



# **Request for Proposal**

## **Water, Recycled Water, and Wastewater Connection Fee Study**

Mammoth Community Water District  
Mammoth Lakes, CA

**Issue Date:**  
June 5, 2024

**Deadline for Proposal Submittal:**  
July 9, 2024

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## Introduction and Background

### **District Overview**

The Mammoth Community Water District, formed on August 5, 1957, is a California Special District that provides water and wastewater services to a permanent resident population of 8,200 as well as a tourist population of up to 35,000 people during ski season and peak holiday periods. Our service area is 5.8 square miles.

The District is governed by a five-member Board of Directors who are elected by the registered voters of Mammoth Lakes to four-year staggered terms, with elections held in even-numbered years. The MCWD staff includes forty-four full-time employees who comprise the following seven departments: Administration, Engineering, Finance, Information Services, Maintenance, Operations, and Personnel Services. All employees are overseen by a General Manager who is appointed by the Board of Directors. The District has an annual operating and capital budget of approximately \$20.3M, with appropriate reserves established for future capital projects.

The District's existing water treatment and distribution capacity and wastewater collection and treatment capacity is estimated to be sufficient for the demands at build-out.

### **Background and Objectives**

MCWD's existing connection fee structure (Appendix A) calculates Meter Equivalent Units (MEUs) and connection fees by meter size using standardized AWWA ratios for Safe Maximum Flow Rates. Existing system wastewater connection fees are calculated using water meter size and wastewater ratios from East Bay MUD. An objective of the new connection fee study is to use MCWD data to the extent possible to calculate connection fees.

The engineering department uses the tables and charts in the California Plumbing Code to size meters for new development based on fixture units. The plumbing code system assumes that all fixtures will not flow at maximum capacity at the same time and allows more fixture units than would be supported by the AWWA maximum flow rates.

The use of AWWA maximum flow ratios to price connection fees and the use of the plumbing code to assign meter sizes results in unequal costs per fixture unit for different size meters. An objective of the new connection fee study is to equalize, as much as possible, the cost per fixture unit across the range of meter sizes.

Dedicated irrigation meters are charged a connection fee based on meter size, but the unique demand pattern of dedicated irrigation meters has not been analyzed. An objective of the new connection fee study is to determine if a dedicated irrigation meter should have a different connection fee than a standard domestic meter.

MCWD owns and operates a recycled wastewater facility that provides two local golf courses with irrigation water. Our system has the potential capacity to provide recycled water to additional users, so an objective of the new connection fee study is to calculate the appropriate connection fee for new recycled water customers.

## Scope of Services

The selected firm will be required to perform the following:

- Establish a count of existing MEUs in the system for meters smaller than 4", including the existing MEU equivalent of landscape irrigation on the system (some via dedicated irrigation meters and some via domestic meters).
- Establish how irrigation capacity is accounted for when domestic and irrigation usage are measured jointly through one meter.
- Establish a relationship between wastewater flows and water MEUs.
- Establish a relationship between MEUs and WFUs.
- Establish the existing committed recycled water system capacity.
- Update water, wastewater, and recycled water system valuations and provide direction on methodology (i.e., book depreciation versus actual depreciation).
- Establish new water and wastewater connection fees for meters 3" and smaller.
- Establish water and wastewater connection fees for meters 4" and larger based on Water Fixture Units (WFUs). MCWD will provide WFU data for meters 4" and larger.
- Establish recycled water connection fees.
- Establish connection fees for dedicated irrigation meters.

MCWD intends to implement the new connection fees on April 1, 2025, with a public meeting scheduled with the Board meeting in January 2025 to review and potentially approve the proposed fee structure. The selected firm will be expected to meet virtually at least monthly with District staff and the Board ad-hoc committee in the process of preparing the connection fee study and will be required to provide a presentation at one, or possibly two, Board meetings in January and/or February 2025.

## Proposal Format and Content

### Cover Letter

The cover letter must include the following:

- Firm's legal name and corporate structure
- Primary business address
- Name, address, phone number, and email address for the primary contact associated with this RFP
- Statement indicating that the proposal is valid for at least 120 days
- Statement certifying that the firm and its employees are free from conflicts of interest

- Signature of a company officer empowered to bind the Proposer to the provisions of this RFP and any contract awarded pursuant to it

**Section 1 – Firm Background and Qualifications**

This section of the proposal should include the following:

- A brief description of the firm’s background and organizational history
- Overview of the firm’s operations and management
- Description of firm’s relevant experience
- An organizational chart
- Resumes of the specific personnel who would be assigned to this engagement and key management staff

**Section 2 – Study Approach and Methodology**

Provide a work plan with deliverables that demonstrates the Proposer’s understanding of the District’s Connection fee Study requirements.

**Section 3 – References**

Provide at least three references, which should include other public agencies of a similar size and complexity to the District. For each reference, the Proposer must provide the agency name and contact information (name, title, address, phone number, and email).

**Section 4 – Cost of Services**

Provide a time and materials quote with a maximum engagement cost for performing the study and other services as defined in the Scope of Services. Include direct, indirect, and travel costs. Progress payments may be billed monthly, and all approved payments will be made within 30 days.

**Section 5 – Exhibits**

- Standard fee schedule for staff assigned to the project
- Comments, questions, or concerns regarding the sample Services Agreement in Appendix B

## Proposal Evaluation

District staff and Board representatives will review all proposals to determine which Proposers are qualified for consideration. Proposals will be initially reviewed to verify that the submission conforms to stated specifications. The committee will not evaluate any responses that significantly deviate from the basic intent and/or fail to satisfy the mandatory requirements.

Submitted proposals will be evaluated based on the following criteria:

- The firm’s experience with comparable engagements
- Quality of the firm’s professional personnel to be assigned to the engagement

- Quality and clarity of the proposal
- Anticipated value and price

## RFP Timeline and Process

### RFP Timeline

Event	Date/Time
RFP Issued by MCWD	June 5, 2024
RFP Questions and Comments Due	June 19, 2024
District Responses to Questions and Comments Due	No later than June 25, 2024
Proposal Submission Deadline	July 9, 2024 at 5 pm
Finalist Notification and Interviews Scheduled	No later than July 16, 2024
Vendor Selection and Notification	No later than July 23, 2024
Execution of Contract	No later than July 30, 2024

### RFP Coordinator

All communications regarding this RFP must be submitted via email to:

Melissa Bretz  
Principal Administrative Analyst  
Finance Department  
[mbretz@mcwd.dst.ca.us](mailto:mbretz@mcwd.dst.ca.us)

*Vendor contact with anyone else at the District is expressly forbidden and may result in disqualification of the Vendor's bid.*

### RFP Questions and Comments

Questions and comments concerning this RFP should be submitted via e-mail to the RFP Coordinator by June 19, 2024. The District's responses to all questions received will be posted on the homepage of our [website](#) under the Current Information heading no later than June 25, 2024.

### Proposal Submission

Proposals must be received by the District on or before 5:00 pm (PST) on July 9, 2024. Proposals received by the District after the deadline will not be considered.

Proposers must submit an electronic copy of the proposal in PDF format via Flash Drive in a sealed package marked "Connection fee Study Proposal" to the RFP Coordinator or via a private OneDrive link that will be provided upon an email request to the RFP Administrator.

\*Please note – we recommend using a private shipping company, such as UPS or FedEx, rather than the US Postal Service.

Via UPS/FedEx:

Mammoth Community Water District  
Attn: Melissa Bretz  
1315 Meridian Boulevard  
Mammoth Lakes, CA 93546

Via United States Postal Service:

Mammoth Community Water District  
Attention: Melissa Bretz  
PO Box 597  
Mammoth Lakes, CA 93546

### **Interviews**

If selected as a finalist, informal interviews, either in person or by virtual meeting, will be scheduled and conducted.

### **Contract Negotiations and Award of Contract**

Once evaluation is complete, the District intends to enter into contract negotiations with the selected firm. The selected firm will be required to enter into a written contract with the District in a form approved by legal counsel for the District. Any part of the proposal may be incorporated into and made a part of the final contract.

## **RFP Terms and Conditions**

### **Collusion**

By submitting a response to the RFP, each Proposer represents and warrants that its response is genuine and not made in the interest of or on behalf of any person not named therein; that the Proposer has not directly induced or solicited any other person to submit a sham response or any other person to refrain from submitting a response; and that the Proposer has not in any manner sought collusion to secure any improper advantage over any other person submitting a response.

**Gratuities**

No person will offer, give or agree to give any District employee or its representatives any gratuity or offer of employment in connection with the award of contract by the District. No District employee or its representatives will solicit, demand, accept or agree to accept from any other person a gratuity or offer of employment in connection with a District contract.

**Required Review and Waiver of Protests**

Proposers should carefully review this RFP and all attachments for comments, questions, defects, objections, or any other matter requiring clarification or correction (collectively called “comments”). Comments concerning RFP objections must be made in writing and received by the District no later than June 19, 2024, as detailed in Section 5. This will allow issuance of any necessary amendments and help prevent the opening of defective proposals upon which contract award could not be made.

Protests based on any objection will be considered waived and invalid if these faults have not been brought to the attention of the District, by email to the RFP Coordinator, by the deadline for Vendor Questions and Comments.

**Proposal Withdrawal, Errors, and Amendment**

To withdraw a proposal, the Proposer must submit a written request, signed by an authorized representative, to the RFP Coordinator. After withdrawing a previously submitted proposal, the Proposer may submit another proposal at any time up to the deadline for submitting proposals.

Proposers are liable for all errors or omissions contained in their proposals. Proposers will not be allowed to alter proposal documents after the deadline for submitting a proposal.

The District will not accept any amendments, revisions, or alterations to proposals after the deadline for proposal submittal unless such is formally requested, in writing, by the District.

**Incorrect Proposal Information**

If the District determines that a Proposer has provided, for consideration in the evaluation process or contract negotiations, incorrect information which the Proposer knew or should have known was materially incorrect, that proposal will be determined non-responsive, and the proposal will be rejected.



**Conflict of Interest and Proposal Restrictions**

By submitting a response to the RFP, the Proposer certifies that no amount will be paid directly or indirectly to an employee or official of the District as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Proposer in connection with the procurement under this RFP.

**Contract Negotiations and Execution**

After a review of the proposals and completion of the proof of capabilities, the District intends to enter into contract negotiations with the selected Proposer. These negotiations could include all aspects of services and fees. If the selected Proposer does not execute a contract with the District within thirty (30) days after notification of selection, the District may give notice to that service provider of the District's intent to select from the remaining Proposers or to call for new proposals, whichever the District deems appropriate.

If a Proposer indicates an offer of services in addition to those required by and described in this RFP, these additional services may be added to the contract before contract signing at the sole discretion of the District.

**Right of Rejection**

The District reserves the right, at its sole discretion, to reject any and all proposals or to cancel this RFP in its entirety. Any proposal received that does not meet the requirements of this RFP may be considered to be nonresponsive, and the proposal may be rejected. Proposers must comply with all of the terms of this RFP and all applicable State laws and regulations. The District may reject any proposal that does not comply with all of the terms, conditions, and performance requirements of this RFP.

Proposers may not restrict the rights of the District or otherwise qualify their proposals. If a Proposer does so, the District may determine the proposal to be a nonresponsive counteroffer, and the proposal may be rejected.

The District reserves the right, at its sole discretion, to waive variances in technical proposals provided such action is in the best interest of the District. Where the District waives minor variances in proposals, such waiver does not modify the RFP requirements or excuse the Proposer from full compliance with the RFP. Notwithstanding any minor variance, the District may hold any Proposer to strict compliance with the RFP.

**Disclosure of Proposal Contents**

All proposals and other materials submitted in response to this RFP procurement process become the property of the District. Selection or rejection of a proposal does not affect this right. All proposal information, including detailed price and cost information, will be held in confidence during the evaluation process. Upon the completion of the evaluation of proposals, the proposals and associated materials will be open for review by the public to the extent allowed by the California Public Records Act. By submitting a proposal, the Proposer acknowledges and accepts that the contents of the proposal and associated documents will become open to public inspection.

**Severability**

If any provision of this RFP is declared by a court to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected; and the rights and obligations of the District and Proposers will be construed and enforced as if the RFP did not contain the particular provision held to be invalid.

**Rights of the District**

The District reserves the right to:

- make the selection based on its sole discretion;
- reject any and all proposals;
- issue subsequent Requests for Proposals;
- postpone opening proposals, if necessary, for any reason;
- remedy errors in the Request for Proposal process;
- negotiate with any, all, or none of the Proposers;
- accept other than the lowest offer;
- waive informalities and irregularities in the proposals; and,
- enter into an agreement with another Proposer in the event the originally selected Proposer defaults or fails to execute an agreement with the District.

An agreement will not be binding or valid with the District unless and until it is executed by authorized representatives of the District and of the Proposer.

Appendix A – 2019 Water and Wastewater Connection Fee Study

# **MAMMOTH COMMUNITY WATER DISTRICT**

## **Water & Wastewater Capacity Fee Study**

Report / July 3, 2019





July 3, 2019

Mr. Mark Busby  
General Manager (Interim)  
Mammoth Community Water District  
1315 Meridian Blvd  
Mammoth Lakes CA 93546

**Subject: Water and Wastewater Capacity Fee Study**

Dear Mr. Busby,

Raftelis is pleased to provide this Water and Wastewater Capacity Fee Study Report (Report) to the Mammoth Community Water District (District or MCWD). This report details the methodology used to update the District's capacity fees and summarizes the key findings and recommended fees.

It has been a pleasure working with you. We thank you, Jeff Beatty, John Pedersen, and other District staff for the support provided during this study.

Sincerely,

**RAFTELIS FINANCIAL CONSULTANTS, INC.**

A handwritten signature in black ink, appearing to read 'Sanjay Gaur'.

**Sanjay Gaur**  
*Vice President*

A handwritten signature in black ink, appearing to read 'Kevin Kostiuk'.

**Kevin Kostiuk**  
*Senior Consultant*

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# 1. Executive Summary

## 1.1. Background of the Study

In 2018, Mammoth Community Water District (District or MCWD) engaged Raftelis to conduct a Water and Wastewater Capacity Fee Study (Study). This report describes how Raftelis calculated updated capacity fees in accordance with the rules and regulations of California State Government Code Section 66013. This report is the formal technical documentation in support of modifications to the capacity fees within the District's service area.

## 1.2. Capacity Fees

Capacity fees are also commonly known as developer fees, development impact fees, connection fees, tap fees, and system development charges, among others. All are one-time capital charges, assessed against a new development, to recover the proportional share of capital facility investment, previously constructed by a utility (or will be constructed), to accommodate growth. Capacity fees are codified in the California Government Code Sections 66000-66025. Capacity fees must reflect the link between the fee imposed on, and the benefit received by, a new connection to the system. The fee charged may not exceed the proportional share of costs associated with providing the service. There are broadly three different methodologies to calculate capacity fees: Buy-In, Incremental, and Hybrid; with variations of each dictated by local community and system characteristics, as well as policy objectives. Utilities have broad latitude in the method and approach used to calculate fees provided the fees reflect the benefit and do not exceed the proportional share of costs for providing service to the connection.

## 1.3. Existing Capacity Fees

The methodology for calculating the existing water capacity fee of \$7,126 per Meter Equivalency Unit (MEU) and wastewater capacity fee of \$3,174 per MEU was last updated in 2006. The current water MEU is based on the average summer demand by meter size in gallons per day (gpd). The current wastewater MEU is based on the average winter demand by meter size in gpd. The water MEU is approximately 397 gpd and the wastewater MEU is approximately 131 gpd. The existing fee structure was adopted in April of 2007 with a report prepared by FCS Group and Collins Engineering Consulting. Fees have been updated annually in subsequent years based on Engineering News-Record (ENR) Construction Cost Index (CCI).

The existing methodology uses a Hybrid approach to calculate fees. The water capacity fees have a small Buy-In component and a large Incremental component. Wastewater capacity fees have a large Buy-In component and a small Incremental component. Both fees utilize District calculated demand ratios, by meter size, to estimate the ratios used to derive total MEUs and fee differentials. Both fees value the utilities at Original Cost less tax funded facilities and facilities serving existing development.

## 1.4. Proposed Capacity Fees

The Town of Mammoth Lakes (TOML) anticipates significant growth within its jurisdictional boundaries with a mixture of residential and commercial development and increased residential and hospitality densities. However, the degree of growth, timing of development, and effect on the District’s water and sewer systems facilities is uncertain. Most of the infrastructure required to serve future customers is already built, with the projected cost of additional infrastructure expected to be approximately 10% of the value of the existing infrastructure. Based on this information, it is reasonable and appropriate to determine capacity fees based on the Buy-In method. Raftelis worked closely with the District to determine the value of the existing systems. Raftelis and the District agreed that the valuation method should reflect Replacement Cost less Depreciation (RCLD) to value the system in today’s dollars. This mirrors the cost of future investment in repair and replacement (R&R). The value of each system was then spread over the existing system demand to determine proposed capacity fees.

The analysis herein utilizes the Buy-In methodology to justify the proposed water capacity fee of \$7,225 per MEU and wastewater capacity fee of \$3,125 per MEU. Following adoption of updated capacity fees, Raftelis recommends that the District continue the policy of updating fees each year to keep pace with inflation by applying the annual increase in ENR CCI. We recommend the District conduct a comprehensive review of its capacity charges in three to five years to capture any major changes to the utilities or growth in the service area to ensure capacity fees are equitable.

Table 1-1 shows the schedule of proposed water and wastewater capacity fees for the remainder of fiscal year (FY) 2019-2020. Fees will be updated annually based on ENR CCI beginning April 1, 2020. The fees for any connections greater than 6” will be the discretion of the District based on an understanding of the type of development, building use, and other water use and wastewater generation considerations.

**Table 1-1: Proposed Capacity Fees**

Connection Size	Proposed Water Capacity Fee	Proposed Wastewater Capacity Fee
3/4"	\$7,225	\$3,125
1"	\$12,042	\$8,216
1-1/2"	\$24,085	\$16,006
2"	\$38,536	\$29,999
3"	\$84,297	\$62,981
4"	\$151,735	\$127,928
6"	\$337,189	\$223,773

## 2. Overview

The District provides water and wastewater services to the Town of Mammoth Lakes in Mono County, California. The District serves the resort town and surrounding communities with a permanent population of over 8,000 and a peak transient visitor population of 35,000. In total the District serves approximately 3,700 water connections and 3,600 sewer connections.

The District's primary drinking water source is surface water from Lake Mary. Surface water is treated at the Lake Mary Treatment Plant (WTP) with design capacity of 3.1 million gallons per day (MGD). When surface water supply is insufficient, groundwater is used to supplement supply. The District maintains nine production wells and 30 monitoring wells throughout the basin as well as two groundwater treatment plants. Average water demand in the six months from October to April is 1.33 MGD and from May to September is 3 to 5 MGD depending on irrigation demands. The water distribution system consists of 80 miles of pipe. The District operates one wastewater treatment plant (WWTP) with average daily influent of 1.14 MGD. The wastewater collection system consists of 75 miles of pipe. The District also maintains a Recycled Water Facility which is excluded from this analysis.

The District most recently revised its water and wastewater capacity fees in a September 2006 report, with new fees implemented April 2007. The District engaged Raftelis in 2018 to conduct a comprehensive water and wastewater capacity fee study to examine the existing approach against alternatives that may better reflect current community conditions, system characteristics, and policy objectives. This report documents the resultant findings, analyses, and proposed changes to the District's water and wastewater capacity fees.

Capacity fees are one-time fees, collected as a condition of establishing a new connection to the District's systems. The purpose of these fees is to pay for development's share of the costs of existing and/or new facilities. These fees are designed to be proportional to the demand placed on the systems by the new connections. The recommended capacity fees for the District do not exceed the estimated reasonable costs of providing the facilities for which they are collected and are of proportional benefit to the property being charged. This report documents the data, methodology, and results of the Capacity Fees Study.

### 2.1. Economic and Legal Framework

For publicly owned systems, most of the assets are typically paid for by the contributions of existing customers through rates, charges, securing debt, and taxes. In service areas that incorporate new customers, the infrastructure developed by previous customers is generally extended towards the service of new customers. Existing customers' investment in the existing system capacity allows newly connecting customers to take advantage of unused surplus capacity. To further economic equality among new and existing customers, new connectors will typically "buy-In" to the existing and pre-funded facilities based on the existing assets, effectively putting them on par with existing customers. In other words, the new users are buying into the existing system based on the replacement costs of existing assets to continue to provide the same level of service to new customers through repairs, expansions, and upgrades to the system.

The basic economic philosophy behind capacity fees is that the costs of providing service should be paid for by those that receive utility from the product. To effect fair distribution of the value of the system, the charge should reflect a reasonable estimate of the cost of providing capacity to new users and not unduly burden existing users through a comparable rate increase. Accordingly, many utilities make this philosophy one of their primary guiding principles when developing their capacity fee structure.

The philosophy that service should be paid for by those that receive utility from the product is often referred to as “growth-should-pay-for-growth.” The principal is summarized in the American Water Works Association (AWWA) Manual M26: *Water Rates and Related Charges*:

*“The purpose of designing customer-contributed-capital system charges is to prevent or reduce the inequity to existing customers that results when these customers must pay the increase in water rates that are needed to pay for added plant costs for new customers. Contributed capital reduces the need for new outside sources of capital, which ordinarily has been serviced from the revenue stream. Under a system of contributed capital, many water utilities are able to finance required facilities by use of a ‘growth-pays-for-growth’ policy.”*

This principle, in general, applies to water, wastewater, and storm drainage systems. In the excerpt above, customer-contributed-capital system charges are equivalent to capacity fees.

## 2.2. Legal Framework and California Requirements

In establishing capacity fees, it is important to understand and comply with local laws and regulations governing the establishment, calculation, and implementation of capacity fees. The following sections summarize the regulations applicable to the development of capacity fees for the District.

Capacity fees must be established based on a reasonable relationship to the needs and benefits brought about by the development or expansion. Courts have long used a standard of reasonableness to evaluate the legality of development charges. The basic statutory standards governing capacity fees are embodied by California Government Code Sections 66013, 66016, 66022 and 66023. Government Code Section 66013 contains requirements specific to determining utility development charges:

*“Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount the fee or charge in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.”*

Section 66013 also includes the following general requirements:

- Local agencies must follow a process set forth in the law, making certain determinations regarding the purpose and use of the charge; they must establish a nexus or relationship between a development project and the public improvement being financed with the charge.
- The capacity charge revenue must be segregated from the general fund in order to avoid commingling of capacity fees and the General Fund.



## 3. Methodologies

There are two primary steps in calculating capacity fees: (1) determining the value and/or cost of capital required to serve new connections or accommodate an increase in density generated by in-fill projects, and (2) allocating those values and/or future costs equitably to various types of connections based on the demand placed on the utilities' systems.

There are two primary methodologies for calculating capacity fees. The two methodologies generate three general approaches that are widely accepted for capacity fees. These are the "Buy-In Method", the "Incremental-Cost Method", and the "Hybrid Method" that accounts for a portion of both a Buy-In component and an Incremental component.

### 3.1. Asset Valuation Approaches

There are various methods employed to estimate the asset value of existing facilities and derive an updated capacity fee based on the existing asset value. The principal methods commonly used to value a utility's existing assets are Original Cost (OC), Replacement Cost (RC), Original Cost Less Depreciation (OCLD), and Replacement Cost Less Depreciation (RCLD).

#### 3.1.1. ORIGINAL COST

The principal advantages of OC valuation are relative simplicity and stability since the recorded costs of fixed assets are held constant. The major criticism levied against OC is the disregard of changes in the time value of money, and future capital costs, which are attributable to inflation and other factors. As evidenced by history, prices tend to increase rather than to remain constant or decrease. This situation may be exacerbated since most water and sewer systems are developed over time on a piecemeal basis as demanded by the customer base and service area growth. Consequently, each asset addition is paid for with dollars of different purchasing power. When these outlays are added together to obtain a plant value, the result can be misleading. Additionally, OC does not account for the depreciation of facilities and other assets as they age which may not be representative of the state of the systems. We discuss depreciation in further detail below.

#### 3.1.2. REPLACEMENT COST

Changes in the value of the dollar over time, represented by general inflation, is recognized by RC valuation. The replacement cost represents the cost of duplicating the existing water and sewer facilities (or duplicating their functions) at current dollars. Unlike the OC approach, the RC approach recognizes price level changes that have occurred since plant construction and subsequent investments. The most accurate replacement cost valuation requires a physical inventory and appraisal of plant components in terms of their replacement costs at the time of valuation. However, with original cost records available, a reasonable approximation of replacement cost plant value can be easily derived by trending historical original costs. This approach employs the use of cost indices to express actual capital investment by the utility in current dollars. An obvious advantage of the RC approach is that it accounts for changes in the value of money over time. However, just like OC it does not account for the depreciation of facilities and system assets.

### 3.1.3. ORIGINAL COST LESS DEPRECIATION

The current value of water and wastewater facilities is also materially affected by the effects of age. All assets have estimated useful lives, which vary by type. For example, pumps may have a 20-year life, buildings of 50 years, and pipeline of 80 years. Each year an asset is devalued by the fraction of its useful life to original cost. This is referred to as *straight line* or linear depreciation. At the end of an asset's useful life it is worth zero dollars on paper, though it may still be in service. Depreciation accounts for estimated devaluation in system assets caused by wear and tear, decay, inadequacy, and obsolescence. To provide appropriate recognition of the effects of depreciation on existing water and sewer systems, the OC valuation can be expressed net of depreciation to yield OCLD. Accumulated depreciation is computed for each asset and deducts losses in valuation based on age or condition, from the respective total original cost.

### 3.1.4. REPLACEMENT COST LESS DEPRECIATION

RCLD is identical to the OCLD valuation method, with the exception that asset cost and asset depreciation is in today's dollars rather than the value of the dollar when the asset was placed in service. Original cost and depreciation are inflated using historical indices to reflect today's dollars. Replacement cost depreciation is then subtracted from the replacement cost of the asset to yield replacement cost, less depreciation. RCLD allows for an accounting of system assets in present value, while also accounting for proportional devaluation via depreciation.

## 3.2. Capacity Fee Methodologies

### 3.2.1. BUY-IN METHOD

The "Buy-In Method" is based on the premise that new customers are entitled to service at the same price as existing customers. Under this approach, new customers pay only an amount equal to the current system value, either using the original cost or replacement cost as the valuation basis and either netting the value of depreciation or not. This net investment, or value of the system, is then divided by the current demand of the system to determine the Buy-In cost per equivalent unit.

For example, if the existing system has 100 units of average usage and the new connector uses an equivalent unit, then the new customer would pay 1/100 of the total value of the existing system. By contributing this capacity fee, the new connector has bought into the existing system. The user has effectively acquired a financial position on par with existing customers and will face future capital re-investment on equal financial footing with those customers. This approach is suitable when: (1) agencies have built most of their facilities and only a small portion of future facilities are needed for build-out, (2) agencies do not have a detailed adopted long-term capital improvement plan, or (3) the "build-out" date is so far out in the future that it is difficult to accurately project growth and required facilities with precision. Figure 1 shows the framework for calculating the Buy-In capacity fee.

Figure 1: Formula for Buy-In Approach

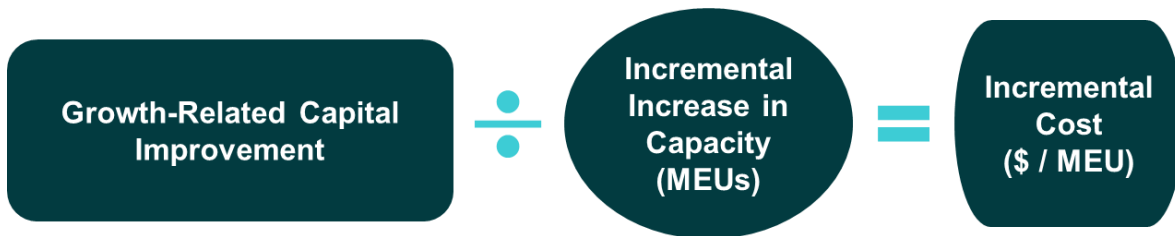


### 3.2.2. INCREMENTAL-COST METHOD

The Incremental-Cost Method states that new development (new users) should pay for the additional capacity and expansions necessary to accommodate them. This method is typically used when there are specific capital improvements needed to furnish growth for development. Under the Incremental-Cost Method, growth-related capital improvements are allocated to new development based on their estimated usage or capacity requirements, irrespective of the value of past investments made by existing customers.

For instance, if it costs X dollars (\$X) to provide 100 additional equivalent units of capacity for average usage and a new connector uses one of those equivalent units, then the new user would pay \$X/100 to connect to the system. In other words, new customers pay the incremental cost of capacity. Incorporating the use of this method is generally included when detailed facilities are identified for the capacity required to serve new customers. Figure 2 shows the framework for calculating the incremental cost capacity fee.

Figure 2: Formula for Incremental-Cost Approach



### 3.2.3. HYBRID METHOD

The Hybrid Method is typically used where some capacity is available to serve new growth, but additional expansion is still necessary to accommodate new development. Under the Hybrid Method, the capacity fee is based on the summation of the existing capacity and any necessary expansions.

In utilizing this methodology, it is important that system capacity costs are not double-counted when combining costs of the existing system with future costs from the Capital Improvement Program (CIP). CIP costs associated with repair and replacement of the existing system should not be included in the calculation unless specific existing facilities which will be replaced through the CIP can be isolated and removed from the existing asset inventory and cost basis. In this case, the rehabilitative costs of the CIP essentially replace the cost of the relevant existing assets in the existing cost basis. Capital improvements that expand system capacity to serve future customers may be included proportionally to the percentage of the cost specifically required for expansion of the system. Figure 3 summarizes the framework for calculating the Hybrid capacity fee.

Figure 3: Formula for Hybrid Approach



### 3.3. Proposed Method: Buy-In Approach

The Town of Mammoth Lakes anticipates significant growth within its jurisdictional boundaries with a mixture of residential and commercial development and increased residential and hospitality densities. However, the degree of growth, timing of development, and effect on the District’s water and sewer systems facilities is uncertain. Most of the infrastructure required to serve future customers is already built, with the projected cost of additional infrastructure expected to be approximately 10% of the value of the existing infrastructure. Based on this information, it is reasonable and appropriate to determine capacity fees based on the Buy-In method.

### 3.4. Proposed Valuation: Replacement Cost Less Depreciation

The first step in determining the Buy-In capacity fee is to determine the value of the existing system. As mentioned above, there are several methods of determining the current value of assets. However, for the purposes of this Study, RCLD was used to account for today’s replacement cost for system improvements, while acknowledging the remaining useful life of system facilities. The District provided fixed asset records as of FY 2018 on the original cost of the system. Replacement cost is estimated by adjusting the original costs to reflect what might be expected if a similar asset were constructed today. This is achieved by escalating the original construction costs by a construction cost index.

Raftelis utilizes ENR average CCI) for 20-cities which reflects the average costs of a particular basket of construction goods. Raftelis used a CCI value of 11,028 for 2018 to estimate the replacement costs. Accumulated replacement cost depreciation was determined by escalating the accumulated depreciation for each asset by the appropriate CCI. The accumulated depreciation was subtracted from the replacement cost to determine the current value of the assets using the RCLD methodology and appropriately reflects the use of the system by the existing customers. Table 3-1 shows the District’s assets at original cost, accumulated depreciation, original cost less depreciation (also known as book value), replacement cost, replacement cost accumulated depreciation, and RCLD (replacement book value). The value of the existing systems was cross-checked with the District’s 2018 Consolidated Annual Financial Statements (CAFR) and are materially the same, with minor differences possibly due to data timing and disagreement in the data. The difference, however, is still well within a reasonable margin of error. A detailed assets listing can be found in Appendix B.

**Table 3-1: District Assets**

<b>Fund Description</b>	<b>Original Cost (A)</b>	<b>Accumulated Depreciation (B)</b>	<b>Book Value (A-B)</b>	<b>Replacement Cost (RC)</b>	<b>RC Accumulated Depreciation (D)</b>	<b>RCLD (C-D)</b>
<b>Admin Replacement</b>	\$4,309,569	\$2,159,520	\$2,185,049	\$7,287,836	\$3,464,235	\$3,823,601
<b>Water Replacement</b>	\$66,336,748	\$30,064,617	\$34,957,275	\$148,765,240	\$103,555,916	\$45,209,324
<b>Wastewater Replacement</b>	\$23,340,468	\$12,468,855	\$11,109,546	\$83,817,444	\$60,393,354	\$23,424,089
<b>Admin Expansion Fund</b>	\$7,248	\$7,248	\$0	\$15,341	\$15,341	\$0
<b>Water Expansion</b>	\$23,404,328	\$12,151,040	\$11,260,746	\$38,210,253	\$22,605,140	\$15,605,113
<b>Wastewater Expansion</b>	\$22,421,140	\$14,198,318	\$8,222,822	\$39,105,598	\$26,138,968	\$12,966,630
<b>New Enterprise</b>	\$1,308,137	\$784,221	\$523,916	\$1,977,786	\$1,154,144	\$823,643
<b>Total District Assets</b>	<b>\$141,127,637</b>	<b>\$71,833,818</b>	<b>\$68,259,354</b>	<b>\$319,179,498</b>	<b>\$217,327,099</b>	<b>\$101,852,400</b>

## 4. Proposed Water Capacity Fees

To calculate water capacity fees for FY 2019 and beyond, we incorporate data on existing MEUs in the system and system valuation in RCLD dollars. The District provided consumption data across three fiscal years ending 2016, 2017, and 2018. Each FY begins on April 1 and ends on March 31. Raftelis utilized the water use data to determine average summer water use<sup>1</sup>, by meter size, to compare against existing MEU ratio calculations and AWWA capacity ratios. Raftelis worked with District finance and engineering staff to determine the appropriate ratios to use for purposes of calculating existing MEUs. District staff briefed an internal committee on the proposed change in MEU calculation from District calculated ratios based on summer water use to AWWA capacity ratios based on the safe maximum flow rates of each meter size in gallons per minute (gpm). RCLD system valuation is divided by the total existing MEUs to determine the cost per MEU. The following sub-sections detail calculations of the proposed water capacity fees.

### 4.1. System Demand

The denominator in calculating the water capacity fees uses the Buy-In approach. The Buy-In determines the demand placed on the water system by existing users. To derive water system demand the number of service connections at each meter size is multiplied by a ratio relative to the base meter, which in this Study is the 3/4" meter. While the existing water capacity fees utilize the demand ratios derived from District water demand data, Raftelis recommends MCWD derive demand ratios based on American Water Works Association hydraulic capacity ratios for water capacity fees for the following reasons.

The water ratios calculated using District summer water demand and meter size represents an average daily flow rate by District customers. However, the fee charged to a new user to connect to the existing system allows them to use water up to the safe operating maximum flow rate of their respective meter. It is appropriate that the MEUs for water be based on AWWA meter capacity ratios to capture potential instantaneous demand. The water system, and particularly, the water distribution system has been sized accordingly and so costs should be recovered using the same approach. Relying on AWWA meter ratios as a basis for capacity fees is a common practice.

### 4.1. Existing MEUs

Table 4-1 shows the maximum safe operating flow rates and corresponding hydraulic capacity ratios at each meter size as given in the AWWA Manual M22 *Sizing Water Service Lines and Meters, Third Edition*. For example, the maximum flow rate of a 3/4" meter is 30 gpm while a 2" meter is 160 gpm. Dividing 160 by 30 yields a ratio of 5.33. The ratios relative to the base 3/4" meter are shown in the right most column of Table 4-1.

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<sup>1</sup> Summer is defined as the months of July, August, and September.

**Table 4-1: AWWA Capacity Ratios (3/4" Base Meter)**

Connection Size	Flow Rate (gpm)	AWWA Ratio
3/4"	30	1.00
1"	50	1.67
1-1/2"	100	3.33
2"	160	5.33
3"	350	11.67
4"	630	21.00
6"	1400	46.67
8"	2400	80.00

Table 4-2 shows the District's total potable water meters at each meter size. The majority of the District's meters are 3/4" in size. The total connections in the water system are equal to 3,693 meters.

**Table 4-2: Existing Water Connections, by Meter Size**

Connection Size	Meter Count
3/4"	2,221
1"	779
1-1/2"	356
2"	258
3"	20
4"	28
6"	29
8"	2
<b>Total</b>	<b>3,693</b>

Having derived the capacity ratios and knowing the total number of metered connections in the water system, we can calculate the total number of existing MEUs. The count of meters at each size is multiplied by the respective ratio to determine the total MEUs at each meter size. The MEUs at each size are summed to yield the total existing (or current) MEUs in the water system. The District has 8,417 MEUs as of April 2018. Existing water MEU detail is shown in Table 4-3.

**Table 4-3: Existing Water MEUs**

Connection Size	Meter Count	AWWA Ratio	MEUs
3/4"	2,221	1.00	2,221
1"	779	1.67	1,298
1-1/2"	356	3.33	1,187
2"	258	5.33	1,376
3"	20	11.67	233
4"	28	21.00	588
6"	29	46.67	1353
8"	2	80.00	160
<b>Total</b>	<b>3,693</b>		<b>8,417</b>

## 4.2. System Valuation

The water system consists of the water replacement and water expansion fund assets from Table 3-1. The RCLD valuation estimate of the water utility is \$60,814,436. Valuation detail is shown in Table 4-4.

**Table 4-4: Water System Asset Valuation**

Fund Description	Original Cost (A)	OC Accumulated Depreciation (B)	Book Value (A-B)	Replacement Cost (C)	RC Accumulated Depreciation (D)	RCLD (C-D)
Water Replacement	\$66,336,748	\$30,064,617	\$34,957,275	\$148,765,240	\$103,555,916	\$45,209,324
Water Expansion	\$23,404,328	\$12,151,040	\$11,260,746	\$38,210,253	\$22,605,140	\$15,605,113
<b>Water System Total</b>	<b>\$89,741,076</b>	<b>\$42,215,657</b>	<b>\$46,218,021</b>	<b>\$186,975,493</b>	<b>\$126,161,057</b>	<b>\$60,814,436</b>

## 4.3. Proposed Water Capacity Fee

The calculation of the water capacity fee is shown in Table 4-5. The proposed capacity fee is derived on a per MEU basis with one MEU representing the base 3/4" meter with a maximum flow rate of 30 gpm. Therefore, the proposed capacity fee for a 3/4" meter is 1 MEU or \$7,225.



**Table 4-5: Buy-In Fee Calculation for Water System**

Capacity Fee Calculation	
Water System Value (RCLD)	\$60,814,436
÷ Units of Service (MEUs)	8,417
<b>Proposed Buy-In Capacity Fee (per MEU)</b>	<b>\$7,225</b>

Table 4-6 shows the proposed capacity fees at each meter size as well as the respective AWWA ratio at each meter size. The ratio is multiplied by the cost per MEU to derive the fee. Fees are rounded to the nearest whole dollar.

**Table 4-6: Proposed Water Capacity Fees, by Meter Size**

Connection Size	Ratio	Proposed Water Fee
3/4"	1.00	\$7,225
1"	1.67	\$12,042
1-1/2"	3.33	\$24,085
2"	5.33	\$38,536
3"	11.67	\$84,297
4"	21.00	\$151,735
6"	46.67	\$337,189
8"	80.00	\$578,038

Table 4-7 compares proposed water capacity fees with current capacity fees. The changes are shown in both absolute dollars and percentage. The base 3/4" meter (1 MEU) experiences a modest 1 percent change, equal to an increase of \$99. All other meter sizes experience varying degrees of decreases. The changes are caused by a combination of the change in methodology (Buy-In only), system valuation approach (RCLD), and meter ratios (AWWA) to determine existing MEUs. For example, the AWWA capacity ratios are "tighter" than the District calculated ratios used in 2007. That is, the relative difference between the base meter and the larger meters is less and so the fees are reduced proportional to the ratios.

**Table 4-7: Proposed versus Current Water Capacity Fees**

Connection Size	Proposed Water Fee	Current Fee*	\$ Change	% Change
3/4"	\$7,225	\$7,126	\$99	1%
1"	\$12,042	\$15,461	(\$3,418)	-22%
1-1/2"	\$24,085	\$38,878	(\$14,794)	-38%
2"	\$38,536	\$71,256	(\$32,720)	-46%
3"	\$84,297	\$183,983	(\$99,686)	-54%
4"	\$151,735	\$287,449	(\$135,714)	-47%
6"	\$337,189	\$574,683	(\$237,494)	-41%
8"	\$578,038	\$574,684	\$3,354	1%

## 5. Proposed Wastewater Capacity Fees

To calculate wastewater capacity fees for FY 2019 and beyond, we incorporate data on existing MEUs in the system and system valuation in RCLD dollars. Same as the water capacity fees, the District provided consumption data across three fiscal years ending 2016, 2017, and 2018. Each FY begins on April 1 and ends on March 31. Raftelis utilized the water use data to determine average winter water use<sup>2</sup>, by meter size, to compare against existing MEU ratio calculations. Raftelis worked with District finance and engineering staff to determine the appropriate ratios to use for purposes of calculating existing MEUs. District staff briefed an internal committee on the proposed change in MEU calculation from District calculated ratios based on summer water use to the flow ratios of EBMUD measured in hundred cubic feet (hcf) per year. RCLD system valuation is divided by the total existing MEUs to determine the cost per MEU. The following sub-sections detail calculations of the proposed wastewater capacity fees.

### 5.1. System Demand

The denominator in calculating the wastewater capacity fees uses the Buy-In approach. The Buy-In determines the demand placed on the wastewater collection system and treatment facilities by existing users. To derive system demand the number of service connections at each meter size is multiplied by a ratio relative to the base 3/4" meter. While the existing wastewater capacity fees utilize the demand ratios derived from District data, Raftelis recommends MCWD utilize the flow ratios of East Bay Municipal Utilities District (EBMUD) for wastewater fees for the following reasons.

The sewer ratios calculated using District winter water use present challenges due to a small population of larger meters with disparate and seasonal use. For example, when calculating wastewater ratios, the 4" meter ratio is less than the 2" and the 8" ratio is less than the base 3/4". To avoid manipulation of the data while maintaining a similar approach to derive sewer ratios, Raftelis relies on the sewer flow ratios of EBMUD. EBMUD serves 685,000 customers across a large service area, with a mix of residential and commercial customers. The connections at EBMUD are on the order of 50 times greater than those served by the District. The ratios of EBMUD are calculated in average annual flow in hcf for each meter size.

### 5.2. Existing MEUs

Table 5-1 shows the flow generation and corresponding flow ratios at each meter size as determined by EBMUD wastewater data. For example, the annual flow generation of a 3/4" meter is 132 hcf per year while a 2" meter is 1,267 hcf. Dividing 1,267 by 132 yields a ratio of 9.60. The ratios relative to the base 3/4" meter is shown in the right most column of Table 5-1.

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<sup>2</sup> Winter is defined as the months of December, January, and February.

**Table 5-1: EBMUD Flow Generation Ratios (3/4" Base Meter)**

Connection Size	Flow Generation (hcf/year)	EBMUD Ratio
3/4"	132	1.00
1"	347	2.63
1-1/2"	676	5.12
2"	1,267	9.60
3"	2,660	20.15
4"	5,403	40.93
6"	9,451	71.60
8"	6,243	47.30

Table 5-2 shows the District's total potable water meters at each meter size. The majority of the District's meters are 3/4" in size. The total metered connections contributing flow to the wastewater system are 3,609. The count of meters omits irrigation meters and recycled water meters as these connections do not have complementary sewer connections.

**Table 5-2: Existing Wastewater Connections, by Meter Size**

Connection Size	Meter Count
3/4"	2,209
1"	769
1-1/2"	326
2"	231
3"	18
4"	26
6"	28
8"	2
<b>Total Connections</b>	<b>3,609</b>

Having derived the wastewater flow generation ratios and knowing the total number of metered connections in the wastewater system, we can calculate the total number of existing MEUs. The count of meters at each size is multiplied by the respective ratio to determine the total MEUs at each meter size. The MEUs at each size are summed to yield the total existing (or current) MEUs in the wastewater system. The District has 11,644 MEUs as of April 2018. Wastewater MEU detail is shown in Table 5-3.

**Table 5-3: Existing Wastewater MEUs**

Connection Size	Meter Count	EBMUD Ratio	MEUs
3/4"	132	1.00	2,209
1"	347	2.63	2,022
1-1/2"	676	5.12	1,670
2"	1,267	9.60	2,217
3"	2,660	20.15	363
4"	5,403	40.93	1,064
6"	9,451	71.60	2,005
8"	6,243	47.30	95
<b>Total</b>	<b>3,609</b>		<b>11,644</b>

### 5.3. System Valuation

The wastewater system consists of the wastewater replacement and wastewater expansion fund assets from Table 3-1. The RCLD valuation estimate of the wastewater utility is \$36,390,720. Valuation detail is shown in Table 5-4.

**Table 5-4: Wastewater System Asset Valuation**

Fund Description	Original Cost (A)	OC Accumulated Depreciation (B)	Book Value (A-B)	Replacement Cost (C)	RC Accumulated Depreciation (D)	RCLD (C-D)
<b>Wastewater Replacement</b>	\$23,340,468	\$12,468,855	\$11,109,546	\$83,817,444	\$60,393,354	\$23,424,089
<b>Wastewater Expansion</b>	\$22,421,140	\$14,198,318	\$8,222,822	\$39,105,598	\$26,138,968	\$12,966,630
<b>Water System Total</b>	<b>\$45,761,608</b>	<b>\$26,667,173</b>	<b>\$19,332,368</b>	<b>\$122,923,042</b>	<b>\$86,532,322</b>	<b>\$36,390,720</b>

### 5.4. Proposed Wastewater Capacity Fee

The calculation of the wastewater capacity fee is shown in Table 5-5. The proposed capacity fee is derived on a per MEU basis with one MEU representing the base 3/4" meter with assumed flow generation of 132 hcf per year. Therefore, the proposed wastewater capacity fee for a 3/4" meter is 1 MEU or \$3,125.

**Table 5-5: Buy-In Fee Calculation for Wastewater System**

Capacity Fee Calculation	
Wastewater System Value (RCLD)	\$36,390,720
÷ Units of Service (MEUs)	11,644
<b>Proposed Buy-In Capacity Fee (per MEU)</b>	<b>\$3,125</b>

Table 5-6 shows the proposed wastewater capacity fees at each meter size as well as the respective EBMUD ratio at each meter size. The ratio is multiplied by the cost per MEU to derive the fee. Fees are rounded to the nearest whole dollar.

**Table 5-6: Proposed Wastewater Capacity Fees, by Meter Size**

Connection Size	Ratio	Proposed Water Fee
<b>3/4"</b>	1.00	\$3,125
<b>1"</b>	2.63	\$8,216
<b>1-1/2"</b>	5.12	\$16,006
<b>2"</b>	9.60	\$29,999
<b>3"</b>	20.15	\$62,981
<b>4"</b>	40.93	\$127,928
<b>6"</b>	71.60	\$223,773

Table 5-7 compares proposed wastewater capacity fees with current fees. The changes are shown in both absolute dollars and percentage. The base 3/4" meter (1 MEU) experiences a modest two percent decrease, equal to \$49. The 1" meter is nearly identical to the existing fee (\$8 decrease). The 1 1/2" meter is the only other meter to experience a decrease (\$887). All other meter sizes experience varying degrees of increase. The changes are caused by a combination of the change in methodology (Buy-In only), system valuation approach (RCLD), and meter ratios (EBMUD) to determine existing MEUs. For example, the EBMUD capacity ratios result in more MEUs than the current methodology calculated in 2007. The result is to increase the share of system capacity to larger meters and modestly reduce the share of system capacity to smaller meters. Fees greater than 6" will be discretionary based on the District's evaluation of estimated flow generation of the development and demand on the wastewater system.

**Table 5-7: Proposed versus Current Fees Comparison**

Connection Size	Proposed Wastewater Fee	Current Wastewater Fee	\$ Change	% Change
3/4"	\$3,125	\$3,174	-\$49	-2%
1"	\$8,216	\$8,224	-\$8	0%
1-1/2"	\$16,006	\$16,893	-\$887	-5%
2"	\$29,999	\$23,468	\$6,531	28%
3"	\$62,981	\$36,518	\$26,463	72%
4"	\$127,928	\$69,286	\$58,641	85%
6"	\$223,773	\$131,459	\$92,314	70%

## 6. Combined Fees

Table 6-1 combines the water and wastewater fees at each meter size to show the combined proposed fee versus the combined current fee. Table 6-2 gives a detailed comparison of the current and proposed combined capacity fees, with changes expressed in both dollar and percentage terms. The base 3/4" meter sees a minor increase of \$50 on a combined fee of \$10,350. All other meter sizes experience varying degrees of decrease. This is because the tightening of water ratios (and therefore decrease to larger meters) outweighs in absolute terms the expansion of wastewater ratios (and therefore increases to larger meters).

**Table 6-1: Proposed versus Current Combined Fees Comparison**

Meter Size	Water	Wastewater	Combined Fee (Proposed)	Combined Fee (Current)
3/4"	\$7,225	\$3,125	\$10,350	\$10,300
1"	\$12,042	\$8,216	\$20,258	\$23,685
1 1/2"	\$24,085	\$16,006	\$40,091	\$55,771
2"	\$38,536	\$29,999	\$68,535	\$94,723
3"	\$84,297	\$62,981	\$147,278	\$220,501
4"	\$151,735	\$127,928	\$279,663	\$356,735
6"	\$337,189	\$223,773	\$560,962	\$706,142

**Table 6-2: Proposed versus Current Combined Fees Comparison, Detail**

Meter Size	Combined Fee (Proposed)	Combined Fee (Current)	\$ Change	% Change
3/4"	\$10,350	\$10,300	\$50	0%
1"	\$20,258	\$23,685	(\$3,427)	-14%
1 1/2"	\$40,091	\$55,771	(\$15,681)	-28%
2"	\$68,535	\$94,723	(\$26,188)	-28%
3"	\$147,278	\$220,501	(\$73,222)	-33%
4"	\$279,663	\$356,735	(\$77,072)	-22%
6"	\$560,962	\$706,142	(\$145,180)	-21%

Raftelis recommends the District continue its policy of adjusting the capacity fees annually to keep pace with inflation. We recommend applying the Engineering News Record Construction Cost Index, with the first adjustment on April 1, 2020 to account for year over year inflation. We recommend the District conduct a comprehensive review of its capacity charges in three to five years to capture any major changes to the utilities or growth in the service area to ensure capacity fees remain equitable.



APPENDIX A:  
**Construction Cost Index**

# Appendix A – Construction Cost Index

## Engineering News Record Construction Cost Index – 20 Cities

Year	CCI Average	Year	CCI Average	Year	CCI Average
1908	97	1945	308	1982	3825
1909	91	1946	346	1983	4066
1910	96	1947	413	1984	4146
1911	93	1948	461	1985	4195
1912	91	1949	477	1986	4295
1913	100	1950	510	1987	4406
1914	89	1951	543	1988	4519
1915	93	1952	569	1989	4615
1916	130	1953	600	1990	4732
1917	181	1954	628	1991	4835
1918	189	1955	660	1992	4985
1919	198	1956	692	1993	5210
1920	251	1957	724	1994	5408
1921	202	1958	759	1995	5471
1922	174	1959	797	1996	5620
1923	214	1960	824	1997	5826
1924	215	1961	847	1998	5920
1925	207	1962	872	1999	6059
1926	208	1963	901	2000	6221
1927	206	1964	936	2001	6343
1928	207	1965	971	2002	6538
1929	207	1966	1019	2003	6694
1930	203	1967	1074	2004	7115
1931	181	1968	1155	2005	7446
1932	157	1969	1269	2006	7751
1933	170	1970	1381	2007	7966
1934	198	1971	1581	2008	8310
1935	196	1972	1753	2009	8570
1936	206	1973	1895	2010	8802
1937	235	1974	2020	2011	9070
1938	236	1975	2212	2012	9311
1939	236	1976	2401	2013	9547
1940	242	1977	2576	2014	9806
1941	258	1978	2776	2015	10035
1942	276	1979	3003	2016	10338
1943	290	1980	3237	2017	10737
1944	299	1981	3535	2018	11028

APPENDIX B:

# Replacement Cost Less Depreciation Valuation



## Appendix B – Asset Original Cost and Replacement Cost Valuation

Fund	Asset ID	Description	Installed	Year Installed	Life (Years)	Orig Cost	Accumulated Depreciation	Book Value
22	1300-1970-05	Balance B/Fwd	06-30-1970	1970	50	\$539,190	\$514,964	\$24,226
23	1300-1980-06	Balance B/Fwd	06-30-1980	1980	60	\$5,190,941	\$3,266,263	\$1,924,677
22	1300-1984-11	Various Equipment	06-30-1984	1984	5	\$94,929	\$94,929	\$0
21	1300-1992-132	Fuel System	04-01-1992	1992	5	\$24,859	\$24,859	\$0
31	1300-1993-150	Lunch Room Remodel	03-31-1993	1993	5	\$7,248	\$7,248	\$0
21	1300-1996-218	Install Exhaust Sys in Garage	09-23-1996	1996	5	\$7,825	\$7,825	\$0
22	1300-1997-247	Quonset Huts ~ Foundation	09-29-1997	1997	30	\$37,950	\$25,938	\$12,012
21	1300-1997-249	Fuel System Replacement	10-25-1997	1997	20	\$103,516	\$103,516	\$0
21	1300-1999-277	Admin Heater	04-01-1999	1999	10	\$21,381	\$21,381	\$0
21	1300-2000-304	Operations & Maintenance Building	03-31-2000	2000	50	\$1,877,218	\$675,904	\$1,201,315
21	1300-2000-305	Annex Bldg Furnish	03-31-2000	2000	10	\$302,390	\$302,390	\$0
21	1300-2000-306	Gas Tank Replacement	03-31-2000	2000	20	\$27,754	\$24,982	\$2,771
21	1300-2001-330	Garage Roof from C.I.P.	03-31-2001	2001	30	\$20,391	\$11,557	\$8,834
21	1300-2003-395	Vehicle Storage Building	03-31-2003	2003	50	\$815,581	\$244,721	\$570,860
21	1300-2005-476	Admin Frnt / Fans	10-13-2005	2005	5	\$5,200	\$5,200	\$0
21	1300-2006-487	Admin Bldg Remodel	04-01-2006	2006	5	\$5,814	\$5,814	\$0
96	1300-2006-516	GIS Project	04-01-2006	2006	10	\$599,973	\$599,973	\$0
22	1300-2006-531	Quonset Hut	09-29-2006	2006	10	\$90,500	\$90,500	\$0
21	1300-2007-547	Install Gate System	04-01-2007	2007	10	\$26,365	\$26,365	\$0
21	1300-2007-548	Sub-grade Landscape Annex	04-01-2007	2007	10	\$57,402	\$57,402	\$0
22	1300-2007-549	Facility Relocation	04-01-2007	2007	20	\$65,518	\$36,035	\$29,483
22	1300-2007-550	Asbuilt Data Conversion	04-01-2007	2007	5	\$49,330	\$49,330	\$0
23	1300-2007-599	Facility Relocation	04-01-2007	2007	20	\$59,752	\$32,863	\$26,888
23	1300-2007-600	Asbuilt Data Conversion	04-01-2007	2007	5	\$43,868	\$43,868	\$0
21	1300-2008-625	Upgrade Fuel System	04-01-2008	2008	10	\$6,136	\$6,136	\$0
21	1300-2011-001	Carpet - Admin. Bldg.	04-01-2010	2010	10	\$22,211	\$17,769	\$4,442

23	1300-2012-001	Quonset Hut ~ XQ40-16	11-01-2011	2011	20	\$43,689	\$14,011	\$29,678
22	1300-2012-002	Quonset Hut ~ XQ30-14	11-01-2011	2011	20	\$34,670	\$11,118	\$23,551
21	1300-2013-001	New Computer Server Room	04-01-2012	2012	10	\$33,093	\$19,856	\$13,237
21	1300-2013-002	Energy Conservation System - Admin & Eng Bldgs	10-31-2012	2012	5	\$5,648	\$5,648	\$0
22	1300-2013-003	Garage door for quonset 1	06-28-2012	2012	20	\$8,412	\$2,422	\$5,990
23	1300-2013-004	Garage door for quonset 2	06-28-2012	2012	20	\$8,412	\$2,422	\$5,990
22	1300-2014-007	Facility Relocation	12-31-2013	2013	20	\$172,360	\$36,621	\$135,739
22	1300-2015-001	Quonset Hut Door	05-07-2014	2014	20	\$8,980	\$1,752	\$7,228
21	1300-2015-002	Reroof Storage Building	06-30-2014	2014	30	\$39,425	\$4,933	\$34,492
22	1300-2017-002	Asphalt	10-26-2016	2016	20	\$85,936	\$6,145	\$79,791
22	1300-2017-003	Machine Shop	03-31-2017	2017	20	\$39,788	\$1,995	\$37,793
22	1300-2017-004	Equipment Storage Building	03-31-2017	2017	50	\$950,765	\$19,067	\$931,698
21	1303-1987-46	Land	07-01-1987	1987	999	\$215,000	\$0	\$215,000
96	1303-2001-327	Purchase of L'Abri - Land	02-28-2001	2001	999	\$54,000	\$0	\$54,000
32	1303-2006-528	Land Purchase Well #25	07-31-2006	2006	999	\$43,000	\$0	\$43,000
96	1304-2001-328	L'Abri Employee Housing	02-28-2001	2001	50	\$428,932	\$146,591	\$282,341
21	1304-2006-485	L'Abri #9 & #6 - Carpet & Flooring	02-23-2006	2006	5	\$6,487	\$6,487	\$0
96	1304-2007-617	Employee Housing - Trailer Park	04-01-2007	2007	50	\$17,681	\$3,890	\$13,791
96	1304-2010-0001	Timberline #11 Purchase	02-11-2010	2010	50	\$207,550	\$33,766	\$173,784
22	1305-2002-374	Petro-Vend Fuel System (1 of 2)	06-13-2002	2002	5	\$4,150	\$4,150	\$0
23	1305-2002-375	Petro-Vend Fuel System (2 of 2)	06-13-2002	2002	5	\$4,150	\$4,150	\$0
21	1305-2002-388	Document Imaging Project	11-14-2002	2002	15	\$6,408	\$6,408	\$0
21	1305-2002-390	Document Imaging System	12-12-2002	2002	15	\$25,256	\$25,256	\$0
22	1305-2005-458	Maintenance Software Fuel Sys & Laptop Interface	03-25-2005	2005	5	\$6,911	\$6,911	\$0
23	1305-2005-459	Maintenance Software Fuel Sys & Laptop Interface	03-25-2005	2005	5	\$7,087	\$7,087	\$0
23	1305-2006-510	SCADA	04-01-2006	2006	10	\$27,498	\$27,498	\$0

21	1305-2008-626	Fuel Software for Petro Vend	04-01-2008	2008	10	\$10,952	\$10,952	\$0
22	1305-2008-627	IPM Project Management Software	04-01-2008	2008	10	\$11,125	\$11,125	\$0
23	1305-2008-635	IPM Project Management Software	04-01-2008	2008	10	\$11,125	\$11,125	\$0
22	1305-2009-0001	IPM Proj Mgmt Travel Expenses - OnSite Training	01-15-2009	2009	5	\$6,850	\$6,850	\$0
21	1305-2009-0017	Springbrook Software and Training	03-31-2009	2009	10	\$162,500	\$174,312	\$23,189
21	1305-2009-0120	Audiotel Software and Equipment	08-21-2008	2008	10	\$6,702	\$6,442	\$261
21	1305-2009-0130	Network Switch Replacement	10-17-2008	2008	5	\$10,859	\$10,859	\$0
23	1305-2011-001	Sewer CAD Software	04-01-2010	2010	5	\$53,885	\$53,885	\$0
21	1305-2012-001	Server MCWDSVR11	02-01-2012	2012	4	\$15,556	\$15,556	\$0
22	1305-2012-002	Operations Reporting Software	08-01-2011	2011	5	\$8,000	\$8,000	\$0
22	1305-2012-003	InfraMAP Maintenance Software	08-01-2011	2011	5	\$12,447	\$12,447	\$0
22	1305-2013-001	SCADA Logic Upgrade	05-31-2011	2011	15	\$25,080	\$11,429	\$13,651
21	1305-2014-001	Trimble GPS Unit Upgrade	05-02-2013	2013	5	\$8,286	\$8,145	\$141
21	1305-2014-002	UB10 Server Replacement	03-17-2014	2014	4	\$9,878	\$9,878	\$0
22	1305-2014-004	SCADA PLC Telemerty Upgrade	03-31-2014	2014	15	\$38,200	\$10,194	\$28,006
23	1305-2017-001	TV Van Software	06-30-2016	2016	5	\$22,331	\$7,831	\$14,499
21	1305-2018-001	Phone System Update	03-31-2018	2018	10	\$20,646	\$0	\$20,646
22	1307-2010-0001	GWTP #1 Security Fence	10-31-2009	2009	5	\$32,906	\$32,906	\$0
22	1308-2008-628	Server MCWDEXCH 08	04-01-2008	2008	5	\$14,086	\$14,086	\$0
21	1315-2011-001	GIS Plotter	12-01-2010	2010	10	\$8,400	\$6,158	\$2,241
21	1315-2012-001	Telephone System for District	10-01-2011	2011	10	\$30,174	\$19,609	\$10,565
21	1315-2015-006	Canon Image Runner	02-05-2015	2015	5	\$15,119	\$9,527	\$5,592
21	1315-2015-007	Canon Image Runner	02-05-2015	2015	5	\$15,119	\$9,527	\$5,592
23	1315-2015-009	Grinder	03-31-2015	2015	10	\$59,738	\$17,938	\$41,800
22	1315-2016-001	HP DesignJet T2500ps ePrinter	03-31-2016	2016	5	\$8,906	\$3,567	\$5,338

22	1317-1992-135	Ingersoll Rand Air Compressor V#5	04-30-1992	1992	5	\$7,262	\$7,262	\$0
23	1317-1992-136	Ingersoll Rand Air Compressor V#5	04-30-1992	1992	5	\$7,262	\$7,262	\$0
22	1317-1994-178	Shoring System	10-13-1994	1994	5	\$5,594	\$5,594	\$0
23	1317-1994-179	Shoring System	10-13-1994	1994	5	\$5,604	\$5,604	\$0
22	1317-1996-202	Welder Veh #64	03-19-1996	1996	15	\$13,896	\$13,896	\$0
23	1317-1999-289	Swr Lft Station Project	09-15-1999	1999	15	\$13,368	\$13,368	\$0
22	1317-2000-296	Generator Emergency (Admin)	01-19-2000	2000	5	\$11,101	\$11,101	\$0
22	1317-2000-297	Generator Emergency (WWTP)	01-19-2000	2000	10	\$15,665	\$15,665	\$0
23	1317-2000-298	Generator Emergency (Admin)	01-19-2000	2000	10	\$11,101	\$11,101	\$0
23	1317-2000-299	Generator Emergency (WWTP)	01-19-2000	2000	10	\$15,665	\$15,665	\$0
22	1317-2002-369	Sifter Box/Crossing Plate	05-15-2002	2002	5	\$5,682	\$5,682	\$0
22	1317-2002-371	Safety Arrow Board Traffic Signs (1 of 2)	05-31-2002	2002	5	\$2,628	\$2,628	\$0
23	1317-2002-372	Safety Arrow Board Traffic Signs (2 of 2)	05-31-2002	2002	5	\$2,628	\$2,628	\$0
22	1317-2003-410	Air Compressor - Veh #46	05-08-2003	2003	5	\$14,754	\$14,754	\$0
21	1317-2003-420	Install 2 Lennox HS-29 Air Cond. Units	09-30-2003	2003	5	\$5,800	\$5,800	\$0
22	1317-2004-432	Excavator Veh #47	04-01-2004	2004	10	\$73,217	\$73,217	\$0
22	1317-2004-435	Broce BB-250-8' Sweeper Veh #45	05-07-2004	2004	5	\$10,240	\$10,240	\$0
22	1317-2004-436	Road Plates / Vertical Shore	05-07-2004	2004	5	\$6,594	\$6,594	\$0
22	1317-2004-438	Muel Tapping Tool Rebuild	05-27-2004	2004	5	\$8,997	\$8,997	\$0
22	1317-2004-440	Radio Line Detection (1 of 2)	06-03-2004	2004	5	\$2,629	\$2,629	\$0
23	1317-2004-441	Radio Line Detection (2 of 2)	06-03-2004	2004	5	\$2,629	\$2,629	\$0
22	1317-2004-442	Radar Line Locator	06-03-2004	2004	5	\$5,494	\$5,494	\$0
23	1317-2004-443	Radar Line Locator	06-03-2004	2004	5	\$5,494	\$5,494	\$0
22	1317-2004-445	Hydraulic Braker for Cat 430 Backhoe	07-28-2004	2004	5	\$9,326	\$9,326	\$0



23	1317-2004-447	Hydraulic Braker for Cat 430 Backhoe	07-28-2004	2004	5	\$9,326	\$9,326	\$0
22	1317-2005-460	Roller Drum & Trailer	04-01-2005	2005	5	\$13,121	\$13,121	\$0
22	1317-2005-463	Trenchless Pipe Replacement Tool	06-30-2005	2005	5	\$6,000	\$6,000	\$0
23	1317-2005-464	Replace Reznor Furnace in Chlorine Bldg	06-30-2005	2005	5	\$6,778	\$6,778	\$0
21	1317-2005-477	Bobcat - Snow Removal Veh #6	10-28-2005	2005	10	\$53,518	\$53,518	\$0
22	1317-2006-520	Concrete Saw & Trailer (1 of 2)	06-08-2006	2006	10	\$2,972	\$2,972	\$0
23	1317-2006-521	Concrete Saw & Trailer (2 of 2)	06-08-2006	2006	10	\$2,972	\$2,972	\$0
22	1317-2008-630	Leak Detection Replace/Upgrade	04-01-2008	2008	10	\$36,054	\$36,054	\$0
23	1317-2008-637	See Snake Replacement	04-01-2008	2008	10	\$11,660	\$11,660	\$0
23	1317-2009-0345	Sewer Bypass Pump Veh #62	03-31-2009	2009	10	\$27,202	\$24,490	\$2,713
22	1317-2009-170	Laser Level	04-30-2008	2008	5	\$5,237	\$5,237	\$0
22	1317-2010-0001	Trench Shoring	05-21-2009	2009	5	\$13,029	\$13,029	\$0
21	1317-2010-0003	Forklift (2007) - Veh #57	07-16-2009	2009	10	\$43,500	\$37,887	\$5,613
22	1317-2011-001	Sewer Lateral Cleaner	03-17-2011	2011	10	\$41,388	\$29,142	\$12,246
22	1317-2011-003	Telemetry (Component OMR Gauging Sta.)	07-15-2010	2010	10	\$12,524	\$9,659	\$2,865
22	1317-2011-004	Arsenic Analyzer System (Component)	07-01-2010	2010	5	\$50,552	\$50,552	\$0
22	1317-2011-005	Arsenic Analyzer System (Component)	03-03-2011	2011	5	\$50,962	\$50,962	\$0
22	1317-2011-02	Valve Service Trailer - Veh #71	10-01-2010	2010	5	\$46,547	\$46,547	\$0
22	1317-2012-002	Mini Excavator - Veh #66	06-01-2011	2011	10	\$36,159	\$24,708	\$11,452
21	1317-2013-001	Security Gate	06-28-2012	2012	10	\$6,682	\$3,848	\$2,834
23	1317-2013-002	WWTP Replacement Grinder	07-26-2012	2012	5	\$47,954	\$47,954	\$0
22	1317-2013-003	Snowblower - Holder C992	12-26-2012	2012	15	\$141,362	\$49,600	\$91,762
22	1317-2014-001	Snow Cat and Trailor Veh #72	04-03-2013	2013	20	\$160,198	\$40,006	\$120,192
23	1317-2014-002	Submersible Sewage Pump	06-05-2013	2013	5	\$6,283	\$6,059	\$224
22	1317-2014-003	Rotary Garage Lift	08-07-2013	2013	25	\$12,160	\$2,261	\$9,898
23	1317-2014-004	Primary Covers	08-01-2013	2013	20	\$10,994	\$2,565	\$8,429

22	1317-2014-005	Plasma Cutting System	04-16-2014	2014	15	\$18,279	\$4,824	\$13,455
23	1317-2014-006	Replacement Blower Head	09-27-2013	2013	15	\$8,768	\$2,636	\$6,132
22	1317-2014-007	Install Radio Communications Equipment Phase 2	03-01-2014	2014	10	\$179,455	\$73,308	\$106,147
23	1317-2015-001	Primary Clarifier #4	05-01-2014	2014	15	\$14,362	\$3,751	\$10,611
22	1317-2015-002	Asphalt Grinder	06-11-2014	2014	10	\$16,034	\$6,102	\$9,932
22	1317-2015-003	Compressor	05-14-2014	2014	15	\$18,335	\$4,746	\$13,590
22	1317-2015-004	Cutting System	04-16-2014	2014	15	\$18,906	\$4,990	\$13,916
21	1317-2015-005	Utility Bed for Veh #58	07-02-2014	2014	5	\$19,117	\$14,330	\$4,787
21	1317-2015-008	Tire Changer, Lifter & Balancer	03-04-2015	2015	10	\$17,185	\$5,287	\$11,898
23	1317-2017-001	Emergency Generator	10-15-2016	2016	10	\$5,184	\$0	\$5,184
23	1317-2018-001	Leak Detection Equipment	04-01-2017	2017	5	\$29,680	\$5,936	\$23,744
23	1317-2018-002	Sewer Inspection Camera	04-01-2017	2017	5	\$10,900	\$2,180	\$8,720
22	1317-2018-003	Genie Electric Scissor Lift	06-07-2017	2017	10	\$11,636	\$950	\$10,686
23	1317-2018-004	Emergency Generator/Trailer	03-23-2018	2018	10	\$24,976	\$62	\$24,915
23	1317-2018-005	Tucker LW2 trailer	03-23-2018	2018	10	\$24,192	\$60	\$24,132
22	1317-2018-006	Walk-Behind Snow Blower	03-23-2018	2018	10	\$19,874	\$49	\$19,825
23	1317-2018-008	Sewer Camera with Lateral Capability	03-23-2018	2018	10	\$94,696	\$234	\$94,463
22	1317-2018-009	Bobcat Snowblower	10-11-2017	2017	15	\$8,013	\$252	\$7,761
23	1317-214-008	Primary Covers	08-01-2013	2013	1	\$0	\$0	\$0
22	1320-1988-75	John Deer 410C Veh #31	09-15-1988	1988	5	\$55,354	\$55,354	\$0
22	1320-1993-152	Forklift for Warehouse Veh #35	05-05-1993	1993	5	\$6,703	\$6,703	\$0
23	1320-1993-153	Forklift for Warehouse Veh #35	05-05-1993	1993	5	\$6,703	\$6,703	\$0
23	1320-1993-157	Vactor 2110C Veh #33	11-02-1993	1993	15	\$174,684	\$174,684	\$0
22	1320-1993-159	936F Caterpillar Loader Veh #30	11-17-1993	1993	15	\$61,007	\$61,007	\$0
23	1320-1993-161	936F Caterpillar Loader Veh #30	11-17-1993	1993	15	\$61,007	\$61,007	\$0
22	1320-1994-163	Used Snow Bucket (1 of 2)	01-22-1994	1994	15	\$2,343	\$2,343	\$0
23	1320-1994-164	Used Snow Bucket (2 of 2)	01-22-1994	1994	15	\$2,343	\$2,343	\$0

22	1320-1995-184	Snowcat Trailer Veh #36	01-11-1995	1995	15	\$5,616	\$5,616	\$0
22	1320-1995-190	Dodge Dump Truck 4X4 Veh #27	06-07-1995	1995	5	\$16,341	\$16,341	\$0
23	1320-1995-191	Dodge Dump Truck 4X4 Veh #27	06-07-1995	1995	5	\$16,341	\$16,341	\$0
22	1320-1995-192	Ford Ranger Veh #18 (Replaced; In Construction)	07-20-1995	1995	5	\$18,816	\$18,816	\$0
22	1320-1996-197	Snow Plow Blade (1 of 2)	01-10-1996	1996	15	\$4,923	\$4,923	\$0
23	1320-1996-198	Snow Plow Blade (2 of 2)	01-10-1996	1996	15	\$4,923	\$4,923	\$0
22	1320-1996-200	Ford Ranger Vehicle #19	03-10-1996	1996	5	\$9,251	\$9,251	\$0
23	1320-1996-201	Ford Ranger Veh #19	03-10-1996	1996	5	\$9,251	\$9,251	\$0
22	1320-1997-243	Ford F-250 Veh #20	07-18-1997	1997	5	\$28,449	\$28,449	\$0
23	1320-1997-244	Ford F-250 Veh #25	07-18-1997	1997	5	\$28,449	\$28,449	\$0
22	1320-1998-272	Ford F-350 Veh #7	12-10-1998	1998	5	\$24,749	\$24,749	\$0
23	1320-1999-285	Ford Ranger 4X4 Veh #22	07-08-1999	1999	5	\$13,762	\$13,762	\$0
21	1320-2000-315	Mule 2500 4X4 ATV Veh #40 (1 of 3)	04-26-2000	2000	5	\$3,058	\$3,058	\$0
22	1320-2000-316	Mule 2500 4X4 ATV Veh #40 (2 of 3)	04-26-2000	2000	5	\$3,058	\$3,058	\$0
23	1320-2000-317	Mule 2500 4X4 ATV Veh #40 (3 of 3)	04-26-2000	2000	5	\$3,067	\$3,067	\$0
21	1320-2000-318	Ford Ranger 4X4 Veh #39	05-08-2000	2000	5	\$19,202	\$19,202	\$0
23	1320-2000-320	Ford Ranger 4X4 Veh #3	05-08-2000	2000	5	\$19,324	\$19,324	\$0
22	1320-2001-351	2001 Cat MD430D IT Backhoe Loader Veh #41	08-15-2001	2001	20	\$44,611	\$37,089	\$7,522
23	1320-2001-352	2001 Cat MD430D IT Backhoe Loader Veh #41	08-15-2001	2001	20	\$44,611	\$37,089	\$7,522
22	1320-2003-411	2003 Ford Ranger XLT Veh #44	05-22-2003	2003	5	\$18,974	\$18,974	\$0
21	1320-2003-414	2003 Explorer Veh #11	06-30-2003	2003	5	\$23,442	\$23,442	\$0
22	1320-2004-433	Ford 2004 F350 4X4 Veh #12 w/Crane	04-01-2004	2004	5	\$41,084	\$41,084	\$0
22	1320-2004-453	Veh #48 Frontier Crew XE-V6 Long Bed	12-01-2004	2004	5	\$11,044	\$11,044	\$0

23	1320-2004-454	Veh #48 Frontier Crew XE-V6 Long Bed	12-01-2004	2004	5	\$11,044	\$11,044	\$0
22	1320-2005-469	Vactor 2005 Sterling L7501 Veh #51	08-22-2005	2005	15	\$114,706	\$96,416	\$18,290
23	1320-2005-470	Vactor 2005 Sterling L7501 Veh #51	08-22-2005	2005	15	\$114,706	\$96,416	\$18,290
22	1320-2006-517	Snowmobile Veh #28	04-07-2006	2006	7	\$7,000	\$7,000	\$0
22	1320-2006-518	Ford F-250 4X4 Veh #52	05-30-2006	2006	5	\$16,459	\$16,459	\$0
23	1320-2006-519	Ford F-250 4X4 Veh #52	05-30-2006	2006	5	\$16,459	\$16,459	\$0
22	1320-2006-522	Ford F-550 4X4 Flat Bed Veh #53	06-30-2006	2006	10	\$24,590	\$24,590	\$0
23	1320-2006-523	Ford F-550 4X4 Flat Bed Veh #53	06-30-2006	2006	5	\$24,590	\$24,590	\$0
23	1320-2007-545	Peterbilt Dump Model 340 Veh #1	02-01-2007	2007	20	\$95,541	\$53,320	\$42,221
22	1320-2007-619	New 938 Cat Loader - Veh #54	06-26-2007	2007	10	\$180,180	\$180,180	\$0
23	1320-2007-620	Veh #1 - Additional Fees - Taxes	07-18-2007	2007	5	\$7,244	\$7,244	\$0
23	1320-2008-638	TV Van Upgrade Veh #60	04-01-2008	2008	10	\$20,672	\$20,672	\$0
21	1320-2009-0011	Ford Van - Veh #9 (VanPool)	03-31-2009	2009	10	\$30,381	\$27,351	\$3,030
22	1320-2009-023	Ford Ranger - Veh #2	05-06-2008	2008	10	\$19,003	\$18,821	\$182
22	1320-2010-0001	2006 Chevy 3500 ~ Veh #58 (1 of 2)	07-16-2009	2009	5	\$11,375	\$11,375	\$0
23	1320-2010-0002	2006 Chevy 3500 ~ Veh #58 (2 of 2)	07-16-2009	2009	5	\$11,375	\$11,375	\$0
23	1320-2010-0003	TV Van - Veh #60	03-31-2010	2010	8	\$174,594	\$174,594	\$0
22	1320-2011-001	2010 Ford Ranger Veh #63	10-08-2010	2010	10	\$18,851	\$14,100	\$4,751
22	1320-2012-001	Snowmobile - Veh #67	05-01-2011	2011	10	\$9,884	\$6,838	\$3,046
21	1320-2012-002	Ford Ranger XLT - Veh #69	06-01-2011	2011	10	\$20,347	\$13,903	\$6,444
22	1320-2013-002	Veh #70 F350 w/ Utility Bed	11-28-2012	2012	5	\$44,318	\$44,318	\$0
21	1320-2013-003	Veh #65 F-150 4X4 w/ Work Shell	06-28-2012	2012	5	\$25,843	\$25,843	\$0
22	1320-2014-001	F-250 XL Veh #73	08-21-2013	2013	5	\$27,452	\$25,969	\$2,191

22	1320-2014-002	F-350 XL w/ Utility Bed Veh #74	10-08-2013	2013	5	\$43,177	\$38,682	\$4,495
21	1320-2014-003	Escape Veh #76	11-14-2013	2013	5	\$27,075	\$23,708	\$3,367
22	1320-2014-004	Vactor Veh #77	12-04-2013	2013	15	\$324,889	\$93,644	\$231,245
22	1320-2014-005	Snow Plow Blade	03-18-2014	2014	25	\$16,196	\$2,616	\$13,580
22	1320-2015-001	Veh #58 F150 XL	07-23-2014	2014	5	\$24,622	\$18,173	\$6,449
22	1320-2015-002	Veh #79 F350 XL	07-23-2014	2014	5	\$62,937	\$46,709	\$16,575
23	1320-2015-003	Cradle for TV Camera	04-23-2014	2014	10	\$6,506	\$2,563	\$3,943
22	1320-2016-001	Skid Steer Bobcat	03-31-2016	2016	5	\$56,841	\$22,768	\$34,073
21	1320-2016-002	2016 Ford Explorer Veh #84	03-31-2016	2016	5	\$39,855	\$15,964	\$23,891
22	1320-2017-001	F150 Veh #85	06-23-2016	2016	5	\$30,167	\$10,695	\$19,472
22	1320-2017-002	F150 Veh #86	06-23-2016	2016	5	\$29,211	\$10,356	\$18,855
23	1320-2017-003	Dump Truck Veh #87	11-09-2016	2016	15	\$151,310	\$14,040	\$137,270
22	1320-2018-001	2017 Honda CR-V	04-26-2017	2017	5	\$29,965	\$5,583	\$24,383
22	1320-2018-002	Ford F-150 Veh #89	03-23-2018	2018	5	\$33,013	\$163	\$32,850
22	1320-2018-003	Ford F-150 Veh #90 w/ Tool Box	03-23-2018	2018	5	\$34,435	\$170	\$34,265
22	1320-2018-004	Veh #91 Tacoma Double Cab	03-31-2018	2018	5	\$33,149	\$0	\$33,149
22	1320-2018-005	Veh #92 Tacoma Access Cab	03-31-2018	2018	5	\$35,124	\$0	\$35,124
22	1325-2001-347	Master Meter	06-01-2001	2001	30	\$7,309	\$4,101	\$3,208
22	1325-2007-552	Snowcreek 6 Meter	04-01-2007	2007	20	\$3,499	\$1,924	\$1,574
22	1325-2007-553	Master Meter Mammoth View	04-01-2007	2007	20	\$5,957	\$3,277	\$2,681
22	1325-2007-554	Master Meter Val D'sre	04-01-2007	2007	20	\$7,295	\$4,013	\$3,283
22	1325-2007-555	Master Meter Mammoth View Villas	04-01-2007	2007	20	\$8,173	\$4,495	\$3,678
22	1325-2007-556	Master Meter Wildflower	04-01-2007	2007	20	\$11,416	\$6,279	\$5,137
22	1325-2007-557	Fire Service Meters	04-01-2007	2007	20	\$13,315	\$7,323	\$5,992
22	1325-2007-558	Master Meter Mammoth Estates	04-01-2007	2007	20	\$16,363	\$9,000	\$7,363
22	1325-2007-559	Master Meter North Village	04-01-2007	2007	20	\$25,272	\$13,900	\$11,372
22	1325-2007-560	Master Meter Gateway	04-01-2007	2007	20	\$25,330	\$13,931	\$11,398
22	1325-2007-561	Master Meter Snowcreek 4	04-01-2007	2007	20	\$27,193	\$14,956	\$12,237
22	1325-2007-562	Master Meter Do-It Center	04-01-2007	2007	20	\$29,103	\$16,007	\$13,096

22	1325-2007-563	Master Meter Hidden Valley Condos	04-01-2007	2007	20	\$53,169	\$29,243	\$23,926
22	1325-2013-001	Water Meter Radio Read Replacement	11-30-2012	2012	20	\$608,512	\$162,302	\$446,209
22	1325-2013-002	Water Model Master Meter Zone	03-31-2012	2012	10	\$31,362	\$18,826	\$12,536
22	1325-2014-001	Meter Radio Read Unit Replacement	03-31-2014	2014	20	\$120,316	\$9,221	\$36,851
22	1325-2014-002	MCC Replacement at Juniper Ridge	10-31-2013	2013	20	\$95,507	\$21,091	\$74,416
22	1325-2016-001	AMI - Advanced Metering Infrastructure	03-31-2016	2016	20	\$1,689,989	\$169,234	\$1,520,755
22	1325-2016-003	Master Meter / Metering Equipment	03-31-2016	2016	20	\$21,080	\$2,111	\$18,969
22	1325-2016-004	MES Meter Relocation	03-31-2016	2016	20	\$39,437	\$3,949	\$35,488
22	1325-2018-001	Woodlands Meter Upgrade	03-31-2018	2018	20	\$19,755	\$0	\$19,755
22	1340-1993-142	Davison PR Station	03-31-1993	1993	30	\$98,726	\$82,281	\$16,445
22	1340-1995-193	Parts for Hidden Valley Vault	07-31-1995	1995	10	\$9,001	\$9,001	\$0
22	1340-1995-194	Hidden Valley PR Vault	07-31-1995	1995	10	\$20,204	\$20,204	\$0
22	1340-1998-254	Forest Trail Tank	03-31-1998	1998	50	\$617,499	\$247,035	\$370,464
32	1340-1999-280	Assessment District	04-01-1999	1999	30	\$6,805,377	\$4,310,072	\$2,495,305
22	1340-2001-331	Juniper Ridge Tank Rehab - CIP	03-31-2001	2001	10	\$116,529	\$116,529	\$0
22	1340-2003-398	Lake Mary T-1 Tank Rehab	03-31-2003	2003	10	\$84,500	\$84,500	\$0
22	1340-2003-399	Tank Rehab - Clearwell	03-31-2003	2003	10	\$168,022	\$168,022	\$0
22	1340-2005-456	Install Snow Retention Rails on WTP #1 Roof	02-24-2005	2005	5	\$12,750	\$12,750	\$0
22	1340-2007-564	Well #1 Building Improvements	04-01-2007	2007	10	\$18,157	\$18,157	\$0
22	1340-2007-565	Update - H2O Distribution Model	04-01-2007	2007	10	\$61,148	\$61,148	\$0
32	1340-2007-605	Water Connection Fee Study	04-01-2007	2007	5	\$70,493	\$70,493	\$0
32	1340-2007-606	GWTP #2 Reclaim Backwash	04-01-2007	2007	10	\$20,527	\$20,527	\$0
32	1340-2008-640	Water Connection Fee Study Labor/Benefits	04-01-2008	2008	5	\$6,126	\$6,126	\$0

32	1340-2010-0001	Ski Trails PR Station	12-31-2009	2009	30	\$22,112	\$6,080	\$16,032
22	1340-2011-001	Arsenic Removal Studies	05-20-2010	2010	30	\$75,215	\$19,721	\$55,494
32	1340-2011-997	Recycled H2O (1410 Cleanup)	04-01-2010	2010	10	\$250,000	\$200,000	\$50,000
22	1340-2011-998	LMTP (1410 Cleanup)	04-01-2010	2010	10	\$1,867,489	\$1,493,991	\$373,498
32	1340-2011-999	General Well Development (1410 Cleanup)	04-01-2010	2010	10	\$1,000,000	\$800,000	\$200,000
22	1340-2013-002	GWTP #1 Improvements	03-31-2013	2013	20	\$2,532,448	\$638,516	\$1,930,407
22	1340-2013-003	Well Maintenance	12-27-2012	2012	10	\$402,917	\$211,951	\$190,966
22	1340-2014-001	Meridian Well 25	02-01-2014	2014	50	\$190,734	\$7,144	\$78,684
22	1340-2014-002	Well 25 Development	04-01-2013	2013	35	\$787,457	\$26,051	\$156,308
22	1340-2014-003	Update H2O Distribution Model	08-30-2013	2013	5	\$29,816	\$27,349	\$2,467
22	1340-2014-004	Well Maintenance	09-01-2013	2013	10	\$499,613	\$31,413	\$37,161
22	1340-2014-005	GWTP#2 Treatment Improvement	03-31-2014	2014	20	\$2,575,221	\$520,949	\$2,089,344
22	1340-2014-006	Well #11 Development	04-01-2013	2013	35	\$101,997	\$14,571	\$87,426
22	1340-2014-007	GWTP#1 Treatment Improvement	03-05-2014	2014	20	\$24,207	\$4,931	\$19,276
22	1340-2014-008	GWTP #1 Valve	04-18-2013	2013	5	\$15,329	\$15,186	\$143
22	1340-2016-001	Water & Wastewater Rate Study	03-31-2016	2016	5	\$112,050	\$44,882	\$67,168
22	1340-2016-002	Well #1 Improvements	03-31-2016	2016	10	\$764,226	\$153,057	\$611,169
22	1340-2016-003	2015-2016 Well Maintenance	03-31-2016	2016	5	\$547,499	\$219,303	\$328,196
22	1340-2017-001	Pressure Reducing Valve Ranch Rd	02-23-2017	2017	50	\$101,563	\$2,304	\$102,300
22	1340-2017-002	Knolls Tank Mixer T-5	02-23-2017	2017	7	\$36,621	\$5,762	\$30,859
22	1340-2017-003	Knolls Tank Rehab	03-31-2017	2017	10	\$50,300	\$5,044	\$45,256
22	1340-2017-004	Well Improvement 2017	03-31-2017	2017	10	\$59,728	\$5,989	\$53,739
22	1340-2017-005	Tank 3 Rehab/Improvement	03-31-2017	2017	10	\$459,474	\$46,073	\$413,401
22	1345-1969-04	Balance B/Fwd	06-30-1969	1969	40	\$44,149	\$44,149	\$0
22	1345-1998-255	Lake Mary Plant	03-31-1998	1998	30	\$732,547	\$488,435	\$244,112
22	1345-2000-324	From Lake Mary Treatment	08-31-2000	2000	5	\$37,158	\$37,158	\$0

22	1345-2007-566	Lake Mary WTP Equipment & Instrument	04-01-2007	2007	15	\$87,199	\$63,946	\$23,253
22	1345-2007-567	Lake Mary WTP Engineering	04-01-2007	2007	20	\$377,861	\$207,823	\$170,037
22	1345-2007-568	Lake Mary WTP Building	04-01-2007	2007	40	\$988,251	\$271,769	\$716,482
22	1345-2007-569	Lake Mary WTP Filtration System	04-01-2007	2007	15	\$1,453,311	\$1,065,761	\$387,550
22	1345-2007-570	Lake Mary Equip Replacement	04-01-2007	2007	20	\$109,961	\$60,479	\$49,482
22	1345-2009-0230	LMTP Polymer Feed Flowmeter	03-31-2009	2009	10	\$5,184	\$4,667	\$517
22	1345-2009-0231	Lake Mary Flow Measure Flume	03-31-2009	2009	15	\$119,943	\$71,989	\$47,954
22	1345-2010-0001	LMTP Filter Media	12-31-2009	2009	15	\$56,464	\$31,053	\$25,411
22	1345-2013-001	LMTP Corrosion Control	03-31-2013	2013	20	\$1,306,732	\$248,842	\$749,158
22	1345-2014-001	LMTP Corrosion Control Purchase	05-22-2013	2013	20	\$5,358	\$2,073	\$9,892
22	1345-2018-001	Lake Mary Rd Valves	03-31-2018	2018	50	\$45,690	\$0	\$45,690
22	1345-2018-002	LMWTP Filter Platform	03-31-2018	2018	15	\$8,316	\$0	\$8,316
32	1346-1989-81	Ground Water Treatment Plant #1	03-31-1989	1989	30	\$2,582,151	\$2,496,319	\$85,831
32	1346-1989-88	Design & Engineering GWTP #1	10-09-1989	1989	5	\$15,000	\$15,000	\$0
22	1346-2001-359	Pavement Overlay @ GWTP#1	11-19-2001	2001	5	\$27,405	\$27,405	\$0
22	1346-2003-426	Well #10 Replacement Column Pipe	11-19-2003	2003	10	\$11,467	\$11,467	\$0
22	1346-2007-571	Arsenic Removal	04-01-2007	2007	50	\$820,182	\$180,440	\$639,742
22	1346-2007-572	Monitoring Wells	04-01-2007	2007	20	\$318,857	\$175,371	\$143,486
22	1346-2008-632	Zone 4 Booster Pump #512 - Rebuild	04-01-2008	2008	10	\$8,546	\$8,546	\$0
22	1346-2008-633	Well #1 Chlorine Feed Pump & Static Mixer	04-01-2008	2008	10	\$9,912	\$9,912	\$0
22	1346-2009-0013	Well #10 Motor Replacement / Rehab	03-31-2009	2009	10	\$35,057	\$31,561	\$3,496
22	1346-2009-0220	FCP Filter Control Panel GWTP #2	03-31-2009	2009	10	\$42,600	\$38,351	\$4,248



22	1346-2009-0221	Well #6 Repairs	03-31-2009	2009	8	\$42,972	\$42,972	\$0
22	1346-2009-0227	Monitor Wells #26 and #27 Final Payment	03-31-2009	2009	20	\$10,510	\$4,731	\$5,779
22	1346-2009-0228	Monitor Well #31	03-31-2009	2009	20	\$42,276	\$19,030	\$23,246
22	1350-1968-02	Balance B/Fwd	06-30-1968	1968	40	\$1,763,171	\$1,763,171	\$0
22	1350-1986-16	Master Water Plan	06-30-1986	1986	5	\$19,574	\$19,574	\$0
22	1350-1987-43	Master Water Plan	04-01-1987	1987	5	\$12,675	\$12,675	\$0
32	1350-1987-47	Install Horizontal Well	07-31-1987	1987	5	\$5,654	\$5,654	\$0
22	1350-1987-51	Parshall Flumes	08-18-1987	1987	30	\$11,119	\$11,119	\$0
32	1350-1987-56	Well #6	10-13-1987	1987	30	\$53,586	\$53,586	\$0
22	1350-1987-58	Lake Mary Penhall Flumes Concrete	10-25-1987	1987	30	\$8,014	\$8,014	\$0
32	1350-1987-61	Well #6	11-12-1987	1987	30	\$39,661	\$39,661	\$0
32	1350-1987-63	Well #10	11-16-1987	1987	30	\$81,688	\$81,688	\$0
32	1350-1987-67	Well #11	11-30-1987	1987	5	\$24,175	\$24,175	\$0
32	1350-1989-82	Well No.10	03-31-1989	1989	30	\$387,975	\$375,079	\$12,896
32	1350-1989-84	Well No.6	03-31-1989	1989	30	\$291,249	\$281,568	\$9,681
22	1350-2001-333	Stream Flow Study	03-31-2001	2001	5	\$429,426	\$429,426	\$0
32	1350-2001-338	Stream Flow Study - CIP	03-31-2001	2001	5	\$204,542	\$204,542	\$0
32	1350-2006-515	Dry Creek	04-01-2006	2006	20	\$104,968	\$62,981	\$41,987
22	1350-2006-533	Well #16 Rehab	10-20-2006	2006	10	\$115,262	\$115,262	\$0
22	1350-2007-573	Lake Mary Tank Rehab	04-01-2007	2007	20	\$29,577	\$16,267	\$13,309
22	1350-2007-578	Initial Study H2O Rights	04-01-2007	2007	5	\$81,530	\$81,530	\$0
22	1350-2007-579	Mammoth Creek EIR	04-01-2007	2007	5	\$708,085	\$708,085	\$0
32	1350-2007-607	Dry Creek	04-01-2007	2007	50	\$187,701	\$41,294	\$146,406
22	1350-2009-0110	2007 Fish Survey	03-31-2009	2009	5	\$21,039	\$21,039	\$0
22	1350-2009-0115	2008 Fish Survey	03-31-2009	2009	5	\$22,123	\$22,123	\$0
32	1350-2009-0210	Wildermuth Groundwater Modeling	03-31-2009	2009	10	\$164,592	\$148,178	\$16,413
32	1350-2014-001	Zone 2B Storage	04-01-2013	2013	50	\$104,420	\$10,442	\$93,978
22	1355-1968-03	Balance B/Fwd	06-30-1968	1968	50	\$4,738,630	\$4,715,263	\$23,368
22	1355-1986-14	Replace Water Main	04-11-1986	1986	30	\$11,966	\$11,966	\$0
22	1355-1986-17	Engineering Services	07-01-1986	1986	30	\$8,368	\$8,368	\$0

22	1355-1986-18	Pay Request #1	07-25-1986	1986	30	\$98,091	\$98,091	\$0
22	1355-1986-22	Pay Request #2	08-20-1986	1986	30	\$207,515	\$207,515	\$0
22	1355-1986-23	Evaluation	09-01-1986	1986	5	\$9,059	\$9,059	\$0
22	1355-1986-25	Pay Request #3	09-23-1986	1986	30	\$182,840	\$182,840	\$0
22	1355-1986-26	Pay Request #1	09-23-1986	1986	30	\$173,113	\$173,113	\$0
22	1355-1986-27	Paving of Silver Tip	09-26-1986	1986	30	\$10,880	\$10,880	\$0
22	1355-1986-29	Replace Water Line	10-01-1986	1986	30	\$88,947	\$88,947	\$0
22	1355-1986-31	Pay Request #2	10-16-1986	1986	30	\$217,076	\$217,076	\$0
22	1355-1986-34	Engineering Services	11-25-1986	1986	30	\$11,691	\$11,691	\$0
22	1355-1986-35	Pay Request	11-26-1986	1986	30	\$74,171	\$74,171	\$0
22	1355-1986-36	Compaction Testing	11-30-1986	1986	30	\$8,816	\$8,816	\$0
22	1355-1986-37	Coating Tank 7&8	12-01-1986	1986	30	\$7,230	\$7,230	\$0
22	1355-1986-38	Inspection Services	12-01-1986	1986	30	\$19,091	\$19,091	\$0
22	1355-1987-41	Pay Request	01-05-1987	1987	30	\$34,182	\$34,182	\$0
22	1355-1987-42	Pay Request	03-18-1987	1987	30	\$231,286	\$231,286	\$0
22	1355-1987-45	Knolls Progress Payment	06-12-1987	1987	30	\$68,468	\$68,468	\$0
22	1355-1987-48	Inspection Services	08-10-1987	1987	30	\$7,473	\$7,473	\$0
22	1355-1987-52	Sugar Pine	09-18-1987	1987	30	\$52,377	\$52,377	\$0
22	1355-1987-54	Paving & Permit	10-09-1987	1987	30	\$5,804	\$5,804	\$0
22	1355-1987-64	Line Installation	11-17-1987	1987	30	\$20,769	\$20,769	\$0
22	1355-1987-68	Materials Meadow Lane	12-10-1987	1987	30	\$14,417	\$14,417	\$0
22	1355-1987-69	Progress Payment #5	12-16-1987	1987	30	\$9,665	\$9,665	\$0
22	1355-1988-70	Release Retention	01-07-1988	1988	30	\$54,219	\$54,219	\$0
22	1355-1988-71	Pay Request	04-30-1988	1988	30	\$43,354	\$43,240	\$115
22	1355-1989-77	Mill Street Water Line	03-31-1989	1989	30	\$164,125	\$158,669	\$5,456
22	1355-1989-78	Minaret Water Main	03-31-1989	1989	30	\$242,226	\$234,174	\$8,052
22	1355-1989-79	Sierra Manors Water Line	03-31-1989	1989	30	\$122,098	\$118,040	\$4,059
22	1355-1990-89	Mill St Water Line	03-31-1990	1990	30	\$131,096	\$122,369	\$8,727
22	1355-1990-90	Old Mammoth Water Line	03-31-1990	1990	30	\$439,199	\$409,960	\$29,239
22	1355-1990-91	Metering PR Stations	03-31-1990	1990	5	\$5,726	\$5,726	\$0
22	1355-1991-106	Laurel Mt Water Line Repl	03-31-1991	1991	30	\$193,103	\$173,811	\$19,292

22	1355-1991-107	Mammoth Tavern Rd - W Line	03-31-1991	1991	30	\$67,972	\$61,181	\$6,791
22	1355-1991-108	Mill St Water Line	03-31-1991	1991	30	\$13,000	\$11,701	\$1,299
22	1355-1991-109	Timberidge Tank Rnvtn	03-31-1991	1991	15	\$65,868	\$65,868	\$0
32	1355-1991-110	Trails II Water Lines	03-31-1991	1991	30	\$94,468	\$85,030	\$9,438
32	1355-1991-111	Trails I Water Lines	03-31-1991	1991	30	\$138,890	\$125,014	\$13,876
32	1355-1991-112	Snowcreek Crest Water Lines	03-31-1991	1991	30	\$150,860	\$135,788	\$15,072
32	1355-1991-113	Juniper Ridge Water Lines	03-31-1991	1991	30	\$212,520	\$191,288	\$21,232
32	1355-1991-114	Mill City Tract	03-31-1991	1991	30	\$58,352	\$52,522	\$5,830
22	1355-1992-130	Lupin St Line Replace	03-31-1992	1992	30	\$185,142	\$160,474	\$24,668
32	1355-1992-131	Manzanita St W Line Replace	03-31-1992	1992	30	\$136,498	\$118,311	\$18,187
22	1355-1992-134	Chateau Rd Water Line	04-01-1992	1992	30	\$14,913	\$12,924	\$1,988
22	1355-1993-145	Mono St Water Line	03-31-1993	1993	30	\$137,719	\$114,779	\$22,940
22	1355-1993-146	Joaquin St Water Line	03-31-1993	1993	30	\$148,503	\$123,766	\$24,737
22	1355-1993-147	Owen St Water Line	03-31-1993	1993	30	\$23,472	\$19,562	\$3,910
22	1355-1993-148	Timberidge Tank	03-31-1993	1993	15	\$20,410	\$20,410	\$0
22	1355-1993-149	St Moritz Water Line	03-31-1993	1993	30	\$26,141	\$21,787	\$4,354
32	1355-1993-154	Fairway Ranch Water Lines	06-30-1993	1993	30	\$64,950	\$53,591	\$11,359
22	1355-1994-167	Tavern Line Replacement	03-31-1994	1994	30	\$53,611	\$42,894	\$10,717
22	1355-1994-168	Sierra Nevada Water Line	03-31-1994	1994	5	\$52,407	\$52,407	\$0
32	1355-1994-180	Business Park Water Lines	11-30-1994	1994	30	\$68,080	\$52,954	\$15,127
22	1355-1995-186	Red Fir Replacement	03-31-1995	1995	30	\$162,202	\$124,371	\$37,832
22	1355-1996-205	Ski Trails Water Line	03-31-1996	1996	30	\$98,136	\$71,976	\$26,160
22	1355-1996-206	Majestic Pines Water Line	03-31-1996	1996	30	\$458,050	\$335,947	\$122,103
22	1355-1996-207	Azimuth Dr Water Replace	03-31-1996	1996	30	\$45,300	\$33,224	\$12,076
22	1355-1996-217	H2O Line - USFS	08-01-1996	1996	30	\$11,133	\$8,040	\$3,093
22	1355-1997-226	Sierra Valley Sites - Water Laterals	03-31-1997	1997	30	\$11,408	\$7,987	\$3,421
22	1355-1997-227	Majestic Pines Water Line	03-31-1997	1997	30	\$35,898	\$25,132	\$10,766
22	1355-1997-228	Meridian/Elem PR Station	03-31-1997	1997	30	\$53,675	\$37,578	\$16,098
22	1355-1997-229	Valley Vista	03-31-1997	1997	30	\$32,176	\$22,526	\$9,650
32	1355-1997-231	Mammoth College	03-31-1997	1997	30	\$7,141	\$5,000	\$2,142
22	1355-1997-239	Water Lateral - Old Mammoth	07-01-1997	1997	30	\$1,219	\$843	\$376

32	1355-1997-240	Water Lateral - Snowridge Lane	07-05-1997	1997	30	\$676	\$468	\$209
32	1355-1997-241	Water Lateral - Forest Lane	07-05-1997	1997	30	\$1,118	\$773	\$345
22	1355-1998-257	Monterey Pines	03-31-1998	1998	30	\$502,724	\$335,197	\$167,527
22	1355-1999-292	Install Wtr Davidson	11-05-1999	1999	5	\$5,571	\$5,571	\$0
22	1355-2000-295	Old Mammoth Hydrant Line	01-18-2000	2000	20	\$8,488	\$7,724	\$764
22	1355-2000-308	Hwy 203 - Phase I	03-31-2000	2000	50	\$199,926	\$71,985	\$127,941
22	1355-2000-309	Hwy 203 - Phase II	03-31-2000	2000	50	\$294,444	\$106,017	\$188,427
22	1355-2000-310	Hwy 203 - Phase III	03-31-2000	2000	50	\$421,887	\$151,904	\$269,983
22	1355-2000-312	Majestic Pines Water Replacement	03-31-2000	2000	50	\$2,189	\$788	\$1,401
22	1355-2000-313	Grindelwald Water Replace	03-31-2000	2000	50	\$186,977	\$67,323	\$119,655
22	1355-2000-321	Install Lateral - Grindelwald	07-03-2000	2000	10	\$3,186	\$3,186	\$0
22	1355-2001-355	Labor	09-28-2001	2001	5	\$3,822	\$3,822	\$0
22	1355-2001-358	Install Lateral @ Hillside	11-07-2001	2001	10	\$5,352	\$5,352	\$0
22	1355-2002-365	Water Lateral, Azimuth, Sunshine Village	01-30-2002	2002	10	\$25,681	\$25,681	\$0
32	1355-2002-366	Contributed Cap, H2O Lines	03-31-2002	2002	30	\$1,156,359	\$616,836	\$539,523
22	1355-2002-377	Control Valve Parts	07-16-2002	2002	10	\$11,848	\$11,848	\$0
22	1355-2002-382	Install Water Lateral - Forest Trail	09-30-2002	2002	5	\$2,364	\$2,364	\$0
22	1355-2002-386	Install Water Lateral, Lot 43 Rainbow	10-30-2002	2002	5	\$3,435	\$3,435	\$0
22	1355-2003-402	Radio Read Upgrade	03-31-2003	2003	10	\$537,394	\$537,394	\$0
22	1355-2003-403	Meter Replacement	03-31-2003	2003	10	\$492,604	\$492,604	\$0
22	1355-2003-404	Chateau Water Line	03-31-2003	2003	50	\$151,713	\$45,523	\$106,190
22	1355-2003-405	North St. Water Line	03-31-2003	2003	50	\$68,688	\$20,611	\$48,078
22	1355-2003-406	Azimuth Water Line	03-31-2003	2003	50	\$131,827	\$39,556	\$92,271
22	1355-2003-407	Old Mammoth Water Line	03-31-2003	2003	50	\$918,178	\$275,505	\$642,673
22	1355-2003-423	Install Water Laterals	10-22-2003	2003	10	\$8,491	\$8,491	\$0
32	1355-2004-431	Well Pumps #16, 17, 18, 20, 21	01-31-2004	2004	30	\$77,565	\$36,622	\$40,942
22	1355-2004-446	Lateral Install @ Alpine Cir	07-28-2004	2004	20	\$1,661	\$1,136	\$525

22	1355-2005-465	Parts for Line Repl- Sestriere Pl	07-27-2005	2005	20	\$5,807	\$3,681	\$2,125
22	1355-2005-478	Final Paving for WL Projects	10-28-2005	2005	20	\$7,869	\$4,889	\$2,981
22	1355-2006-491	Chateau West	04-01-2006	2006	50	\$248,181	\$59,563	\$188,618
22	1355-2006-492	Horseshoe Dr	04-01-2006	2006	50	\$129,105	\$30,985	\$98,120
22	1355-2006-493	Lakeview/Horseshoe/Canyon	04-01-2006	2006	50	\$231,327	\$55,519	\$175,809
22	1355-2006-494	Sierra Nevada/Chap/Old Mam	04-01-2006	2006	50	\$415,612	\$99,747	\$315,865
22	1355-2006-495	Sierra Nevada	04-01-2006	2006	50	\$7,707	\$1,850	\$5,858
22	1355-2006-496	Larkspur Lane	04-01-2006	2006	50	\$70,468	\$16,912	\$53,556
22	1355-2006-497	Valley Vista	04-01-2006	2006	50	\$496,410	\$119,138	\$377,272
22	1355-2006-498	Connel	04-01-2006	2006	50	\$91,614	\$21,987	\$69,626
22	1355-2006-499	Hidden Valley	04-01-2006	2006	50	\$215,566	\$51,736	\$163,831
22	1355-2006-500	Old Mammoth/Red Fir/Woodman	04-01-2006	2006	50	\$672,347	\$161,363	\$510,984
22	1355-2006-501	Sherwin	04-01-2006	2006	50	\$289,500	\$69,480	\$220,020
22	1355-2006-502	Crystal	04-01-2006	2006	50	\$169,173	\$40,602	\$128,572
22	1355-2006-503	Meridian	04-01-2006	2006	50	\$1,057,790	\$253,870	\$803,921
22	1355-2006-504	Hwy 203 / Main	04-01-2006	2006	50	\$410,852	\$98,604	\$312,247
22	1355-2006-505	T-4 Parking	04-01-2006	2006	50	\$546,499	\$131,160	\$415,339
22	1355-2006-506	Minaret Water	04-01-2006	2006	50	\$346,078	\$83,059	\$263,020
22	1355-2006-507	Meadow Lane	04-01-2006	2006	50	\$145,100	\$34,824	\$110,276
22	1355-2006-508	Pinehurst	04-01-2006	2006	50	\$106,145	\$25,475	\$80,670
22	1355-2006-509	Panorama Ridge	04-01-2006	2006	50	\$39,630	\$9,511	\$30,119
22	1355-2007-580	Convict H2O Line	04-01-2007	2007	50	\$182,677	\$40,189	\$142,488
22	1355-2007-581	Canyon Blvd (FT to TL) H2O Line	04-01-2007	2007	50	\$242,506	\$53,351	\$189,154
22	1355-2007-582	Lee Road H2O Line	04-01-2007	2007	50	\$19,598	\$4,312	\$15,286
22	1355-2007-583	Tavern / Sierra Park H2O Line	04-01-2007	2007	50	\$89,324	\$19,651	\$69,673
22	1355-2007-584	Holiday Way H2O Line	04-01-2007	2007	50	\$59,238	\$13,032	\$46,206
22	1355-2007-585	Twin Lakes H2O Line	04-01-2007	2007	50	\$146,139	\$32,150	\$113,988
22	1355-2007-586	Tavern Rd H2O Line	04-01-2007	2007	50	\$24,829	\$5,462	\$19,366
22	1355-2007-587	Hillside Ct H2O Line	04-01-2007	2007	50	\$585	\$129	\$456
22	1355-2007-588	Hillside Pl H2O Line	04-01-2007	2007	50	\$28,173	\$6,198	\$21,975

22	1355-2007-589	Waterford & Hill H2O Line	04-01-2007	2007	50	\$3,272	\$720	\$2,552
22	1355-2007-590	Crawford St H2O Line	04-01-2007	2007	50	\$493,991	\$108,678	\$385,313
22	1355-2007-591	Rainbow Lane Replacement H2O Line	04-01-2007	2007	50	\$26,614	\$5,855	\$20,759
22	1355-2007-592	Mammoth Knolls Dr H2O Line	04-01-2007	2007	50	\$672,038	\$147,848	\$524,190
22	1355-2007-593	T-4 Line to Parking Lot	04-01-2007	2007	50	\$246,291	\$54,184	\$192,107
22	1355-2007-594	Sierra Park Rd H2O Line	04-01-2007	2007	50	\$144,785	\$31,853	\$112,933
22	1355-2007-595	St Anton / Knolls Area H2O Line	04-01-2007	2007	50	\$431,234	\$94,871	\$336,362
22	1355-2007-596	John Muir H2O Line	04-01-2007	2007	50	\$503,623	\$110,797	\$392,826
22	1355-2007-597	Skate Park H2O Line	04-01-2007	2007	50	\$23,278	\$5,121	\$18,157
22	1355-2007-598	Process Aerial Photos	04-01-2007	2007	5	\$23,533	\$23,533	\$0
32	1355-2007-608	Minaret Rd (Z3A & Z3B Expansion)	04-01-2007	2007	50	\$4,467	\$983	\$3,484
22	1355-2007-609	Process Aerial Photos	04-01-2007	2007	5	\$23,533	\$23,533	\$0
32	1355-2008-623	Contributed Capital	03-31-2008	2008	30	\$296,593	\$98,893	\$197,700
22	1355-2008-634	Labor / Benefits 2006 WL Replacement	04-01-2008	2008	50	\$18,931	\$3,786	\$15,144
22	1355-2009-0210	Snowcreek Pond Fill Valve	03-31-2009	2009	10	\$16,761	\$15,090	\$1,671
22	1355-2009-0223	Knolls PS Telemetry	03-31-2009	2009	10	\$27,347	\$24,620	\$2,727
22	1355-2009-0225	Timber Ridge Telemetry	03-31-2009	2009	10	\$26,010	\$23,417	\$2,594
22	1355-2009-0245	Raise Water Valves on Highway 203	03-31-2009	2009	5	\$37,057	\$37,057	\$0
22	1355-2009-0250	2007 WL Replacement	03-31-2009	2009	50	\$1,708,105	\$307,558	\$1,400,547
22	1355-2010-0001	2008 WL Replacement	04-01-2009	2009	50	\$23,479	\$4,226	\$19,253
22	1355-2011-001	2007 WL Replacement	04-01-2010	2010	50	\$3,210	\$514	\$2,696
22	1355-2011-002	2009 WL Replacement	04-01-2010	2010	50	\$1,361,567	\$217,851	\$1,143,716
22	1355-2011-003	Master Meter Repl. ~ Snowcreek	12-23-2010	2010	30	\$88,555	\$21,464	\$67,091
22	1355-2011-999	2008 WL Rep. (1410 Cleanup)	04-01-2010	2010	50	\$1,637,032	\$261,925	\$1,375,107
22	1355-2012-001	2010 WL Replacement	04-01-2011	2011	50	\$1,057,940	\$148,249	\$912,780
22	1355-2012-002	2011 WL Replacement	02-01-2012	2012	50	\$284,494	\$35,060	\$249,434
22	1355-2012-003	Water Loss Reduction Project	05-01-2011	2011	50	\$231,377	\$32,013	\$199,365

22	1355-2013-001	2012-2013 Water Line Replacement	10-31-2012	2012	50	\$359,060	\$38,898	\$320,162
22	1355-2014-002	2013-2014 Water Line Replacement	11-30-2013	2013	50	\$432,525	\$47,625	\$501,759
22	1355-2015-001	2012-2013 Water Line Replacement	02-25-2015	2015	50	\$2,798	\$173	\$2,625
22	1355-2015-002	2013-2014 Water Line Replacement	03-11-2015	2015	50	\$3,394	\$208	\$3,187
22	1355-2015-003	2014-2015 Water Line Replacement - Bigwood	03-31-2015	2015	50	\$156,314	\$9,519	\$148,979
22	1355-2015-004	2014-2015 Water Line Replacement	03-31-2015	2015	50	\$866,708	\$52,223	\$817,349
22	1355-2016-001	2015-2016 Water Line Replacement	03-31-2016	2016	50	\$1,242,744	\$49,779	\$1,192,965
22	1355-2016-002	Facility Relocation/Hydrant/Lateral Replacement	03-31-2016	2016	30	\$183,512	\$12,251	\$171,261
22	1355-2016-003	Snowcreek Recycled Water Line	03-31-2016	2016	50	\$119,464	\$4,785	\$114,679
22	1355-2017-001	2016/17 Water Line Replacement Program	03-31-2017	2017	50	\$555,548	\$11,141	\$544,406
22	1355-2017-002	Canyon Lodge Water Line Replacement	03-31-2017	2017	50	\$105,241	\$2,111	\$103,131
22	1355-2018-001	Water Line Replacement FY18	03-31-2018	2018	50	\$528,522	\$0	\$528,522
22	1355-2018-003	Timber Ridge Pump Station	03-31-2018	2018	10	\$27,580	\$0	\$27,580
22	1355-2018-004	Timber Ridge Steel Line Replace	03-31-2018	2018	50	\$173,961	\$0	\$173,961
22	1357-1995-195	Fire Hydrants	07-31-1995	1995	20	\$9,717	\$9,717	\$0
22	1357-2001-334	GIS Pilot Fire Hydrant Program	03-31-2001	2001	15	\$22,191	\$22,191	\$0
22	1357-2005-482	Hydrants (3)	12-29-2005	2005	20	\$7,427	\$4,551	\$2,876
23	1360-1990-98	Transfer from 1365	07-11-1990	1990	30	\$8,298	\$7,668	\$630
23	1360-1992-137	Diffusers / Washers / Gaskets	05-29-1992	1992	5	\$10,872	\$10,872	\$0
33	1360-1994-171	WWTP Design	03-31-1994	1994	30	\$897,335	\$717,954	\$179,382
33	1360-1994-172	Construction Management	03-31-1994	1994	30	\$887,700	\$710,244	\$177,456
33	1360-1994-173	Construction	03-31-1994	1994	30	\$7,618,882	\$6,095,830	\$1,523,052

33	1360-1994-174	Finance Costs	03-31-1994	1994	30	\$590,989	\$472,847	\$118,142
23	1360-1995-187	Wet Wells Rehabilitation	03-31-1995	1995	15	\$8,548	\$8,548	\$0
23	1360-1996-222	Truck Cover at WWTP	10-21-1996	1996	10	\$18,916	\$18,916	\$0
23	1360-1997-230	Aeration Basin	03-31-1997	1997	15	\$105,502	\$105,502	\$0
33	1360-1997-232	Aeration Basin	03-31-1997	1997	15	\$382,238	\$382,238	\$0
23	1360-1997-236	Sanitare Aerobic Diffusion Replace	06-16-1997	1997	15	\$54,900	\$54,900	\$0
23	1360-1999-279	Chlorine Induct Pump	04-01-1999	1999	10	\$14,307	\$14,307	\$0
23	1360-2000-314	Overlay WWTP	03-31-2000	2000	5	\$64,820	\$64,820	\$0
23	1360-2006-512	East & West Twin Telemetry	04-01-2006	2006	10	\$40,140	\$40,140	\$0
23	1360-2006-513	Tamarack & E. Mary Telemetry	04-01-2006	2006	10	\$18,757	\$18,757	\$0
23	1360-2006-514	Sherwin & Shady Telemetry	04-01-2006	2006	10	\$29,823	\$29,823	\$0
23	1360-2007-601	Rainbow & Falls Tract - Tele Repl	04-01-2007	2007	10	\$20,625	\$20,625	\$0
33	1360-2007-610	Wastewater Connection Fee Study	04-01-2007	2007	5	\$61,533	\$61,533	\$0
33	1360-2007-611	WWTP Expansion Buildings	04-01-2007	2007	40	\$2,089,560	\$574,629	\$1,514,931
33	1360-2007-612	WWTP Expansion Concrete Tanks	04-01-2007	2007	50	\$2,998,065	\$659,574	\$2,338,491
33	1360-2007-613	WWTP Expansion Pumps & Motors	04-01-2007	2007	15	\$908,505	\$666,237	\$242,268
33	1360-2007-614	WWTP Expansion Engineering	04-01-2007	2007	20	\$1,362,757	\$749,516	\$613,241
33	1360-2007-615	WWTP Expansion Equip & Instruments	04-01-2007	2007	15	\$1,726,159	\$1,265,850	\$460,309
33	1360-2008-641	WWTP Expansion - Phase 2	04-01-2008	2008	20	\$11,341	\$5,671	\$5,671
33	1360-2011-999	General Waste Water Exp. (1410 Cleanup)	04-01-2010	2010	30	\$35,232	\$9,395	\$25,837
32	1360-2012-001	Recycled Water Facility	01-01-2012	2012	40	\$8,470,793	\$1,323,501	\$7,154,749
23	1360-2012-003	WWTP Solar System	11-01-2011	2011	20	\$5,486,362	\$1,759,464	\$3,726,898
23	1360-2013-001	WWTP MCC Blower	11-30-2012	2012	50	\$109,984	\$11,734	\$98,250
23	1360-2013-005	New Paving @ WWTP	05-30-2012	2012	20	\$119,873	\$34,994	\$84,879



23	1360-2014-001	WWTP MCC/Blower VFD Retro Fit	04-01-2013	2013	50	\$2,248	\$225	\$2,023
23	1360-2014-002	Truck Fill Pump	03-31-2014	2014	5	\$10,996	\$8,803	\$2,193
23	1360-2015-001	Truck Fill Station	07-24-2014	2014	15	\$19,259	\$4,735	\$14,524
23	1360-2015-002	WWTP MCC/Blower VFD Retrofit	10-08-2014	2014	50	\$94,993	\$21,026	\$311,900
23	1360-2016-001	WWTP Air Compressors	03-31-2016	2016	10	\$7,107	\$1,423	\$5,684
23	1360-2017-001	Press MCC Room Filtration	02-23-2017	2017	5	\$16,909	\$3,725	\$13,184
23	1360-2017-002	Sewer Holding Tank	03-31-2017	2017	15	\$215,729	\$14,421	\$201,308
23	1360-2017-003	WWTP Asset Replacement	03-31-2017	2017	5	\$14,439	\$2,896	\$11,543
23	1360-2017-004	Bredel Sludge Pump	06-16-2016	2016	5	\$15,748	\$5,644	\$10,104
23	1360-2018-001	WWTP Aeration Control	03-31-2018	2018	15	\$38,076	\$0	\$38,076
23	1360-2018-003	WWTP Primary Clarifiers	03-31-2018	2018	10	\$37,942	\$0	\$37,942
23	1360-2018-004	Trash Removal System	03-31-2018	2018	15	\$359,829	\$0	\$359,829
23	1360-2018-005	Aeration Basin Baffles	03-31-2018	2018	15	\$30,343	\$0	\$30,343
23	1360-2018-006	Digester Choper Pump Rebuild	03-31-2018	2018	15	\$65,090	\$0	\$65,090
23	1360-2018-007	Aeration Train Piping Repair	03-31-2018	2018	20	\$75,690	\$0	\$75,690
23	1360-2018-008	Vactor Receiving Station	03-31-2018	2018	50	\$20,963	\$0	\$20,963
23	1365-1967-01	Balance B/Fwd	06-30-1967	1967	60	\$4,578,945	\$3,873,291	\$705,653
23	1365-1986-39	Lakes Basin Pump Stations	12-01-1986	1986	30	\$46,791	\$46,791	\$0
23	1365-1989-80	Bus Dump Station	03-31-1989	1989	30	\$13,967	\$13,502	\$464
23	1365-1990-92	Woodman Sewer Line	03-31-1990	1990	30	\$93,764	\$87,522	\$6,242
33	1365-1991-115	Trails I Sewer Lines	03-31-1991	1991	30	\$124,308	\$111,889	\$12,419
33	1365-1991-116	Trails II Sewer Lines	03-31-1991	1991	30	\$141,696	\$127,540	\$14,156
33	1365-1991-117	Snowcreek Crest Sewer Lines	03-31-1991	1991	30	\$262,278	\$236,075	\$26,203
33	1365-1991-118	Juniper Ridge Sewer Lines	03-31-1991	1991	30	\$395,226	\$355,740	\$39,486
33	1365-1993-155	Fairway Ranch Sewer Lines	06-30-1993	1993	30	\$105,395	\$86,963	\$18,432
33	1365-1994-181	Sewer Line - Business Park	11-30-1994	1994	30	\$58,440	\$45,455	\$12,985
23	1365-1995-188	East Twin Force Main	03-31-1995	1995	30	\$42,914	\$32,905	\$10,009
23	1365-1996-220	Install Sewer Lateral - Ridgcrest	10-07-1996	1996	5	\$1,352	\$1,352	\$0
33	1365-1997-242	Sewer Lateral - Hillside	07-05-1997	1997	5	\$5,206	\$5,206	\$0
23	1365-1997-246	Manholes - Majestic Pines Dr	08-07-1997	1997	5	\$5,266	\$5,266	\$0

23	1365-1998-263	Install Sewer Lat	07-08-1998	1998	30	\$4,865	\$3,200	\$1,665
23	1365-1998-268	Manhole Rehab	10-25-1998	1998	20	\$24,355	\$23,664	\$691
23	1365-2000-325	Manhole Rehab	12-08-2000	2000	5	\$45,102	\$45,102	\$0
23	1365-2001-349	TV Inspection Equipment	06-20-2001	2001	15	\$43,533	\$43,533	\$0
23	1365-2001-350	Install Sewer Lateral	07-17-2001	2001	30	\$1,686	\$939	\$747
23	1365-2001-353	Lift Station & Tank Monitors	08-29-2001	2001	10	\$9,036	\$9,036	\$0
33	1365-2002-367	Contributed Cap. WW Lines	03-31-2002	2002	30	\$1,358,338	\$724,574	\$633,764
23	1365-2002-378	Sewer Installation	07-26-2002	2002	5	\$2,738	\$2,738	\$0
23	1365-2003-408	Meridian Blvd Slip Lining	03-31-2003	2003	20	\$46,848	\$35,142	\$11,705
23	1365-2003-428	Manhole Sealing	12-03-2003	2003	5	\$22,435	\$22,435	\$0
23	1365-2005-472	Install Sewer Lateral Manzanita	08-31-2005	2005	20	\$3,162	\$1,990	\$1,173
23	1365-2005-481	Manhole / Sewer Line Rehab	12-07-2005	2005	20	\$54,221	\$33,387	\$20,834
23	1365-2006-486	Chopper Pump Tamarack Lifts	03-30-2006	2006	5	\$5,933	\$5,933	\$0
23	1365-2006-534	New Sewer Lat Install - Ridgecrest	10-24-2006	2006	30	\$3,722	\$1,419	\$2,303
23	1365-2006-538	Hillside Dr - Install Sewer Lateral	11-14-2006	2006	10	\$3,978	\$3,978	\$0
23	1365-2006-542	Slip Line Across Creek	12-14-2006	2006	30	\$39,975	\$15,052	\$24,923
23	1365-2006-543	Rehab Sewer	12-14-2006	2006	15	\$23,430	\$17,644	\$5,786
23	1365-2007-602	Waterford WW Line	04-01-2007	2007	30	\$28,809	\$10,563	\$18,245
23	1365-2007-603	Skate Park Collection Lines	04-01-2007	2007	50	\$24,193	\$5,323	\$18,871
23	1365-2007-604	Process Aerial Photos	04-01-2007	2007	5	\$23,533	\$23,533	\$0
23	1365-2007-616	Process Aerial Photos	04-01-2007	2007	5	\$23,533	\$23,533	\$0
33	1365-2008-624	Contributed Capital	03-31-2008	2008	30	\$399,957	\$133,358	\$266,600
23	1365-2008-639A	West Twin Lift Station Improvement	04-01-2008	2008	5	\$4,194	\$4,194	\$0
23	1365-2009-6140	Slipline Sewer Line - Meadow Lane	04-01-2008	2008	20	\$29,126	\$14,563	\$14,563
23	1365-2009-6150	Manholes on Highway 203	03-31-2009	2009	5	\$27,126	\$27,126	\$0
23	1365-2011-001	Bluffs Lift Station Improvements	11-24-2010	2010	30	\$3,213	\$787	\$2,426
23	1365-2013-002	Manhole Replacement	09-30-2012	2012	20	\$248,131	\$68,255	\$179,876

23	1365-2013-004	Road Plates (4 split between funds)	07-05-2012	2012	50	\$6,250	\$717	\$5,532
23	1365-2013-005	Road Plates (4 split between funds)	07-05-2012	2012	50	\$6,250	\$717	\$5,532
23	1365-2014-001	2013-2014 Sewer Line Replacement	10-31-2013	2013	50	\$211,018	\$18,640	\$192,378
23	1365-2014-002	Manhole Sealing and Lining	10-31-2013	2013	20	\$22,950	\$5,068	\$17,882
23	1365-2014-003	Center/Shady Rest Sewer Replacement	10-31-2013	2013	50	\$307,884	\$27,196	\$280,688
23	1365-2014-004	Meridian Sewer Expansion	04-01-2013	2013	50	\$436,343	\$43,634	\$392,708
23	1365-2015-002	2014-2015 Sewer Line Replacement	10-01-2014	2014	50	\$194,323	\$13,598	\$180,725
23	1365-2016-001	2015-2016 Sewer Line Replacement	03-31-2016	2016	40	\$344,203	\$17,234	\$326,969
23	1365-2017-001	2016-2017 Sewer Line Replacement	02-23-2017	2017	40	\$250,745	\$6,905	\$243,840
23	1365-2018-001	2017-2018 Sewer Line Replacement	03-31-2018	2018	50	\$426,838	\$0	\$426,838
23	1365-2018-002	Snowcreek GC Pond Fill Control	03-31-2018	2018	15	\$52,967	\$0	\$52,967
23	1370-1983-07	Balance B/Fwd	06-30-1983	1983	60	\$782,066	\$452,993	\$329,074
23	1370-1986-33	Easement Deed	11-03-1986	1986	60	\$7,454	\$3,902	\$3,552
23	1375-1983-08	Balance B/Fwd	06-30-1983	1983	60	\$19,784	\$11,459	\$8,325
23	1380-1983-09	Balance B/Fwd	06-30-1983	1983	60	\$102,815	\$59,553	\$43,262
23	1390-1984-13	Balance B/Fwd	06-30-1984	1984	30	\$526,413	\$526,413	\$0
22	1390-2001-335A	Aerial Photos - CIP	03-31-2001	2001	15	\$12,274	\$12,274	\$0
23	1390-2001-337	Aerial Photos - CIP	03-31-2001	2001	5	\$12,274	\$12,274	\$0
22	1390-2001-340	Aerial Photos - CIP	03-31-2001	2001	5	\$12,274	\$12,274	\$0
23	1390-2001-341	Aerial Photos - CIP	03-31-2001	2001	5	\$12,274	\$12,274	\$0
22	1390-2011-999	General Studies/Surveys (1410 Cleanup)	04-01-2010	2010	5	\$1,000,000	\$1,000,000	\$0
22	1390-2013-001	Asset Management Study	07-31-2012	2012	5	\$87,081	\$87,081	\$0
22	1390-2013-002	Mammoth Creek EIR	02-28-2012	2012	50	\$571,450	\$69,578	\$501,872
22	1390-2014-001	Mammoth Creek EIR	03-31-2014	2014	50	\$15,575	\$1,247	\$14,328

<b>22</b>	1390-2014-002	Urban Water Management Plan	04-01-2013	2013	5	\$77,409	\$77,409	\$0
<b>22</b>	1390-2015-003	Mammoth Creek EIR	03-31-2015	2015	50	\$11,389	\$684	\$10,705
<b>22</b>	1390-2015-004	Well Profiling	03-31-2015	2015	5	\$43,381	\$26,053	\$17,328
<b>22</b>	1390-2016-001	Backflow Survey	03-31-2016	2016	5	\$59,857	\$23,976	\$35,881
<b>21</b>	1390-2016-002	Weather Station	03-31-2016	2016	10	\$5,012	\$1,004	\$4,008
<b>22</b>	1390-2016-003	Capital Asset Replacement	03-31-2016	2016	10	\$123,015	\$24,637	\$98,378
<b>22</b>	1390-2016-004	Groundwater Management Plan	03-31-2016	2016	5	\$106,953	\$42,840	\$64,113
<b>22</b>	1390-2017-001	Urban Water Management Plan	02-23-2017	2017	5	\$87,574	\$19,713	\$69,776

Fund	Asset ID	Description	Installed	Year Installed	Life (Years)	Replacement Cost	Accumulated Depreciation	Replacement Cost Less Depreciation
22	1300-1970-05	Balance B/Fwd	06-30-1970	1970	50	\$4,305,537	\$4,133,316	\$172,22
23	1300-1980-06	Balance B/Fwd	06-30-1980	1980	60	\$17,684,068	\$11,199,910	\$6,484,15
22	1300-1984-11	Various Equipment	06-30-1984	1984	5	\$252,493	\$252,493	\$
21	1300-1992-132	Fuel System	04-01-1992	1992	5	\$54,992	\$54,992	\$
31	1300-1993-150	Lunch Room Remodel	03-31-1993	1993	5	\$15,341	\$15,341	\$
21	1300-1996-218	Install Exhaust Sys in Garage	09-23-1996	1996	5	\$15,355	\$15,355	\$
22	1300-1997-247	Quonset Huts ~ Foundation	09-29-1997	1997	30	\$71,832	\$50,283	\$21,55
21	1300-1997-249	Fuel System Replacement	10-25-1997	1997	20	\$195,937	\$195,937	\$
21	1300-1999-277	Admin Heater	04-01-1999	1999	10	\$38,913	\$38,913	\$
21	1300-2000-304	Operations & Maintenance Building	03-31-2000	2000	50	\$3,327,617	\$1,197,942	\$2,129,67
21	1300-2000-305	Annex Bldg Furnish	03-31-2000	2000	10	\$536,026	\$536,026	\$
21	1300-2000-306	Gas Tank Replacement	03-31-2000	2000	20	\$49,197	\$44,277	\$4,92
21	1300-2001-330	Garage Roof from C.I.P.	03-31-2001	2001	30	\$35,451	\$20,089	\$15,36
21	1300-2003-395	Vehicle Storage Building	03-31-2003	2003	50	\$1,343,570	\$403,071	\$940,49
21	1300-2005-476	Admin Frnt / Fans	10-13-2005	2005	5	\$7,701	\$7,701	\$
21	1300-2006-487	Admin Bldg Remodel	04-01-2006	2006	5	\$8,271	\$8,271	\$
96	1300-2006-516	GIS Project	04-01-2006	2006	10	\$853,597	\$853,597	\$
22	1300-2006-531	Quonset Hut	09-29-2006	2006	10	\$128,757	\$128,757	\$
21	1300-2007-547	Install Gate System	04-01-2007	2007	10	\$36,498	\$36,498	\$
21	1300-2007-548	Sub-grade Landscape Annex	04-01-2007	2007	10	\$79,463	\$79,463	\$
22	1300-2007-549	Facility Relocation	04-01-2007	2007	20	\$90,699	\$49,884	\$40,81
22	1300-2007-550	Asbuilt Data Conversion	04-01-2007	2007	5	\$68,288	\$68,288	\$
23	1300-2007-599	Facility Relocation	04-01-2007	2007	20	\$82,716	\$45,494	\$37,22
23	1300-2007-600	Asbuilt Data Conversion	04-01-2007	2007	5	\$60,727	\$60,727	\$
21	1300-2008-625	Upgrade Fuel System	04-01-2008	2008	10	\$8,143	\$8,143	\$
21	1300-2011-001	Carpet - Admin. Bldg.	04-01-2010	2010	10	\$27,836	\$22,269	\$5,56
23	1300-2012-001	Quonset Hut ~ XQ40-16	11-01-2011	2011	20	\$53,118	\$18,591	\$34,52
22	1300-2012-002	Quonset Hut ~ XQ30-14	11-01-2011	2011	20	\$42,152	\$14,753	\$27,39
21	1300-2013-001	New Computer Server Room	04-01-2012	2012	10	\$39,207	\$23,524	\$15,68
21	1300-2013-002	Energy Conservation System - Admin & Eng Bldgs	10-31-2012	2012	5	\$6,692	\$6,692	\$
22	1300-2013-003	Garage door for quonset 1	06-28-2012	2012	20	\$9,966	\$2,990	\$6,97
23	1300-2013-004	Garage door for quonset 2	06-28-2012	2012	20	\$9,966	\$2,990	\$6,97
22	1300-2014-007	Facility Relocation	12-31-2013	2013	20	\$199,089	\$49,772	\$149,31

22	1300-2015-001	Quonset Hut Door	05-07-2014	2014	20	\$10,099	\$2,020	\$8,07
21	1300-2015-002	Reroof Storage Building	06-30-2014	2014	30	\$44,336	\$5,911	\$38,42
22	1300-2017-002	Asphalt	10-26-2016	2016	20	\$91,668	\$9,167	\$82,50
22	1300-2017-003	Machine Shop	03-31-2017	2017	20	\$40,864	\$2,043	\$38,82
22	1300-2017-004	Equipment Storage Building	03-31-2017	2017	50	\$976,493	\$19,530	\$956,96
21	1303-1987-46	Land	07-01-1987	1987	999	\$538,112	\$0	\$538,11
96	1303-2001-327	Purchase of L'Abri - Land	02-28-2001	2001	999	\$93,881	\$0	\$93,88
32	1303-2006-528	Land Purchase Well #25	07-31-2006	2006	999	\$61,177	\$0	\$61,17
96	1304-2001-328	L'Abri Employee Housing	02-28-2001	2001	50	\$745,715	\$253,543	\$492,17
21	1304-2006-485	L'Abri #9 & #6 - Carpet & Flooring	02-23-2006	2006	5	\$9,229	\$9,229	\$
96	1304-2007-617	Employee Housing - Trailer Park	04-01-2007	2007	50	\$24,476	\$5,385	\$19,09
96	1304-2010-0001	Timberline #11 Purchase	02-11-2010	2010	50	\$260,117	\$41,619	\$218,49
22	1305-2002-374	Petro-Vend Fuel System (1 of 2)	06-13-2002	2002	5	\$7,000	\$7,000	\$
23	1305-2002-375	Petro-Vend Fuel System (2 of 2)	06-13-2002	2002	5	\$7,000	\$7,000	\$
21	1305-2002-388	Document Imaging Project	11-14-2002	2002	15	\$10,809	\$10,809	\$
21	1305-2002-390	Document Imaging System	12-12-2002	2002	15	\$42,599	\$42,599	\$
22	1305-2005-458	Maintenance Software Fuel Sys & Laptop Interface	03-25-2005	2005	5	\$10,235	\$10,235	\$
23	1305-2005-459	Maintenance Software Fuel Sys & Laptop Interface	03-25-2005	2005	5	\$10,495	\$10,495	\$
23	1305-2006-510	SCADA	04-01-2006	2006	10	\$39,122	\$39,122	\$
21	1305-2008-626	Fuel Software for Petro Vend	04-01-2008	2008	10	\$14,533	\$14,533	\$
22	1305-2008-627	IPM Project Management Software	04-01-2008	2008	10	\$14,764	\$14,764	\$
23	1305-2008-635	IPM Project Management Software	04-01-2008	2008	10	\$14,764	\$14,764	\$
22	1305-2009-0001	IPM Proj Mgmt Travel Expenses - OnSite Training	01-15-2009	2009	5	\$8,814	\$8,814	\$
21	1305-2009-0017	Springbrook Software and Training	03-31-2009	2009	10	\$209,099	\$188,189	\$20,91
21	1305-2009-0120	Audiotel Software and Equipment	08-21-2008	2008	10	\$8,894	\$8,894	\$
21	1305-2009-0130	Network Switch Replacement	10-17-2008	2008	5	\$14,411	\$14,411	\$
23	1305-2011-001	Sewer CAD Software	04-01-2010	2010	5	\$67,532	\$67,532	\$
21	1305-2012-001	Server MCWDSVR11	02-01-2012	2012	4	\$18,430	\$18,430	\$
22	1305-2012-002	Operations Reporting Software	08-01-2011	2011	5	\$9,727	\$9,727	\$

22	1305-2012-003	InfraMAP Maintenance Software	08-01-2011	2011	5	\$15,133	\$15,133	\$
22	1305-2013-001	SCADA Logic Upgrade	05-31-2011	2011	15	\$30,493	\$14,230	\$16,26
21	1305-2014-001	Trimble GPS Unit Upgrade	05-02-2013	2013	5	\$9,571	\$9,571	\$
21	1305-2014-002	UB10 Server Replacement	03-17-2014	2014	4	\$11,109	\$11,109	\$
22	1305-2014-004	SCADA PLC Telemerty Upgrade	03-31-2014	2014	15	\$42,959	\$11,456	\$31,50
23	1305-2017-001	TV Van Software	06-30-2016	2016	5	\$23,820	\$9,528	\$14,29
21	1305-2018-001	Phone System Update	03-31-2018	2018	10	\$20,646	\$0	\$20,64
22	1307-2010-0001	GWTP #1 Security Fence	10-31-2009	2009	5	\$42,343	\$42,343	\$
22	1308-2008-628	Server MCWDEXCH 08	04-01-2008	2008	5	\$18,692	\$18,692	\$
21	1315-2011-001	GIS Plotter	12-01-2010	2010	10	\$10,527	\$8,422	\$2,10
21	1315-2012-001	Telephone System for District	10-01-2011	2011	10	\$36,686	\$25,680	\$11,00
21	1315-2015-006	Canon Image Runner	02-05-2015	2015	5	\$16,614	\$9,969	\$6,64
21	1315-2015-007	Canon Image Runner	02-05-2015	2015	5	\$16,614	\$9,969	\$6,64
23	1315-2015-009	Grinder	03-31-2015	2015	10	\$65,647	\$19,694	\$45,95
22	1315-2016-001	HP DesignJet T2500ps ePrinter	03-31-2016	2016	5	\$9,500	\$3,800	\$5,70
22	1317-1992-135	Ingersoll Rand Air Compressor V#5	04-30-1992	1992	5	\$16,066	\$16,066	\$
23	1317-1992-136	Ingersoll Rand Air Compressor V#5	04-30-1992	1992	5	\$16,066	\$16,066	\$
22	1317-1994-178	Shoring System	10-13-1994	1994	5	\$11,406	\$11,406	\$
23	1317-1994-179	Shoring System	10-13-1994	1994	5	\$11,426	\$11,426	\$
22	1317-1996-202	Welder Veh #64	03-19-1996	1996	15	\$27,267	\$27,267	\$
23	1317-1999-289	Swr Lft Station Project	09-15-1999	1999	15	\$24,331	\$24,331	\$
22	1317-2000-296	Generator Emergency (Admin)	01-19-2000	2000	5	\$19,677	\$19,677	\$
22	1317-2000-297	Generator Emergency (WWTP)	01-19-2000	2000	10	\$27,768	\$27,768	\$
23	1317-2000-298	Generator Emergency (Admin)	01-19-2000	2000	10	\$19,677	\$19,677	\$
23	1317-2000-299	Generator Emergency (WWTP)	01-19-2000	2000	10	\$27,768	\$27,768	\$
22	1317-2002-369	Sifter Box/Crossing Plate	05-15-2002	2002	5	\$9,584	\$9,584	\$
22	1317-2002-371	Safety Arrow Board Traffic Signs (1 of 2)	05-31-2002	2002	5	\$4,432	\$4,432	\$
23	1317-2002-372	Safety Arrow Board Traffic Signs (2 of 2)	05-31-2002	2002	5	\$4,432	\$4,432	\$
22	1317-2003-410	Air Compressor - Veh #46	05-08-2003	2003	5	\$24,306	\$24,306	\$
21	1317-2003-420	Install 2 Lennox HS-29 Air Cond. Units	09-30-2003	2003	5	\$9,555	\$9,555	\$

22	1317-2004-432	Excavator Veh #47	04-01-2004	2004	10	\$113,480	\$113,480	\$
22	1317-2004-435	Broce BB-250-8' Sweeper Veh #45	05-07-2004	2004	5	\$15,871	\$15,871	\$
22	1317-2004-436	Road Plates / Vertical Shore	05-07-2004	2004	5	\$10,221	\$10,221	\$
22	1317-2004-438	Muel Tapping Tool Rebuild	05-27-2004	2004	5	\$13,944	\$13,944	\$
22	1317-2004-440	Radio Line Detection (1 of 2)	06-03-2004	2004	5	\$4,075	\$4,075	\$
23	1317-2004-441	Radio Line Detection (2 of 2)	06-03-2004	2004	5	\$4,075	\$4,075	\$
22	1317-2004-442	Radar Line Locator	06-03-2004	2004	5	\$8,515	\$8,515	\$
23	1317-2004-443	Radar Line Locator	06-03-2004	2004	5	\$8,515	\$8,515	\$
22	1317-2004-445	Hydraulic Braker for Cat 430 Backhoe	07-28-2004	2004	5	\$14,454	\$14,454	\$
23	1317-2004-447	Hydraulic Braker for Cat 430 Backhoe	07-28-2004	2004	5	\$14,454	\$14,454	\$
22	1317-2005-460	Roller Drum & Trailer	04-01-2005	2005	5	\$19,432	\$19,432	\$
22	1317-2005-463	Trenchless Pipe Replacement Tool	06-30-2005	2005	5	\$8,886	\$8,886	\$
23	1317-2005-464	Replace Reznor Furnace in Chlorine Bldg	06-30-2005	2005	5	\$10,038	\$10,038	\$
21	1317-2005-477	Bobcat - Snow Removal Veh #6	10-28-2005	2005	10	\$79,260	\$79,260	\$
22	1317-2006-520	Concrete Saw & Trailer (1 of 2)	06-08-2006	2006	10	\$4,228	\$4,228	\$
23	1317-2006-521	Concrete Saw & Trailer (2 of 2)	06-08-2006	2006	10	\$4,228	\$4,228	\$
22	1317-2008-630	Leak Detection Replace/Upgrade	04-01-2008	2008	10	\$47,844	\$47,844	\$
23	1317-2008-637	See Snake Replacement	04-01-2008	2008	10	\$15,473	\$15,473	\$
23	1317-2009-0345	Sewer Bypass Pump Veh #62	03-31-2009	2009	10	\$35,003	\$31,502	\$3,501
22	1317-2009-170	Laser Level	04-30-2008	2008	5	\$6,950	\$6,950	\$
22	1317-2010-0001	Trench Shoring	05-21-2009	2009	5	\$16,766	\$16,766	\$
21	1317-2010-0003	Forklift (2007) - Veh #57	07-16-2009	2009	10	\$55,974	\$50,377	\$5,597
22	1317-2011-001	Sewer Lateral Cleaner	03-17-2011	2011	10	\$50,321	\$35,224	\$15,097
22	1317-2011-003	Telemetry (Component OMR Gauging Sta.)	07-15-2010	2010	10	\$15,695	\$12,556	\$3,139
22	1317-2011-004	Arsenic Analyzer System (Component)	07-01-2010	2010	5	\$63,356	\$63,356	\$
22	1317-2011-005	Arsenic Analyzer System (Component)	03-03-2011	2011	5	\$61,960	\$61,960	\$
22	1317-2011-02	Valve Service Trailer - Veh #71	10-01-2010	2010	5	\$58,337	\$58,337	\$
22	1317-2012-002	Mini Excavator - Veh #66	06-01-2011	2011	10	\$43,964	\$30,774	\$13,190
21	1317-2013-001	Security Gate	06-28-2012	2012	10	\$7,916	\$4,750	\$3,166
23	1317-2013-002	WWTP Replacement Grinder	07-26-2012	2012	5	\$56,813	\$56,813	\$



22	1317-2013-003	Snowblower - Holder C992	12-26-2012	2012	15	\$167,477	\$66,991	\$100,486
22	1317-2014-001	Snow Cat and Trailor Veh #72	04-03-2013	2013	20	\$185,041	\$46,260	\$138,781
23	1317-2014-002	Submersible Sewage Pump	06-05-2013	2013	5	\$7,258	\$7,258	\$0
22	1317-2014-003	Rotary Garage Lift	08-07-2013	2013	25	\$14,045	\$2,809	\$11,236
23	1317-2014-004	Primary Covers	08-01-2013	2013	20	\$12,698	\$3,175	\$9,523
22	1317-2014-005	Plasma Cutting System	04-16-2014	2014	15	\$20,556	\$5,482	\$15,074
23	1317-2014-006	Replacement Blower Head	09-27-2013	2013	15	\$10,127	\$3,376	\$6,751
22	1317-2014-007	Install Radio Communications Equipment Phase 2	03-01-2014	2014	10	\$201,810	\$80,724	\$121,086
23	1317-2015-001	Primary Clarifier #4	05-01-2014	2014	15	\$16,151	\$4,307	\$11,844
22	1317-2015-002	Asphalt Grinder	06-11-2014	2014	10	\$18,031	\$7,213	\$10,818
22	1317-2015-003	Compressor	05-14-2014	2014	15	\$20,619	\$5,498	\$15,121
22	1317-2015-004	Cutting System	04-16-2014	2014	15	\$21,261	\$5,670	\$15,591
21	1317-2015-005	Utility Bed for Veh #58	07-02-2014	2014	5	\$21,498	\$17,199	\$4,300
21	1317-2015-008	Tire Changer, Lifter & Balancer	03-04-2015	2015	10	\$18,885	\$5,665	\$13,220
23	1317-2017-001	Emergency Generator	10-15-2016	2016	10	\$5,530	\$1,106	\$4,424
23	1317-2018-001	Leak Detection Equipment	04-01-2017	2017	5	\$30,483	\$6,097	\$24,386
23	1317-2018-002	Sewer Inspection Camera	04-01-2017	2017	5	\$11,195	\$2,239	\$8,956
22	1317-2018-003	Genie Electric Scisor Lift	06-07-2017	2017	10	\$11,951	\$1,195	\$10,756
23	1317-2018-004	Emergency Generator/Trailer	03-23-2018	2018	10	\$24,976	\$0	\$24,976
23	1317-2018-005	Tucker LW2 trailer	03-23-2018	2018	10	\$24,192	\$0	\$24,192
22	1317-2018-006	Walk-Behind Snow Blower	03-23-2018	2018	10	\$19,874	\$0	\$19,874
23	1317-2018-008	Sewer Camera with Lateral Capability	03-23-2018	2018	10	\$94,696	\$0	\$94,696
22	1317-2018-009	Bobcat Snowblower	10-11-2017	2017	15	\$8,229	\$549	\$7,680
23	1317-214-008	Primary Covers	08-01-2013	2013	1	\$0	\$0	\$0
22	1320-1988-75	John Deer 410C Veh #31	09-15-1988	1988	5	\$135,078	\$135,078	\$0
22	1320-1993-152	Forklift for Warehouse Veh #35	05-05-1993	1993	5	\$14,188	\$14,188	\$0
23	1320-1993-153	Forklift for Warehouse Veh #35	05-05-1993	1993	5	\$14,188	\$14,188	\$0
23	1320-1993-157	Vactor 2110C Veh #33	11-02-1993	1993	15	\$369,738	\$369,738	\$0
22	1320-1993-159	936F Caterpillar Loader Veh #30	11-17-1993	1993	15	\$129,129	\$129,129	\$0
23	1320-1993-161	936F Caterpillar Loader Veh #30	11-17-1993	1993	15	\$129,129	\$129,129	\$0
22	1320-1994-163	Used Snow Bucket (1 of 2)	01-22-1994	1994	15	\$4,778	\$4,778	\$0

23	1320-1994-164	Used Snow Bucket (2 of 2)	01-22-1994	1994	15	\$4,778	\$4,778	\$
22	1320-1995-184	Snowcat Trailer Veh #36	01-11-1995	1995	15	\$11,319	\$11,319	\$
22	1320-1995-190	Dodge Dump Truck 4X4 Veh #27	06-07-1995	1995	5	\$32,937	\$32,937	\$
23	1320-1995-191	Dodge Dump Truck 4X4 Veh #27	06-07-1995	1995	5	\$32,937	\$32,937	\$
22	1320-1995-192	Ford Ranger Veh #18 (Replaced; In Construction)	07-20-1995	1995	5	\$37,927	\$37,927	\$
22	1320-1996-197	Snow Plow Blade (1 of 2)	01-10-1996	1996	15	\$9,659	\$9,659	\$
23	1320-1996-198	Snow Plow Blade (2 of 2)	01-10-1996	1996	15	\$9,659	\$9,659	\$
22	1320-1996-200	Ford Ranger Vehicle #19	03-10-1996	1996	5	\$18,153	\$18,153	\$
23	1320-1996-201	Ford Ranger Veh #19	03-10-1996	1996	5	\$18,153	\$18,153	\$
22	1320-1997-243	Ford F-250 Veh #20	07-18-1997	1997	5	\$53,848	\$53,848	\$
23	1320-1997-244	Ford F-250 Veh #25	07-18-1997	1997	5	\$53,848	\$53,848	\$
22	1320-1998-272	Ford F-350 Veh #7	12-10-1998	1998	5	\$46,102	\$46,102	\$
23	1320-1999-285	Ford Ranger 4X4 Veh #22	07-08-1999	1999	5	\$25,048	\$25,048	\$
21	1320-2000-315	Mule 2500 4X4 ATV Veh #40 (1 of 3)	04-26-2000	2000	5	\$5,420	\$5,420	\$
22	1320-2000-316	Mule 2500 4X4 ATV Veh #40 (2 of 3)	04-26-2000	2000	5	\$5,420	\$5,420	\$
23	1320-2000-317	Mule 2500 4X4 ATV Veh #40 (3 of 3)	04-26-2000	2000	5	\$5,436	\$5,436	\$
21	1320-2000-318	Ford Ranger 4X4 Veh #39	05-08-2000	2000	5	\$34,037	\$34,037	\$
23	1320-2000-320	Ford Ranger 4X4 Veh #3	05-08-2000	2000	5	\$34,254	\$34,254	\$
22	1320-2001-351	2001 Cat MD430D IT Backhoe Loader Veh #41	08-15-2001	2001	20	\$77,558	\$65,924	\$11,63
23	1320-2001-352	2001 Cat MD430D IT Backhoe Loader Veh #41	08-15-2001	2001	20	\$77,558	\$65,924	\$11,63
22	1320-2003-411	2003 Ford Ranger XLT Veh #44	05-22-2003	2003	5	\$31,257	\$31,257	\$
21	1320-2003-414	2003 Explorer Veh #11	06-30-2003	2003	5	\$38,619	\$38,619	\$
22	1320-2004-433	Ford 2004 F350 4X4 Veh #12 w/Crane	04-01-2004	2004	5	\$63,677	\$63,677	\$
22	1320-2004-453	Veh #48 Frontier Crew XE-V6 Long Bed	12-01-2004	2004	5	\$17,118	\$17,118	\$
23	1320-2004-454	Veh #48 Frontier Crew XE-V6 Long Bed	12-01-2004	2004	5	\$17,118	\$17,118	\$
22	1320-2005-469	Vactor 2005 Sterling L7501 Veh #51	08-22-2005	2005	15	\$169,880	\$147,229	\$22,65
23	1320-2005-470	Vactor 2005 Sterling L7501 Veh #51	08-22-2005	2005	15	\$169,880	\$147,229	\$22,65

22	1320-2006-517	Snowmobile Veh #28	04-07-2006	2006	7	\$9,959	\$9,959	\$
22	1320-2006-518	Ford F-250 4X4 Veh #52	05-30-2006	2006	5	\$23,416	\$23,416	\$
23	1320-2006-519	Ford F-250 4X4 Veh #52	05-30-2006	2006	5	\$23,416	\$23,416	\$
22	1320-2006-522	Ford F-550 4X4 Flat Bed Veh #53	06-30-2006	2006	10	\$34,984	\$34,984	\$
23	1320-2006-523	Ford F-550 4X4 Flat Bed Veh #53	06-30-2006	2006	5	\$34,984	\$34,984	\$
23	1320-2007-545	Peterbilt Dump Model 340 Veh #1	02-01-2007	2007	20	\$132,260	\$72,743	\$59,51
22	1320-2007-619	New 938 Cat Loader - Veh #54	06-26-2007	2007	10	\$249,428	\$249,428	\$
23	1320-2007-620	Veh #1 - Additional Fees - Taxes	07-18-2007	2007	5	\$10,028	\$10,028	\$
23	1320-2008-638	TV Van Upgrade Veh #60	04-01-2008	2008	10	\$27,433	\$27,433	\$
21	1320-2009-0011	Ford Van - Veh #9 (VanPool)	03-31-2009	2009	10	\$39,093	\$35,183	\$3,90
22	1320-2009-023	Ford Ranger - Veh #2	05-06-2008	2008	10	\$25,218	\$25,218	\$
22	1320-2010-0001	2006 Chevy 3500 ~ Veh #58 (1 of 2)	07-16-2009	2009	5	\$14,637	\$14,637	\$
23	1320-2010-0002	2006 Chevy 3500 ~ Veh #58 (2 of 2)	07-16-2009	2009	5	\$14,637	\$14,637	\$
23	1320-2010-0003	TV Van - Veh #60	03-31-2010	2010	8	\$218,813	\$218,813	\$
22	1320-2011-001	2010 Ford Ranger Veh #63	10-08-2010	2010	10	\$23,626	\$18,901	\$4,72
22	1320-2012-001	Snowmobile - Veh #67	05-01-2011	2011	10	\$12,017	\$8,412	\$3,60
21	1320-2012-002	Ford Ranger XLT - Veh #69	06-01-2011	2011	10	\$24,739	\$17,317	\$7,42
22	1320-2013-002	Veh #70 F350 w/ Utility Bed	11-28-2012	2012	5	\$52,505	\$52,505	\$
21	1320-2013-003	Veh #65 F-150 4X4 w/ Work Shell	06-28-2012	2012	5	\$30,617	\$30,617	\$
22	1320-2014-001	F-250 XL Veh #73	08-21-2013	2013	5	\$31,709	\$31,709	\$
22	1320-2014-002	F-350 XL w/ Utility Bed Veh #74	10-08-2013	2013	5	\$49,873	\$49,873	\$
21	1320-2014-003	Escape Veh #76	11-14-2013	2013	5	\$31,274	\$31,274	\$
22	1320-2014-004	Vactor Veh #77	12-04-2013	2013	15	\$375,272	\$125,091	\$250,18
22	1320-2014-005	Snow Plow Blade	03-18-2014	2014	25	\$18,214	\$2,914	\$15,30
22	1320-2015-001	Veh #58 F150 XL	07-23-2014	2014	5	\$27,690	\$22,152	\$5,53
22	1320-2015-002	Veh #79 F350 XL	07-23-2014	2014	5	\$70,777	\$56,621	\$14,15
23	1320-2015-003	Cradle for TV Camera	04-23-2014	2014	10	\$7,316	\$2,927	\$4,39
22	1320-2016-001	Skid Steer Bobcat	03-31-2016	2016	5	\$60,633	\$24,253	\$36,38
21	1320-2016-002	2016 Ford Explorer Veh #84	03-31-2016	2016	5	\$42,513	\$17,005	\$25,50
22	1320-2017-001	F150 Veh #85	06-23-2016	2016	5	\$32,179	\$12,872	\$19,30
22	1320-2017-002	F150 Veh #86	06-23-2016	2016	5	\$31,159	\$12,464	\$18,69
23	1320-2017-003	Dump Truck Veh #87	11-09-2016	2016	15	\$161,402	\$21,520	\$139,88

22	1320-2018-001	2017 Honda CR-V	04-26-2017	2017	5	\$30,776	\$6,155	\$24,62
22	1320-2018-002	Ford F-150 Veh #89	03-23-2018	2018	5	\$33,013	\$0	\$33,01
22	1320-2018-003	Ford F-150 Veh #90 w/ Tool Box	03-23-2018	2018	5	\$34,435	\$0	\$34,43
22	1320-2018-004	Veh #91 Tacoma Double Cab	03-31-2018	2018	5	\$33,149	\$0	\$33,14
22	1320-2018-005	Veh #92 Tacoma Access Cab	03-31-2018	2018	5	\$35,124	\$0	\$35,12
22	1325-2001-347	Master Meter	06-01-2001	2001	30	\$12,708	\$7,201	\$5,50
22	1325-2007-552	Snowcreek 6 Meter	04-01-2007	2007	20	\$4,843	\$2,664	\$2,17
22	1325-2007-553	Master Meter Mammoth View	04-01-2007	2007	20	\$8,247	\$4,536	\$3,71
22	1325-2007-554	Master Meter Val D'sre	04-01-2007	2007	20	\$10,099	\$5,555	\$4,54
22	1325-2007-555	Master Meter Mammoth View Villas	04-01-2007	2007	20	\$11,314	\$6,223	\$5,09
22	1325-2007-556	Master Meter Wildflower	04-01-2007	2007	20	\$15,803	\$8,692	\$7,11
22	1325-2007-557	Fire Service Meters	04-01-2007	2007	20	\$18,432	\$10,138	\$8,29
22	1325-2007-558	Master Meter Mammoth Estates	04-01-2007	2007	20	\$22,652	\$12,459	\$10,19
22	1325-2007-559	Master Meter North Village	04-01-2007	2007	20	\$34,985	\$19,242	\$15,74
22	1325-2007-560	Master Meter Gateway	04-01-2007	2007	20	\$35,065	\$19,286	\$15,77
22	1325-2007-561	Master Meter Snowcreek 4	04-01-2007	2007	20	\$37,645	\$20,705	\$16,94
22	1325-2007-562	Master Meter Do-It Center	04-01-2007	2007	20	\$40,288	\$22,159	\$18,13
22	1325-2007-563	Master Meter Hidden Valley Condos	04-01-2007	2007	20	\$73,603	\$40,481	\$33,12
22	1325-2013-001	Water Meter Radio Read Replacement	11-30-2012	2012	20	\$720,927	\$216,278	\$504,64
22	1325-2013-002	Water Model Master Meter Zone	03-31-2012	2012	10	\$37,155	\$22,293	\$14,86
22	1325-2014-001	Meter Radio Read Unit Replacement	03-31-2014	2014	20	\$135,304	\$27,061	\$108,24
22	1325-2014-002	MCC Replacement at Juniper Ridge	10-31-2013	2013	20	\$110,318	\$27,580	\$82,73
22	1325-2016-001	AMI - Advanced Metering Infrastructure	03-31-2016	2016	20	\$1,802,711	\$180,271	\$1,622,44
22	1325-2016-003	Master Meter / Metering Equipment	03-31-2016	2016	20	\$22,486	\$2,249	\$20,23
22	1325-2016-004	MES Meter Relocation	03-31-2016	2016	20	\$42,068	\$4,207	\$37,86
22	1325-2018-001	Woodlands Meter Upgrade	03-31-2018	2018	20	\$19,755	\$0	\$19,75
22	1340-1993-142	Davison PR Station	03-31-1993	1993	30	\$208,965	\$174,137	\$34,82
22	1340-1995-193	Parts for Hidden Valley Vault	07-31-1995	1995	10	\$18,143	\$18,143	\$
22	1340-1995-194	Hidden Valley PR Vault	07-31-1995	1995	10	\$40,723	\$40,723	\$
22	1340-1998-254	Forest Trail Tank	03-31-1998	1998	50	\$1,150,253	\$460,101	\$690,15

32	1340-1999-280	Assessment District	04-01-1999	1999	30	\$12,385,971	\$7,844,448	\$4,541,52
22	1340-2001-331	Juniper Ridge Tank Rehab - CIP	03-31-2001	2001	10	\$202,590	\$202,590	\$
22	1340-2003-398	Lake Mary T-1 Tank Rehab	03-31-2003	2003	10	\$139,203	\$139,203	\$
22	1340-2003-399	Tank Rehab - Clearwell	03-31-2003	2003	10	\$276,795	\$276,795	\$
22	1340-2005-456	Install Snow Retention Rails on WTP #1 Roof	02-24-2005	2005	5	\$18,883	\$18,883	\$
22	1340-2007-564	Well #1 Building Improvements	04-01-2007	2007	10	\$25,136	\$25,136	\$
22	1340-2007-565	Update - H2O Distribution Model	04-01-2007	2007	10	\$84,649	\$84,649	\$
32	1340-2007-605	Water Connection Fee Study	04-01-2007	2007	5	\$97,586	\$97,586	\$
32	1340-2007-606	GWTP #2 Reclaim Backwash	04-01-2007	2007	10	\$28,416	\$28,416	\$
32	1340-2008-640	Water Connection Fee Study Labor/Benefits	04-01-2008	2008	5	\$8,130	\$8,130	\$
32	1340-2010-0001	Ski Trails PR Station	12-31-2009	2009	30	\$28,453	\$8,536	\$19,91
22	1340-2011-001	Arsenic Removal Studies	05-20-2010	2010	30	\$94,264	\$25,137	\$69,12
32	1340-2011-997	Recycled H2O (1410 Cleanup)	04-01-2010	2010	10	\$313,318	\$250,655	\$62,66
22	1340-2011-998	LMTP (1410 Cleanup)	04-01-2010	2010	10	\$2,340,473	\$1,872,378	\$468,09
32	1340-2011-999	General Well Development (1410 Cleanup)	04-01-2010	2010	10	\$1,253,273	\$1,002,618	\$250,65
22	1340-2013-002	GWTP #1 Improvements	03-31-2013	2013	20	\$2,925,179	\$731,295	\$2,193,88
22	1340-2013-003	Well Maintenance	12-27-2012	2012	10	\$477,351	\$286,410	\$190,94
22	1340-2014-001	Meridian Well 25	02-01-2014	2014	50	\$214,494	\$17,160	\$197,33
22	1340-2014-002	Well 25 Development	04-01-2013	2013	35	\$909,576	\$129,939	\$779,63
22	1340-2014-003	Update H2O Distribution Model	08-30-2013	2013	5	\$34,440	\$34,440	\$
22	1340-2014-004	Well Maintenance	09-01-2013	2013	10	\$577,093	\$288,546	\$288,54
22	1340-2014-005	GWTP#2 Treatment Improvement	03-31-2014	2014	20	\$2,896,019	\$579,204	\$2,316,81
22	1340-2014-006	Well #11 Development	04-01-2013	2013	35	\$117,815	\$16,831	\$100,98
22	1340-2014-007	GWTP#1 Treatment Improvement	03-05-2014	2014	20	\$27,223	\$5,445	\$21,77
22	1340-2014-008	GWTP #1 Valve	04-18-2013	2013	5	\$17,707	\$17,707	\$
22	1340-2016-001	Water & Wastewater Rate Study	03-31-2016	2016	5	\$119,524	\$47,810	\$71,71
22	1340-2016-002	Well #1 Improvements	03-31-2016	2016	10	\$815,200	\$163,040	\$652,16
22	1340-2016-003	2015-2016 Well Maintenance	03-31-2016	2016	5	\$584,017	\$233,607	\$350,41
22	1340-2017-001	Pressure Reducing Valve Ranch Rd	02-23-2017	2017	50	\$104,312	\$2,086	\$102,22
22	1340-2017-002	Knolls Tank Mixer T-5	02-23-2017	2017	7	\$37,612	\$5,373	\$32,23

22	1340-2017-003	Knolls Tank Rehab	03-31-2017	2017	10	\$51,661	\$5,166	\$46,49
22	1340-2017-004	Well Improvement 2017	03-31-2017	2017	10	\$61,344	\$6,134	\$55,20
22	1340-2017-005	Tank 3 Rehab/Improvement	03-31-2017	2017	10	\$471,908	\$47,191	\$424,71
22	1345-1969-04	Balance B/Fwd	06-30-1969	1969	40	\$383,650	\$383,650	\$
22	1345-1998-255	Lake Mary Plant	03-31-1998	1998	30	\$1,364,561	\$909,707	\$454,85
22	1345-2000-324	From Lake Mary Treatment	08-31-2000	2000	5	\$65,867	\$65,867	\$
22	1345-2007-566	Lake Mary WTP Equipment & Instrument	04-01-2007	2007	15	\$120,711	\$88,522	\$32,19
22	1345-2007-567	Lake Mary WTP Engineering	04-01-2007	2007	20	\$523,083	\$287,695	\$235,38
22	1345-2007-568	Lake Mary WTP Building	04-01-2007	2007	40	\$1,368,062	\$376,217	\$991,84
22	1345-2007-569	Lake Mary WTP Filtration System	04-01-2007	2007	15	\$2,011,856	\$1,475,361	\$536,49
22	1345-2007-570	Lake Mary Equip Replacement	04-01-2007	2007	20	\$152,222	\$83,722	\$68,50
22	1345-2009-0230	LMTP Polymer Feed Flowmeter	03-31-2009	2009	10	\$6,671	\$6,004	\$66
22	1345-2009-0231	Lake Mary Flow Measure Flume	03-31-2009	2009	15	\$154,338	\$92,603	\$61,73
22	1345-2010-0001	LMTP Filter Media	12-31-2009	2009	15	\$72,656	\$43,593	\$29,06
22	1345-2013-001	LMTP Corrosion Control	03-31-2013	2013	20	\$1,509,379	\$377,345	\$1,132,03
22	1345-2014-001	LMTP Corrosion Control Purchase	05-22-2013	2013	20	\$6,189	\$1,547	\$4,64
22	1345-2018-001	Lake Mary Rd Valves	03-31-2018	2018	50	\$45,690	\$0	\$45,69
22	1345-2018-002	LMWTP Filter Platform	03-31-2018	2018	15	\$8,316	\$0	\$8,31
32	1346-1989-81	Ground Water Treatment Plant #1	03-31-1989	1989	30	\$6,170,050	\$5,964,382	\$205,66
32	1346-1989-88	Design & Engineering GWTP #1	10-09-1989	1989	5	\$35,843	\$35,843	\$
22	1346-2001-359	Pavement Overlay @ GWTP#1	11-19-2001	2001	5	\$47,645	\$47,645	\$
22	1346-2003-426	Well #10 Replacement Column Pipe	11-19-2003	2003	10	\$18,891	\$18,891	\$
22	1346-2007-571	Arsenic Removal	04-01-2007	2007	50	\$1,135,399	\$249,788	\$885,61
22	1346-2007-572	Monitoring Wells	04-01-2007	2007	20	\$441,402	\$242,771	\$198,63
22	1346-2008-632	Zone 4 Booster Pump #512 - Rebuild	04-01-2008	2008	10	\$11,341	\$11,341	\$
22	1346-2008-633	Well #1 Chlorine Feed Pump & Static Mixer	04-01-2008	2008	10	\$13,154	\$13,154	\$
22	1346-2009-0013	Well #10 Motor Replacement / Rehab	03-31-2009	2009	10	\$45,110	\$40,599	\$4,51
22	1346-2009-0220	FCP Filter Control Panel GWTP #2	03-31-2009	2009	10	\$54,815	\$49,334	\$5,48
22	1346-2009-0221	Well #6 Repairs	03-31-2009	2009	8	\$55,294	\$55,294	\$

22	1346-2009-0227	Monitor Wells #26 and #27 Final Payment	03-31-2009	2009	20	\$13,524	\$6,086	\$7,438
22	1346-2009-0228	Monitor Well #31	03-31-2009	2009	20	\$54,400	\$24,480	\$29,920
22	1350-1968-02	Balance B/Fwd	06-30-1968	1968	40	\$16,834,156	\$16,834,156	\$0
22	1350-1986-16	Master Water Plan	06-30-1986	1986	5	\$50,256	\$50,256	\$0
22	1350-1987-43	Master Water Plan	04-01-1987	1987	5	\$31,724	\$31,724	\$0
32	1350-1987-47	Install Horizontal Well	07-31-1987	1987	5	\$14,151	\$14,151	\$0
22	1350-1987-51	Parshall Flumes	08-18-1987	1987	30	\$27,828	\$27,828	\$0
32	1350-1987-56	Well #6	10-13-1987	1987	30	\$134,117	\$134,117	\$0
22	1350-1987-58	Lake Mary Penhall Flumes Concrete	10-25-1987	1987	30	\$20,057	\$20,057	\$0
32	1350-1987-61	Well #6	11-12-1987	1987	30	\$99,265	\$99,265	\$0
32	1350-1987-63	Well #10	11-16-1987	1987	30	\$204,454	\$204,454	\$0
32	1350-1987-67	Well #11	11-30-1987	1987	5	\$60,507	\$60,507	\$0
32	1350-1989-82	Well No.10	03-31-1989	1989	30	\$927,067	\$896,164	\$30,903
32	1350-1989-84	Well No.6	03-31-1989	1989	30	\$695,939	\$672,741	\$23,198
22	1350-2001-333	Stream Flow Study	03-31-2001	2001	5	\$746,574	\$746,574	\$0
32	1350-2001-338	Stream Flow Study - CIP	03-31-2001	2001	5	\$355,604	\$355,604	\$0
32	1350-2006-515	Dry Creek	04-01-2006	2006	20	\$149,341	\$89,605	\$59,736
22	1350-2006-533	Well #16 Rehab	10-20-2006	2006	10	\$163,986	\$163,986	\$0
22	1350-2007-573	Lake Mary Tank Rehab	04-01-2007	2007	20	\$40,944	\$22,519	\$18,425
22	1350-2007-578	Initial Study H2O Rights	04-01-2007	2007	5	\$112,864	\$112,864	\$0
22	1350-2007-579	Mammoth Creek EIR	04-01-2007	2007	5	\$980,221	\$980,221	\$0
32	1350-2007-607	Dry Creek	04-01-2007	2007	50	\$259,839	\$57,165	\$202,674
22	1350-2009-0110	2007 Fish Survey	03-31-2009	2009	5	\$27,073	\$27,073	\$0
22	1350-2009-0115	2008 Fish Survey	03-31-2009	2009	5	\$28,467	\$28,467	\$0
32	1350-2009-0210	Wildermuth Groundwater Modeling	03-31-2009	2009	10	\$211,790	\$190,611	\$21,179
32	1350-2014-001	Zone 2B Storage	04-01-2013	2013	50	\$120,614	\$12,061	\$108,553
22	1355-1968-03	Balance B/Fwd	06-30-1968	1968	50	\$45,242,818	\$45,242,818	\$0
22	1355-1986-14	Replace Water Main	04-11-1986	1986	30	\$30,722	\$30,722	\$0
22	1355-1986-17	Engineering Services	07-01-1986	1986	30	\$21,485	\$21,485	\$0
22	1355-1986-18	Pay Request #1	07-25-1986	1986	30	\$251,851	\$251,851	\$0
22	1355-1986-22	Pay Request #2	08-20-1986	1986	30	\$532,801	\$532,801	\$0

22	1355-1986-23	Evaluation	09-01-1986	1986	5	\$23,259	\$23,259	\$
22	1355-1986-25	Pay Request #3	09-23-1986	1986	30	\$469,447	\$469,447	\$
22	1355-1986-26	Pay Request #1	09-23-1986	1986	30	\$444,473	\$444,473	\$
22	1355-1986-27	Paving of Silver Tip	09-26-1986	1986	30	\$27,935	\$27,935	\$
22	1355-1986-29	Replace Water Line	10-01-1986	1986	30	\$228,375	\$228,375	\$
22	1355-1986-31	Pay Request #2	10-16-1986	1986	30	\$557,350	\$557,350	\$
22	1355-1986-34	Engineering Services	11-25-1986	1986	30	\$30,018	\$30,018	\$
22	1355-1986-35	Pay Request	11-26-1986	1986	30	\$190,436	\$190,436	\$
22	1355-1986-36	Compaction Testing	11-30-1986	1986	30	\$22,634	\$22,634	\$
22	1355-1986-37	Coating Tank 7&8	12-01-1986	1986	30	\$18,563	\$18,563	\$
22	1355-1986-38	Inspection Services	12-01-1986	1986	30	\$49,016	\$49,016	\$
22	1355-1987-41	Pay Request	01-05-1987	1987	30	\$85,554	\$85,554	\$
22	1355-1987-42	Pay Request	03-18-1987	1987	30	\$578,875	\$578,875	\$
22	1355-1987-45	Knolls Progress Payment	06-12-1987	1987	30	\$171,366	\$171,366	\$
22	1355-1987-48	Inspection Services	08-10-1987	1987	30	\$18,704	\$18,704	\$
22	1355-1987-52	Sugar Pine	09-18-1987	1987	30	\$131,092	\$131,092	\$
22	1355-1987-54	Paving & Permit	10-09-1987	1987	30	\$14,526	\$14,526	\$
22	1355-1987-64	Line Installation	11-17-1987	1987	30	\$51,982	\$51,982	\$
22	1355-1987-68	Materials Meadow Lane	12-10-1987	1987	30	\$36,085	\$36,085	\$
22	1355-1987-69	Progress Payment #5	12-16-1987	1987	30	\$24,190	\$24,190	\$
22	1355-1988-70	Release Retention	01-07-1988	1988	30	\$132,309	\$132,309	\$
22	1355-1988-71	Pay Request	04-30-1988	1988	30	\$105,796	\$105,796	\$
22	1355-1989-77	Mill Street Water Line	03-31-1989	1989	30	\$392,176	\$379,103	\$13,07
22	1355-1989-78	Minaret Water Main	03-31-1989	1989	30	\$578,798	\$559,505	\$19,29
22	1355-1989-79	Sierra Manors Water Line	03-31-1989	1989	30	\$291,754	\$282,029	\$9,72
22	1355-1990-89	Mill St Water Line	03-31-1990	1990	30	\$305,509	\$285,142	\$20,36
22	1355-1990-90	Old Mammoth Water Line	03-31-1990	1990	30	\$1,023,519	\$955,284	\$68,23
22	1355-1990-91	Metering PR Stations	03-31-1990	1990	5	\$13,344	\$13,344	\$
22	1355-1991-106	Laurel Mt Water Line Repl	03-31-1991	1991	30	\$440,424	\$396,381	\$44,04
22	1355-1991-107	Mammtoh Tavern Rd - W Line	03-31-1991	1991	30	\$155,028	\$139,525	\$15,50
22	1355-1991-108	Mill St Water Line	03-31-1991	1991	30	\$29,650	\$26,685	\$2,96



22	1355-1991-109	Timberidge Tank Rnvtn	03-31-1991	1991	15	\$150,230	\$150,230	\$
32	1355-1991-110	Trails II Water Lines	03-31-1991	1991	30	\$215,460	\$193,914	\$21,546
32	1355-1991-111	Trails I Water Lines	03-31-1991	1991	30	\$316,777	\$285,099	\$31,678
32	1355-1991-112	Snowcreek Crest Water Lines	03-31-1991	1991	30	\$344,078	\$309,670	\$34,408
32	1355-1991-113	Juniper Ridge Water Lines	03-31-1991	1991	30	\$484,710	\$436,239	\$48,471
32	1355-1991-114	Mill City Tract	03-31-1991	1991	30	\$133,088	\$119,779	\$13,309
22	1355-1992-130	Lupin St Line Replace	03-31-1992	1992	30	\$409,562	\$354,953	\$54,609
32	1355-1992-131	Manzanita St W Line Replace	03-31-1992	1992	30	\$301,953	\$261,693	\$40,260
22	1355-1992-134	Chateau Rd Water Line	04-01-1992	1992	30	\$32,989	\$28,591	\$4,398
22	1355-1993-145	Mono St Water Line	03-31-1993	1993	30	\$291,499	\$242,915	\$48,584
22	1355-1993-146	Joaquin St Water Line	03-31-1993	1993	30	\$314,323	\$261,936	\$52,387
22	1355-1993-147	Owen St Water Line	03-31-1993	1993	30	\$49,680	\$41,400	\$8,280
22	1355-1993-148	Timberidge Tank	03-31-1993	1993	15	\$43,200	\$43,200	\$
22	1355-1993-149	St Moritz Water Line	03-31-1993	1993	30	\$55,331	\$46,109	\$9,222
32	1355-1993-154	Fairway Ranch Water Lines	06-30-1993	1993	30	\$137,474	\$114,562	\$22,912
22	1355-1994-167	Tavern Line Replacement	03-31-1994	1994	30	\$109,320	\$87,456	\$21,864
22	1355-1994-168	Sierra Nevada Water Line	03-31-1994	1994	5	\$106,863	\$106,863	\$
32	1355-1994-180	Business Park Water Lines	11-30-1994	1994	30	\$138,823	\$111,058	\$27,765
22	1355-1995-186	Red Fir Replacement	03-31-1995	1995	30	\$326,941	\$250,655	\$76,286
22	1355-1996-205	Ski Trails Water Line	03-31-1996	1996	30	\$192,562	\$141,212	\$51,350
22	1355-1996-206	Majestic Pines Water Line	03-31-1996	1996	30	\$898,784	\$659,109	\$239,675
22	1355-1996-207	Azimuth Dr Water Replace	03-31-1996	1996	30	\$88,888	\$65,184	\$23,704
22	1355-1996-217	H2O Line - USFS	08-01-1996	1996	30	\$21,845	\$16,020	\$5,825
22	1355-1997-226	Sierra Valley Sites - Water Laterals	03-31-1997	1997	30	\$21,594	\$15,115	\$6,479
22	1355-1997-227	Majestic Pines Water Line	03-31-1997	1997	30	\$67,948	\$47,564	\$20,384
22	1355-1997-228	Meridian/Elem PR Station	03-31-1997	1997	30	\$101,597	\$71,118	\$30,479
22	1355-1997-229	Valley Vista	03-31-1997	1997	30	\$60,904	\$42,633	\$18,271
32	1355-1997-231	Mammoth College	03-31-1997	1997	30	\$13,517	\$9,462	\$4,055
22	1355-1997-239	Water Lateral - Old Mammoth	07-01-1997	1997	30	\$2,308	\$1,615	\$693
32	1355-1997-240	Water Lateral - Snowridge Lane	07-05-1997	1997	30	\$1,280	\$896	\$384
32	1355-1997-241	Water Lateral - Forest Lane	07-05-1997	1997	30	\$2,115	\$1,481	\$634
22	1355-1998-257	Monterey Pines	03-31-1998	1998	30	\$936,454	\$624,303	\$312,151

22	1355-1999-292	Install Wtr Davidson	11-05-1999	1999	5	\$10,140	\$10,140	\$
22	1355-2000-295	Old Mammoth Hydrant Line	01-18-2000	2000	20	\$15,047	\$13,542	\$1,505
22	1355-2000-308	Hwy 203 - Phase I	03-31-2000	2000	50	\$354,395	\$127,582	\$226,813
22	1355-2000-309	Hwy 203 - Phase II	03-31-2000	2000	50	\$521,941	\$187,899	\$334,042
22	1355-2000-310	Hwy 203 - Phase III	03-31-2000	2000	50	\$747,850	\$269,226	\$478,624
22	1355-2000-312	Majestic Pines Water Replacement	03-31-2000	2000	50	\$3,880	\$1,397	\$2,483
22	1355-2000-313	Grindelwald Water Replace	03-31-2000	2000	50	\$331,442	\$119,319	\$212,123
22	1355-2000-321	Install Lateral - Grindelwald	07-03-2000	2000	10	\$5,647	\$5,647	\$
22	1355-2001-355	Labor	09-28-2001	2001	5	\$6,645	\$6,645	\$
22	1355-2001-358	Install Lateral @ Hillside	11-07-2001	2001	10	\$9,304	\$9,304	\$
22	1355-2002-365	Water Lateral, Azimuth, Sunshine Village	01-30-2002	2002	10	\$43,316	\$43,316	\$
32	1355-2002-366	Contributed Cap, H2O Lines	03-31-2002	2002	30	\$1,950,413	\$1,040,220	\$910,193
22	1355-2002-377	Control Valve Parts	07-16-2002	2002	10	\$19,984	\$19,984	\$
22	1355-2002-382	Install Water Lateral - Forest Trail	09-30-2002	2002	5	\$3,988	\$3,988	\$
22	1355-2002-386	Install Water Lateral, Lot 43 Rainbow	10-30-2002	2002	5	\$5,794	\$5,794	\$
22	1355-2003-402	Radio Read Upgrade	03-31-2003	2003	10	\$885,291	\$885,291	\$
22	1355-2003-403	Meter Replacement	03-31-2003	2003	10	\$811,506	\$811,506	\$
22	1355-2003-404	Chateau Water Line	03-31-2003	2003	50	\$249,929	\$74,979	\$174,950
22	1355-2003-405	North St. Water Line	03-31-2003	2003	50	\$113,156	\$33,947	\$79,209
22	1355-2003-406	Azimuth Water Line	03-31-2003	2003	50	\$217,169	\$65,151	\$152,018
22	1355-2003-407	Old Mammoth Water Line	03-31-2003	2003	50	\$1,512,586	\$453,776	\$1,058,810
22	1355-2003-423	Install Water Laterals	10-22-2003	2003	10	\$13,987	\$13,987	\$
32	1355-2004-431	Well Pumps #16, 17, 18, 20, 21	01-31-2004	2004	30	\$120,218	\$56,102	\$64,116
22	1355-2004-446	Lateral Install @ Alpine Cir	07-28-2004	2004	20	\$2,574	\$1,802	\$772
22	1355-2005-465	Parts for Line Repl- Sestriere Pl	07-27-2005	2005	20	\$8,600	\$5,590	\$3,010
22	1355-2005-478	Final Paving for WL Projects	10-28-2005	2005	20	\$11,654	\$7,575	\$4,079
22	1355-2006-491	Chateau West	04-01-2006	2006	50	\$353,094	\$84,742	\$268,352
22	1355-2006-492	Horsehoe Dr	04-01-2006	2006	50	\$183,681	\$44,083	\$139,598
22	1355-2006-493	Lakeview/Horsehoe/Canyon	04-01-2006	2006	50	\$329,115	\$78,988	\$250,127
22	1355-2006-494	Sierra Nevada/Chap/Old Mam	04-01-2006	2006	50	\$591,302	\$141,912	\$449,390
22	1355-2006-495	Sierra Nevada	04-01-2006	2006	50	\$10,965	\$2,632	\$8,333

22	1355-2006-496	Larkspur Lane	04-01-2006	2006	50	\$100,257	\$24,062	\$76,19
22	1355-2006-497	Valley Vista	04-01-2006	2006	50	\$706,255	\$169,501	\$536,75
22	1355-2006-498	Connel	04-01-2006	2006	50	\$130,341	\$31,282	\$99,05
22	1355-2006-499	Hidden Valley	04-01-2006	2006	50	\$306,692	\$73,606	\$233,08
22	1355-2006-500	Old Mammoth/Red Fir/Woodman	04-01-2006	2006	50	\$956,566	\$229,576	\$726,99
22	1355-2006-501	Sherwin	04-01-2006	2006	50	\$411,880	\$98,851	\$313,02
22	1355-2006-502	Crystal	04-01-2006	2006	50	\$240,687	\$57,765	\$182,92
22	1355-2006-503	Meridian	04-01-2006	2006	50	\$1,504,945	\$361,187	\$1,143,75
22	1355-2006-504	Hwy 203 / Main	04-01-2006	2006	50	\$584,529	\$140,287	\$444,24
22	1355-2006-505	T-4 Parking	04-01-2006	2006	50	\$777,518	\$186,604	\$590,91
22	1355-2006-506	Minaret Water	04-01-2006	2006	50	\$492,375	\$118,170	\$374,20
22	1355-2006-507	Meadow Lane	04-01-2006	2006	50	\$206,438	\$49,545	\$156,89
22	1355-2006-508	Pinehurst	04-01-2006	2006	50	\$151,015	\$36,244	\$114,77
22	1355-2006-509	Panorama Ridge	04-01-2006	2006	50	\$56,382	\$13,532	\$42,85
22	1355-2007-580	Convict H2O Line	04-01-2007	2007	50	\$252,884	\$55,635	\$197,25
22	1355-2007-581	Canyon Blvd (FT to TL) H2O Line	04-01-2007	2007	50	\$335,707	\$73,856	\$261,85
22	1355-2007-582	Lee Road H2O Line	04-01-2007	2007	50	\$27,130	\$5,969	\$21,16
22	1355-2007-583	Tavern / Sierra Park H2O Line	04-01-2007	2007	50	\$123,653	\$27,204	\$96,45
22	1355-2007-584	Holiday Way H2O Line	04-01-2007	2007	50	\$82,005	\$18,041	\$63,96
22	1355-2007-585	Twin Lakes H2O Line	04-01-2007	2007	50	\$202,304	\$44,507	\$157,79
22	1355-2007-586	Tavern Rd H2O Line	04-01-2007	2007	50	\$34,371	\$7,562	\$26,80
22	1355-2007-587	Hillside Ct H2O Line	04-01-2007	2007	50	\$810	\$178	\$63
22	1355-2007-588	Hillside Pl H2O Line	04-01-2007	2007	50	\$39,000	\$8,580	\$30,42
22	1355-2007-589	Waterford & Hill H2O Line	04-01-2007	2007	50	\$4,530	\$997	\$3,53
22	1355-2007-590	Crawford St H2O Line	04-01-2007	2007	50	\$683,845	\$150,446	\$533,39
22	1355-2007-591	Rainbow Lane Replacement H2O Line	04-01-2007	2007	50	\$36,843	\$8,105	\$28,73
22	1355-2007-592	Mammoth Knolls Dr H2O Line	04-01-2007	2007	50	\$930,320	\$204,671	\$725,65
22	1355-2007-593	T-4 Line to Parking Lot	04-01-2007	2007	50	\$340,947	\$75,008	\$265,93
22	1355-2007-594	Sierra Park Rd H2O Line	04-01-2007	2007	50	\$200,430	\$44,095	\$156,33
22	1355-2007-595	St Anton / Knolls Area H2O Line	04-01-2007	2007	50	\$596,969	\$131,333	\$465,63
22	1355-2007-596	John Muir H2O Line	04-01-2007	2007	50	\$697,179	\$153,379	\$543,80
22	1355-2007-597	Skate Park H2O Line	04-01-2007	2007	50	\$32,224	\$7,089	\$25,13

22	1355-2007-598	Process Aerial Photos	04-01-2007	2007	5	\$32,577	\$32,577	\$
32	1355-2007-608	Minaret Rd (Z3A & Z3B Expansion)	04-01-2007	2007	50	\$6,184	\$1,360	\$4,82
22	1355-2007-609	Process Aerial Photos	04-01-2007	2007	5	\$32,577	\$32,577	\$
32	1355-2008-623	Contributed Capital	03-31-2008	2008	30	\$393,586	\$131,195	\$262,39
22	1355-2008-634	Labor / Benefits 2006 WL Replacement	04-01-2008	2008	50	\$25,121	\$5,024	\$20,09
22	1355-2009-0210	Snowcreek Pond Fill Valve	03-31-2009	2009	10	\$21,568	\$19,411	\$2,15
22	1355-2009-0223	Knolls PS Telemetry	03-31-2009	2009	10	\$35,188	\$31,670	\$3,51
22	1355-2009-0225	Timber Ridge Telemetry	03-31-2009	2009	10	\$33,469	\$30,122	\$3,34
22	1355-2009-0245	Raise Water Valves on Highway 203	03-31-2009	2009	5	\$47,683	\$47,683	\$
22	1355-2009-0250	2007 WL Replacement	03-31-2009	2009	50	\$2,197,924	\$395,626	\$1,802,29
22	1355-2010-0001	2008 WL Replacement	04-01-2009	2009	50	\$30,212	\$5,438	\$24,77
22	1355-2011-001	2007 WL Replacement	04-01-2010	2010	50	\$4,022	\$644	\$3,37
22	1355-2011-002	2009 WL Replacement	04-01-2010	2010	50	\$1,706,414	\$273,026	\$1,433,38
22	1355-2011-003	Master Meter Repl. ~ Snowcreek	12-23-2010	2010	30	\$110,984	\$29,596	\$81,38
22	1355-2011-999	2008 WL Rep. (1410 Cleanup)	04-01-2010	2010	50	\$2,051,647	\$328,264	\$1,723,38
22	1355-2012-001	2010 WL Replacement	04-01-2011	2011	50	\$1,286,271	\$180,078	\$1,106,19
22	1355-2012-002	2011 WL Replacement	02-01-2012	2012	50	\$337,051	\$40,446	\$296,60
22	1355-2012-003	Water Loss Reduction Project	05-01-2011	2011	50	\$281,315	\$39,384	\$241,93
22	1355-2013-001	2012-2013 Water Line Replacement	10-31-2012	2012	50	\$425,392	\$51,047	\$374,34
22	1355-2014-002	2013-2014 Water Line Replacement	11-30-2013	2013	50	\$499,601	\$49,960	\$449,64
22	1355-2015-001	2012-2013 Water Line Replacement	02-25-2015	2015	50	\$3,074	\$184	\$2,89
22	1355-2015-002	2013-2014 Water Line Replacement	03-11-2015	2015	50	\$3,730	\$224	\$3,50
22	1355-2015-003	2014-2015 Water Line Replacement - Bigwood	03-31-2015	2015	50	\$171,775	\$10,306	\$161,46
22	1355-2015-004	2014-2015 Water Line Replacement	03-31-2015	2015	50	\$952,433	\$57,146	\$895,28
22	1355-2016-001	2015-2016 Water Line Replacement	03-31-2016	2016	50	\$1,325,635	\$53,025	\$1,272,61
22	1355-2016-002	Facility Relocation/Hydrant/Lateral Replacement	03-31-2016	2016	30	\$195,752	\$13,050	\$182,70
22	1355-2016-003	Snowcreek Recycled Water Line	03-31-2016	2016	50	\$127,432	\$5,097	\$122,33
22	1355-2017-001	2016/17 Water Line Replacement Program	03-31-2017	2017	50	\$570,581	\$11,412	\$559,16

22	1355-2017-002	Canyon Lodge Water Line Replacement	03-31-2017	2017	50	\$108,089	\$2,162	\$105,92
22	1355-2018-001	Water Line Replacement FY18	03-31-2018	2018	50	\$528,522	\$0	\$528,52
22	1355-2018-003	Timber Ridge Pump Station	03-31-2018	2018	10	\$27,580	\$0	\$27,58
22	1355-2018-004	Timber Ridge Steel Line Replace	03-31-2018	2018	50	\$173,961	\$0	\$173,96
22	1357-1995-195	Fire Hydrants	07-31-1995	1995	20	\$19,586	\$19,586	\$
22	1357-2001-334	GIS Pilot Fire Hydrant Program	03-31-2001	2001	15	\$38,579	\$38,579	\$
22	1357-2005-482	Hydrants (3)	12-29-2005	2005	20	\$10,999	\$7,150	\$3,85
23	1360-1990-98	Transfer from 1365	07-11-1990	1990	30	\$19,337	\$18,048	\$1,28
23	1360-1992-137	Diffusers / Washers / Gaskets	05-29-1992	1992	5	\$24,051	\$24,051	\$
33	1360-1994-171	WWTP Design	03-31-1994	1994	30	\$1,829,772	\$1,463,818	\$365,95
33	1360-1994-172	Construction Management	03-31-1994	1994	30	\$1,810,124	\$1,448,099	\$362,02
33	1360-1994-173	Construction	03-31-1994	1994	30	\$15,535,791	\$12,428,633	\$3,107,15
33	1360-1994-174	Finance Costs	03-31-1994	1994	30	\$1,205,096	\$964,077	\$241,01
23	1360-1995-187	Wet Wells Rehabilitation	03-31-1995	1995	15	\$17,229	\$17,229	\$
23	1360-1996-222	Truck Cover at WWTP	10-21-1996	1996	10	\$37,117	\$37,117	\$
23	1360-1997-230	Aeration Basin	03-31-1997	1997	15	\$199,695	\$199,695	\$
33	1360-1997-232	Aeration Basin	03-31-1997	1997	15	\$723,506	\$723,506	\$
23	1360-1997-236	Sanitare Aerobic Diffusion Replace	06-16-1997	1997	15	\$103,916	\$103,916	\$
23	1360-1999-279	Chlorine Induct Pump	04-01-1999	1999	10	\$26,039	\$26,039	\$
23	1360-2000-314	Overlay WWTP	03-31-2000	2000	5	\$114,902	\$114,902	\$
23	1360-2006-512	East & West Twin Telemetry	04-01-2006	2006	10	\$57,109	\$57,109	\$
23	1360-2006-513	Tamarack & E. Mary Telemetry	04-01-2006	2006	10	\$26,686	\$26,686	\$
23	1360-2006-514	Sherwin & Shady Telemetry	04-01-2006	2006	10	\$42,430	\$42,430	\$
23	1360-2007-601	Rainbow & Falls Tract - Tele Repl	04-01-2007	2007	10	\$28,552	\$28,552	\$
33	1360-2007-610	Wastewater Connection Fee Study	04-01-2007	2007	5	\$85,182	\$85,182	\$
33	1360-2007-611	WWTP Expansion Buildings	04-01-2007	2007	40	\$2,892,634	\$795,474	\$2,097,16
33	1360-2007-612	WWTP Expansion Concrete Tanks	04-01-2007	2007	50	\$4,150,301	\$913,066	\$3,237,23
33	1360-2007-613	WWTP Expansion Pumps & Motors	04-01-2007	2007	15	\$1,257,667	\$922,289	\$335,37
33	1360-2007-614	WWTP Expansion Engineering	04-01-2007	2007	20	\$1,886,500	\$1,037,575	\$848,92
33	1360-2007-615	WWTP Expansion Equip & Instruments	04-01-2007	2007	15	\$2,389,567	\$1,752,349	\$637,21

33	1360-2008-641	WWTP Expansion - Phase 2	04-01-2008	2008	20	\$15,050	\$7,525	\$7,52
33	1360-2011-999	General Waste Water Exp. (1410 Cleanup)	04-01-2010	2010	30	\$44,155	\$11,775	\$32,38
32	1360-2012-001	Recycled Water Facility	01-01-2012	2012	40	\$10,035,673	\$1,505,351	\$8,530,32
23	1360-2012-003	WWTP Solar System	11-01-2011	2011	20	\$6,670,464	\$2,334,662	\$4,335,80
23	1360-2013-001	WWTP MCC Blower	11-30-2012	2012	50	\$130,302	\$15,636	\$114,66
23	1360-2013-005	New Paving @ WWTP	05-30-2012	2012	20	\$142,018	\$42,606	\$99,41
23	1360-2014-001	WWTP MCC/Blower VFD Retro Fit	04-01-2013	2013	50	\$2,597	\$260	\$2,33
23	1360-2014-002	Truck Fill Pump	03-31-2014	2014	5	\$12,365	\$9,892	\$2,47
23	1360-2015-001	Truck Fill Station	07-24-2014	2014	15	\$21,658	\$5,775	\$15,88
23	1360-2015-002	WWTP MCC/Blower VFD Retrofit	10-08-2014	2014	50	\$106,826	\$8,546	\$98,28
23	1360-2016-001	WWTP Air Compressors	03-31-2016	2016	10	\$7,582	\$1,516	\$6,06
23	1360-2017-001	Press MCC Room Filtration	02-23-2017	2017	5	\$17,366	\$3,473	\$13,89
23	1360-2017-002	Sewer Holding Tank	03-31-2017	2017	15	\$221,567	\$14,771	\$206,79
23	1360-2017-003	WWTP Asset Replacement	03-31-2017	2017	5	\$14,830	\$2,966	\$11,86
23	1360-2017-004	Bredel Sludge Pump	06-16-2016	2016	5	\$16,798	\$6,719	\$10,07
23	1360-2018-001	WWTP Aeration Control	03-31-2018	2018	15	\$38,076	\$0	\$38,07
23	1360-2018-003	WWTP Primary Clarifiers	03-31-2018	2018	10	\$37,942	\$0	\$37,94
23	1360-2018-004	Trash Removal System	03-31-2018	2018	15	\$359,829	\$0	\$359,82
23	1360-2018-005	Aeration Basin Baffles	03-31-2018	2018	15	\$30,343	\$0	\$30,34
23	1360-2018-006	Digester Choper Pump Rebuild	03-31-2018	2018	15	\$65,090	\$0	\$65,09
23	1360-2018-007	Aeration Train Piping Repair	03-31-2018	2018	20	\$75,690	\$0	\$75,69
23	1360-2018-008	Vactor Receiving Station	03-31-2018	2018	50	\$20,963	\$0	\$20,96
23	1365-1967-01	Balance B/Fwd	06-30-1967	1967	60	\$47,015,380	\$39,963,073	\$7,052,30
23	1365-1986-39	Lakes Basin Pump Stations	12-01-1986	1986	30	\$120,137	\$120,137	\$
23	1365-1989-80	Bus Dump Station	03-31-1989	1989	30	\$33,373	\$32,261	\$1,11
23	1365-1990-92	Woodman Sewer Line	03-31-1990	1990	30	\$218,510	\$203,943	\$14,56
33	1365-1991-115	Trails I Sewer Lines	03-31-1991	1991	30	\$283,519	\$255,167	\$28,35
33	1365-1991-116	Trails II Sewer Lines	03-31-1991	1991	30	\$323,177	\$290,859	\$32,31
33	1365-1991-117	Snowcreek Crest Sewer Lines	03-31-1991	1991	30	\$598,197	\$538,377	\$59,82
33	1365-1991-118	Juniper Ridge Sewer Lines	03-31-1991	1991	30	\$901,421	\$811,279	\$90,14
33	1365-1993-155	Fairway Ranch Sewer Lines	06-30-1993	1993	30	\$223,080	\$185,900	\$37,18

33	1365-1994-181	Sewer Line - Business Park	11-30-1994	1994	30	\$119,166	\$95,333	\$23,83
23	1365-1995-188	East Twin Force Main	03-31-1995	1995	30	\$86,499	\$66,316	\$20,18
23	1365-1996-220	Install Sewer Lateral - Ridgecrest	10-07-1996	1996	5	\$2,653	\$2,653	\$
33	1365-1997-242	Sewer Lateral - Hillside	07-05-1997	1997	5	\$9,854	\$9,854	\$
23	1365-1997-246	Manholes - Majestic Pines Dr	08-07-1997	1997	5	\$9,968	\$9,968	\$
23	1365-1998-263	Install Sewer Lat	07-08-1998	1998	30	\$9,063	\$6,042	\$3,02
23	1365-1998-268	Manhole Rehab	10-25-1998	1998	20	\$45,368	\$45,368	\$
23	1365-2000-325	Manhole Rehab	12-08-2000	2000	5	\$79,950	\$79,950	\$
23	1365-2001-349	TV Inspection Equipment	06-20-2001	2001	15	\$75,683	\$75,683	\$
23	1365-2001-350	Install Sewer Lateral	07-17-2001	2001	30	\$2,931	\$1,661	\$1,27
23	1365-2001-353	Lift Station & Tank Monitors	08-29-2001	2001	10	\$15,710	\$15,710	\$
33	1365-2002-367	Contributed Cap. WW Lines	03-31-2002	2002	30	\$2,291,088	\$1,221,914	\$1,069,17
23	1365-2002-378	Sewer Installation	07-26-2002	2002	5	\$4,618	\$4,618	\$
23	1365-2003-408	Meridian Blvd Slip Lining	03-31-2003	2003	20	\$77,176	\$57,882	\$19,29
23	1365-2003-428	Manhole Sealing	12-03-2003	2003	5	\$36,959	\$36,959	\$
23	1365-2005-472	Install Sewer Lateral Manzanita	08-31-2005	2005	20	\$4,683	\$3,044	\$1,63
23	1365-2005-481	Manhole / Sewer Line Rehab	12-07-2005	2005	20	\$80,302	\$52,196	\$28,10
23	1365-2006-486	Chopper Pump Tamarack Lifts	03-30-2006	2006	5	\$8,441	\$8,441	\$
23	1365-2006-534	New Sewer Lat Install - Ridgecrest	10-24-2006	2006	30	\$5,296	\$2,118	\$3,17
23	1365-2006-538	Hillside Dr - Install Sewer Lateral	11-14-2006	2006	10	\$5,659	\$5,659	\$
23	1365-2006-542	Slip Line Across Creek	12-14-2006	2006	30	\$56,873	\$22,749	\$34,12
23	1365-2006-543	Rehab Sewer	12-14-2006	2006	15	\$33,334	\$26,668	\$6,66
23	1365-2007-602	Waterford WW Line	04-01-2007	2007	30	\$39,880	\$14,623	\$25,25
23	1365-2007-603	Skate Park Collection Lines	04-01-2007	2007	50	\$33,492	\$7,368	\$26,12
23	1365-2007-604	Process Aerial Photos	04-01-2007	2007	5	\$32,577	\$32,577	\$
23	1365-2007-616	Process Aerial Photos	04-01-2007	2007	5	\$32,577	\$32,577	\$
33	1365-2008-624	Contributed Capital	03-31-2008	2008	30	\$530,752	\$176,917	\$353,83
23	1365-2008-639A	West Twin Lift Station Improvement	04-01-2008	2008	5	\$5,565	\$5,565	\$
23	1365-2009-6140	Slipline Sewer Line - Meadow Lane	04-01-2008	2008	20	\$38,651	\$19,325	\$19,32
23	1365-2009-6150	Manholes on Highway 203	03-31-2009	2009	5	\$34,905	\$34,905	\$
23	1365-2011-001	Bluffs Lift Station Improvements	11-24-2010	2010	30	\$4,027	\$1,074	\$2,95
23	1365-2013-002	Manhole Replacement	09-30-2012	2012	20	\$293,971	\$88,191	\$205,77

23	1365-2013-004	Road Plates (4 split between funds)	07-05-2012	2012	50	\$7,404	\$888	\$6,516
23	1365-2013-005	Road Plates (4 split between funds)	07-05-2012	2012	50	\$7,404	\$888	\$6,516
23	1365-2014-001	2013-2014 Sewer Line Replacement	10-31-2013	2013	50	\$243,742	\$24,374	\$219,368
23	1365-2014-002	Manhole Sealing and Lining	10-31-2013	2013	20	\$26,509	\$6,627	\$19,882
23	1365-2014-003	Center/Shady Rest Sewer Replacement	10-31-2013	2013	50	\$355,630	\$35,563	\$320,067
23	1365-2014-004	Meridian Sewer Expansion	04-01-2013	2013	50	\$504,011	\$50,401	\$453,610
23	1365-2015-002	2014-2015 Sewer Line Replacement	10-01-2014	2014	50	\$218,530	\$17,482	\$201,048
23	1365-2016-001	2015-2016 Sewer Line Replacement	03-31-2016	2016	40	\$367,162	\$18,358	\$348,804
23	1365-2017-001	2016-2017 Sewer Line Replacement	02-23-2017	2017	40	\$257,530	\$6,438	\$251,092
23	1365-2018-001	2017-2018 Sewer Line Replacement	03-31-2018	2018	50	\$426,838	\$0	\$426,838
23	1365-2018-002	Snowcreek GC Pond Fill Control	03-31-2018	2018	15	\$52,967	\$0	\$52,967
23	1370-1983-07	Balance B/Fwd	06-30-1983	1983	60	\$2,121,070	\$1,237,291	\$883,779
23	1370-1986-33	Easement Deed	11-03-1986	1986	60	\$19,138	\$10,207	\$8,931
23	1375-1983-08	Balance B/Fwd	06-30-1983	1983	60	\$53,657	\$31,300	\$22,357
23	1380-1983-09	Balance B/Fwd	06-30-1983	1983	60	\$278,848	\$162,661	\$116,187
23	1390-1984-13	Balance B/Fwd	06-30-1984	1984	30	\$1,400,155	\$1,400,155	\$0
22	1390-2001-335A	Aerial Photos - CIP	03-31-2001	2001	15	\$21,338	\$21,338	\$0
23	1390-2001-337	Aerial Photos - CIP	03-31-2001	2001	5	\$21,338	\$21,338	\$0
22	1390-2001-340	Aerial Photos - CIP	03-31-2001	2001	5	\$21,338	\$21,338	\$0
23	1390-2001-341	Aerial Photos - CIP	03-31-2001	2001	5	\$21,338	\$21,338	\$0
22	1390-2011-999	General Studies/Surveys (1410 Cleanup)	04-01-2010	2010	5	\$1,253,273	\$1,253,273	\$0
22	1390-2013-001	Asset Management Study	07-31-2012	2012	5	\$103,168	\$103,168	\$0
22	1390-2013-002	Mammoth Creek EIR	02-28-2012	2012	50	\$677,019	\$81,242	\$595,777
22	1390-2014-001	Mammoth Creek EIR	03-31-2014	2014	50	\$17,515	\$1,401	\$16,114
22	1390-2014-002	Urban Water Management Plan	04-01-2013	2013	5	\$89,413	\$89,413	\$0
22	1390-2015-003	Mammoth Creek EIR	03-31-2015	2015	50	\$12,516	\$751	\$11,765
22	1390-2015-004	Well Profiling	03-31-2015	2015	5	\$47,672	\$28,603	\$19,069
22	1390-2016-001	Backflow Survey	03-31-2016	2016	5	\$63,849	\$25,540	\$38,309
21	1390-2016-002	Weather Station	03-31-2016	2016	10	\$5,346	\$1,069	\$4,277
22	1390-2016-003	Capital Asset Replacement	03-31-2016	2016	10	\$131,220	\$26,244	\$104,976



<b>22</b>	1390-2016-004	Groundwater Management Plan	03-31-2016	2016	5	\$114,087	\$45,635	\$68,452
<b>22</b>	1390-2017-001	Urban Water Management Plan	02-23-2017	2017	5	\$89,944	\$17,989	\$71,955

Appendix B – Sample MCWD Services Agreement

**Mammoth Community Water District  
Services Agreement**

This Agreement is entered into as of the date last signed and dated below by and between Mammoth Community Water District, a local government agency (“District”), and \_\_\_\_\_, a \_\_\_\_\_ ***[Insert type and jurisdiction of entity]*** (“Contractor”), who agree as follows:

**1 Scope of Work**

Contractor shall perform the work and render the services described in the attached Exhibit A (the “Work”). Contractor shall provide all labor, services, equipment, tools, material and supplies required or necessary to properly, competently and completely perform the Work. Contractor shall determine the method, details and means of doing the Work.

**2 Payment**

2.1 District shall pay to Contractor a fee based on ***[check one]***:

- \_\_\_ Contractor’s time and expenses necessarily and actually expended or incurred on the Work in accordance with Contractor’s fee schedule on the attached Exhibit A.
- \_\_\_ The fee arrangement described on the attached Exhibit A.

The total fee for the Work shall not exceed \$\_\_\_\_\_ ***[delete this sentence if not applicable]***. There shall be no compensation for extra or additional work or services by Contractor unless approved in advance in writing by District. Contractor’s fee includes all of Contractor’s costs and expenses related to the Work.

2.2 At the end of each month, Contractor shall submit to District an invoice for the Work performed during the preceding month. The invoice shall include a brief description of the Work performed, the dates of Work, number of hours worked and by whom (if payment is based on time), payment due, and an itemization of any reimbursable expenditures. If the Work is satisfactorily completed and the invoice is accurately computed, District shall pay the invoice within 30 days of its receipt.

**3 Term**

3.1 This Agreement shall take effect on the above date and continue in effect until completion of the Work, unless sooner terminated as provided below. Time is of the essence in this Agreement. If Exhibit A includes a Work schedule or deadline, then Contractor must complete the Work in accordance with the specified schedule or deadline, which may be extended by District for good cause shown by Contractor. If Exhibit A does not include a Work schedule or deadline, then Contractor must perform the Work diligently and as expeditiously as possible, consistent with the professional skill and care appropriate for the orderly progress of the Work.

3.2 This Agreement may be terminated at any time by District upon 10 days advance written notice to Contractor. In the event of such termination, Contractor shall be

fairly compensated for all work performed to the date of termination as calculated by District based on the above fee and payment provisions. Compensation under this section shall not include any termination-related expenses, cancellation or demobilization charges, or lost profit associated with the expected completion of the Work or other such similar payments relating to Contractor's claimed benefit of the bargain.

#### **4 Professional Ability of Contractor**

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

**[The paragraphs in section 4.2 can be replaced with "Intentionally omitted" if the District is not requiring the Contractor to designate key personnel.]**

4.2 The following individuals are designated as key personnel and are considered to be essential to the successful performance of the work hereunder: **[Describe Contractor's key personnel by name or by reference, e.g. the individuals whose resumes are included in Exhibit A.]** Contractor agrees that these individuals may not be removed from the Work or replaced without compliance with the following sections:

4.2.1 If one or more of the key personnel, for whatever reason, becomes, or is expected to become, unavailable for work under this contract for a continuous period exceeding 30 work days, or is expected to devote substantially less effort to the work than indicated in the proposal or initially anticipated, Contractor shall immediately notify District and shall, subject to District's concurrence, promptly replace the personnel with personnel of at least substantially equal ability and qualifications.

4.2.2 Each request for approval of substitutions must be in writing and contain a detailed explanation of the circumstances necessitating the proposed substitutions. The request must also contain a complete resume for the proposed substitute and other information requested or needed by District to evaluate the proposed substitution. District shall evaluate Contractor's request and District shall promptly notify Contractor of its decision in writing.

#### **5 Conflict of Interest**

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

contract monitoring, and Contractor possesses no authority with respect to any District decision beyond the rendition of information, advice, recommendation or counsel.

## **6 Contractor Records**

6.1 Contractor shall keep and maintain all ledgers, books of account, invoices, vouchers, canceled checks, and other records and documents evidencing or relating to the Work and invoice preparation and support for a minimum period of three years (or for any longer period required by law) from the date of final payment to Contractor under this Agreement. District may inspect and audit such books and records, including source documents, to verify all charges, payments and reimbursable costs under this Agreement.

6.2 In accordance with California Government Code section 8546.7, the parties acknowledge that this Agreement, and performance and payments under it, are subject to examination and audit by the California State Auditor for three years following final payment under the Agreement.

## **7 Ownership of Documents**

All works of authorship and every report, study, spreadsheet, worksheet, plan, design, blueprint, specification, drawing, map, photograph, computer model, computer disk, magnetic tape, CAD data file, computer software and any other document or thing prepared, developed or created by Contractor under this Agreement and provided to District (“Work Product”) shall be the property of District, and District shall have the rights to use, modify, reuse, reproduce, publish, display, broadcast and distribute the Work Product and to prepare derivative and additional documents or works based on the Work Product without further compensation to Contractor or any other party. Contractor may retain a copy of any Work Product and use, reproduce, publish, display, broadcast and distribute any Work Product and prepare derivative and additional documents or works based on any Work Product; provided, however, that Contractor shall not provide any Work Product to any third party without District’s prior written approval, unless compelled to do so by legal process. If any Work Product is copyrightable, Contractor may copyright the same, except that, as to any Work Product that is copyrighted by Contractor, District reserves a royalty-free, nonexclusive and irrevocable license to use, reuse, reproduce, publish, display, broadcast and distribute the Work Product and to prepare derivative and additional documents or works based on the Work Product. If District reuses or modifies any Work Product for a use or purpose other than that intended by the scope of work under this Agreement, then District shall hold Contractor harmless against all claims, damages, losses and expenses arising from such reuse or modification. For any Work Product provided to District in paper format, upon request by District at any time (including, but not limited to, at expiration or termination of this Agreement), Contractor agrees to provide the Work Product to District in a readable, transferable and usable electronic format generally acknowledged as being an industry-standard format for information exchange between computers (e.g., Word file, Excel spreadsheet file, AutoCAD file).

## 8 Confidentiality of Information

*[The paragraphs in this section can be replaced with the phrase “Intentionally omitted” if the District will not provide any confidential information to the Contractor.]*

8.1 Contractor shall keep in strict confidence all confidential, privileged, trade secret, and proprietary information, data and other materials in any format generated, used or obtained by the District or created by Contractor in connection with the performance of the Work under this Agreement (the “Confidential Material”). Contractor shall not use any Confidential Material for any purpose other than the performance of the Work under this Agreement, unless otherwise authorized in writing by District. Contractor also shall not disclose any Confidential Material to any person or entity not connected with the performance of the Work under this Agreement, unless otherwise authorized in advance in writing by District. If there is a question if Confidential Material is protected from disclosure or is a public record or in the public domain, the party considering disclosure of such materials shall consult with the other party concerning the proposed disclosure.

8.2 Contractor, and its officers, employees, agents, and subcontractors, shall at all times take all steps that are necessary to protect and preserve all Confidential Material. At no time shall Contractor, or its officers, employees, agents, or subcontractors in any manner, either directly or indirectly, use for personal benefit or divulge, disclose, or communicate in any manner, any Confidential Material to any person or entity unless specifically authorized in writing by the District or by order of a court or regulatory entity with jurisdiction over the matter. Contractor, and its officers, employees, agents, and subcontractors shall protect the Confidential Material and treat it as strictly confidential in accordance with applicable law, District policies and directives, and best industry security practices and standards.

8.3 If any person or entity, other than District or Contractor, requests or demands, by subpoena, discovery request, California Public Records Act request or otherwise, Confidential Material or its contents, the party to whom the request is made will immediately notify the other party, so that the parties may collectively consider appropriate steps to protect the disclosure of those materials. The parties agree to take all steps reasonably necessary to preserve the confidential and privileged nature of the Confidential Material and its content. In the event that the parties cannot agree whether to oppose or comply with a disclosure demand, the opposing party may oppose the demand at its sole cost and expense, in which event the party favoring disclosure will refrain from disclosing the demanded Confidential Material until such time as a final agreement regarding disclosure is reached or, if an agreement is not reached, a judicial determination is made concerning the demand.

8.4 Unless otherwise directed in writing by the District, upon contract completion or termination, Contractor must destroy all Confidential Materials (written, printed and/or electronic) and shall provide a written statement to the District that such materials have been destroyed.

## 9 Compliance with Laws

9.1 General. Contractor shall perform the Work in compliance with all applicable federal, state and local laws and regulations. Contractor shall possess, maintain and comply with all federal, state and local permits, licenses and certificates that may be required for it to perform the Work. Contractor shall comply with all federal, state and local air pollution

control laws and regulations applicable to the Contractor and its Work (as required by California Code of Regulations title 13, section 2022.1). Contractor shall be responsible for the safety of its workers and Contractor shall comply with applicable federal and state worker safety-related laws and regulations.

## 9.2 California Labor Code Compliance for Pre- and Post-Construction Related Work and Maintenance.

9.2.1 This section 9.2 applies if the Work includes either of the following:

9.2.1.1 Labor performed during the design, site assessment, feasibility study and pre-construction phases of construction, including, but not limited to, inspection and land surveying work, and labor performed during the post-construction phases of construction, including, but not limited to, cleanup work at the jobsite. (See California Labor Code section 1720(a).) If the Work includes some labor as described in the preceding sentence and other labor that is not, then this section 9.2 applies only to workers performing the pre-construction and post-construction work.

9.2.1.2 “Maintenance” work, which means (i) routine, recurring and usual work for the preservation, protection and keeping of any District facility, plant, building, structure, utility system or other property (“District Facility”) in a safe and continually usable condition, (ii) carpentry, electrical, plumbing, glazing, touchup painting, and other craft work designed to preserve any District Facility in a safe, efficient and continuously usable condition, including repairs, cleaning and other operations on District machinery and equipment, and (iii) landscape maintenance. “Maintenance” excludes (i) janitorial or custodial services of a routine, recurring or usual nature, and (ii) security, guard or other protection-related services. (See California Labor Code section 1771 and 8 California Code of Regulations section 16000.) If the Work includes some “maintenance” work and other work that is not “maintenance,” then this section 9.2 applies only to workers performing the “maintenance” work.

9.2.2 Contractor shall comply with the California Labor Code provisions concerning payment of prevailing wage rates, penalties, employment of apprentices, hours of work and overtime, keeping and retention of payroll records, and other requirements applicable to public works as may be required by the Labor Code and applicable state regulations. (See California Labor Code division 2, part 7, chapter 1 (sections 1720-1861), which is incorporated in this Agreement by this reference.) The state-approved prevailing rates of per diem wages are available at <http://www.dir.ca.gov/oprl/DPreWageDetermination.htm>. Contractor also shall comply with Labor Code sections 1775 and 1813, including provisions that require Contractor to (a) forfeit as a penalty to District up to \$200 for each calendar day or portion thereof for each worker (whether employed by Contractor or any subcontractor) paid less than the applicable prevailing wage rates for any labor done under this Agreement in violation of the Labor Code, (b) pay to each worker the difference between the prevailing wage rate and the amount paid to each worker for each calendar day or portion thereof for which the worker was paid less than the prevailing wage, and (c) forfeit as a penalty to District the sum of \$25 for each worker (whether employed by Contractor or any subcontractor) for each calendar day during which the worker is required or permitted to work more than 8 hours in any one day and 40 hours in any one calendar week in violation of Labor Code sections 1810 through 1815.

9.2.3 If the Work includes labor during pre- or post-construction phases as defined in section 9.2.1.1 above and the amount of the fee payable to Contractor under section 2 of this Agreement exceeds \$25,000, Contractor must be registered and qualified to perform public work with the Department of Industrial Relations pursuant section 1725.5 of the Labor Code.

Contractor's Public Works Contractor Registration Number: \_\_\_\_\_

9.2.4 If the Work includes maintenance as defined in section 9.2.1.2 above and the amount of the fee payable to Contractor under section 2 of this Agreement exceeds \$15,000, Contractor must be registered and qualified to perform public work with the Department of Industrial Relations pursuant section 1725.5 of the Labor Code.

Contractor's Public Works Contractor Registration Number: \_\_\_\_\_

9.3 ***[This paragraph may be replaced with "Intentionally omitted" if the Work is not subject to a grant or loan agreement]*** Contractor may perform some of the Work pursuant to funding provided to the District by various federal and/or state grant and/or loan agreement(s) that impose certain funding conditions on District and its sub-recipients (the "Funding Conditions"). For any such Work, if District informs Contractor about the Funding Conditions, then Contractor agrees to determine, comply with and be subject to the Funding Conditions that apply to District's Contractors and contractors performing the Work, including, but not limited to, provisions concerning record keeping, retention and inspection, audits, state or federal government's right to inspect Contractor's work, nondiscrimination, workers' compensation insurance, drug-free workplace certification, and, compliance with the Americans with Disabilities Act and related State laws.

## 10 Indemnification.

10.1 Contractor shall indemnify, defend, protect, and hold harmless District, and its officers, employees and agents ("Indemnitees") from and against any claims, liability, losses, damages and expenses (including attorney, expert witness and Contractor fees, and litigation costs) (collectively a "Claim") that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of Contractor or its employees, agents or subcontractors. The duty to indemnify, including the duty and the cost to defend, is limited as provided in this section. However, this indemnity provision will not apply to any Claim arising from the sole negligence or willful misconduct of District or its employees or agents. Contractor's obligations under this indemnification provision shall survive the termination of, or completion of Work under, this Agreement.

10.2 This section 10.2 applies if the Contractor is a "design professional" as that term is defined in Civil Code section 2782.8. If a court or arbitrator determines that the incident or occurrence that gave rise to the Claim was partially caused by the fault of an Indemnitee, then in no event shall Contractor's total costs incurred pursuant to its duty to defend Indemnitees exceed Contractor's proportionate percentage of fault as determined by a final judgment of a court or final decision of arbitrator.

## 11 Insurance

Types & Limits. Contractor at its sole cost and expense shall procure and maintain



for the duration of this Agreement the following types and limits of insurance: ***[The general liability and automobile coverage limits may be adjusted depending on the Work's overall risks, cost and complexity.]***

<i>Type</i>	<i>Limits</i>	<i>Scope</i>
Commercial general liability	\$2,000,000 per occurrence & \$4,000,000 aggregate	at least as broad as Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 00 01) including products and completed operations, property damage, bodily injury, personal and advertising injury
Automobile liability	\$1,000,000 per accident	at least as broad as ISO Business Auto Coverage (Form CA 00 01)
Workers' compensation	Statutory limits	
Employers' liability	\$1,000,000 per accident	
Professional liability*	\$1,000,000 per claim	

\*Required only if Contractor is a licensed engineer, land surveyor, geologist, architect, doctor, attorney or accountant.

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

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

## 12 General Provisions

12.1 **Entire Agreement; Amendment.** The parties intend this writing to be the sole, final, complete, exclusive and integrated expression and statement of the terms of their contract concerning the Work. This Agreement supersedes all prior oral or written negotiations, representations, contracts or other documents that may be related to the Work, except those other documents (if any) that are expressly referenced in this Agreement. This Agreement may be amended only by a subsequent written contract approved and signed by both parties.

12.2 **Independent Contractor.** Contractor's relationship to District is that of an independent contractor. All persons hired by Contractor and performing the Work shall be Contractor's employees or agents. Contractor and its officers, employees and agents are not District employees, and they are not entitled to District employment salary, wages or benefits. Contractor shall pay, and District shall not be responsible in any way for, the salary, wages, workers' compensation, unemployment insurance, disability insurance, tax withholding, and benefits to and on behalf of Contractor's employees. Contractor shall, to the fullest extent permitted by law, indemnify District, and its officers, employees, volunteers and agents from and against any and all liability, penalties, expenses and costs resulting from any adverse determination by the federal Internal Revenue Service, California Franchise Tax Board, other federal or state agency, or court concerning Contractor's independent contractor status or employment-related liability.

12.3 **Subcontractors.** No subcontract shall be awarded nor any subcontractor engaged by Contractor without District's prior written approval. Contractor shall be responsible for requiring and confirming that each approved subcontractor meets the minimum insurance requirements specified in section 11 of this Agreement. Any approved subcontractor shall obtain the required insurance coverages and provide proof of same to District in the manner provided in section 11 of this Agreement.

12.4 **Assignment.** This Agreement and all rights and obligations under it are personal to the parties. The Agreement may not be transferred, assigned, delegated or subcontracted in whole or in part, whether by assignment, subcontract, merger, operation of law or otherwise, by either party without the prior written consent of the other party. Any transfer, assignment, delegation, or subcontract in violation of this provision is null and void and grounds for the other party to terminate the Agreement.

12.5 **No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default. No payment by District to Contractor shall be considered or construed to be an approval or acceptance of any Work or a waiver of any breach or default.

12.6 **Severability.** If any part of this Agreement is held to be void, invalid, illegal or unenforceable, then the remaining parts will continue in full force and effect and be fully binding, provided that each party still receives the benefits of this Agreement.

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

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

District:

Mammoth Community Water District  
Attn: \_\_\_\_\_  
Mammoth Community Water District, 1315 Meridian Boulevard, Mammoth Lakes,  
CA 93546  
E-mail: \_\_\_\_\_

Contractor:

\_\_\_\_\_  
Attn: \_\_\_\_\_  
\_\_\_\_\_  
E-mail: \_\_\_\_\_

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

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

\_\_\_\_\_  
Mammoth Community Water District:

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
*[Name]*  
*[Title]*

*[Name of Contractor]:*

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
    **[Name/Title]**