



MAMMOTH COMMUNITY WATER DISTRICT

Post Office Box 597

Mammoth Lakes, California 93546-0597

760th Regular Meeting of the
Mammoth Community Water District
Board of Directors

Thursday, August 15, 2018

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.

AGENDA

5:30 P.M.

Roll Call

Directors Cage, Creasy, Domaille, Smith, and Thompson

Pledge of Allegiance

Public Forum

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

5:30 P.M. Public Hearing

Concerning the Filing of Reports on

Delinquent Water and Sewer Charges as of June 30, 2019

Consent Agenda A

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

- A-1** Approval of July 2019 Check Disbursements (Springbrook #'s 56365 – 56488)
- A-2** Approval of Minutes from the Regular Board Meeting held June 20, 2019
- A-3** Approval of Minutes from the Continued Board Meeting held June 26, 2019
- A-4** Approval of Minutes from the Regular Board Meeting held July 18, 2019

Consent Agenda B — Staff Reports

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

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

Current Business

- C-1** Discussion and Possible Adoption of Resolution No. 08-15-19-15 Confirming Collection and Requesting Inclusion of Delinquent Rates, Charges and Penalties for Water and Sewer Service on the Mono County Tax Roll for the Forthcoming Fiscal Year in the Same Manner as the District's General Taxes
- C-2** Presentation, Discussion and Filing of the 2018-2019 Financial Audit
 - Richard Teaman, CPA, Teaman, Ramirez & Smith
- C-3** Discussion and Possible Approval of Agreement between MCWD and Mammoth Lakes Fire Safe Council for Administration Work on the Lakes Basin Hazardous Fuel Reduction Project
- C-4** Consider Offers Under First Right of Refusal for the Sale of Employee Homes Purchased Under Employee Down Payment Assistance Program and Provide Direction to General Manager for Responding to Offers Subject Properties: 117 Lake Manor Place #11, Crowley Lake and 1055 Timbers Court, Mammoth Lakes

Board Member's Committee Reports

Committee Meetings Held:

- Pension Committee – July 31, 2019
- Ad Hoc Committee – Wastewater Rate Fee Study – July 31, 2019
- Employee Housing Committee – July 31, 2019

Technical Services Committee – August 14, 2019

Finance Committee – August 14, 2019

Attorney's Report

Closed Session

D-1 Conference with Real Property Negotiators

Involving the Acquisition of an Easement on Ranch Road for Access to the Site of Proposed District Well 32, Town of Mammoth Lakes; Mark Busby and John Pedersen, District Negotiators, will negotiate with Representatives of the Snowcreek VI Condominium Owner's Association. Instructions by the Board to the District's Negotiators may include Price, Terms of Payment, or both. (See Government Code sections 54954.5(b) and 54956.8.)

D-2 Conference with Legal Counsel

Anticipated litigation; Government Code sections 54954.5(c) and 54956.9(a) and (d)(2) and (3); significant exposure to litigation involving one case

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
Interim General Manager

Date of Issuance: Friday, August 9, 2019

Posted: MCWD Office

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

cc: Members, Board of Directors

Town of Mammoth Lakes

KMMT, KIBS, KSRW Radio

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

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



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

NOTICE OF A TECHNICAL SERVICES COMMITTEE MEETING

NOTICE IS HEREBY GIVEN that the Technical Services Committee of the Board of Directors of the Mammoth Community Water District will hold a **TECHNICAL SERVICES COMMITTEE MEETING** to be held **WEDNESDAY, AUGUST 14, 2019** 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 Regarding Possible Approval of Agreement between MCWD and Mammoth Lakes Fire Safe Council for Administration Work on the Lakes Basin Hazardous Fuel Reduction Project (C-3)
6. Discussion / Questions Regarding Other Staff 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
Interim General Manager

Date of Issuance: Friday, August 9, 2019

Posted: MCWD Office

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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, AUGUST 14, 2019** at **11:00 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 and Approval of Board of Director Payment Requests for July 2019
2. Review and Approval of Accounts Payable Payment Vouchers for July 2019
3. Discussion and Review of July 2019 Check Register (A-1)
4. Discussion of Finance Department Report (B-3)
5. Discussion of the Filing of the 2018-2019 Financial Audit (C-2)
6. Discussion Regarding Possible Approval of Agreement between MCWD and Mammoth Lakes Fire Safe Council for Administration Work on the Lakes Basin Hazardous Fuel Reduction Project (C-3)
7. Discussion of Offers Under First Right of Refusal for the Sale of Employee Homes Purchased Under Employee Home Payment Assistance Program
Subject Properties: 117 Lake Manor Place #11, Crowley Lake and 1055 Timbers Court, Mammoth Lakes (C-4)
8. Discussion / Questions Regarding Other Staff 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
Interim General Manager

Date of Issuance: Friday, August 9, 2019

Posted: MCWD Office
MCWD Website: www.mcwd.dst.ca.us
cc: Members, Board of Directors
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Check Register for the Month of July 2019

Springbrook Software Report

(Check #56365 - #56488)

MCWD Accounts Payable

Check Register Notes

July 2019

<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>	<u>Notes</u>
56395	\$40,520.00	Tesco Controls	WWTP Main PLC Upgrade
56407	\$26,365.00	E & I Corporation	Primary Clarifier #2 Rehab
56418	\$14,243.48	Mammoth Ready Mix	Distribution System Improvements FY20
56457	\$14,654.00	Western Nevada	2 Slide Gates for WWTP Grit Removal System
56460	\$7,300.00	Aqua-Aerobic Systems, Inc.	WWTP Filtration System Study and Report - Pmnt. 1 of 2
56466	\$2,043.29	E & I Corporation	Primary Clarifier #2 Rehab

Rebates

22 customers purchased 35 high efficiency toilets and received rebates totalling \$6,363.44

1 customer purchased a high efficiency washing machine and received a rebate of \$400

Payroll Expenses

Employee Gross Payroll:	\$289,208.32
Board Gross Payroll:	\$3,168.25
Net Payroll:	\$201,853.17
Employer Paid Payroll Taxes:	\$4,472.52
Employer Paid 401a:	\$57,841.66 (20% of Gross)
Employer Paid 457b Match:	\$5,595.72 (1.94 % of Gross)
Employee Paid 457b:	\$33,070.90 (11.43% of Gross)
Other Employer Paid Benefits:	\$106,931.53 ¹

¹ Includes the entire Q2 Worker's Comp premium

Accounts Payable

Checks by Date - Detail by Check Number

User: mmckenzie
 Printed: 8/5/2019 8:12 AM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	PR*AFLAC	AFLAC	07/09/2019		
		PR Batch 00010.07.2019 Aflac After Tax	PR Batch 00010.07.2019 Afla		39.80
		PR Batch 00010.07.2019 Aflac After Tax	PR Batch 00010.07.2019 Afla		1.46
		PR Batch 00010.07.2019 Aflac After Tax	PR Batch 00010.07.2019 Afla		3.07
		PR Batch 00010.07.2019 Aflac After Tax	PR Batch 00010.07.2019 Afla		11.46
		PR Batch 00010.07.2019 Aflac Pre-Tax	PR Batch 00010.07.2019 Afla		112.69
		PR Batch 00010.07.2019 Aflac Pre-Tax	PR Batch 00010.07.2019 Afla		11.05
		PR Batch 00010.07.2019 Aflac Pre-Tax	PR Batch 00010.07.2019 Afla		10.73
		PR Batch 00010.07.2019 Aflac Pre-Tax	PR Batch 00010.07.2019 Afla		18.60
Total for this ACH Check for Vendor PR*AFLAC:				0.00	208.86
ACH	PR*CATAX	CA Tax Payment ACH	07/09/2019		
		PR Batch 00010.07.2019 Ca. State Disability	PR Batch 00010.07.2019 Ca.		365.03
		PR Batch 00010.07.2019 Ca. State Disability	PR Batch 00010.07.2019 Ca.		481.67
		PR Batch 00010.07.2019 Ca. State Disability	PR Batch 00010.07.2019 Ca.		102.41
		PR Batch 00010.07.2019 Ca. State Disability	PR Batch 00010.07.2019 Ca.		77.13
		PR Batch 00010.07.2019 Ca. State Disability	PR Batch 00010.07.2019 Ca.		308.69
		PR Batch 00010.07.2019 State Income Tax	PR Batch 00010.07.2019 Stat		2,030.93
		PR Batch 00010.07.2019 State Income Tax	PR Batch 00010.07.2019 Stat		1,799.04
		PR Batch 00010.07.2019 State Income Tax	PR Batch 00010.07.2019 Stat		437.06
		PR Batch 00010.07.2019 State Income Tax	PR Batch 00010.07.2019 Stat		317.30
		PR Batch 00010.07.2019 State Income Tax	PR Batch 00010.07.2019 Stat		1,192.03
Total for this ACH Check for Vendor PR*CATAX:				0.00	7,111.29
ACH	PR*FEDTX	Federal Tax Payment ACH	07/09/2019		
		PR Batch 00010.07.2019 Federal Income Tax	PR Batch 00010.07.2019 Fed		5,812.83
		PR Batch 00010.07.2019 Federal Income Tax	PR Batch 00010.07.2019 Fed		5,479.69
		PR Batch 00010.07.2019 Federal Income Tax	PR Batch 00010.07.2019 Fed		1,163.98
		PR Batch 00010.07.2019 Federal Income Tax	PR Batch 00010.07.2019 Fed		959.64
		PR Batch 00010.07.2019 Federal Income Tax	PR Batch 00010.07.2019 Fed		3,421.80
		PR Batch 00010.07.2019 Medicare Employee Pc	PR Batch 00010.07.2019 Mec		663.10
		PR Batch 00010.07.2019 Medicare Employee Pc	PR Batch 00010.07.2019 Mec		708.66
		PR Batch 00010.07.2019 Medicare Employee Pc	PR Batch 00010.07.2019 Mec		149.70
		PR Batch 00010.07.2019 Medicare Employee Pc	PR Batch 00010.07.2019 Mec		112.60
		PR Batch 00010.07.2019 Medicare Employee Pc	PR Batch 00010.07.2019 Mec		451.81
		PR Batch 00010.07.2019 Medicare Employer Po	PR Batch 00010.07.2019 Mec		663.10
		PR Batch 00010.07.2019 Medicare Employer Po	PR Batch 00010.07.2019 Mec		708.66
		PR Batch 00010.07.2019 Medicare Employer Po	PR Batch 00010.07.2019 Mec		149.70
		PR Batch 00010.07.2019 Medicare Employer Po	PR Batch 00010.07.2019 Mec		112.60
		PR Batch 00010.07.2019 Medicare Employer Po	PR Batch 00010.07.2019 Mec		451.81
Total for this ACH Check for Vendor PR*FEDTX:				0.00	21,009.68
ACH	PR*FTJ	FTJ Fund Choice	07/09/2019		
		PR Batch 00010.07.2019 Deferred Comp. Match	PR Batch 00010.07.2019 Defi		881.62
		PR Batch 00010.07.2019 Deferred Comp. Match	PR Batch 00010.07.2019 Defi		942.88
		PR Batch 00010.07.2019 Deferred Comp. Match	PR Batch 00010.07.2019 Defi		204.81
		PR Batch 00010.07.2019 Deferred Comp. Match	PR Batch 00010.07.2019 Defi		148.88

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
		PR Batch 00010.07.2019 Deferred Comp. Match	PR Batch 00010.07.2019 Defi		601.31
		PR Batch 00010.07.2019 FTJ Deferred Comp	PR Batch 00010.07.2019 FTJ		6,673.93
		PR Batch 00010.07.2019 FTJ Deferred Comp	PR Batch 00010.07.2019 FTJ		5,038.29
		PR Batch 00010.07.2019 FTJ Deferred Comp	PR Batch 00010.07.2019 FTJ		1,401.73
		PR Batch 00010.07.2019 FTJ Deferred Comp	PR Batch 00010.07.2019 FTJ		883.87
		PR Batch 00010.07.2019 FTJ Deferred Comp	PR Batch 00010.07.2019 FTJ		3,113.78
		PR Batch 00010.07.2019 FTJ Pension	PR Batch 00010.07.2019 FTJ		9,111.64
		PR Batch 00010.07.2019 FTJ Pension	PR Batch 00010.07.2019 FTJ		9,633.76
		PR Batch 00010.07.2019 FTJ Pension	PR Batch 00010.07.2019 FTJ		2,047.40
		PR Batch 00010.07.2019 FTJ Pension	PR Batch 00010.07.2019 FTJ		1,542.10
		PR Batch 00010.07.2019 FTJ Pension	PR Batch 00010.07.2019 FTJ		6,174.56
		Total for this ACH Check for Vendor PR*FTJ:		0.00	48,400.56
ACH	PR*NATWD	Nationwide Retirement Solution	07/09/2019		
		PR Batch 00010.07.2019 Nationwide Retirement	PR Batch 00010.07.2019 Nati		25.85
		Total for this ACH Check for Vendor PR*NATWD:		0.00	25.85
ACH	PR*STERL	Sterling Health Service Administration	07/09/2019		
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		250.00
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		69.05
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		104.13
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		69.06
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		69.06
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		22.03
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		4.90
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		7.36
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		4.89
		PR Batch 00010.07.2019 Health Savings Acct. E	PR Batch 00010.07.2019 Hea		4.88
		Total for this ACH Check for Vendor PR*STERL:		0.00	605.36
ACH	PR*VSP	Vision Service Plan - CA	07/09/2019		
		PR Batch 00010.07.2019 Vision Insurance Prem	PR Batch 00010.07.2019 Visi		286.80
		PR Batch 00010.07.2019 Vision Insurance Prem	PR Batch 00010.07.2019 Visi		333.07
		PR Batch 00010.07.2019 Vision Insurance Prem	PR Batch 00010.07.2019 Visi		58.80
		PR Batch 00010.07.2019 Vision Insurance Prem	PR Batch 00010.07.2019 Visi		49.39
		PR Batch 00010.07.2019 Vision Insurance Prem	PR Batch 00010.07.2019 Visi		204.04
		Total for this ACH Check for Vendor PR*VSP:		0.00	932.10
ACH	054	Keith Hafner	07/10/2019		
	KHafnerCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
		Total for this ACH Check for Vendor 054:		0.00	270.00
ACH	059	John Pedersen	07/10/2019		
	PedersenCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
	PedersenCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
		Total for this ACH Check for Vendor 059:		0.00	270.00
ACH	071	Michael Logan	07/10/2019		
	LoganCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
	MLogan	Delivery Expense	Delivery Expense		52.20
		Total for this ACH Check for Vendor 071:		0.00	322.20
ACH	079	Len Schouweiler	07/10/2019		
	SchouweilerCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		150.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for this ACH Check for Vendor 079:	0.00	150.00
ACH	094	Glenn VanOrsdol	07/10/2019		
	VanOrsdolCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
	VanOrsdolCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
			Total for this ACH Check for Vendor 094:	0.00	270.00
ACH	095	Jerry Baker	07/10/2019 VOID		
	JBaker	Boot Reimbursement	Boot Reimbursement	105.21	
			Total for this ACH Check for Vendor 095:	105.21	0.00
ACH	121	Rob Motley	07/10/2019		
	MotleyCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 121:	0.00	270.00
ACH	132	Clay Murray	07/10/2019		
	MurrayCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 132:	0.00	270.00
ACH	134	Jesus Guarneros	07/10/2019		
	GuarnerosCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 134:	0.00	270.00
ACH	163	Heidi Christensen	07/10/2019		
	ChristensenCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		150.00
			Total for this ACH Check for Vendor 163:	0.00	150.00
ACH	170	Keith Weiland	07/10/2019		
	WeilandCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 170:	0.00	270.00
ACH	176	Stephanie Hake	07/10/2019		
	HakeCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
	SHake	Kitchen Supplies and Coffee	Misc. Reimbursements		46.81
	SHake	Meeting Snacks	Misc. Reimbursements		29.31
	SHake	Staff Meeting Snack	Misc. Reimbursements		83.03
			Total for this ACH Check for Vendor 176:	0.00	429.15
ACH	177	Justin Mulbay	07/10/2019		
	MulbayCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 177:	0.00	270.00
ACH	206	Ben Suleski	07/10/2019		
	SuleskiCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 206:	0.00	270.00
ACH	212	Irene Yamashita	07/10/2019		
	YamashitaCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 212:	0.00	270.00
ACH	220	Robert Gonzalez	07/10/2019		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	GonzalezCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 220:	0.00	270.00
ACH	234	Matt Jaroslowski	07/10/2019		
	JaraslowskiCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 234:	0.00	270.00
ACH	247	Karen Bedow	07/10/2019		
	BedowCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		150.00
			Total for this ACH Check for Vendor 247:	0.00	150.00
ACH	248	Patrick Hayes	07/10/2019		
	PHayes	Lunch Meetings	Misc. Reimbursements		82.86
	PHayes	Travel Expenses - AWWA and ACWA	Misc. Reimbursements		1,022.66
	PHayes	Fuel - Veh #84	Misc. Reimbursements		100.68
			Total for this ACH Check for Vendor 248:	0.00	1,206.20
ACH	255	John Slover	07/10/2019		
	SloverCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 255:	0.00	270.00
ACH	256	Hans Walden	07/10/2019		
	WaldenCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 256:	0.00	270.00
ACH	257	Tyler Nelson	07/10/2019		
	NelsonCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 257:	0.00	270.00
ACH	260	David Sperry	07/10/2019		
	SperryCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
	SperryCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
			Total for this ACH Check for Vendor 260:	0.00	270.00
ACH	262	Ryan Conboy	07/10/2019		
	ConboyCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
	ConboyCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
			Total for this ACH Check for Vendor 262:	0.00	270.00
ACH	265	Kristina Roberts	07/10/2019		
	RobertsCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
	RobertsCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
			Total for this ACH Check for Vendor 265:	0.00	270.00
ACH	267	Philip Ross	07/10/2019		
	RossCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 267:	0.00	270.00
ACH	268	David Carlson	07/10/2019		
	CarlsonCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00
	CarlsonCell	6-Month Cell Phone Reimbursement	6-Month Cell Phone Reimbur		135.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for this ACH Check for Vendor 268:	0.00	270.00
ACH	269 SornosoCell	Steven Sornoso 6-Month Cell Phone Reimbursement	07/10/2019 6-Month Cell Phone Reimbur		270.00
			Total for this ACH Check for Vendor 269:	0.00	270.00
ACH	PR*CATAX	CA Tax Payment ACH PR Batch 00018.07.2019 State Income Tax	07/18/2019 PR Batch 00018.07.2019 Stat		50.00
			Total for this ACH Check for Vendor PR*CATAX:	0.00	50.00
ACH	PR*FEDTX	Federal Tax Payment ACH PR Batch 00018.07.2019 Federal Income Tax PR Batch 00018.07.2019 FICA Employee Portio PR Batch 00018.07.2019 FICA Employer Portio PR Batch 00018.07.2019 Medicare Employee Pc PR Batch 00018.07.2019 Medicare Employer Po	07/18/2019 PR Batch 00018.07.2019 Fed PR Batch 00018.07.2019 FIC. PR Batch 00018.07.2019 FIC. PR Batch 00018.07.2019 Mec PR Batch 00018.07.2019 Mec		200.00 196.44 196.44 45.93 45.93
			Total for this ACH Check for Vendor PR*FEDTX:	0.00	684.74
ACH	PR*VSP	Vision Service Plan - CA PR Batch 00018.07.2019 Vision Insurance Prem	07/18/2019 PR Batch 00018.07.2019 Visi		119.50
			Total for this ACH Check for Vendor PR*VSP:	0.00	119.50
ACH	095 JBaker	Jerry Baker Work Boots	07/22/2019 Staff Reimbursement		105.21
			Total for this ACH Check for Vendor 095:	0.00	105.21
ACH	059 JPedersen JPedersen	John Pedersen Lodging, Parking, Meal Personal Vehicle Expense	07/22/2019 Groundwater Modeling Class Groundwater Modeling Class		174.79 287.68
			Total for this ACH Check for Vendor 059:	0.00	462.47
ACH	AT7100 June	AT&T Data Clay's iPad Data Plan	07/15/2019 June Visa Transactions		35.00
			Total for this ACH Check for Vendor AT7100:	0.00	35.00
ACH	DI7200 36336069118	DirectTV Satellite TV Service	07/15/2019 June Visa Transactions		114.98
			Total for this ACH Check for Vendor DI7200:	0.00	114.98
ACH	UN5000 June June	UPS Service Fees Shipping Charges	07/15/2019 June Visa Transactions June Visa Transactions		116.00 215.48
			Total for this ACH Check for Vendor UN5000:	0.00	331.48
ACH	WF0100 June June June June June June June	Wells Fargo VISA Staff BBQ Staff Meeting Snacks and Lunch Adobe - PH, SH Office Supplies WSJ/LA Times - PH Conference Call Online Training Subscription - IY	07/15/2019 June Visa Transactions June Visa Transactions June Visa Transactions June Visa Transactions June Visa Transactions June Visa Transactions June Visa Transactions		490.16 412.47 34.98 158.58 54.95 7.24 25.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
June		Board Meeting Snacks	June Visa Transactions		67.42
June		AWWA - Meal, Fuel, Lodging - PH	June Visa Transactions		1,111.23
June		CAPPO Registration - ML	June Visa Transactions		130.00
June		Cabs, Fuel, Meals, Lodging - SB Conf. HC and /	June Visa Transactions		1,795.11
June		Web Calendar for MCWD Website	June Visa Transactions		8.08
June		Futon for Kay's Office	June Visa Transactions		155.56
June		Office Supplies	June Visa Transactions		6.78
June		Shipping Charges	June Visa Transactions		11.42
June		ISA Job Postings	June Visa Transactions		250.00
June		Conference Calls	June Visa Transactions		4.88
June		Collections 2 and CWEA Renewal - CM	June Visa Transactions		280.00
June		Replacement Key - CM	June Visa Transactions		4.93
June		Ee Lunch for Construction Crew	June Visa Transactions		183.50
June		Refund for Boots	June Visa Transactions		-290.93
June		Work Boots	June Visa Transactions		301.70
June		Adobe - RM	June Visa Transactions		14.99
June		Wire Marking System	June Visa Transactions		1,208.99
June		New Hose for Power Washer	June Visa Transactions		92.52
June		Vice Cover for Veh #58	June Visa Transactions		44.98
June		Batteries for Cordless Tools	June Visa Transactions		62.02
June		iCloud - MB	June Visa Transactions		0.99
June		Fuel, Meals, Parking - Training in SF - KW	June Visa Transactions		325.35
June		Hand Held Programmer	June Visa Transactions		1,076.43
June		Refund due to Error	June Visa Transactions		-182.00
June		Tarp - Lake Mary Dam Repair	June Visa Transactions		10.23
June		Mirrors and Light Bar for Polaris Ranger	June Visa Transactions		237.93
June		Work Clothes - JG	June Visa Transactions		500.89
June		Work Boots - JS	June Visa Transactions		113.89
June		Water Distribution Ed. 7 Book/Test - RG	June Visa Transactions		161.53
June		Impact Wrench	June Visa Transactions		128.22
June		Saw and Battery	June Visa Transactions		288.77
June		Sump Pumps for T6 and Snowcreek PR	June Visa Transactions		430.89
June		Permit for Tree Removal (@ Storage Tanks)	June Visa Transactions		240.00
June		CWEA Renewal - BH	June Visa Transactions		275.00
June		Adobe - SS and TN	June Visa Transactions		25.98
June		Distilled Water	June Visa Transactions		40.41
June		Coupling Sleeve	June Visa Transactions		281.99
June		Air Intake Panel Elements	June Visa Transactions		2,483.36
June		Swamp Cooler Repair	June Visa Transactions		4.95
June		Refund for Return	June Visa Transactions		-68.60
June		Safety Data Sheet Binder	June Visa Transactions		38.58
June		WWT Class and D2 Exam Review - SS	June Visa Transactions		240.00
June		Leadership Training - TN	June Visa Transactions		195.00
June		Jet Pro Washer w/ Hose Reel	June Visa Transactions		1,415.00
June		Credit from Sears	June Visa Transactions		-155.00
Total for this ACH Check for Vendor WF0100:				0.00	14,736.35
ACH	PR*AFLAC	AFLAC	07/24/2019		
		PR Batch 00024.07.2019 Aflac After Tax	PR Batch 00024.07.2019 Afla		40.43
		PR Batch 00024.07.2019 Aflac After Tax	PR Batch 00024.07.2019 Afla		1.47
		PR Batch 00024.07.2019 Aflac After Tax	PR Batch 00024.07.2019 Afla		2.29
		PR Batch 00024.07.2019 Aflac After Tax	PR Batch 00024.07.2019 Afla		11.60
		PR Batch 00024.07.2019 Aflac Pre-Tax	PR Batch 00024.07.2019 Afla		114.83
		PR Batch 00024.07.2019 Aflac Pre-Tax	PR Batch 00024.07.2019 Afla		11.04
		PR Batch 00024.07.2019 Aflac Pre-Tax	PR Batch 00024.07.2019 Afla		7.99
		PR Batch 00024.07.2019 Aflac Pre-Tax	PR Batch 00024.07.2019 Afla		19.21
Total for this ACH Check for Vendor PR*AFLAC:				0.00	208.86

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
ACH	PR*CATA	CA Tax Payment ACH	07/24/2019		
		PR Batch 00021.06.2019 Ca. State Disability	PR Batch 00021.06.2019 Ca.		-19.84
		PR Batch 00024.07.2019 Ca. State Disability	PR Batch 00024.07.2019 Ca.		428.55
		PR Batch 00024.07.2019 Ca. State Disability	PR Batch 00024.07.2019 Ca.		483.81
		PR Batch 00024.07.2019 Ca. State Disability	PR Batch 00024.07.2019 Ca.		101.55
		PR Batch 00024.07.2019 Ca. State Disability	PR Batch 00024.07.2019 Ca.		68.14
		PR Batch 00024.07.2019 Ca. State Disability	PR Batch 00024.07.2019 Ca.		305.35
		PR Batch 00024.07.2019 State Income Tax	PR Batch 00024.07.2019 Stat		2,644.30
		PR Batch 00024.07.2019 State Income Tax	PR Batch 00024.07.2019 Stat		1,779.47
		PR Batch 00024.07.2019 State Income Tax	PR Batch 00024.07.2019 Stat		415.67
		PR Batch 00024.07.2019 State Income Tax	PR Batch 00024.07.2019 Stat		285.67
		PR Batch 00024.07.2019 State Income Tax	PR Batch 00024.07.2019 Stat		1,109.77
		Payroll Adjustment	Payroll Adjustment		19.84
		Total for this ACH Check for Vendor PR*CATA:		0.00	7,622.28
ACH	PR*FEDTX	Federal Tax Payment ACH	07/24/2019		
		PR Batch 00024.07.2019 Federal Income Tax	PR Batch 00024.07.2019 Fed		6,957.90
		PR Batch 00024.07.2019 Federal Income Tax	PR Batch 00024.07.2019 Fed		5,285.43
		PR Batch 00024.07.2019 Federal Income Tax	PR Batch 00024.07.2019 Fed		1,257.08
		PR Batch 00024.07.2019 Federal Income Tax	PR Batch 00024.07.2019 Fed		894.65
		PR Batch 00024.07.2019 Federal Income Tax	PR Batch 00024.07.2019 Fed		3,208.09
		PR Batch 00024.07.2019 Medicare Employee Pc	PR Batch 00024.07.2019 Me		738.74
		PR Batch 00024.07.2019 Medicare Employee Pc	PR Batch 00024.07.2019 Me		710.27
		PR Batch 00024.07.2019 Medicare Employee Pc	PR Batch 00024.07.2019 Me		148.71
		PR Batch 00024.07.2019 Medicare Employee Pc	PR Batch 00024.07.2019 Me		99.20
		PR Batch 00024.07.2019 Medicare Employee Pc	PR Batch 00024.07.2019 Me		447.36
		PR Batch 00024.07.2019 Medicare Employer Po	PR Batch 00024.07.2019 Me		738.74
		PR Batch 00024.07.2019 Medicare Employer Po	PR Batch 00024.07.2019 Me		710.27
		PR Batch 00024.07.2019 Medicare Employer Po	PR Batch 00024.07.2019 Me		148.71
		PR Batch 00024.07.2019 Medicare Employer Po	PR Batch 00024.07.2019 Me		99.20
		PR Batch 00024.07.2019 Medicare Employer Po	PR Batch 00024.07.2019 Me		447.36
		Total for this ACH Check for Vendor PR*FEDTX:		0.00	21,891.71
ACH	PR*FTJ	FTJ Fund Choice	07/24/2019		
		PR Batch 00024.07.2019 FTJ Pension	PR Batch 00024.07.2019 FTJ		2,030.48
		PR Batch 00024.07.2019 FTJ Pension	PR Batch 00024.07.2019 FTJ		1,363.67
		PR Batch 00024.07.2019 FTJ Pension	PR Batch 00024.07.2019 FTJ		6,106.28
		PR Batch 00024.07.2019 Deferred Comp. Match	PR Batch 00024.07.2019 Def		947.80
		PR Batch 00024.07.2019 Deferred Comp. Match	PR Batch 00024.07.2019 Def		937.67
		PR Batch 00024.07.2019 Deferred Comp. Match	PR Batch 00024.07.2019 Def		202.94
		PR Batch 00024.07.2019 Deferred Comp. Match	PR Batch 00024.07.2019 Def		135.61
		PR Batch 00024.07.2019 Deferred Comp. Match	PR Batch 00024.07.2019 Def		592.20
		PR Batch 00024.07.2019 FTJ Deferred Comp	PR Batch 00024.07.2019 FTJ		5,423.93
		PR Batch 00024.07.2019 FTJ Deferred Comp	PR Batch 00024.07.2019 FTJ		5,181.23
		PR Batch 00024.07.2019 FTJ Deferred Comp	PR Batch 00024.07.2019 FTJ		1,231.42
		PR Batch 00024.07.2019 FTJ Deferred Comp	PR Batch 00024.07.2019 FTJ		854.31
		PR Batch 00024.07.2019 FTJ Deferred Comp	PR Batch 00024.07.2019 FTJ		3,216.71
		PR Batch 00024.07.2019 FTJ Pension	PR Batch 00024.07.2019 FTJ		10,155.56
		PR Batch 00024.07.2019 FTJ Pension	PR Batch 00024.07.2019 FTJ		9,676.22
		Total for this ACH Check for Vendor PR*FTJ:		0.00	48,056.03
ACH	PR*NATWD	Nationwide Retirement Solution	07/24/2019		
		PR Batch 00024.07.2019 Nationwide Retirement	PR Batch 00024.07.2019 Nati		25.85
		Total for this ACH Check for Vendor PR*NATWD:		0.00	25.85
ACH	PR*STERL	Sterling Health Service Administration	07/24/2019		
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		250.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		77.82
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		77.84
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		77.82
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		77.82
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		22.03
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		5.51
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		5.51
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		5.51
		PR Batch 00024.07.2019 Health Savings Acct. E	PR Batch 00024.07.2019 Hea		5.50
		Total for this ACH Check for Vendor PR*STERL:		0.00	605.36
ACH	212 I Yamashita	Irene Yamashita July BBQ	07/25/2019 Staff Reimbursement		20.85
		Total for this ACH Check for Vendor 212:		0.00	20.85
ACH	234 M Jaroslowski	Matt Jaroslowski July BBQ	07/25/2019 Staff Reimbursement		85.47
		Total for this ACH Check for Vendor 234:		0.00	85.47
ACH	265 K Roberts	Kristina Roberts July BBQ	07/25/2019 Staff Reimbursement		119.06
		Total for this ACH Check for Vendor 265:		0.00	119.06
ACH	268 D Carlson	David Carlson July BBQ	07/25/2019 Staff Reimbursement		114.44
		Total for this ACH Check for Vendor 268:		0.00	114.44
56365	AC3000 01-606-08-20	ACWA JPIA 7/1/19 - 7/1/20	07/09/2019 Excess Crime Insurance Prem		950.00
		Total for Check Number 56365:		0.00	950.00
56366	AC3001 62619	ACWA JPIA 7/1/19 - 7/1/20	07/09/2019 Underground Storage Tank Li		1,419.00
		Total for Check Number 56366:		0.00	1,419.00
56367	AL6400 MO0207712 MO0207713	Alpine Paint Painting - Plant 2 Painting - Plant 2	07/09/2019 Building Maintenance Building Maintenance		217.34 8.36
		Total for Check Number 56367:		0.00	225.70
56368	BA1000 BE91131	Babcock Laboratories, Inc. Lab Services	07/09/2019 Lab Services		16.00
		Total for Check Number 56368:		0.00	16.00
56369	BA7200 June June June	Bartkiewicz, Kronick & Shanahan General Well 32 ORMAT	07/09/2019 Legal Services - June Legal Services - June Legal Services - June		12,932.01 2,040.00 450.00
		Total for Check Number 56369:		0.00	15,422.01
56370	BI3100 44201	Bishop Heating & Air Conditioning Inc A/C Service Call and Refrigerant	07/09/2019 Building Maintenance		188.72

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 56370:	0.00	188.72
56371	BI6000	Bishop Welding Supply	07/09/2019		
	00000286	Tank Rental	Tank Rental		20.83
	00000286	Tank Rental	Tank Rental		20.83
	00000286	Tank Rental	Tank Rental		20.84
	00000287	Tank Rental	Tank Rental		25.00
	00000287	Tank Rental	Tank Rental		25.00
	00000288	Tank Rental	Tank Rental		37.50
			Total for Check Number 56371:	0.00	150.00
56372	BR1800 12900	Bravo Gardens, Inc. June	07/09/2019 Landscaping Services		150.00
			Total for Check Number 56372:	0.00	150.00
56373	BR4000	Britt's Diesel & Automotive	07/09/2019		
	66119	Veh #1	Vehicle Maintenance		1,303.68
	66442	Air Filter Cover - Veh #51	Vehicle Maintenance		68.78
	66443	Air, Fuel, and Oil Filters & Oil - Veh #60	Vehicle Maintenance		459.02
			Total for Check Number 56373:	0.00	1,831.48
56374	CO5800 3019	Conriquez Cleaning June	07/09/2019 Janatorial Services		2,200.00
			Total for Check Number 56374:	0.00	2,200.00
56375	DE8000 12762709	Dewey Pest Control June	07/09/2019 Pest Control Services		190.00
			Total for Check Number 56375:	0.00	190.00
56376	DO4000	Do-It Center	07/09/2019		
	711646	Distribution System Improvements FY20	Construction Supplies		114.00
	714505	Plant 2 - Lighting Upgrade	Building Maintenance Supplie		5.02
	714679	PVC Slip Caps	Department Supplies		2.50
	714684	Coupling Tube	Department Supplies		5.32
	715563	Plant 2 Painting Supplies	Building Maintenance Supplie		31.01
	715744	Scrapers for T65	Operating Tools		15.01
	716257	Plant 2 Painting Supplies	Building Maintenance Supplie		7.33
	716379	Building Maintenance Supplies	Building Maintenance Supplie		128.86
	716544	Broom	Operating Tools		15.51
	716586	Carwash Soap	Vehicle Maintenance		4.84
	716650	Rubber Plug	Department Supplies		4.35
	717380	2-Cycle Oil for Weed Wacker	Department Supplies		22.20
	717414	Shady Rest and Rainbow Lift Station Rehab	Construction Supplies		11.88
	717467	Shady Rest and Rainbow Lift Station Rehab	Construction Supplies		17.86
	718192	Plant 2 Air Compressor Drain Extension	Department Supplies		11.14
	718380	Plant 2 Painting Supplies	Building Maintenance Supplie		20.33
			Total for Check Number 56376:	0.00	417.16
56377	HI4000	High Country Lumber, Inc.	07/09/2019		
	89895	Distribution System Improvements FY20	Construction Supplies		338.26
	90825	Distribution System Improvements FY20	Construction Supplies		840.23
	91316	Painting Supplies - Plant 2	Building Maintenance Supplie		50.10
	91338	Painting Supplies - Plant 2	Building Maintenance Supplie		51.68
	92476	Oil For Weed Wacker	Department Supplies		14.49

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 56377:	0.00	1,294.76
56378	IN8000 22065	Inyo Crude, Inc. Unleaded	07/09/2019 Fuel Stock		22,461.79
			Total for Check Number 56378:	0.00	22,461.79
56379	JA2600 JULY2019_ad	Jasdesign July Ad Creation	07/09/2019 Professional Services		115.50
			Total for Check Number 56379:	0.00	115.50
56380	LA9000 9306809214	Lawson Products Hydraulic Parts	07/09/2019 District Supplies		1,555.96
			Total for Check Number 56380:	0.00	1,555.96
56381	LI4200 1479959 1479960	Liebert Cassidy Whitmore General Employee Matter	07/09/2019 Legal Services - May Legal Services - May		386.00 590.00
			Total for Check Number 56381:	0.00	976.00
56382	MO8000 2141	Mountain Motors Auto Repair Veh #2	07/09/2019 Vehicle Maintenance		109.52
			Total for Check Number 56382:	0.00	109.52
56383	PR*ACJPI	ACWA / JPIA	07/09/2019		
	4-17-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		404.44
	4-17-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		1,317.42
	4-17-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		336.36
	4-17-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		175.36
	4-17-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		835.26
	4-18-19	Board Worker's Comp Premium	Board Worker's Comp Premiun		9.89
	4-3-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		493.16
	4-3-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		1,563.23
	4-3-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		406.96
	4-3-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		270.63
	4-3-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		1,021.16
	5-1-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		397.98
	5-1-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		1,340.69
	5-1-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		281.56
	5-1-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		267.80
	5-1-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		810.01
	5-15-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		397.97
	5-15-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		1,340.42
	5-15-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		253.72
	5-15-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		313.21
	5-15-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		812.90
	5-23-19	Board Worker's Comp Premium	Board Worker's Comp Premiun		16.96
	5-29-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		397.97
	5-29-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		1,403.19
	5-29-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		365.04
	5-29-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		215.69
	5-29-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		822.26
	6-12-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		400.06
	6-12-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		1,373.93
	6-12-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		361.00
	6-12-19	Staff Worker's Comp Premium	Staff Worker's Comp Premiun		291.14

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	6-12-19	Staff Worker's Comp Premium	Staff Worker's Comp Premium		830.01
	6-20-19	Board Worker's Comp Premium	Board Worker's Comp Premi		4.95
	6-26-19	Staff Worker's Comp Premium	Staff Worker's Comp Premium		502.17
	6-26-19	Staff Worker's Comp Premium	Staff Worker's Comp Premium		1,420.92
	6-26-19	Staff Worker's Comp Premium	Staff Worker's Comp Premium		393.68
	6-26-19	Staff Worker's Comp Premium	Staff Worker's Comp Premium		182.22
	6-26-19	Staff Worker's Comp Premium	Staff Worker's Comp Premium		880.98
	6-26-19	Staff Worker's Comp Premium	Worker's Comp Premium w/A		-0.30
			Total for Check Number 56383:	0.00	22,912.00
56384	PR*IUOE	Int'l Union of Op. Engineers	07/09/2019		
	7-10-19	Union Dues	July Union Dues		66.00
	7-10-19	Union Dues	July Union Dues		196.91
	7-10-19	Union Dues	July Union Dues		4.43
	7-10-19	Union Dues	July Union Dues		15.65
	7-10-19	Union Dues	July Union Dues		157.01
			Total for Check Number 56384:	0.00	440.00
56385	PR*STAND	Standard Insurance Company	07/09/2019		
	6-12-19	Staff Standard Long Term Disb.	Staff Disability Insurance Prei		277.42
	6-12-19	Staff Standard Long Term Disb.	Staff Disability Insurance Prei		273.84
	6-12-19	Staff Standard Long Term Disb.	Staff Disability Insurance Prei		63.50
	6-12-19	Staff Standard Long Term Disb.	Staff Disability Insurance Prei		53.45
	6-12-19	Staff Standard Long Term Disb.	Staff Disability Insurance Prei		169.72
	6-12-19	Staff Standard Shrt Term Disb	Staff Disability Insurance Prei		37.00
	6-12-19	Staff Standard Shrt Term Disb	Staff Disability Insurance Prei		36.44
	6-12-19	Staff Standard Shrt Term Disb	Staff Disability Insurance Prei		8.48
	6-12-19	Staff Standard Shrt Term Disb	Staff Disability Insurance Prei		7.13
	6-12-19	Staff Standard Shrt Term Disb	Staff Disability Insurance Prei		22.69
	6-26-19	Staff Standard Long Term Disb.	Staff Standard Long Term Dis		326.98
	6-26-19	Staff Standard Long Term Disb.	Staff Standard Long Term Dis		277.55
	6-26-19	Staff Standard Long Term Disb.	Staff Standard Long Term Dis		69.23
	6-26-19	Staff Standard Long Term Disb.	Staff Standard Long Term Dis		32.15
	6-26-19	Staff Standard Long Term Disb.	Staff Standard Long Term Dis		175.42
	6-26-19	Staff Standard Shrt Term Disb	Staff Standard Long Term Dis		43.61
	6-26-19	Staff Standard Shrt Term Disb	Staff Standard Long Term Dis		37.08
	6-26-19	Staff Standard Shrt Term Disb	Staff Standard Long Term Dis		9.18
	6-26-19	Staff Standard Shrt Term Disb	Staff Standard Long Term Dis		4.30
	6-26-19	Staff Standard Shrt Term Disb	Staff Standard Long Term Dis		23.35
	6-26-19	Staff Standard Shrt Term Disb	Staff Disability Insurance Prei		-0.04
			Total for Check Number 56385:	0.00	1,948.48
56386	RI2400 77823	Rich Environmental Services Monthly Tank Inspections	07/09/2019 Monthly Tank Inspections		100.00
			Total for Check Number 56386:	0.00	100.00
56387	RP1227 HET 1	Holiday Haus, LLC Manager's Office	07/09/2019 Manager's Office		200.00
			Total for Check Number 56387:	0.00	200.00
56388	RP1559 HECW 1	Dawn Lazar 51 Panorama Dr.	07/09/2019 51 Panorama Dr.		400.00
			Total for Check Number 56388:	0.00	400.00
56389	RP1560	Nancy Denison	07/09/2019		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	HET 1	179 Woodmen St.	179 Woodmen St.		200.00
			Total for Check Number 56389:	0.00	200.00
56390	SH2800 7059	The Sheet 1/4 pg Color Ad - 5 Issues	07/09/2019 District Advertising		1,020.00
			Total for Check Number 56390:	0.00	1,020.00
56391	SI2000 62919	Sierra Carpet Cleaning Engineering Building	07/09/2019 Carpet Cleaning Services		785.00
			Total for Check Number 56391:	0.00	785.00
56392	ST3000 965984 966017 966734 967393 967924	Steves Auto & Truck Parts Department Supplies Antifreeze, Oil Auto Air Filters DEF Oil Filters	07/09/2019 Department Supplies Warehouse Inventory Warehouse Inventory Warehouse Inventory Warehouse Inventory		11.99 310.72 49.88 83.98 293.08
			Total for Check Number 56392:	0.00	749.65
56393	SW6100 JSlover	SWRCB-DWOCP John Slover	07/09/2019 T1 Cert. Renewal		55.00
			Total for Check Number 56393:	0.00	55.00
56394	TA1000 July June	Tamarack HOA July June	07/09/2019 HOA Dues HOA Dues		475.00 475.00
			Total for Check Number 56394:	0.00	950.00
56395	TE7000 0067790-IN	Tesco Controls, Inc. WWTP Main PLC Upgrade	07/09/2019 Control Panel PLC Replacem		40,520.00
			Total for Check Number 56395:	0.00	40,520.00
56396	TH1000 5050251	Thatcher Company, Inc 25% Sodium Hydroxide	07/09/2019 LMTP Operating Chemicals		6,594.48
			Total for Check Number 56396:	0.00	6,594.48
56397	TI4100 TL - 0011 TL - 0011	Timberline HOA July Emergency Assessment Installment	07/09/2019 HOA Dues HOA Dues		525.00 55.00
			Total for Check Number 56397:	0.00	580.00
56398	VE6150 9832547946 9832547946 9832547946 9832547946 9832547946 9832547946 9832547946 9832547946 9832547946	Verizon Wireless 5/22/19 - 6/21/19 5/22/19 - 6/21/19 5/22/19 - 6/21/19 5/22/19 - 6/21/19 5/22/19 - 6/21/19 5/22/19 - 6/21/19 5/22/19 - 6/21/19 5/22/19 - 6/21/19 5/22/19 - 6/21/19	07/09/2019 iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans iPad Data Plans		41.61 41.61 104.02 62.41 10.40 20.80 62.41 10.40
			Total for Check Number 56398:	0.00	353.66

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
56399	WE5500 17918934 57899056.1 57910203	Western Nevada Supply Fittings Meter Pit Extensions Distribution System Improvements FY20	07/09/2019 Warehouse Inventory Warehouse Inventory Construction Supplies		54.54 259.72 2,594.31
Total for Check Number 56399:				0.00	2,908.57
56400	AM2000 IN0306018	AM Conservation Group, Inc. Shower Heads, Aerators, etc.	07/12/2019 Department Supplies		556.66
Total for Check Number 56400:				0.00	556.66
56401	AR1000 745	Aguirre Remodeling, Inc. L'Abri #9	07/12/2019 Remodeling Services		2,623.18
Total for Check Number 56401:				0.00	2,623.18
56402	BE8000 PC30370	Berchtold Equipment Company Fuel Filters	07/12/2019 Vehicle Maintenance		47.56
Total for Check Number 56402:				0.00	47.56
56403	CA4000 69338	Cannon WTP Arc Flash Study	07/12/2019 Professional Services - June		425.00
Total for Check Number 56403:				0.00	425.00
56404	CA7000 32384	Carmichael Business Technology SSL Cert. for MCWD GIS Server	07/12/2019 2 Year Software License		39.90
Total for Check Number 56404:				0.00	39.90
56405	CB1000 94000120196	California Broadband Cooperative July	07/12/2019 Monthly Internet Service Agr		1,050.00
Total for Check Number 56405:				0.00	1,050.00
56406	DO4000 719183	Do-It Center Shady Rest and Rainbow Lift Station Rehab	07/12/2019 Construction Supplies		34.73
Total for Check Number 56406:				0.00	34.73
56407	EI2000 INV017896	E&I Corporation Primary Clarifier #2 Rehab	07/12/2019 Parts		26,365.00
Total for Check Number 56407:				0.00	26,365.00
56408	FO5000 34735	Force Flow Digital Chlorine Scales	07/12/2019		5,276.69
Total for Check Number 56408:				0.00	5,276.69
56409	GR1000 9220953641 9221270110 9222313596 9227378180 9227378180	Grainger, Inc. Barricade Tape, Glue Fan Motor - Restroom Quick Connect Plugs and Couplers #3VAN2 Triple Antibiotic Ointment, 0.5 g. #5M566 Adhesive Tape, 1/2" x 5 yds.	07/12/2019 District Operating Supplies Building Maintenance M & R Supplies First Aid Supplies First Aid Supplies		77.60 57.84 311.23 5.63 4.98
Total for Check Number 56409:				0.00	457.28
56410	GR2000 4256	The Grasshopper June	07/12/2019 Landscaping Services - Gatew		250.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 56410:	0.00	250.00
56411	HA1000 E11488	Haaker Equipment Company Distribution System Improvements FY20	07/12/2019 Vactor Rental - June		14,030.00
			Total for Check Number 56411:	0.00	14,030.00
56412	HO7300 71119	Horizon California 1-Year Subscription	07/12/2019 Mammoth Times Renewal		38.00
			Total for Check Number 56412:	0.00	38.00
56413	JA2600 MCWD_LakesBasin	Jasdesign Lakes Basin Ad	07/12/2019 Graphic Design Services		165.00
			Total for Check Number 56413:	0.00	165.00
56414	KA4000 7-19	Kadesh & Associates, LLC June	07/12/2019 Professional Services		9,000.00
			Total for Check Number 56414:	0.00	9,000.00
56415	KI2000 KIBS04411906417	KIBS-FM June	07/12/2019 District Advertising		250.00
			Total for Check Number 56415:	0.00	250.00
56416	LA9000 9306826975	Lawson Products Hydraulic Fittings	07/12/2019 District Supplies		1,709.39
			Total for Check Number 56416:	0.00	1,709.39
56417	MA3000 968450 968795	Mammoth Disposal June Distribution System Improvements FY20	07/12/2019 Waste Disposal Services Portable Toilet Rental		1,313.50 216.78
			Total for Check Number 56417:	0.00	1,530.28
56418	MA6000 24723 24739 24750 24764	Mammoth Ready Mix Distribution System Improvements FY20 Distribution System Improvements FY20 Distribution System Improvements FY20 Distribution System Improvements FY20	07/12/2019 Construction Materials Construction Materials Construction Materials Construction Materials		8,620.00 2,656.04 433.16 2,534.28
			Total for Check Number 56418:	0.00	14,243.48
56419	MC5000 97910452 98938850 99133299 99374577 99377039	McMaster-Carr Supply Co. Shady Rest and Rainbow Lift Station Rehab Shady Rest and Rainbow Lift Station Rehab Shady Rest and Rainbow Lift Station Rehab Shady Rest and Rainbow Lift Station Rehab Tire Pressure Guage	07/12/2019 Construction Supplies Construction Supplies Construction Supplies Construction Supplies Operating Supplies		45.52 47.92 86.80 86.80 36.22
			Total for Check Number 56419:	0.00	303.26
56420	MI6000 June June June June June	Mission Uniform & Linen June June June June June	07/12/2019 Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service Linen and Uniform Service		781.02 79.48 44.12 22.06 22.06

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	June	June	Linen and Uniform Service		56.84
	June	June	Linen and Uniform Service		133.61
			Total for Check Number 56420:	0.00	1,139.19
56421	MO6800 9598	Mono Works June	07/12/2019 Landscaping Services		2,928.56
			Total for Check Number 56421:	0.00	2,928.56
56422	RP*617 HET 1	Sina Leonard St. Moritz Condos, #020	07/12/2019 St. Moritz Condos, #020		200.00
			Total for Check Number 56422:	0.00	200.00
56423	RP1163 HET 2	Five Star Lodging, Inc. 148 Mountain Blvd.	07/12/2019 148 Mountain Blvd.		395.98
			Total for Check Number 56423:	0.00	395.98
56424	RP1321 HET 1	Yvonne Costello Sierra Park Villas, #68	07/12/2019 Sierra Park Villas, #68		200.00
			Total for Check Number 56424:	0.00	200.00
56425	RP1409 HET 1	Doll House Chalet 1665 Old Mammoth Rd.	07/12/2019 1665 Old Mammoth Rd.		200.00
			Total for Check Number 56425:	0.00	200.00
56426	RP1421 HET 1	Jennifer Mester Mammoth Pines Condos, #12	07/12/2019 Mammoth Pines Condos, #12		100.00
			Total for Check Number 56426:	0.00	100.00
56427	RP1542 HET 1	Donald Condon Snowcreek V Condos, #983	07/12/2019 Snowcreek V Condos, #983		171.48
			Total for Check Number 56427:	0.00	171.48
56428	RP1561 HET 2	Dave Stevens 21 Garmisch Pl.	07/12/2019 21 Garmisch Pl.		400.00
			Total for Check Number 56428:	0.00	400.00
56429	RP1562 HET 2	Ron Russell Snowcreek V Condos, #728	07/12/2019 Snowcreek V Condos, #728		400.00
			Total for Check Number 56429:	0.00	400.00
56430	RP1563 HET 3	C.B. Lawrence 1479 Majestic Pines Dr.	07/12/2019 1479 Majestic Pines Dr.		500.00
			Total for Check Number 56430:	0.00	500.00
56431	SI3300 28407 28407 28407 28407	Sierra Employment Services, Inc. Temp. Services - Week Ending 7/7/19 Temp. Services - Week Ending 7/7/19 Distribution System Improvements FY20 Shady Rest and Rainbow Lift Station Rehab	07/12/2019 Temp. Services - Week Endin; Temp. Services - Week Endin; Temp. Services - Week Endin; Temp. Services - Week Endin;		1,178.58 830.80 16,635.41 676.24
			Total for Check Number 56431:	0.00	19,321.03

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
56432	SI3900 2931.2	Sierra Wave Media June	07/12/2019 District Advertising		399.00
Total for Check Number 56432:				0.00	399.00
56433	ST3000 409192 409192 409342 967722	Steves Auto & Truck Parts Replacement Starter - Veh #39 Core Deposit Core Deposit Refund - Inv 409192 Replacement Battery - Veh#39	07/12/2019 Vehicle Maintenance Vehicle Maintenance Vehicle Maintenance Vehicle Maintenance		107.74 26.94 -26.94 146.06
Total for Check Number 56433:				0.00	253.80
56434	TH1000 5050499 5050579 5050579	Thatcher Company, Inc Cylinder Deposit Refund on Empties 6 Chlorine Cylinders Cylinder Deposit	07/12/2019 WWTP Operating Chemicals WWTP Operating Chemicals WWTP Operating Chemicals		-16,087.50 6,813.27 16,087.50
Total for Check Number 56434:				0.00	6,813.27
56435	US1500 933528	USA Blue Book HAZMAT SOP Binder	07/12/2019 Operating Supplies		104.43
Total for Check Number 56435:				0.00	104.43
56436	WE5500 17927485 17929443 57929447	Western Nevada Supply Distribution System Improvements FY20 Distribution System Improvements FY20 Distribution System Improvements FY20	07/12/2019 Construction Supplies Construction Supplies Construction Supplies		5,430.89 1,120.60 431.22
Total for Check Number 56436:				0.00	6,982.71
56437	AL6400 M0207489 M0208545 M0208621 M0208622	Alpine Paint Paint Supplies - Plant 2 Paint Supplies - Plant 2 Paint Supplies - Plant 2 Paint Supplies - Plant 2	07/17/2019 Building Maintenance Building Maintenance Building Maintenance Building Maintenance		874.67 34.71 438.22 219.11
Total for Check Number 56437:				0.00	1,566.71
56438	AT7400 15180497 15180497 15180497 15180497 15180497 15180497	AT&T Mobility 6/1/19 - 6/30/19 6/1/19 - 6/30/19 6/1/19 - 6/30/19 6/1/19 - 6/30/19 6/1/19 - 6/30/19 6/1/19 - 6/30/19	07/17/2019 Cell Phones Cell Phones Cell Phones Cell Phones Cell Phones Cell Phones		172.47 52.96 27.25 38.39 27.25 38.38
Total for Check Number 56438:				0.00	356.70
56439	DO4000 718453 719302	Do-It Center Paint Supplies - Plant 2 Ice/Heat Packs	07/17/2019 Building Maintenance Department Tools		21.46 10.15
Total for Check Number 56439:				0.00	31.61
56440	HI4000 93219 93259	High Country Lumber, Inc. Paint Supplies - Plant 2 Paint Supplies - Plant 2	07/17/2019 Building Maintenance Building Maintenance		37.20 23.21
Total for Check Number 56440:				0.00	60.41

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
56441	MO6400 0619	Mono County Public Works June	07/17/2019 Sludge Processing		12,111.52
Total for Check Number 56441:				0.00	12,111.52
56442	PI8700 7319	Pitney Bowes-Purchase Power Postage Refill	07/17/2019 Postage Refill		1,008.50
Total for Check Number 56442:				0.00	1,008.50
56443	PR*ACHBA 6-20-19 6-20-19 6-20-19 6-20-19 6-20-19 6-20-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19 7-10-19	ACWA - Joint Powers Ins Authority Board Dental Insurance Premium Board Life Insurance Premium Board Medical Insurance Premium Board Dental Insurance Premium Board Life Insurance Premium Board Medical Insurance Premium Staff Dental Insurance Premium Staff Dental Insurance Premium Staff Dental Insurance Premium Staff Dental Insurance Premium Staff Dental Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Life Insurance Premium Staff Medical Insurance Premium Staff Medical Insurance Premium Staff Medical Insurance Premium Staff Medical Insurance Premium Health Insurance Premium w/ Adjustment	07/17/2019 Board Health Insurance Premi Board Health Insurance Premi Board Health Insurance Premi Board Health Insurance Premi Board Health Insurance Premi Board Health Insurance Premi Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premiu Staff Health Insurance Premium w/		422.45 18.89 5,816.14 258.28 16.76 3,719.97 1,313.80 1,637.10 231.21 205.87 970.70 921.63 526.76 95.78 65.11 404.00 19,644.95 23,305.32 3,281.15 2,840.64 14,168.62 769.03
Total for Check Number 56443:				0.00	80,634.16
56444	RP1546 HET 1	Edward Banda 111 Davison Rd., Unit A	07/17/2019 111 Davison Rd., Unit A		200.00
Total for Check Number 56444:				0.00	200.00
56445	RP1564 HET 2	Aleksandr Krol The Heritage Condos, #204	07/17/2019 The Heritage Condos, #204		400.00
Total for Check Number 56445:				0.00	400.00
56446	RP1565 HET 1	Francine DeFurio Nordica Condos, #14	07/17/2019 Nordica Condos, #14		200.00
Total for Check Number 56446:				0.00	200.00
56447	RP1566 HET 3	Ann Morse Mammoth Pines Condos, #18	07/17/2019 Mammoth Pines Condos, #18		500.00
Total for Check Number 56447:				0.00	500.00
56448	RP1567 HET 2	Anthony Garcia Krystal Villa East, #218	07/17/2019 Krystal Villa East, #218		341.48
Total for Check Number 56448:				0.00	341.48
56449	RP1568	Mark Cherry	07/17/2019		

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
	HET 4	73 Snowridge Ln.	73 Snowridge Ln.		554.50
			Total for Check Number 56449:	0.00	554.50
56450	RP1569 HET 1	Leslie Oliver Krystal Villa East, #107	07/17/2019 Krystal Villa East, #107		200.00
			Total for Check Number 56450:	0.00	200.00
56451	RP1570 HET 1	Joseph Mark Mammoth Mountain Condos, #5	07/17/2019 Mammoth Mountain Condos,		200.00
			Total for Check Number 56451:	0.00	200.00
56452	SA3800 80036151	Safety-Kleen Systems, Inc. Parts Washer Solvent	07/17/2019 Operating Supplies		208.16
			Total for Check Number 56452:	0.00	208.16
56453	SO8002 71319	Southern California Edison L'Abri #9	07/17/2019 Electricity		22.94
			Total for Check Number 56453:	0.00	22.94
56454	ST3000 410671 965700	Steves Auto & Truck Parts Veh #52 Hydraulic Hose for Excavator	07/17/2019 Vehicle Maintenance Vehicle Maintenance		93.54 174.71
			Total for Check Number 56454:	0.00	268.25
56455	TE2000 051886	Technique Data Systems 9/9/19 - 9/8/20	07/17/2019 Check Scanner Maintenance /		200.00
			Total for Check Number 56455:	0.00	200.00
56456	VE6151 9833345338	Verizon Wireless June	07/17/2019 Land Lines		100.40
			Total for Check Number 56456:	0.00	100.40
56457	WE5500 17828579	Western Nevada Supply WWTP Grit-Removal System	07/17/2019 2 Slide Gates		14,654.00
			Total for Check Number 56457:	0.00	14,654.00
56458	WI3800 2019217	Wildermuth Environmental Shallow Ground Water Model Update	07/17/2019 Professional Services - June		3,514.25
			Total for Check Number 56458:	0.00	3,514.25
56459	AL3000 50428 50428 50428 50497 50497	Alex Printing Matt Jaroslawski Matt Jaroslawski Karen Bedow John Pedersen John Pedersen	07/24/2019 Business Cards Business Cards Business Cards Business Cards Business Cards		22.63 22.63 45.25 22.63 22.63
			Total for Check Number 56459:	0.00	135.77
56460	AQ6100 1020478	Aqua-Aerobic Systems, Inc. Payment 1 of 2	07/24/2019 Filtration Report		7,300.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 56460:	0.00	7,300.00
56461	AR1000 753 753	Aguirre Remodeling, Inc. Water Heater Replacement - #9 Repairs - #6 and #10	07/24/2019 Remodeling and Repair Servi Remodeling and Repair Servi		1,656.00 90.00
			Total for Check Number 56461:	0.00	1,746.00
56462	CE6000 219164 219164	Centro Print Solutions 56500 - 58999 Early Payment Discount	07/24/2019 Checks Checks		388.19 -3.38
			Total for Check Number 56462:	0.00	384.81
56463	CH9000 17814	Chuck Villar Construction Distribution System Improvements FY20	07/24/2019 Construction Hauling		571.56
			Total for Check Number 56463:	0.00	571.56
56464	CR1000 161531	Cranes Waste Oil, Inc. Waste Oil Removal	07/24/2019 Waste Oil Removal		105.00
			Total for Check Number 56464:	0.00	105.00
56465	DO4000 719688 720433	Do-It Center Distribution System Improvements FY20 Distribution System Improvements FY20	07/24/2019 Construction Supplies Construction Supplies		179.71 58.12
			Total for Check Number 56465:	0.00	237.83
56466	EI2000 INV018004	E&I Corporation Primary Clarifier #2 Rehab	07/24/2019 Construction Parts		2,043.29
			Total for Check Number 56466:	0.00	2,043.29
56467	FE4100 775630881388	FedEx Freight Mount for Bobcat Jackhammer Attachment	07/24/2019 Shipping Charge		209.77
			Total for Check Number 56467:	0.00	209.77
56468	FR6000 71619 July July July July	Frontier 7/16/19 - 8/15/19 7/16/19 - 8/15/19 7/16/19 - 8/15/19 7/16/19 - 8/15/19 7/16/19 - 8/15/19	07/24/2019 Land Line Land Lines Land Lines Land Lines Land Lines		71.92 185.13 43.08 48.96 43.08
			Total for Check Number 56468:	0.00	392.17
56469	GR1000 9228298817	Grainger, Inc. Hoses, Bungees, Valves, Adapters	07/24/2019 Warehouse Inventory		1,164.50
			Total for Check Number 56469:	0.00	1,164.50
56470	GR1500 1617621	Granite Construction Distribution System Improvements FY20	07/24/2019 Construction Materials		862.80
			Total for Check Number 56470:	0.00	862.80
56471	HI4000 94777	High Country Lumber, Inc. Distribution System Improvements FY20	07/24/2019 Construction Materials		177.69

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
			Total for Check Number 56471:	0.00	177.69
56472	LA1200	L'Abri H.O.A.	07/24/2019		
	#10	HOA Dues	HOA Dues		350.00
	#6	HOA Dues	HOA Dues		350.00
	#9	HOA Dues	HOA Dues		350.00
			Total for Check Number 56472:	0.00	1,050.00
56473	LA9000	Lawson Products	07/24/2019		
	9306853659	Hydraulic Parrrts	Hydraulic Parrrts		98.40
			Total for Check Number 56473:	0.00	98.40
56474	LI4200	Liebert Cassidy Whitmore	07/24/2019		
	1481813	Employee Matter	Legal Services - June		3,647.00
	1481814	Employee Matter	Legal Services - June		78.00
			Total for Check Number 56474:	0.00	3,725.00
56475	MO6500	Mono County Tax Collector	07/24/2019		
	035-151-006-000	L'Abri, #6	Property Tax Payment - 7/1/19		374.70
	035-151-009-000	L'Abri, #9	Property Tax Payment - 7/1/19		374.70
	035-151-010-000	L'Abri, #10	Property Tax Payment - 7/1/19		372.70
	035-160-038-000	Timberline, #11	Property Tax Payment - 7/1/19		443.55
			Total for Check Number 56475:	0.00	1,565.65
56476	PD5000	PDM Steel Service Centers, Inc.	07/24/2019		
	384513.01	Aluminum Tubing for Truck Beds	Vehicle Maintenance		292.05
			Total for Check Number 56476:	0.00	292.05
56477	PR*SNWCK	Snowcreek Athletic Club	07/24/2019		
	7-24-19	Snowcreek Dues	August Snowcreek Dues		95.00
	7-24-19	Snowcreek Dues	August Snowcreek Dues		452.63
	7-24-19	Snowcreek Dues	August Snowcreek Dues		55.39
	7-24-19	Snowcreek Dues	August Snowcreek Dues		33.51
	7-24-19	Snowcreek Dues	August Snowcreek Dues		176.47
			Total for Check Number 56477:	0.00	813.00
56478	RP1571	James Dobrowalski	07/24/2019		
	HET 1	128 Pinehurst Dr.	128 Pinehurst Dr.		200.00
			Total for Check Number 56478:	0.00	200.00
56479	RP1572	Kathryn Wright	07/24/2019		
	HET 2	Crestview Condos, #37	Crestview Condos, #37		400.00
			Total for Check Number 56479:	0.00	400.00
56480	RP1573	Kessie Cimino	07/24/2019		
	HET 1	14 Snowridge Ln.	14 Snowridge Ln.		200.00
			Total for Check Number 56480:	0.00	200.00
56481	SH2800	The Sheet	07/24/2019		
	7160	Sale of Surplus Vehicles	District Advertising		110.00
			Total for Check Number 56481:	0.00	110.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Void Checks	Check Amount
56482	SO8000	Southern California Edison	07/24/2019		
	July	Electricity	Electricity		1,986.44
	July	Electricity	Electricity		11,949.32
	July	Electricity	Electricity		8,084.51
	July	Electricity	Electricity		2,485.81
Total for Check Number 56482:				0.00	24,506.08
56483	SO8001	Southern California Edison	07/24/2019		
	July	Electricity	Electricity		2,099.64
Total for Check Number 56483:				0.00	2,099.64
56484	ST3000	Steves Auto & Truck Parts	07/24/2019		
	411125	A/C Unit Fan Belt	Building Maintenance		15.67
	968807	Water Distribution Improvements FY20	Construction Supplies		28.93
Total for Check Number 56484:				0.00	44.60
56485	TI4100	Timberline HOA	07/24/2019		
	TL-0011	#11	HOA Dues/Emergency Assess		580.00
Total for Check Number 56485:				0.00	580.00
56486	UB*00272	SUKUT CONSTRUCTION INC	07/24/2019		
		Refund Check			38.11
Total for Check Number 56486:				0.00	38.11
56487	US1500	USA Blue Book	07/24/2019		
	941628	Life Preserver and Cabinet - WWTP	Safety Equipment		792.80
Total for Check Number 56487:				0.00	792.80
56488	WI3800	Wildermuth Environmental	07/24/2019		
	2019216	CD-IV Expansion	Professional Services - June		1,120.25
Total for Check Number 56488:				0.00	1,120.25
Report Total (178 checks):				105.21	601,356.55

Merchant Name	Fund GL Acct	Cardholder	Date	Amount	Description
COSTCO WHSE	10-110-6023	H. CHRISTENSEN	6/15	291.46	BBQ June
SMART AND FINAL	10-110-6023	H. CHRISTENSEN	6/16	21.36	June BBQ
VONS #2400	10-110-6023	H. CHRISTENSEN	6/17	101.29	BBQ June
VONS #2400	10-110-6023	H. CHRISTENSEN	6/18	10.04	BBQ June
RITE AID STORE	10-110-6023	M. LOGAN	6/19	66.01	BBQ
VONS #2400	10-110-6023	S. HAKE	6/5	80.26	Meeting Snacks
PITA PIT	10-110-6023	S. HAKE	6/26	276.50	Staff Meeting Lunch
VONS #2400	10-110-6023	S. HAKE	6/26	55.71	Meeting Snacks
	10-110-6023	Total		902.63	
ADOBE	10-110-6105	P. HAYES	6/8	19.99	Software subscription
ADOBE	10-110-6105	S. HAKE	6/27	14.99	Software Subscription
	10-110-6105	Total		34.98	
STAPLES	10-110-6180	S. HAKE	6/7	78.88	Office Supplies
STAPLES	10-110-6180	S. HAKE	6/26	79.70	Office Supplies
	10-110-6180	Total		158.58	
D J WSJ	10-110-6192	P. HAYES	6/6	38.99	Subscription
LA TIMES	10-110-6192	S. HAKE	6/18	15.96	Monthly Subscription
	10-110-6192	Total		54.95	
CONFCALL	10-110-6210	S. HAKE	6/10	7.24	Conference Call
	10-110-6210	Total		7.24	
LYNDA.COM	10-110-6215	I. YAMASHITA	6/27	25.00	Online training - IY
VONS #2400	10-110-6215	S. HAKE	6/20	67.42	Meeting Snacks
	10-110-6215	Total		92.42	
SNARFS INSPIRED	10-110-6220	P. HAYES	6/10	9.32	AWWA Conf meal
CHEVRON 0099778	10-110-6220	P. HAYES	6/13	64.79	fuel for travel to AWWA
HILTON	10-110-6220	P. HAYES	6/13	1,037.12	Lodging for AWWA Conf
	10-110-6220	Total		1,111.23	
CAPPO	10-120-6160	M. LOGAN	6/3	130.00	CAPPO Registration - ML
	10-120-6160	Total		130.00	
SQ BROADWAY CAB	10-120-6220	H. CHRISTENSEN	6/12	57.00	Cab Airport to Hotel Portland
WHOLEFDS RNO	10-120-6220	H. CHRISTENSEN	6/12	34.12	Travel Day Lunch
SQ GREENLEAF JUICI	10-120-6220	H. CHRISTENSEN	6/13	17.25	Breakfast / Incidentals
THE NINE PORTLAND	10-120-6220	H. CHRISTENSEN	6/12	30.75	Travel Day Light Dinner
OVERLAND	10-120-6220	H. CHRISTENSEN	6/15	34.99	Travel Home Lunch
STARBUCKS	10-120-6220	H. CHRISTENSEN	6/13	3.15	Coffee
SQ GREENLEAF JUICI	10-120-6220	H. CHRISTENSEN	6/14	17.25	Breakfast/ Incidentals
PACIFIC GASOLINE	10-120-6220	H. CHRISTENSEN	6/15	27.40	Gas travel home day
HARBORSIDE PO	10-120-6220	H. CHRISTENSEN	6/13	91.00	Dinner in Portland THur. Eve.
SOUTH PARK SEAFOOD	10-120-6220	H. CHRISTENSEN	6/15	60.00	Dinner Friday Portland
RENO-TAHOE AIRPORT	10-120-6220	H. CHRISTENSEN	6/15	42.00	Parking at RenoTahoe Airport
HILTON HOTELS	10-120-6220	H. CHRISTENSEN	6/15	688.35	Heidi Hotel Room Portland
HILTON HOTELS	10-120-6220	H. CHRISTENSEN	6/15	691.85	Angie Hotel Room Portland
	10-120-6220	Total		1,795.11	
CROSS BORDER FEE	10-130-6105	J. MULBAY	6/18	0.08	Web Calendar Monthly
TOCKIFY	10-130-6105	J. MULBAY	6/18	8.00	Web Calendar Monthly
	10-130-6105	Total		8.08	
WAYFAIR	10-160-6120	C. WEIBERT	6/4	155.56	PSD Office Furniture
	10-160-6120	Total		155.56	

Merchant Name	Fund GL Acct	Cardholder	Date	Amount	Description
WAL-MART	10-160-6180	C. WEIBERT	5/31	6.78	PSD Office Supplies
	10-160-6180	Total		6.78	
USPS	10-160-6185	C. WEIBERT	6/7	11.42	Post Packages
	10-160-6185	Total		11.42	
CSDA	10-160-6190	C. WEIBERT	6/3	105.00	ISA Job Posting
TRANSITALENT	10-160-6190	C. WEIBERT	6/24	145.00	ISA Job Posting
	10-160-6190	Total		250.00	
CONFCALL	20-110-6210	S. HAKE	6/4	2.46	Conference Call
CONFCALL	20-110-6210	S. HAKE	6/18	2.42	Conference Call
	20-110-6210	Total		4.88	
CWEA	20-150-6160	C. MURRAY	6/3	280.00	Collect. 2/CWEA Renewal
	20-150-6160	Total		280.00	
DIY	20-150-6180	C. MURRAY	6/4	4.93	new key made
	20-150-6180	Total		4.93	
BURGERS	20-170-6023	M. BUSBY	6/14	183.50	Ee Lunch-Construction Crew
	20-170-6023	Total		183.50	
DANNER-LACROSSE	20-170-6024	K. WEILAND	6/4	(290.93)	Credit for wrong boots
DANNER-LACROSSE	20-170-6024	K. WEILAND	6/26	301.70	Boot purchase
	20-170-6024	Total		10.77	
ADOBE	20-170-6105	R. MOTLEY	6/13	14.99	monthly sub. to Adobe Pro
	20-170-6105	Total		14.99	
BRADY WORLDWIDE	20-170-6120	R. MOTLEY	6/3	1,208.99	wire marking system
POWER EQUIP DIRECT	20-170-6120	R. MOTLEY	6/12	92.52	new hose for power washer
	20-170-6120	Total		1,301.51	
COVERSANDALL	20-170-6155	K. WEILAND	6/26	44.98	vice cover for 58
	20-170-6155	Total		44.98	
AMAZON.COM	20-170-6180	M. BUSBY	6/25	62.02	Batteries for cordless tools
	20-170-6180	Total		62.02	
APL ITUNES	20-170-6210	M. BUSBY	6/19	0.99	Cell phone data storage
	20-170-6210	Total		0.99	
SHELL OIL	20-170-6220	K. WEILAND	6/16	23.21	Fuel - travel to SF for class
LIHOLIHO YACHT CLUB	20-170-6220	K. WEILAND	6/17	21.53	Dinner
MARRIOTT	20-170-6220	K. WEILAND	6/17	7.54	Breakfast
MELS DRIVE-IN 2	20-170-6220	K. WEILAND	6/17	27.33	lunch
BUCKHORN GRILL	20-170-6220	K. WEILAND	6/18	19.31	Lunch
SCOTTY'S DONUTS	20-170-6220	K. WEILAND	6/19	5.69	Breakfast
LORIS DINER #3	20-170-6220	K. WEILAND	6/18	24.73	Dinner
MARRIOTT	20-170-6220	K. WEILAND	6/18	8.54	Breakfast
MANTECA VALERO	20-170-6220	K. WEILAND	6/19	43.83	Fuel - travel home
CARTWRIGHT HOTEL	20-170-6220	K. WEILAND	6/20	143.64	Parking
	20-170-6220	Total		325.35	
BREAKER OUTLET	20-220-6145	M. LOGAN	6/26	1,076.43	Hand-held Programmer
	20-220-6145	Total		1,076.43	
DANA POINT INN	20-220-6220	G. VANORSOL	6/4	(182.00)	Refund on over booking
	20-220-6220	Total		(182.00)	
DIY	20-230-6145	G. VANORSOL	6/27	10.23	Plastic tarp - LM Dam repair
	20-230-6145	Total		10.23	
PAYPAL MAVERICK	20-230-6155	G. VANORSOL	6/4	92.99	Mirrors for Polaris ranger

Merchant Name	Fund GL Acct	Cardholder	Date	Amount	Description
LED LIGHTING	20-230-6155	G. VANORSOL	6/8	144.94	Safety light bar-Polaris
	20-230-6155	Total		237.93	
CARHARTT	20-245-6024	J. GUARNEROS	6/27	500.89	Work Clothes - JG
KEEN INC	20-245-6024	J. SLOVER	6/1	113.89	boots for John Slover
	20-245-6024	Total		614.78	
OWPSACSTATE	20-245-6215	R. GONZALEZ	6/19	161.53	water Dist. Ed 7 Book/test
	20-245-6215	Total		161.53	
HOMEDEPOT.COM	20-250-6120	M. LOGAN	5/30	128.22	Impact Wrench
HOMEDEPOT.COM	20-250-6120	M. LOGAN	6/13	288.77	Saw and Battery
	20-250-6120	Total		416.99	
SUPPLYHOUSE.COM	20-255-6120	B. SULESKI	6/12	430.89	Sump Pumps-T6 and SC PR
	20-255-6120	Total		430.89	
MAMMOTH RD	20-255-6205	M. HANNON	6/17	240.00	Permit - tree removal
	20-255-6205	Total		240.00	
CWEA	30-140-6160	B. HAFNER	6/6	275.00	Annual Membership Renewal
	30-140-6160	Total		275.00	
VONS #2400	30-140-6180	R. MEDHURST	5/30	40.41	Distilled water for lab
	30-140-6180	Total		40.41	
ADOBE	30-320-6105	S. SORNOSO	6/2	12.99	Monthly Subscription
ADOBE	30-320-6105	T. NELSON	6/15	12.99	Monthly Adobe subscription
	30-320-6105	Total		25.98	
MOTION INDUSTRIES	30-320-6145	M. LOGAN	6/12	281.99	Coupling Sleeve
SPX FLOW TECH	30-320-6145	M. LOGAN	6/19	2,483.36	Air Intake Panel Elements
	30-320-6145	Total		2,765.35	
HIGH COUNTRY	30-320-6150	R. MOTLEY	6/13	4.95	repair parts for swamp cooler
	30-320-6150	Total		4.95	
BLUE-WHITE IND	30-320-6180	T. NELSON	6/7	(68.60)	returned, refund issued
	30-320-6180	Total		(68.60)	
SAFETYBEE	30-320-6200	S. SORNOSO	6/21	38.58	SDS Station
	30-320-6200	Total		38.58	
OWPSACSTATE	30-320-6215	S. SORNOSO	6/4	50.00	Waste Treatment Class
OCT WATER ACADEMY	30-320-6215	S. SORNOSO	6/18	190.00	D II Exam Review
AWWA.ORG	30-320-6215	T. NELSON	6/23	195.00	Leadership training - TN
	30-320-6215	Total		435.00	
TOOL EXPERTS, INC.	30-345-6155	M. LOGAN	6/13	1,415.00	Jet Pro Washer w/ Hose Reel
	30-345-6155	Total		1,415.00	
DISPUTE-SEARS	96-000-6115	M. LOGAN	5/29	(155.00)	Credit from Sears
	96-000-6115	Total		(155.00)	
	Staff Total			14,736.35	
DTV DIRECTV	10-110-6023	M. VENDORS	6/3	114.98	Satellite Service - Eng. Bldg.
	10-110-6023	Total		114.98	
UPS	10-110-6185	M. VENDORS	6/10	58.00	Service Fee
UPS	10-110-6185	M. VENDORS	6/17	29.00	Service Fee
UPS	10-110-6185	M. VENDORS	6/24	29.00	Service Fee
	10-110-6185	Total		116.00	

Merchant Name	Fund GL Acct	Cardholder	Date	Amount	Description
AT&T DATA	20-150-6210	M. VENDORS	6/19	35.00	Clays iPad Data Plan
20-150-6210 Total				35.00	
UPS	30-140-6185	M. VENDORS	6/10	68.85	Shipping Charge
UPS	30-140-6185	M. VENDORS	6/17	71.39	Shipping Charge
UPS	30-140-6185	M. VENDORS	6/24	75.24	Shipping Charge
30-140-6185 Total				215.48	
Vendor Card Total				481.46	
TOTAL June Visa Transactions				15,217.81	

MINUTES

Thursday, June 20, 2019
Mammoth Community Water District
Regular Board Meeting

The Board of Directors convened in session at the hour of 5:38 p.m. A brief recess was taken and the meeting was adjourned at 9:28 p.m. to be continued on June 25, 2019 at 10:00 a.m.

Prepared by:

Stephanie Hake
Executive Assistant

ATTEST:

Mark Busby
Board Secretary (Interim)

THE REGULAR MEETING of the Board of Directors of the Mammoth Community Water District held on Thursday, June 20, 2019 at 5:38 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: Pat Hayes
Maintenance Superintendent: Mark Busby
Finance Manager: Jeff Beatty
Information Services Manager: Justin Mulbay
Executive Assistant: Stephanie Hake
District Counsel: Joshua Horowitz

Guests Present

Karen Bedow: MCWD Staff
Betty Hylton: MCWD Staff
Irene Yamashita: MCWD Staff

PLEDGE OF ALLEGIANCE

President Smith led the Pledge of Allegiance at 5:39 p.m.

PUBLIC FORUM

President Smith opened the public forum at 5:39 p.m.

No one addressed the Board.

President Smith closed the public forum at 5:39 p.m.

CONSENT AGENDA A

A-1 Approval of April 2019 Check Disbursements (Springbrook #'s 55983, 55985 – 56085)

A-1 Approval of May 2019 Check Disbursements (Springbrook #'s 56086 – 56234)

A-2 Approval of Minutes from the Special Board Meeting held June 6, 2019

A-4 Approval of Task Order No. 9 for Hydro-Geologic Consulting Services Relating to the Casa Diablo IV (CD-4) Geothermal Project under the Master Services Agreement with Wildermuth Environmental, Inc. (WEI) Not to Exceed \$40,000

A-5 Adoption of Resolution No. 06-20-19-10 Revising the Appropriations Limitation for the Fiscal Year 2019-2020

A-6 Adoption of Resolution No. 06-20-19-11 Placing in Nomination Patrick A. Hayes as a Member of the Association of California Water Agencies Region 3 Board Member

There was no discussion, and Director Creasy made a motion to approve Consent Agenda A.

BOARD ACTION – To approve Consent Agenda A

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

CONSENT AGENDA B – STAFF REPORTS - MAY and JUNE

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

There was no discussion, and Director Creasy made a motion to approve Consent Agenda B.

BOARD ACTION – To approve Consent Agenda B

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

CURRENT BUSINESS

C-1 Discussion and Possible Adoption of Resolution No. 06-20-19-12 Authorizing the General Manager or His or Her Designee to Sign for Grants of Easements and Rights-of-Way

John Pedersen described to the Board that the District periodically is required to accept grants of easements and rights-of way associated with construction projects within the District's service boundary, but the District's procedure for acquiring and recording such property interests is in need of streamlining. In particular, it would be helpful if the District's General Manager and Engineer have the authority to accept new easements under a general delegation of authority to avoid Board approval for routine easement and right-of-way acquisitions.

The Board had a brief discussion with staff about the process of accepting grants of easements and rights-of-way. Director Cage recommended approval subject to the following change to the staff recommendation: when the District is required to purchase the necessary easement or right-of-way, the item should come to the Board for approval. This change would require removing the language in the proposed resolution that would allow the General Manager or his or her designee to authorize the expenditure up to \$100,000, if budgeted.

BOARD ACTION – To adopt Resolution No. 06-20-19-12 authorizing the General Manager or his or her designee to sign for Grants of Easements and Rights-of-Way with the amended language deleting the clause referencing the purchase of any Easement or Right-of-Way

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

C-2 Discussion and Possible Approval of Amendments to the Board's Employee Home Purchase Assistance Program Policy

Director Cage provided the Board with a brief narrative of the evolution of the program. He described that the initial program was designed as shared equity between the employee and the District. Several years ago the program was revisited and changed to a subordinate loan scenario; this, to encourage and support the employee being able to eventually own their home outright. Following interviews with both current participants and potential future participants, the committee is now proposing a hybrid of the two programs with some modifications, which would allow the employee to choose the option that best suits his or her needs.

A discussion followed that included questions and comments from the guests present. In the end the Board requested that language be added to the proposed policy stating the employee shall remain current in all financial obligations of ownership of the housing unit i.e. all insurance premiums, HOA fees, and interest on the District subordinated loan and that proof of insurance is provided annually. When the requested amendments are complete, the policy simply needs to have approval from the ad hoc committee.

Additionally, the Board directed staff and legal counsel to update the agreements for each program to align with the changes to the policy and bring them back at the July 18, 2019 Board meeting for review and possible approval.

BOARD ACTION – To approve the policy as presented with amendments to require that employees: (1) provide proof of insurance annually to the District, and (2) employees must stay current in all financial obligations, including insurance premiums, HOA fees, and loan principal and interest

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

C-3 Discussion and Possible Approval of Amendment to the Employee Down Payment Assistance Agreement between Betty Hylton and MCWD to Facilitate Refinancing of Primary Loan

Jeff Beatty provided the Board with a brief summary of the request to refinance by Ms. Hylton.

Director Creasy commented that the item was discussed at the Finance Committee meeting and was suggested that Ms. Hylton defer her request to refinance until the revised housing policy had been approved and the Employee Housing Committee could then review the request and provide a recommendation.

Ms. Hylton agreed with this approach; therefore no action was taken.

BOARD ACTION – None

Meetings Held During the Month

Ad Hoc Committee – Connection Fee Study – April 23, 2019, May 28, 2019

Tom Smith
Tom Cage

Ad Hoc Committee – Employee Home Buyer Assistance Policy – April 25, 2019, May 23, 2019

Tom Cage
Robert Creasy

LAFCO – May 15, 2019

Tom Cage

Technical Services Committee – June 19, 2019

Dennis Domaille
Gary Thompson

Finance Committee – June 19, 2019

Robert Creasy
Tom Cage

~

Ad Hoc Committee – Connection Fee Study:

President Smith reported that the committee had met a couple of times to work on the details of the proposed revisions to the connection fees. He noted that the final report would likely be ready for presentation at the July 18 Board meeting.

~

Ad Hoc Committee – Home Buyer Assistance Policy:

Director Cage suggested that a follow up committee be appointed to work with staff on future issues pertaining to the rental condos owned by the District and any developments with the Home Purchase Assistance Program.

President Smith appointed a standing committee of Directors Creasy and Thompson to work with staff on employee housing matters, both related to the Home Purchase Assistance Program and the rental condos owned by the District. It was suggested that the Employee Housing Committee meet at least annually.

~

LAFCO:

Director Cage reported that the Mono County LAFCO had a meeting to ratify the budget with a District contribution of \$1,650, and that the next meeting will be held on June 26, 2019.

~

Technical Services Committee:

Director Thompson commented that Justin Mulbay provided the committee with a great audio-visual presentation on the updated MCWD website and the District's GIS portal.

~

Finance Committee:

Director Creasy reported that the Finance Committee mostly discussed the subject of employee housing. He also noted that water revenue was down for the month of May due to the entire month being colder than normal and irrigation not starting.

~

There were no other committee meetings held during the month.

ATTORNEY REPORT

Attorney Horowitz reported that the proposed water tax was rejected by both houses of the Legislature and that an alternative funding sources had been found. There was nothing else to report.

Two members of the audience requested and made comments to the Board before the start of closed session.

The Board members went into closed session at 7:05p.m.

CLOSED SESSION

D-1 Conference with Legal Counsel

Anticipated Litigation – Pursuant to Government Code section 54956.9(a); consideration of initiation of litigation involving the Acquisition of Easements on Ranch Road, Woodcrest Trail and Adjacent Common Areas Adjacent to the Site of Proposed District Well 32, Town of Mammoth Lakes from Snowcreek VI Condominium Owner's Association and The Ranch at Snowcreek Owners' Association

D-2 Conference with Legal Counsel

Existing Litigation -- Pursuant to Government Code section 54956.9(a); International Union of Operating Engineers, Local 12 v. Mammoth Community Water District; Public Employment Relations Board

D-3 Public Employee Discipline/Dismissal/Release

Pursuant to Government Code Section 54957(b)

D-4 Public Employee Performance Evaluation – General Manager

Pursuant to Government Code Section 54954.5(e) and 54957

ADJOURNMENT

The meeting adjourned out of closed session at 9:27p.m. There was no reportable action from closed session.

President Smith then ordered the meeting to be continued and adjourned to 10:00a.m. on Tuesday, June 25, 2019 in the boardroom for purposes of continuing discussion under closed session items D-3 and D-4.

The meeting was closed at 9:28 p.m.

Note: Due to equipment malfunction, there is no audio recording of this meeting.

MINUTES

Tuesday, June 25, 2019
Mammoth Community Water District
Special Board Meeting
(Continued from June 20, 2019)

The Board of Directors convened in session at the hour of 10:12 a.m. No recess was taken and the meeting was adjourned at 11:02 a.m.

Prepared by:

Stephanie Hake
Executive Assistant

ATTEST:

Mark Busby
Board Secretary (Interim)

THE REGULAR MEETING of the Board of Directors of the Mammoth Community Water District noticed for and commenced on June 20, 2019 at 5:38 p.m. was continued and concluded on Tuesday, June 25, 2019 at 11:02 a.m.

ROLL CALL

Board Present

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

Staff Present

General Manager: Pat Hayes (*Roll call only*)
Executive Assistant: Stephanie Hake (*Roll call only*)
District Counsel: Joshua Horowitz (*via telephone*)

PLEDGE OF ALLEGIANCE

President Smith led the Pledge of Allegiance at 10:12 a.m.

CLOSED SESSION

D-3 Public Employee Discipline/Dismissal/Release

Pursuant to Government Code Section 54957(b)

D-4 Public Employee Performance Evaluation – General Manager

Pursuant to Government Code Section 54954.5(e) and 54957

The Board reconvened into open session at 11:02 a.m.

The following report out from closed session was made by legal counsel: The Board voted unanimously on a motion by Director Creasy, seconded by Director Cage, to exercise the no-cause termination clause of General Manager Pat Hayes' contract and to release him from service on the terms stated therein, and to appoint Maintenance Superintendent Mark Busby as Interim General Manager (subject to Mr. Busby's acceptance).

ADJOURNMENT

President Smith adjourned the meeting at 11:02 a.m.

MINUTES

Thursday, July 18, 2019
Mammoth Community Water District
Regular Board Meeting

The Board of Directors convened in session at the hour of 5:31 p.m. A brief recess was taken and the meeting was adjourned at 8:10 p.m.

Prepared by:

Stephanie Hake
Executive Assistant

ATTEST:

Mark Busby
Board Secretary (Interim)

THE REGULAR MEETING of the Board of Directors of the Mammoth Community Water District held on Thursday, July 18, 2019 at 5:31 p.m.

ROLL CALL

Board Present

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

Board Absent

Director: Gary Thompson

Staff Present

General Manager (Interim): Mark Busby
Operations Superintendent: Clay Murray
Finance Manager: Jeff Beatty
Information Services Manager: Justin Mulbay
Executive Assistant: Stephanie Hake
District Counsel: Joshua Horowitz

Guests Present

Kevin Kostiuk – Raftelis Financial Inc.
Tyler Nelson – MCWD Staff

Some items were taken out of order to facilitate the meeting

PLEDGE OF ALLEGIANCE

President Smith led the Pledge of Allegiance at 5:32 p.m.

PUBLIC FORUM

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

No one addressed the Board.

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

CONSENT AGENDA A

A-1 Approval of June 2019 Check Disbursements (Springbrook #'s 56235 – 56364)

A-2 Adoption of Resolution No. 07-18-19-13 Setting a Public Hearing on the Report of Delinquent Water and Sewer Charges as of June 30, 2019

There was no discussion, and Director Cage made a motion to approve Consent Agenda A.

BOARD ACTION – To approve Consent Agenda A

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

CONSENT AGENDA B – STAFF REPORTS

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

There was no discussion, and Director Creasy made a motion to approve Consent Agenda B.

BOARD ACTION – To approve Consent Agenda B

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

CURRENT BUSINESS

C-1 Discussion and Possible Adoption of Ordinance No. 07-18-19-14 Amending MCWD Chapter 11, Sewer Code and Chapter 12, Water Code Pertaining to Connection Fees

Jeff Beatty described how staff has worked with Raftelis Financial Consulting for many months to produce the final report detailing the recommended changes to the District's wastewater and water connection fees. Mr. Beatty noted that the proposed new combined water and wastewater fees are increasing only slightly for new residential connections to significantly decreasing for larger meter sizes.

Kevin Kostiuk of Raftelis Financial Consulting addressed the Board, explaining that the changes in the fee schedule are attributed to updating the methodology to a more universally accepted approach for calculating the fees in the report produced by his firm.

The Board had a brief discussion and asked Mr. Kostiuk a few questions. Director Cage complimented staff and the Raftelis team for a great report and made a motion.

BOARD ACTION – To adopt Ordinance No. 07-18-19-14 amending MCWD Chapter 11, Sewer Code and Chapter 12, Water Code pertaining to Connection Fees

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

C-2 Discussion and Possible Adoption of an Amended Master Fee Schedule

Jeff Beatty explained the reason for amending the Master Fee Schedule was to align with the changes made to the District's connection fees through the adoption of Ordinance No. 07-18-19-14.

There was no discussion and Director Creasy made a motion.

BOARD ACTION – To adopt an amended Master Fee Schedule

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

C-3 Discussion and Possible Approval of Draft Agreements Between the District and Employees Entering into the Amended Employee Housing Purchase Assistance Program

The discussion began with Director Creasy pointing out a minor discrepancy in language between the policy and the draft agreements. Director Cage requested clarification of the language referencing the shared equity loan.

After a brief discussion the Board approved the draft agreements as presented to enable Tyler Nelson to close escrow on a purchase of a home. Then direction was provided to staff and counsel to refine and simplify the agreements to better align with the recently adopted policy then bring it to the Employee Housing Committee for final approval.

BOARD ACTION – To approve the draft agreements between the District and Employees entering into the amended Employee Housing Purchase Assistance Program and direction for staff and counsel to refine the agreements to align with the policy language

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

C-4 Quarterly Water Supply Update

Clay Murray briefly described that the water supply is more than sufficient for the next few months.

There was no discussion.

BOARD ACTION – None, informational only

C-5 Discussion and Possible Direction to Staff Regarding the USGS Open-File Report Titled “Hydraulic, Geochemical and Thermal Monitoring of an Aquifer System in the Vicinity of Mammoth Lakes, Mono County, California”

John Pedersen provided a brief summary of the USGS report noting that it supports hydraulic connectivity between the shallow groundwater system and the deep geothermal system. He commented that the BLM is actively working to identify an alternate site for drilling the deep and shallow nested pair monitoring wells.

After a lengthy discussion, direction was given to staff to prepare comments to submit to the GBUAPCD on the draft “Authority to Construct” permits proposed to be issued to Ormat for two CD-IV production wells.

BOARD ACTION – None, direction only

C-6 Discussion of the Status of the Administration Building Needs Assessment and Possible Direction to Staff Regarding Continuation of that Study

Mark Busby described the background of the project, the work that has been completed to date, and the work outstanding to fulfill the contract.

Following a brief discussion there was agreement that there would be value in knowing the status of the existing building before making a determination to move forward with more work or not.

Director Creasy made a motion.

BOARD ACTION – To approve the spending of \$6,000 to complete the portion of the contract assessing the existing administration building

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

Meetings Held During the Month

LAFCO – June 26, 2019

Tom Cage

Ad Hoc Committee - Connection Fee Study – July 17, 2019

Tom Smith
Tom Cage

Technical Services Committee – July 17, 2019

Dennis Domaille
Tom Smith (*alternate*)

Investment Committee – July 17, 2019

Robert Creasy
Tom Cage

Finance Committee – July 17, 2019

Robert Creasy
Tom Cage

LAFCO:

Director Cage reported that the Mono County LAFCO met and that he requested the agency send an invoice to the MCWD Finance Manager for the District's portion of the LAFCO's annual funding.

He noted that the agency is still working to determine the distribution of property taxes for the Snowcreek development that was annexed to the MCWD service area in February 2018.

The next LAFCO meeting will be held in September 2019.

~

Ad Hoc Committee – Connection Fee Study:

Director Cage reported that the discussion at the Connection Fee Study meeting resulted in the recommended changes being brought to the Board for adoption this evening.

~

Technical Services Committee:

Director Smith noted that the discussions at the Technical Services Committee focused on details of the staff reports.

~

Investment Committee:

Director Cage reported that the committee is pleased with the reporting and direction from Chandler Investment Management to date. Additionally, they feel that Jeff Beatty has a good understanding of the District's investment portfolio and is being proactive with any adjustments that might need to be made.

~

Finance Committee:

Director Creasy reported that revenue from water rates was slightly down due to the slow start to the irrigation season, but that overall revenue was up due to an increase in interest from the District's investment portfolio.

~

There were no other committee meetings held during the month.

ATTORNEY REPORT

Attorney Horowitz said there was nothing to report.

The Board members went into closed session at 7:10 p.m.

CLOSED SESSION

D-1 Conference with Legal Counsel

Anticipated Litigation – Pursuant to Government Code section 54956.9(a); consideration of initiation of litigation involving the Acquisition of Easements on Ranch Road, Woodcrest Trail and Adjacent Common Areas Adjacent to the Site of Proposed District Well 32, Town of Mammoth Lakes from Snowcreek VI Condominium Owner's Association and The Ranch at Snowcreek Owners' Association

D-2 Conference with Legal Counsel

Existing Litigation -- Pursuant to Government Code section 54956.9(a); International Union of Operating Engineers, Local 12 v. Mammoth Community Water District; Public Employment Relations Board

D-3 Conference with Legal Counsel

Anticipated litigation; Government Code sections 54954.5(c) and 54956.9(a) and (d)(2) and (3); significant exposure to litigation involving one case

D-4 Public Employee Performance Evaluation – General Manager

Pursuant to Government Code Section 54954.5(e) and 54957

ADJOURNMENT

The meeting adjourned out of closed session at 8:10 p.m. There was no reportable action from closed session.

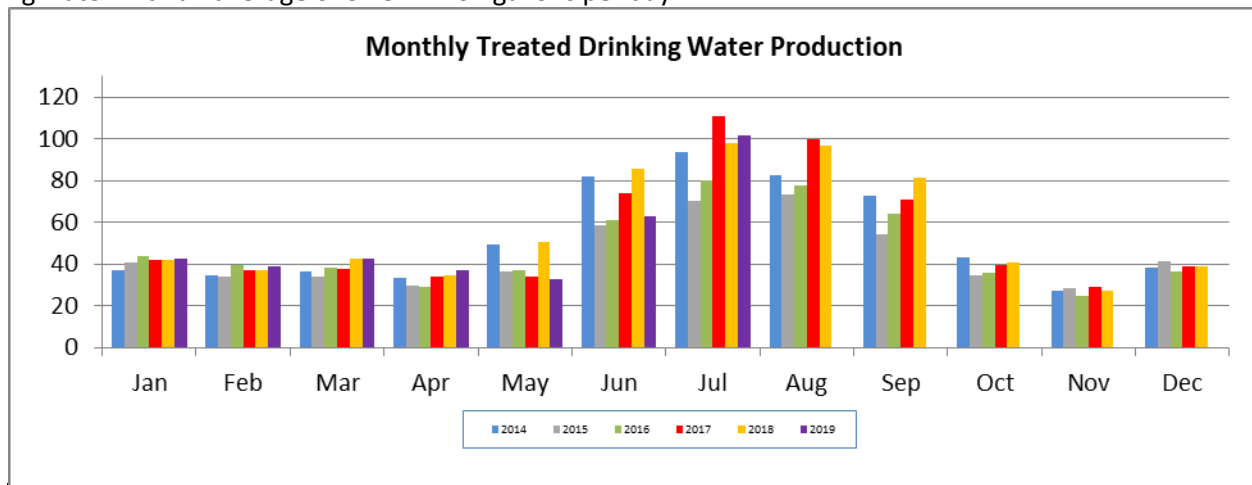
President Smith adjourned the meeting at 8:10 p.m.

Report Summary			
July Production Data (In Million Gallons)	2013	2018	2019
Treated Surface Water	36.2	92.8	85.7
Treated Groundwater	73.2	5.3	16.2
Untreated Groundwater	9.3	0.0	0.4
Reclaimed Wastewater	12.3	10.0	10.4
Totals	131.0	108.2	112.7
Non-Revenue Water	2.5	2.4	3.7
Treated Wastewater	42.5	48.4	52.8
Photovoltaic Power Produced (kWh)	227,473	210,730	248,200
Photovoltaic Solar Irradiance (kW/m ²)	1,115	1,144	1,221

Monthly - Water Treatment, Production & Supply Management

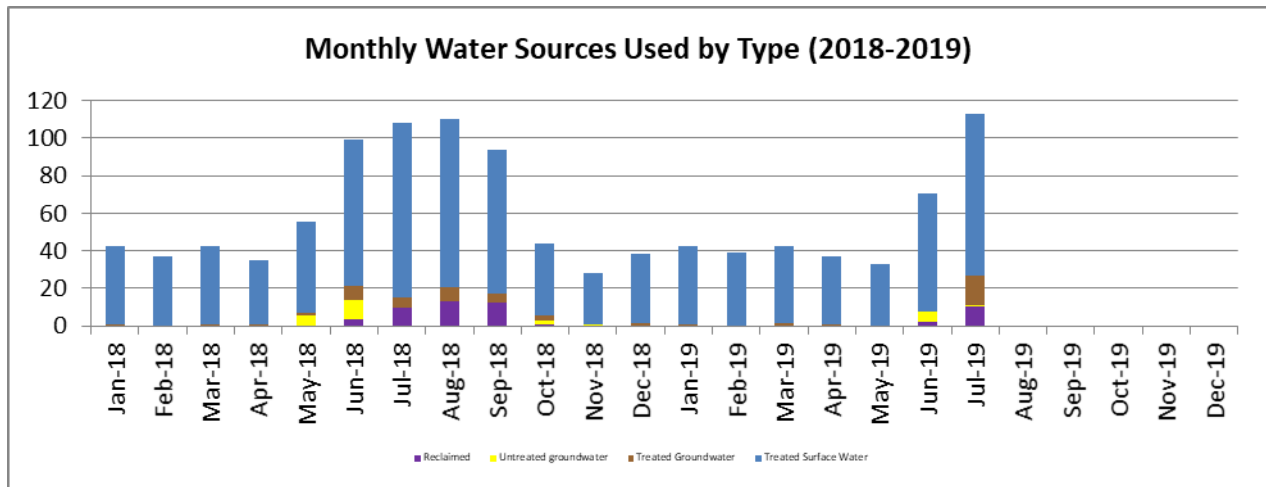
• **Drinking Water Treatment**

Routine samples for clarity, chlorine residual, and bacteriological analysis of the District’s drinking water were conducted during the month. The results of all sampling for the month were in compliance with the standards set by the State Water Resources Control Board Drinking Water Division. A total of 101,875,000 gallons were treated for drinking water with an average of 3.29 million gallons per day.



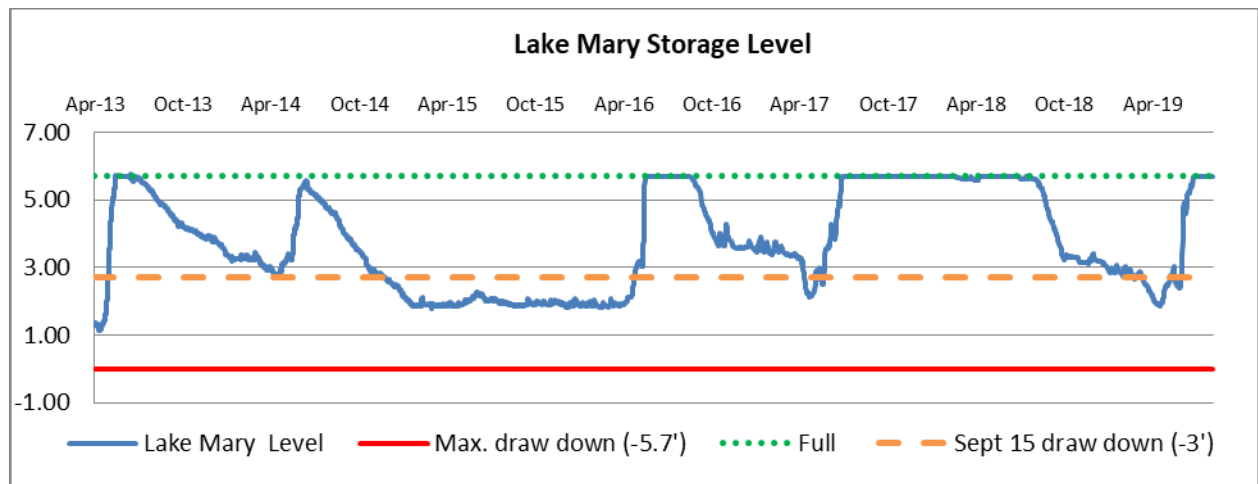
• **Water Supply Production and Management**

The total volume of water distributed to the community during the month of July was 112,737,000 gallons. This amounts to an average demand rate of 3.64 million gallons per day. Drinking water provided to the community was produced from the District’s surface water (84%) and groundwater (16%) treatment plants. Sierra Star purchased a total of 10,862,000 gallons of water for golf course irrigation produced by untreated groundwater (4%) and recycled wastewater (96%). Snowcreek golf course is currently not in need of irrigation water.



• **Surface Water**

The minimum daily stream flow requirement for the month of July was 9.9cfs for Mammoth Creek, as measured at Old Mammoth Road. Flow rates in the creek ranged from 37cfs to 116cfs with an average flow of 75cfs. The average flow for July 2018 was 14.8cfs. The flow requirement for August decreases to 7.2cfs and current flows are above this requirement. Lake Mary is currently full with a balance in storage of 606ac/ft.



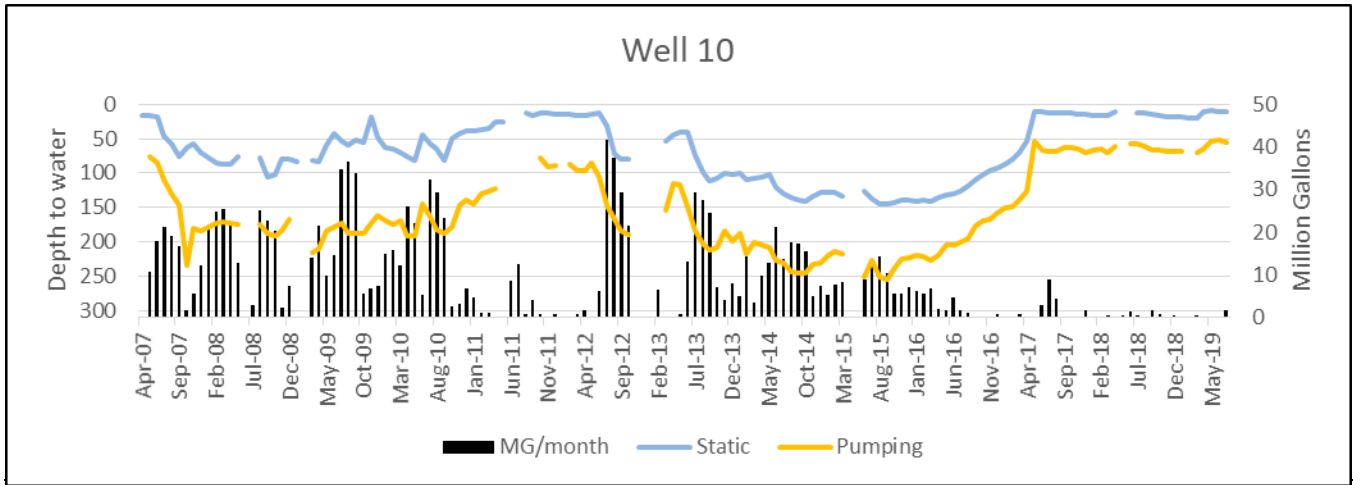
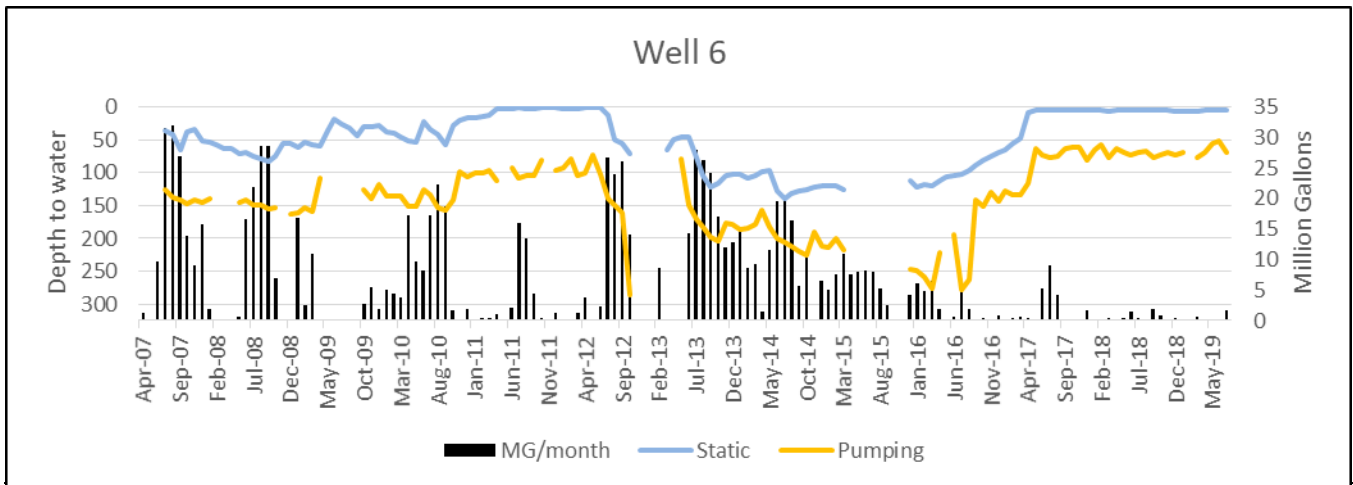
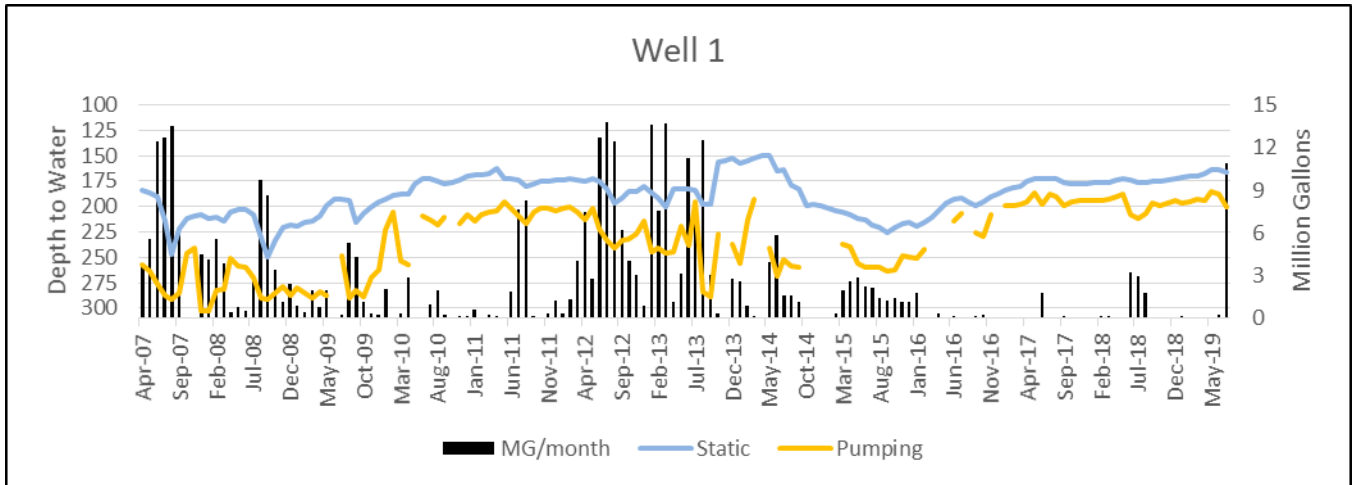
Groundwater

Approximately 16,155,000 gallons or fourteen percent (14%) of the drinking water produced was from the District’s groundwater sources during the month of July. Sierra Star golf course purchased 447,000 gallons of raw well water for golf course irrigation and Snowcreek golf course is currently not in need of water. Groundwater production Wells 1, 6, 10, 15, 16, 17, 18, 20, and 25 are operating as expected and available for service. Flowing artesian sources include Wells 6 and 10, both wells will likely continue to flow to the surface until later in the summer when they are utilized for production. All wells continue to be monitored daily and the currently available wells are adequate to meet current demand.

MAMMOTH COMMUNITY WATER DISTRICT

Operations Department Report

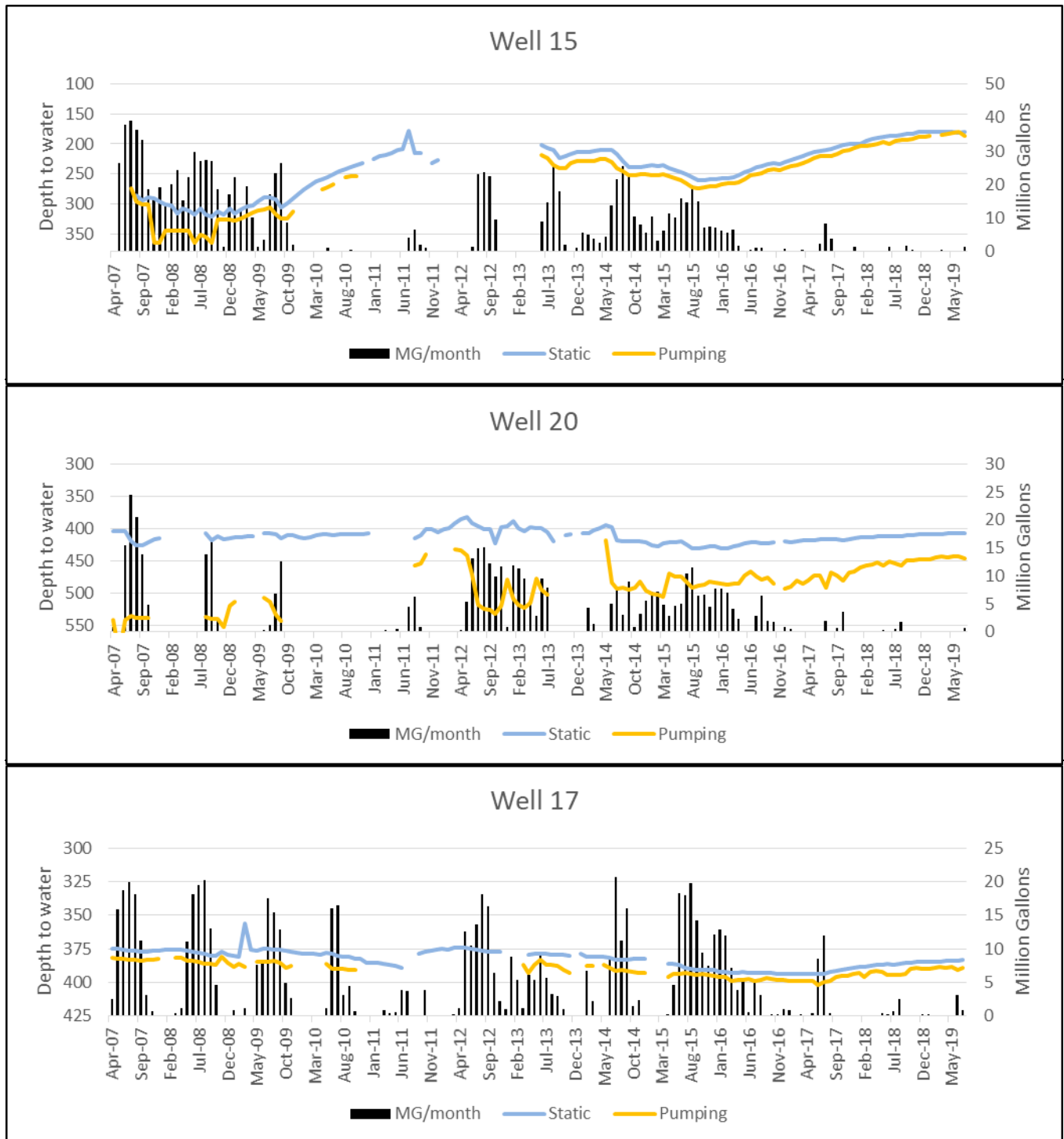
August 2019



MAMMOTH COMMUNITY WATER DISTRICT

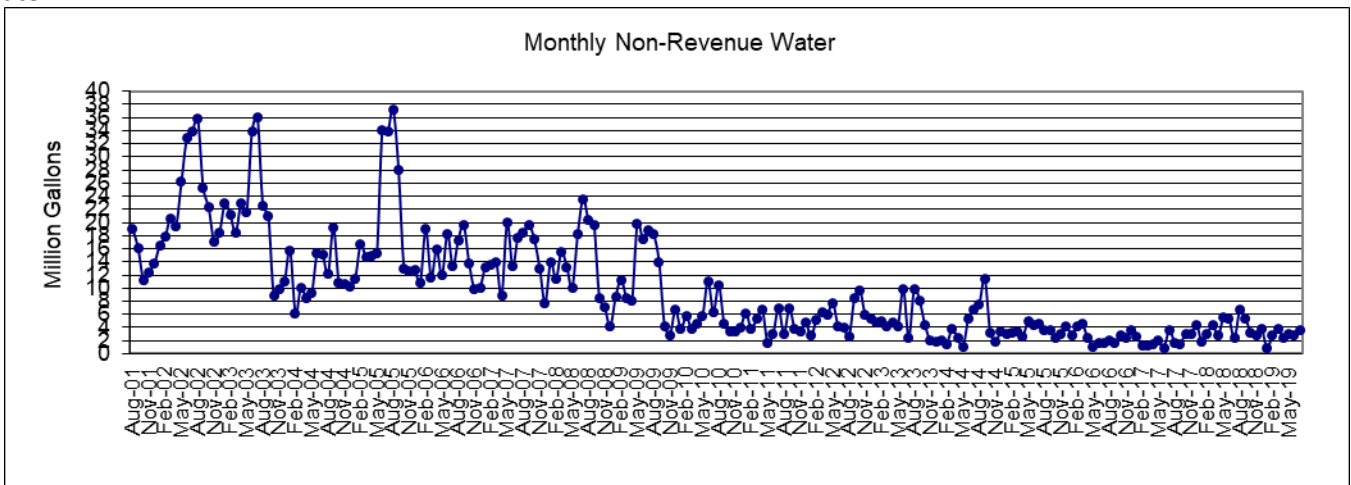
Operations Department Report

August 2019



- **Water Audit Information**

The water audit for this billing period shows a total of four percent (4%) or 3.685 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. Wastewater staff is currently in the process of evaluating sludge dewatering processes to increase operational efficiencies and reduce sludge handling costs. Staff is in the process of evaluating the handling and disposal costs to determine the economic benefits of investing in a more efficient dewatering technology.

The Wastewater treatment plant staff is currently exploring technologies for the replacement of the tertiary filter. A pilot study of one of these technologies is currently in operation and will be conducted through mid-August which has provided a longer than typical analysis of the filter efficacy. This longer pilot provides a more comprehensive study during the majority of the recycled water season.

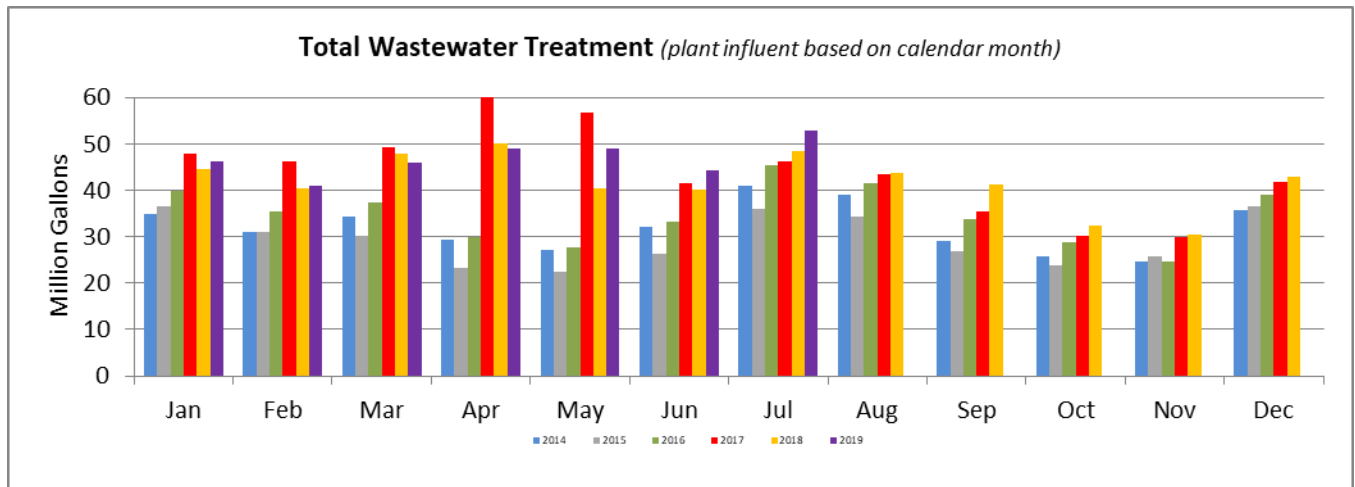
On July 11th the Lahontan Regional Water Quality Control Board conducted an inspection of the wastewater treatment facility. Additionally, the meeting with the Lahontan staff provided the opportunity to discuss the revised waste discharge requirements and potential infrastructure upgrades. The inspection resulted in no violations however there were recommendations listed in the inspection report. Staff will be reviewing the necessity and feasibility of these recommendations.

- **Wastewater Flows**

The total volume of wastewater treated during the month of July was 52,824,000 gallons. This results in an average volume of 1.7 million gallons per day of wastewater influent.

- **Recycled Water**

Sierra Star golf course purchased 10,415,000 gallons of recycled wastewater for irrigation and Snowcreek golf course has not requested any water as of this report.



- **Industrial Users**

Currently the Wastewater and Engineering staff are working on identifying potential industrial users and ensure current industrial users are compliant with our requirements.

Mammoth Brewing Company has not crossed the threshold and qualified as an industrial user since August 2018.

Laboratory Management

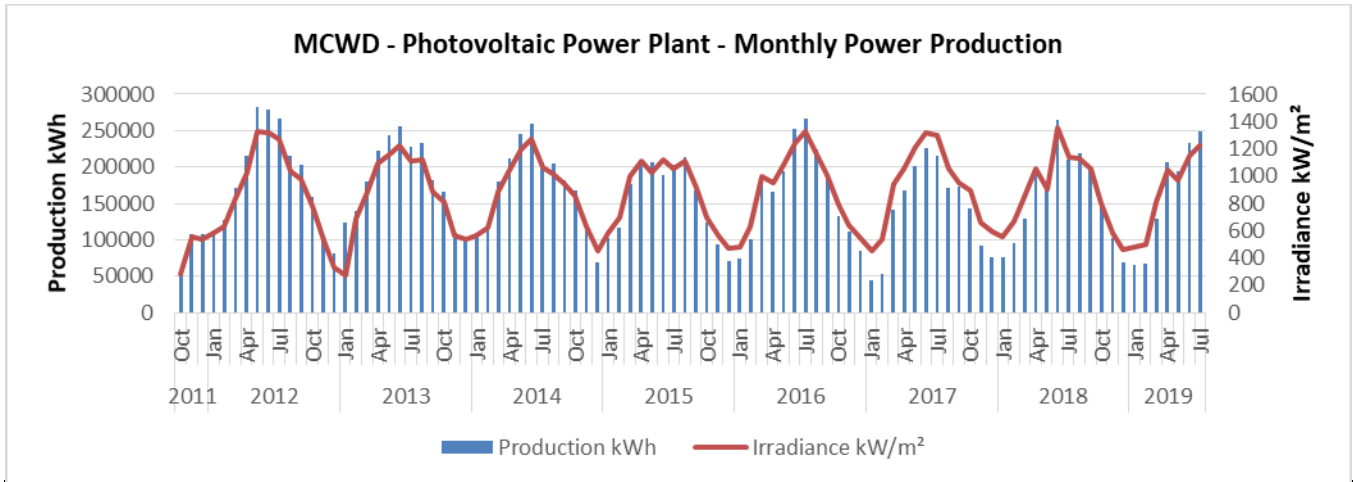
- **Regulatory Compliance**

Laboratory personnel are currently updating processes and record keeping practices to meet the forthcoming regulation changes from state to federal standards. On July 30th staff from the Environmental Laboratory Accrediting Program (ELAP) conducted a routine bi-annual assessment of the laboratory and measured the lab's progress toward the proposed regulations. The results of the assessment were very positive and the ELAP staff concluded that the lab meets the current and the proposed future regulations. The ELAP staff were very impressed with the progress made over the previous year and noted that the MCWD lab is far ahead of the curve compared to small labs in the state of California. It was also recognized that the Laboratory Information Management System (LIMS) will be an integral component in maintaining compliance with the proposed regulations on an ongoing basis.

Photovoltaic Power Plant Operations & Total District Electrical Usage

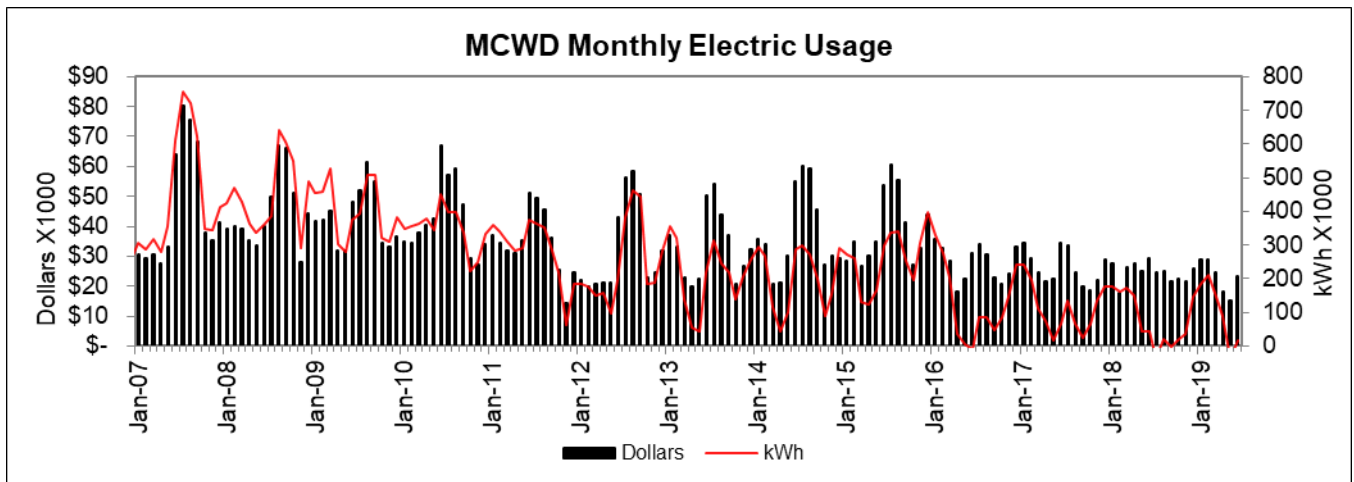
- **Solar plant production**

The total kilowatt hours of energy produced for the month of July was 248,200 kWh. The irradiance for July was 7% more than July 2018 however the solar energy production increase by 18%.



- **Total electrical energy use**

Monthly energy usage chart for the past 12 years through June 2019. The monthly total includes all District facilities (34 electric meters) for all water, wastewater, and administrative uses.



Report Summary

The Maintenance Department's main focus for the month of July was meter pit repairs, annual inspections on pressure reducing valves, valve exercising, sewer cleaning and inspections.

Wastewater Treatment Plant and Recycled Water Maintenance

- Performed daily and weekly preventive maintenance inspections
- Weed control and removal
- Maintenance staff continued working with Operations and Engineering, looking at new ideas for sludge dewatering systems
- Cleaned septic receiving station trash removal basket

Solar Power Plant Maintenance

- Performed general visual inspections and repairs

Surface Water Treatment Plant and Related Facilities Maintenance

- Performed preventive maintenance inspections
- Repaired a leak in the emergency generator fuel line at LMWTP

Groundwater Treatment Plant and Related Facilities Maintenance

- Performed daily and weekly preventive maintenance inspections
- Repaired the PLC's input/output card at GWTP #1

Water Distribution System Operations & Maintenance

- Performed weekly inspections at the pressure reducing stations
- Valve exercising continued with 258 valves being exercised in 2019. This brought maintenance crews to 72% of their annual goal for 2019. The District has 1,919 valves which are on a five year exercising rotation with 30 critical valves being exercised annually.
- Air relief valve inspections continued with 13 valves being inspected in 2019. This brings maintenance crews to 62% of their annual goal. The District has 109 air relief valves which are inspected on a five year rotating basis.
- Fire hydrant inspections continued with 197 hydrants inspected in 2019. This brought maintenance crews to 70% of their annual goal for 2019. There are 559 fire hydrants in the system, which are inspected on a two year rotating basis.
- Quarterly water mainline flushing for 44 areas within the Water Distribution System, where crews have identified dead end lines, continued for 2019. The Line Maintenance department is at 50% of their annual goal for 2019.
- Removed damaged exterior outlets from the Bluffs pump station building
- Repaired the communication control radio at tank T-3

- Maintenance crews supported the construction crew on Majestic Pines with water shut off and installation of two 12" inline gate valves
- Maintenance crews assisted Mountain Shadows condos with water line locations and leak detection
- Maintenance crews worked with Mammoth Fire Department to help with their annual hydrant flow testing
- Repaired meter pits including raising and lowering meters to provide improved access
- Mapped relocated meters
- Repaired and painted Ranch pressure reducing vault vent
- Performed annual inspections on control valves at Sierra Star and Bigwood pressure reducing vaults
- Replaced a gate valve in College pressure reducing vault
- Performed 15 no-water usage investigations which resulted in 1 meter replacement
- Performed 70 metering system repairs and hooked up 3 meters for new accounts
- Delivered 6 - 48hr disconnect notices for non-payment, turned 3 meters off and 3 meters back on
- Backflow mailings for annual testing continued as follows: sent first notices for August which included 166 sites and 255 hazards, sent second notices for July which included 136 sites and 296 hazards, and sent third notices for July which included 82 sites and 213 hazards. Backflow activities also included filing of annual tests and updating the District's web-site with information on District's Cross Connection Control program.
- Cross Connection Control Program work continues in 2019 which includes site surveys, new backflow prevention assembly tests, data entry, and customer service phone calls. The District presently tracks 886 sites with 1,706 assemblies.
- Maintenance crews responded to 1 customer service call to turn water on

Wastewater Collection System Operations & Maintenance

- Performed weekly inspections of the lift stations and force mains
- Sewer five year rotating scheduled cleanings and inspections continued with 49,803' of pipe cleaned in 2019. This brought Line Maintenance crews to 69% of their annual goal for 2019. There are 361,627' of sewer lines on this schedule.
- Sewer quarterly and bi-annual rotating scheduled cleanings and inspections continued with 19,015' of pipe cleaned in 2019. This brought Line Maintenance crews to 50% of their annual goal for 2019. There are 38,030' of sewer lines on this schedule. This schedule includes identified sewer lines that are in need of enhanced maintenance. Sewer lines on this schedule get cleaned two to four times a year. Some lines also have minimizer pumps that inject a grease emulsifier several times a day to help keep grease in suspension. These are monitored on an as-needed basis.
- Welded plumbing for a new pump installation at Rainbow lift station
- Continued working on radio communication control issues at Rainbow lift station
- Responded to pump issues at East Mary and West Mary lift stations

Special Projects/Programs

Summer Construction: Progress for planned in-house construction projects for FY20 is as follows:

- **Grit Removal Improvement Project at the WWTP**
Project involves installing by-pass piping, rebuilding the existing grit trap and installing new grit removal equipment.

Progress: Work on Phase 1 and 2, bypass piping system installation, isolation gate installation and grit trap modification have been completed. Construction of Phase 3, grit trap equipment installations, are scheduled for September.

- **Water Facilities Relocation Project South side of HWY 203**

Project involves relocating fire hydrants and meters on the South side of HWY 203 between Center Street and Liberty Bar ahead of the TOML sidewalk project.

Progress: Work started in mid-May and with the exception of the fire hydrant located next to Liberty Bar, was completed in early June. The hydrant by Liberty Bar was removed and will be reinstalled in its new location when work on the new sidewalk project is completed by the TOML contractor. Meter and backflow prevention assembly have been relocated by Basecamp Café and both water lines running across Hwy 203 have been abandoned and capped.

- **Waterline improvements and facility relocations on the North side of HWY 203**

Project involves installing 400' of water mainline, connecting water service laterals and meter relocations on the North side of HWY 203 frontage road between the Post Office and Chevron.

Progress: The project was complete as of 6/18/2019.

- **Collection System Improvements on Meridian Blvd and Rainbow Lane**

Project involves replacing approximately 20' of 8" sewer line.

Progress: The project was complete as of 6/25/2019. The construction crew repaired the damaged sewer main line.

- **Water System Improvements on Lower Majestic Pines**

Project Involves installing 2 new mainline valves and replacing steel fire hydrant laterals on lower Majestic Pines Rd. Also scheduled for this project is replacing an old galvanized line that services two vacant lots and a service lateral to properties on Creekview Place.

Progress: The project was complete as of 7/11/2019 with the exception of two hydrants due to excess amounts of ground water. The crew will return to replace the hydrants this fall.

Water Service Lateral replacements

Project involves replacing water service laterals on Mill Street, Lower Majestic Pines, and at LMWTP.

Progress: Laterals on lower Majestic Pines are complete as of 8/1/2019. The crew is presently working on Mill Street lateral replacements

- **Well #32 Piping**

Project involves installing 120' of drain line and 60' of water transmission line across Snowcreek Golf course in preparation drilling Well #32.

Progress: Scheduled 10/7 – 10/18/2019

- **Meter Pit Improvements**

Project involves replacing and relocating identified habitual problem meter pits.

Progress: Scheduled date is to be determined

- **Raise valve and manhole risers after TOML paving projects**

Possibility of Minaret Road overlay to be determined by TOML.

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-2

Maintenance Department Report

08-15-2019

August 2019

Progress: Scheduled date is to be determined

Fats, Oil and Grease (FOG) Program: Maintenance staff completed 18 inspections of conventional grease traps in July. There were no violations issued.

	Total # FSEs	Exempted FSEs	Goslyn Traps	Conventional Grease Traps	Interceptors	Garbage Disposals	Violations
2018 Totals	77	17	13	30	7	2	7
2019 Totals	82	20	21	26	7	2	3

Meter Testing Program: Meter testing continued in July. Six meters were tested ranging from 5/8" to 3/4" with 50% of the meters passing AWWA standards for flow accuracy testing.

Sewer Line and Manhole Rehab Project 2019:

- The sewer manhole project was awarded to Ayala Engineering and work is scheduled to be completed by October 15, 2019.
- The RFP for the sewer CIPP lining project was reissued and with the addition of a mandatory job site walk. Bids are due August 9, 2019.

Knolls Tank Rehab Project:

- The Knolls Tank Rehab project was awarded to Superior Tank Solutions. Work will begin on August 26, 2019 and will be completed by October 15, 2019.
- The scope of work includes venting improvements, piping modification, recoating the interior and spot repair of the exterior coating.
- Customers in the affected area have been notified of possible reduced pressure during the process.

Departmental

- Departments held weekly safety meetings
- Performed weekly vehicle maintenance
- Performed general maintenance on District buildings and grounds
- Replaced cell phone modem in the District's weather station
- Maintenance departments continued to assist the Operations Department with stand-by duties

General

- Marked water and sewer lines in response to USA calls

Financial Update

Although water use in July was near normal, the slow start to the irrigation season likely means we will be below budget for water revenue for the balance of the year. Property tax revenue was below budget at the end of July because the mid-year tax payment expected in July was received on August 2.

The Finance Department is beginning the evaluation of the District’s financial software system to determine if our needs are best met by our existing software or by another software system. The process will involve interaction with all key users within the District to ensure needs are understood and incorporated into any future system.

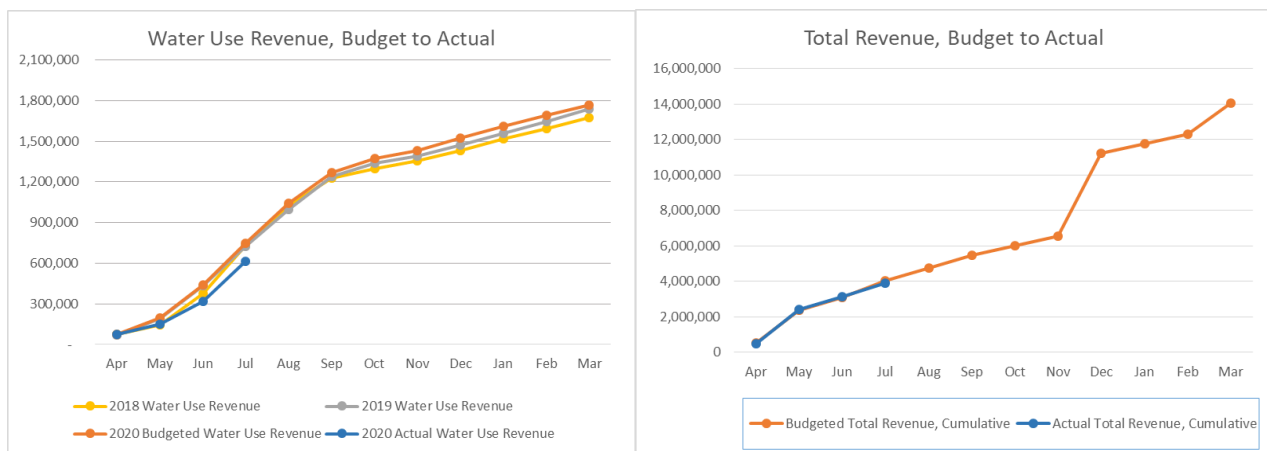
Work on the Wastewater Rate Study is ongoing. The Board’s Ad Hoc committee met to review the work completed so far by our consultant, Raftelis, and provided direction for the next steps in the process.

Significant expenditures during the month include:

- \$ 40,520.00 to Tesco Controls for work on the WWTP main PLC upgrade
- \$ 28,408.29 to E & I Corporation for materials for rehab of the primary clarifier
- \$ 14,654.00 to Western Nevada Supply for materials for the WWTP grit removal system
- \$ 14,243.48 to Mammoth Ready Mix for materials for the distribution system improvement project
- \$ 7,300 to Aqua-Aerobic Systems for the WWTP filter system pilot test and report

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

Summary graphs of revenue and expenses are presented immediately below.



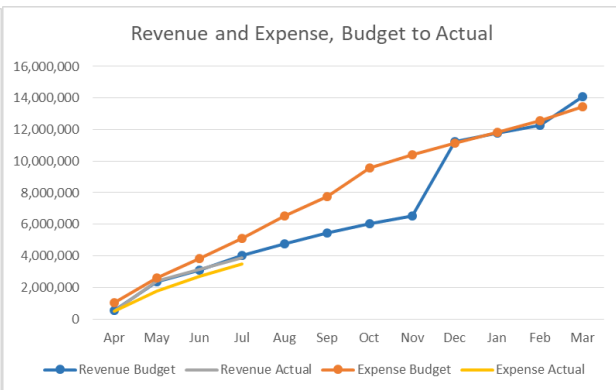
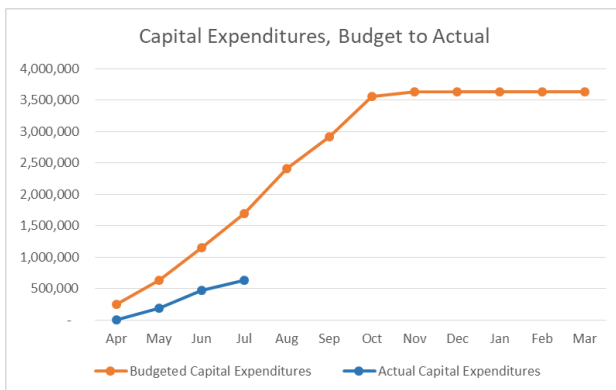
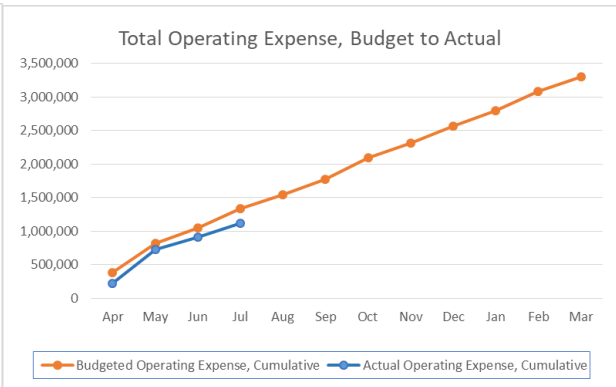
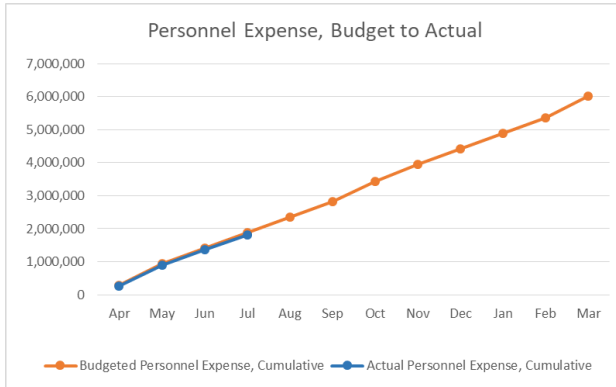
MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report

08/15/2019

August, 2019



MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report August, 2019

08/15/2019

Financial Reports

Table A Capital Project Management

	Capital Funds Project Summary			
	Fiscal Year: 2020			
	Spending through July 2019			
FUND	PROJECT DESCRIPTION	BRE	FY 2020 Budget	FY 2020 YTD Expenditure
23	East Lk Mary Lift Station Rehab	22	67,697	-
23	Laurel Pond Monitoring Wells	21	165,108	932
23	WWTP Main PLC Upgrade	21	183,880	185,170
21	WWTP Back-up Power and battery UPS	21	297,518	4,422
22	Well 32	21	1,679,089	12,118
23	Rehab Primary Clarifier #2	20	39,574	28,408
23	Sewer Line Rehab FY 2020	18	345,982	-
22	WTP Arc Flash Study	17	95,000	3,357
22	Distribution System Improvements FY 2020	17	315,499	199,276
23	Tamarack Lift Station Rehab	13	67,697	1,237
23	WWTP Grit removal	13	205,550	70,324
23	Shady Rest/Rainbow Lift Stations Rehab			32,113
22	Geothermal Monitoring Well			1,177
22	LMTP Improvements		10,000	-
22	Update Groundwater Model		150,000	9,596
23	Wastewater Cost of Service Study		25,000	10,411
32/33	Connection Fee/Permit Fee Study		40,000	8,451
21/31	Rehab/Replace Admin Bldg		50,000	15,428
22	Tank 5 Rehab		270,000	-
22	Replacement Well Site Eval/Land			4,284
	Capital Equipment			
21	Fuel dispenser replacements		20,000	
22	Tracked side-by-side snow vehicle		35,000	31,478
23	LIMS		40,000	6,500
22/23	Jackhammer attachment		9,360	9,360
22	T-6 Control Valves		21,000	209
	Total Capital Projects and Equipment		4,132,953	634,250

BRE = Business Risk Exposure

MAMMOTH COMMUNITY WATER DISTRICT
Finance Department Report
August, 2019

Agenda Item: B-3
 08/15/2019

Table B Revenue and Expenses

Account	YTD Actual	YTD Budget	Better/Worse	% Diff
Billing - Water Usage	616,519	747,408	(130,889)	-18%
Water Base Rates	604,375	601,667	2,708	0%
Wastewater Base Rates	966,591	970,667	(4,075)	0%
Engineering Revenue	16,205	15,433	772	5%
Miscellaneous Revenue	77,770.19	64,233.36	13,537	21%
Permits - Connection Fees	33,956	79,133	(45,177)	-57%
Taxes and Assessments	1,292,259	1,383,120	(90,861)	-7%
Interest Income	293,496	152,000	141,496	93%
Total Revenue	3,901,172	4,013,662	(112,489)	-3%
Salaries & Wages	1,106,504	1,158,214	51,709	4%
Salaries & Wages - Board Members	8,085	8,333	249	3%
Salaries & Wages - Capital	62,179	63,594	1,416	2%
Employee Benefits - Group Insu	347,524	338,715	(8,809)	-3%
Employee Benefits - Pension	246,897	265,783	18,886	7%
Employee Benefits - Workers Co	25,843	30,797	4,955	16%
Employer Paid Taxes	17,377	18,106	729	4%
Total Personnel Expense	1,814,408	1,883,543	69,135	4%
Employee Engagement	2,360	6,100	3,740	61%
Ee Ben. PPE Unif Other	4,134	5,367	1,233	23%
Outside Services/Contractual	17,912	42,875	24,963	58%
Property Tax Admin. Fee	210,040	188,000	(22,040)	-12%
Sludge Disposal	53,011	70,000	16,989	24%
Software Licenses	67,340	51,568	(15,772)	-31%
IT Services	14,605	19,467	4,862	25%
Banking Fees	10,864	12,967	2,102	16%
Professional Services	79,534	82,933	3,399	4%
Outside Services/Contractual	3,419	16,750	13,331	80%
Employee Housing Expenses	22,462	27,353	4,891	18%
Operating Tools	18,341	9,867	(8,474)	-86%
Gasoline	13,323	11,500	(1,823)	-16%
Diesel Fuel	11,548	4,533	(7,015)	-155%
Insurance	58,244	60,000	1,756	3%
Legal Services	36,622	41,000	4,378	11%
M & R - Line Repair/Equipment	63,316	112,387	49,071	44%
M & R - Buildings	21,604	27,883	6,280	23%
M & R - Vehicles	29,730	24,650	(5,080)	-21%
Memberships/Certifications	8,181	10,025	1,844	18%
Permit Materials	3,661	10,000	6,339	63%
Operating Chemicals	35,985	54,097	18,112	33%
Operating Supplies	24,468	38,700	14,232	37%
Computer Systems/Equipment	10,526	11,133	607	5%
Postage/Freight	2,612	3,107	495	16%
Advertising Publications & PR	5,231	7,750	2,519	33%
Books & Subscriptions	168	1,079	911	84%
Safety	11,951	7,503	(4,448)	-59%
Permits & Licensing	4,313	15,017	10,704	71%
Settlement Costs	161,730	162,000	270	0%
Telephone	13,135	13,633	499	4%
Training & Meetings	4,341	17,725	13,384	76%
Travel Expenses	17,225	20,742	3,516	17%
Bank Reconciliation over/short	(40)	N/A		
Utilities-Electric	57,458	95,833	38,375	40%
Utilities-Propane	4,452	15,000	10,548	70%
Water Conservation	16,644	35,000	18,356	52%
Total Operating Expense	1,120,451	1,333,544	213,052	16%

MAMMOTH COMMUNITY WATER DISTRICT

Finance Department Report August, 2019

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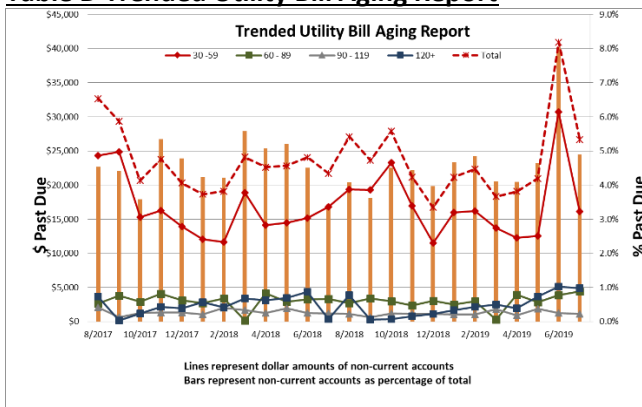
Table C Fund Balance

	Operating Funds			Capital R&R Funds		
	10 Admin	20 Water	30 Wastewater	21 Admin	22 Water	23 Wastewater
Cash Total	159,050	1,012,882	1,540,387	3,006,183	8,465,350	3,575,781
Current Assets	461,357	510,219	180,029	-	(102,016)	(72,939)
Non-current Assets	-	-	-	-	-	-
Capital Assets	108	-	-	2,031,090	33,757,698	14,848,290
Total Assets	620,515	1,523,101	1,720,416	5,037,273	42,121,032	18,351,131
Current Liabilities	(105,068)	20,868	8,629	-	(31,227)	23,877
Non-current Liabilities	(336,860)	(197,454)	(217,675)	-	-	-
Assets - Liabilities	178,588	1,346,515	1,511,369	5,037,273	42,089,805	18,375,008
Available Fund Balance	53,982	1,033,750	1,549,015	3,006,183	8,434,123	3,599,657
Target Fund Balance	190,000	1,160,000	1,260,000	3,000,000	5,964,000	3,348,000

	Capital Expansion Funds			Other Funds		Total
	31 Admin	32 Water	33 Wastewater	96 Enterprise	98 LADWP	
Cash Total	1,510,883	923,840	174,959	442,458	314,151	21,199,128
Current Assets	-	(24)	-	9,480	-	986,105
Non-current Assets	-	-	-	2,787,897	-	2,787,897
Capital Assets	5,091	10,554,922	4,901,012	930,930	-	67,029,141
Total Assets	1,515,975	11,478,738	5,075,971	4,170,765	314,151	92,002,271
Current Liabilities	-	(235)	2	(5,110)	-	(88,265)
Non-current Liabilities	-	-	-	-	-	(751,988)
Assets - Liabilities	1,515,975	11,478,503	5,075,973	4,165,655	314,151	91,162,018
Available Fund Balance	1,510,883	923,606	174,961	437,348	314,151	21,110,863
Target Fund Balance	1,500,000	870,000	163,000	1,000,000	220,000	18,748,101

Available fund balance equals cash – current liabilities.

Table D Trended Utility Bill Aging Report



The total amount past due is \$26,639 as of July 31, 2019.

MAMMOTH COMMUNITY WATER DISTRICT

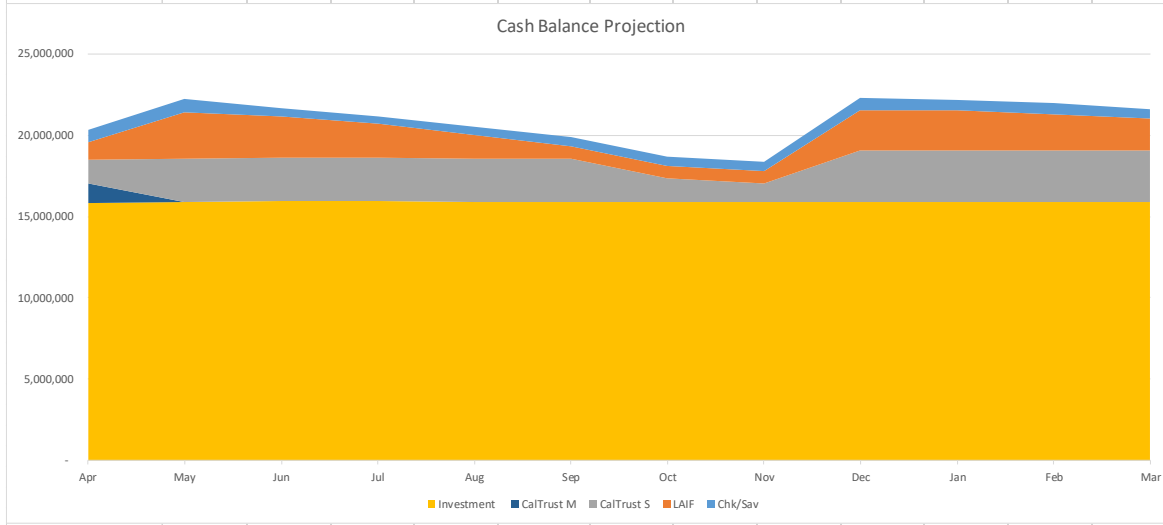
Finance Department Report

August, 2019

Agenda Item: B-3
08/15/2019

Table E Cash Balance Projection

	Apr	May	Jun	Jul	(Estimated)		Oct	Nov	Dec	Jan	Feb	Mar
					Aug	Sep						
Chk/Sav	773,550	856,870	497,249	497,956	528,337	559,189	576,060	553,385	822,842	669,419	658,645	623,079
LAIF	1,044,222	2,844,222	2,544,222	2,057,832	1,457,832	757,832	757,832	757,832	2,457,832	2,457,832	2,257,832	1,957,832
CalTrust S	1,506,850	2,664,619	2,673,096	2,676,324	2,676,324	2,676,324	1,476,324	1,176,324	3,176,324	3,176,324	3,176,324	3,176,324
CalTrust M	1,154,475	-	-	-	-	-	-	-	-	-	-	-
Investment	15,851,660	15,875,292	15,968,302	15,952,739	15,875,292	15,875,292	15,875,292	15,875,292	15,875,292	15,875,292	15,875,292	15,875,292
Total	20,330,757	21,883,884	21,465,436	21,147,990	20,537,785	19,868,637	18,685,508	18,362,833	22,332,291	22,178,867	21,968,093	21,632,527



Mammoth Community Water District

Account #10652

Portfolio Summary

As of July 31, 2019



PORTFOLIO CHARACTERISTICS

Average Modified Duration	1.97
Average Coupon	2.23%
Average Purchase YTM	2.19%
Average Market YTM	2.14%
Average S&P/Moody Rating	AA/Aa2
Average Final Maturity	3.34 yrs
Average Life	2.05 yrs

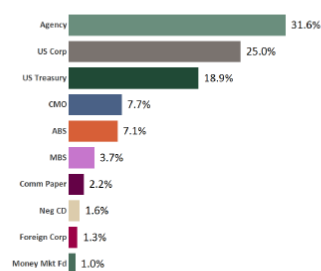
ACCOUNT SUMMARY

	Beg. Values as of 6/30/19	End Values as of 7/31/19
Market Value	16,011,921	15,996,358
Accrued Interest	75,199	70,625
Total Market Value	16,087,120	16,066,983
Income Earned	30,225	29,787
Cont/WD		-24,334
Par	15,877,563	15,887,004
Book Value	15,911,516	15,921,543
Cost Value	15,939,550	15,948,472

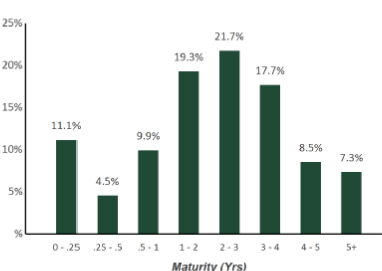
TOP ISSUERS

Federal National Mortgage Assoc	19.7%
Government of United States	18.9%
Federal Home Loan Bank	12.5%
Federal Home Loan Mortgage Corp	7.1%
Toyota ABS	2.6%
MUFG Bank Ltd/NY	2.2%
Goldman Sachs Inc.	1.8%
PNC Financial Services Group	1.6%
Total	66.4%

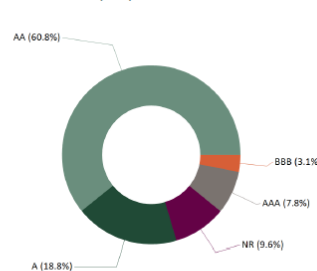
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY (S&P)



PERFORMANCE REVIEW

TOTAL RATE OF RETURN	Annualized								
	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	1/31/2019
Mammoth Community Water District	0.03%	1.26%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
ICE BAML 0-5 Yr US Treasury Index	-0.11%	1.31%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Construction Permits

Construction activity on projects with Construction Permits continues in full force with good weather in Town for construction. A Construction Permit application for the Mono County Civic Center project has been received and review comments have been provided. This project provides for the construction of a Civic Center Building to house the County employees and provide public space for the County to provide services and conduct business. New water and sewer facilities are needed to serve the new building that will be accessed from an extension of Tavern Road east of Sierra Park Road. See the Department Activities below for more information on this project.

District Projects

The District projects with work continuing include:

- *An exploratory borehole at the Snowcreek Golf Course near Ranch Road (Well 32 site).* The borehole drilling and testing have been delayed to acquire additional access rights to the site. With this suspension, borehole drilling, testing and completion of the well based on borehole test results will commence when additional access rights have been obtained. Negotiations with the Ranches at Snowcreek Owners Association have resulted in an agreement that includes additional well access rights on property owned by the association. Negotiations continue with the Snowcreek VI Owners Association for additional well access rights.
- *Well 32 production well.* If the results from the exploratory borehole drilling and testing are positive, a production well including well head, equipment structure and final site grading and landscaping will be constructed at this site. If results are less than anticipated, then a monitoring well or abandoned well bore will be completed along with the same site restoration.
- *Arc Flash hazard study for water production facilities.* A continuation of the Arc Flash hazard reduction program, several water production facilities with large electrical motors for pumping are being evaluated and recommendations for hazard reduction will be implemented. District records have been compiled and delivered to the consultant for the groundwater treatment plants. As part of the work, the consultant has visited the facilities to verify conditions. Southern California Edison has verified transformer information and has provided needed performance data on the equipment for the consultant to complete the study. The identified hazards will be posted in the facilities as warnings in accordance with guidelines provided by our insurance carrier.
- *Laurel Pond Monitoring Well replacements.* Four shallow groundwater water quality monitoring wells used for regulatory compliance have been evaluated for replacement near Laurel Pond. The 34 year old existing wells are no longer viable due to shallow depth and inundation or poor access caused by pond area enlargement. The replacement wells will be located on higher ground with improved access and drilled deeper for more reliable sampling. The United States Forest Service (USFS) has toured the new well locations with District staff and has received a more detailed project proposal for environmental documentation. A cost reimbursement contract prepared by the USFS for staff work on the project has been executed and returned to the USFS. The USFS has provided the information to staff resource specialists for review and it has confirmed that their work is programmed into this year's projects. On July 11, 2019 the USFS contact we have been working with attended a meeting with State regulators, who are reviewing our Waste Discharge Permit conditions including monitoring at Laurel Ponds. She now has

direct knowledge of the State's requirements for our continued monitoring of shallow groundwater near the pond.

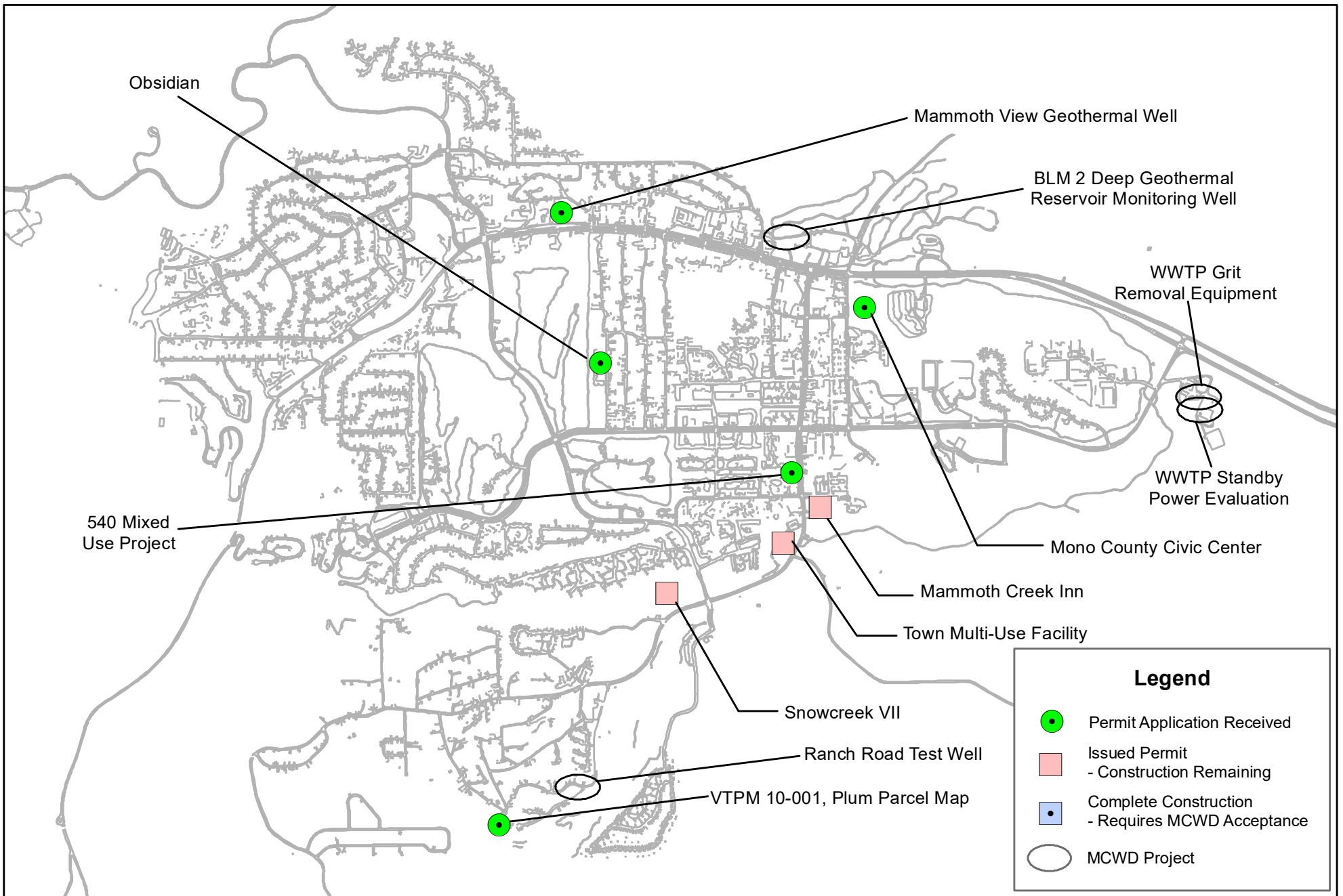
- *Monitoring Well BLM2.* The Bureau of Land Management (BLM) obtained a Special Use Permit from the USFS for two wells on the North East corner of the Mammoth Mountain RV Park, BLM1 and BLM2. BLM1, a shallow, dual nested groundwater monitoring well has been constructed and baseline monitoring began after completing instrumentation of the well in June 2018. A design and drilling plan for BLM2 by the BLM with consultation with the District was partially completed when BLM1 was drilled. After seeing the drill logs from BLM1, BLM conducted research on past drilling of geothermal wells including two wells a half mile apart on the north and south side of SR 203 near Hwy. 395. The research indicated high variability of temperatures and geology in each of these existing wells. Based on their research of the geology in the area and the results from drilling BLM1, BLM staff concluded that drilling BLM2 at the RV Park site may not reach the geothermal reservoir at the permitted depth. A search for an alternate site was initiated to increase the probability of reaching the geothermal reservoir in BLM2. A field meeting for permitting BLM2 at another location on USFS land on the north side of SR 203 was attended in October 2018 by USFS, BLM, and MCWD staff and an alternate location was identified for the USFS to consider permitting for siting BLM2. Since the permitting process requires an alternative site to be considered, BLM continues to evaluate alternative sites for BLM2. MCWD also agrees with the United States Geologic Survey (USGS) recommendation that a shallow, dual nested groundwater monitoring well also be located near the deep well at the alternate site to monitor the vertical hydraulic gradient in that location. At the May 15, 2019 Groundwater Monitoring and Response Plan (GMRP) meeting, the BLM stated that they would continue working with the USFS on the process of obtaining permits at an alternate site for both the shallow and deep monitoring wells. Alternate sites now include the site identified in October 2018 as well as other sites the BLM has reviewed recently. At the August 7, 2019 GMRP meeting the BLM Bishop Field Office Manager said they were pursuing federal funding in this fiscal year for construction of a monitoring well pair. The next steps once a site has been selected by the BLM are to develop final well designs and drilling programs to be permitted by the BLM and an operations plan to be permitted by the USFS. They stated that they want the BLM to be the permittee for the well pair. Recent inquiries to BLM about the status of the work had the response that "we are working on this, but we want to do this in the best possible way." A representative from the Lahontan Regional Water Quality Control Board attended the GMRP meeting and wanted to go on record that the Lahontan Regional Water Quality Control Board supports the construction and monitoring of the second well pair.

Connection Permits

The July 2019 Connection Permit Summary Report is attached. Ten permits were issued in July, one for a new single family residential project and nine for projects that did not require additional capacity to the existing water and sewer connections. Water conservation rebate applications continue to be processed by the Permit Official, eighteen rebates were issued in July.

Department Activities

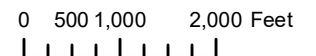
Staff and District legal counsel are finalizing work with Mono County staff and their design build consultants to develop a Facilities Transfer Agreement, Grants of Easements, Quitclaim Deeds and a Construction Permit for the approval of plans for new water and sewer facilities to serve the new Mono County Civic Center project. The agreements and deeds provide for the facilities constructed under the Construction Permit to be accepted and transferred to the District along with necessary easements for expansion of the MCWD water distribution and sewer collection systems. Mono County staff have provided final plans for the improvements and the agreement will be finalized this month.



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

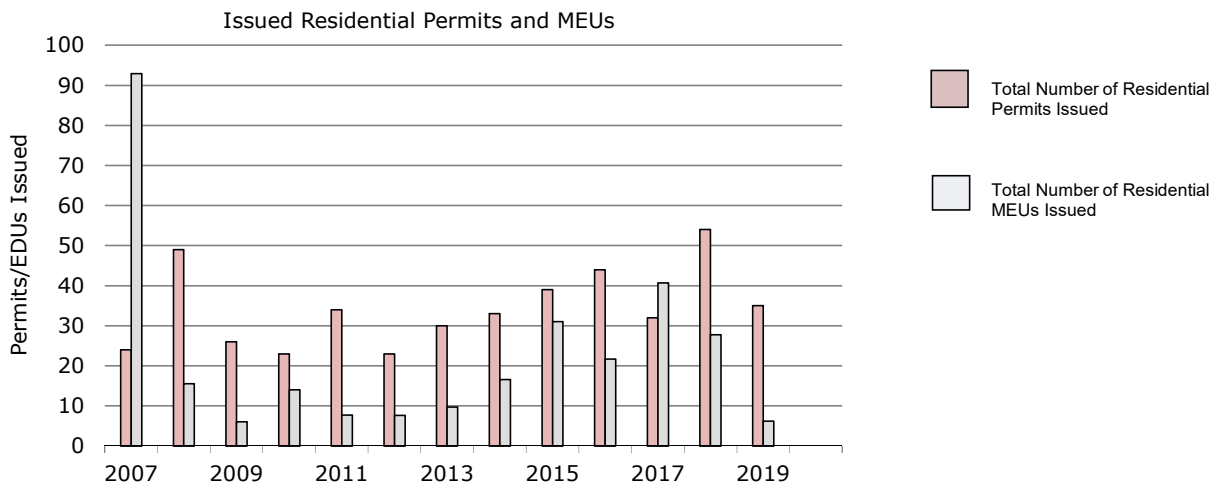
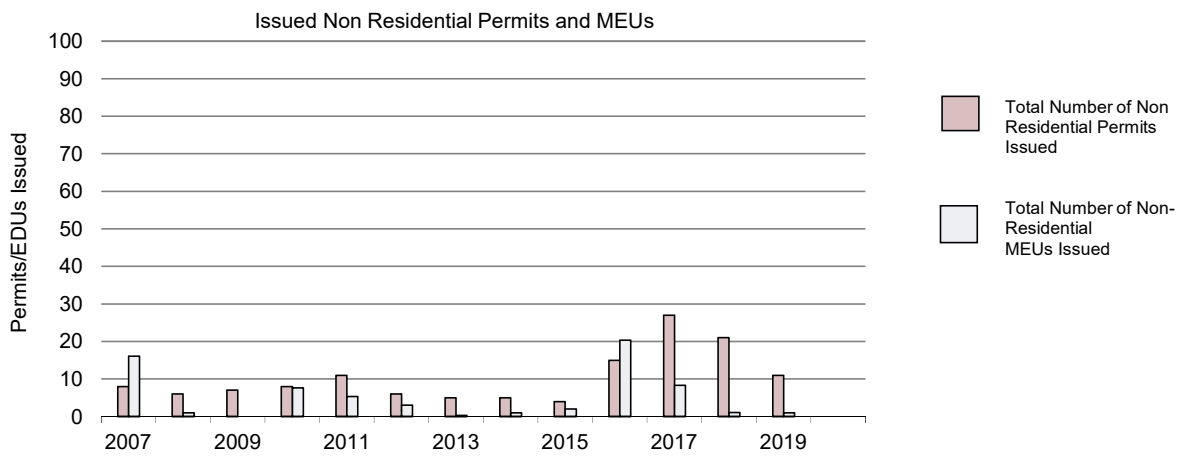
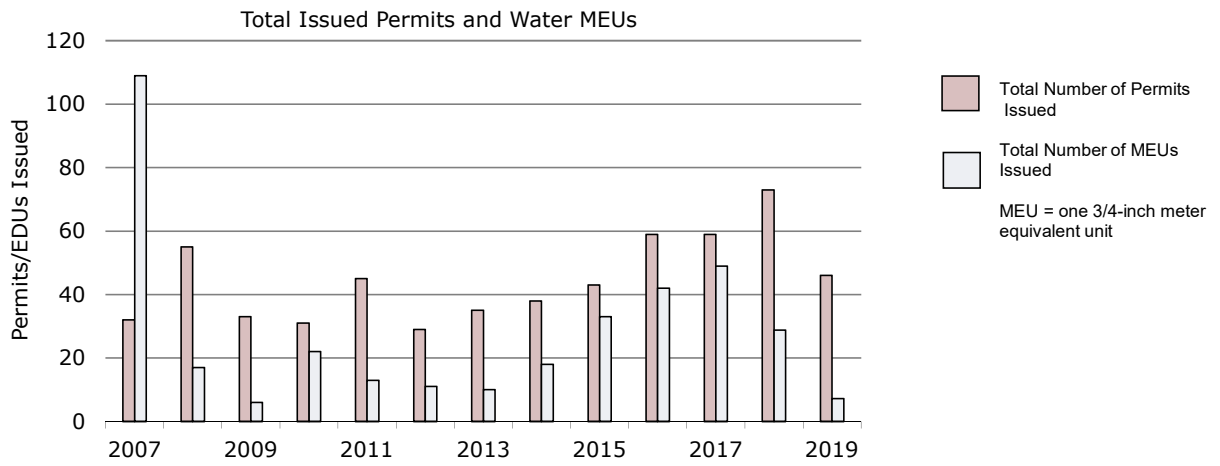
Construction Permits and Projects - August 2019

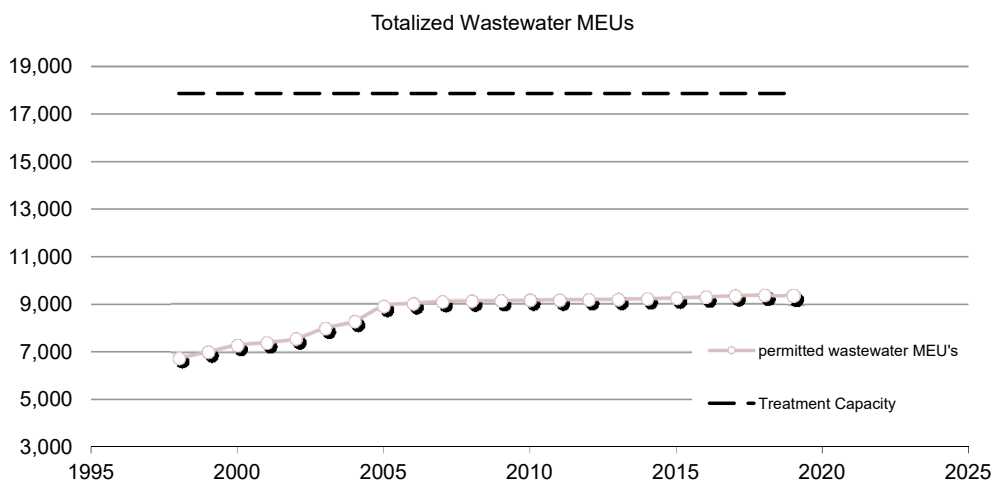
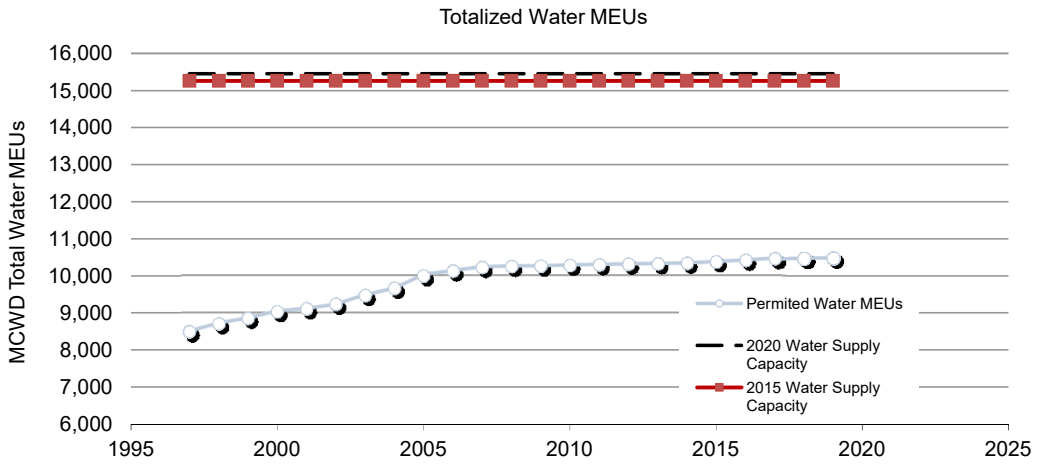
Engineering Department Report



2019 Permit Summary Report

Project Details													Metric Summaries				
Date	Permit Number	Project Address	Billing Class	Water	WW	Meter Size	Credit	Water MEU	Wastewater MEU	Water Connection Fee	WW Connection Fee	Total Connection Fee	2019 Connection Fee Revenue	2019 Water MEU	2019 WW MEU	Total Water MEU	Total WW MEU
1/1/2019																10,478	9,354
	5294	Void						0.00	0.00	\$ -	\$ -	\$ -	\$ -	0.0	0.00	10,478	9,354
3/20/2019	5292	1528 Forest Trail	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ -	0.0	0.00	10,478	9,354
3/25/2019	5353	127 Red Fir Rd	SGL	Yes	Yes	3/4-inch	-	1.00	1.00	\$ 6,927	\$ 3,085	\$ 10,012	\$ 10,012	1.0	1.00	10,479	9,355
5/9/2019	5373	413 Rainbow Lane	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
5/9/2019	5374	413 Rainbow Lane	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
5/9/2019	5375	413 Rainbow Lane	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
5/9/2019	5376	413 Rainbow Lane	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
5/9/2019	5377	413 Rainbow Lane	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
	5380	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
1/30/2019	5381	549 Old Mammoth Road	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
1/31/2019	5382	305 Azimuth Drive	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
2/22/2019	5383	128 Pinehurst Dr	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
2/7/2019	5384	148 Mountain Blvd	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,012	1.0	1.00	10,479	9,355
6/3/2019	5385	849 Majestic Pines	SGL	Yes	Yes	3/4-inch	-	1.00	1.00	\$ 7,126	\$ 3,174	\$ 10,300	\$ 20,312	2.0	2.00	10,480	9,356
2/28/2019	5386	189 Forest Trail	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 20,312	2.0	2.00	10,480	9,356
4/1/2019	5387	568 Old Mammoth Rd	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 20,312	2.0	2.00	10,480	9,356
3/28/2019	5388	258 Tamarack Street	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 20,312	2.0	2.00	10,480	9,356
3/28/2019	5389	160 LeVerne	SGL	Yes	Yes	3/4-inch	-	1.00	1.00	\$ 7,126	\$ 3,174	\$ 10,300	\$ 30,612	3.0	3.00	10,481	9,357
	5390	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 30,612	3.0	3.00	10,481	9,357
2/26/2019	5391	126 Old Mammoth Road	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,612	3.0	3.00	10,481	9,357
3/25/2019	5325	598 Golden Creek	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,612	3.0	3.00	10,481	9,357
3/27/2019	5392	35 Starwood	SGL	Yes	Yes	1-inch	-	2.17	2.59	\$ 15,461	\$ 8,224	\$ 23,685	\$ 54,297	5.2	5.59	10,483	9,360
4/2/2019	5393	132 Mammoth Sloes Dr	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 54,297	5.2	5.59	10,483	9,360
	5394	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 54,297	5.2	5.59	10,483	9,360
4/16/2019	5395	1474 Old Mammoth Rd	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 54,297	5.2	5.59	10,483	9,360
6/17/2019	5396	1000 Canyon Blvd	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 54,297	5.2	5.59	10,483	9,360
5/2/2019	5397	4 Oak Tree Way	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 54,297	5.2	5.59	10,483	9,360
	5398	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 54,297	5.2	5.59	10,483	9,360
4/24/2019	5399	415 Commerce Circle	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 54,297	5.2	5.59	10,483	9,360
7/24/2019	5400	379 Wagon Wheel	SGL	Yes	Yes	3/4-inch	-	1.00	1.00	\$ 7,126	\$ 3,174	\$ 10,300	\$ 64,597	6.2	6.59	10,484	9,361
5/2/2019	5401	2251 Meridian Blvd	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
5/13/2019	5402	201 Lakeview Blvd	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
	5403	Withdrawn						0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
5/13/2019	5404	808 Canyon Blvd	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
5/8/2019	5405	167 Meadow Lane	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
	5406	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
	5407	Withdrawn						0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
5/9/2019	5408	436 Old Mammoth Rd	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
5/9/2019	5409	1671 Forest Trail	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
5/8/2019	5410	44 Tyrol Ln	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
5/16/2019	5411	3789 Main St	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
7/10/2019	5412	70 Carter Street	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
7/29/2019	5413	153 Lake Mary Road	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
6/5/2019	5414	122 Mountain Blvd	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 64,597	6.2	6.59	10,484	9,361
6/17/2019	5415	2560 Old Mammoth Rd	SGL	Yes	Yes	3/4-inch	-	1.00	1.00	\$ 7,126	\$ 3,174	\$ 10,300	\$ 74,897	7.2	7.59	10,485	9,362
	5416	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
6/11/2019	5417	201 Lakeview Blvd	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5418	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
7/12/2019	5419	437 Old Mammoth Rd	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
7/10/2019	5420	128 Connell St	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5421	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5420	Withdrawn						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5421	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5422	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
7/26/2019	5423	201 Mammoth Knolls Dr	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
7/25/2019	5424	40 Canyon Blvd	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
7/30/2019	5425	478 Canyon Blvd	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5426							0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
7/30/2019	5427	380 Obsidian Pl	DPX	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
7/30/2019	5428	340 Obsidian Pl	DPX	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5429	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5430	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5431	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362
	5432	Pending						0.00	0.00	\$ -	\$ -	\$ -	\$ 74,897	7.2	7.59	10,485	9,362





Hardware Systems

- Working with Neptune staff, successfully upgraded and implemented Verizon 4G LTE modems at all five MCWD Data Collector sites in preparation for 12/31/19 Verizon 3G network end of service date, no down time or meter usage data gaps incurred
- Setup old spare Water Operations Monitoring Laptop for Administrative Analyst in Maintenance Department to access Meter Map database while conducting fieldwork
- Ongoing hardware support, maintenance and updates

Software Systems

- Troubleshoot infraMap database valve query table, private hydrant count, missing Activity IDs and As-built hyperlink issues with support, pulled and re-appended activity tables to SQL database backup to resolve query issues and recalculated new As-built link fields, field reset Toughbooks, all issues resolved
- Continued refinements to Tokay Backflow software data sync by eliminating Mailing Two field data wipe issue, updated instruction sheet documentation and trained Backflow staff on sync process
- Re-indexed Remit Plus SQL database tables for latency issue on Remit Plus server, documented instructions to repeat process in the future
- Ongoing software support, maintenance and updates

Administrative

- Ongoing discussions between MCWD and Mono County Search and Rescue regarding potential high-speed fiber easement across MCWD Property
- Monitoring Assembly Bill 1755 for the Open and Transparent Water Platform Act for developing a clearinghouse for hydrological and ecological data sharing and standardization
- Worked with HR Department developing job specifications and recruitment strategy to fill an open position supporting the Information Services Department manager
- Relocated Principal Administrative Analyst desktop PC and peripherals to new space in the Administration building
- Removed Standby list from MCWD Intranet and MCWDUB10 directories as new shared Outlook Calendar process has been created and implemented for managing on-call personnel

Network

- Ongoing implementation of CBT High Security Package across MCWD network; more robust monitoring and anti-malware suite designed to prevent and stop ransomware and malware attacks, reduce phishing attempts, improve IT auditing and logging, and increase overall system stability and productivity
- Recorded and implemented new Phone Tree for MCWD VoIP Phone System that went live on 7/19/19 with no down time on system, tested system-wide changes, re-routed extension options and made adjustments as requested
- Purchased and applied new two-year SSL Certification on MCWD GIS Server good through 2021

- All network systems secure, no data loss or intrusions

GIS

- Produced Chair 7&8 Tank T4 Power Map for MCWD Plant Maintenance to use in field with Mammoth Mountain for new power supply to existing battery box
- ISD partnering with Mono County and TOML on upcoming GIS Lunch and Learn Training sessions available to all MCWD staff to expand training and collaboration on specific GIS topics, learn tips and tricks, and data maintenance best practice
- Continued implementation of new Trimble TDC100 Collector, Trimble InSphere web portal and TerraFlex software with other ESRI Portal/Collector tools
- Created new MCWD Meter Edit Field Map for use and testing on ESRI Collector application, refining layers and usability for field staff
- Continued training and building maps on ESRI Collector Application with Mono County staff, currently developing mobile applications through Portal to test in the field for editing and querying GIS data with field devices
- August Monthly Permits and Projects Maps for Engineering Department

Websites

- Mammoth Creek Streamflow Data ending 7/31/19 to Surface Water page
- Revised MCWD Water and Wastewater Connection Fee Study 2019 by Raftelis to Other Projects and Current Info pages
- Revised MCWD Backflow page with more detail and background about the MCWD Cross-Connection Control Program with links to external resources
- Re-linked Mammoth Creek EIR Chapter 7 on Surface Water page
- Updated Master Fee Schedule adopted on 7/19/19
- Revised FY20 Budget with Attachments to Finance page
- 7/31/19 Employee Housing Committee Meeting Agenda
- 2019 MCWD Summer Construction Schedule updated under Current Info
- All materials related to July Board activities
- Continued maintenance and security for all three MCWD Web Platforms: MCWD Internet, MCWD Intranet and MCWD GIS Portal

Administration

- Continuous and ongoing activities associated with day-to-day administration, including but not limited to
 - Administrative, organizational and operational policy development, guidelines, implementation and related day-to-day projects
 - Non-personnel and personnel-based legal matters, e.g., ADA/FEHA, COBRA/CalCOBRA, Unfair Labor Practice Charges, etc.
 - Attend and participate in monthly Mammoth Lakes Personnel Network meeting
- Ongoing activities associated with classification maintenance plan and associated organizational changes and implementation
- Legislative/Client Update 08/2019 (provided by LCW/CSDA):
 - DOL proposed changes to the rules governing payments to exclude from the regular rate requirements under the Fair Labor Standards Act (FLSA). Public input closed on 05/28/2019, and agencies are awaiting final publication.

Workforce Planning

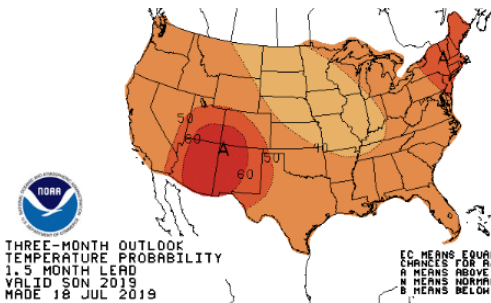
- Ongoing administration for contract extra help needs (Maintenance Department) filled by Sierra Employment Services
- Ongoing monitoring of FMLA/CFRA determinations processed for statutorily protected leave and ADA/FEHA accommodation for some departments

Risk/Safety/Training

- Risk/Safety:
 - Process safety tailgate and wellness activity logs for 08/2019 safety incentive program
 - Monthly restock of Cal/OSHA compliant first aid safety kits at all locations
 - Continuous and ongoing activities associated with the Injury & 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)
 - Coordinate and attend annual CUPA inspections scheduled for 08/14/2019, and process any mitigation findings.
 - Claims received and/or processed:
 - None received or submitted
- Training:
 - Webcasts/onsite/offsite training processed, provided, attended and/or proctored this month
 - None to report

Conservation

Water Supply Outlook



There is a high probability for above normal temperatures from September through November according to NOAA modeling, see map to the left. Precipitation probabilities for the same months indicate equal chances for below, normal, or above normal conditions.

No snow water content data from LADWP has been available since June 5.

MCWD Customer Water Consumption

No consumption updates are included in this month's report because it was prepared prior to the completion of July's consumption reading.

In July, 15 customers were contacted regarding leaks and irrigation issues, one first-violation notice was issued, and three new variances for irrigation restrictions were issued in July.

WaterSmart account registrations continue to increase. Currently 622, or 18 percent, of eligible accounts are registered.

Rebate Program

The FY 2020 rebate program processed 28 applications in July. This year the program incentivized the installation of 89 high-efficiency toilets and 4 clothes washers that will save 596,000 gallons annually or 1.8 acre-feet. Rebates total \$18,100 this fiscal year.

Administrative

Mammoth Creek EIR Project – Bodle Ditch

The Mammoth Creek Fishery By-pass EIR project included the ceasing of diverted flows into the Bodle Ditch by MCWD. To evaluate whether this action would negatively impact the riparian and wetland habitats adjacent to the creek, a baseline vegetation survey and subsequent six-year monitoring program was initiated using a consulting company, ESA. The evaluation ended in 2018 with the determination that no significant impacts to habitats occurred; however, there was an increase in drier vegetation types, an increase in total vegetation cover, and a decrease of vegetation dependent on wetter environmental conditions. During the evaluation period, the multi-use path that runs mostly parallel to the Bodle Ditch was constructed that had identified impacts to the wetland vegetation. In addition, a significant tree blow-down event occurred that buried one study site beneath downed trees. The reduction of the forest canopy caused increased forest floor exposure to sunlight and heat. Further, a multi-year drought was experienced during the majority of the evaluation period. These additional impacts to the Bodle Ditch area, added confounding factors that are impossible to account for in the data analysis. The USFS and CDFW received copies of the final report. Questions from CDFW regarding

the report have been addressed and no further comments are forthcoming from their agency. This project is now complete.

CalTrout and CA Dept. of Fish and Wildlife (CDFW) Mammoth Creek Settlement Agreement

The Finance Department deposited funds to the Brown Trout Habitat Enhancement Program pursuant to the Settlement Agreement with CalTrout and CDFW. The Agreement requires a \$10,000 annual contribution, annually adjusted, for 20 years. Contributions began in 2013 and the current balance is \$64,373. Parties to the Agreement were notified that the deposit met the Agreement schedule. No projects have yet received funding through this Program.

The annual report on water conservation pursuant to this Agreement is currently under review. MCWD is obligated to prepare this report through 2024.

Casa Diablo Geothermal Plant Expansion (CD IV)

As reported last month, the USGS released a report on the CD IV monitoring data, *Hydraulic, Geochemical, and Thermal Monitoring of an Aquifer System in the Vicinity of Mammoth Lakes, Mono County, CA, 2015-2017*. The report supports the finding of WEI (letter report dated March 15, 2018) that some communication between the geothermal reservoir and the cooler shallow aquifer exists. Staff worked with WEI to provide a letter report summarizing the findings of the USGS report for our legislators to understand MCWD's concerns about the construction of the CD IV project without adequate monitoring and mitigation in place.

The Great Basin Unified Air Pollution Control District opened up public comments on their decision to approve two Authority to Construct Permits for two CD IV geothermal wells in Basalt Canyon. Staff is preparing substantial comments regarding the permit approval process based on an outdated EIS/EIR and issues regarding air quality monitoring station locations.

Public Affairs and Outreach***MCWD Knolls Tank Recoating Project and Customer Outreach***

A maintenance project to recoat the interior and spot repair the exterior of a water tank and perform minor improvements is scheduled for this summer. All customers that could be affected by lower water pressure when the tank is taken off-line were notified about the nature of the project and the anticipated schedule. MCWD staff is prepared to work with affected customers to mitigate any perceived impacts caused by the temporary lowering of water pressure.

Mammoth Lakes Fire Safe Council (MLFSC) Grant for Fuels Reduction in the Lakes Basin (Fuels Project)

MCWD has committed to providing in-kind administrative services to MLFSC for the Fuels Project. An administrative services agreement between the MLFSC and MCWD is currently under review to ensure involved agencies agree on their responsibilities critical to support MCWD's administrative service obligations.

Public Outreach

Radio ad topics currently running are the construction season, the rebate program, keeping wipes out of the wastewater system, the irrigation schedule, and tuning-up irrigation systems to perform effectively.

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

The main focus for the Interim General Manager continued to focus on supporting Department managers ensuring that immediate needs are being met along with each Department's strategic objectives and goals. There were also significant tasks and time required to support the varied projects, both scheduled for start-up, in-progress and in the planning phase.

Departmental

Staff Resources and Management

- Following meetings with both the Information Systems and Personnel Services Department Managers it was determined that a Senior Information System Specialist position reporting directly to the Information Systems Manager is the appropriate level of support required for the department. The District is presently recruiting for this position.
- Meetings with the District Engineer focused on long term staffing goals and whether the department's present job classifications properly support these goals. Discussions also identified the benefits and the present need for project support in the department.

Water Supply, Conservation, Power Production & Forecasting

Total water produced in July was 113 million gallons, up from 71 million gallons in June 2019, and the 108 million gallons in July last year. The average daily demand was 3.64 million gallons, with 84% coming from surface water and 16% from groundwater.

July stream flow requirements for Mammoth Creek were 9.9cfs. Actual flows averaged 75cfs, which ranged from 37 to 116cfs. Stream flows should meet minimum requirements well into the summer and fall seasons due to this past winter's above average snow pack. As of August 1st Lake Mary remains full to its 606 acre foot capacity.

Recycled water production continues with water demand coming from Sierra Star Golf Course. Snowcreek Golf Course has not yet requested recycled water.

Non-revenue water represents leakage in the distribution system, under-recording meters and other losses of water. The July water audit shows a total of 3.7 million gallons of non-revenue water, up from 2.8 in July. This amounted to 4% which is below the AWWA standard of 10%.

July average daily wastewater flows were 1.7 mgd for a total of 52.8 million gallons.

The 1 megawatt-rated solar power facility produced 248,200 kWh for the month of July. The irradiance for July was 7% more than July 2018 however the solar energy production increased by 18%. This continues to be a result of the proactive maintenance efforts established by the District's maintenance team.

Financial Management

Revenue from rates remains below annual budgeted projections due to the slow start to the irrigation season.

District auditors, Teaman, Ramirez & Smith, Inc., completed their field work during the first week of June, and will present their final report to the Board at this month's Board meeting on the 15th.

The Wastewater Rate study continued through meetings with both our consultant, Raftelis, and an ad-hoc Board committee. Staff will continue to work with Raftelis, refining the proposed rates to reflect equitability based on flows.

The Board Employee Housing Committee consisting of Directors Creasy and Thompson met to review information provided by one employee who has expressed interest in buying out the District's interest from the original shared ownership housing assistance plan and another who's looking to value capital improvements they made to their home. The result of this discussion was providing general guidelines to the Interim General Manager for evaluating capital improvements. The committee also discussed the District's rental program and gave the direction to make revisions the rental policy and bring back to the full Board for approval.

Other Departmental Activities

- The Maintenance Department is on schedule to meet its annual maintenance goals
- The Operations Department staff have kept water and wastewater production in compliance with all regulations
- The Engineering Department has been working hard to support the many new construction projects planned throughout the community. The District Engineer has also been reviewing an application for the drilling of a private well within the District's boundaries.
- The Information Services Department continues with scheduled PC replacements, and is doing an excellent job of keeping the District's technological systems up to date.
- Seasonal construction crew projects are progressing well with guidance from the Line Maintenance Division Supervisor and Engineering Department staff
- Scheduled project start-up for the month included the Knolls Tank Rehab project which will take the tank out of service until early October
- With the pending closure of the Benton land fill in 2023, staff have developed several viable options for disposal of the District's sludge in Nevada. The likely disposal location is in Fallon NV. An in-house team from several departments have collaborated in vetting technology options for reducing water content in the processing of sludge, which will result in reduced hauling and disposal costs. To date, a screw press has been the most successful in trials. For sludge transport, the District will likely purchase trailers and contract out for the hauling services.
- The Operations Department continued testing a new filter system at the WWTP. The goal is to identify a system that can provide a more consistent result than the membrane filters we presently use.

Projects/Related

Geothermal/Groundwater Monitoring

BLM indicated that they are looking at possible alternate locations and funding options for the BLM2 nested pair monitoring wells. The MCWD District Engineer continued working with BLM in evaluating possible well sites and options for a groundwater monitoring plan.

The District produced a comment letter to The Great Basin Unified Air Pollution Control District on an Ormat permit application for two geothermal wells proposed to be drilled in the Shady Rest Park area.

As previously reported, a USGS report requested by Senator Feinstein was posted at the end of June. The report supports findings in Wildermuth's report that based on both water chemistry analysis and well flow tests there is some hydraulic connection between the deep geothermal aquifer and the shallow-aquifer system. Staff worked with consultants to provide a letter report summarizing the findings of the USGS report helping legislators to understand MCWD's concerns about the construction of the CD IV project without adequate monitoring in place.

Lakes Basin Fuels Reduction Project

The District has committed to assisting Mammoth Lakes Fire Safe Council (MLFSC) with administrative services for a grant received for the Lakes Basin fuels reduction project. An administrative services agreement between the MLFSC and the District is being presented to the Board for discussion and possible approval at the August 15th 2019 Board meeting.

SCE Public Safety Power Shutoffs

Staff attended an SCE meeting on the company's new plan to better manage fire prevention throughout their service area and specifically the Mammoth Lakes area. Dan Face (SCE Fire Management Officer) presented at the meeting and indicated SCE's plan includes sending out early notifications two days in advance if extreme fire conditions are forecasted. A second notification will go out one day in advance of the event. The plan for when weather forecasts indicate extreme weather conditions, SCE will begin assessing the potential impacts to affected areas. They will analyze historical data to help predict the likelihood of a wildfire occurring, closely monitor weather watch alerts from the National Weather Service and place incident responders on alert if needed. When extreme fire conditions are imminent the power will be turned off, but before turning the power off in an area SCE staff will visually confirm the existence of the danger. After the event has subsided and after the area has been visually inspected again, a process that will only be done during daylight hours, the power will be restored and the effected customers notified.

Other items of note, SCE is actively doing fire prevention throughout their service area by clearing of trees and brush from overhead lines, installing new composite poles which will not burn and insulated wires where applicable.

SCE is also installing mini weather stations on power poles all over the state to help with making weather related decisions on fire prevention before turning power off.

The District is in the process of accessing how SCE's new operating parameters will affect the District's present emergency power operations plan. Dan Face reported that the likely hood of equipment losing power at the District's main office is low due to power feeding from multiple directions. The District's Lakes Basin equipment would have the highest possibility of being effected.

Well 32

Staff continued efforts to obtain an access easement from Snowcreek VI along Ranch Road to accomplish drilling of an exploratory well known as Well 32 and, if successful, a production well on the adjacent Snowcreek Golf Course land where the District has an easement. The Snowcreek VI Board agreed to a settlement agreement. Based on that agreement the Snowcreek VI Board communicated they would start the process required to conduct a vote amongst the 31 HOA members. More than 50% of the 31 members will need to vote "aye" for the agreement to pass. The ballot process has not yet been initiated. With the possibility of the ballot process stretching out for some time, the District is also working on a temporary access agreement with Snowcreek VI Board members. This would allow access to the well site and construction work to begin this fall. An agreement and easement was also secured with the Ranches HOA which was also required for access to the site.

MAMMOTH COMMUNITY WATER DISTRICT

General Manager's Report

August 2019

Agenda Item: B-8

08-15-2019

Administration Building Needs Assessment

Work on the Administration Building needs assessment is still on hold. Contract work with Gillis+Panichapan Architects (GPa) for the assessment of the existing buildings condition will resume in the near future.

RESOLUTION NO. 08-15-19-15

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

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

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

WHEREAS, a written report on the delinquent water and sanitary sewer service charges that were delinquent for more than sixty (60) days as of June 30, 2019, was filed with the District Board of Directors as required by law; and,

WHEREAS, the notice of the time and place for the public hearing on the written report was duly published and mailed as provided by law, and the Board of Directors held a public hearing on August 15, 2019, to consider all objections and protests, if any, to the written report on the delinquent charges.

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

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

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

PASSED AND ADOPTED by the Board of Directors of the Mammoth Community Water District at its regular meeting held on August 15, 2019, by the following vote:

AYES:
NAYS:
ABSENT:
ABSTAIN:

MAMMOTH COMMUNITY WATER DISTRICT

Thomas R. Smith, President
Board of Directors

ATTEST:

Mark Busby, Secretary (Interim)
Board of Directors

MAMMOTH COMMUNITY WATER DISTRICT
EXHIBIT A

DELINQUENT WATER AND SEWER ACCOUNTS THROUGH JUNE 30, 2019
FOR PLACEMENT ON MONO COUNTY TAX ROLL

<u>ASSESSMENT NUMBER</u>	<u>NAME</u>	<u>DELINQUENT AMOUNT</u>
022-370-012-000	West / Hindman Trust	\$417.17
031-180-042-000	M & L Educational Trust	\$454.54
031-180-043-000	M & L Educational Trust	\$454.54
033-301-096-000	C. Samuels	\$449.33
033-390-006-000	CRE Mammoth LLC	\$492.78
035-041-022-000	M. Paulson	\$312.08
035-181-030-000	L. Izraelev	\$343.92
035-181-033-000	J. Palacios	\$344.38
035-181-045-000	B. Weston	\$635.47
035-182-088-000	H. Ryall	\$499.56
035-252-128-000	P. Allen	\$534.47
040-013-025-000	C. Robinson	\$543.97

MAMMOTH COMMUNITY WATER DISTRICT

FINANCIAL STATEMENTS

Year Ended March 31, 2019

Mammoth Community Water District
Financial Statements
Year Ended March 31, 2019

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Mammoth Community Water District
Mammoth Lakes, California

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of the Mammoth Community Water District (the "District") as of and for the year ended March 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of the District, as of March 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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
_____, 2019

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, 2019.

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 \$89,981,332 (*net position*). Of this amount, \$23,968,685 (*unrestricted net position*) may be used to meet the District's ongoing obligations to citizens and creditors.
- The total net position increased by \$557,283. This increase is attributable to higher than expected operating revenue, lower than expected operating expenditures and the deferral of two significant capital projects until fiscal year 2020.
- Capital assets, net of accumulated depreciation decreased by \$2,735,606. This decrease reflects the net of capital projects completed in fiscal year 2019 and the depreciation of all District capital assets. Capitalized assets equal to \$1,639,598 were added in fiscal year 2019. Significant additions to District assets include the lining of the wastewater equalization basin, upgrade to PLC system for the wastewater treatment plant, and ongoing replacement and rehabilitation of water and sewer pipelines.
- Construction in progress totals \$734,969. This reflects capital projects started but not completed within the fiscal year.
- The District's total liabilities at the end of fiscal year 2019 were \$1,331,649, of which \$579,660 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 \$28,983 from last fiscal year.
- Cash and investments had a net increase of \$2,820,173. 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 \$144,678. Water and wastewater revenue increased by \$125,909 and revenue from connection fees increased by \$18,769. In addition, property taxes increased slightly from the prior year by \$177,521 due to an increase in assessed valuation and collection by Mono County.
- Operating Expenses, including Depreciation and Amortization increased over prior year by \$779,191, a 6% increase.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements, which are comprised of the following: 1) Statement of Net Position, 2) Statement of Revenues, Expenses and Changes in Net Position, 3) Statement of Cash Flows, 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 and liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

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

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the data supplied in each of the specific financial statements listed above. The *Notes to the Financial Statements* can be found in pages 6-20 of this report.

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

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. In the case of the District, assets exceeded liabilities and deferred inflows of resources by \$89,981,332 at the close of the most recent fiscal year.

By far the largest portion of the District's net position (73%) reflects 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*, \$23,968,685, may be used to meet the District's ongoing obligations to citizens and creditors. The following table shows the projected capital project expenditures for the next five years:

Fiscal Year(s):	2020	2021	2022	2023	2024
Projected Capital Costs:	\$3,862,400	\$4,637,500	\$6,997,000	\$6,539,000	\$4,401,000

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>2019</u>	<u>2018</u>
Current and Other Assets	\$ 26,540,083	\$ 23,222,847
Capital Assets	<u>66,012,647</u>	<u>68,748,253</u>
Total Assets	<u>\$ 92,552,730</u>	<u>\$ 91,971,100</u>
Noncurrent Liabilities	\$ 751,989	\$ 714,297
Other Liabilities	<u>579,660</u>	<u>646,335</u>
Total Liabilities	<u>\$ 1,331,649</u>	<u>\$ 1,360,632</u>
Deferred Inflows of Resources	<u>\$ 1,239,749</u>	<u>\$ 1,186,419</u>
Net Position:		
Net Investment in Capital Assets	\$ 66,012,647	\$ 68,748,253
Unrestricted	<u>23,968,685</u>	<u>20,675,796</u>
Total Net Position	<u>\$ 89,981,332</u>	<u>\$ 89,424,049</u>

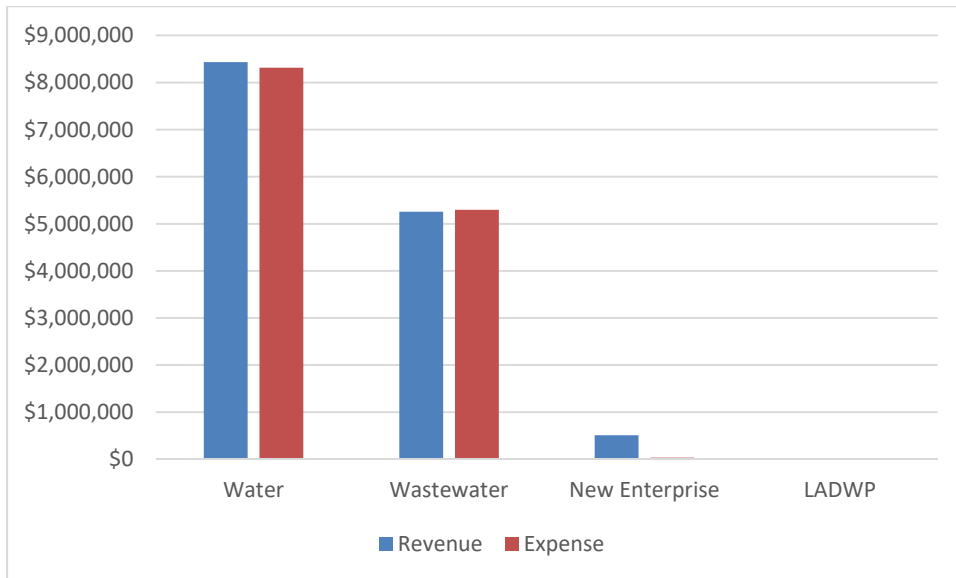
Change in Net Position

	2019	2018
Revenues:		
Water Services	\$ 3,584,223	\$ 3,483,855
Wastewater Services	2,758,899	2,733,358
Permits	313,231	294,462
Non-Operating	7,548,999	6,850,869
Total Revenues	14,205,352	13,362,544
Expenses:		
Operating:		
General and Administrative	3,046,519	3,016,546
Water Services	3,845,466	3,171,132
Wastewater Services	2,208,263	2,086,342
Depreciation and Amortization	4,544,821	4,594,858
Non-Operating		1,200
Total Expenses	13,648,069	12,870,078
Change in Net Position	557,283	492,466
Net Position, Beginning	89,424,049	88,931,583
Net Position, Ending	\$ 89,981,332	\$ 89,424,049

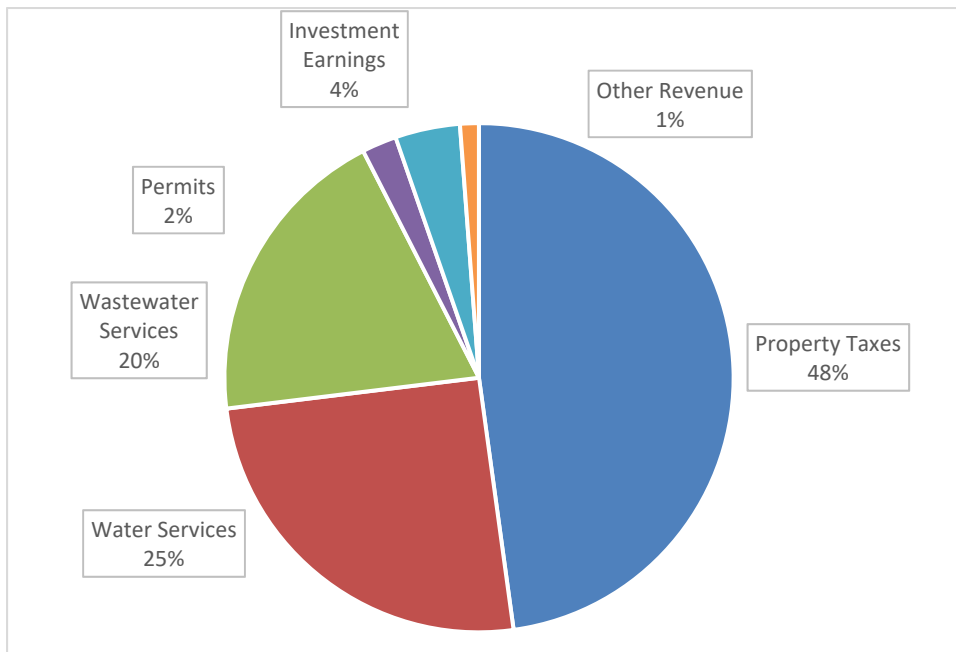
- The District's total water revenue (base rate and water sales) increased by \$100,368 (2.9%). The water rates have scheduled increases of 2% per year. We had sufficient snowpack to supply water with no conservation restrictions and our customers used slightly more water than the previous year.
- Factors influencing the increase in the Water Services and Wastewater Services operating expenses include: substantial repairs to the roof of the Lake Mary water treatment plant, increased allocation of property tax administrative fees, and increased personnel cost.
- The District's water and wastewater rate structure, effective from April 2016 – March 2021, provides for incremental annual rate increases. The rates are expected to meet the operating and capital needs of the District and provide stable revenue during periods of drought.
- Permit revenue increased slightly by \$18,769, reflecting the annual variability in building activity in the Town.
- The slight increase in net position (0.6%) from fiscal year 2018 to 2019 is due to an increase of operating and non-operating revenue greater than the increase of operating and non-operating expenses.

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

Expenses and Program Revenues



Revenues by Source



Capital Asset and Debt Administration

Capital Assets: The District's capital assets for its business-type activities as of March 31, 2019, amounts to \$66,012,647 (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 the current fiscal year include the following:

- Capital projects completed in fiscal year 2019 include: the lining of the wastewater equalization basin, upgrade to PLC system for the wastewater treatment plant, and ongoing replacement and rehabilitation of water and wastewater distribution and collection systems.

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

	<u>2019</u>	<u>2018</u>
Land	\$ 312,000	\$ 312,000
Construction in Progress	734,969	565,352
Subsurface Lines	36,687,400	36,374,689
General Plant Administration Facilities	13,070,895	13,070,895
Water Treatment Facilities	33,513,166	33,489,193
Wastewater Collection and Treatment Facilities	48,364,359	47,524,658
Source of Supply	4,964,661	4,871,806
Vehicles and Equipment	<u>4,798,754</u>	<u>4,504,800</u>
Total Capital Assets	142,446,204	140,713,393
Less Accumulated Depreciation	<u>(76,433,557)</u>	<u>(71,965,140)</u>
Total Capital Assets, Net	<u>\$ 66,012,647</u>	<u>\$ 68,748,253</u>

Long-term Liability: At the end of the current fiscal year, the District had total long-term liability outstanding of \$835,542. This liability represents the value of accumulated employee leave balances. Of this total, \$83,553 is estimated to be payable within one year. Additional information on the District's long-term liability can be found in Note 6 of the *Notes to Financial Statements*.

Mammoth Community Water District's Outstanding Debt

	<u>2019</u>	<u>2018</u>
Compensated Leave Balances	<u>\$ 835,542</u>	<u>\$ 793,663</u>
Long-term Liabilities	<u>\$ 835,542</u>	<u>\$ 793,663</u>

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

Economic Factors and Next Year's Budgets and Rates

The financial position of the District is significantly influenced by weather, with both operating cost and revenue affected. In years of low snowfall, the District must impose water use restrictions and operating costs increase as the water source shifts from surface to groundwater. When there is average snowfall, more recreational visitors generate additional revenue, and water treatment and delivery costs decrease with the use of surface water. After four years of historic drought ending in 2015, the winters of 2016 through 2019 alternated between high and average snowfall.

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

Water sales typically provides between 10% and 15% of the District's total revenue. This segment of our revenue increased by \$63,040 (3.8% increase in water sales revenue) from FY 2018 to FY 2019.

Property valuation and related tax revenue continues to increase gradually. New housing development generates connection fee revenue designated for future infrastructure needs and increases the assessed valuation of our tax base. The District has projected revenue conservatively and anticipated rising operating costs in the preparation of the budget for the 2020 fiscal year. The FY 2020 capital budget of \$3,862,400 includes a new production well expected to cost approximately \$1,200,000, additional water system improvements of approximately \$680,000, and improvements to the wastewater collection system and treatment plant of approximately \$1,200,000.

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.

BASIC FINANCIAL STATEMENTS

Mammoth Community Water District
Statement of Net Position
March 31, 2019

ASSETS

Current Assets:	
Cash and Cash Equivalents	\$ 7,544,848
Investments	12,913,219
Receivables:	
Billings	456,940
Interest	73,492
Property Taxes	2,393,269
Loans	2,619,394
Other	75,181
Inventory	307,911
Deposits and Prepaid Items	<u>155,829</u>
Total Current Assets	26,540,083
Land and Construction in Progress, Not Being Depreciated	1,046,969
Capital Assets, Net of Depreciation	<u>64,965,678</u>
Total Assets	<u>92,552,730</u>

LIABILITIES

Current Liabilities:	
Accounts Payable	162,353
Accrued Expenses	279,277
Deposits Payable	54,477
Current Maturities of Long-Term Debt	<u>83,553</u>
Total Current Liabilities	579,660
Noncurrent Liabilities:	
Long-Term Debt:	
Compensated Absences	<u>751,989</u>
Total Liabilities	<u>1,331,649</u>

DEFERRED INFLOWS OF RESOURCES

Deferred Property Taxes	<u>1,239,749</u>
Total Deferred Inflows of Resources	<u>1,239,749</u>

NET POSITION

Net Investment in Capital Assets	66,012,647
Unrestricted	<u>23,968,685</u>
Total Net Position	<u>\$ 89,981,332</u>

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, 2019

OPERATING REVENUES	
Water Services	\$ 3,584,223
Wastewater Services	2,758,899
Permits	<u>313,231</u>
 Total Operating Revenues	 <u>6,656,353</u>
OPERATING EXPENSES	
General and Administrative	3,046,519
Water Services	3,848,466
Wastewater Services	2,208,263
Depreciation and Amortization	<u>4,544,821</u>
 Total Operating Expenses	 <u>13,648,069</u>
 Operating Income (Loss)	 <u>(6,991,716)</u>
NON-OPERATING REVENUES (EXPENSES)	
Property Taxes	6,793,885
Investment Earnings	584,755
Other Revenues	165,998
Gain (Loss) on Sale of Assets	<u>4,361</u>
 Total Non-Operating Revenues (Expenses)	 <u>7,548,999</u>
 Change in Net Position	 557,283
 Net Position - Beginning	 <u>89,424,049</u>
 Net Position - Ending	 <u><u>\$ 89,981,332</u></u>

The accompanying notes are an integral part of this statement.

Mammoth Community Water District
Statement of Cash Flows
Year Ended March 31, 2019

**CASH FLOWS FROM OPERATING
ACTIVITIES**

Receipts from Customers	\$ 6,616,911
Payments to Suppliers	(3,642,358)
Payments to Employees	(5,988,122)
Other Receipts	<u>246,862</u>

Net Cash Provided (Used) by Operating Activities	<u>(2,766,707)</u>
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**CASH FLOWS FROM NON-CAPITAL
FINANCING ACTIVITIES**

Property Taxes	<u>6,826,783</u>
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Net Cash Provided (Used) by Non-Capital Financing Activities	<u>6,826,783</u>
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**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Proceeds from Sale of Assets	4,361
Aquisition and Construction of Capital Assets	<u>(1,786,514)</u>

Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,782,153)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Investments	(17,246,424)
Proceeds from the Sale and Maturities of Investments	13,322,437
Interest on Investments	<u>542,250</u>

Net Cash Provided by Investing Activities	<u>(3,381,737)</u>
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Net Increase (Decrease) in Cash and Cash Equivalents	(1,103,814)
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Cash and Cash Equivalents - Beginning of Year	<u>8,648,662</u>
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Cash and Cash Equivalents - End of Year	<u><u>\$ 7,544,848</u></u>
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The accompanying notes are an integral part of this statement.

Mammoth Community Water District
Statement of Cash Flows - Continued
Year Ended March 31, 2019

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

Operating Income (Loss)	\$ (6,991,716)
Depreciation and Amortization	4,544,821
Other Receipts	246,862

Change in Assets and Liabilities:

Decrease (Increase) in Operating Assets:	
Accounts Receivable	(481,067)
Inventory	(45,911)
Deposits and Prepaid Expenses	11,987
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(115,875)
Accounts Payable Related to Capital Assets	(22,701)
Accrued Expenses	68,656
Deposits Payable	(23,643)
Compensated Absences	41,880

Net Cash Provided (Used) by Operating Activities	<u><u>\$ (2,766,707)</u></u>
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Mammoth Community Water District
Statement of Fiduciary Assets and Liabilities
Agency Funds
 March 31, 2019

	Agency Funds
ASSETS	
Cash and Investments	\$ 64,373
Total Assets	\$ 64,373
 LIABILITIES	
Deposits Payable	\$ 64,373
Total Liabilities	\$ 64,373

The accompanying notes are an integral part of this statement.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

<u>NOTE</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1	Reporting Entity and Summary of Significant Accounting Policies	7 - 11
2	Cash and Investments	11 - 16
3	Fair Value Measurements	16 - 17
4	Loans Receivable	17 - 18
5	Capital Assets	18
6	Long-Term Liabilities	19
7	Defined Contribution Plan	19
8	Risk Management	20
9	Commitments and Contingencies	20

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

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 and No. 80.

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

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

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

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

Additionally the District reports the following fund type:

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

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

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

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

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

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

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

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

Governmental Accounting Standard Board Statement No. 75

In June of 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement was issued to improve accounting and financial reporting for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by governmental employers about financial support for OPEB that is provided by other entities. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans. Statement No. 75 is effective for fiscal years beginning after June 15, 2017. Currently, this statement has no effect on the District's financial statements.

Governmental Accounting Standard Board Statement No. 85

In March of 2017, GASB issued Statement No. 85, *Omnibus 2017*. This Statement addresses practice issues that have arisen from the implementation of certain GASB Statements; primarily pension and OPEB related measurement, recognition, timing, and reporting issues. Other issues include blending of component units for governments whose primary activity is business-type, goodwill reporting, classifying real estate held by insurance entities and measuring particular investments at amortized cost. This Statement is effective for reporting periods beginning after June 15, 2017. Currently, this statement has no effect on the District's financial statements.

Governmental Accounting Standard Board Statement No. 86

In May of 2017, GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. This Statement expands upon GASB No. 7 *Advance Refundings Resulting in Defeasance of Debt* which defines debt defeased in substance and the criteria for the trusts used to extinguish debt. This Statement establishes essentially the same requirements for when a government places cash and other monetary assets acquired with only existing resources in an irrevocable trust to extinguish the debt. This Statement is effective for reporting periods beginning after June 15, 2017. Currently, this statement has no effect on the District's financial statements.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

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

D) Budget and Budgeting

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

E) Cash Equivalents

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

F) Allowances for Uncollectible Accounts

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

G) Inventory and Prepaid Items

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

H) Capital Assets

Purchased capital assets are stated at historical cost or estimated historical cost when original cost is not available. Donated capital assets, donated work of art and similar items are recorded at their estimated acquisition value rather than fair value. Capital assets purchased of at least \$5,000 are capitalized if they have an expected useful life of 5 years or more. 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
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, 2019, the total estimated liability for all compensated absences was \$835,542.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

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

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.

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.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

1) REPORTING ENTITY SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

K) Property Taxes - Continued

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.

Property tax revenues are recognized when they are apportioned.

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	\$ 7,544,848
Investments	12,913,219
Statement of Fiduciary Assets and Liabilities:	
Cash and Investments	64,373
Total Cash and Investments	\$ 20,522,440

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

2) CASH AND INVESTMENTS - Continued

Cash and investments consist of the following:

Cash on Hand	\$	300
Deposits with Financial Institutions		1,148,682
Investments		<u>19,373,458</u>
Total Cash and Investments	\$	<u>20,522,440</u>

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

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

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

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

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

⁽³⁾ The 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 a couple of investments in this category to exceed the 5 years maturity.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

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	\$ 910,643	\$ 910,643	\$	\$
U.S. Treasury Obligations	3,910,791	2,566,044	109,460	1,235,287
Federal Agency Securities	3,287,367	1,194,124	596,864	1,496,379
Commercial Paper	249,996	249,996		
Certificates of Deposit	347,978	347,978		
Medium Term Notes	4,481,096	563,261	1,160,983	2,756,852
Mortgage Pass Through and Asset-Backed Securities	2,682,982	943	48,563	1,428,514
State Investment Pool - LAIF	1,037,846	1,037,846		1,204,962
Investment Trust of California (CalTRUST)	2,450,482	2,450,482		
Mono County Investment Pool	14,277	14,277		
Total	<u>\$ 19,373,458</u>	<u>\$ 9,335,594</u>	<u>\$ 1,915,870</u>	<u>\$ 6,917,032</u>
		<u>\$ 1,204,962</u>		

Disclosures Relating to Credit Risk

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

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

2) CASH AND INVESTMENTS - Continued

Disclosures Relating to Credit Risk - Continued

Investment Type		Minimum Legal Rating	Exempt From Disclosure
Money Market	\$ 910,643	N/A	\$
U.S. Treasury Obligations	3,910,791	N/A	
Federal Agency Securities	3,287,367	N/A	
Commercial Paper	249,996		
Certificates of Deposit	347,978		
Medium Term Notes	4,481,096	A	
Mortgage Pass Through and Asset-Backed Securities ⁽¹⁾	2,682,982	AA	
State Investment Pool - LAIF	1,037,846	N/A	
Investment Trust of California (CalTRUST)	2,450,482	N/A	
Mono County Investment Pool	<u>14,277</u>	N/A	<u> </u>
Total	<u>\$ 19,373,458</u>		<u>\$ 0</u>

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

Investment Type	Ratings of Year End				
	AAA	AA	A	P-1	Not Rated
Money Market	\$ 910,643	\$ 910,643	\$	\$	\$
U.S. Treasury Obligations	3,910,791	3,910,791			
Federal Agency Securities	3,287,367	3,287,367			
Commercial Paper	249,996			249,996	
Certificates of Deposit	347,978			347,978	
Medium Term Notes	4,481,096		1,292,066	3,189,030	
Mortgage Pass Through and Asset-Backed Securities	2,682,982	2,682,982			
State Investment Pool - LAIF	1,037,846				1,037,846
Investment Trust of California (CalTRUST)	2,450,482		2,450,482		
Mono County Investment Pool	<u>14,277</u>				<u>14,277</u>
Total	<u>\$19,373,458</u>	<u>\$10,791,783</u>	<u>\$ 3,742,548</u>	<u>\$ 3,189,030</u>	<u>\$ 597,974</u>
				<u>\$ 1,052,123</u>	

Concentration of Credit Risk

The investment policy of the District contains no limitation on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There were no 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.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

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, 2019, 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, 2019, District investments in the following investment types were held by the same broker-dealer (counterparty) that was used by the District to buy the securities:

<u>Investment Type</u>	<u>Reported Amount</u>
Money Market	\$ 910,643
U.S. Treasury Obligations	3,910,791
Federal Agency Securities	3,287,367
Commercial Paper	249,996
Certificates of Deposit	347,978
Medium Term Notes	4,481,096
Mortgage Pass Through and Asset-Backed Securities	2,682,982

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 \$65,000,000 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, 2019 was 2.55%. The carrying value and estimated market value of the LAIF Pool at March 31, 2019 was \$87,121,896,414 and \$87,134,699,344, respectively. The District's share of the Pool at March 31, 2019 was approximately 0.0012 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 \$825,000,000 and \$1,204,260,000, respectively. LAIF's and the District's exposure to risk (credit, market or legal) is not currently available.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

2) CASH AND INVESTMENTS - Continued

Local Agency Investment Fund (LAIF) - Continued

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

Investment Trust of California (CalTRUST)

The Investment Trust of California (CalTRUST) is organized as a Joint Powers Authority (“JPA”) that was established by public agencies in California for the purpose of pooling and investing local agency funds - operating reserves as well as bond proceeds. Investments with CalTRUST are highly liquid. CalTRUST is governed by a Board of Trustees made up of local treasurers and investment officers. The Board of Trustees sets overall policy for CalTRUST. CalTRUST offers the option of four accounts to provide participating agencies - a governmental fund, a money market fund, a short-term account, and a medium-term account. As of March 31, 2019, the District’s investment in CalTRUST is \$1,298,410 in the short-term account and \$1,152,072 in the medium-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.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

3) FAIR VALUE MEASUREMENTS - Continued

- c. Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates).
- d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

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

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

	Fair Value	Significant Other Observable Inputs (Level 2)	Uncategorized
Money Market	\$ 910,643		\$ 910,643
U.S. Treasury Obligations	3,910,791	3,910,791	
Federal Agency Securities	3,287,367	3,287,367	
Commercial Paper	249,996	249,996	
Certificates of Deposit	347,978	347,978	
Medium Term Notes	4,481,096	4,481,096	
Mortgage Pass Through and Asset-Backed Securities	2,682,982	2,682,982	
State Investment Pool - LAIF	1,037,846		1,037,846
Investment Trust of California (CalTRUST)	2,450,482		2,450,482
Mono County Investment Pool	14,277		14,277
Total	\$ 19,373,458	\$ 14,960,210	\$ 4,413,248

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

4) LOANS RECEIVABLE

Loans receivable includes \$2,372,431 of loans to employees for home down payment assistance and \$250 in miscellaneous loans. The District has a program for employee home down payment assistance to assist employees in purchasing homes within the District's geographic area. The down payment assistance is secured by the property being purchased and subject to the terms of each employee down payment agreement.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

4) LOANS RECEIVABLE - Continued

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 \$246,713 as of March 31, 2019.

5) CAPITAL ASSETS

Capital Assets are presented as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets, Not Depreciated:				
Land	\$ 312,000	\$	\$	\$ 312,000
Construction in Progress	565,352	1,834,605	1,664,988	734,969
Total Capital Assets, Not Depreciated	877,352	1,834,605	1,664,988	1,046,969
Capital Assets, Being Depreciated:				
Subsurface Lines	36,374,689	312,711		36,687,400
General Plant Administration Facilities	13,070,895			13,070,895
Water Treatment Facilities	33,489,193	23,973		33,513,166
Wastewater Collection and Treatment Facilities	47,524,658	839,701		48,364,359
Source of Supply	4,871,806	92,855		4,964,661
Vehicles and Equipment	4,504,800	370,358	76,404	4,798,754
Total Capital Assets Being Depreciated	139,836,041	1,639,598	76,404	141,399,235
Less Accumulated Depreciation	(71,965,140)	(4,544,821)	(76,404)	(76,433,557)
Total Capital Assets Being Depreciated, Net	67,870,901	(2,905,223)	0	64,965,678
Total Capital Assets, Net	\$ 68,748,253	\$ (1,070,618)	\$ 1,664,988	\$ 66,012,647

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

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	\$ 793,663	\$ 125,432	\$ 83,553	\$ 835,542	\$ 83,553
Total Long-Term Liabilities	<u>\$ 793,663</u>	<u>\$ 125,432</u>	<u>\$ 83,553</u>	<u>\$ 835,542</u>	<u>\$ 83,553</u>

B) Compensated Absences

District employees accumulate earned but unused vacation benefits and sick leave benefits which can be converted to cash at termination of employment. In accordance with GASB Statement No. 16, 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 PLAN

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 FTJ FundChoice, 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, 2019.

Employees are not required to, and do not, contribute to the Plans. During the fiscal year ended March 31, 2019, payroll for covered employees was \$3,584,608. Contributions for the fiscal year ended March 31, 2019 was \$783,883.

Mammoth Community Water District
Notes to Financial Statements
Year Ended March 31, 2019

8) RISK MANAGEMENT

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

9) COMMITMENTS AND CONTINGENCIES

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

Los Angeles Department of Water and Power Settlement

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

The agreement may extend for a second fifty year term, after the primary term extension, subject to the District paying LADWP \$2,400,000. The \$2,400,000 will be adjusted for an annual escalation rate, from January 1, 2014, equal to the smaller of the consumer price index (CPI) for that year or three percent. Any savings in water consumed less than the 4,387 acre feet per year will accrue to the District's credit and thereby extend the actual date of the payment by up to 10 years. As of March 31, 2019, the LADWP adjusted extension payment was \$2,646,633. The Board of Directors have authorized to set aside annual amounts to pay the future obligation to LADWP. The balance of the amounts set aside was \$162,939 on March 31, 2019.

SUPPLEMENTARY SCHEDULES

Mammoth Community Water District
Combining Schedule of Net Position
March 31, 2019

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>LADWP</u>	<u>Totals</u>
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 151,322	\$ 3,306,131	\$ 3,924,456	\$ 162,939	\$ 7,544,848
Investments	826,446	8,961,774	3,124,999		12,913,219
Receivables:					
Billings		312,301	144,639		456,940
Interest		45,152	28,340		73,492
Property Taxes		1,434,349	958,920		2,393,269
Loans	2,619,394				2,619,394
Other	5,041	25,500	44,640		75,181
Inventory		155,141	152,770		307,911
Deposits and Prepaid Items		87,715	68,114		155,829
Total Current Assets	<u>3,602,203</u>	<u>14,328,063</u>	<u>8,446,878</u>	<u>162,939</u>	<u>26,540,083</u>
Land and Construction in Progress, Not Being Depreciated	54,000	760,412	232,557		1,046,969
Capital Assets, Net of Depreciation	<u>444,214</u>	<u>44,306,491</u>	<u>20,214,973</u>		<u>64,965,678</u>
Total Assets	<u>4,100,417</u>	<u>59,394,966</u>	<u>28,894,408</u>	<u>162,939</u>	<u>92,552,730</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable		115,146	47,207		162,353
Accrued Expenses		161,338	117,939		279,277
Deposits Payable	5,410	24,875	24,192		54,477
Current Maturities of Long-Term Debt		40,653	42,900		83,553
Total Current Liabilities	5,410	342,012	232,238	0	579,660
Noncurrent Liabilities:					
Long-Term Debt:					
Compensated Absences		365,884	386,105		751,989
Total Liabilities	<u>5,410</u>	<u>707,896</u>	<u>618,343</u>	<u>0</u>	<u>1,331,649</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Property Taxes		743,849	495,900		1,239,749
Total Deferred Inflows of Resources	<u>0</u>	<u>743,849</u>	<u>495,900</u>	<u>0</u>	<u>1,239,749</u>
NET POSITION					
Net Investment in Capital Assets	498,214	45,066,903	20,447,530		66,012,647
Unrestricted	<u>3,596,793</u>	<u>12,876,318</u>	<u>7,332,635</u>	<u>162,939</u>	<u>23,968,685</u>
Total Net Position	<u>\$ 4,095,007</u>	<u>\$ 57,943,221</u>	<u>\$ 27,780,165</u>	<u>\$ 162,939</u>	<u>\$ 89,981,332</u>

Mammoth Community Water District
Combining Schedule of Revenues, Expenses and Changes in Net Position
Year Ended March 31, 2019

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>LADWP</u>	<u>Totals</u>
OPERATING REVENUES					
Water Services	\$	\$ 3,584,223	\$	\$	\$ 3,584,223
Wastewater Services			2,758,899		2,758,899
Permits		205,037	108,194		313,231
		<u>0</u>	<u>3,789,260</u>	<u>0</u>	<u>6,656,353</u>
OPERATING EXPENSES					
General and Administrative	22,755	1,511,882	1,511,882		3,046,519
Water Services		3,848,466			3,848,466
Wastewater Services			2,208,263		2,208,263
Depreciation and Amortization	13,084	2,955,150	1,576,587		4,544,821
	<u>35,839</u>	<u>8,315,498</u>	<u>5,296,732</u>	<u>0</u>	<u>13,648,069</u>
Operating Income (Loss)	<u>(35,839)</u>	<u>(4,526,238)</u>	<u>(2,429,639)</u>	<u>0</u>	<u>(6,991,716)</u>
NON-OPERATING REVENUES					
(EXPENSES)					
Property Taxes	400,000	4,252,998	2,140,887		6,793,885
Investment Earnings	47,537	351,815	182,878	2,525	584,755
Other Revenues	62,657	37,631	65,710		165,998
Gain (Loss) on Sale of Assets		2,806	1,555		4,361
	<u>510,194</u>	<u>4,645,250</u>	<u>2,391,030</u>	<u>2,525</u>	<u>7,548,999</u>
Total Non-Operating Revenues (Expenses)					
Income before Transfers	474,355	119,012	(38,609)	2,525	557,283
Transfers In		2,193,236	2,416,590	55,000	4,664,826
Transfers Out		(3,104,040)	(1,560,786)		(4,664,826)
Change in Net Position	474,355	(791,792)	817,195	57,525	557,283
Net Position - Beginning	<u>3,620,652</u>	<u>58,735,013</u>	<u>26,962,970</u>	<u>105,414</u>	<u>89,424,049</u>
Net Position - Ending	<u>\$ 4,095,007</u>	<u>\$ 57,943,221</u>	<u>\$ 27,780,165</u>	<u>\$ 162,939</u>	<u>\$ 89,981,332</u>

Mammoth Community Water District
Combining Schedule of Cash Flows
Year Ended March 31, 2019

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>LADWP</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers	\$ 1,500	\$ 3,761,248	\$ 2,854,163	\$	\$ 6,616,911
Payments to Suppliers	(255)	(2,200,832)	(1,441,271)		(3,642,358)
Payments to Employees	(487,946)	(3,162,546)	(2,337,630)		(5,988,122)
Other Receipts	94,153	58,319	94,390		246,862
	<u>(392,548)</u>	<u>(1,543,811)</u>	<u>(830,348)</u>	<u>0</u>	<u>(2,766,707)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Advances from Other Funds		2,193,236	2,416,590	55,000	4,664,826
Advances to Other Funds		(3,104,040)	(1,560,786)		(4,664,826)
Property Taxes	400,000	4,333,670	2,093,113		6,826,783
	<u>400,000</u>	<u>3,422,866</u>	<u>2,948,917</u>	<u>55,000</u>	<u>6,826,783</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from Sale of Assets		2,806	1,555		4,361
Acquisition & Construction of Capital Assets		(728,934)	(1,057,580)		(1,786,514)
	<u>0</u>	<u>(726,128)</u>	<u>(1,056,025)</u>	<u>0</u>	<u>(1,782,153)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of Investments	(756,650)	(13,905,252)	(2,584,522)		(17,246,424)
Proceeds from the Sale and Maturities of Investments	852,636	9,245,771	3,224,030		13,322,437
Interest on Investments	47,884	325,151	166,690	2,525	542,250
	<u>143,870</u>	<u>(4,334,330)</u>	<u>806,198</u>	<u>2,525</u>	<u>(3,381,737)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	151,322	(3,181,403)	1,868,742	57,525	(1,103,814)
Cash and Cash Equivalents - Beginning of Year	<u>0</u>	<u>6,487,534</u>	<u>2,055,714</u>	<u>105,414</u>	<u>8,648,662</u>
Cash and Cash Equivalents - End of Year	<u>\$ 151,322</u>	<u>\$ 3,306,131</u>	<u>\$ 3,924,456</u>	<u>\$ 162,939</u>	<u>\$ 7,544,848</u>

Mammoth Community Water District
Combining Schedule of Cash Flows - Continued
Year Ended March 31, 2019

	<u>New Enterprise</u>	<u>Water</u>	<u>Wastewater</u>	<u>LADWP</u>	<u>Totals</u>
RECONCILIATION OF OPERATING INCOME					
(LOSS) TO NET CASH PROVIDED (USED) BY					
OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (35,839)	\$ (4,526,238)	\$ (2,429,639)	\$	\$ (6,991,716)
Depreciation and Amortization	13,084	2,955,150	1,576,587		4,544,821
Other Receipts	94,153	58,319	94,390		246,862
Change in Assets and Liabilities:					
Decrease (Increase) in Operating Assets:					
Account Receivable	(465,268)	(15,330)	(469)		(481,067)
Inventory		(25,934)	(19,977)		(45,911)
Deposits and Prepaid Expenses		1,826	10,161		11,987
Increase (Decrease) in Operating Liabilities:					
Accounts Payable	(178)	(25,937)	(89,760)		(115,875)
Accounts Payable Related to Capital Assets		(10,861)	(11,840)		(22,701)
Accrued Expenses		39,758	28,898		68,656
Deposits Payable	1,500	(12,682)	(12,461)		(23,643)
Compensated Absences		18,118	23,762		41,880
Net Cash Provided (Used) by Operating Activities	<u>\$ (392,548)</u>	<u>\$ (1,543,811)</u>	<u>\$ (830,348)</u>	<u>\$ 0</u>	<u>\$ (2,766,707)</u>

_____, 2019

Board of Directors
Mammoth Community Water District
Mammoth Lakes, CA

We have audited the financial statements of the business-type activities and the aggregate remaining fund information of the Mammoth Community Water District (the "District") for the year ended March 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 22, 2019. 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. No new accounting policies were adopted and the application of existing policies was not changed during the 2019 fiscal year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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

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

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

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

The financial statements disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

- Adjustments to property taxes receivable and deferred property taxes.

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 _____, 2019.

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, capital assets reconciliation and the preparation of the State Controller Reports. However, these services do not constitute an audit under *Government Auditing Standards* and are considered nonaudit services. Management has reviewed, approved, and accepted responsibility for the results of these services.

Restriction on Use

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

Very truly yours,

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

Board of Directors
Mammoth Community Water District
Mammoth Lakes, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate remaining fund information of the Mammoth Community Water District (the "District") as of and for the year ended March 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated _____, 2019.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses, as item 2019-001 and 2019-002 that we consider to be significant deficiencies.

Compliance and Other Matters

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

District's Response to Findings

The District's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result 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
_____, 2019

Mammoth Community Water District
Schedule of Findings and Responses
Year Ended March 31, 2019

SIGNIFICANT DEFICIENCIES

2019-001 - Purchase Orders

Condition: The District's cash disbursement procedures require a purchase order or check requisition request for amounts over \$1,000. During our testing of cash disbursements, most of our test sample that met the \$1,000 threshold did not have a purchase order.

Criteria: Purchase orders allow the purchasing agent to review compliance with the budget, purchasing policies and verifying vendors before an expense is incurred.

Cause: Purchases were made without the use of a purchase order.

Effect: Since purchases were directly made without a purchase order, compliance with the budget, purchasing policies and verifying vendors was not reviewed by the purchasing agent before the expense was incurred.

Recommendation: We recommend the District require cash disbursements to have purchase orders over the required threshold or review and update the policy.

Management's Response and Planned Correction Actions: We concur with the finding. Meetings were held with appropriate department managers and staff to review requirements of the purchasing policy.

2019-002 - Payroll and Accounts Payable Accruals

Condition: There were accrued payroll transactions of \$204,680 and accounts payable of \$46,885 as part of the District's year end closing procedures. These amounts were paid after March 31, 2019 but related to the 2019 fiscal year. However, these transactions were posted to the cash accounts instead of the related liability accounts as of March 31, 2019.

Criteria: Transactions posted to cash should be on the date the transaction occurred.

Cause: Payroll transactions and an accounts payable batch were misposted to the cash accounts instead of the related liability accounts.

Effect: Both the cash accounts and liability accounts were understated.

Recommendation: We recommend the District, during its year end procedures, review accrual postings to make sure they were posted in the proper accounts and the correct period.

Management's Response and Planned Correction Actions: We concur with the finding. The last pay period of each year requires allocating cost between the fiscal year ending and the fiscal year beginning. Finance department staff will carefully review all end-of-year transactions to ensure proper accounting.

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

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

We have performed the procedures enumerated below, which were agreed to by the Mammoth Community Water District (the "District") and the League of California Cities (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*), on the Appropriations Limit documents of the District, for the year ended March 31, 2019 (prepared in accordance with Section 1.5 Article XIII B of the California Constitution). The District's management is responsible for the Appropriations Limit documents. The sufficiency of the procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

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

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

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

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

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

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

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

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

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

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

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

Riverside, California
_____, 2019

**MAMMOTH COMMUNITY WATER DISTRICT
APPROPRIATIONS LIMIT COMPUTATION
2018-2019**

	<u>2018-2019</u>
Per Capita Personal Income Change	3.67%
Population Change Town of Mammoth Lakes Population	0.13%
CPI Change Converted to a Ratio	1.0367
Population Change Converted to a Ratio	1.0013
Calculation of Growth Factor	1.0380
2017-2018 Limit	<u>\$ 12,366,907</u>
2018-2019 Appropriations Limit (\$12,366,907 X 1.0380)	<u>\$ 12,836,849</u>

AGENDA ITEM

Subject: Discussion and Possible Approval of Agreement between MCWD and Mammoth Lakes Fire Safe Council for Administration Work on the Lakes Basin Hazardous Fuel Reduction Project

Information Provided By: John Pedersen, District Engineer

Background

The District has been supportive of the Mammoth Lakes Fire Safe Council (MLFSC) initiatives to prepare for and reduce the threat of wildfires in our community. Wildfires reduce the water quality of surface water supplies and threaten District water and sewer infrastructure. The MLFSC has received a \$1,000,000 grant from the Sierra Nevada Conservancy (SNC) for the Lakes Basin Hazardous Fuels Reduction Project.

Discussion

The District has a vested interest in protecting its water and sewer system infrastructure and water resources in the Mammoth Lakes Basin. To extend the grant funds received by MLFSC for the Project, MCWD has agreed to provide in-kind and staff services to the MLFSC of up to \$30,000.00 in value. To date, these services have been provided under an email to the MLFSC Board of Directors that defined the roles of each party and the District's understanding of the in-kind services to be provided. The attached agreement formally defines these in-kind services and the roles and responsibilities of both the District and MLFSC in providing these services. The agreement has been approved as to form by District Counsel and provided to the MLFSC for their review and comment.

Fiscal Impact

The FY 2020 budget includes \$30,000.00 for in-kind District staff services in support of the implementation of the MLFSC grant from SNC.

Requested Action

Approve the attached agreement for execution subject to the MLFSC approval of the agreement.

**IN-KIND SERVICES AGREEMENT BETWEEN
MAMMOTH COMMUNITY WATER DISTRICT
AND THE MAMMOTH LAKES FIRE SAFE COUNCIL**

This In-Kind Services Agreement (“Agreement”) is made effective as of June 4, 2019, in Mammoth Lakes, California, by and between the Mammoth Community Water District, a California special district (“MCWD”), and the Mammoth Lakes Fire Safe Council, a non-profit entity (“MLFSC”). For purposes of this Agreement, MCWD and MLFSC are collectively referred to as the “Parties” and individually as a “Party”. This Agreement is made with reference to the following facts:

RECITALS

A. MLFSC received a grant for \$1,000,000.00 from the Sierra Nevada Conservancy (“SNC”) for the Lakes Basin Hazardous Fuels Reduction Project (“Project”).

B. The Project’s objective and goal is to protect from fire public and private facilities, recreational access, and forest and watershed resources covering 560 to 632 acres in the Mammoth Lakes Basin.

C. MCWD has a vested interest in protecting its water system infrastructure and water resources in the Mammoth Lakes Basin. To extend the grant funds received by MLFSC for the Project, MCWD has agreed to provide in-kind and staff services to the MLFSC of up to \$30,000.00 in value.

D. This Agreement is independent from any other agreements MLFSC has or may have for the Project.

NOW, THEREFORE, the Parties agree as follows:

AGREEMENT

1. TERM OF AGREEMENT

This Agreement will terminate when the Final Project Report prepared by MCWD is accepted by the MLFSC or January 1, 2022, whichever occurs first.

MLFSC or MCWD may terminate this Agreement at any time by providing the other Party with at least 30 days written notice.

2. MCWD RESPONSIBILITIES

MCWD to donate the following in-kind services to MLFSC:

- a. Designate two analyst staff to provide staff services as requested by an authorized MLFSC representative. Staff services do not include management or administration of the Project, or any agreements associated with the Project.
- b. Complete staff tasks as requested by MLFSC and submit completed tasks to MLFSC.

- c. If requested by MLFSC, provide input concerning Project schedules and completion timeframes.
- d. If requested by MLFSC, provide necessary day-to-day Project communication, technical information and outreach to involved agencies and the public, which may include preparation of public information in the form of signage, and media and events communication, facilitation and coordination.
- e. Provide written, biweekly status reports to the MLFSC Board of Directors.
- f. Inform the MLFSC of any MCWD hosted events or significant activities associated with the Project.
- g. Utilizing SNC's online information submittal process, compile and submit Project progress reports and final report on behalf of MLFSC.
- h. May assist MLFSC in Project data collection, e.g., resources leveraged in the Sierra Nevada, number of people reached, etc.
- i. Coordinate and facilitate Project site visits during Project implementation and upon Project completion.
- j. Assist MLFSC with Project close out, including MLFSC providing deliverables to SNC within 60 days of Project completion including, Progress and Final Project Reports; all Project materials, data, graphics, copyrighted works or other associated works, Project data collected and compiled in SNC accepted formats (e.g., Excel spreadsheets, ESRI useable formats, etc.), documentation of MCWD personnel costs incurred for the provision of staff/in-kind services under this Agreement, , documentation of installed signs or signage, photographic documentation, etc.

3. MLFSC RESPONSIBILITIES

- a. Designate an Accounting Official to manage all aspects of the MLFSC grant for the Project, and provide MCWD with the Accounting Official's contact information.
- b. Provide 48-hour notice to MCWD-designated staff of any personnel changes to MLFSC that affect this Agreement.
- c. All aspects of administration, management, accounting and completion of the Project.
- d. Provide MCWD with copies of all materials, data and information necessary to MCWD's performance of in-kind services under this Agreement.
- e. Provide written, biweekly status reports to designated MCWD staff.

- f. Provide MCWD with all necessary financial data, including requests for payment for invoices submitted for payment to SNC, to facilitate evaluation and completion of Project progress reports and final report.
- g. Provide MCWD with collected Project data to facilitate evaluation and completion of Project progress reports and final report.
- h. Inform MCWD designated staff on any changes MLFSC is considering to its SNC grant prior to submission of change requests.
- i. Within 72 hours of receipt, provide MCWD-designated staff with copies of relevant Project communications between the Project's involved agencies.
- j. Coordinate Project completion and/or close-out with all Project involved agencies.
- k. Attend final Project completion site visit.
- l. Deliver the following, without cost, to MCWD: Copies of Project reimbursement requests submitted to SNC, copy of the Submittal of Request for Payment for Final Expenditures, copies of the documentation and deliverables required for the Project Completion section of the grant.
- m. Provide MCWD with an electronic copy of the executed Letter of Completion from SNC.

4. LIABILITY

MCWD shall not be liable for any compliance with the provisions, terms or conditions contained in any other agreements that MLFSC has or may have for the Project. MCWD is performing all services under this Agreement strictly as a volunteer and assumes no responsibility or liability for the staff services that it provides under this Agreement or beyond Project completion. MLFSC shall indemnify, defend, protect, and hold harmless District, and its officers, employees and agents ("Indemnitees") from and against any claims, liability, losses, damages and expenses (including reasonable attorneys' fees and litigation costs) that arise out of, pertain to, or relate to the Project and the performance of this Agreement and the services rendered thereunder.

5. ENTIRE AGREEMENT; AMENDMENT

This Agreement sets forth the full and entire understanding of the Parties regarding the matters set forth herein, and any other existing understanding or agreements by the Parties, whether formal or informal, regarding any such matters are hereby superseded or terminated in their entirety. No agreement, alteration, understanding, variation, waiver or modification of any of the terms or provisions contained in this Agreement shall in any manner be binding upon the Parties unless made and executed in writing by the Parties.

**FOR THE MAMMOTH COMMUNITY WATER
DISTRICT:**

MARK D. BUSBY
General Manager (Interim)

**FOR THE MAMMOTH LAKES FIRE SAFE
COUNCIL:**

DAVID EASTERBY
Board President

DRAFT

AGENDA ITEM

Subject: Consider Offers Under First Right of Refusal for the Sale of Employee Homes Purchased Under Employee Down Payment Assistance Program and Provide Direction to Interim General Manager for Responding to Offers Subject Properties: 117 Lake Manor Place #11, Crowley Lake and 1055 Timbers Court, Mammoth Lakes

Information Provided By: Jeff Beatty – Finance Manager

Background

In January 2008 the Mammoth Community Water District Board of Directors adopted a policy that would aid eligible employees in purchasing a primary residence. In 2016 and again in 2019 the policy was updated by the Board to further the District's goal of attracting and retaining excellent employees.

Since adoption of the original policy in 2008, eleven MCWD employees have purchased homes in Mono and Inyo County with the assistance of the District.

Under all versions of the policy and each of the individual agreements, when an employee is considering selling the property they are to offer the District the First Right of Refusal before putting the property on the market for sale.

Discussion

Two participants in the home purchase assistance program are considering selling their housing units and are offering MCWD the first right of refusal to purchase the housing units as required by their agreement with the District. The first property is a 2-bedroom + office, 2-bath condo located at 117 Lake Manor Place, Crowley Lake. The second property is a 3-bedroom, 4-bath townhouse located at 1055 Sierra Star Parkway, Mammoth Lakes.

If the District elects to purchase one or both of the housing units, they would be available to purchase by employees of the District, or would be added to the District's inventory of condominium units available for employees to rent. The District currently owns five condos, three of which are currently occupied. One unit is in the process of being refurbished and will be available to rent soon. The last unit was recently acquired and currently offered for sale to District employees. If no employee is interested in purchasing the unit, it will be added to the condos available to rent.

The District maintains a waiting list of employees potentially interested in renting a District condo. All five employees on the list are currently living somewhere else, and might or might not be interested in moving into a District condo unit when it becomes available.

Fiscal Impact

If the District exercises the right to purchase the properties there will be an expenditure equal to the appraised value, and the equivalent acquisition of a capital asset. Without an appraisal, any estimate of the value of the properties is completely speculative, but might be in the range of \$300,000 – \$350,000 for the

Crowley Lake property, and might be in the range of \$950,000 - \$1,000,000 for the Mammoth Lakes property.

If the District chooses not to exercise the right of first refusal and the homes are sold by the employees, the District will receive a proportional share of the increase in value from the original purchase price, which was \$325,000 for the property in Crowley Lake, and \$875,000 for the property at 1055 Sierra Star Parkway.

Requested Action

Consider offers under First Right of Refusal for the sale of employee homes purchased under Employee Down Payment Assistance Program and provide direction to Interim General Manager for responding to offers.