



MAMMOTH COMMUNITY WATER DISTRICT

Post Office Box 597

Mammoth Lakes, California 93546-0597

767th Regular Meeting of the
Mammoth Community Water District
Board of Directors

Thursday, May 21, 2020

Please Note:

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

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

For members of the public interested in viewing and having the ability to comment at the public meeting via Zoom, an internet enabled computer equipped with a microphone and speaker or a mobile device with a data plan is required. Use of a webcam is optional. You also may call in to the meeting using teleconference without video. Directors, staff, and members of the public who wish to participate in the meeting may do so by joining the following Zoom Videoconference Meeting: <https://zoom.us/j/2212000034> (meeting ID: 221 200 0034) OR join via teleconference by dialing 1-669-600-9128, 221-200-0034#

AGENDA

5:30 P.M.

Roll Call

Directors Cage, Creasy, Domaille, Smith, and Thompson

Public Forum

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

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 removed and considered separately after adoption of the consent agenda.

A-1 Approval of April 2020 Check Disbursements (Springbrook #'s 57526 – 57647)

A-2 Approval of Minutes from the Regular Board Meeting held April 16, 2020

A-3 Approval of Minutes from the Special Board Meeting held April 16, 2020

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 removed 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 Approval of a Reduction of the Amount Charged to All Customers for both Water and Wastewater Base Rates for an Interim Period

C-2 Presentation of the MCWD 2019/20 Annual Report on Key Projects, Programs, and System Improvements

C-3 Presentation and Discussion of Teaman, Ramirez, and Smith, Inc. SAS (Statement of Auditing Standards) 114 Planning Letter for Auditing Services

C-4 Discussion and Possible Approval of Fiscal Year 2020 Engagement Letters with Teaman, Ramirez, and Smith, Inc.

- a) Audit of Financial Statements for Fiscal Year ending March 31, 2020
- b) Appropriations Limit Agreed Upon Procedures
- c) Preparation of Annual Financial Transactions Report (State Controller's Report)

Board Member's Committee Reports

Committee Meetings Held:

Technical Services Committee – May 20, 2020

Finance Committee – May 20, 2020

Director Comments, Requests, and Reports

Attorney's Report

Closed Session

D-1 Conference with Legal Counsel

Existing Litigation – Pursuant to Government Code section 54956 (a); International Union of Operating Engineers, Local 12 v. Mammoth Community Water District; Public Employment Relations Board

Adjournment

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

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



MARK BUSBY
General Manager

Date of Issuance: Friday, May 15, 2020

Posted: MCWD Office

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

cc: Members, Board of Directors

Town of Mammoth Lakes

KMMT, KIBS, KSRW Radio

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

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



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

NOTICE OF A 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, MAY 20, 2020** at **8:00 A.M.**

Please Note:

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The agenda items are:

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

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



MARK BUSBY
General Manager

Date of Issuance: Friday, May 15, 2020

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

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

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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, MAY 20, 2020** at **1:00 P.M.**

Please Note:

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

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

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The agenda items are:

1. Review and Approval of Board of Director Payment Requests for April 2020
2. Review and Approval of Accounts Payable Payment Vouchers for April 2020
3. Discussion and Review of April 2020 Check Register (A-1)
4. Discussion of Finance Department Report (B-3)
5. Discussion Regarding a Possible Reduction of the Amount Charged to All Customers for both Water and Wastewater Base Rates for an Interim Period (C-1)
6. Discussion of Teaman, Ramirez, and Smith, Inc. SAS (Statement of Auditing Standards) 114 Planning Letter for Auditing Services (C-3)
7. Discussion Regarding the Possible Approval of Fiscal Year 2020 Engagement Letters with Teaman, Ramirez, and Smith, Inc. (C-4)

8. Discussion / Questions Regarding Other Department Reports

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

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



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General Manager

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Check Register for the Month of April 2020

Springbrook Software Report

(Check #57526 - #57647)

MCWD Accounts Payable

Check Register Notes

April 2020

<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>	<u>Notes</u>
57530	\$23,830.00	Springbrook Software, Inc.	Annual Software Agreement
57546	\$16,522.13	Enright Construction	Mountain Meadows, #11 Rehab and Repairs
57609	\$5,225.00	Water Works Engineers	WWTP Discharge Report
ACH	\$6,485.06	Triner Scale & Manufacturing	Weighing Equipment for Sludge Hauling

Rebates

22 customers purchased 46 high efficiency toilets and received rebates totalling \$8,140.96

6 customers purchased high efficiency washing machines and received rebates totalling \$2,400

3 customers purchased high efficiency dishwashers and received rebates totalling \$600

Payroll Expenses

Employee Gross Payroll:	\$415,047.20
Board Gross Payroll:	\$2,706.00
Net Payroll:	\$299,673.78
Employer Paid Payroll Taxes:	\$6,287.43
Employer Paid 401a:	\$83,009.45 (20% of Gross)
Employer Paid 457b Match:	\$7,785.19 (1.88 % of Gross)
Employee Paid 457b:	\$44,875.52 (10.82% of Gross)
Other Employer Paid Benefits:	\$100,984.12

Accounts Payable

Checks by Date - Detail by Check Number

User: mbretz
 Printed: 5/6/2020 3:45 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	RA2000 14722	Raftelis Financial Consultants, Inc. March	04/08/2020 Wastewater Cost of Service St	640.00
Total for this ACH Check for Vendor RA2000:				640.00
ACH	PR*CATAX	CA Tax Payment ACH PR Batch 00016.04.2020 State Income Tax	04/15/2020 PR Batch 00016.04.2020 Stat	50.00
Total for this ACH Check for Vendor PR*CATAX:				50.00
ACH	PR*FEDTX	Federal Tax Payment ACH PR Batch 00016.04.2020 Federal Income Tax PR Batch 00016.04.2020 FICA Employee Portio PR Batch 00016.04.2020 FICA Employer Portio PR Batch 00016.04.2020 Medicare Employee Pc PR Batch 00016.04.2020 Medicare Employer Po	04/15/2020 PR Batch 00016.04.2020 Fede PR Batch 00016.04.2020 FIC. PR Batch 00016.04.2020 FIC. PR Batch 00016.04.2020 Med PR Batch 00016.04.2020 Med	200.00 167.76 167.76 39.22 39.22
Total for this ACH Check for Vendor PR*FEDTX:				613.96
ACH	PR*AFLAC	AFLAC PR Batch 00015.04.2020 Aflac After Tax PR Batch 00015.04.2020 Aflac After Tax PR Batch 00015.04.2020 Aflac After Tax PR Batch 00015.04.2020 Aflac After Tax PR Batch 00015.04.2020 Aflac Pre-Tax PR Batch 00015.04.2020 Aflac Pre-Tax PR Batch 00015.04.2020 Aflac Pre-Tax PR Batch 00015.04.2020 Aflac Pre-Tax	04/15/2020 PR Batch 00015.04.2020 Afla PR Batch 00015.04.2020 Afla PR Batch 00015.04.2020 Afla PR Batch 00015.04.2020 Afla PR Batch 00015.04.2020 Afla PR Batch 00015.04.2020 Afla PR Batch 00015.04.2020 Afla	4.31 4.29 11.30 11.32 8.60 8.60 24.99 25.01
Total for this ACH Check for Vendor PR*AFLAC:				98.42
ACH	PR*CATAX	CA Tax Payment ACH PR Batch 00015.04.2020 Ca. State Disability PR Batch 00015.04.2020 Ca. State Disability PR Batch 00015.04.2020 Ca. State Disability PR Batch 00015.04.2020 Ca. State Disability PR Batch 00015.04.2020 Ca. State Disability PR Batch 00015.04.2020 Ca. State Disability PR Batch 00015.04.2020 Ca. State Disability PR Batch 00015.04.2020 Ca. State Disability PR Batch 00015.04.2020 State Income Tax PR Batch 00015.04.2020 State Income Tax PR Batch 00015.04.2020 State Income Tax PR Batch 00015.04.2020 State Income Tax PR Batch 00015.04.2020 State Income Tax PR Batch 00015.04.2020 State Income Tax PR Batch 00015.04.2020 State Income Tax PR Batch 00015.04.2020 State Income Tax PR Batch 00015.04.2020 State Income Tax	04/15/2020 PR Batch 00015.04.2020 Ca. ; PR Batch 00015.04.2020 Ca. ; PR Batch 00015.04.2020 Ca. ; PR Batch 00015.04.2020 Ca. ; PR Batch 00015.04.2020 Ca. ; PR Batch 00015.04.2020 Ca. ; PR Batch 00015.04.2020 Ca. ; PR Batch 00015.04.2020 Ca. ; PR Batch 00015.04.2020 Stat PR Batch 00015.04.2020 Stat PR Batch 00015.04.2020 Stat PR Batch 00015.04.2020 Stat PR Batch 00015.04.2020 Stat PR Batch 00015.04.2020 Stat PR Batch 00015.04.2020 Stat PR Batch 00015.04.2020 Stat	110.33 90.77 1.80 81.52 366.17 380.76 11.85 347.71 430.44 333.45 7.45 353.39 1,542.98 1,540.20 52.62 1,519.05

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
Total for this ACH Check for Vendor PR*CATAX:				7,170.49
ACH	PR*FEDTX	Federal Tax Payment ACH	04/15/2020	
		PR Batch 00015.04.2020 Federal Income Tax	PR Batch 00015.04.2020 Fed	946.41
		PR Batch 00015.04.2020 Federal Income Tax	PR Batch 00015.04.2020 Fed	19.92
		PR Batch 00015.04.2020 Federal Income Tax	PR Batch 00015.04.2020 Fed	835.65
		PR Batch 00015.04.2020 Federal Income Tax	PR Batch 00015.04.2020 Fed	4,182.16
		PR Batch 00015.04.2020 Federal Income Tax	PR Batch 00015.04.2020 Fed	4,432.86
		PR Batch 00015.04.2020 Federal Income Tax	PR Batch 00015.04.2020 Fed	139.41
		PR Batch 00015.04.2020 Federal Income Tax	PR Batch 00015.04.2020 Fed	4,032.71
		PR Batch 00015.04.2020 Medicare Employee Pc	PR Batch 00015.04.2020 Med	161.12
		PR Batch 00015.04.2020 Medicare Employee Pc	PR Batch 00015.04.2020 Med	132.83
		PR Batch 00015.04.2020 Medicare Employee Pc	PR Batch 00015.04.2020 Med	2.62
		PR Batch 00015.04.2020 Medicare Employee Pc	PR Batch 00015.04.2020 Med	119.29
		PR Batch 00015.04.2020 Medicare Employee Pc	PR Batch 00015.04.2020 Med	534.97
		PR Batch 00015.04.2020 Medicare Employee Pc	PR Batch 00015.04.2020 Med	557.86
		PR Batch 00015.04.2020 Medicare Employee Pc	PR Batch 00015.04.2020 Med	17.19
		PR Batch 00015.04.2020 Medicare Employee Pc	PR Batch 00015.04.2020 Med	508.91
		PR Batch 00015.04.2020 Medicare Employer Po	PR Batch 00015.04.2020 Med	161.12
		PR Batch 00015.04.2020 Medicare Employer Po	PR Batch 00015.04.2020 Med	132.83
		PR Batch 00015.04.2020 Medicare Employer Po	PR Batch 00015.04.2020 Med	2.62
		PR Batch 00015.04.2020 Medicare Employer Po	PR Batch 00015.04.2020 Med	119.29
		PR Batch 00015.04.2020 Medicare Employer Po	PR Batch 00015.04.2020 Med	534.97
		PR Batch 00015.04.2020 Medicare Employer Po	PR Batch 00015.04.2020 Med	557.86
		PR Batch 00015.04.2020 Medicare Employer Po	PR Batch 00015.04.2020 Med	17.19
		PR Batch 00015.04.2020 Medicare Employer Po	PR Batch 00015.04.2020 Med	508.91
		PR Batch 00015.04.2020 Federal Income Tax	PR Batch 00015.04.2020 Fed	1,175.81
Total for this ACH Check for Vendor PR*FEDTX:				19,834.51
ACH	PR*FTJ	FTJ Fund Choice	04/15/2020	
		PR Batch 00015.04.2020 Deferred Comp. Match	PR Batch 00015.04.2020 Defi	213.53
		PR Batch 00015.04.2020 Deferred Comp. Match	PR Batch 00015.04.2020 Defi	173.98
		PR Batch 00015.04.2020 Deferred Comp. Match	PR Batch 00015.04.2020 Defi	3.61
		PR Batch 00015.04.2020 Deferred Comp. Match	PR Batch 00015.04.2020 Defi	155.55
		PR Batch 00015.04.2020 Deferred Comp. Match	PR Batch 00015.04.2020 Defi	707.75
		PR Batch 00015.04.2020 Deferred Comp. Match	PR Batch 00015.04.2020 Defi	666.74
		PR Batch 00015.04.2020 Deferred Comp. Match	PR Batch 00015.04.2020 Defi	23.65
		PR Batch 00015.04.2020 Deferred Comp. Match	PR Batch 00015.04.2020 Defi	600.35
		PR Batch 00015.04.2020 FTJ Deferred Comp	PR Batch 00015.04.2020 FTJ	1,490.21
		PR Batch 00015.04.2020 FTJ Deferred Comp	PR Batch 00015.04.2020 FTJ	1,047.45
		PR Batch 00015.04.2020 FTJ Deferred Comp	PR Batch 00015.04.2020 FTJ	37.50
		PR Batch 00015.04.2020 FTJ Deferred Comp	PR Batch 00015.04.2020 FTJ	837.46
		PR Batch 00015.04.2020 FTJ Deferred Comp	PR Batch 00015.04.2020 FTJ	4,258.16
		PR Batch 00015.04.2020 FTJ Deferred Comp	PR Batch 00015.04.2020 FTJ	3,767.48
		PR Batch 00015.04.2020 FTJ Deferred Comp	PR Batch 00015.04.2020 FTJ	198.12
		PR Batch 00015.04.2020 FTJ Deferred Comp	PR Batch 00015.04.2020 FTJ	3,365.50
		PR Batch 00015.04.2020 FTJ Pension	PR Batch 00015.04.2020 FTJ	2,206.52
		PR Batch 00015.04.2020 FTJ Pension	PR Batch 00015.04.2020 FTJ	1,815.05
		PR Batch 00015.04.2020 FTJ Pension	PR Batch 00015.04.2020 FTJ	36.03
		PR Batch 00015.04.2020 FTJ Pension	PR Batch 00015.04.2020 FTJ	1,630.39
		PR Batch 00015.04.2020 FTJ Pension	PR Batch 00015.04.2020 FTJ	7,323.24
		PR Batch 00015.04.2020 FTJ Pension	PR Batch 00015.04.2020 FTJ	7,616.54
		PR Batch 00015.04.2020 FTJ Pension	PR Batch 00015.04.2020 FTJ	236.74
		PR Batch 00015.04.2020 FTJ Pension	PR Batch 00015.04.2020 FTJ	6,953.58
Total for this ACH Check for Vendor PR*FTJ:				45,365.13
ACH	PR*STERL	Sterling Health Service Administration	04/15/2020	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	58.50
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	34.26
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	34.24
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	201.50
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	102.74
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	133.20
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	7.44
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	3.72
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	3.72
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	25.62
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	11.16
		PR Batch 00015.04.2020 Health Savings Acct. E	PR Batch 00015.04.2020 Hea	14.46
		Total for this ACH Check for Vendor PR*STERL:		630.56
ACH	TS1000 MWD1820	Triner Scale & Mfg. Inc. Trailer Scale System - 50% Deposit	04/22/2020 Sludge De-Watering & Conve	9,485.06
		Total for this ACH Check for Vendor TS1000:		9,485.06
ACH	PR*AFLAC	AFLAC	04/01/2020	
		PR Batch 00001.04.2020 Aflac After Tax	PR Batch 00001.04.2020 Afla	42.25
		PR Batch 00001.04.2020 Aflac After Tax	PR Batch 00001.04.2020 Afla	1.45
		PR Batch 00001.04.2020 Aflac After Tax	PR Batch 00001.04.2020 Afla	12.09
		PR Batch 00001.04.2020 Aflac Pre-Tax	PR Batch 00001.04.2020 Afla	121.20
		PR Batch 00001.04.2020 Aflac Pre-Tax	PR Batch 00001.04.2020 Afla	11.06
		PR Batch 00001.04.2020 Aflac Pre-Tax	PR Batch 00001.04.2020 Afla	20.81
		Total for this ACH Check for Vendor PR*AFLAC:		208.86
ACH	PR*CATAX	CA Tax Payment ACH	04/01/2020	
		PR Batch 00001.04.2020 Ca. State Disability	PR Batch 00001.04.2020 Ca. ;	427.28
		PR Batch 00001.04.2020 Ca. State Disability	PR Batch 00001.04.2020 Ca. ;	540.04
		PR Batch 00001.04.2020 Ca. State Disability	PR Batch 00001.04.2020 Ca. ;	93.26
		PR Batch 00001.04.2020 Ca. State Disability	PR Batch 00001.04.2020 Ca. ;	80.65
		PR Batch 00001.04.2020 Ca. State Disability	PR Batch 00001.04.2020 Ca. ;	279.29
		PR Batch 00001.04.2020 Ca. State Disability	PR Batch 00001.04.2020 Ca. ;	7.38
		PR Batch 00001.04.2020 State Income Tax	PR Batch 00001.04.2020 Stati	1,720.80
		PR Batch 00001.04.2020 State Income Tax	PR Batch 00001.04.2020 Stati	2,208.66
		PR Batch 00001.04.2020 State Income Tax	PR Batch 00001.04.2020 Stati	441.97
		PR Batch 00001.04.2020 State Income Tax	PR Batch 00001.04.2020 Stati	379.82
		PR Batch 00001.04.2020 State Income Tax	PR Batch 00001.04.2020 Stati	1,181.89
		PR Batch 00001.04.2020 State Income Tax	PR Batch 00001.04.2020 Stati	31.60
		Total for this ACH Check for Vendor PR*CATAX:		7,392.64
ACH	PR*FEDTX	Federal Tax Payment ACH	04/01/2020	
		PR Batch 00001.04.2020 Federal Income Tax	PR Batch 00001.04.2020 Fede	4,677.51
		PR Batch 00001.04.2020 Federal Income Tax	PR Batch 00001.04.2020 Fede	6,180.12
		PR Batch 00001.04.2020 Federal Income Tax	PR Batch 00001.04.2020 Fede	1,186.40
		PR Batch 00001.04.2020 Federal Income Tax	PR Batch 00001.04.2020 Fede	996.77
		PR Batch 00001.04.2020 Federal Income Tax	PR Batch 00001.04.2020 Fede	3,130.85
		PR Batch 00001.04.2020 Federal Income Tax	PR Batch 00001.04.2020 Fede	69.74
		PR Batch 00001.04.2020 Medicare Employee Pc	PR Batch 00001.04.2020 Med	620.28
		PR Batch 00001.04.2020 Medicare Employee Pc	PR Batch 00001.04.2020 Med	792.53
		PR Batch 00001.04.2020 Medicare Employee Pc	PR Batch 00001.04.2020 Med	137.06
		PR Batch 00001.04.2020 Medicare Employee Pc	PR Batch 00001.04.2020 Med	117.90
		PR Batch 00001.04.2020 Medicare Employee Pc	PR Batch 00001.04.2020 Med	410.66
		PR Batch 00001.04.2020 Medicare Employee Pc	PR Batch 00001.04.2020 Med	10.52
		PR Batch 00001.04.2020 Medicare Employer Po	PR Batch 00001.04.2020 Med	620.28
		PR Batch 00001.04.2020 Medicare Employer Po	PR Batch 00001.04.2020 Med	792.53

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00001.04.2020 Medicare Employer Po	PR Batch 00001.04.2020 Med	137.06
		PR Batch 00001.04.2020 Medicare Employer Po	PR Batch 00001.04.2020 Med	117.90
		PR Batch 00001.04.2020 Medicare Employer Po	PR Batch 00001.04.2020 Med	410.66
		PR Batch 00001.04.2020 Medicare Employer Po	PR Batch 00001.04.2020 Med	10.52
Total for this ACH Check for Vendor PR*FEDTX:				20,419.29
ACH	PR*FTJ	FTJ Fund Choice	04/01/2020	
		PR Batch 00001.04.2020 Deferred Comp. Match	PR Batch 00001.04.2020 Def	817.21
		PR Batch 00001.04.2020 Deferred Comp. Match	PR Batch 00001.04.2020 Def	1,026.94
		PR Batch 00001.04.2020 Deferred Comp. Match	PR Batch 00001.04.2020 Def	186.55
		PR Batch 00001.04.2020 Deferred Comp. Match	PR Batch 00001.04.2020 Def	161.36
		PR Batch 00001.04.2020 Deferred Comp. Match	PR Batch 00001.04.2020 Def	510.83
		PR Batch 00001.04.2020 Deferred Comp. Match	PR Batch 00001.04.2020 Def	14.75
		PR Batch 00001.04.2020 FTJ Deferred Comp	PR Batch 00001.04.2020 FTJ	4,757.15
		PR Batch 00001.04.2020 FTJ Deferred Comp	PR Batch 00001.04.2020 FTJ	5,390.84
		PR Batch 00001.04.2020 FTJ Deferred Comp	PR Batch 00001.04.2020 FTJ	1,176.08
		PR Batch 00001.04.2020 FTJ Deferred Comp	PR Batch 00001.04.2020 FTJ	1,109.19
		PR Batch 00001.04.2020 FTJ Deferred Comp	PR Batch 00001.04.2020 FTJ	2,524.09
		PR Batch 00001.04.2020 FTJ Deferred Comp	PR Batch 00001.04.2020 FTJ	108.77
		PR Batch 00001.04.2020 FTJ Pension	PR Batch 00001.04.2020 FTJ	8,545.28
		PR Batch 00001.04.2020 FTJ Pension	PR Batch 00001.04.2020 FTJ	10,799.28
		PR Batch 00001.04.2020 FTJ Pension	PR Batch 00001.04.2020 FTJ	1,865.79
		PR Batch 00001.04.2020 FTJ Pension	PR Batch 00001.04.2020 FTJ	1,613.66
		PR Batch 00001.04.2020 FTJ Pension	PR Batch 00001.04.2020 FTJ	5,585.53
		PR Batch 00001.04.2020 FTJ Pension	PR Batch 00001.04.2020 FTJ	147.55
Total for this ACH Check for Vendor PR*FTJ:				46,340.85
ACH	PR*STERL	Sterling Health Service Administration	04/01/2020	
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	260.00
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	60.47
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	60.47
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	89.91
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	60.48
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	33.11
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	33.06
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	6.56
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	6.57
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	9.77
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	6.57
		PR Batch 00001.04.2020 Health Savings Acct. E	PR Batch 00001.04.2020 Hea	3.59
Total for this ACH Check for Vendor PR*STERL:				630.56
ACH	PR*CATAX	CA Tax Payment ACH	04/29/2020	
		PR Batch 00029.04.2020 Ca. State Disability	PR Batch 00029.04.2020 Ca. ;	502.23
		PR Batch 00029.04.2020 Ca. State Disability	PR Batch 00029.04.2020 Ca. ;	440.91
		PR Batch 00029.04.2020 Ca. State Disability	PR Batch 00029.04.2020 Ca. ;	11.32
		PR Batch 00029.04.2020 Ca. State Disability	PR Batch 00029.04.2020 Ca. ;	9.02
		PR Batch 00029.04.2020 Ca. State Disability	PR Batch 00029.04.2020 Ca. ;	368.25
		PR Batch 00029.04.2020 State Income Tax	PR Batch 00029.04.2020 Stat	1,924.39
		PR Batch 00029.04.2020 State Income Tax	PR Batch 00029.04.2020 Stat	1,662.30
		PR Batch 00029.04.2020 State Income Tax	PR Batch 00029.04.2020 Stat	48.66
		PR Batch 00029.04.2020 State Income Tax	PR Batch 00029.04.2020 Stat	39.67
		PR Batch 00029.04.2020 State Income Tax	PR Batch 00029.04.2020 Stat	1,490.55
Total for this ACH Check for Vendor PR*CATAX:				6,497.30
ACH	PR*FEDTX	Federal Tax Payment ACH	04/29/2020	
		PR Batch 00029.04.2020 Federal Income Tax	PR Batch 00029.04.2020 Fed	5,536.98

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
		PR Batch 00029.04.2020 Federal Income Tax	PR Batch 00029.04.2020 Fed	5,020.64
		PR Batch 00029.04.2020 Federal Income Tax	PR Batch 00029.04.2020 Fed	129.46
		PR Batch 00029.04.2020 Federal Income Tax	PR Batch 00029.04.2020 Fed	99.76
		PR Batch 00029.04.2020 Federal Income Tax	PR Batch 00029.04.2020 Fed	4,128.38
		PR Batch 00029.04.2020 Medicare Employee Pc	PR Batch 00029.04.2020 Med	737.16
		PR Batch 00029.04.2020 Medicare Employee Pc	PR Batch 00029.04.2020 Med	647.63
		PR Batch 00029.04.2020 Medicare Employee Pc	PR Batch 00029.04.2020 Med	16.43
		PR Batch 00029.04.2020 Medicare Employee Pc	PR Batch 00029.04.2020 Med	13.37
		PR Batch 00029.04.2020 Medicare Employee Pc	PR Batch 00029.04.2020 Med	542.12
		PR Batch 00029.04.2020 Medicare Employer Po	PR Batch 00029.04.2020 Med	737.16
		PR Batch 00029.04.2020 Medicare Employer Po	PR Batch 00029.04.2020 Med	647.63
		PR Batch 00029.04.2020 Medicare Employer Po	PR Batch 00029.04.2020 Med	16.43
		PR Batch 00029.04.2020 Medicare Employer Po	PR Batch 00029.04.2020 Med	13.37
		PR Batch 00029.04.2020 Medicare Employer Po	PR Batch 00029.04.2020 Med	542.12
		Total for this ACH Check for Vendor PR*FEDTX:		18,828.64
ACH	PR*FTJ	FTJ Fund Choice	04/29/2020	
		PR Batch 00029.04.2020 Deferred Comp. Match	PR Batch 00029.04.2020 Defi	960.74
		PR Batch 00029.04.2020 Deferred Comp. Match	PR Batch 00029.04.2020 Defi	832.99
		PR Batch 00029.04.2020 Deferred Comp. Match	PR Batch 00029.04.2020 Defi	22.65
		PR Batch 00029.04.2020 Deferred Comp. Match	PR Batch 00029.04.2020 Defi	18.02
		PR Batch 00029.04.2020 Deferred Comp. Match	PR Batch 00029.04.2020 Defi	687.99
		PR Batch 00029.04.2020 FTJ Deferred Comp	PR Batch 00029.04.2020 FTJ	5,748.37
		PR Batch 00029.04.2020 FTJ Deferred Comp	PR Batch 00029.04.2020 FTJ	4,948.05
		PR Batch 00029.04.2020 FTJ Deferred Comp	PR Batch 00029.04.2020 FTJ	211.57
		PR Batch 00029.04.2020 FTJ Deferred Comp	PR Batch 00029.04.2020 FTJ	115.00
		PR Batch 00029.04.2020 FTJ Deferred Comp	PR Batch 00029.04.2020 FTJ	3,784.53
		PR Batch 00029.04.2020 FTJ Pension	PR Batch 00029.04.2020 FTJ	10,044.33
		PR Batch 00029.04.2020 FTJ Pension	PR Batch 00029.04.2020 FTJ	8,816.72
		PR Batch 00029.04.2020 FTJ Pension	PR Batch 00029.04.2020 FTJ	226.46
		PR Batch 00029.04.2020 FTJ Pension	PR Batch 00029.04.2020 FTJ	180.36
		PR Batch 00029.04.2020 FTJ Pension	PR Batch 00029.04.2020 FTJ	7,366.40
		Total for this ACH Check for Vendor PR*FTJ:		43,964.18
ACH	PR*STERL	Sterling Health Service Administration	04/29/2020	
		PR Batch 00029.04.2020 Health Savings Acct. E	PR Batch 00029.04.2020 Hea	33.06
		Total for this ACH Check for Vendor PR*STERL:		33.06
57526	AM3000 507692	American Business Machines Co. 3/24/20 - 4/23/20	04/01/2020 Ops Printer/Copier Agreemen	36.84
		Total for Check Number 57526:		36.84
57527	AW4100 7001771574	AWWA 2020	04/01/2020 Membership Dues - J. Beatty	286.00
		Total for Check Number 57527:		286.00
57528	CA7000 35396	Carmichael Business Technology April	04/01/2020 VOIP Phone Agreement	633.28
		Total for Check Number 57528:		633.28
57529	PR*IUOE 4-1-20 4-1-20 4-1-20 4-1-20	Int'l Union of Op. Engineers Union Dues Union Dues Union Dues Union Dues	04/01/2020 Union Dues Union Dues Union Dues Union Dues	66.00 206.82 4.42 118.76

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	4-1-20	Adjustment	Staff Health Insurance Premiu	-2,641.37
Total for Check Number 57538:				73,591.20
57539	UB*00308	RON & BRENDA BENAVIDEZ Refund Check	04/08/2020	45.97
Total for Check Number 57539:				45.97
57540	AM4202 3104702188	Amerigas District Offices	04/08/2020 Propane	801.25
Total for Check Number 57540:				801.25
57541	AM4203 3104906374	Amerigas WWTP/Lab	04/08/2020 Propane	863.23
Total for Check Number 57541:				863.23
57542	BA1000	Babcock Laboratories Inc.	04/08/2020	
	CC00750	Lab Services	Lab Services	96.00
	CC00754	Lab Services	Lab Services	32.00
	CC00763	Lab Services	Lab Services	384.00
	CC01740	Lab Services	Lab Services	32.00
	CC01746	Lab Services	Lab Services	112.00
	CC01755	Lab Services	Lab Services	176.00
	CC01776	Lab Services	Lab Services	32.00
	CC01782	Lab Services	Lab Services	16.00
	CC01833	Lab Services	Lab Services	16.00
	CC01856	Lab Services	Lab Services	122.00
	CC02594	Lab Services	Lab Services	288.00
	CC02733	Lab Services	Lab Services	336.00
Total for Check Number 57542:				1,642.00
57543	BA7200 040320 040320	Bartkiewicz, Kronick & Shanahan General General	04/08/2020 Legal Services Legal Services	4,185.00 465.00
Total for Check Number 57543:				4,650.00
57544	CO5800 0000022	Conriquez Cleaning March	04/08/2020 Janatorial Services	2,200.00
Total for Check Number 57544:				2,200.00
57545	DO4000 3274 3426 4401 4591	Do-It Center Const. Adhesive, Plastic Wood HW for Framing Pictures Water Bar Construction Admin. Bldg. Generator	04/08/2020 Building M & R Building M & R Conservation Line/Equipment M & R	14.12 26.12 12.08 47.96
Total for Check Number 57545:				100.28
57546	EC1000 00202003	Enright Construction Mountain Meadows #11 Rehab	04/08/2020 Employee Housing	16,522.13
Total for Check Number 57546:				16,522.13
57547	GR1000 9488383663 9490283265	Grainger Inc. Multi-Surface Cleaner Facial Tissue	04/08/2020 Operating Supplies Operating Supplies	41.33 383.19

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	9490781953	2" and 3" Tape	Operating Supplies	36.53
Total for Check Number 57547:				461.05
57548	HA3000	Hach Company	04/08/2020	
	11861485	Lab Supplies	Lab Supplies	561.86
	11861485	Lab Supplies	Lab Supplies	34.43
	11861485	Lab Supplies	Lab Supplies	34.44
	11861485	Lab Supplies	Lab Supplies	151.18
	11861485	Lab Supplies	Lab Supplies	78.15
	11861485	Lab Supplies	Lab Supplies	25.31
	11861485	Lab Supplies	Lab Supplies	46.30
	11873652	Lab Supplies	Lab Supplies	228.70
	2175548	Credit for Returned Merchandise	Credit for Returned Merchand	-140.91
Total for Check Number 57548:				1,019.46
57549	KA4000	Kadesh & Associates, LLC	04/08/2020	
	4-20	March	Professional Services	9,000.00
Total for Check Number 57549:				9,000.00
57550	KD8000	Kenneth D. Schmidt & Associates	04/08/2020	
	040120	Annual Monitoring Report	Professional Services - March	1,453.95
Total for Check Number 57550:				1,453.95
57551	MA3000	Mammoth Disposal	04/08/2020	
	1006092	March	Trash Removal	1,350.00
	1006879	March	Recycling Services	126.00
	1007001	March	Recycling Services	120.00
Total for Check Number 57551:				1,596.00
57552	MC5000	McMaster-Carr Supply Co.	04/08/2020	
	37270986	Pressure Gauge	Operating Tool/Equipment	73.52
Total for Check Number 57552:				73.52
57553	MI6000	Mission Uniform & Linen	04/08/2020	
	March	March	Linen and Uniform Service	971.74
	March	March	Linen and Uniform Service	98.70
	March	March	Linen and Uniform Service	56.08
	March	March	Linen and Uniform Service	28.04
	March	March	Linen and Uniform Service	28.04
	March	March	Linen and Uniform Service	72.23
	March	March	Linen and Uniform Service	169.54
Total for Check Number 57553:				1,424.37
57554	MO6900	Montrose Air Quality Services LLC	04/08/2020	
	INV1225586	DOORS Equipment I.D. Decals	CARB Compliance	750.00
Total for Check Number 57554:				750.00
57555	PH1000	Phenova	04/08/2020	
	266705	Lab Supplies	Lab Supplies	95.90
	266705	Lab Supplies	Lab Supplies	79.53
	266705	Lab Supplies	Lab Supplies	95.91
	266705	Lab Supplies	Lab Supplies	93.56
	266705	Lab Supplies	Lab Supplies	93.57

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57555:	458.47
57556	PI8600 1015349145	Pitney Bowes, Inc. Postage Meter Ink Cartridges	04/08/2020 Operating Supplies	183.15
			Total for Check Number 57556:	183.15
57557	PR*ACJPI	ACWA / JPIA	04/08/2020	
	1-22-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	381.46
	1-22-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	1,505.83
	1-22-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	380.75
	1-22-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	209.32
	1-22-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	861.97
	1-8-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	326.40
	1-8-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	1,454.00
	1-8-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	339.87
	1-8-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	179.86
	1-8-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	814.48
	2-19-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	280.59
	2-19-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	1,053.37
	2-19-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	136.93
	2-19-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	53.82
	2-19-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	511.08
	2-20-20	Board Worker's Comp Premium	Board Worker's Comp Premiun	18.98
	2-5-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	263.98
	2-5-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	1,047.79
	2-5-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	134.81
	2-5-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	51.98
	2-5-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	545.19
	3-18-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	257.94
	3-18-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	1,078.47
	3-18-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	150.05
	3-18-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	58.68
	3-18-20	Staff Worker's Comp Premium	Staff Worker's Comp Premium	481.08
	3-18-20	Adjustment	Staff Worker's Comp Premium	202.20
	3-19-20	Board Worker's Comp Premium	Board Worker's Comp Premiun	10.22
	3-4-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	264.73
	3-4-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	1,018.89
	3-4-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	140.59
	3-4-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	62.57
	3-4-20	Staff Worker's Comp Premium	Staff Worker's Comp Premiun	462.31
			Total for Check Number 57557:	14,740.19
57558	RP1684 HET3	Kevin Hertz Mountainback, #76	04/08/2020 HET Rebate	500.00
			Total for Check Number 57558:	500.00
57559	RP1685 HET8	Benigno Gonzales Tavern West Apartments - All Units	04/08/2020 HET Rebate	1,309.42
			Total for Check Number 57559:	1,309.42
57560	RP1686 HET1	Allie Kranyak Snowcreek IV, #512	04/08/2020 HET Rebate	169.49
			Total for Check Number 57560:	169.49
57561	RP1687	Pablo Apodaca	04/08/2020	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	HET2	Krystal Villas East, #416	HET Rebate	394.62
			Total for Check Number 57561:	394.62
57562	RP1688 HET2	Jia Zhang Sherwin Villas, #F-57	04/08/2020 HET Rebate	359.98
			Total for Check Number 57562:	359.98
57563	RP1689 HET1	John Bibb Arrowhead, #4	04/08/2020 HET Rebate	200.00
			Total for Check Number 57563:	200.00
57564	RP1690 HET1	Bob Kent Snowflower, #13	04/08/2020 HET Rebate	200.00
			Total for Check Number 57564:	200.00
57565	RP1691 HET1	Todd Smayda Snowflower, #5	04/08/2020 HET Rebate	200.00
			Total for Check Number 57565:	200.00
57566	RP1692 HET4	Preston A. Henne Snowcreek V, #732	04/08/2020 HET Rebate	600.00
			Total for Check Number 57566:	600.00
57567	RP1693 HECW1	Karen P. Garcia-Leon Sierra Park Apartments, #A-2	04/08/2020 HECW Rebate	400.00
			Total for Check Number 57567:	400.00
57568	RP1694 HECW1 HET3	Fred Sabbagh Mammoth Slopes, #4 Mammoth Slopes, #4	04/08/2020 HECW Rebate HET Rebate	400.00 500.00
			Total for Check Number 57568:	900.00
57569	SA3800 82461841	Safety-Kleen Systems, Inc. Parts Washer Solvent	04/08/2020 Operating Supplies	194.18
			Total for Check Number 57569:	194.18
57570	SI3300 29432 29432	Sierra Employment Services, Inc. Week Ending 3/29/20 Week Ending 3/29/20	04/08/2020 Temp Services Temp Services	1,246.14 1,246.14
			Total for Check Number 57570:	2,492.28
57571	SI3900 3063-7	Sierra Wave Media March	04/08/2020 District Advertising	199.00
			Total for Check Number 57571:	199.00
57572	SO8002 040320	Southern California Edison 117 Lake Manor Pl. #11	04/08/2020 Electricity	158.88
			Total for Check Number 57572:	158.88
57573	ST3000 987520	Steves Auto & Truck Parts Grease Gun	04/08/2020 Operating Tool/Equipment	21.54

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	988000	Admin. Bldg. Generator	Line/Equipment M & R	26.29
			Total for Check Number 57573:	47.83
57574	UB*00307	BILL & SUSAN DE YO Refund Check	04/08/2020	43.31
			Total for Check Number 57574:	43.31
57575	WI3800 2020073 2020074	Wildermuth Environmental February - Well 32 February - CD-IV	04/08/2020 Professional Services Professional Services	70.00 1,409.80
			Total for Check Number 57575:	1,479.80
57576	CA7000 35427	Carmichael Business Technology 3TB Drive for NAS Storage Device	04/15/2020 Operating Supplies	97.62
			Total for Check Number 57576:	97.62
57577	CB1000 94000120203	California Broadband Cooperative April	04/15/2020 District Internet Service	1,050.00
			Total for Check Number 57577:	1,050.00
57578	DO4000 5630	Do-It Center Paint	04/15/2020 Operating Supplies	9.68
			Total for Check Number 57578:	9.68
57579	RP*397 HET1	Lisa Wiles 169 Lupin, #2	04/15/2020 HET Rebate	200.00
			Total for Check Number 57579:	200.00
57580	RP*645 HET2	Wesley Pracht Morningstar Apartments, #5	04/15/2020 HET Rebate	398.00
			Total for Check Number 57580:	398.00
57581	RP1701 HET2	Victoria Danzig 468 Hillside Drive	04/15/2020 HET Rebate	400.00
			Total for Check Number 57581:	400.00
57582	RP1702 HET1	Gisela Belacic Crestview, #9	04/15/2020 HET Rebate	169.99
			Total for Check Number 57582:	169.99
57583	RP1703 HECW1	Brent Hirsch Forest Creek, #11	04/15/2020 HECW Rebate	400.00
			Total for Check Number 57583:	400.00
57584	RP1704 HET1	Lauraine Gibbons Hidden Valley Village, #47	04/15/2020 HET Rebate	199.00
			Total for Check Number 57584:	199.00
57585	RP1705 HEDW1	Jessica Kennedy Mountain Shadows, #C-2	04/15/2020 HEDW Rebate	200.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57585:	200.00
57586	ST3000	Steves Auto & Truck Parts	04/15/2020	
	988760	Wiper Blades	Vehicle M & R	8.61
	988789	Veh #90 - 12 Qt. 5W30	Warehouse Inventory	43.83
	988796	Air Filters (3)	Warehouse Inventory	69.98
			Total for Check Number 57586:	122.42
57587	UB*00309	JENNIFER LEONTI	04/15/2020	
		Refund Check		14.12
			Total for Check Number 57587:	14.12
57588	WE5500	Western Nevada Supply	04/15/2020	
	18260004	Stem Restrictor for T7 to Control Flow During T	Line/Equipment M & R	759.54
			Total for Check Number 57588:	759.54
57589	AT1000	Accelerated Technology Laboratories Inc.	04/15/2020	
	22046	LIMS	System Training	337.50
	22566	LIMS	System Training	337.50
			Total for Check Number 57589:	675.00
57590	DO4000	Do-It Center	04/15/2020	
	3405	Plant 1 Air Stripper Liner Install	Building M & R	78.52
	4886	Lighting for Meter Test Bench	Building M & R	33.91
	5125	Water Bar Construction	Conservation	11.64
			Total for Check Number 57590:	124.07
57591	EL3200	Electric Motor Shop Inc.	04/15/2020	
	F-SI79925	20HP VFD for Filter Feed Pump at WWTP	Line/Equipment M & R	1,482.15
			Total for Check Number 57591:	1,482.15
57592	IQ1000	Backgrounds Online	04/15/2020	
	519978	Pre-Employment Background Check	Outside Services	119.00
			Total for Check Number 57592:	119.00
57593	MO6400	Mono County Public Works	04/15/2020	
	0320	March	Sludge Processing	17,957.97
			Total for Check Number 57593:	17,957.97
57594	RP1187	Nancy Moore	04/15/2020	
	HECW1	Snowcreek II, #240	HECW Rebate	400.00
			Total for Check Number 57594:	400.00
57595	RP1412	Marianne O'Connor	04/15/2020	
	HECW1	Snowcreek II, #230	HECW Rebate	400.00
	HEDW1	Snowcreek II, #230	HEDW Rebate	200.00
			Total for Check Number 57595:	600.00
57596	RP1695	Timothy Homan	04/15/2020	
	HEDW1	Horizons 4, #107	HEDW Rebate	200.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57596:	200.00
57597	RP1696 HET3	Elizabeth Lein 900 Majestic Pines Drive	04/15/2020 HET Rebate	500.00
			Total for Check Number 57597:	500.00
57598	RP1697 HET1	Jeffrey Giasson Timberline, #25	04/15/2020 HET Rebate	200.00
			Total for Check Number 57598:	200.00
57599	RP1698 HET1	Alan Butts The Woodlands, #14	04/15/2020 HET Rebate	186.97
			Total for Check Number 57599:	186.97
57600	RP1699 HET3	Sandra DiDomizio 343 Monterey Court	04/15/2020 HET Rebate	500.00
			Total for Check Number 57600:	500.00
57601	RP1700 HET2	Ted Noller Discovery 4, #128	04/15/2020 HET Rebate	400.00
			Total for Check Number 57601:	400.00
57602	VE6151 9851779111	Verizon Wireless 3/4/20 - 4/3/20	04/15/2020 Meter Data Collectors Land L	80.52
			Total for Check Number 57602:	80.52
57603	AM3000 510915	American Business Machines Co. Printer/Copier Toner	04/22/2020 Shipping Charge	8.00
			Total for Check Number 57603:	8.00
57604	DO4000 3321 4927	Do-It Center Misc. HW Sand Paper, Sawzall Blades	04/22/2020 Operating Supplies Operating Supplies	6.04 47.98
			Total for Check Number 57604:	54.02
57605	HA3000 11902949 11902949	Hach Company Lab Supplies Lab Supplies	04/22/2020 Lab Supplies Lab Supplies	33.57 97.94
			Total for Check Number 57605:	131.51
57606	IN4000 170117	Infosend, Inc. March (February Bills)	04/22/2020 eBill Processing	418.34
			Total for Check Number 57606:	418.34
57607	LI4200 1496152 1496153	Liebert Cassidy Whitmore General Local 12 Reclassification	04/22/2020 Legal Services - March Legal Services - March	270.00 1,902.10
			Total for Check Number 57607:	2,172.10
57608	SO8001 041620	Southern California Edison WWTP	04/22/2020 Electricity	2,266.08

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57608:	2,266.08
57609	WA7900 10565	Water Works Engineers WWTP Discharge Report	04/22/2020 Professional Services - March	5,225.00
			Total for Check Number 57609:	5,225.00
57610	WI3800 2020112 2020113 2020114	Wildermuth Environmental Well 32 Construction Oversight Shallow Ground Water Model Update CD-IV Expansion	04/22/2020 Professional Services - March Professional Services - March Professional Services - March	219.00 5,888.50 769.50
			Total for Check Number 57610:	6,877.00
57611	BA1000 CD01202 CD01230	Babcock Laboratories Inc. Lab Testing Lab Testing	04/22/2020 Lab Testing Lab Testing	144.00 212.00
			Total for Check Number 57611:	356.00
57612	CA7000 35685 MSP35621	Carmichael Business Technology Cloud Backups IT Support	04/22/2020 May Service Agreements May Service Agreements	250.00 2,500.00
			Total for Check Number 57612:	2,750.00
57613	HA3000 11904951	Hach Company Liqui-Nox Solutions	04/22/2020 Lab Supplies	18.69
			Total for Check Number 57613:	18.69
57614	ID3800 3062717507	Idexx Distribution, Inc. Irradiated Colilert 100 ml - 100 Pack (4)	04/22/2020 Lab Supplies	3,141.77
			Total for Check Number 57614:	3,141.77
57615	IN5500 Q-48791 Q-48791	Innovyze 4/15/20 - 4/14/21 4/15/20 - 4/14/21	04/22/2020 Water and Sewer Modeling Sc Water and Sewer Modeling Sc	1,625.00 1,637.50
			Total for Check Number 57615:	3,262.50
57616	LA1200 #10 #6 #9	L'Abri H.O.A. April and May April and May April and May	04/22/2020 HOA Dues - #10 HOA Dues - #6 HOA Dues - #9	700.00 700.00 700.00
			Total for Check Number 57616:	2,100.00
57617	MO6100 MND1	Mono County Clerk Recorder Mitigated/Negative Declaration	04/22/2020 Environmental Filing Fee	2,406.75
			Total for Check Number 57617:	2,406.75
57618	MO6101 MND2	Mono County Clerk Recorder County Documentary Handling Fee	04/22/2020 Environmental Filing Fee	50.00
			Total for Check Number 57618:	50.00
57619	SH6000 7139	Shred Pro, Inc. April	04/22/2020 Shredding Services	104.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 57619:	104.00
57620	SI3300 29467 29467	Sierra Employment Services, Inc. Week Ending 4/12/20 Week Ending 4/12/20	04/22/2020 Temp Services Temp Services	 2,188.00 2,188.00
			Total for Check Number 57620:	4,376.00
57621	WE5500 58259601	Western Nevada Supply Sewer Plugs (6)	04/22/2020 Warehouse Inventory	 50.52
			Total for Check Number 57621:	50.52
57625	SO8000 041520 041520 041520 041520	Southern California Edison Electricity Electricity Electricity Electricity	04/29/2020 Electricity Electricity Electricity Electricity	 3,776.39 6,494.42 644.82 1,409.51
			Total for Check Number 57625:	12,325.14
57629	AD8000 200203 200225 200225	Advanced Stainless & Alloys Inc. Steel for Filter Repair Flanges Flanges	04/29/2020 Line/Equipment M & R West Lake Mary Lift Station I West Lake Mary Lift Station I	 192.87 225.26 398.90
			Total for Check Number 57629:	817.03
57630	FR6000 041620	Frontier 4/16/20 - 5/15/20	04/29/2020 Meter Data Collector Land Li	 71.65
			Total for Check Number 57630:	71.65
57631	GR1000 9498467894 9509312089 CM9497326224	Grainger Inc. Paper and Janatorial Supplies Splash Resistant Goggles/Safety Glasses Returned Merchandise	04/29/2020 Operating Supplies Operating Supplies Credit	 310.66 149.24 -71.95
			Total for Check Number 57631:	387.95
57632	MC5000 37891337 38351740	McMaster-Carr Supply Co. Hex Screws Extension Cord Converter	04/29/2020 Operating Supplies Operating Supplies	 13.37 57.00
			Total for Check Number 57632:	70.37
57633	MM1000 May	Mountain Meadows HOA May	04/29/2020 HOA Dues	 450.00
			Total for Check Number 57633:	450.00
57634	PH1000 266708	Phenova Lab Supplies	04/29/2020 Lab Supplies	 387.32
			Total for Check Number 57634:	387.32
57635	RP*817 HET1	Kathleen Richardson 20 Canyon Boulevard	04/29/2020 HET Rebate	 153.49
			Total for Check Number 57635:	153.49
57636	RP1517	Ross Peebles	04/29/2020	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	HECW1	263 Forest Trail	HECW Rebate	400.00
			Total for Check Number 57636:	400.00
57637	RP1706 HET2	Rayni Melkonian 17 Pinehurst Drive	04/29/2020 HET Rebate	400.00
			Total for Check Number 57637:	400.00
57638	SI3300 29504 29504	Sierra Employment Services, Inc. Week Ending 4/26/20 Week Ending 4/26/20	04/29/2020 Temp Services Temp Services	3,063.20 1,312.80
			Total for Check Number 57638:	4,376.00
57639	TI4100 May	Timberline HOA May	04/29/2020 HOA Dues	580.00
			Total for Check Number 57639:	580.00
57640	UB*00310	JOHN & YOLANDA McCREARY Refund Check Refund Check Refund Check	04/29/2020	14.75 1.45 18.02
			Total for Check Number 57640:	34.22
57641	WE5500 58238855 58256200 58259992 58267002	Western Nevada Supply Stem Restrictors 1 of 2 Tapping Tool Motor - Water Dist. System Stem Restrictors 2 of 2 Replacement Valve	04/29/2020 Line/Equipment M & R Operating Toos/Equipment Line/Equipment M & R Timber Ridge Pump Station R	1,579.28 7,799.65 1,579.28 10,553.90
			Total for Check Number 57641:	21,512.11
57642	AM4200 2105336686	Amerigas GWTP I	04/29/2020 Propane	354.08
			Total for Check Number 57642:	354.08
57643	AM4203 3105455856	Amerigas WWTP/Lab	04/29/2020 Propane	806.92
			Total for Check Number 57643:	806.92
57644	AT7400 16250240 16250240 16250240 16250240	AT&T Mobility 3/1/20 - 3/31-20 3/1/20 - 3/31-20 3/1/20 - 3/31-20 3/1/20 - 3/31-20	04/29/2020 District Cell Phones District Cell Phones District Cell Phones District Cell Phones	190.98 38.60 38.61 54.87
			Total for Check Number 57644:	323.06
57645	BA1000 CC00989	Babcock Laboratories Inc. Lab Services	04/29/2020 Lab Services	294.00
			Total for Check Number 57645:	294.00
57646	DO4000 3926	Do-It Center \$50 Gift Certificate Price and Disk Magnet	04/29/2020 Conservation	58.43
			Total for Check Number 57646:	58.43

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
57647	MO8000 0002386	Mountain Motors Auto Repair Veh #86 - Regular Maint.	04/29/2020 Vehicle M & R	160.31
Total for Check Number 57647:				160.31
Report Total (133 checks):				509,678.90

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HING DONUTS	10-110-6023	C. MURRAY	3/4	24.54	Donuts for staff meeting
DIRECTV	10-110-6023	M. VENDORS	3/3	121.99	Eng. Bldg. Satellite Svc.
VONS	10-110-6023	S. HAKE	3/4	44.37	Meeting Snacks
ETSY.COM	10-110-6023	S. HAKE	3/5	16.23	Ee Engagement - Prize
SOFIAS	10-110-6023	S. HAKE	3/5	29.95	Ee Engagement - Prize
10-110-6023 Total				237.08	
ADOBE	10-110-6105	S. HAKE	3/27	14.99	Adobe
10-110-6105 Total				14.99	
AMAZON	10-110-6145	M. LOGAN	3/13	160.55	Hotstart engine heater
10-110-6145 Total				160.55	
AMAZON	10-110-6180	M. LOGAN	3/4	32.25	Tea for Eng building
AMAZON	10-110-6180	M. LOGAN	3/4	28.60	Tea for Eng building
AMAZON	10-110-6180	M. LOGAN	3/5	30.12	Tea for Eng building
AMAZON	10-110-6180	M. LOGAN	3/17	20.41	Aloe fo hand sanitizer
AMAZON	10-110-6180	M. LOGAN	3/17	11.10	Hand Sanitizer
AMAZON	10-110-6180	M. LOGAN	3/18	7.39	Hand Sanitizer
AMAZON	10-110-6180	M. LOGAN	3/19	269.35	Aloe fo hand sanitizer
AMAZON	10-110-6180	M. LOGAN	3/29	32.31	Alcohol for Hand sanitizer
AMAZON	10-110-6180	C. WEIBERT	3/6	65.82	Admin Kitchen Supplies
GROVE	10-110-6180	E. HYLTON	3/12	16.01	Office Cleaning Supplies
STAPLES	10-110-6180	S. HAKE	3/3	10.76	Office Supplies
STAPLES	10-110-6180	S. HAKE	3/11	80.13	Office Supplies
STAPLES	10-110-6180	S. HAKE	3/18	156.26	Office Supplies
STAPLES	10-110-6180	S. HAKE	3/25	355.47	Office Supplies
STAPLES	10-110-6180	S. HAKE	3/27	220.58	Office Supplies
10-110-6180 Total				1,336.56	
UPS	10-110-6185	M. VENDORS	3/2	62.00	Service Fees
UPS	10-110-6185	M. VENDORS	3/9	15.50	Service Fees
UPS	10-110-6185	M. VENDORS	3/23	62.00	Service Fees
10-110-6185 Total				139.50	
APPLE.COM	10-110-6210	M. BUSBY	3/20	0.99	Cell phone storage
CONFCALL	10-110-6210	S. HAKE	3/19	21.42	Board Meeting
10-110-6210 Total				22.41	
WHISKEY CREEK	10-110-6215	M. BUSBY	3/17	48.30	Luncheon w/ BLM staff
NIK-N-WILLIES	10-110-6215	S. HAKE	3/2	60.94	Lunch - Board Training
NIK-N-WILLIES	10-110-6215	S. HAKE	3/3	16.83	Lunch - Board Training
VONS	10-110-6215	S. HAKE	3/9	21.98	Lunch - Board Meeting
CSDA	10-110-6215	S. HAKE	3/9	55.00	Training - Harassment Prev.
GIOVANNIS	10-110-6215	S. HAKE	3/10	86.51	Lunch - Board Meeting
10-110-6215 Total				289.56	
TENAYA LODGING	10-110-6220	E. HYLTON	3/13	(224.87)	Conference cancelled
10-110-6220 Total				(224.87)	
BORDERFEE	10-110-6237	E. HYLTON	3/9	2.26	Mascot Costume
PAYPAL	10-110-6237	E. HYLTON	3/9	225.50	Water Drop Mascot
WEBSTAIRANT	10-110-6237	R. MOTLEY	3/5	127.03	parts for second water bar

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WEBSTAIRANT	10-110-6237	R. MOTLEY	3/14	975.57	parts for second water bar
	10-110-6237	Total		1,330.36	
ADOBE	10-120-6105	M. BRETZ	2/28	14.99	Adobe - February
ADOBE	10-120-6105	M. BRETZ	3/28	14.99	Adobe - March
	10-120-6105	Total		29.98	
GFOA	10-120-6215	J. BEATTY	3/24	35.00	GFOA webinar
SUBWAY	10-120-6215	M. BRETZ	3/10	43.69	SB Demo
VONS	10-120-6215	M. BRETZ	3/10	72.34	SB Demo
GIOVANNIS	10-120-6215	M. BRETZ	3/11	140.00	SB Demo
STELLAR BREW	10-120-6215	M. BRETZ	3/11	80.49	SB Demo
SHEA SCHAT'S	10-120-6215	M. BRETZ	3/12	38.63	SB Demo
	10-120-6215	Total		410.15	
TOLL ROADS	10-120-6220	M. LOGAN	3/9	16.66	tolls - training
MARRIOTT	10-120-6220	J. BEATTY	3/3	268.68	CMTA Conference hotel
MARRIOTT	10-120-6220	J. BEATTY	3/21	(268.68)	Conference cancelled
	10-120-6220	Total		16.66	
TOCKIFY	10-130-6105	J. MULBAY	3/18	8.00	Tickify Web Calendar
BORDERFEE	10-130-6105	J. MULBAY	3/18	0.08	Tickify Web Calendar Fee
THREATTRACK	10-130-6105	J. MULBAY	3/5	3,228.50	Vipre Antivirus Renewal
	10-130-6105	Total		3,236.58	
HP.COM	10-130-6180	J. MULBAY	3/4	12.92	HP Plotter Core Adapter
STAPLES	10-130-6180	S. HAKE	3/4	775.50	Printer Cartridges - IT
	10-130-6180	Total		788.42	
CSDA	10-160-6190	C. WEIBERT	2/28	105.00	Job Posting 20-004
TRANSITALENT	10-160-6190	C. WEIBERT	2/28	145.00	Job Posting 20-004
	10-160-6190	Total		250.00	
VONS	10-160-6200	C. WEIBERT	3/17	23.61	DOT Training
	10-160-6200	Total		23.61	
CONF CALL	20-110-6210	S. HAKE	3/10	4.44	Conference Call
CONF CALL	20-110-6210	S. HAKE	3/24	9.64	Conference Call
	20-110-6210	Total		14.08	
HARDY DIAG.	20-140-6180	B. HAFNER	2/29	262.67	Bacteria. Standards for QC
	20-140-6180	Total		262.67	
AT&T DATA	20-150-6210	M. VENDORS	3/15	35.00	Clays iPad Data Plan
	20-150-6210	Total		35.00	
WORKBOOTS	20-170-6024	H. WALDEN	3/25	159.94	Steel toe work boots.
	20-170-6024	Total		159.94	
ADOBE	20-170-6105	K. BEDOW	2/28	14.99	Adobe
MICROSOFT	20-170-6105	K. BEDOW	3/20	149.99	Microsoft Office suite
ADOBE	20-170-6105	K. BEDOW	3/28	14.99	Adobe
ADOBE	20-170-6105	R. MOTLEY	3/13	14.99	Adobe
	20-170-6105	Total		194.96	
AMAZON	20-170-6120	M. LOGAN	3/11	64.58	2 EA. Screwdriver sets
	20-170-6120	Total		64.58	
ART SUPPLY	20-170-6150	J. BAKER	3/18	86.20	Picture frame backing

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	20-170-6150	Total		86.20	
CRUTCHFIELD	20-170-6155	R. MOTLEY	3/27	118.50	radio for snowcat
	20-170-6155	Total		118.50	
CWEA	20-170-6160	H. WALDEN	3/27	204.00	CWEA Member renewal
	20-170-6160	Total		204.00	
GRAC.ORG	20-210-6215	J. PEDERSEN	3/17	75.00	Well Design webinar - JP & DC
	20-210-6215	Total		75.00	
FISHWIFE	20-210-6220	J. PEDERSEN	3/3	30.13	Meal GW Monitoring Conf.
LOULOU'S	20-210-6220	J. PEDERSEN	3/4	24.06	Meal GW Monitoring Conf.
PHILS FISH MKT	20-210-6220	J. PEDERSEN	3/5	11.80	Meal GW Monitoring Conf.
COFFEE & ESPR	20-210-6220	J. PEDERSEN	3/5	10.37	Meal GW Monitoring Conf.
MONTEREY TIDES	20-210-6220	J. PEDERSEN	3/5	610.33	Lodging-GW Monitoring Conf.
	20-210-6220	Total		686.69	
MMTH MNT'EERING	20-220-6024	D. SPERRY	3/5	56.81	Work boots
	20-220-6024	Total		56.81	
ABBEON CAL	20-220-6145	R. MOTLEY	3/9	740.85	parts to install liners at plant 2
	20-220-6145	Total		740.85	
PERRY MOTORS	20-220-6155	R. CONBOY	3/10	64.23	Oil change for Tacoma #92
	20-220-6155	Total		64.23	
OCT ACADEMY	20-220-6215	D. SPERRY	3/13	250.00	Training for T4 test.
	20-220-6215	Total		250.00	
MMTH MNT'EERING	20-230-6024	D. SPERRY	3/5	56.81	Work boots
	20-230-6024	Total		56.81	
PERRY MOTORS	20-230-6155	R. CONBOY	3/10	64.23	Oil change for Tacoma #92
	20-230-6155	Total		64.23	
OCT ACADEMY	20-230-6215	D. SPERRY	3/13	250.00	Training for T4 test.
	20-230-6215	Total		250.00	
SUPER CASUALS	20-245-6024	P. ROSS	3/23	119.95	Pants And Shirts
	20-245-6024	Total		119.95	
ALLINKETO	20-245-6100	P. ROSS	3/24	80.00	Disputed through Wells Fargo
ALLINKETO	20-245-6100	P. ROSS	3/24	69.99	Disputed through Wells Fargo
BORDERFEE	20-245-6100	P. ROSS	3/24	0.70	Disputed through Wells Fargo
BORDERFEE	20-245-6100	P. ROSS	3/24	0.80	Disputed through Wells Fargo
	20-245-6100	Total		151.49	
EL TORITO	20-245-6220	R. GONZALEZ	3/2	16.17	Meal for D3 class
A'S BURGERS	20-245-6220	R. GONZALEZ	3/3	10.61	Meal for D3 class
BEACH PIZZA	20-245-6220	R. GONZALEZ	3/3	10.35	Meal for D3 class
LAS GOLONDRINAS	20-245-6220	R. GONZALEZ	3/3	10.51	Meal for D3 class
CHEVRON	20-245-6220	R. GONZALEZ	3/4	84.00	Gas-truck # 78
MARINA INN	20-245-6220	R. GONZALEZ	3/5	554.54	D3 class for Robert
BEACH PIZZA	20-245-6220	R. GONZALEZ	3/5	8.35	Meal for D3 class
TURK'S	20-245-6220	R. GONZALEZ	3/5	12.85	Meal for D3 class
	20-245-6220	Total		707.38	
CABELAS	20-255-6024	B. SULESKI	3/12	301.69	Gore-tex gear-TE
	20-255-6024	Total		301.69	

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RITE AID	20-255-6180	B. SULESKI	3/23	13.46	Batteries for welding mask
	20-255-6180	Total		13.46	
WPSG	20-255-6200	B. SULESKI	2/27	597.40	XL safety harness
LIFECOM INC	20-255-6200	M. HANNON	3/12	1,300.14	Confined space gas monitor
	20-255-6200	Total		1,897.54	
OWPSAC	20-255-6215	R. LARSON	3/25	211.53	Collection Class TE BL
	20-255-6215	Total		211.53	
CHEVRON	20-255-6220	R. LARSON	3/4	35.00	Fuel - Training
TURK'S	20-255-6220	R. LARSON	3/5	12.10	Dinner-Jim Burns Class
JACK IN THE BOX	20-255-6220	R. LARSON	3/5	13.66	Lunch - Training
CHEVRON	20-255-6220	R. LARSON	3/7	23.25	Gas-Jim Burns Class
LA VIDA CANTINA	20-255-6220	R. LARSON	3/10	53.87	Meal-TE, BL - Training
CHEVRON	20-255-6220	R. LARSON	3/10	36.54	Gas to Cla-val class
STARBUCKS	20-255-6220	R. LARSON	3/11	20.65	Meal-TE, BL - Training
RAMADA	20-255-6220	R. LARSON	3/11	74.17	Meal-TE, BL - Training
PANDA EXP.	20-255-6220	R. LARSON	3/12	24.69	Meal-TE, BL - Training
RAMADA	20-255-6220	R. LARSON	3/12	258.20	Hotel - Training -TE, BL
CHEVRON	20-255-6220	R. LARSON	3/13	32.28	Gas-Cla-val Class
	20-255-6220	Total		584.41	
VONS	30-140-6180	R. MEDHURST	3/19	9.58	Distilled H2O for BOD tests
	30-140-6180	Total		9.58	
UPS	30-140-6185	M. VENDORS	3/2	17.02	Shipping Fees
UPS	30-140-6185	M. VENDORS	3/9	82.79	Shipping Fees
UPS	30-140-6185	M. VENDORS	3/23	41.40	Shipping Fees
	30-140-6185	Total		141.21	
CWEA	30-140-6215	B. HAFNER	2/27	375.00	CWEA Annual Conference
CWEA	30-140-6215	R. MEDHURST	3/3	350.00	CWEA Conf. Registration
CWEA	30-140-6215	R. MEDHURST	3/10	(130.00)	CWEA Presenter discount
	30-140-6215	Total		595.00	
CWEA	30-310-6215	J. PEDERSEN	3/6	512.50	CWEA Conf. Reg. - MJ
	30-310-6215	Total		512.50	
ADOBE	30-320-6105	S. SORNOSO	3/2	12.99	Adobe
ADOBE	30-320-6105	T. NELSON	3/15	12.99	Adobe
	30-320-6105	Total		25.98	
ALLFUSES	30-320-6145	H. WALDEN	3/25	87.92	Fuses-Filter Feed VFD #2 install
	30-320-6145	Total		87.92	
ATLANTIS	30-320-6220	T. NELSON	3/18	(151.42)	Credit- lodging for CWEA Conf
ATLANTIS	30-320-6220	T. NELSON	3/18	(151.42)	Credit- lodging for CWEA Conf
	30-320-6220	Total		(302.84)	
CABELAS	30-355-6024	B. SULESKI	3/12	301.69	Gore-tex gear-TE
	30-355-6024	Total		301.69	
GIH GLOBAL	30-355-6180	B. SULESKI	3/1	160.84	Grease trap odor eliminator
	30-355-6180	Total		160.84	
WPSG	30-355-6200	B. SULESKI	2/27	597.40	L safety harness
	30-355-6200	Total		597.40	

<u>Merchant Name</u>	<u>Fund GL Acct</u>	<u>Cardholder</u>	<u>Trans. Date</u>	<u>Amount</u>	<u>Description</u>
AMAZON	96-000-6115	C. WEIBERT	2/28	37.70	MU11 Window Treatments
AMAZON	96-000-6115	C. WEIBERT	3/2	109.56	MU11 Window Treatments
AMAZON	96-000-6115	C. WEIBERT	3/2	249.99	MU11 Window Treatments
96-000-6115 Total				397.25	
MARCH VISA TOTAL				17,960.07	

MINUTES

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

The Board of Directors convened in session at the hour of 5:31 p.m. No recess was taken and the meeting was adjourned at 5:53 p.m.

Prepared by:

Stephanie Hake
Executive Assistant

ATTEST:

Mark Busby
Board Secretary

THE REGULAR MEETING of the Board of Directors of the Mammoth Community Water District held on Thursday, April 16, 2020 at 5:31 p.m.

ROLL CALL*

Board Present

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

Board Absent

None

Staff Present

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

Guests Present

None

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

PUBLIC FORUM

President Smith opened the public forum at 5:31 p.m.

Director Cage inquired with staff about the public having access to the Board meeting that was being conducted via Zoom video conferencing. Stephanie Hake described that the posted agenda contained all of the access information needed, so that any member of the public wishing to attend the meeting could do so.

President Smith closed the public forum at 5:31 p.m.

CONSENT AGENDA A

- A-1 Approval of March 2020 Check Disbursements (Springbrook #'s 57402 – 57525)**
- A-2 Approval of Minutes from the Regular Board Meeting held March 19, 2020**
- A-3 Approval of Minutes from the Special Board Meeting held March 19, 2020**

There was no discussion and Director Creasy made a motion.

BOARD ACTION – To approve Consent Agenda A

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

CONSENT AGENDA B – STAFF REPORTS

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

Director Creasy made a motion.

BOARD ACTION – To approve Consent Agenda B

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

CURRENT BUSINESS

C-1 Quarterly Water Supply Update

Clay Murray provided a brief review of the projected water supply for the next three months; concluding that it is adequate to meet the anticipated demand.

There were no questions asked by the Board members.

BOARD ACTION – None, informational only

C-2 Discussion and Possible Approval of Resolution 04-16-20-06 Adopting a CEQA Mitigated Negative Declaration for the MCWD Sludge Hauling Project

Mark Busby noted that during the published review period, only one comment was received and that staff responded appropriately.

Director Cage complimented staff on the good work of prepping for the project.

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

BOARD ACTION – To adopt Resolution No. 04-16-20-06 adopting a CEQA Mitigated Negative Declaration for the MCWD Sludge Hauling Project

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

C-3 Discussion and Possible Approval of a Notice of Exemption for the MCWD Water Storage Tank, T-6 Rehabilitation Project

Betty Hylton provided a brief review of the rehabilitation project.

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

BOARD ACTION – To approve a Notice of Exemption for the MCWD Water Storage Tank, T-6 Rehabilitation project

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

C-4 Ratification of Statement of Investment Policy Adopted April 18, 2019

Jeff Beatty described that the Investment Policy had significant changes made following review by legal counsel and the District's investment advisors in April 2019. He said there were no recommended changes for this year.

Director Cage commented that the policy had been reviewed by the Investment Committee and found it appropriate as written.

There was no further discussion.

BOARD ACTION – To ratify the Statement of Investment Policy originally adopted April 18, 2019

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

Committee Meetings Held During the Month

Technical Services Committee – April 15, 2020

Dennis Domaille
Gary Thompson

Investment Committee – April 15, 2020

Tom Cage
Robert Creasy

Finance Committee – April 15, 2020

Tom Cage
Robert Creasy

Technical Services Committee:

Director Domaille reported that the topics discussed during the Technical Services committee meeting were routine and there was nothing to report.

~

Investment Committee:

Directors Cage and Creasy reported that the committee reviewed the Investment Policy.

~

Finance Committee:

Directors Cage and Creasy reported that the Finance Committee met and discussions were routine.

~

There were no other committee meetings held during the month.

DIRECTOR COMMENTS, REQUESTS, AND REPORTS

President Smith congratulated Betty Hylton and MCWD staff for securing the master facilities permit with the USFS after many years of working to get it completed.

Director Creasy reported that in the coming months, his family will be moving to Colorado to pursue educational opportunities for his children. He noted that he will be keeping his home in Mammoth Lakes and his business will remain in town for the next couple of years. He will continue to attend Board meetings in person (when allowed by the State of California).

ATTORNEY REPORT

Attorney Horowitz reported that due to the COVID-19 pandemic the state legislature has been on an extended recess; although budget hearings were being conducted remotely. Otherwise there was nothing to report.

ADJOURNMENT

President Smith adjourned the meeting at 5:53 p.m.

MINUTES

Thursday, April 16, 2020
Mammoth Community Water District
Special Board Meeting

The Board of Directors convened in session at the hour of 5:53 p.m. No recess was taken and the meeting was adjourned at 6:54 p.m.

Prepared by:

Stephanie Hake
Executive Assistant

ATTEST:

Mark Busby
Board Secretary

THE SPECIAL MEETING of the Board of Directors of the Mammoth Community Water District held on Thursday, April 16, 2020 at 5:53 p.m.

ROLL CALL*

Board Present

Director: Tom Cage
Director: Robert Creasy
Director: Dennis Domaille (*left @ 6:44 p.m.*)
Director: Tom Smith
Director: Gary Thompson

Board Absent

None

Staff Present

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

Guests Present

None

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

CURRENT BUSINESS

C-1 Discussion and Direction Regarding the District's Response to the USFS Lake Mary Dam Hazard Analysis Report

Mark Busby summarized a recent meeting between staff and USFS representatives regarding the Dam Breach Hazard Analysis Report for Lake Mary that had been conducted on behalf of MCWD in 2014 and a new hazard analysis report prepared by USFS consultants. He went on to say that the primary discussion with the USFS was

whether the dam should be classified as “low hazard”, as rated in the 2014 report or as “high hazard” as presented in the new hazard analysis recently conducted by the USFS.

A discussion between staff and Board members followed regarding the District’s responsibilities for funding of the studies, maintenance, and improvements of the Lake Mary Dam, as well as the dams on both Lake Mamie and Twin Lakes.

Following the discussion, direction was given to staff to respond to the USFS with the following: 1) as a mitigation measure, the District would be willing to upgrade the aged radial arm gate at the Lake Mary Dam with a remotely-operated gate; 2) the District would be willing to discuss cost sharing on a project to harden the Lake Mary Dam, but the project would need to be fully scoped with options and closer to “shovel-ready” for the Board to consider weighing in on this option; 3) the District will not participate in a project to study or retrofit the dams at either Lake Mamie or Twin Lakes as the District’s operations are strictly limited to Lake Mary; and 4) the District will not pay for an additional hazard analysis for Lake Mamie and Twin Lakes facilities.

BOARD ACTION – None, direction only

C-2 Discussion and Direction Regarding Sending a Letter to the Mono County Board of Supervisors in Support of the Tioga Community Housing Project

Director Domaille declared a conflict of interest, recused himself and left the meeting.

President Smith initiated the conversation, noting a tremendous shortfall of workforce housing in the Eastern Sierra.

Following a brief discussion, President Smith gave direction for staff to prepare a letter of support to be sent to the Mono County Board of Supervisors.

BOARD ACTION – None, direction only

ADJOURNMENT

President Smith called for a motion to adjourn the Special Board meeting.

BOARD ACTION – To adjourn the Special Board meeting

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

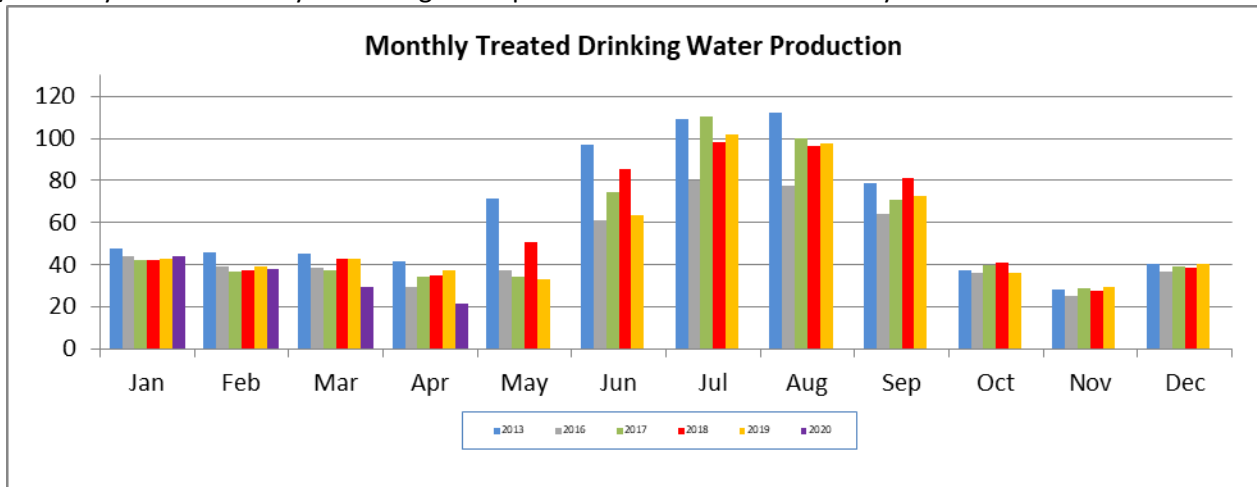
President Smith adjourned the special meeting at 6:54 p.m.

Report Summary			
April Production Data (In Million Gallons)	2013	2019	2020
Treated Surface Water	35.1	36.4	20.9
Treated Groundwater	6.5	0.6	0.3
Untreated Groundwater	2.4	0.0	0.0
Reclaimed Wastewater	0.0	0.0	0.0
Totals	44.1	37.0	21.1
Non-Revenue Water	4.8	2.5	2.4
Treated Wastewater	31.5	49.1	24.5
Photovoltaic Power Produced (kWh)	221,816	206,070	175,340
Photovoltaic Solar Irradiance (kW/m ²)	1,090	1,044	903

Monthly - Water Treatment, Production & Supply Management

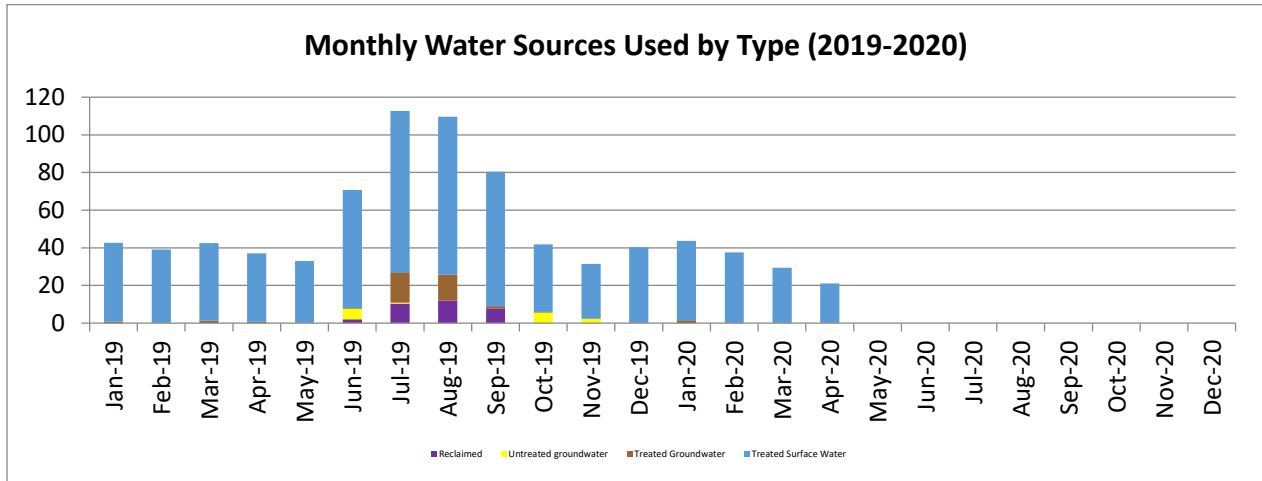
- Drinking Water Treatment**

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 21,124,000 gallons were treated for drinking water with an average of 0.7 million gallons per day. This is the lowest April production on record (back to 1988) and only 59% of the 10 year average for April. This lack of demand is likely due to COVID-19 travel restrictions.



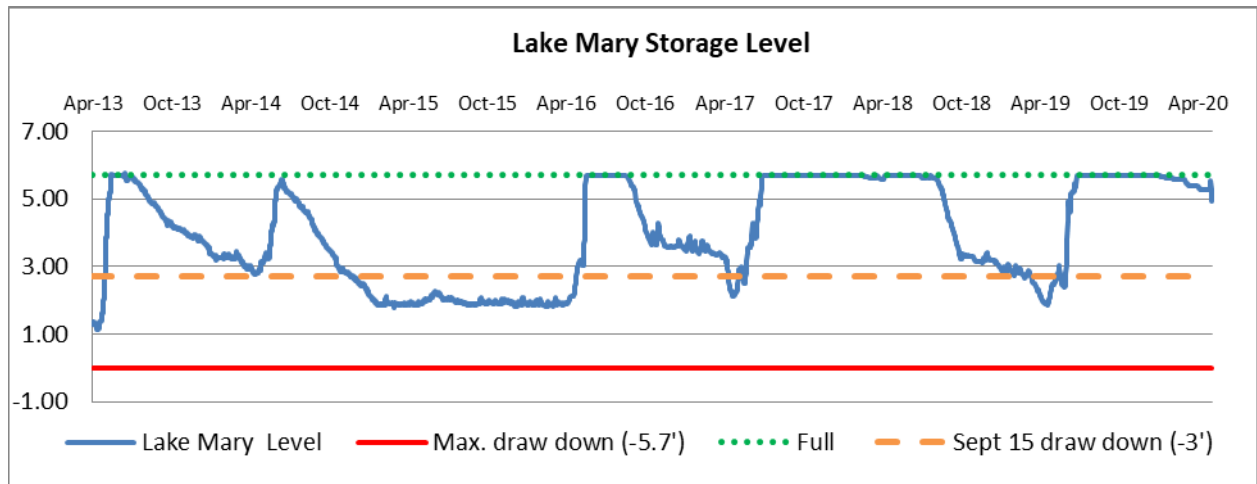
- Water Supply Production and Management**

The total volume of water distributed to the community during the month of April was 21,124,000 gallons. This amounts to an average demand rate of 0.7 million gallons per day. Drinking water provided to the community was produced from the District’s surface water (99%) and groundwater (1%) treatment plants.



• **Surface Water**

The minimum daily stream flow requirement for the month of April was 9.8cfs for Mammoth Creek, as measured at Old Mammoth Road. Flow rates in the creek ranged from 8.1cfs to 33.4cfs with an average flow of 13.9cfs. The average flow for April 2019 was 20.3cfs. The flow requirement for May increases to 18.7cfs and current flows are above the requirement. There were 5 days in April that the stream flow did not meet the requirement resulting in usage from storage. Lake Mary is currently 0.77' from full with a balance in storage of 523ac/ft. As of April 1st we are allowed to begin storing water. It is anticipated that we will fill the lake by the end of May.



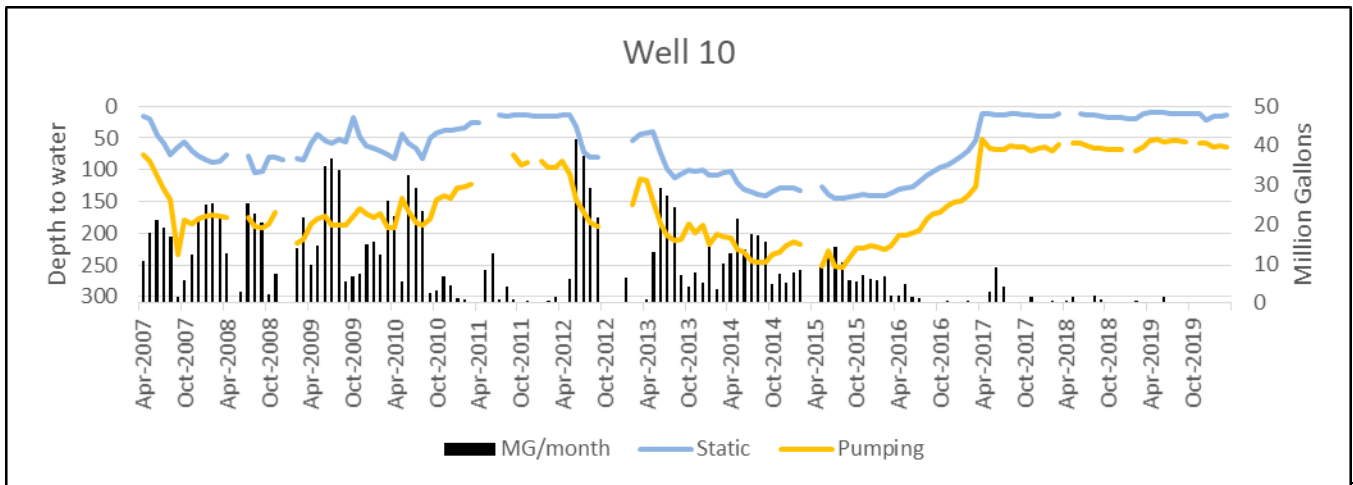
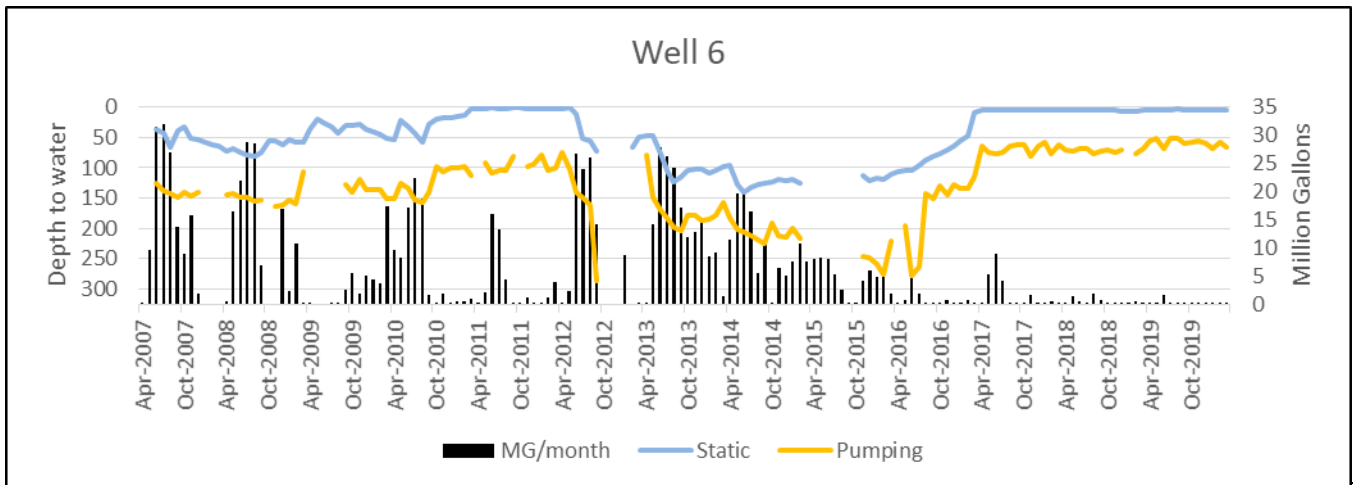
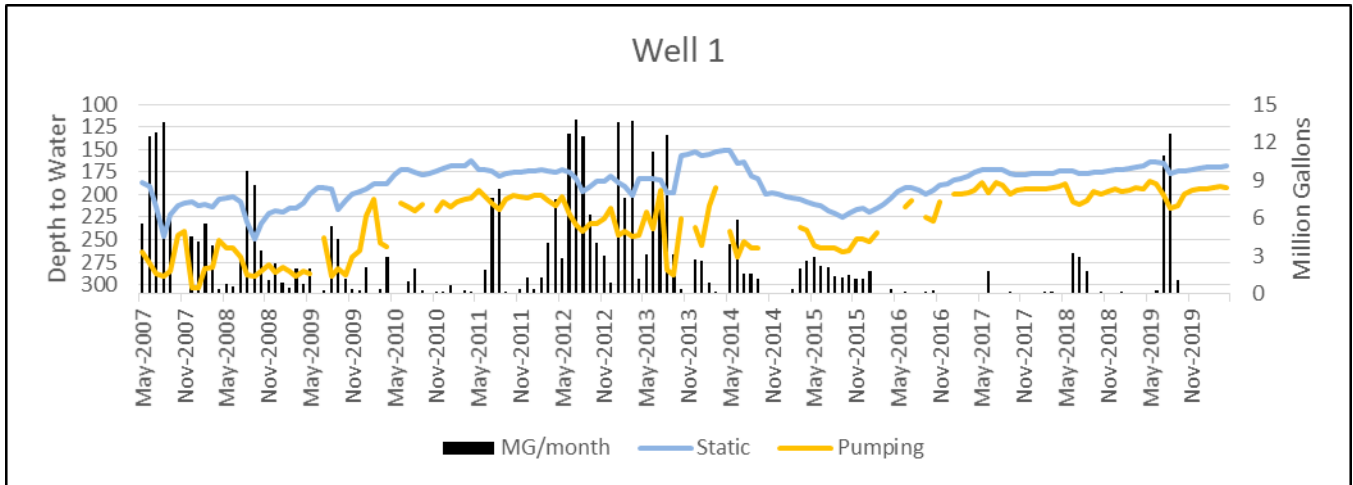
• **Groundwater**

Approximately 262,000 gallons or one percent (1%) of the drinking water produced was from the District’s groundwater sources during the month of April. Groundwater production Wells 1, 6, 10, 15, 16, 17, 18, 20, and 25 are operating as expected and available for service. 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

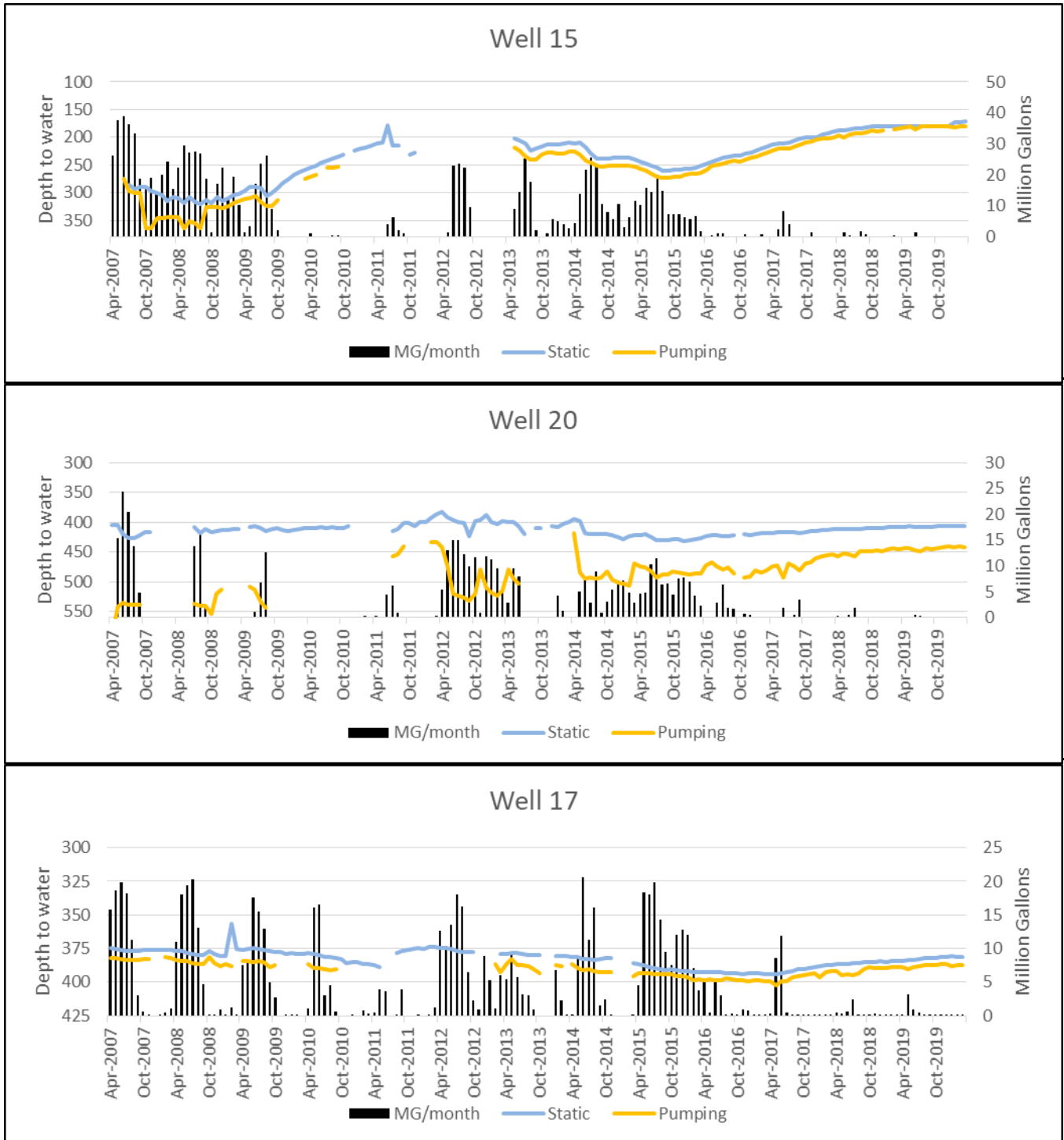
May 2020



MAMMOTH COMMUNITY WATER DISTRICT

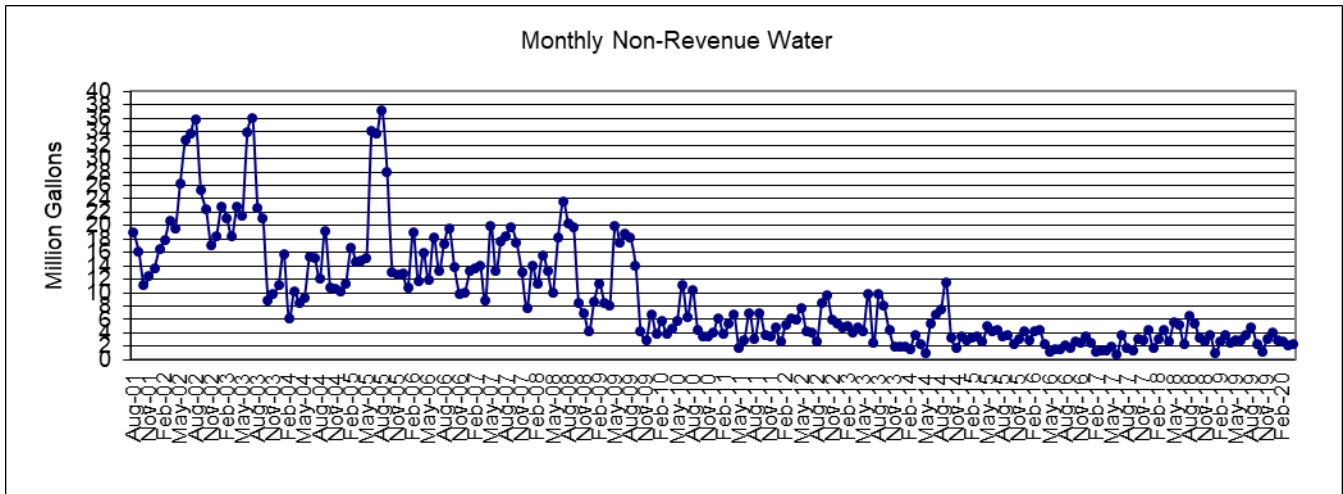
Operations Department Report

May 2020



- **Water Audit Information**

The water audit for this billing period shows a total of twelve percent (12%) or 2.37 million gallons of non-revenue water.



Laboratory Management

- **Regulatory Compliance**

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

The State Water Resources Control Board is scheduled to vote on the new laboratory regulations on May 5th. Additionally, the California Water Environment Association has postponed its conference until October. Lab staff is still scheduled to speak at the postponed meeting.

A contracted Laboratory Assistant started working in the lab on 04/30/2020 and will be offering support to the staff until the fall. The contract is through Sierra Employment Services.

Wastewater – Treatment & Flow

- **Wastewater Treatment**

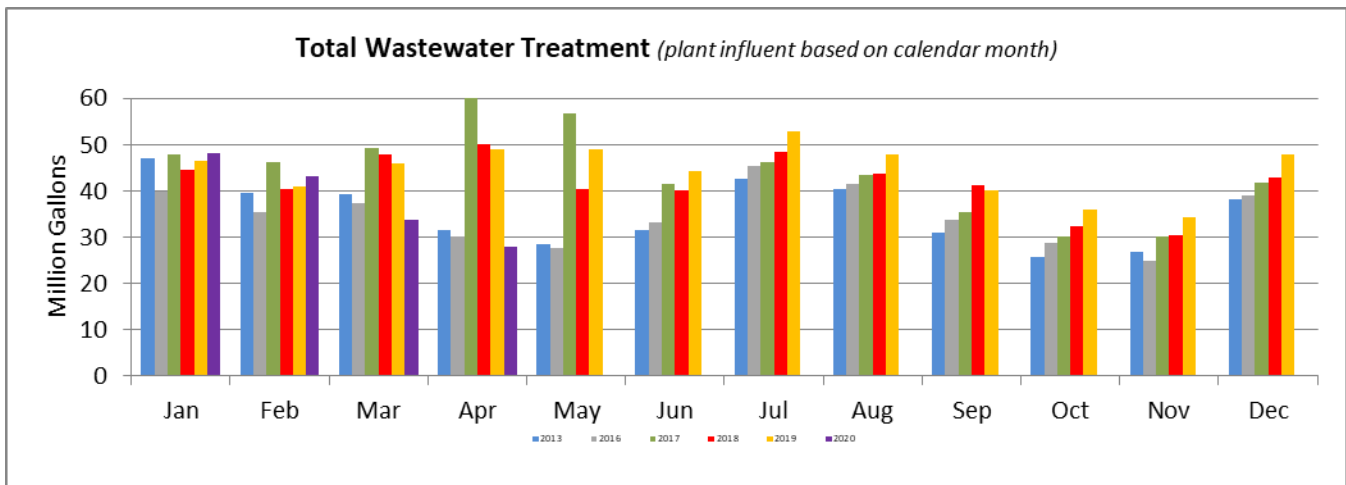
Treated wastewater discharged from the facility met all water quality standards for the month as established by the State Water Quality Control Board. Staff is currently working with the Lahontan Regional Water Quality Control Board on our revised waste discharge requirements and potential infrastructure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

- **Wastewater Flows**

The total volume of wastewater treated during the month of April was 24,458,000 gallons. This results in an average volume of 0.82 million gallons per day of wastewater flow. The influent flow meter has been affected by upstream equipment and seems to be reporting overstated values. Staff is looking into solutions to remedy this problem and will likely resolve the issues in the summer months. The wastewater effluent values have been closely matching water production totals and is now being used for this report until the influent meter solution is implemented.

- **Recycled Water**

Recycled water production will begin in May.



- **Industrial Users**

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

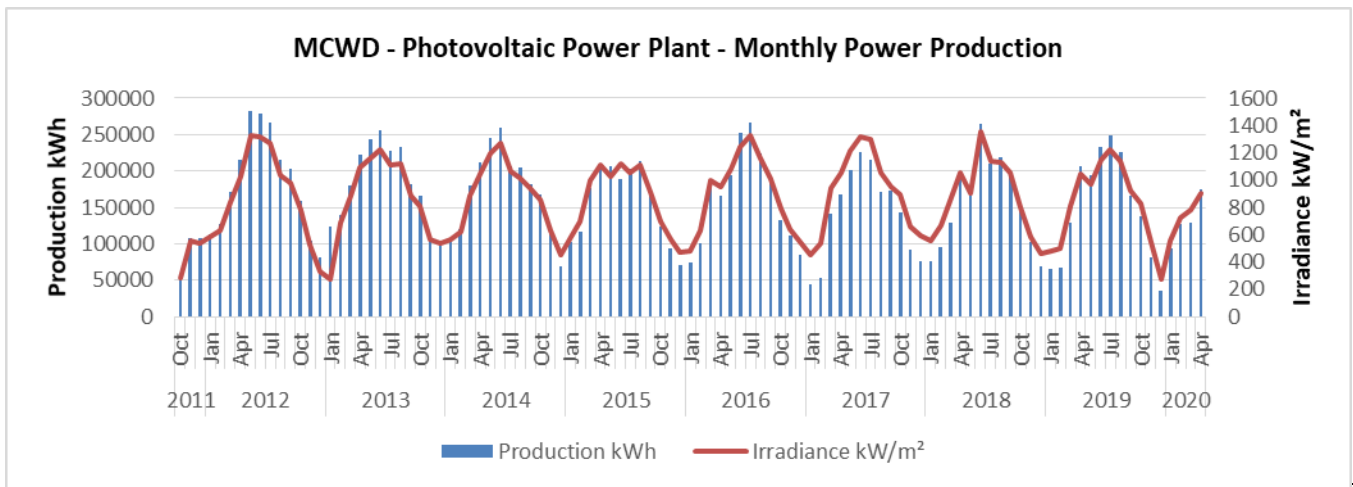
- **Staffing**

The Wastewater department has been in the recruitment process to fill a vacancy created by staff retirement at the beginning of the year. In conjunction with the Personnel Services department, Wastewater Operations has successfully recruited a Wastewater Operator II that will be on boarded on 05/11/2020.

Photovoltaic Power Plant Operations & Total District Electrical Usage

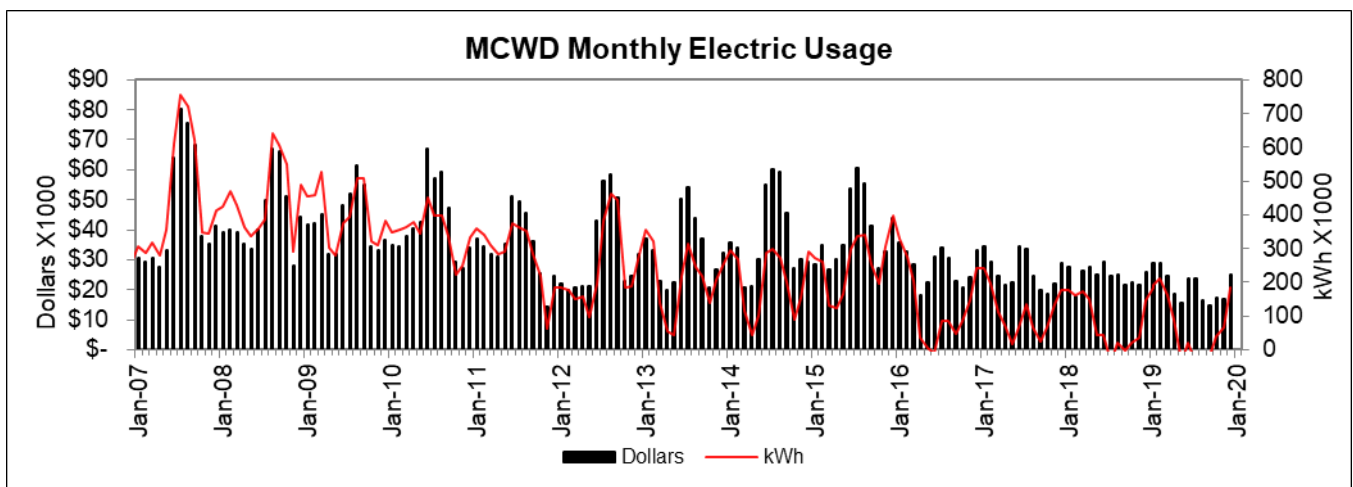
• **Solar plant production**

The total kilowatt hours of energy produced for the month of April was 175,340 kWh. The irradiance for April was 14% less than April 2019 while the solar energy production only decreased by 15%.



• **Total electrical energy use**

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



Report Summary

The Maintenance Department's main focus for the month of May was metering system repairs and working on meeting the department's annual goals for collection system and water distribution system maintenance.

Wastewater Treatment Plant and Recycled Water Maintenance

- Performed daily and weekly preventive maintenance inspections
- Repaired controls for drain pumps at the secondary clarifier
- Continued to work with Engineering on power back up
- Replaced the VFD for filter feed pump #2
- Replaced damaged fans in the motor control cabinet in the filter room
- Began preparations for recycled water delivery
- Worked with Operations and the contractor on new PLC and SCADA pages for headworks
- Purchased equipment to install new influent flow meters at WWTP
- Performed routine maintenance

Solar Power Plant Maintenance

- Performed general visual inspections and repairs

Surface Water Treatment Plant and Related Facilities Maintenance

- Performed preventive maintenance inspections

Groundwater Treatment Plant and Related Facilities Maintenance

- Performed daily and weekly preventive maintenance inspections
- Removed a failed touch screen from the control panel at GWTP #1 and sent it out for repairs
- Repaired and adjusted the roll up door at GWTP #2
- Removed PLC from Tank T-8 and sent it out for repairs

Water Distribution System Operations & Maintenance

- Performed weekly inspections at the pressure reducing stations
- Repaired water leaks at Ranch Rd. and the Knolls pressure reducing vaults
- Valve exercising continued with 153 valves being exercised in 2020, bringing maintenance crews to 43% of their annual goal. The District has 1,919 valves which are on a five year exercising rotation with 30 critical valves being exercised annually.
- Air relief valve inspections continued with 18 valves being inspected in 2020, bringing maintenance crews to 85% 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 180 hydrants inspected in 2020, bringing maintenance crews to 64% of their annual goal. 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 2020 bringing the Line Maintenance Department to 50% of their annual goal.
- Performed monthly tank inspections
- Replaced lighting in Administrative building
- Assisted customer with water leak on private property
- Repaired broken hydrant at Town Yard
- Responded to water quality complaint and flushed fire hydrant
- Replaced leaking meter pit on Hill St.
- Responded to reported water leak on Monterey Pine Ct. which turned out to be seeping ground water
- Mapped meters which had been relocated during replacement of the water service laterals
- Performed 48 metering system repairs
- There were no 48hr disconnect notices delivered due to the suspension of disconnecting water service due to non-payment during the COVID-19 crisis
- Adjusted control valves as needed for area specific water usage changes and surface/groundwater distribution system balance
- The backflow testing program remained on hold in April. Customers who had received notices for tests due in March and April were advised in April that their due dates would be rescheduled.
- Cross Connection Control Program work continued in 2020 which includes site surveys, new backflow prevention assembly tests, data entry, and customer service phone calls. The District presently tracks hazards at 901 sites with 1,753 backflow assemblies.
- Maintenance crews responded to 7 customer service calls to assist customers with no water issues, turning water off for repairs, and leak detection

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 31,892' of pipe cleaned in 2020 bringing the Line Maintenance crew to 44% of their annual goal. There are 361,527' of sewer lines on this schedule.
- Sewer quarterly and bi-annual rotating scheduled cleanings and inspections continued with 24,908' of pipe cleaned in 2020 bringing the Line Maintenance crew to 65% of their annual goal. There are 38,030' of sewer lines on this schedule. This schedule includes identified sewer lines that are in need of enhanced maintenance. Sewer lines on this schedule get cleaned two to four times a year. Some lines also have minimizer pumps that inject a grease emulsifier several times a day to help keep grease in suspension. These are monitored on an as-needed basis.
- Maintenance crews repaired manhole frames and covers damaged by snow removal equipment this winter
- Maintenance staff ordered and received the sewer TV van's new CCTV camera and transporter equipment

Special Projects/Program

Tank T-6 Rehabilitation

Preparation work for the rehabilitation of the District's surface water Clearwell, Tank T-6, is presently under way. District staff are developing a process which will allow for the use of some surface water while

the tank is offline. This process will allow the District to meet surface water regulatory requirements and supplement groundwater use during the summer irrigation season's high water demand period.

Progress: Quotes were reviewed and the contract was awarded to Simpson Sandblasting & Special Coatings, Inc. The project is scheduled to start in June.

Sludge Dewatering and Conveyance

Maintenance, Operations and Engineering staff have developed a project for installing improved sludge dewatering equipment at the WWTP. The project is scheduled for fall of this year. Orders have been placed for the sludge dewatering and conveyance equipment.

Progress: The scales and trailers for sludge hauling are in the process of being ordered. The RFQ for a trucking company to haul sludge to landfills outside our area is being finalized.

Radio Communications Upgrade

Equipment has been ordered to replace old, obsolete communication systems that do not meet current FCC regulations. The new radios will integrate well with the new lift station controls and will also complete the communications upgrade of all water storage tanks. This project is scheduled to start in June.

WWTP PLC Phase III

Maintenance staff is working on the installation of phase III PLC upgrades at the WWTP. This project is scheduled for completion this month.

This is the last phase of this project and includes replacement of the PLC's at the headworks and in the filter room.

Cross Connection Control Survey

The District-wide Cross Connection Control survey contract was awarded and the work will begin this summer. This survey is a state regulation that is required to be conducted every five years. The last survey was done in 2015.

Summer Construction: Planned in-house construction projects for FY21:

- **Meter Replacements – Snowflower Condos**
Project involves replacing twenty-two 1.5" meters with new meter pits
Scheduled start date: 5/26/2020
- **Water Service Lateral Replacements – The Trails neighborhood**
Project involves replacing 48 double laterals, 4 single laterals and 5 air relief valves; affecting 102 total services.
Scheduled start date: 6/22/2020
- **Water Service Lateral Replacements – Snowcreek Crest neighborhood**
Project involves replacing 27 double laterals, 2 single laterals and 1 air relief valve; affecting 58 total services.
Scheduled start date: 9/7/2020
- **Collection System Improvement on South Frontage Rd (Main Street)**

MAMMOTH COMMUNITY WATER DISTRICT

Maintenance Department Report

May 2020

Project involves extending the 8" sewer main 100' and installing a manhole to tie in 4" sewer service lateral at Slocum's Restaurant.

Scheduled start date: 10/12/2020

- **Water System Improvement at Snowcreek Phase V**

Project involves installing a 10" gate valve on the existing main line for isolation purposes at Snowcreek V.

Scheduled start date: TBD

Fats, Oil and Grease (FOG) Program:

- 1 new FOG permit is pending
- 1 FSE closed in April

	Total Active FSEs	Exempted FSEs	Goslyn Traps	Conventional Grease Traps	Interceptors	Garbage Disposals	Violations
2018 Totals	77	17	13	30	10	2	7
2019 Totals	83	21	23	26	10	2	4
2020 Totals	82	21	21	26	11	2	0

Departmental / General

- Departments held weekly safety meetings
- Performed weekly vehicle maintenance
- Ordered and received new concrete saw and water truck
- Performed general maintenance on District buildings and grounds
- New staff members continued training on equipment and computer software
- Maintenance departments continued to assist the Operations Department with stand-by duties
- Marked water and sewer lines in response to 45 USA dig alerts as of January 1, 2020

Financial Department Update

The Finance department spent the first month of the new fiscal year adjusting to the complexities of working remotely and preparing for the annual audit. Our independent auditors have tentatively scheduled the field work for the first week of June and department staff is preparing documents for their work.

Significant expenditures for the month include:

- \$23,830 to Springbrook Software for the annual service agreement
- \$16,522 to Enright Construction to prepare the District condo in Crowley Lake for rental
- \$9,485 to Triner Scale for weighing equipment for the sludge hauling trucks
- \$5,225 to Water Works Engineering for their ongoing work on the Report on Waste Discharge

While the gain in value of the investment portfolio is higher than budget, most components of revenue are below budget. Water use revenue is \$19,971 (32.5%) below budget. This revenue shortfall will likely continue while the COVID-19 response restrains the economy. Connection fee revenue is also below budget but this revenue source tends to be lumpy, with a relatively small number of large transactions through the year.

Three factors contribute to personnel expenses lower than budget.

- The first pay period of April is allocated proportionately back to fiscal year 2020 for the last two days of March
- The year-end journal entries have not yet been made to move health insurance costs paid in March into April
- There were four vacant positions in April

Many expenses incurred in April will not be invoiced and paid until May which makes operating expenses appear artificially low for the month of April.

Work on the wastewater cost-of-service study has resumed with updated information provided to the consultant for analysis.

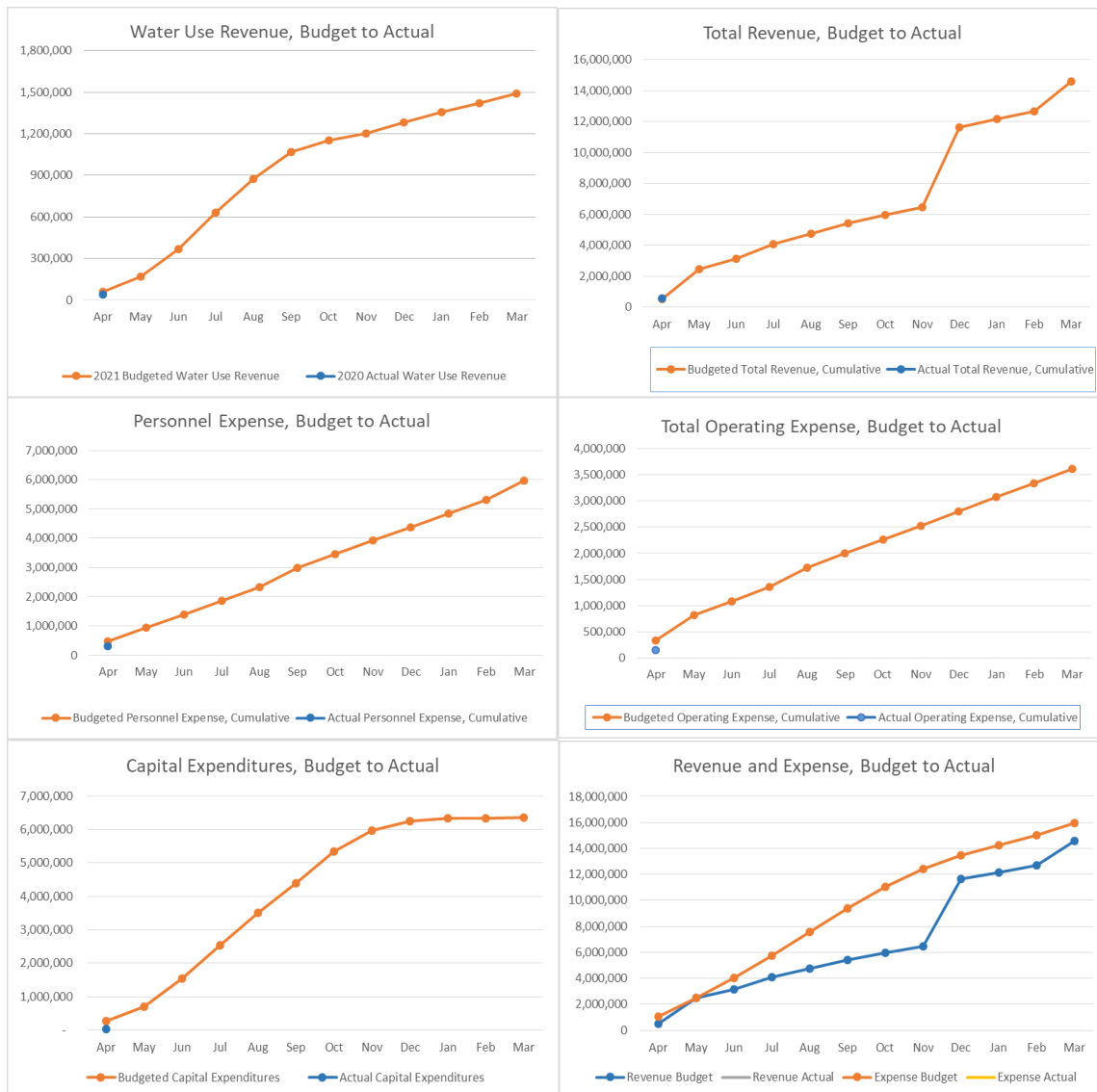
After input from all stakeholders in the District, the decision has been made to move to a new enterprise financial software system. Work with the selected vendor on the many details of implementation has begun, with the final transition likely to be 12 or more months away.

The District has communicated extensively with our customers about the availability of flexible payment plans for those impacted by the COVID-19 pandemic. Three customers have requested payment deferrals and have set up re-payment plans to make the District whole over the next nine months. The District has suspended disconnection of water service due to non-payment as well as late payment penalties. Late payments are up slightly from previous months, but still within the normal range.

Graphs and Tables

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

Summary graphs of revenue and expenses are presented below.



MAMMOTH COMMUNITY WATER DISTRICT
Finance Department Report
May, 2020

Agenda Item: B-3
 05-21-2020

Financial Reports

Table A Capital Project Management

Capital Funds Project Summary					
Fiscal Year: 2021					
Spending through April 2020					
PROJECT DESCRIPTION	BRE	FY 2021 Budget	FY 2021 YTD Expenditure	Prior Project Expenditure	Total Project Expenditure
Lift Station Radio Replacements	22	62,200	-	-	-
Laurel Pond Monitoring Wells	21	401,700	839	20,445	21,284
WWTP Headworks/Filtration PLC Upgrade	21	173,500	-	-	-
WWTP Back-up Power and battery UPS	21	54,600	718	-	718
WWTP Sludge De-Watering and Conveyance		652,900	10,555		
Well 32	21	1,631,500	1,211	228,536	229,747
Rehab Secondary Clarifier #2	20	67,700	-	-	-
Sewer Line Rehab FY 2021		401,600	-		
Distribution System Improvements FY 2021		689,100	-		
WWTP Filter Bypass Pump		70,300			
Twin Falls Lift Station Rehab	13	36,800	-	-	-
West Mary Lift Station Rehab		36,800	624		
Timber Ridge Pump Station Rehab	13	12,900	10,554	-	10,554
LMTP Improvements		30,000	-	6,163	6,163
Update Groundwater Model		135,100	-		
Water Cost of Service Study		50,000	-		
Wastewater Cost of Service Study		25,000	-	14,394	14,394
Rehab/Replace Admin Bldg		25,000	-	16,473	16,473
Tank 6 Rehab		655,500	-		
Upgrade ERP Software		258,400			
Capital Equipment					
Fuel dispenser replacements		20,000			
Van-pool van		45,000			
Pool vehicle		35,000			
Water truck replacement (CARB compliance)		60,000			
Dump truck replacement (CARB compliance)		150,000			
College Vault PRV		8,900			
Sludge hauling trailers		180,300			
Concrete saw		35,000			
Sewer camera and carrier		65,000			
Vehicle replacement (Engineering)		36,500			
Total Capital Projects and Equipment		5,780,600	24,501		

BRE = Business Risk Exposure

MAMMOTH COMMUNITY WATER DISTRICT
Finance Department Report
May, 2020

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Table B Revenue and Expenses

Account	YTD Actual	YTD Budget	Better/Worse	% Diff
Billing - Water Usage	41,549	61,520	(19,971)	-32.5%
Water Base Rates	154,872	154,076	796	0.5%
Wastewater Base Rates	223,314	224,662	(1,348)	-0.6%
Engineering Revenue	2,494	4,963	(2,469)	-49.7%
Miscellaneous Revenue	11,411	16,868	(5,457)	-32.4%
Permits - Connection Fees	10,350	25,780	(15,430)	-59.9%
Taxes and Assessments	-	-	-	
Interest Income	130,872	27,000	103,872	384.7%
Total Revenue	574,861	514,869	59,992	11.7%
Salaries & Wages	245,756	286,867	41,111	14.3%
Salaries & Wages - Board Members	-	1,923	1,923	100.0%
Salaries & Wages - Capital	6,818	19,344	12,526	64.8%
Employee Benefits - Group Insu	(1,019)	82,780	83,799	101.2%
Employee Benefits - Pension	53,285	65,411	12,126	18.5%
Employee Benefits - Workers Co	3,761	4,777	1,016	21.3%
Employer Paid Taxes	3,660	4,580	920	20.1%
Total Personnel Expense	312,261	465,683	153,422	32.9%
Employee Engagement	-	792	792	100.0%
Ee Ben. PPE Unif Other	-	1,703	1,703	100.0%
Outside Services/Contractual	104	6,299	6,195	98.3%
Property Tax Admin. Fee	-	-	-	
Sludge Disposal	-	20,000	20,000	100.0%
Software Licenses and Agrmnts	50,066	33,603	(16,463)	-49.0%
IT Services	2,500	3,333	833	25.0%
Banking Fees	3,000	3,167	166	5.2%
Professional Services	-	29,888	29,888	100.0%
Outside Lab Services	356	4,604	4,248	92.3%
Employee Housing Expenses	3,605	6,065	2,460	40.6%
Operating Tools	7,800	3,992	(3,808)	-95.4%
Gasoline	2,456	3,108	652	21.0%
Diesel Fuel	422	1,324	902	68.1%
Insurance	11,465	11,667	201	1.7%
Legal Services	-	10,250	10,250	100.0%
M & R - Line Repair/Equipment	4,111	17,647	13,536	76.7%
M & R - Buildings	190	11,250	11,060	98.3%
M & R - Vehicles	52	6,250	6,198	99.2%
Memberships/Certifications	376	3,897	3,521	90.4%
Permit Materials	-	1,250	1,250	100.0%
Operating Chemicals	-	10,600	10,600	100.0%
Operating Supplies	4,230	10,350	6,120	59.1%
Computer Systems/Equipment	-	6,250	6,250	100.0%
Postage/Freight	-	785	785	100.0%
Advertising Publications & PR	-	1,979	1,979	100.0%
Books & Subscriptions	-	140	140	100.0%
Safety	-	884	884	100.0%
Permits & Licensing	2,457	4,193	1,736	41.4%
Settlement Costs	50,000	50,000	-	0.0%
Telephone	705	3,627	2,922	80.6%
Training & Meetings	-	7,042	7,042	100.0%
Travel Expenses	-	5,458	5,458	100.0%
Bank Reconciliation over/short	-	N/A		
Utilities-Electric	-	34,867	34,867	100.0%
Utilities-Propane	-	3,825	3,825	
Water Conservation	2,920	10,625	7,705	72.5%
Total Operating Expense	146,816	330,712	183,896	55.6%

MAMMOTH COMMUNITY WATER DISTRICT
Finance Department Report
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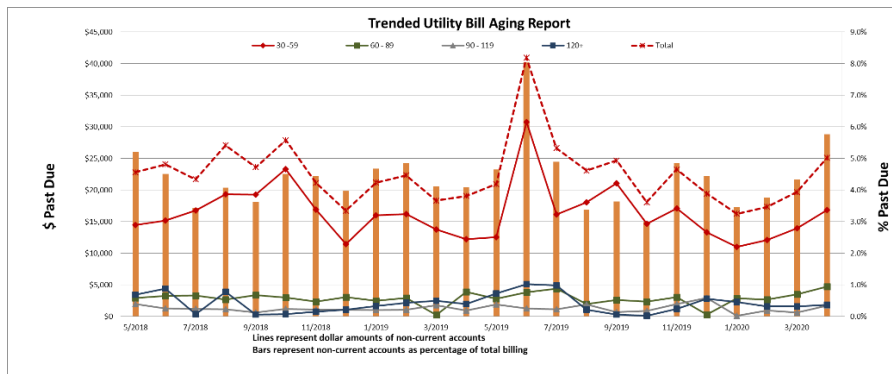
Table C Fund Balance

	Operating Funds			Capital R&R Funds		
	10 Admin	20 Water	30 Wastewater	21 Admin	22 Water	23 Wastewater
Cash Total	294,081	1,151,402	1,255,048	1,007,761	10,210,894	6,212,262
Current Assets	466,216	253,349	162,023	-	1,272,271	1,301,088
Non-current Assets	-	-	-	-	-	-
Capital Assets	22,053	1,167	-	2,031,790	34,656,895	15,598,970
Total Assets	782,350	1,405,918	1,417,071	3,039,551	46,140,059	23,112,320
Current Liabilities	(121,915)	18,126	10,742	-	(718,171)	(662,830)
Non-current Liabilities	(327,919)	(195,493)	(170,293)	-	-	-
Assets - Liabilities	332,516	1,228,552	1,257,520	3,039,551	45,421,889	22,449,490
Target Fund Balance	190,000	1,160,000	1,260,000	1,000,000	5,964,000	3,348,000
Available Fund Balance	172,166	1,169,529	1,265,789	1,007,761	9,492,723	5,549,433

	Capital Expansion Funds			Other Funds		Total
	31 Admin	32 Water	33 Wastewater	96 Enterprise	98 LADWP	
Cash Total	1,002,321	1,059,621	291,934	622,779	367,524	23,548,831
Current Assets	-	(35)	-	7,720	-	3,462,631
Non-current Assets	-	-	-	2,478,198	-	2,478,198
Capital Assets	5,436	10,557,292	4,903,382	1,313,779	-	69,090,765
Total Assets	1,007,757	11,616,879	5,195,316	4,422,476	367,524	98,580,425
Current Liabilities	-	(631)	(383)	(8,610)	-	(1,483,672)
Non-current Liabilities	-	-	-	-	-	(693,704)
Assets - Liabilities	1,007,757	11,616,247	5,194,933	4,413,867	367,524	96,403,049
Target Fund Balance	1,000,000	1,045,000	288,000	500,000	375,000	16,215,101
Available Fund Balance	1,002,321	1,058,990	291,551	614,170	367,524	22,065,159

Available fund balance equals cash – current liabilities.

Table D Trended Utility Bill Aging Report



The total amount past due is \$25,124 as of April 30, 2020.

MAMMOTH COMMUNITY WATER DISTRICT

Finance Department Report

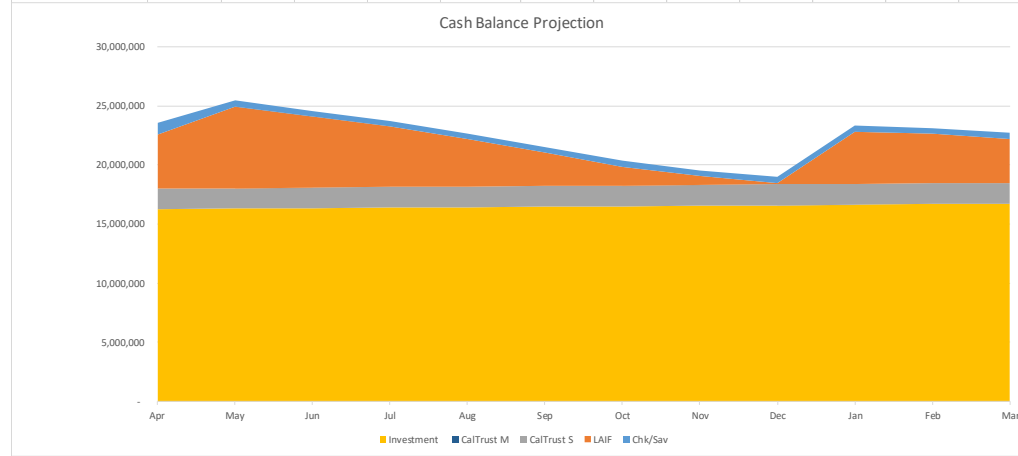
May, 2020

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Table E Cash Balance Projection

	(Estimated)											
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Chk/Sav	945,172	519,869	477,913	507,242	486,585	483,368	516,050	406,371	556,560	546,721	478,426	502,111
LAIF	4,595,710	6,895,710	5,995,710	5,095,710	3,995,710	2,795,710	1,595,710	795,710	95,710	4,395,710	4,195,710	3,695,710
CalTrust S	1,724,743	1,729,055	1,733,377	1,737,711	1,742,055	1,746,410	1,750,776	1,755,153	1,759,541	1,763,940	1,768,350	1,772,770
Investment	16,268,930	16,309,603	16,350,377	16,391,252	16,432,231	16,473,311	16,514,494	16,555,781	16,597,170	16,638,663	16,680,260	16,721,960
Total	23,534,554	25,454,236	24,557,376	23,731,915	22,656,580	21,498,799	20,377,030	19,513,015	19,008,981	23,345,034	23,122,745	22,692,552



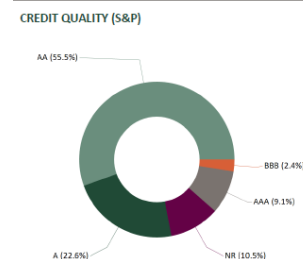
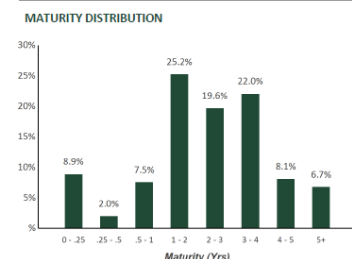
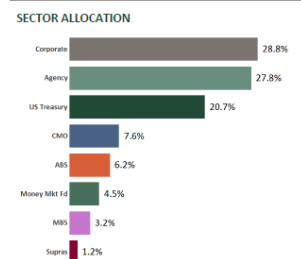
Mammoth Community Water District
Account #10652

Portfolio Summary

As of April 30, 2020



PORTFOLIO CHARACTERISTICS	ACCOUNT SUMMARY	TOP ISSUERS
Average Modified Duration: 1.98	Beg. Values as of 3/31/20: 16,282,103	Government of United States: 20.7%
Average Coupon: 2.24%	End Values as of 4/30/20: 16,312,549	Federal Home Loan Bank: 15.3%
Average Purchase YTM: 2.03%	Market Value: 16,348,512	Federal National Mortgage Assoc: 12.8%
Average Market YTM: 0.73%	Accrued Interest: 66,410	Federal Home Loan Mortgage Corp: 6.9%
Average S&P/Moody Rating: AA/Aa2	Total Market Value: 16,348,512	First American Govt Oblig Fund: 4.5%
Average Final Maturity: 3.27 yrs	Income Earned: 29,215	Wells Fargo Corp: 1.9%
Average Life: 2.06 yrs	Cont/WD: -46,312	PNC Financial Services Group: 1.6%
	Par: 15,796,979	Apple Inc: 1.4%
	Book Value: 15,914,839	Total: 65.1%
	Cost Value: 15,935,328	



PERFORMANCE REVIEW	Annualized								
	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	1/31/2019
TOTAL RATE OF RETURN									
Mammoth Community Water District	0.58%	1.89%	2.55%	5.23%	N/A	N/A	N/A	N/A	5.01%
ICE BAML 0-5 Yr US Treasury Index	0.07%	2.54%	3.27%	5.91%	N/A	N/A	N/A	N/A	5.50%



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	04/01/2020	31846V203	600.00	First American Govt Obligation Fund Class Y	1.000	0.12%	600.00	0.00	600.00	0.00
Purchase	04/01/2020	31846V203	76.12	First American Govt Obligation Fund Class Y	1.000	0.12%	76.12	0.00	76.12	0.00
Purchase	04/05/2020	31846V203	1,406.25	First American Govt Obligation Fund Class Y	1.000	0.12%	1,406.25	0.00	1,406.25	0.00
Purchase	04/10/2020	31846V203	481.90	First American Govt Obligation Fund Class Y	1.000	0.12%	481.90	0.00	481.90	0.00
Purchase	04/13/2020	31846V203	707.17	First American Govt Obligation Fund Class Y	1.000	0.12%	707.17	0.00	707.17	0.00
Purchase	04/15/2020	31846V203	201.04	First American Govt Obligation Fund Class Y	1.000	0.12%	201.04	0.00	201.04	0.00
Purchase	04/15/2020	31846V203	248.34	First American Govt Obligation Fund Class Y	1.000	0.12%	248.34	0.00	248.34	0.00
Purchase	04/15/2020	31846V203	170.00	First American Govt Obligation Fund Class Y	1.000	0.12%	170.00	0.00	170.00	0.00
Purchase	04/15/2020	31846V203	797.68	First American Govt Obligation Fund Class Y	1.000	0.12%	797.68	0.00	797.68	0.00
Purchase	04/15/2020	31846V203	624.00	First American Govt Obligation Fund Class Y	1.000	0.12%	624.00	0.00	624.00	0.00
Purchase	04/15/2020	31846V203	784.90	First American Govt Obligation Fund Class Y	1.000	0.12%	784.90	0.00	784.90	0.00
Purchase	04/15/2020	31846V203	525.28	First American Govt Obligation Fund Class Y	1.000	0.12%	525.28	0.00	525.28	0.00
Purchase	04/15/2020	31846V203	1,291.38	First American Govt Obligation Fund Class Y	1.000	0.12%	1,291.38	0.00	1,291.38	0.00
Purchase	04/15/2020	31846V203	975.40	First American Govt Obligation Fund Class Y	1.000	0.12%	975.40	0.00	975.40	0.00
Purchase	04/15/2020	31846V203	6,797.29	First American Govt Obligation Fund Class Y	1.000	0.12%	6,797.29	0.00	6,797.29	0.00
Purchase	04/15/2020	31846V203	14,366.31	First American Govt Obligation Fund Class Y	1.000	0.12%	14,366.31	0.00	14,366.31	0.00



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	04/15/2020	31846V203	17,558.43	First American Govt Obligation Fund Class Y	1.000	0.12%	17,558.43	0.00	17,558.43	0.00
Purchase	04/15/2020	31846V203	15,696.03	First American Govt Obligation Fund Class Y	1.000	0.12%	15,696.03	0.00	15,696.03	0.00
Purchase	04/17/2020	31846V203	615.19	First American Govt Obligation Fund Class Y	1.000	0.12%	615.19	0.00	615.19	0.00
Purchase	04/20/2020	31846V203	129.33	First American Govt Obligation Fund Class Y	1.000	0.12%	129.33	0.00	129.33	0.00
Purchase	04/24/2020	4581XODM7	200,000.00	Inter-American Dev Bank Note 0.5% Due 5/24/2023	99.966	0.51%	199,932.00	0.00	199,932.00	0.00
Purchase	04/27/2020	31846V203	687.50	First American Govt Obligation Fund Class Y	1.000	0.12%	687.50	0.00	687.50	0.00
Purchase	04/27/2020	31846V203	1,442.65	First American Govt Obligation Fund Class Y	1.000	0.12%	1,442.65	0.00	1,442.65	0.00
Purchase	04/27/2020	31846V203	1,141.49	First American Govt Obligation Fund Class Y	1.000	0.12%	1,141.49	0.00	1,141.49	0.00
Purchase	04/27/2020	31846V203	1,216.86	First American Govt Obligation Fund Class Y	1.000	0.12%	1,216.86	0.00	1,216.86	0.00
Purchase	04/27/2020	31846V203	1,160.63	First American Govt Obligation Fund Class Y	1.000	0.12%	1,160.63	0.00	1,160.63	0.00
Purchase	04/27/2020	31846V203	437.32	First American Govt Obligation Fund Class Y	1.000	0.12%	437.32	0.00	437.32	0.00
Purchase	04/27/2020	31846V203	915.16	First American Govt Obligation Fund Class Y	1.000	0.12%	915.16	0.00	915.16	0.00
Purchase	04/27/2020	31846V203	513.87	First American Govt Obligation Fund Class Y	1.000	0.12%	513.87	0.00	513.87	0.00
Purchase	04/27/2020	31846V203	1,500.93	First American Govt Obligation Fund Class Y	1.000	0.12%	1,500.93	0.00	1,500.93	0.00
Purchase	04/29/2020	31846V203	400,000.00	First American Govt Obligation Fund Class Y	1.000	0.12%	400,000.00	0.00	400,000.00	0.00



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	04/29/2020	31846V203	956.25	First American Govt Obligation Fund Class Y	1.000	0.12%	956.25	0.00	956.25	0.00
Purchase	04/30/2020	31846V203	2,062.50	First American Govt Obligation Fund Class Y	1.000	0.01%	2,062.50	0.00	2,062.50	0.00
Subtotal			676,087.20				676,019.20	0.00	676,019.20	0.00
TOTAL ACQUISITIONS										
			676,087.20				676,019.20	0.00	676,019.20	0.00
DISPOSITIONS										
Sale	04/24/2020	31846V203	199,932.00	First American Govt Obligation Fund Class Y	1.000	0.12%	199,932.00	0.00	199,932.00	0.00
Subtotal			199,932.00				199,932.00	0.00	199,932.00	0.00
Paydown	04/01/2020	17318UAD6	0.00	Citigroup Commercial Mtg Trust 2012-GC8 A4 3.024% Due 9/10/2045	100.000		0.00	481.90	481.90	0.00
Paydown	04/01/2020	36198FAE2	0.00	GS Mortgage Securities Trust 2013-GC14 A5 4.243% Due 8/10/2046	100.000		0.00	707.17	707.17	0.00
Paydown	04/01/2020	61762MBW0	0.00	Morgan Stanley BAML Trust 2013-C10 A4Due 7/15/2046	100.000		0.00	615.19	615.19	0.00
Paydown	04/15/2020	02582JHJ2	0.00	American Express Credit Trust 2017-6 A 2.04% Due 5/15/2023	100.000		0.00	170.00	170.00	0.00
Paydown	04/15/2020	161571HE7	0.00	Chase Issuance Trust 2016-A4 A4 1.49% Due 7/15/2022	100.000		0.00	248.34	248.34	0.00
Paydown	04/15/2020	3128MEMN8	713.85	FILMC FG G15565 3% Due 10/1/2030	100.000		713.85	83.83	797.68	0.00
Paydown	04/15/2020	3128PTJY2	612.90	FILMC FG J13879 3.5% Due 12/1/2020	100.000		612.90	11.10	624.00	0.00
Paydown	04/15/2020	3128PTM85	774.56	FILMC FG J13983 3.5% Due 1/1/2021	100.000		774.56	10.34	784.90	0.00



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
DISPOSITIONS										
Paydown	04/15/2020	31307PEF2	456.25	FHLMC FG J32834 2.5% Due 9/1/2030	100.000		456.25	69.03	525.28	0.00
Paydown	04/15/2020	31307PNB1	1,167.41	FHLMC FG J33086 3% Due 11/1/2030	100.000		1,167.41	123.97	1,291.38	0.00
Paydown	04/15/2020	3132KFBZ4	874.02	FHLMC FG V60956 2.5% Due 9/1/2030	100.000		874.02	101.38	975.40	0.00
Paydown	04/15/2020	43811BAC8	6,728.82	Honda Auto Receivables Trust 2017-2 A3 1.68% Due 8/16/2021	100.000		6,728.82	68.47	6,797.29	0.00
Paydown	04/15/2020	65478WAE5	14,271.96	Nissan Auto Receivables Trust 2016-C A4 1.38% Due 1/17/2023	100.000		14,271.96	94.35	14,366.31	0.00
Paydown	04/15/2020	65479JAD5	0.00	Nissan Auto Receivables Owner 2019-C A3 1.93% Due 7/15/2024	100.000		0.00	201.04	201.04	0.00
Paydown	04/15/2020	89237WAE7	17,478.03	Toyota Auto Receivables Trust 2016-C A4 1.32% Due 11/15/2021	100.000		17,478.03	80.40	17,558.43	0.00
Paydown	04/15/2020	89238KAD4	15,454.39	Toyota Auto Receivables Trust 2017-D A3 1.93% Due 1/18/2022	100.000		15,454.39	241.64	15,696.03	0.00
Paydown	04/20/2020	92348AAA3	0.00	Verizon Owner Trust 2019-CA1A 1.94% Due 4/22/2024	100.000		0.00	129.33	129.33	0.00
Paydown	04/27/2020	3137B3NX2	0.00	FHLMC K031 A2 Due 4/25/2023	100.000		0.00	687.50	687.50	0.00
Paydown	04/27/2020	3137BFDQ1	513.71	FHLMC K717 A2 2.991% Due 9/25/2021	100.000		513.71	928.94	1,442.65	0.00
Paydown	04/27/2020	3138ETA55	1,048.86	FNMA FN AL8127 2% Due 1/1/2031	100.000		1,048.86	92.63	1,141.49	0.00
Paydown	04/27/2020	3138WE3R8	1,108.50	FNMA FN AS5307 3% Due 7/1/2030	100.000		1,108.50	108.36	1,216.86	0.00
Paydown	04/27/2020	3138WE5U9	1,054.83	FNMA FN AS5358 3% Due 7/1/2030	100.000		1,054.83	105.80	1,160.63	0.00



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
DISPOSITIONS										
Paydown	04/27/2020	3138YDAS8	364.04	FNMA FN AY0016 2.5% Due 1/1/2030	100.000		364.04	73.28	437.32	0.00
Paydown	04/27/2020	3138YR6T0	803.84	FNMA FN AZ0881 2.5% Due 7/1/2030	100.000		803.84	111.32	915.16	0.00
Paydown	04/27/2020	3138YTM8	416.13	FNMA FN AZ2169 2.5% Due 7/1/2030	100.000		416.13	97.74	513.87	0.00
Paydown	04/27/2020	31418BLL8	1,344.65	FNMA FN MA2130 3.5% Due 12/1/2029	100.000		1,344.65	156.28	1,500.93	0.00
Subtotal			65,186.75				65,186.75	5,799.33	70,986.08	0.00
Maturity	04/29/2020	62479LDV4	400,000.00	MUFG Bank Ltd Discount CP 1.92% Due 4/29/2020	98.987		400,000.00	0.00	400,000.00	0.00
Subtotal			400,000.00				400,000.00	0.00	400,000.00	0.00
Security Withdrawal	04/01/2020	31846V203	44,676.64	First American Govt Obligation Fund Class Y	1.000		44,676.64	0.00	44,676.64	0.00
Security Withdrawal	04/03/2020	31846V203	1,500.00	First American Govt Obligation Fund Class Y	1.000		1,500.00	0.00	1,500.00	0.00
Security Withdrawal	04/27/2020	31846V203	135.65	First American Govt Obligation Fund Class Y	1.000		135.65	0.00	135.65	0.00
Subtotal			46,312.29				46,312.29	0.00	46,312.29	0.00
TOTAL DISPOSITIONS			711,431.04				711,431.04	5,799.33	717,230.37	0.00
OTHER TRANSACTIONS										
Interest	04/01/2020	373334KF7	50,000.00	Georgia Power Company Callable Note Cont 3/1/2021 2.4% Due 4/1/2021	0.000		600.00	0.00	600.00	0.00
Interest	04/05/2020	3135G0T45	150,000.00	FNMA Note 1.875% Due 4/5/2022	0.000		1,406.25	0.00	1,406.25	0.00
Interest	04/29/2020	46625HNX4	75,000.00	JP Morgan Chase Callable Note Cont 09/29/2020 2.55% Due 10/29/2020	0.000		956.25	0.00	956.25	0.00



Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
OTHER TRANSACTIONS										
Interest	04/30/2020	912828Q78	300,000.00	US Treasury Note 1.375% Due 4/30/2021	0.000		2,062.50	0.00	2,062.50	0.00
Subtotal			575,000.00				5,025.00	0.00	5,025.00	0.00
Dividend	04/01/2020	31846V203	516,753.48	First American Govt Obligation Fund Class Y	0.000		76.12	0.00	76.12	0.00
Subtotal			516,753.48				76.12	0.00	76.12	0.00
TOTAL OTHER TRANSACTIONS			1,091,753.48				5,101.12	0.00	5,101.12	0.00

Construction Permits

Construction activity on projects with Construction Permits continues on a limited basis as State and County COVID-19 restrictions allow. Projects with Construction Permit work activity include the Snowcreek VII project. The current Snowcreek VII project is a multifamily residential project continuing on a new tract map, Snowcreek VII, Phase 2, at the intersection of Old Mammoth Road and Golden Creek Lane. Inspections are now scheduled on a case by case basis for projects that have completed work requiring approval. Contractors have been very cooperative allowing staff to inspect construction that is vacated by workers with a representative available as needed observing physical distance requirements.

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 can now proceed with the acquisition of additional access rights to the site. The in-house construction crew completed the well development water pipeline and clearing the site in preparation for the drilling contractor to mobilize. The receiver holes were drilled for the sound panel supports in November. Pilot borehole drilling is scheduled to begin May 26, 2020 and continue for two weeks. Requirements for MCWD contractors performing essential work under COVID-19 restrictions have been established and will be enforced for this work. After the drilling of the pilot hole, one week is planned for geological logging, water quality analysis and test pumping for well design. Once the well design is complete, the pilot hole will be reamed out as needed and the well will be constructed and developed.
- *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 starting in the summer of 2020. If results are less than anticipated, then a monitoring well or abandoned well bore will be completed along with the same site restoration.
- *Wastewater Treatment Plant Emergency Power.* The emergency generator located at the Wastewater Treatment Plant is currently set up to power one blower that provides air for the aeration basins and power for the operations building. A number of recent upgrades at the plant have reduced the overall power requirements and a consultant has reviewed the ability of the generator to power additional treatment process loads. The review has been documented and a week of load monitoring verifying actual conditions has been completed. Plans for a project upgrade to install the wiring for use of the generator power to support more treatment processes are complete and the work will be scheduled when the plant can be depowered for an estimated six hour period.
- *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 work plan MCWD has submitted to the Lahontan Regional Water Quality Control Board has been approved for the replacement monitoring wells pending a requested geophysical survey to identify geologic structures that may influence shallow groundwater flow. A proposal has been received and the survey work will be completed the week of May 18-22, 2020. Requirements for MCWD contractors performing essential work under COVID-19 restrictions have been established and will be enforced for this work.

- **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. With the information obtained from the completion of BLM1, BLM staff conducted further 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 over a relatively short distance. Based on their research of the geology in the area, 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. MCWD 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 August 7, 2019 GMRP meeting the BLM Bishop Field Office Manager said they were pursuing federal funding for construction of a monitoring well pair. At the GMRP meeting on November 15, 2019 an agenda item to discuss the siting and planning for the BLM2 well pair based on what is known about the geology in the area did not result in a consensus on the preferred location. District staff has been researching the monitoring programs for other geothermal projects and attended a technical meeting with stakeholders to look at site alternatives considering the latest analysis from USGS. The USGS presented geologic cross sections describing the geology and proposed completion intervals for a BLM2 well pair at a site near Old Shady Rest Campground. MCWD stated that the site with a well pair as proposed by the USGS is an acceptable alternative and is the preferred site for the BLM2 well pair. At the GMRP quarterly meeting on February 5, 2020 BLM staff reported that they received some funding and they are pursuing additional funds for construction of the BLM 2 monitoring well pair. BLM staff are considering options including alternate funding sources. The District should consider funding a shallow groundwater monitoring well between MCWD Well 17 and the preferred BLM 2 site that would be added to the GMRP if BLM can obtain all of the funding for the BLM 2 well pair. This is consistent with monitoring plan objectives and would increase stakeholder acceptance of the overall plan. This well would increase the security of MCWD groundwater water supply by detecting changes in shallow groundwater between the geothermal production area and MCWD groundwater supply wells that may be correlated with changes in the other GMRP monitoring wells including the BLM2 well pair.

Connection Permits

The April 2020 Connection Permit Summary Report is attached. Six permits were issued in April including a one inch connection and a ¾ inch connection for new single family residential construction. Three permits were issued for single family residential remodels and one commercial remodel. Water conservation rebate applications continue to be processed by the Permit Official, 33 rebates were issued in April.

Department Activities

Staff has been provided notice of the Lahontan Regional Water Quality Control Board's (LRWQCB) intent to review and update the District's Waste Discharge Requirements (WDRs) for effluent from the Wastewater Treatment Plant (WWTP). Waterworks Engineers (WWE) worked with staff to produce a final Report of Waste Discharge (RWD) that was submitted to the LRWQCB May 5, 2020. The draft WDRs provided by LRWQCB staff after the final RWD was submitted require that MCWD produce a completely denitrified and dechlorinated effluent to Laurel Pond to meet Basin Plan receiving water objectives. It also requires expanded monitoring at Laurel Pond and in the Mammoth Creek basin and provides six years to build the upgrades to the WWTP to meet the WDRs. They also require that the Recycled Water Program operate under the State General Permit. Staff and WWE are preparing a response to the draft WDRs that LRWQCB staff have requested be completed by May 20, 2020.

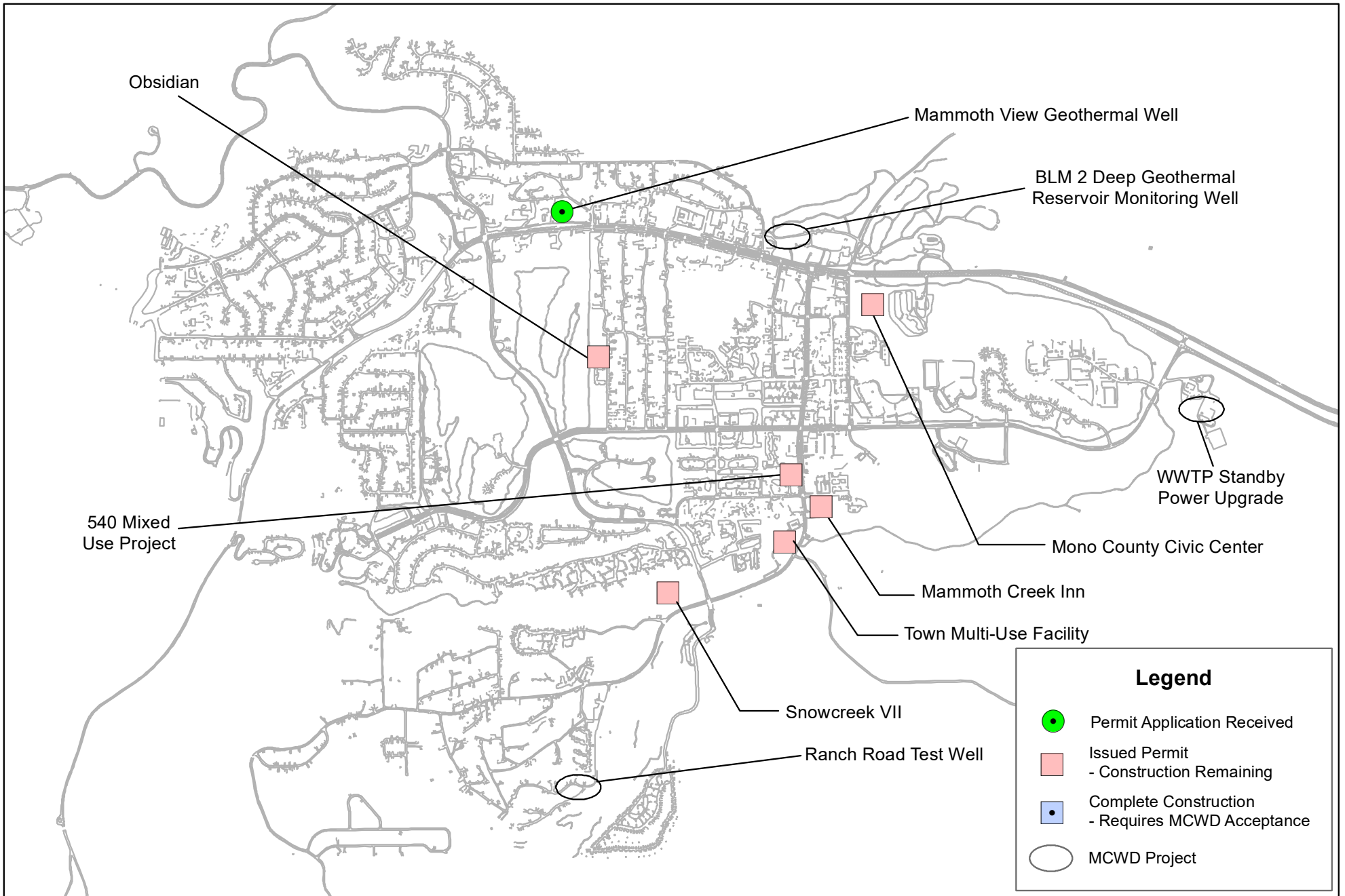
Staff has requested Water Resources Engineering (WRE) provide a proposal to evaluate the flow capacity of

MAMMOTH COMMUNITY WATER DISTRICT
Engineering Department Report
May 2020

Agenda Item: B-4

05-21-2020

remotely operated gates that would replace the existing radial arm gate at the Lake Mary Dam outlet. WRE prepared the Lake Mary Dam hazard analysis for MCWD in 2014 and proposed to do the evaluation for a \$5000 fee. The proposal was approved and Associate Engineer David Carlson will be the engineer leading this project for the District.



Mammoth Community Water District
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Construction Permits and Projects - May 2020

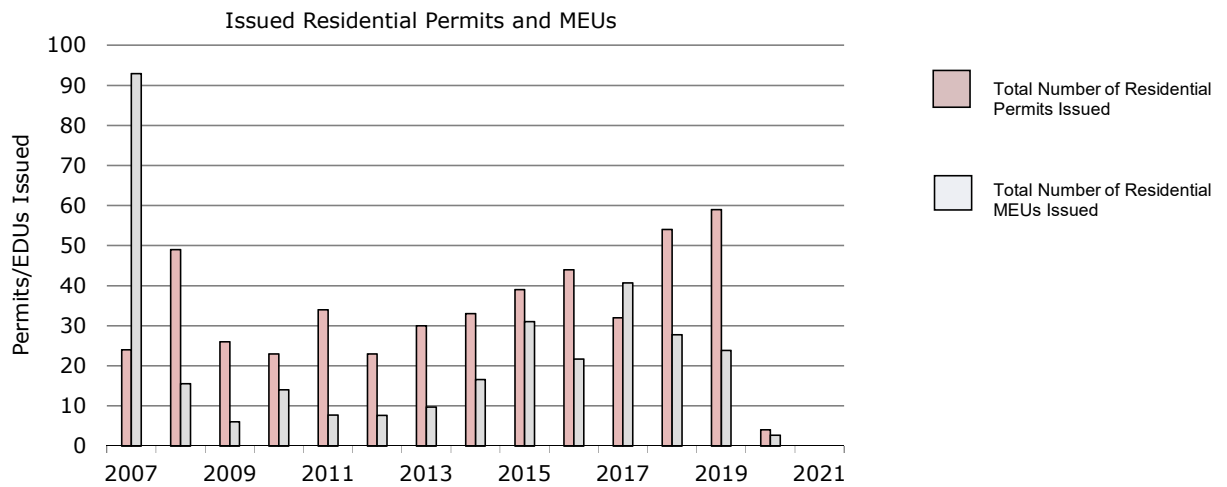
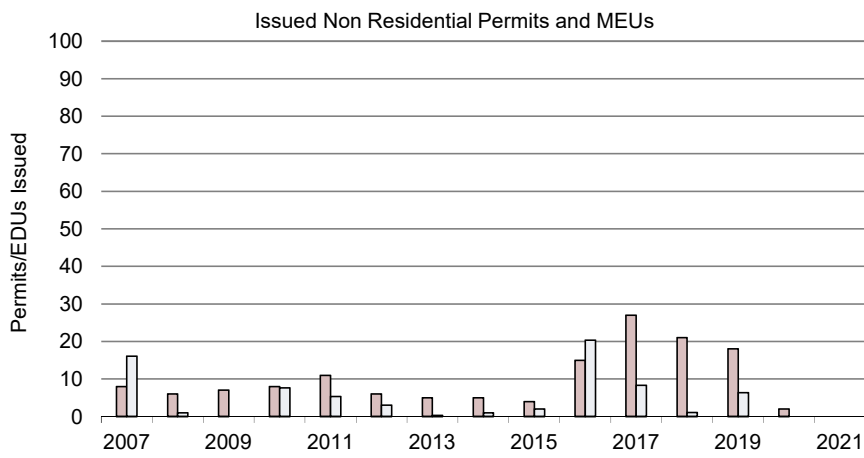
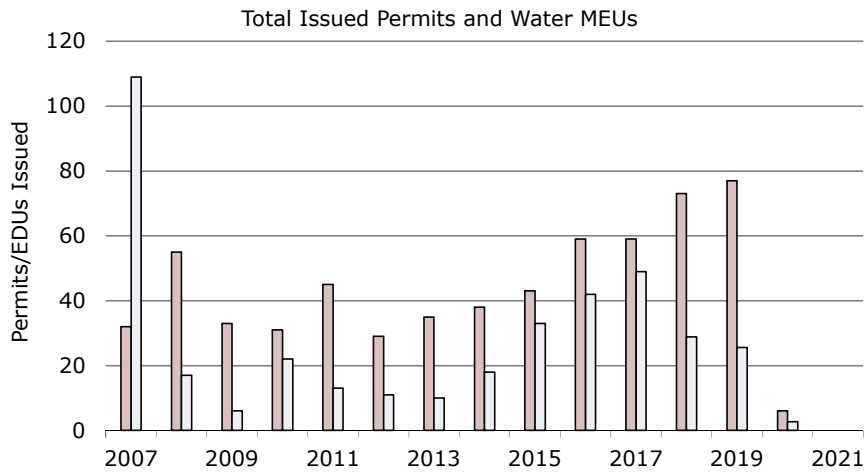
Engineering Department Report

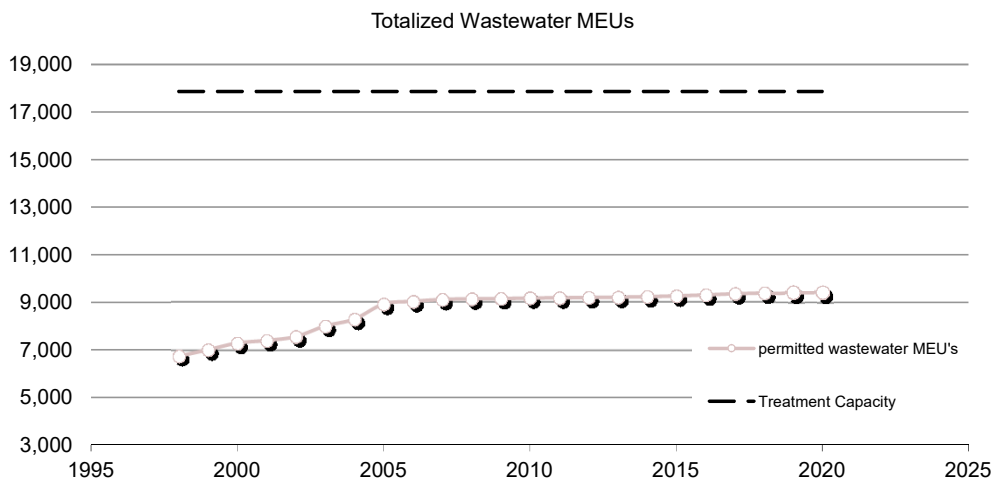
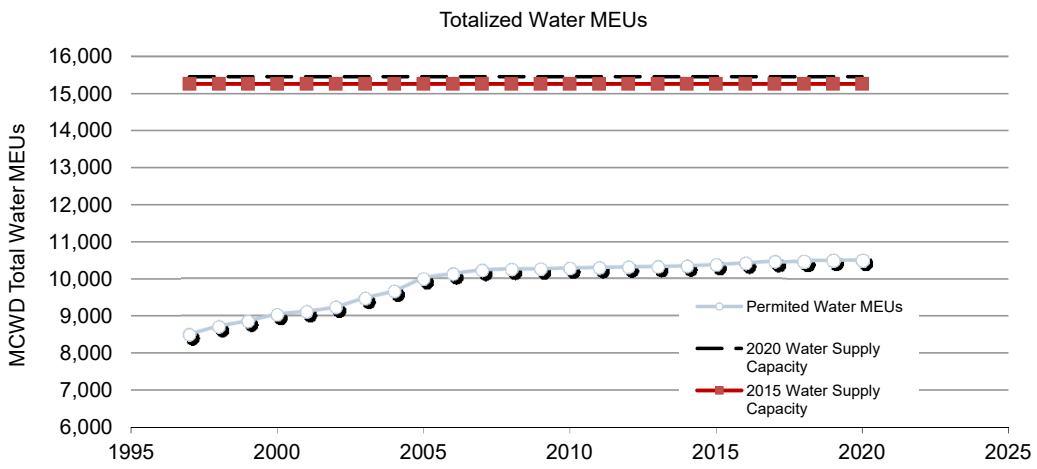


0 500 1,000 2,000 Feet

2020 Permit Summary Report

2020 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
1/1/2020																10,501	9,388
2/27/2020	5390	Withdrawn					-	0.00	0.00	\$ -	\$ -	\$ -	\$ -	0.0	0.00	10,501	9,388
2/27/2020	5394	Withdrawn					-	0.00	0.00	\$ -	\$ -	\$ -	\$ -	0.0	0.00	10,501	9,388
	5406	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ -	0.0	0.00	10,501	9,388
	5421	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ -	0.0	0.00	10,501	9,388
1/21/2020	5434	540 OMR	DPX	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ -	0.0	0.00	10,501	9,388
1/21/2020	5435	540 OMR	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ -	0.0	0.00	10,501	9,388
1/21/2020	5437	540 OMR	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ -	0.0	0.00	10,501	9,388
4/7/2020	5449	320 LeVerne St	SGL	Yes	Yes	3/4-inch	-	1.00	1.00	\$ 7,225	\$ 3,125	\$ 10,350	\$ 10,350	1.0	1.00	10,502	9,389
4/15/2020	5456	368 Grindelwald Rd	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,350	1.0	1.00	10,502	9,389
1/6/2020	5460	44 Lee Road	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,350	1.0	1.00	10,502	9,389
1/24/2020	5461	1254 OMR	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,350	1.0	1.00	10,502	9,389
1/30/2020	5462	20 Bridges Lane	CDO	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,350	1.0	1.00	10,502	9,389
	5463	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,350	1.0	1.00	10,502	9,389
	5464	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,350	1.0	1.00	10,502	9,389
	5465	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,350	1.0	1.00	10,502	9,389
	5466	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,350	1.0	1.00	10,502	9,389
	5467	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 10,350	1.0	1.00	10,502	9,389
4/27/2020	5468	83 Bridges Lane	SGL	Yes	Yes	1-inch	-	1.67	2.63	\$ 12,042	\$ 8,216	\$ 20,258	\$ 30,608	2.7	3.63	10,504	9,392
	5469	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392
	5470	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392
	5471	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392
	5472	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392
	5473	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392
	5474	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392
4/7/2020	5475	128 Connell St	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392
	5476	Pending					-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392
4/27/2020	5477	588 Old Mammoth Rd	COM	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392
4/23/2020	5478	101 Snowridge Lane	SGL	Yes	Yes	Existing	-	0.00	0.00	\$ -	\$ -	\$ -	\$ 30,608	2.7	3.63	10,504	9,392





Executive Summary

ISD remains busy with District IT processes during the COVID-19 pandemic. In addition to COVID-19 response, there are plans for upgrading the District Firewall which will provide enhanced security and control for the MCWD network. Another priority has been the ERP (Enterprise Resource Planning) software selection process, with Tyler Technologies being chosen as the system provider. District staff are now working with Tyler on pre-implementation steps and scheduling for the software transition, which will be a major undertaking for the District; scheduled to take place over the next year. Lastly, the MCWD website has been migrated from the unsupported Adobe Muse platform to a WordPress based site. The new WordPress site went live on Monday, May 4th. Look forward to new features and functionality on the MCWD website soon. Please see below for detailed departmental activity.

Hardware Systems

- New District Firewall received, new hardware will provide increased security and VPN solution management, upcoming after-hours deployment following network configuration
- Received and deployed three emergency laptops under current workstation replacement program. They are being used by staff working remotely during the COVID-19 pandemic
- Setup PCs and phones for recent staffing changes and additions: Construction Supervisor, Mechanical Maintenance Worker, Maintenance Superintendent, Line Maintenance Supervisor, and Wastewater Operator
- Deployed new iPad for Maintenance Superintendent under shared data plan
- Received and deployed Verizon Jetpacks for MCWD staff to use as reliable offsite WiFi connections
- Ongoing hardware support, maintenance and updates

Software Systems

- Implemented WordPress as new MCWD website development software, migrated old MCWD Muse site
- Tyler Technologies has been selected as ERP software provider after extensive analysis; now working through implementation details and schedule for incorporation of District systems and functions
- Installed latest Laserfiche Client 10.4 for all MCWD Laserfiche Clients, following the server upgrade prior to the COVID-19 outbreak
- Installed Bluebeam PDF management software for Senior Information Systems Specialist, added users and renewed shared Bluebeam licensing for IT and Engineering staff
- Upgraded District Vipre Business Antivirus to latest Endpoint Security solution on server; all remaining MCWD users still pending installation on local workstations
- Ongoing software support, maintenance and updates

Administrative

- Continued administration of VoIP phones, iPads, laptops and case by case arrangements to enable staff to perform critical duties from remote work locations

- Performed a much-needed spring cleaning in the MCWD Server Room, delivered old IT equipment to CBT for cleaning and sale

Network

- Setup and configured additional VPNs for device access to MCWD network for remote work ability
- All network systems secure, no data loss or intrusions

GIS

- Created and exported Service Boundary mapping figures for MCWD's Annual Report
- Created and exported Lake Mary Treatment Plant Piping Map for Disinfection Compliance
- Created and exported Notice of Intent for Recycled Water Permit Figure 2
- Continued progress on MLFPD Hydrant Collector project, close to deploying draft for MLFPD staff to review and test
- Performed Master SDE geodatabase compression for maintenance and performance
- Fixed Water Lines attachment tables in SDE to accurately reflect recent Asbuilt changes/additions
- Developing new MCWD Air Relief Valve GIS layer and Collector project for Engineering Department field verification process and will add layer to Master SDE when completed
- Transferred all infraMap and Granite Net asset maintenance software to new Line Maintenance Supervisor PC, as well as initial training sessions on use of the GIS-based software
- May Monthly Permits and Projects Maps for Engineering Department

Websites

- Created and published new MCWD website on WordPress platform, migrated all assets and pages and tested site, worked with web developer to re-code HTML and functionality as needed with new site going live Monday, May 4th; <https://mcwd.dst.ca.us/>. The new site is functional and familiar, but will undergo several revisions and feature improvements over the coming months as ISD increases training and capability within the new WordPress environment. Development of a new MCWD Intranet site from the WordPress platform will follow
- Mammoth Creek Streamflow Data ending 4/30/20 to Surface Water page
- All MCWD COVID-19 web messaging and Press Release materials; <https://mcwd.dst.ca.us/covid-19-response.html>
- Posted and managed MCWD Job Bulletins on Employment page and MCWD Facebook page
- All materials related to April Board activities
- Continued maintenance and security for all MCWD Web Platforms: MCWD Internet, MCWD Intranet, and MCWD GIS Portal

Administration

- Continuous and ongoing activities associated with day-to-day administration, including but not limited to:
 - Administrative, organizational and operational policy development, guidelines, implementation and related day-to-day projects
 - Non-personnel and personnel-based legal matters, e.g., ADA/FEHA, COBRA/CalCOBRA, Unfair Labor Practice Charges, etc.
- Ongoing activities associated with classification maintenance plan
- Legislative/Client Update 05/2020 (provided by LCW/CSDA):
 - None to report at this time

Workforce Planning

- Ongoing facilitation of contract extra help needs (Maintenance, Operations, and Engineering Departments) filled by Sierra Employment Services
- Effective Wednesday, 04/29/2020, please welcome Aaron T. DeRue, Mechanical Maintenance Worker II in the Maintenance Department, Mechanical Maintenance Division
- Effective Thursday, 05/14/2020, please welcome Brianne M. Lopez, Water/Wastewater Treatment Plant Operator II in the Operations Department, Wastewater Treatment Division
- Ongoing facilitation of Engineering Department recruitment due to service retirement
- Ongoing monitoring of FMLA/CFRA determinations processed for statutorily protected leave and ADA/FEHA accommodation for some departments
- Ongoing monitoring of Families First Coronavirus Response Act (FFCRA) and related regulation updates
- Continuous and ongoing activities associated with refurbishment of one new rental housing acquisition, Mountain Meadows complete

Risk/Safety/Training

- Risk/Safety:
 - Process safety tailgate and wellness activity logs for 05/2020 safety incentive program
 - Monthly restock of Cal/OSHA compliant first aid safety kits at all locations
 - Continuous and ongoing activities associated with the Injury and Illness Prevention Program policy development and guidelines
 - Continuous and ongoing activities associated with manual to electronic conversion of Cal/OSHA required Hazard Communication Safety Data Sheets (SDS)
 - Claims received and/or processed:
 - None received or processed
- Training:
 - Webcasts/onsite/offsite training processed, provided, attended and/or proctored this month:
 - TargetSolutions – TargetSolutions Platform Overview & Tips/Tricks Webinar

Regulatory

COVID-19 Outside Contractor Mitigation

Mono County’s Emergency Operations Center requested that agencies and businesses with critical infrastructure construction utilizing outside contractors this summer develop requirements to minimize the COVID-19 transmission risk. Accordingly, the District developed requirements that all contractors completing work for the District this construction season will receive and compliance is required.

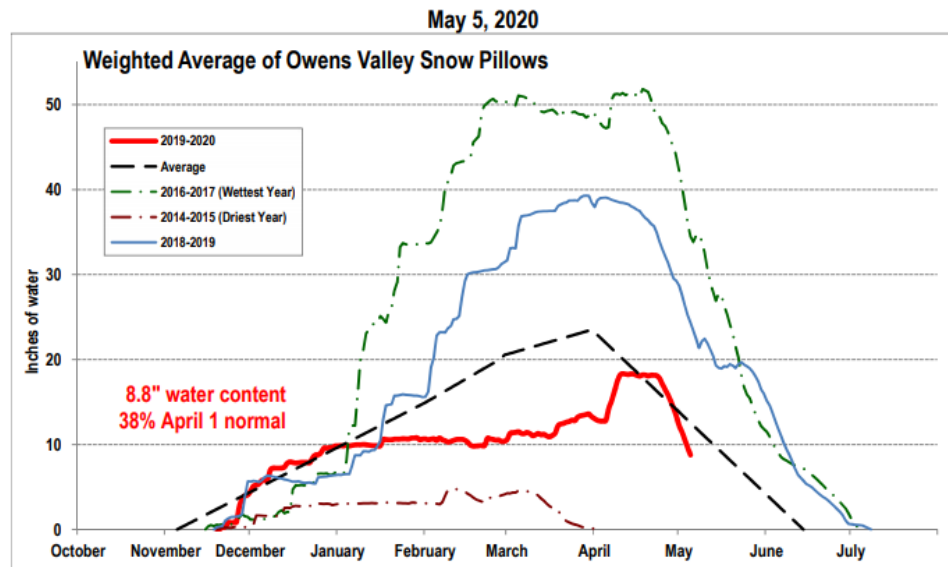
WaterSense Program

The District received a Certificate of Appreciation for data submitted to the U.S. Environmental Protection Agency to track WaterSense’s progress and achievements. The District is a WaterSense partner and frequently uses WaterSense material in our conservation outreach.

Conservation

Water Supply Outlook

May 5, 2020 Eastern Sierra Current Precipitation Conditions reported 21.6 inches of water content at Mammoth Pass, equating to 51% of normal. The graph to the right shows the weighted average for all Owens Valley snow pillows.



Customers Notified of Leaks	
Single Family Home	47
Multi-Family Res.	13
Commercial	7

WaterSmart

WaterSmart software continues to provide valuable analytics on District-wide water demand and a usage portal for our customers. With implementation of the new ERP solution, Tyler, staff are considering transitioning to a customer portal hosted by Tyler. WaterSmart will continued to be used for daily leak reports and irrigation violation tracking. Currently, comparisons are being

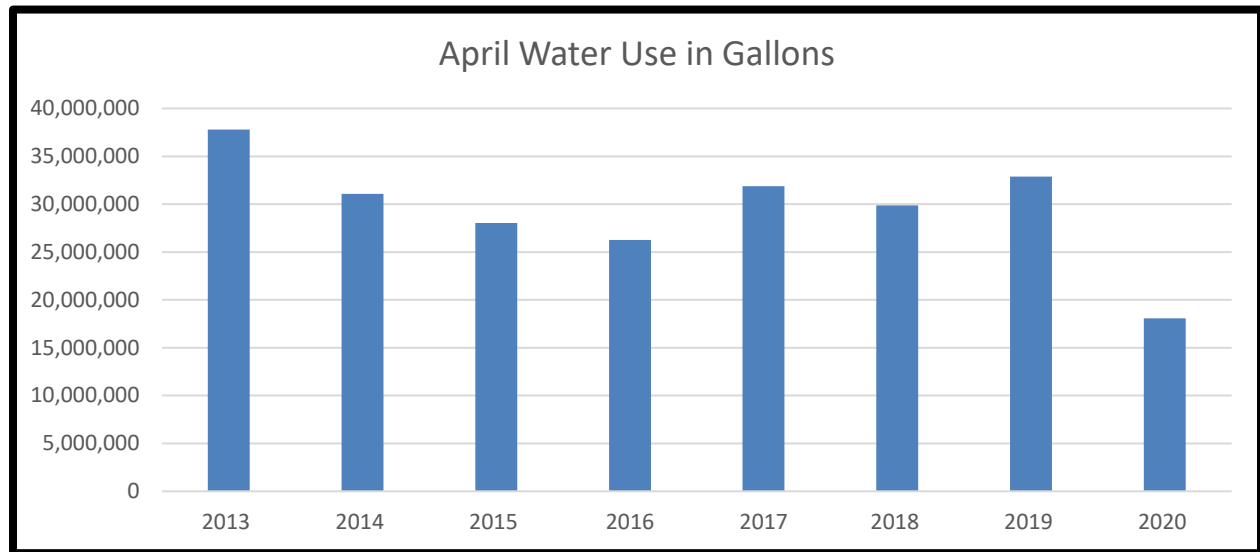
considered regarding cost to the District and functionality of the two portals.

Lakes Basin Hazardous Fuels Reduction Project (Project)

The second progress report for the Sierra Nevada Conservancy grant funding of the project is due at the beginning of June. The United State Forest Service staff member leading the project is relocating and a new person has been assigned and introduced to the collaborating agencies. Meetings regarding project completion in Fall 2020 are underway to address concerns brought by COVID-19.

MCWD Customer Water Consumption

Water consumption was 19,712,000 gallons less in April 2020 when compared to the State of California’s water savings baseline year of 2013. Water demand in April was low as a result of reduced transient occupancy within the TOML due to restrictions related to COVID-19. Water use is expected to be higher in May due to early season irrigation demand. The graph below details April water consumption from 2013-2020.



Rebate Program

FY 2020 rebate program closed with all pending applications being processed. Staff are developing terms and conditions along with an application for outdoor rebate incentives to be added to the FY 2021 program.

Fiscal Year	2021	2020	2019
Applications Processed	18	236	212
High-efficiency Toilets:	16	378	301
Clothes Washers:	3	23	33
Dishwashers	3	13	N/A
Estimated Annual Savings (gallons):	151,811	2,101,514	1,862,296
Rebate Awards:	\$4,859.40	\$80,513.16	\$65,645

Irrigation Season

Training utilizing WaterSmart and the Irrigation Violation Database is ongoing. Staff will start to issue irrigation violations starting the week of May 18th to ensure compliance with the permanent watering schedule in place.

Public Affairs and Outreach

Public Outreach

The District will continue sending out weekly press release updates to keep the community informed of changes at the District due to COVID-19 activity in Mono County. Press releases and other messaging are

also being distributed in Spanish to ensure communication with the Hispanic community.

Summer Advertisement has commenced. New radio ads are scheduled to begin on May 15th and news print ads will start at the beginning of June.

The District's first Annual Report is complete and is included in the May Board agenda as Current Business item C-2. The report will be posted to the District's website and distributed to the public in the coming weeks.

Public Information Officer – COVID-19

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

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

Key activities for the month continued to be monitoring and responding to COVID-19 related issues, protecting the health and welfare of MCWD staff along with the community while maintaining essential water and wastewater services. Additionally, top priorities have been workforce planning, recruitments, and various upcoming capital improvement projects.

Departmental

COVID-19 Response

- The District continued to be proactive in responding to County and State guidelines related to COVID-19. Management staff are staying current with the very dynamic situation by participating in and monitoring local, State, and Federal meetings. Staff continue to monitor any potential water and wastewater industry specific hazards or challenges. As of Monday, May 11th we have transitioned operations from Risk Level #3 to Risk Level #2 under the District's COVID-19 Risk Minimization and Outbreak Response Plan. Risk Level #2 provides for the following:
 - District front reception area is open to the public with modifications per Mono County Business Guidelines. All other offices are closed to the public or available by appointment only.
 - Maintaining essential water and wastewater services to the community
 - Some administrative staff working remotely
 - Operations, Maintenance and Construction crews working normal schedules
 - Canceled planned training and conference travel
 - Daily sanitizing of hard surfaces in common area work spaces

Management continue to focus on increased communications to staff from both the General Manager's office and interdepartmentally. The goal of the increased communication is to provide staff with the additional support needed while some continue to work remotely and all others are practicing social distancing and having limited interaction with each other. Staff are utilizing Zoom video conferencing to conduct a range of District meetings.

Staff Resources and Management

- Recruitment efforts are presently underway to fill the District Engineer position. The job was posted after the recent retirement announcement of our present District Engineer, John Pedersen. John's retirement announcement comes after 33 years of service with the District. John has agreed to be available for consultation with the District during this transition period. Sierra Employment Services is continuing recruitment efforts to build a list of qualified applicants for an Assistant Engineer.
- Exploring long-term workforce planning strategies with the Maintenance Superintendent to fill a vacant position in the Treatment Plant Maintenance Division.
- Worked with the Maintenance Superintendent to fill a vacancy created following the resignation of the lead worker in the Mechanical Maintenance Division. The position has been filled by a long-term contracted employee from the District's in-house Construction crew.
- Recruitment and long-term workforce planning strategies developed with the Operations Superintendent

produced a number of qualified applicants for the Operations department. As a result of this, the department was able to on-board a Wastewater Treatment Operator Grade 2 in mid-May and also to bring in a Laboratory Technician contracted through Sierra Employment Services.

- Continued monthly Engineering, Operations, and Maintenance (EOM) collaborative meetings, reporting on and tracking progress for current and future capital projects and programs

Water Supply, Conservation, Power Production & Forecasting

Total water produced in April 2020 was 21.1 million gallons, down from 29.3 million gallons in March 2020, and down from 36.4 million gallons in April 2019. The average daily demand was 0.7 million gallons, with 99% coming from surface water and 1% from groundwater. This is the lowest water demand for the month of April for our community, dating back to 1988, and is a result of State official directives, in response to the COVID-19 pandemic, which significantly reduced transient occupancy within the community.

April stream flow requirements for Mammoth Creek were 9.8cfs. Actual flows averaged 13.9cfs, ranging from 8.1 to 33.4cfs. May flow requirements are 18.7cfs. As of May 1st Lake Mary has a balance of 523 acre feet, which is 86.3% of the District's surface water storage capacity.

Recycled water production is scheduled to resume this month.

Non-revenue water represents leakage in the distribution system, under-recording meters and other losses of water. The April water audit shows a total of 2.4 million gallons of non-revenue water, up from 2.2 in March. This amounted to 12% for the month, which is just above the AWWA standard of 10%.

April average daily wastewater flows were 0.82 mgd for a total of 24.5 million gallons.

The 1 megawatt-rated solar power facility produced 175,340 kWh for the month of April. The irradiance for April was 14% less than April 2019 while the solar energy production decreased by 15%.

Financial Management

Overall the District's water use revenue was down compared to budget projections, which is due to COVID-19 restrictions which has limited visitors to Mono County. This is compared to expenses which tracked near normal during the first month of the District's financial year.

The District has suspended the practice of disconnecting water service due to non-payment or applying late fees during the COVID-19 crisis.

Finance Department staff are continuing to lead the selection process for a new Enterprise Resource Planning (ERP) software system. After input from all stakeholders in the District, the decision has been made to move to a new enterprise financial software system. Work with the selected vendor on the many details of implementation has begun, with the final transition likely to be 12-18 months away.

The Finance department continues to be in communication with Raftelis Financial, Inc. regarding continuing and completing the Wastewater Rate study. Guidance from the ad hoc committee has been for staff to take the time necessary to ensure a rate structure that is equitable for all customer classes before bringing the results of the

study to the Board for possible adoption.

Other Departmental Activities

- The Maintenance Department continued to meet their maintenance goals and requirements for the 2020 calendar year
- Operations Department staff continue to keep water and wastewater production in compliance with all regulations
- The Engineering Department continues to support the many active and planned construction projects at the District and throughout the community. This includes work on two well projects, Well #32 and Laurel Pond Monitoring wells, and planned improvements to the WWTP sludge hauling and dewatering process.
- The Information Services Department (ISD), in response to COVID-19 protocols, continue to provide support to staff working remotely and also to improve the District's video conferencing functions. The ISD continues to do a great job of taking on this additional work, meeting the need for staff to work remotely.

Projects/Related

Lake Mary Dam USFS Hazard Analysis

The USFS presented MCWD staff with a new Dam Hazard Analysis for the Lake Mary Dam in April. The topic was then brought to the MCWD Board for discussion and direction at a Special Board meeting. As a result of direction from the Board, staff have reached out to the USFS regarding the benefits of installing a remotely operated gate to replace the one remaining radial arm gate at the Lake Mary outlet structure as a mitigation measure. Replacing the gate would allow the present spillway structure to achieve its maximum potential for releasing flows on a real-time basis in all conditions. The District has engaged a consultant to better define the flow release potential and optimal equipment for installation. The second item discussed was a potential USFS improvement project which would harden the Lake Mary Dam against a historic storm event.

MCWD Water Discharge Requirements

The Lahontan Regional Water Quality Control Board's (LRWQCB) recently notified MCWD staff of their intent to review and update the District's Waste Discharge Requirements (WDRs) for effluent from the Wastewater Treatment Plant. Preliminary discussions indicate that LRWQCB staff will recommend that MCWD produce a completely denitrified and dechlorinated effluent to Laurel Pond to meet Basin Plan receiving water objectives. Should these recommendations be implemented by the LRWQCB, the District would likely have five to six years to plan, design, and construct the necessary improvements to meet the new WDRs. District staff are currently engaged with Waterworks Engineering on updating the District's WDR.

Geothermal/Groundwater Monitoring/Proposed CD IV Expansion Project

The May 6th quarterly GMRP meeting was held via conference call, with the BLM presenting a general plan for adding additional monitoring wells at two sites. They also officially reported to the group that they were unsuccessful in their bid for the additional funds to cover costs of the well project. Since the May 6th meeting, BLM staff communicated that they have now identified funding to cover a larger portion of the construction costs for the additional monitoring wells. The next GMRP meeting is scheduled for August.

District staff continue attending collaborative meetings with local agency regulatory staff to maintain efforts to establish adequate groundwater monitoring for any notable effects from increased pumping as proposed by

ORMAT's CD IV expansion project. Staff are working to facilitate changes to the existing Groundwater Monitoring and Response Plan (GMRP), which is a requirement of the CD IV geothermal expansion project in Basalt Canyon. Changes to the GMRP requested by MCWD include, adding a deep and shallow nested monitoring well pair (BLM2) and allowance for an 18-month baseline monitoring period prior to well production from the proposed CD IV project. The additional monitoring and baseline data would allow for better monitoring for any notable departures from baseline pressure, temperature, and water chemistry. If notable departures for baseline data are detected it would trigger a data review and analysis led by the BLM in consultation with ORMAT, MCWD, USGS, USFS, and GBUAPCD.

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

ORMAT has also provided the District with a draft Non-Disclosure Agreement (NDA). Once in place the agreement will allow the District to view additional information from ORMAT providing a clearer picture of the groundwater aquifer system in our area. The NDA review process has been completed, with only signatures pending to finalize the agreement.

Well 32

Construction and testing of the Well #32 exploratory borehole is currently scheduled to begin. If testing results are favorable from the exploratory borehole, work will continue through the summer on the completion of Well #32 as a new production well for the District.

Sludge Processing and Disposal

The FY21 budget includes two projects that were developed to mitigate the pending closure of the Benton landfill in 2023. First is the purchase and installation of a screw press to reduce the amount of water in the final sludge product. This equipment has been ordered with installation planned for this fall. Second is hauling of the District's sludge to the nearest landfill that will accept sludge, Russell Pass landfill in Nevada. A Request for Quotation (RFQ) will go out to contract with a trucking company for hauling sludge to the new location.

Tank T-6 Rehabilitation

Preparation work for the rehabilitation of the District's surface water Clearwell, Tank T-6, is presently under way. A contract has been awarded to Simpson Sandblasting and Coating, with work on the project scheduled to start June 1st, and a target completion date of mid to late August 2020.

Employee Housing Program

Refurbishment on the District's Mountain Meadows condominium unit has been completed. The unit is now available for the District's rental program.

AGENDA ITEM

Subject: Discussion and Possible Approval of a Reduction of the Amount Charged to all Customers for both Water and Wastewater Base Rates for an Interim Period

Information Provided By: Mark Busby, General Manager

Background

State, County, and Local responses to the COVID-19 pandemic have resulted in restrictions which have had wide ranging effects on the community of Mammoth Lakes. Recognizing that these effects have had tremendous financial impacts to many ratepayers of the Mammoth Community Water District (District), Director Cage requested that the Board of Directors have a discussion regarding potential options the District has to provide financial relief for MCWD rate payers.

May 20, 2020 additional information: Dan Holler, Manager for the Town of Mammoth Lakes, submitted a letter-of-support on behalf of the community. The letter has been included with this summary as Attachment B.

Discussion

The Board is asked to consider a 25% reduction to water and wastewater base rates for the months of May, June, and July 2020. The resulting reduction in operating reserves would be offset by applying property tax revenue the District receives equal to the amount of the rate discount into the water and wastewater operating reserves.

Fiscal Impact

Due to a significant reduction in the town's occupancy and related water use since COVID-19 restrictions were implemented in mid-March, the District is presently seeing a reduction in water use revenue of approximately \$20,000 monthly vs budgeted projections. A reduction of 25% to the District's base rates for all water and wastewater customers for three months would reduce revenue by an additional \$300,000. Please see the attached table (Attachment A) for an analysis of the financial impacts of temporarily reducing rates.

Requested Action

Discussion and direction to staff regarding possible provisions for financial relief to MCWD rate payers.

Water & WW Rate Reduction Analysis

Agenda Item: C-1
Attachment A

Budget	Apr	May	Jun	Jul
Water Use	61,520	105,948	200,625	260,510
Water Base	154,076	154,076	154,076	154,076
WW Base	224,662	279,662	236,662	236,662
Total	440,259	539,686	591,364	651,248

Expected loss from vacancy	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
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Expected cost of waiving 25% of base rates	\$ 108,435	\$ 97,685	\$ 97,685	\$ 97,685
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Expected savings per customer by category

	Total Base Charges	Number of Customers	Average Monthly Charge	Average Monthly 25% Savings	Average Savings for 3 months
Apartment	\$ 27,772	181	\$ 190	\$ 47	\$ 142
Commercial	\$ 37,259	184	\$ 237	\$ 59	\$ 178
Condo	\$ 180,598	541	\$ 361	\$ 90	\$ 271
Irrigation	\$ 1,836	40	\$ 54	\$ 14	\$ 41
Motel	\$ 35,146	30	\$ 1,296	\$ 324	\$ 972
Parcel	\$ 165	11	\$ 15	\$ 4	\$ 11
Public	\$ 6,556	31	\$ 261	\$ 65	\$ 196
SFR	\$ 90,634	2,332	\$ 42	\$ 11	\$ 32
Total	\$ 379,965	3,350			



Town of Mammoth Lakes

Town Manager's Office

437 Old Mammoth RD, Suite 230

P.O. Box 1609 Mammoth Lakes, CA 93546

Phone (760) 965-3601, Fax 934-7493

www.townofmammothlakes.ca.gov

Date: May 20, 2020

To: Mark Busby, General Manager

Via Email: mbusby@mcwd.dst.ca.us

From: Daniel C. Holler, Town Manager

RE: Support for Agenda Item C-1: Interim Rate Reduction – May 21, 2020 Agenda

Dear Mark,

On behalf of the residents, businesses and Town of Mammoth Lakes I want to express my support for the Water District Board's consideration to implement an interim water and wastewater rate reduction. As we are all facing unique economic challenges, every bit of support we can provide to our community helps.

The Town is continuing to look at ways to invest back into our local businesses as we strive to manage through the COVID-19 pandemic with a 'community first' approach. This has included helping with food and housing security. Our next focus is to develop a grant/loan program to help struggling small businesses to provide job, tax base, and local vitality security for our Town. In speaking with several businesses, any level of assistance will be greatly appreciated. Many are working hard to just survive these difficult conditions and every dollar counts.

The ability to offer a utility rate reduction across the community not only provides cost saving at a critical time for many, it demonstrates the District's willingness to step forward and help where you are able. Your actions will make a difference and are appreciated.

I want to express the Town's strong support for the District to implement an interim water and wastewater rate reduction to benefit the community. Thank You.

Sincerely,

Daniel C. Holler
Town Manager

cc: Town Council

Mammoth Community Water District – 2019/20 Annual Report

Water is Our Future



Mammoth Community Water District

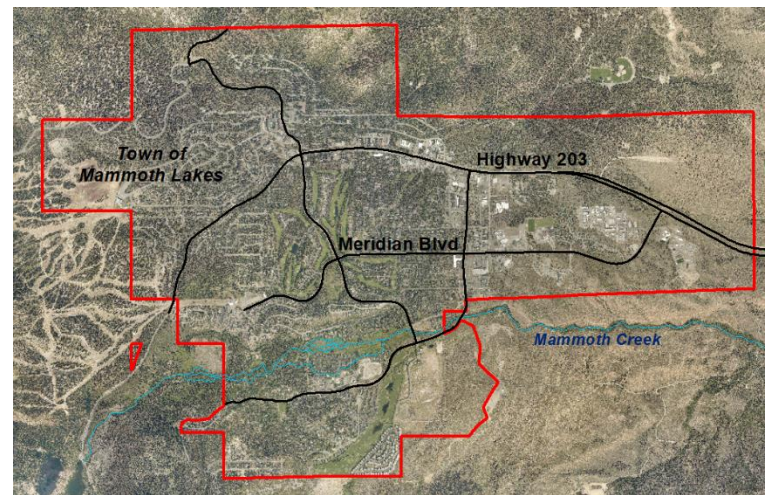
MISSION STATEMENT

The Mammoth Community Water District is committed to carefully and effectively managing and maintaining our local water resources. We are committed to our customers and the environment in which we live.

Quick Facts

Date of Formation:	August 5, 1957
Number of Connections:	3,600
Population Served:	8,200 – 37,500
Miles of Water Lines:	80
Miles of Sewer Lines:	75
Water Sources:	Surface, Ground, Recycled
Surface Water Source:	Lake Mary
Ground Water Source:	9 Production Wells
Service Area:	5.8 Square Miles
Recycled Water for Reuse:	37,000,000 Gallons in 2019
Solar Array:	1 Megawatt Solar Array

MCWD Service Boundary



OUR BOARD OF DIRECTORS...

The Mammoth Community Water District is a California Special District governed by a five-member Board of Directors. Regular Board Meetings are scheduled for the third Thursday of each month at 5:30 pm.



Tom Smith
From 1992



Denise Domaille
From 1994



Tom Cage
From 2004



Robert Creasy
From 2015



Gary Thompson
From 2018



A message from Mark Busby, General Manager:

Mammoth Community Water District's past fiscal year, April 1, 2019 through March 31, 2020 was filled with notable changes and achievements. Within this report, you'll learn about long-term efforts to provide redundancy for the community's groundwater supply, improvements made to our water and wastewater systems, as well as conservation efforts on many fronts. All of these accomplishments were made possible by the support of our Board of Directors, ratepayers and a very talented and knowledgeable District staff. As General Manager, I look forward to working with staff and our stakeholders towards common goals while continuing to build relationships within our community. Looking to the future, our goal is to continue to innovate and improve the District's water and wastewater systems while maintaining strategic planning efforts and initiatives that reflect our commitment to delivering the highest quality water and reliable services to our customers for the present and future.



Mark Busby

MCWD 2019/20 Projects and Programs

During the period, our innovative staff collaborated to design and implement projects and programs to ensure reliable services for our customers...

Groundwater Project



Contractor installing receiver holes for sound attenuation panels.

To bolster groundwater resources, the District received an easement from the owner of the Snowcreek Golf Course and worked with the Snowcreek VI Condominium and The Ranch at Snowcreek Owners' Associations to gain access easements for a new groundwater well site. The new well, Well 32, is scheduled to be drilled in 2020. In addition to securing the easements, the District's construction crew prepared the site and installed pipelines to support the new well. Seeking additional groundwater resources is critical to ensure water supply resiliency in Mammoth Lakes.

System Improvement Projects



Sewer Lining and Water Line Maintenance

The District contracted the slip lining of 6,300 feet of sewer lines and improvements to 20 manholes, which prolongs the life of the sewer infrastructure. Additionally, the District's construction crew replaced 41 aging water laterals and meter pits, reducing water loss. The District's commitment to proactive maintenance of the sewer and water system is a reflection of its dedication to providing reliable service to the community and protecting the environment.

Grit Removal at Wastewater Treatment Plant

The grit removal system at the Wastewater Treatment Plant was upgraded to remove gravel and rocks from the inlet stream before the abrasive materials can cause damage to pipes, pumps, and the mechanical infrastructure of the treatment plant. The new automated process helps to remove odors and produce a drier, cleaner product for more cost efficient disposal.

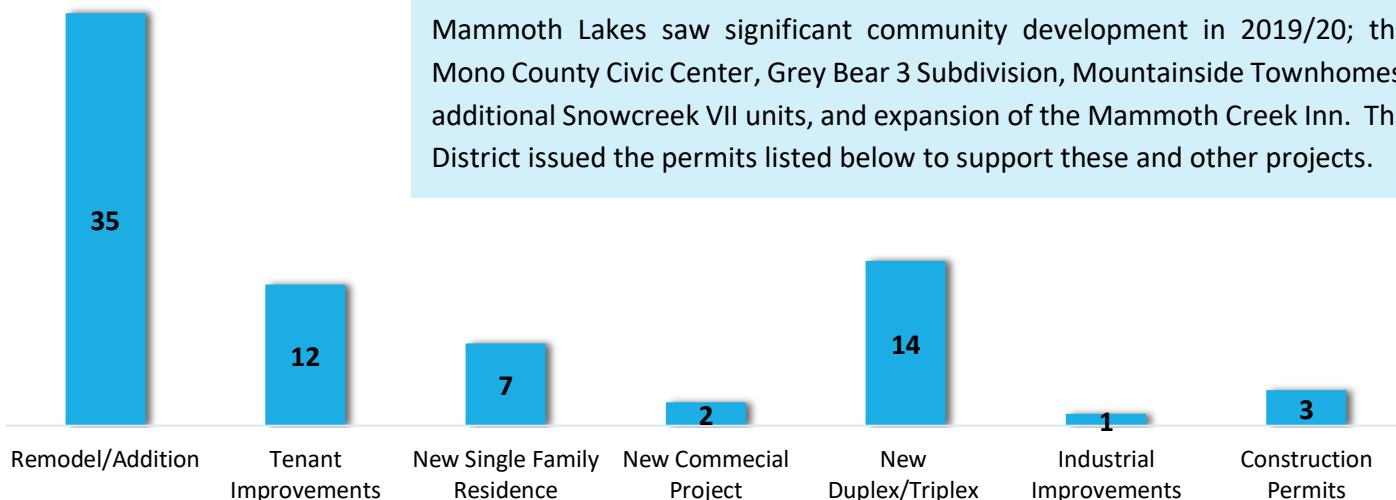


Programmable Logic Controller (PLC) Replacement

Wastewater Operations and Plant Maintenance staff worked together to upgrade and replace a major PLC at the Wastewater Treatment Plant. This was the third of five PLCs replaced in an effort to bring the system up to date. PLCs are a critical component for the proper functioning of the Treatment Plant, handling all data and sending trouble alarms via operator control systems. Because the old, outdated PLCs are no longer factory supported, finding replacement parts when repairs are needed has been challenging. This upgrade ensures the Wastewater Treatment Plant will continue to maintain regulatory compliance and operate reliably.

2019/20 Community Development

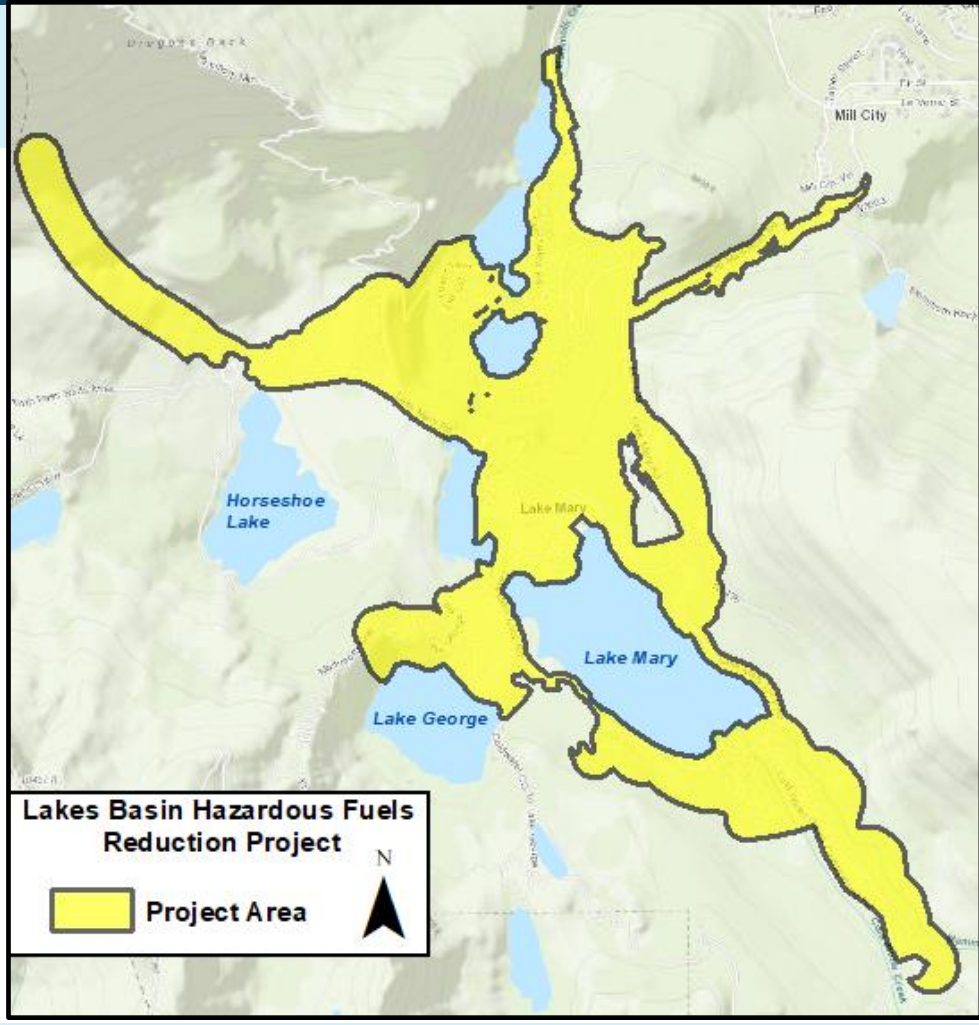
Mammoth Lakes saw significant community development in 2019/20; the Mono County Civic Center, Grey Bear 3 Subdivision, Mountainside Townhomes, additional Snowcreek VII units, and expansion of the Mammoth Creek Inn. The District issued the permits listed below to support these and other projects.



Service Reliability Projects

Lakes Basin Hazardous Fuels Reduction Project

The District collaborated with the Inyo National Forest, Mammoth Lakes Fire Safe Council, and the Mammoth Fire Protection District to implement the Lakes Basin Hazardous Fuels Reduction Project. This project provides valuable protection for the community's water supply. The project creates a large fuel break, reduces standing fuel loads, increases defensible space, and improves riparian habitat health. MCWD provided administrative oversight on the 1 million dollar grant received from Sierra Nevada Conservancy to complete the project. The project is scheduled for completion in Fall 2020.



“Public Safety Power Shutoff” (PSPS) Preparation



In response to PSPS protocols initiated by Southern California Edison, the MCWD Board approved a budget amendment for the purchase of equipment to guarantee uninterrupted electric service at the Lakes Basin's sewer lift stations during PSPS events. The lift stations require electricity to pump sewage out of the Lakes Basin. Overflows and damage to lift station equipment could occur during power outages, which could potentially affect the community's drinking water source. The budget amendment allowed maintenance staff to purchase five generators and automated transfer switches. They also completed Programmable Logic Controller (PLC) changes to allow the generators to operate automatically. Completion of this project ensures protection of our surface water supply and watershed that the community of Mammoth Lakes relies on.

The District is committed to the environment and financial stability to maintain the highest quality service at the best possible rates for our customers

Conservation Programs



ENERGY EFFICIENT LIGHTING UPGRADE

Maintenance staff converted lighting at the Lake Mary Water Treatment Plant from ballast driven fluorescent tube lighting to LED lamps. This conversion will **SAVE APPROXIMATELY 50% IN ENERGY** and related costs.

LEAK DETECTION PROGRAM

Utilizing a state of the art Automated Metering Infrastructure...

MCWD staff run daily leak reports to alert customers via email and phone of potential leaks at their property. **692** customers were notified of leaks in 2019/20.



Replaced in 2019/20...

REBATE PROGRAM

Provided for annual savings



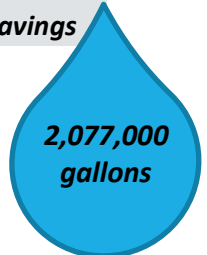
Dishwashers



Toilets



Clothes washers



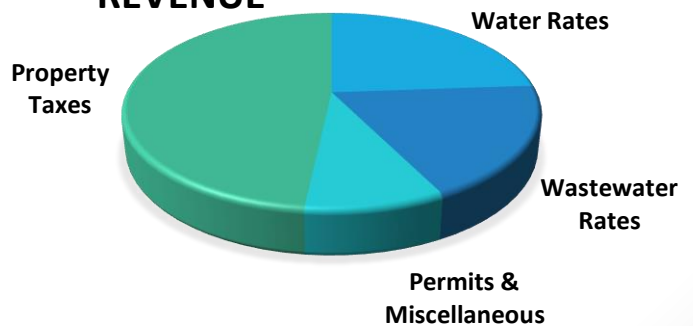
District Finances

The District strives to maintain sufficient reserves to fund infrastructure projects to provide excellent water and wastewater services.

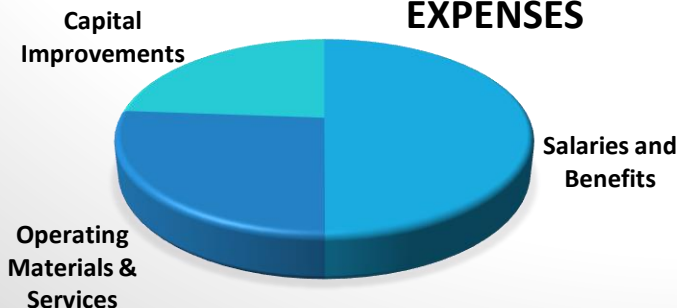


The primary sources of revenue for the District are water/wastewater rates and property taxes.

REVENUE



EXPENSES



District expenditures include material purchases, personnel expenses, and significant investments in capital improvements. This ensures safe, reliable treatment and distribution of water and collection and treatment of wastewater.

AGENDA ITEM

Subject: Presentation of the Audit Planning Letter from Teaman, Ramirez, and Smith, Inc.

Information Provided By: Jeff Beatty, Finance Manager

Background

The American Institute of Certified Public Accountants sets standards for independent auditors in the performance of their financial statement audits. Statement of Auditing Standards number 114 (SAS 114) defines the auditor's required communication with those charged with governance of organizations being audited. The audit planning letter provided by Teaman, Ramirez, and Smith, Inc. (TRS) fulfills the requirements of SAS 114.

Discussion

TRS is scheduled to begin their annual field work for fiscal year F200 in June. In preparation for the work, TRS has provided the District with the required communication. The attached letter describes the auditor's responsibilities under generally accepted auditing standards and provides an overview of the planned scope and timing of the audit. TRS will also provide a letter at the conclusion of the audit describing the outcome of the audit

Financial Impact

The audit planning letter will have no financial impact.

Requested Action

No action is required – the letter is provided as information to the Board in fulfillment of the auditor's professional responsibility under SAS 114.

May 8, 2020

Board of Directors
Mammoth Community Water District
Mammoth Lakes, CA

We are engaged to audit the financial statements of the business-type activities and the aggregate remaining fund information of Mammoth Community Water District (the "District") for the year ended March 31, 2020. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated May 8, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the District. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to *management's discussion and analysis*, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the supplementary schedules, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

As part of the audit, we will assist with the preparation of the financial statements, related notes and State Controllers Report. However, this assistance does not constitute an audit under *Government Auditing Standards* and is considered nonaudit services. Management is responsible for overseeing and accepting responsibility for these services.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our final audit fieldwork on approximately June 1, 2020 and expect to issue our report approximately in August 2020. Richard A. Teaman is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

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

Very truly yours,

Teaman Ramirez & Smith, Inc.

AGENDA ITEM

Subject: Possible Approval of Fiscal Year 2020 Engagement Letters with Teaman, Ramirez, and Smith, Inc.

Information Provided By: Jeff Beatty, Finance Manager

Background

Teaman, Ramirez, and Smith, Inc. (TRS) has been engaged by the District to conduct the annual audit of our financial statements. Auditing standards defined by the American Institute of Certified Public Accountants require certain communication from the auditors to the Board of Directors and District management both before the beginning of the audit and at the conclusion of the audit.

Discussion

TRS performs three separate but related functions for the Board: a) audit of the financial statements; b) review of the calculation of the appropriations limit; and c) preparation of the State Controller's Office transaction report. For each of these functions, TRS is required to have the Board President sign an engagement letter prior to the commencement of the work. The Engagement Letters broadly describe the objectives and procedures for each task and describe the responsibilities and roles of the auditors and of District management. The District acknowledges agreement with the terms of engagement by the signature of the Finance Manager and the Board President on each of the Letters of Engagement.

Financial Impact

The District has a contracted annual fee for the annual audit, which is included in the adopted budget for fiscal year 2021. The requested action has no additional financial impact.

Requested Action

The requested action is to review and approve the attached TRS Engagement Letters: a) audit of the financial statements for fiscal year 2020; b) review of the calculation of the appropriations limit; and c) preparation of the State Controller's Office report.

May 8, 2020

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

We are pleased to confirm our understanding of the services we are to provide the Mammoth Community Water District (the "District"), for the fiscal year ended March 31, 2020. We will audit the financial statements of the business-type activities and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Mammoth Community Water District as of and for the year ended March 31, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Mammoth Community Water District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Combining Schedule of Net Position
2. Combining Schedule of Revenues, Expenses and Changes in Net Position
3. Combining Schedule of Cash Flows

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such

opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

In addition, we will also provide a report on agreed upon procedures performed on the District's calculation of its annual appropriations limit as required by Article XIII B of the California State Constitution. We will perform the procedures in the Article XIII B Appropriations Limit Uniform Guidelines as published by the League of California Cities (see separate engagement letter). This report will include a statement that the report is intended solely for the information and use of management, Board of Directors and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting abuse.

Because of inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles and prepare the State Controller Report (see separate engagement letter) in conformity of the requirements of the California State Controller's Office based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and State Controller Report services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements including identification of all related parties and all related-parties relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing the information.

You agree to assume all management responsibilities relating to the financial statements and related notes, preparation of the State Controller's Report and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them, the State Controller's Report and any other nonaudit services we provide. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for the interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations and schedules we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Teaman, Ramirez & Smith, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to federal cognizant or grantor agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Teaman, Ramirez & Smith's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our final fieldwork on approximately June 1, 2020 and to issue our reports no later than August 2020. Richard A. Teaman is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services are \$20,800. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all costs through

the date of termination. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to the Mammoth Community Water District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

TEAMAN, RAMIREZ & SMITH, INC.



Richard A. Teaman
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of the Mammoth Community Water District.

Management Signature: _____

Name and Title: Jeff Beatty, Finance Manager

Date: _____

Governance Signature: _____

Name and Title: _____

Date: _____

May 8, 2020

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

Dear Jeff:

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the Mammoth Community Water District (the "District").

We will apply the agreed-upon procedures listed in the attached schedule that were specified and agreed to by the District and the League of California Cities (as presented in the League publication entitled *Article XIII B Appropriations Limitation Uniform Guidelines*) to review the Appropriations Limit documents as of March 31, 2020 (prepared in accordance with Section 1.5 of Article XIII B of the California Constitution). Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed is solely the responsibility of the specified parties and we will require an acknowledgment in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion on the District's Appropriation Limit documents. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We plan to begin our procedures on approximately June 1, 2020 and, unless unforeseeable problems are encountered, the engagement should be completed by August 2020.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the District. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of the District, and should not be used by anyone other than the specified party. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the District's Appropriations Limit documents that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradicts the District's Appropriations Limit documents, we will disclose those matters in our report.

You are responsible for the presentation of the Appropriations Limit documents in accordance with Section 1.5 of Article XIII B of the California Constitution; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the District's Appropriation Limit documents. In addition, you are responsible for providing us with (1) access to all

information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the District's Appropriations Limit documents in accordance with Section 1.5 of Article XIII B of the California Constitution.

Richard A. Teaman is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees for these services are included as part of the audit fees in a separate engagement letter.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional services arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

Very truly yours,

TEAMAN, RAMIREZ & SMITH, INC.



Richard A. Teaman
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of the Mammoth Community Water District.

Management Signature: _____

Name and Title: Jeff Beatty, Finance Manager

Date: _____

Governance Signature: _____

Name and Title: _____

Date: _____

Appropriations Limit Agreed-Upon Procedures

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the Board of Directors. We also compared the the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the Board of Directors.
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.
3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.
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.

May 8, 2020

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

Dear Jeffrey:

We are pleased to confirm our acceptance and understanding of the services we are to provide for the year ended March 31, 2019.

You have requested that we will prepare the Annual Financial Transactions Report (State Controller's Report) of the Mammoth Community Water District (the "District"), as of and for the year ended March 31, 2020 in the forms prescribed by the California State Controller in accordance with accounting principles generally accepted in the United States of America, and perform a compilation engagement with respect to the State Controller's Report.

The supplementary information accompanying the compiled State Controller's Report will be presented for purposes of additional analysis. The supplementary information (U.S. Bureau of the Census form) will be compiled from information that is the representation of management. We will not compile the Government Compensation in California (GCC) Report or other supplementary information. We will not audit or review the supplementary information. Our report will not express an opinion, a conclusion, nor provide any assurance on such information.

We will assist the Finance Department in adjusting the books of accounts with the objective that the Finance Department will be able to prepare a working trial balance from which the State Controller's Reports can be prepared. The Finance Department will provide us with a detailed trial balance and any supporting schedules we require.

Our Responsibilities

The objective of our engagement is to—

- 1) prepare the State Controller's Report in accordance with the format prescribed by the California State Controller and in accordance with accounting principles generally accepted in the United States of America based on information provided by you, and
- 2) apply accounting and financial reporting expertise to assist you in the presentation of the State Controller's Report without undertaking to obtain or provide any assurance that there are no material modifications that should be made to those forms in order for them to be in accordance with the format prescribed by the California State Controller and accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct* and its ethical principles of integrity, objectivity, professional competence, and due care, when preparing the State Controller's Report and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the State Controller's Report.

Our engagement cannot be relied upon to identify or disclose any misstatements in the State Controller's Report, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the preparation of the State Controller's Report in accordance with the format prescribed by the California State Controller and accounting principles generally accepted in the United States of America and assist you in the presentation of the State Controller's Report in accordance with the format prescribed by the California State Controller and accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1) The selection of the format prescribed by the California State Controller and accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the State Controller's Report.
- 2) The preparation and fair presentation of the State Controller's Report in accordance with the format prescribed by the California State Controller and the accounting principles generally accepted in the United States of America.
- 3) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the State Controller's Reports that are free from material misstatements, whether due to fraud or error.
- 4) The prevention and detection of fraud.
- 5) To ensure that the District complies with the laws and regulations applicable to its activities.
- 6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- 7) To provide us with—
 - access to all information of which you are aware that is relevant to the fair presentation of the State Controller's Report and supplementary information, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the District of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our services and the preparation of your State Controller's Report. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the State Controller's Report and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your State Controller's Report, we will not issue a report on such prescribed forms as a result of this engagement.

Our report will disclose that the State Controller's Report is presented in a prescribed form in accordance with the requirements of the California State Controller and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

You agree to include our accountant's compilation report in any document containing the State Controller's Report that indicates we have performed a compilation engagement on such prescribed forms and, prior to inclusion of the report, to ask our permission to do so.

Other Relevant Information

Richard A. Teaman is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee to prepare the report is included in the fee quoted in the engagement letter to conduct the March 31, 2020 financial audit of the District dated May 8, 2020. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as prescribed in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

TEAMAN, RAMIREZ & SMITH, INC.



Richard A. Teaman
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of the Mammoth Community Water District.

Management Signature: _____

Name and Title: Jeff Beatty, Finance Manager

Date: _____

Governance Signature: _____

Name and Title: _____

Date: _____