligible to participate from the first full month following the date of employment if they are over 18 years of age. The District's contributions for each employee vest annually at 20% per year after 1,000 hours of service for that year and are fully vested after five year continuous service. District's contributions for, and earnings forfeited by, employees who leave employment before five years of service are used to supplement the District's current period contribution requirement. The District contributed an amount equal to 20% of the participant's total compensation for both represented and non-represented employees. In addition, the District matches employee's contributions to their 457 deferred compensation plan to a maximum of 2% of compensation. There were no changes to the Plans during the fiscal year ended March 31, 2022.

Employees are not required to, and do not, contribute to the Money Purchase Pension Plan. During the fiscal year ended March 31, 2022, payroll for covered employees was \$3,832,449. Contributions for the fiscal year ended March 31, 2022 was \$839,409.

**8) RISK MANAGEMENT**

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

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**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, 2022 was 7.5%. Therefore, the annual escalation rate used was 3.0% for fiscal year 2022. As of March 31, 2022, the LADWP adjusted extension payment was \$2,863,385. This was an increase of \$83,399 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 \$75,000 during the fiscal year. The balance of the amounts set aside was \$443,496 on March 31, 2022.

Fiscal Year	CPI-U <sup>(2)</sup>	Actual Factor	Adjusted Settlement Due	Funding	Reserve Balance <sup>(2)</sup>
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

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

<sup>(2)</sup> Reserve balance includes investment earnings on the amounts set aside.

**Mammoth Community Water District**  
**Notes to Financial Statements**  
Year Ended March 31, 2022

**9) COMMITMENTS AND CONTINGENCIES - Continued**

**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 \$100,696 of restricted cash and cash equivalents and related restricted accounts payable to this settlement agreement.

**COVID-19**

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The pandemic continued subsequent to year end with certain restrictions required by the Governor of California, as well as local governments, which may affect revenue sources and also caused subsequent stock market volatility. The duration of the pandemic and the impact of COVID-19 on the District's operational and financial performance is uncertain at this time.

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## **SUPPLEMENTARY SCHEDULES**

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**Mammoth Community Water District**  
**Combining Schedule of Net Position**  
March 31, 2022

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>Juniper Ridge Assessment</u>
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 635,562	\$ 4,417,250	\$ 4,490,468	\$ 82,398
Restricted Cash and Cash Equivalents				
Investments	1,217,557	8,462,531	8,602,954	
Receivables:				
Billings		304,334	170,583	
Interest		43,727	26,915	
Property Taxes		1,751,601	1,271,627	
Loans	1,659,937			
Other	12,551	42,630	36,397	
Inventory		173,879	173,879	
Deposits and Prepaid Items		49,553	49,553	
Total Current Assets	<u>3,525,607</u>	<u>15,245,505</u>	<u>14,822,376</u>	<u>82,398</u>
Land and Construction in Progress, Not Being Depreciated	186,330	3,208,431	583,169	
Capital Assets, Net of Depreciation	<u>1,080,991</u>	<u>41,682,593</u>	<u>19,094,866</u>	
Total Assets	<u>4,792,928</u>	<u>60,136,529</u>	<u>34,500,411</u>	<u>82,398</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable		213,252	97,481	
Restricted Accounts Payable				
Accrued Expenses		45,436	50,704	1,634
Deposits Payable	12,210	29,345	8,838	
Current Maturities of Long-Term Debt		35,347	39,082	
Total Current Liabilities	<u>12,210</u>	<u>323,380</u>	<u>196,105</u>	<u>1,634</u>
Noncurrent Liabilities:				
Long-Term Debt:				
Compensated Absences		<u>318,128</u>	<u>351,739</u>	
Total Liabilities	<u>12,210</u>	<u>641,508</u>	<u>547,844</u>	<u>1,634</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Property Taxes		<u>868,987</u>	<u>629,266</u>	
Total Deferred Inflows of Resources	<u>0</u>	<u>868,987</u>	<u>629,266</u>	<u>0</u>
<b>NET POSITION</b>				
Net Investment in Capital Assets	1,267,321	44,891,024	19,678,035	
Unrestricted	<u>3,513,397</u>	<u>13,735,010</u>	<u>13,645,266</u>	<u>80,764</u>
Total Net Position	<u>\$ 4,780,718</u>	<u>\$ 58,626,034</u>	<u>\$ 33,323,301</u>	<u>\$ 80,764</u>

Trout Habitat Enhancement	LADWP	Totals
\$ 100,696	\$ 152,062	\$ 9,777,740
	291,434	100,696
		18,574,476
		474,917
		70,642
		3,023,228
		1,659,937
		91,578
		347,758
		99,106
100,696	443,496	34,220,078
		3,977,930
		61,858,450
100,696	443,496	100,056,458
		310,733
100,696		100,696
		97,774
		50,393
		74,429
100,696	0	634,025
		669,867
100,696	0	1,303,892
		1,498,253
0	0	1,498,253
		65,836,380
	443,496	31,417,933
\$ 0	\$ 443,496	\$ 97,254,313

**Mammoth Community Water District**  
**Combining Schedule of Revenues, Expenses and Changes in Net Position**  
Year Ended March 31, 2022

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>Juniper Ridge Assessment</u>
<b>OPERATING REVENUES</b>				
Water Services	\$	\$ 3,813,227	\$	\$
Wastewater Services			2,815,344	
Permits		283,862	140,907	
		<u>0</u>	<u>2,956,251</u>	<u>0</u>
<b>OPERATING EXPENSES</b>				
General and Administrative	34,827	1,623,657	1,614,026	
Water Services		3,046,428		
Wastewater Services			2,467,588	
Depreciation and Amortization	27,074	2,398,778	1,644,545	
	<u>61,901</u>	<u>7,068,863</u>	<u>5,726,159</u>	<u>0</u>
Total Operating Expenses				
Operating Income (Loss)	<u>(61,901)</u>	<u>(2,971,774)</u>	<u>(2,769,908)</u>	<u>0</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Property Taxes		5,831,652	2,500,529	
Investment Earnings	263,545	(277,809)	(282,881)	
Other Revenues	114,452	189,457	24,257	
Gain (Loss) on Sale of Assets		32,887	15,589	
	<u>377,997</u>	<u>5,776,187</u>	<u>2,257,494</u>	<u>0</u>
Total Non-Operating Revenues (Expenses)				
Income before Transfers	316,096	2,804,413	(512,414)	0
Transfers In	12,836	4,847,368	11,194,254	80,764
Transfers Out		(7,270,168)	(8,940,054)	
	<u>328,932</u>	<u>381,613</u>	<u>1,741,786</u>	<u>80,764</u>
Change in Net Position				
Net Position - Beginning	<u>4,451,786</u>	<u>58,244,421</u>	<u>31,581,515</u>	<u>0</u>
Net Position - Ending	<u>\$ 4,780,718</u>	<u>\$ 58,626,034</u>	<u>\$ 33,323,301</u>	<u>\$ 80,764</u>

Trout Habitat Enhancement	LADWP	Totals
\$	\$	\$ 3,813,227
		2,815,344
		424,769
<u>0</u>	<u>0</u>	<u>7,053,340</u>
		3,272,510
		3,046,428
		2,467,588
		4,070,397
<u>0</u>	<u>0</u>	<u>12,856,923</u>
<u>0</u>	<u>0</u>	<u>(5,803,583)</u>
		8,332,181
	29	(297,116)
		328,166
		48,476
<u>0</u>	<u>29</u>	<u>8,411,707</u>
0	29	2,608,124
	75,000	16,210,222
		(16,210,222)
<u>0</u>	<u>75,029</u>	<u>2,608,124</u>
<u>0</u>	<u>368,467</u>	<u>94,646,189</u>
<u>\$ 0</u>	<u>\$ 443,496</u>	<u>\$ 97,254,313</u>

**Mammoth Community Water District**  
**Combining Schedule of Cash Flows**  
Year Ended March 31, 2022

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>Juniper Ridge Assessment</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Customers	\$ 100	\$ 4,102,873	\$ 2,928,355	\$ 1,634
Payments to Suppliers	(105)	(1,693,895)	(1,281,029)	
Payments to Employees	(258,827)	(3,001,813)	(2,787,563)	
Other Receipts	950,537	202,811	55,782	
Payments from Other Funds for Trout Habitat				
Payments to Other Funds for Trout Habitat		(12,711)		
	<u>691,705</u>	<u>(402,735)</u>	<u>(1,084,455)</u>	<u>1,634</u>
Net Cash Provided (Used) by Operating Activities				
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Advances from Other Funds		4,181,852	8,895,359	80,764
Advances to Other Funds		(6,961,039)	(6,271,936)	
Property Taxes		5,359,828	2,899,535	
		<u>2,580,641</u>	<u>5,522,958</u>	<u>80,764</u>
Net Cash Provided (Used) by Non-Capital Financing Activities	0			
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from Sale of Assets		32,887	33,464	
Acquisition & Construction of Capital Assets		(2,550,153)	(1,355,924)	
		<u>(2,517,266)</u>	<u>(1,322,460)</u>	<u>0</u>
Net Cash Flows Provided (Used) by Capital and Related Financing Activities	0			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of Investments	(749,901)	(1,330,923)	(8,688,447)	
Proceeds from the Sale and Maturities of Investments	671,215	4,665,226	4,742,639	
Interest on Investments	22,543	158,393	160,993	
	<u>(56,143)</u>	<u>3,492,696</u>	<u>(3,784,815)</u>	<u>0</u>
Net Cash Provided by Investing Activities				
Net Increase (Decrease) in Cash and Cash Equivalents	635,562	3,153,336	(668,772)	82,398
Cash and Cash Equivalents - Beginning of Year	<u>0</u>	<u>1,263,914</u>	<u>5,159,240</u>	<u>0</u>
Cash and Cash Equivalents - End of Year	<u>\$ 635,562</u>	<u>\$ 4,417,250</u>	<u>\$ 4,490,468</u>	<u>\$ 82,398</u>



Trout Habitat Enhancement	LADWP	Totals
\$	\$	\$ 7,032,962
		(2,975,029)
		(6,048,203)
		1,209,130
12,711		12,711
<u>12,711</u>		<u>(12,711)</u>
<u>12,711</u>	<u>0</u>	<u>(781,140)</u>
	75,000	13,232,975
		(13,232,975)
		<u>8,259,363</u>
<u>0</u>	<u>75,000</u>	<u>8,259,363</u>
		66,351
		<u>(3,906,077)</u>
<u>0</u>	<u>0</u>	<u>(3,839,726)</u>
	(457,462)	(11,226,733)
	160,662	10,239,742
	5,395	<u>347,324</u>
<u>0</u>	<u>(291,405)</u>	<u>(639,667)</u>
12,711	(216,405)	2,998,830
<u>87,985</u>	<u>368,467</u>	<u>6,879,606</u>
<u>\$ 100,696</u>	<u>\$ 152,062</u>	<u>\$ 9,878,436</u>

**Mammoth Community Water District**  
**Combining Schedule of Cash Flows - Continued**  
Year Ended March 31, 2022

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>Juniper Ridge Assessment</u>
<b>RECONCILIATION OF OPERATING INCOME</b>				
<b>(LOSS) TO NET CASH PROVIDED (USED) BY</b>				
<b>OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ (61,901)	\$ (2,971,774)	\$ (2,769,908)	\$ 0
Depreciation and Amortization	27,074	2,398,778	1,644,545	
Other Receipts	950,537	202,811	55,782	
<b>Change in Assets and Liabilities:</b>				
Decrease (Increase) in Operating Assets:				
Account Receivable	(224,000)	(3,315)	(16,380)	
Inventory		890	890	
Deposits and Prepaid Expenses		1,134	1,134	
Increase (Decrease) in Operating Liabilities:				
Accounts Payable	(105)	(172,827)	(45,635)	
Accounts Payable Related to Capital Assets		176,774	24,931	
Restricted Accounts Payable				
Accrued Expenses		4,931	22,278	1,634
Deposits Payable	100	9,099	(11,516)	
Compensated Absences		(49,236)	9,424	
Net Cash Provided (Used) by Operating Activities	<u>\$ 691,705</u>	<u>\$ (402,735)</u>	<u>\$ (1,084,455)</u>	<u>\$ 1,634</u>
<b>SUPPLEMENTAL DISCLOSURES</b>				
Cash and Cash Equivalents:				
Cash and Cash Equivalents	\$ 635,562	\$ 4,417,250	\$ 4,490,468	\$ 82,398
Restricted Cash and Cash Equivalents				
Total	<u>\$ 635,562</u>	<u>\$ 4,417,250</u>	<u>\$ 4,490,468</u>	<u>\$ 82,398</u>

Trout Habitat Enhancement	LADWP	Totals
\$ 0	\$ 0	\$ (5,803,583)
		4,070,397
		1,209,130
		(243,695)
		1,780
		2,268
		(218,567)
12,711		201,705
		12,711
		28,843
		(2,317)
		(39,812)
<u>\$ 12,711</u>	<u>\$ 0</u>	<u>\$ (781,140)</u>
\$ 100,696	\$ 152,062	\$ 9,777,740
<u>100,696</u>	<u>152,062</u>	<u>100,696</u>
<u>\$ 100,696</u>	<u>\$ 152,062</u>	<u>\$ 9,878,436</u>

\_\_\_\_\_, 2022

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, 2022. 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 May 23, 2022. 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 interest costs and the financial report by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and No. 98, *The Annual Comprehensive Finance Report*, in fiscal year 2022. These statements had no 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. However, our audit was delayed due to the significant amount of time with the reconciliation of capital assets to the new accounting software that was implemented.

#### *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. The following material misstatements detected as a result of audit procedures were corrected by management: Adjustments to capital assets to reconcile to the new accounting software.

#### *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 \_\_\_\_\_, 2022.

#### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

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

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

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

### Restriction on Use

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

Very truly yours,

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

Board of Directors  
Mammoth Community Water District  
Mammoth Lakes, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Mammoth Community Water District (the "District") as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated \_\_\_\_\_, 2022.

**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. We identified certain deficiencies in internal control described in the accompanying schedule of findings and as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

**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*.

## **District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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  
\_\_\_\_\_, 2022



**MAMMOTH COMMUNITY WATER DISTRICT**  
**SCHEDULE OF FINDINGS**  
Year Ended March 31, 2022

**SIGNIFICANT DEFICIENCIES**

2022-001 - Other Accounts Payable Accounts

Condition: Other accounts payable accounts were not reconciled at end of the fiscal year.

Criteria: Balance sheet and other significant accounts should be reconciled on a regular basis to prevent and identify errors or unrecorded transactions on a timely basis.

Cause: The District implemented a new accounting software which includes an accounts payable module that tracks outstanding payables for the District. A new set of accounts payable accounts were created for the accounts payable module and are monitored and easily tracked. However, certain amounts were transferred from the old accounting software in separate accounts that were not cleared and adjusted at the end of the fiscal year.

Effect: Without reconciling on a regular basis, other payable accounts may have errors or unrecorded transactions posted to their accounts.

Recommendation: We recommend the District review and reconcile their other payable accounts in their accounting system on a monthly basis to identify and prevent errors on a timely basis.

Management's Response and Planned Corrective Actions: The conversion to a new accounting software system both created new and revealed previously existing problems. The District appreciates the support of the audit team in reconciling and correcting the errors. Going forward, Finance staff will regularly review and reconcile the payable accounts.

2022-002 - Capital Assets Reconciliation

Condition: The general ledger accounts for capital assets in the new accounting software didn't agree with the depreciation register and detailed information in the new accounting system.

Criteria: Capital assets should be reconciled on a regular basis to prevent and identify errors or unrecorded transactions on a timely basis.

Cause: The District implemented a new accounting software and transferred the capital assets information from their old accounting software. During the conversion, certain assets were reclassified and adjusted in the new accounting software in the capital assets module but these reclassifications and adjustments were not reflected in the related general ledger accounts.

Effect: Since the capital assets were not reconciled to the depreciation register and detailed information in the new accounting software, certain reclassifications and adjustments needed to be performed at the end of the fiscal year.

Recommendation: We recommend the District review and reconcile their capital asset general ledger accounts at least on a quarterly basis to identify errors or unrecorded transactions on a timely basis.

Management's Response and Planned Corrective Actions: The conversion to a new accounting software system both created new and revealed previously existing problems. The District appreciates the support of the audit team in reconciling and correcting the errors. Going forward, Finance staff will regularly review and reconcile the capital accounts.

**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, which were agreed to by the Mammoth Community Water District (the "District") and the League of California Cities (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*), on the Appropriations Limit documents of the District, for the year ended March 31, 2022 (prepared in accordance with Section 1.5 Article XIII B of the California Constitution). The District's management is responsible for the Appropriations Limit documents.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purposes which is solely to assist the District in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution for the fiscal year ending March 31, 2022. 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 documents required by the Article XIII B Appropriations Limitation Uniform Guidelines, and determined that the limit and annual adjustment factors were adopted by resolution of the Board of Directors. We also determined that the population and inflation options were selected by a recorded vote of the Board of Directors.

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

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

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

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

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

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

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

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

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for DISCUSSION PURPOSES ONLY

expression of an opinion or conclusion, respectively, on the accompanying Appropriations Limit worksheet and the District's Appropriations Limit documents. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Riverside, California  
\_\_\_\_\_, 2022

**MAMMOTH COMMUNITY WATER DISTRICT  
APPROPRIATIONS LIMIT COMPUTATION  
2021-2022**

	<u>2021-2022</u>
Per Capita Personal Income Change	5.73%
Population Change Town of Mammoth Lakes Population	-0.33%
CPI Change Converted to a Ratio	1.0573
Population Change Converted to a Ratio	0.9967
Calculation of Growth Factor	1.0538
2020-2021 Limit	<u>\$ 13,676,827</u>
2021-2022 Appropriations Limit (\$13,676,827 X 1.0538)	<u>\$ 14,412,640</u>

## **AGENDA ITEM**

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**Subject:** Discussion and Possible Renewal of the Contract with Teaman, Ramirez & Smith for Annual Financial Auditing Services

**Information Provided By:** Jeff Beatty, Finance Manager

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### **Background**

The accounting firm of Teaman, Ramirez & Smith (TRS) has been providing independent audit services to the District since 2005. The contract for their services expired with the completion of the fiscal year 2022 audit. The proposed agreement extends the contract for an additional five years, to cover fiscal years 2023 through 2027. The contract has been reviewed by District Counsel and minor modifications incorporated.

### **Discussion**

The long working relationship between the District and TRS makes the annual independent audit efficient and effective. The staff members assigned by TRS to the field work have been a stable group of experienced auditors with knowledge of the District's financial structure and processes.

### **Fiscal Impact**

TRS's charge for the fiscal year 2022 audit was \$21,900. The proposed contract includes a cost schedule beginning at \$24,200 for fiscal year 2023 and increasing by 4-5% each year to a cost of \$29,000 for fiscal year 2027.

### **Requested Action**

Approve the attached contract, extending audit services with Teaman, Ramirez & Smith through fiscal year 2027.

**AGREEMENT BETWEEN  
MAMMOTH COMMUNITY WATER DISTRICT  
AND TEAMAN, RAMIREZ & SMITH, INC.**

THIS AGREEMENT is made effective on September \_\_, 2022, in Mammoth Lakes, California, by and between Mammoth Community Water District, a local public agency (“District”) and Teaman, Ramirez & Smith, Inc., a California corporation (“Consultant”), for the purpose of Consultant providing annual financial auditing services to the District.

**Recitals:**

WHEREAS, the District desires to retain the services of Consultant, regarding accounting services to conduct an annual audit for the District for the fiscal years ended March 31, 2023 through March 31, 2027; and

WHEREAS, Consultant desires to perform the services requested by the District on the terms and conditions set forth below.

**Agreement:**

NOW, THEREFORE, the parties agree as follows:

1. Description of Work.

Consultant shall perform those services requested by the District Board of Directors and conveyed through the Finance Manager concerning the conducting and preparation of an annual audit and related matters as described in the proposal attached as Exhibit “A”, which is incorporated herein by this reference.

Consultant shall provide all labor, equipment, material, and supplies required or necessary to properly, competently, and completely perform the work or render the services under this Agreement. Consultant shall determine the method, details, and means of doing the work or rendering the services, in cooperation with District staff.

2. Compensation.

The total cost of the work described in Section 1 shall not exceed \$24,200 for the 2022-2023 audit, \$25,400 for the 2023-2024 audit, \$26,600 for the 2024-2025 audit, \$27,800 for the 2025-2026 audit, and \$29,000 for the 2026-2027 audit, unless amended by the Board of Directors of the District in writing. Compensation shall be based on the scope of work and fee schedule attached hereto as Exhibit “A” and incorporated herein by this reference.

3. Term of Agreement.

This Agreement shall become effective on the date stated above and will continue in effect until the services or work provided for herein have been completed, unless sooner terminated as provided in Section 9.

4. Payment for Services.

Consultant shall submit to the District itemized bills for the services rendered. If the work is satisfactorily performed, the District shall pay such bill within thirty (30) days after its receipt. Should the District dispute any portion of any bill, the District shall pay the undisputed portion within the time stated above, and at the same time, advise the Consultant in writing of the disputed portion.

5. Compliance with Laws.

Consultant agrees that it shall conduct its work and perform its services in compliance with all applicable federal, state, and local laws and regulations. Consultant shall possess, maintain and comply with all federal, state and local permits, licenses and certificates that may be required for it to perform the Work.

6. Professional Ability of Consultant.

Consultant represents that it is specially trained and experienced, and possesses the skill, ability, knowledge, and certification, to competently perform the work provided by this Agreement. The District has relied upon Consultant's training, experience, skill, ability, knowledge, and certification as a material inducement to enter into this Agreement. All work performed by Consultant shall be in accordance with applicable legal requirements and meet the standard of care and quality ordinarily to be expected of competent professionals in Consultant's field.

7. Insurance

Types & Limits. Consultant, at its sole cost, shall procure and maintain for the duration of this Agreement the following types and minimum limits of insurance:

<i>Type</i>	<i>Limits</i>	<i>Scope</i>
Commercial general liability	\$2,000,000 per occurrence & \$4,000,000 aggregate	at least as broad as Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 00 01) including products and completed operations, property damage, bodily injury, personal and advertising injury
Non-owned & Hired Automobile liability	\$2,000,000 per accident	As per policy form MPT1 25 11 03
Workers' compensation	Statutory limits	
Employers' liability	\$1,000,000 per accident	
Professional liability	\$2,000,000 per claim & \$2,000,000 Aggregate	

7.1 Other Requirements. The general and automobile liability policy(ies) shall be endorsed to name the District, its officers, employees, volunteers, and agents as additional insureds regarding liability arising out of the work. Consultant's general and automobile coverage shall be primary and apply separately to each insurer against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability. The District's insurance or self-insurance, if any, shall be excess and shall not contribute with Consultant's insurance. Each insurance policy shall be endorsed to state that coverage shall not be canceled, except after 30 days (10 days for non-payment of premium) prior written notice to the District. Insurance is to be placed with insurers authorized to do business in California with a current A.M. Best's rating of A:VII or better unless otherwise acceptable to the District. Workers' compensation insurance issued by the State Compensation Insurance Fund is acceptable. Except for professional liability insurance, Consultant agrees to waive subrogation that any insurer may acquire from Consultant by virtue of the payment of any loss relating to the Work. Consultant agrees to obtain any endorsement that may be necessary to implement this subrogation waiver. The workers' compensation policy must be endorsed to contain a subrogation waiver in favor of District for the Work performed by Consultant.

7.2 Proof of Insurance. Upon request, Consultant shall provide to the District the following proof of insurance: (a) certificate(s) of insurance evidencing this insurance; and (b) endorsement(s) on ISO Form CG 2010 (or insurer's equivalent), signed by a person authorized to bind coverage on behalf of the insurer(s), and certifying the additional insured coverage.

## 8. Indemnification and Hold Harmless.

Consultant shall protect, indemnify, hold harmless and defend the District, its directors, officials, officers, employees, volunteers and agents, from and against any and all suits, actions, judgments, legal or administrative proceedings, arbitrations, claims, demands, causes of action, damages, liabilities, interest, attorney's fees, fines, penalties, losses, costs and expenses of whatsoever kind or nature, including but not limited to those arising out of injury to or death of Consultant's employees, which arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of Consultant, its employees, agents or subconsultants (hereinafter collectively referred to as "Claims," or individually referred to as a "Claim").

Neither termination of this Agreement nor completion of the acts to be performed under this Agreement shall release Consultant from its obligations to indemnify, as to any Claims, so long as the event upon which such Claim is predicated shall have occurred prior to the effective date of any such termination or completion and arose out of or was in any way connected with performance or operations under this Agreement by Consultant, its employees, agents or consultants, or the employee, agent or consultant of any one of them.

Submission of insurance certificates or submission of other proof of compliance with the insurance requirements in this Agreement does not relieve Consultant from liability under this indemnification and hold harmless clause. The obligations of this indemnity article shall apply whether or not such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

The District may withhold from payment due Consultant hereunder, with 30 days written notice to Consultant, such amounts as, in the District's opinion, are sufficient to provide security



against all loss, damage, expense, penalty, fine, cost, claim, demand, suit, cause of action, judgment, or liability covered by the foregoing indemnity provision.

In any and all claims against the District, or its directors, officers, officials, directors, employees, volunteers or agents, by any employee of the Consultant, any subconsultant, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation under this paragraph shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for the Consultant or any subconsultant under Worker's Compensation acts, disability benefit acts or other employee benefit acts.

9. Termination.

This Agreement may be terminated at any time and for any reason by the District upon five days advance written notice to Consultant. In the event of such termination, Consultant is to be fairly compensated for all work performed to the date of termination as calculated by the District based on paragraph 2 hereof; provided that such compensation shall not in any case exceed, for any particular audit underway, the maximum sum set forth in Section 2 hereof. Compensation under this paragraph shall not include costs related to lost profit associated with the expected completion of the work or other such payments relating to the benefit of the bargain.

10. Conflict of Interest.

Consultant (including principals, associates, and professional employees) represents and acknowledges that (a) it does not now have and shall not acquire any direct or indirect investment, interest in real property or source of income that would be affected in any manner or degree by the performance of Consultant's services under this agreement, and (b) no person having any such interest shall perform any portion of the work. The parties agree that Consultant is not a designated employee within the meaning of the Political Reform Act and District's conflict of interest code because Consultant will perform the services independent of the control and direction of the District or of any District official, other than normal contract monitoring, and Consultant possesses no authority with respect to any District decision beyond the rendition of information, advice, recommendation or counsel.

11. Entire Agreement.

This writing constitutes the entire Agreement between the parties relative to the services specified herein, and no modifications hereof shall be effective unless and until such modification is evidenced by a writing signed by both parties to this Agreement. There are no understandings, agreements, conditions, representations, warranties, or promises with respect to the subject matter of this Agreement except those contained in or referred to in this writing.

12. Independent Contractor.

It is expressly understood and agreed by the parties hereto that Consultant's relationship to the District is that of an independent contractor. All persons hired by Consultant and performing the work shall be Consultant's employees or agents. The District shall not be obligated in any way to pay any wages or other claims by any such employees or agents or any other person by reason of this

Agreement. Consultant shall be solely liable to such employees and agents for losses, costs, damages, or injuries by said employees or agents during the course of the work.

13. Successors and Assignment.

This Agreement shall be binding on the heirs, successors, executors, administrators, and assigns of the parties; however, Consultant agrees that it will not assign, transfer, convey, or otherwise dispose of this Agreement or any part thereof, or its rights, title or interest therein, or its power to execute the same without the prior written consent of the District.

14. Severability.

If any provision of this Agreement is held to be unenforceable, the remainder of this Agreement shall be severable and not affected thereby.

15. Waiver of Rights.

Any waiver at any time by either party hereto of its rights with respect to a breach or default, or any other matter arising in connection with this Agreement, shall not be deemed to be a waiver with respect to any other breach, default or matter.

16. Remedies not Exclusive.

The use by either party of any remedy specified herein for the enforcement of this Agreement is not exclusive and shall not deprive the party using such remedy of, or limit the application of, any other remedy provided by law.

17. Notices.

Any notice, demand, invoice or other communication required or permitted to be given under this Agreement must be in writing and delivered either (a) in person, (b) by prepaid, first class U.S. mail, (c) by a nationally-recognized commercial overnight courier service that guarantees next day delivery and provides a receipt, or (d) by email with confirmed receipt. Such notices, etc. shall be addressed as follows:

Mammoth Community Water District  
1315 Meridian Blvd.  
P.O. Box 597  
Mammoth Lakes, California 93546

Teaman, Ramirez & Smith, Inc  
4201 Brockton Avenue, Suite 100  
Riverside, California 92501

Notice given as above will be deemed given (a) when delivered in person, (b) three days after deposited in prepaid, first class U.S. mail, (c) on the date of delivery as shown on the overnight courier service receipt, or (d) upon the sender's receipt of an email from the other party confirming the delivery of the notice, etc. Any party may change its contact information by notifying the other party of the change in the manner provided above.

18. Subconsultants.

No subcontract shall be awarded or an outside consultant engaged by Consultant unless prior written approval is obtained from the District. Any approved subconsultant shall comply with the insurance requirements of Sections 6 and 7 hereof or be covered by Consultant's insurance.

19. Governing Law and Venue.

This Agreement will be governed by and construed in accordance with the laws of the State of California. The county and federal district court where the District's office is located shall be venue for any state and federal court litigation concerning the enforcement or construction of this Agreement.

20. Signatures and Authority.

Each party warrants that the person signing this Agreement is authorized to act on behalf of the party for whom that person signs. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute the same instrument. Counterparts may be delivered by facsimile, electronic mail (including PDF or any electronic signature complying with California's Uniform Electronic Transactions Act (Cal. Civ. Code, §1633.1, et seq.) or any other applicable law) or other transmission method. The parties agree that any electronic signatures appearing on the Agreement are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

IN WITNESS WHEREOF, the parties execute this Agreement on the day and year first above written.

MAMMOTH COMMUNITY WATER DISTRICT

By: \_\_\_\_\_  
President, Board of Directors

Attest:

By: \_\_\_\_\_  
Secretary, Board of Directors

TEAMAN, RAMIREZ & SMITH, INC.

By: \_\_\_\_\_

Title: \_\_\_\_\_



September 1, 2022

Jeffrey Beatty, Finance Department Manager  
 Mammoth Community Water District  
 Post Office Box 597  
 Mammoth Lakes, CA 93546

Dear Jeffrey:

Pursuant to your request, we are pleased to submit this proposal to perform the audit of the Mammoth Community Water District financial statements for the years ending March 31, 2023 to March 31, 2027. This proposal was made, based on our conversations with you recently, with the understanding that the District wishes to comply with Generally Accepted Accounting Principles (GAAP).

Additionally, it is our understanding that the District would like our assistance with the filing of the Annual Report of Financial Transactions to the State Controller (SCR).

We propose the following fees:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Audit and SCR Preparation					
a. Annual Audit	\$ 22,500	\$ 23,700	\$ 24,700	\$ 25,900	\$ 27,000
b. SCR	<u>1,700</u>	<u>1,700</u>	<u>1,900</u>	<u>1,900</u>	<u>2,000</u>
Total Fee	<u>\$ 24,200</u>	<u>\$ 25,400</u>	<u>\$ 26,600</u>	<u>\$ 27,800</u>	<u>\$ 29,000</u>

This takes into consideration experience gained over the years working with the District's staff and refinements to the District's accounting system. The above fee also takes into consideration the scope of the engagement at this time, while recognizing your needs may change through time. Should your needs change during any of the time referred to above, we would be happy to discuss how we might help.

The aforementioned fees do not include a Single Audit required by federal funding. If the District reaches the expenditure of federal funds threshold (currently \$750,000 of federally funded expenditures) requiring a Single Audit for a particular year, there will be an additional fee of \$4,500 for that year.

We can appreciate your concern over any costs incurred by the District and would be happy to talk to you personally and explain in more detail our position regarding this matter.

Sincerely,

Teaman, Ramirez &amp; Smith, Inc.

Richard A. Teaman  
 Certified Public Accountant

## **AGENDA ITEM**

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

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**There are no materials to support this agenda item**