



MAMMOTH COMMUNITY WATER DISTRICT

Post Office Box 597

Mammoth Lakes, California 93546-0597

814th Regular Meeting of the
Mammoth Community Water District
Board of Directors

Thursday, February 20, 2024

Please Note:

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

AGENDA

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

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

*<https://zoom.us/j/7609342596> (meeting ID: 760 934 2596) OR
Join via teleconference by dialing 1-669-444-9171, 760-934-2596#*

5:30 P.M.

Roll Call

Directors Cage, Domaille, Hylton, Smith, and Thompson

Public Forum

Any member of the public may address the Board relating to any matter within the Board's jurisdiction. This need not be related to any item on the agenda, and presentation should be limited to three (3) minutes. No formal action by the Board will be taken on these items.

5:30 P.M. Public Hearing

Concerning the Status of Vacancies and Recruitment and Retention Efforts

Consent Agenda A

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

A-1 Approve the January 2025 Check Disbursements

A-2 Approve the Minutes from the Regular Board Meeting held January 23, 2025

A-3 Approve the Minutes from the Special Board Meeting held January 23, 2025

A-4 Adopt the Updated 2025 Records Retention and Disposal Schedules

Consent Agenda B — Department Reports

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

B-1 Operations Department Report

B-2 Maintenance Department Report

B-3 Finance Department Report

B-4 Engineering Department Report

B-5 Information Services Report

B-6 Personnel Services Report

B-7 Regulatory Support Services Report

B-8 General Manager's Report

Current Business

C-1 Presentation on the Status of Vacancies and Recruitment and Retention Efforts per Assembly Bill 2561

C-2 Engineering and Maintenance Update on the Close-out of 2024 MCWD Capital Projects

C-3 Presentation on the Development of 2025 MCWD Capital Projects and Consider Adopting the District's Revised Capital Improvement Plan (CIP)

C-4 Discuss and Consider Adopting the Amended Operating and Capital Reserve Policy (PL-FIN-002)

C-5 Review and Provide Direction to Staff Regarding the Draft Fiscal Year 2026 Capital and Operating Budget

C-6 Discuss and Consider Approving the Ad-Hoc Auditor Selection Committee's Recommended Candidate for the New District Auditor and Authorize the Finance Manager to Execute an Engagement Letter with the Selected Candidate

C-7 Discuss and Consider Approving the Revised Employee Housing Purchase Assistance Program Policy and Forms of Agreements with Employees Entering into the Program

C-8 Discuss and Consider Approving the Revised Policy Regarding District-owned Rental Housing Units

C-9 Water Supply Update

Board Member's Committee Reports

Committee Meetings Held:

Employee Housing Committee – February 11, 2025
Pension Committee – February 11, 2025
Ad-Hoc Auditor Selection Committee – February 11, 2025
Ad-Hoc MOU Negotiations Committee – February 12, 2025
Technical Services Committee – February 19, 2025
Finance Committee – February 19, 2025

Directors Comments, Requests, and Reports

Attorney's Report

Closed Session

None

Adjournment

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

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



MARK BUSBY
General Manager

Date of Issuance: Friday, February 14, 2025

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

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

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



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

NOTICE OF A TECHNICAL SERVICES COMMITTEE MEETING

NOTICE IS HEREBY GIVEN that the Technical Services Committee of the Board of Directors of the Mammoth Community Water District will hold a **TECHNICAL SERVICES COMMITTEE MEETING** to be held **WEDNESDAY, FEBRUARY 19, 2025** at **8:00 A.M.**

Please Note:

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

The agenda items are:

1. Review of the Operations Department Report (B-1)
2. Discuss the Water Supply Update (C-9)
3. Review of the Maintenance Department Report (B-2)
4. Review of the Engineering Department Report (B-4)
5. Review of the Information Services Report (B-5)
6. Review of the Regulatory Services Report (B-7)
7. Discussion / Questions Regarding Other Department Reports
 - B-3 Finance Department Report
 - B-6 Personnel Services Report
 - B-8 General Manager's Report

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

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

MARK BUSBY
General Manager

Date of Issuance: Friday, February 14, 2025

02/19/2025

MCWD Technical Services Committee Meeting

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

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

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

NOTICE OF A FINANCE COMMITTEE MEETING

NOTICE IS HEREBY GIVEN that the Finance Committee of the Board of Directors of the Mammoth Community Water District will hold a **FINANCE COMMITTEE MEETING** on **WEDNESDAY, FEBRUARY 19, 2025** at **1:00 P.M.**

Please Note:

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

The agenda items are:

1. Review and Approve the Board of Director Payment Requests for January 2025
2. Review and Approve the Accounts Payable Payment Vouchers for January 2025
3. Discuss and Review the January 2025 Check Register (A-1)
4. Discuss the Finance Department Report (B-3)
5. Discuss the Proposed 2025 MCWD Capital Projects and the Capital Improvement Plan (C-3)
6. Discuss the Proposed Amendments to the Operating and Capital Reserve Policy (C-4)
7. Discuss the MCWD Draft Fiscal Year 2026 Capital and Operating Budget (C-5)
8. Discussion / Questions Regarding Other Department Reports
 - B-1 Operations Department Report
 - B-2 Maintenance Department Report
 - B-4 Engineering Department Report
 - B-5 Information Services Report
 - B-6 Personnel Services Report
 - B-7 Regulatory Services Report
 - B-8 General Manager's Report

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



MARK BUSBY
General Manager

Date of Issuance: Friday, February 14, 2025

*Posted: MCWD Office
MCWD Website: www.mcwd.dst.ca.us
cc: Members, Board of Directors
Town of Mammoth Lakes
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Mammoth Community Water District, CA

Board Check Register

By Vendor Name

Payment Dates 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 00007 - Aaron DeRue					
01/16/2025	11218	Reimbursement for Personal Devices/Services	10-320-6210		270.00
Vendor 00007 - Aaron DeRue Total:					270.00
Vendor: 00016 - ACWA / JPIA (HBA)					
01/30/2025	11278	Dental	10-000-2150		540.61
01/30/2025	11278	Life Insurance	10-000-2150		38.94
01/30/2025	11278	Medical Insurance	10-000-2150		9,338.99
01/30/2025	11278	Vision Insurance	10-000-2150		122.00
01/30/2025	11278	Dental	10-000-2150		2,203.28
01/30/2025	11278	Dental	20-000-2150		1,195.01
01/30/2025	11278	Dental	30-000-2150		1,264.68
01/30/2025	11278	EAP Admin. Fee	10-000-2150		42.16
01/30/2025	11278	EAP Admin. Fee	20-000-2150		17.52
01/30/2025	11278	EAP Admin. Fee	30-000-2150		19.68
01/30/2025	11278	Life Ins Dependent	10-000-2150		4.96
01/30/2025	11278	Life Ins Dependent	20-000-2150		2.72
01/30/2025	11278	Life Ins Dependent	30-000-2150		2.24
01/30/2025	11278	Life Insurance	10-000-2150		626.00
01/30/2025	11278	Life Insurance	20-000-2150		160.03
01/30/2025	11278	Life Insurance	30-000-2150		197.97
01/30/2025	11278	Life Insurance	10-000-2150		175.97
01/30/2025	11278	Life Insurance	20-000-2150		129.56
01/30/2025	11278	Life Insurance	30-000-2150		128.33
01/30/2025	11278	Life Ins Supplemental	20-000-2150		15.01
01/30/2025	11278	Life Ins Supplemental	30-000-2150		14.99
01/30/2025	11278	Medical Insurance	10-000-2150		35,091.96
01/30/2025	11278	Medical Insurance	20-000-2150		18,634.39
01/30/2025	11278	Medical Insurance	30-000-2150		19,203.90
01/30/2025	11278	Vision Insurance	10-000-2150		488.00
01/30/2025	11278	Vision Insurance	20-000-2150		256.38
01/30/2025	11278	Vision Insurance	30-000-2150		256.02
01/30/2025	11278	Premium Adjustment	10-000-6020		1,095.49
Vendor 00016 - ACWA / JPIA (HBA) Total:					91,266.79
Vendor: 00017 - ACWA / JPIA					
01/30/2025	11277	Work Comp	10-000-2165		801.95
01/30/2025	11277	Work Comp	20-000-2165		1,307.10
01/30/2025	11277	Work Comp	22-000-2165		376.39
01/30/2025	11277	Work Comp	30-000-2165		1,163.30
01/30/2025	11277	Work Comp	10-000-2165		843.47
01/30/2025	11277	Work Comp	20-000-2165		1,296.42
01/30/2025	11277	Work Comp	22-000-2165		253.09
01/30/2025	11277	Work Comp	30-000-2165		1,184.63
01/30/2025	11277	Work Comp	10-000-2165		810.26
01/30/2025	11277	Work Comp	20-000-2165		1,414.39
01/30/2025	11277	Work Comp	22-000-2165		292.88
01/30/2025	11277	Work Comp	30-000-2165		1,251.74
01/30/2025	11277	Work Comp	10-000-2165		805.38
01/30/2025	11277	Work Comp	20-000-2165		1,338.49
01/30/2025	11277	Work Comp	22-000-2165		240.44
01/30/2025	11277	Work Comp	30-000-2165		1,359.17
01/30/2025	11277	Work Comp	10-000-2165		805.38
01/30/2025	11277	Work Comp	20-000-2165		1,300.68
01/30/2025	11277	Work Comp	22-000-2165		238.02

Board Check Register

Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
01/30/2025	11277	Work Comp	30-000-2165		1,329.75
01/30/2025	11277	Work Comp	10-000-2165		873.81
01/30/2025	11277	Work Comp	20-000-2165		1,488.40
01/30/2025	11277	Work Comp	30-000-2165		1,489.36
01/30/2025	11277	Premium Adjustment - 2024 Q2	10-000-6022		-1,265.10
Vendor 00017 - ACWA / JPIA Total:					20,999.40
Vendor: 01973 - Adam Ripley					
01/09/2025	5561	Rebate - HEDW	10-105-6237		200.00
Vendor 01973 - Adam Ripley Total:					200.00
Vendor: 00025 - AFLAC					
01/31/2025	DFT0001169	AFLAC Pre Tax	10-000-2170		25.48
01/31/2025	DFT0001169	AFLAC Pre Tax	20-000-2170		51.58
01/31/2025	DFT0001169	AFLAC After Tax	20-000-2170		6.07
01/31/2025	DFT0001169	AFLAC Pre Tax	30-000-2170		27.56
01/31/2025	DFT0001169	AFLAC After Tax	30-000-2170		3.63
01/31/2025	DFT0001216	AFLAC Pre Tax	10-000-2170		25.48
01/31/2025	DFT0001216	AFLAC After Tax	20-000-2170		6.06
01/31/2025	DFT0001216	AFLAC Pre Tax	20-000-2170		51.58
01/31/2025	DFT0001216	AFLAC After Tax	30-000-2170		3.64
01/31/2025	DFT0001216	AFLAC Pre Tax	30-000-2170		27.56
Vendor 00025 - AFLAC Total:					228.64
Vendor: 02656 - Alisto, Inc.					
01/09/2025	5562	Corrosion Consulting Services	20-400-6110		12,307.61
01/09/2025	5562	Corrosion Consulting Services	30-400-6110		1,367.51
Vendor 02656 - Alisto, Inc. Total:					13,675.12
Vendor: 02658 - All-Temp Heating and Air Conditioning					
01/09/2025	5563	Annual HVAC Maintenance - MM11	96-000-6115		245.00
Vendor 02658 - All-Temp Heating and Air Conditioning Total:					245.00
Vendor: 00063 - American Business Machines Co.					
01/16/2025	11256	Printer/Copier Agreement	10-000-6180		947.04
01/23/2025	11264	OPS Printer/Copier Agreement	10-000-6180		113.60
01/23/2025	11264	Printer Ink	10-000-6180		15.00
Vendor 00063 - American Business Machines Co. Total:					1,075.64
Vendor: 00069 - Amerigas (WWTP/Lab)					
01/09/2025	5564	Propane - WWTP/Lab	30-240-6231		945.06
01/22/2025	5604	Propane - WWTP/Lab	30-240-6231		702.30
01/29/2025	5625	Propane - WWTP/Lab	30-240-6231		745.46
Vendor 00069 - Amerigas (WWTP/Lab) Total:					2,392.82
Vendor: 00072 - Amerigas (GWTP 1)					
01/09/2025	5565	Propane - GWTP 1	20-220-6231		626.39
01/22/2025	5605	Propane - GWTP 1	20-220-6231		544.03
Vendor 00072 - Amerigas (GWTP 1) Total:					1,170.42
Vendor: 00068 - Amerigas (Offices)					
01/22/2025	5606	Propane - District Offices	10-000-6231		1,324.16
Vendor 00068 - Amerigas (Offices) Total:					1,324.16
Vendor: 02271 - Amy Larson					
01/16/2025	11219	Reimbursement for Personal Devices/Services	10-120-6210		150.00
Vendor 02271 - Amy Larson Total:					150.00
Vendor: 00098 - Arbor Environmental, LLC					
01/09/2025	5567	Review OSHA Respirator Questionnaire	10-110-6100		20.00
01/15/2025	5591	Respirator Questionnaire Review	10-110-6100		20.00
Vendor 00098 - Arbor Environmental, LLC Total:					40.00

Board Check Register

Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 00111 - AT&T					
01/15/2025	5592	FirstNet	10-130-6105		1,295.07
					Vendor 00111 - AT&T Total:
					1,295.07
Vendor: 02598 - Avineon, Inc.					
01/10/2025	11206	Utility Network Progress Payment	21-000-1301	24A01MS	15,856.65
					Vendor 02598 - Avineon, Inc. Total:
					15,856.65
Vendor: 00123 - Babcock Laboratories, Inc.					
01/09/2025	5568	Lab Services	20-210-6111		735.77
01/09/2025	5568	Lab Services	30-210-6111		289.82
					Vendor 00123 - Babcock Laboratories, Inc. Total:
					1,025.59
Vendor: 00125 - Backgrounds Online					
01/10/2025	11207	Background Check	10-110-6100		178.10
					Vendor 00125 - Backgrounds Online Total:
					178.10
Vendor: 00131 - BKS Law Firm, PC					
01/23/2025	11265	Legal Services	10-100-6140		4,680.00
					Vendor 00131 - BKS Law Firm, PC Total:
					4,680.00
Vendor: 00167 - Bogie's Pump Systems					
01/15/2025	5593	Pump Repair Parts	30-240-6145		2,915.14
					Vendor 00167 - Bogie's Pump Systems Total:
					2,915.14
Vendor: 02665 - Brian Paschall					
01/22/2025	5608	Rebate - (2) HET	10-105-6237		400.00
					Vendor 02665 - Brian Paschall Total:
					400.00
Vendor: 00189 - Britt's Diesel & Automotive					
01/09/2025	5569	Compressor Coolant Leak Repair - #105	22-340-6155		1,372.87
01/22/2025	5609	Replace Rear Brake Shoe and Drum #77	10-310-6155		2,514.66
					Vendor 00189 - Britt's Diesel & Automotive Total:
					3,887.53
Vendor: 02094 - Bruce Medhurst					
01/16/2025	11220	Reimbursement for Personal Devices/Services	10-210-6210		150.00
					Vendor 02094 - Bruce Medhurst Total:
					150.00
Vendor: 00207 - CA Dept. of Tax and Fee Administration					
01/23/2025	5623	Underground Storage Tank Maintenance Tax	10-000-6205		357.00
					Vendor 00207 - CA Dept. of Tax and Fee Administration Total:
					357.00
Vendor: 00201 - CA Tax Payment ACH					
01/01/2025	DFT0001171	State Withholding	10-000-2210		4,568.97
01/01/2025	DFT0001171	CA State Disability	10-000-2210		1,207.49
01/01/2025	DFT0001171	CA State Disability	20-000-2210		547.53
01/01/2025	DFT0001171	State Withholding	20-000-2210		1,645.62
01/01/2025	DFT0001171	State Withholding	30-000-2210		1,939.67
01/01/2025	DFT0001171	CA State Disability	30-000-2210		579.71
01/15/2025	DFT0001218	CA State Disability	10-000-2210		1,227.67
01/15/2025	DFT0001218	State Withholding	10-000-2210		4,622.79
01/15/2025	DFT0001218	State Withholding	20-000-2210		1,557.16
01/15/2025	DFT0001218	CA State Disability	20-000-2210		560.45
01/15/2025	DFT0001218	State Withholding	30-000-2210		1,843.87
01/15/2025	DFT0001218	CA State Disability	30-000-2210		567.23
01/16/2025	DFT0001181	State Withholding	10-000-2210		50.00
01/29/2025	DFT0001235	CA State Disability	10-000-2210		1,221.42
01/29/2025	DFT0001235	State Withholding	10-000-2210		4,651.51
01/29/2025	DFT0001235	CA State Disability	20-000-2210		543.30
01/29/2025	DFT0001235	State Withholding	20-000-2210		1,585.77
01/29/2025	DFT0001235	CA State Disability	30-000-2210		591.43

Board Check Register

Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
01/29/2025	DFT0001235	State Withholding	30-000-2210		1,893.25
Vendor 00201 - CA Tax Payment ACH Total:					31,404.84
Vendor: 00205 - California Broadband Cooperative					
01/29/2025	5626	Internet Service	10-130-6105		1,277.95
Vendor 00205 - California Broadband Cooperative Total:					1,277.95
Vendor: 00210 - California Rural Water Association					
01/09/2025	5570	Annual Membership Renewal	10-100-6160		1,662.00
Vendor 00210 - California Rural Water Association Total:					1,662.00
Vendor: 02179 - California State Disbursement Unit					
01/01/2025	DFT0001164	Ca. Child Support	20-000-2170		46.17
01/01/2025	DFT0001164	Ca. Child Support	30-000-2170		46.13
01/15/2025	DFT0001211	Ca. Child Support	20-000-2170		46.16
01/15/2025	DFT0001211	Ca. Child Support	30-000-2170		46.14
01/29/2025	DFT0001230	Ca. Child Support	20-000-2170		46.16
01/29/2025	DFT0001230	Ca. Child Support	30-000-2170		46.14
Vendor 02179 - California State Disbursement Unit Total:					276.90
Vendor: 00211 - California Surveying and Drafting Supply, Inc.					
01/22/2025	5610	Trimble Annual Renewal	10-130-6105		2,349.98
Vendor 00211 - California Surveying and Drafting Supply, Inc. Total:					2,349.98
Vendor: 00220 - Carmichael Business Technology					
01/22/2025	5611	MCWDDC1 Replacement Server	10-130-6181		8,458.21
Vendor 00220 - Carmichael Business Technology Total:					8,458.21
Vendor: 02359 - Cecil Bundesen					
01/16/2025	11221	Reimbursement for Personal Devices/Services	10-105-6210		150.00
Vendor 02359 - Cecil Bundesen Total:					150.00
Vendor: 00270 - Chris Weibert					
01/16/2025	11222	Reimbursement for Personal Devices/Services	10-110-6210		150.00
Vendor 00270 - Chris Weibert Total:					150.00
Vendor: 02017 - Christopher Monroe					
01/16/2025	11223	Reimbursement for Personal Devices/Services	20-220-6210		270.00
Vendor 02017 - Christopher Monroe Total:					270.00
Vendor: 00281 - Chuck Villar Construction					
01/09/2025	5571	Construction Hauling & Materials	22-340-6180		22,151.55
Vendor 00281 - Chuck Villar Construction Total:					22,151.55
Vendor: 01957 - City of Fallon					
01/22/2025	5612	Sludge Disposal	30-240-6102		3,687.65
Vendor 01957 - City of Fallon Total:					3,687.65
Vendor: 00292 - Clay Murray					
01/16/2025	11224	Reimbursement for Personal Devices/Services	10-200-6210		270.00
Vendor 00292 - Clay Murray Total:					270.00
Vendor: 00306 - Conriquez Cleaning					
01/09/2025	5566	Janatorial Services	10-000-6150		2,781.33
Vendor 00306 - Conriquez Cleaning Total:					2,781.33
Vendor: 00326 - Creative Image Embroidery					
01/09/2025	5572	Shirt Embroidery	10-300-6124		16.16
Vendor 00326 - Creative Image Embroidery Total:					16.16
Vendor: 02661 - Dan Villanueva					
01/21/2025	11263	Refund of Deposit Paid YTD	96-000-2325		1,300.00
01/21/2025	11263	Refund of 15 Days of Rent	96-000-4065		725.00
Vendor 02661 - Dan Villanueva Total:					2,025.00

Board Check Register

Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02517 - Daniel Pijuan					
01/16/2025	11225	Reimbursement for Personal Devices/Services	10-330-6210		270.00
					Vendor 02517 - Daniel Pijuan Total: 270.00
Vendor: 00377 - David Carlson					
01/16/2025	11226	Reimbursement for Personal Devices/Services	10-400-6210		150.00
					Vendor 00377 - David Carlson Total: 150.00
Vendor: 02447 - Denise Schneider					
01/16/2025	11227	Reimbursement for Personal Devices/Services	20-220-6210		270.00
					Vendor 02447 - Denise Schneider Total: 270.00
Vendor: 00439 - Dewey Pest Control					
01/09/2025	5573	Pest Control	10-000-6150		206.00
01/09/2025	5573	Pest Control - MM11	96-000-6115		132.00
					Vendor 00439 - Dewey Pest Control Total: 338.00
Vendor: 00452 - DIY Home Center					
01/10/2025	11208	Thermostat for Chlorine Building	20-330-6150		27.14
01/10/2025	11208	Micro torch	10-310-6180		32.96
01/10/2025	11208	Butane Fuel	10-310-6180		6.29
01/10/2025	11208	ABS Pipe Test Cap	20-220-6180		1.54
01/10/2025	11208	Steel Brushes & Epoxy	10-330-6180		72.17
01/10/2025	11208	Wire Brush	10-330-6180		-14.54
01/10/2025	11208	Flange	10-330-6150		27.14
01/10/2025	11208	Number Stickers #108, #109, & #114	30-240-6155		17.29
01/10/2025	11208	Bleach Sprayer	30-240-6120		25.20
01/10/2025	11208	Cutting Wheel	10-330-6180		18.41
01/10/2025	11208	Utility Heater	20-200-6120		35.87
01/10/2025	11208	Light Tubes - Tamarack LS	10-320-6150		31.01
01/16/2025	11257	PVC Fittings	10-330-6150		21.83
01/16/2025	11257	Closet Flanges	10-330-6150		54.28
01/16/2025	11257	Mouse Traps and Deterrent	10-330-6150		121.16
01/16/2025	11257	Mouse Traps for Vehicles	10-000-6155		104.68
01/23/2025	11266	Misc. Hardware	10-310-6155		34.39
01/23/2025	11266	Operating Supplies	10-310-6180		11.48
01/23/2025	11266	Spray Bottle, Mouse Trap, Bottle Brushes, Pail	10-310-6180		30.76
01/30/2025	11279	Misc Hardware	10-320-6150		39.84
01/30/2025	11279	Oil Heater	20-230-6145		87.27
					Vendor 00452 - DIY Home Center Total: 786.17
Vendor: 01647 - DO NOT USE - Southern California Edison					
01/22/2025	5621	Well 32 Infrastructure Upgrades	22-000-1301	21W03CS	16,707.95
					Vendor 01647 - DO NOT USE - Southern California Edison Total: 16,707.95
Vendor: 02415 - DYMAX INC					
01/29/2025	5627	Snow Removal Blade - Loaders	21-000-1317		22,951.50
					Vendor 02415 - DYMAX INC Total: 22,951.50
Vendor: 02553 - Eadie and Payne, LLP					
01/16/2025	11258	Audit Services and GASB 96 Implementation	10-120-6110		15,833.31
					Vendor 02553 - Eadie and Payne, LLP Total: 15,833.31
Vendor: 02610 - Empire Southwest, LLC					
01/30/2025	11280	Reseal Right Boom Lift Cylinder - #47	22-340-6155		4,537.17
					Vendor 02610 - Empire Southwest, LLC Total: 4,537.17

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Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 01121 - Eptura, Inc.					
01/09/2025	5574	Manager Plus SW Renewal	10-130-6105		7,006.63
Vendor 01121 - Eptura, Inc. Total:					7,006.63
Vendor: 02360 - Eric Solomon					
01/16/2025	11228	Reimbursement for Personal Devices/Services	20-220-6210		270.00
01/23/2025	11267	Mileage Reimbursement - Training	20-220-6220		337.40
Vendor 02360 - Eric Solomon Total:					607.40
Vendor: 00569 - Federal Tax Payment ACH					
01/01/2025	DFT0001170	Social Security	10-000-2200		184.02
01/01/2025	DFT0001170	Medicare	10-000-2200		2,926.86
01/01/2025	DFT0001170	Federal Withholding	10-000-2200		10,601.03
01/01/2025	DFT0001170	Medicare	20-000-2200		1,330.58
01/01/2025	DFT0001170	Federal Withholding	20-000-2200		4,789.70
01/01/2025	DFT0001170	Medicare	30-000-2200		1,413.44
01/01/2025	DFT0001170	Federal Withholding	30-000-2200		5,650.30
01/15/2025	DFT0001217	Social Security	10-000-2200		277.76
01/15/2025	DFT0001217	Medicare	10-000-2200		2,976.82
01/15/2025	DFT0001217	Federal Withholding	10-000-2200		10,717.69
01/15/2025	DFT0001217	Federal Withholding	20-000-2200		4,607.42
01/15/2025	DFT0001217	Medicare	20-000-2200		1,362.70
01/15/2025	DFT0001217	Federal Withholding	30-000-2200		5,246.70
01/15/2025	DFT0001217	Medicare	30-000-2200		1,379.98
01/16/2025	DFT0001180	Medicare	10-000-2200		36.48
01/16/2025	DFT0001180	Federal Withholding	10-000-2200		150.00
01/16/2025	DFT0001180	Social Security	10-000-2200		155.92
01/29/2025	DFT0001234	Medicare	10-000-2200		2,974.86
01/29/2025	DFT0001234	Social Security	10-000-2200		277.76
01/29/2025	DFT0001234	Federal Withholding	10-000-2200		10,807.74
01/29/2025	DFT0001234	Medicare	20-000-2200		1,330.02
01/29/2025	DFT0001234	Federal Withholding	20-000-2200		4,494.99
01/29/2025	DFT0001234	Federal Withholding	30-000-2200		5,770.35
01/29/2025	DFT0001234	Medicare	30-000-2200		1,447.52
Vendor 00569 - Federal Tax Payment ACH Total:					80,910.64
Vendor: 00572 - Ferguson Waterworks # 1423					
01/09/2025	5575	R900 Registers - 3", 4", 6" & 8"	10-000-1200		5,298.95
01/15/2025	5594	AMI Software Renewal	10-130-6105		13,948.00
Vendor 00572 - Ferguson Waterworks # 1423 Total:					19,246.95
Vendor: 00608 - Frontier					
01/09/2025	5576	Inernet Service - GWTPs	10-130-6105		162.47
01/09/2025	5576	Land Lines	10-000-6210		245.82
01/29/2025	5628	GWTP Internet	10-130-6105		176.99
01/29/2025	5628	Landlines	10-000-6210		246.20
Vendor 00608 - Frontier Total:					831.48
Vendor: 01955 - Garrett Higerd					
01/16/2025	11229	Reimbursement for Personal Devices/Services	10-400-6210		270.00
Vendor 01955 - Garrett Higerd Total:					270.00
Vendor: 00662 - Grainger, Inc.					
01/23/2025	11268	Snow Shovels	10-000-1200		244.97
01/23/2025	11268	Traffic Cones	10-320-6200		253.87
01/30/2025	11281	Coated Gloves, Disposable Gloves, and Batteries	10-000-1200		967.18
Vendor 00662 - Grainger, Inc. Total:					1,466.02
Vendor: 00685 - Hach Company					
01/09/2025	5577	DR300 Pocket Colorimeter, Chlorine, Free + Total,	20-220-6120		743.48

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01/09/2025	5577	Replacement Sensor for CLF10 sc, SS Tip	20-220-6180		2,641.78
01/09/2025	5577	pHD, PPS for Cl10sc	20-220-6180		1,184.17
01/09/2025	5577	Lab Supplies	30-210-6180		1,189.40
01/15/2025	5595	Turbidity Probe Annual Preventative Maintenance	30-240-6145		898.49
Vendor 00685 - Hach Company Total:					6,657.32
Vendor: 00687 - Hardy Diagnostics					
01/10/2025	11209	Lab Supplies	30-210-6180		214.19
Vendor 00687 - Hardy Diagnostics Total:					214.19
Vendor: 02388 - Health Equity, Inc.					
01/01/2025	DFT0001167	HSA	10-000-2151		397.93
01/15/2025	DFT0001214	HSA	10-000-2151		397.93
Vendor 02388 - Health Equity, Inc. Total:					795.86
Vendor: 00693 - Heidi Christensen					
01/16/2025	11230	Reimbursement for Personal Devices/Services	10-120-6210		150.00
Vendor 00693 - Heidi Christensen Total:					150.00
Vendor: 00705 - High Country Lumber, Inc.					
01/09/2025	5578	Cutting Sawblades	10-330-6180		61.73
01/15/2025	5596	Oscillating Blade Set (Exchange)	10-330-6180		2.91
01/22/2025	5613	Adapters, PVC Plugs, PVC Primer, PVC Cement	30-310-6145		88.94
Vendor 00705 - High Country Lumber, Inc. Total:					153.58
Vendor: 01949 - Honovaa Lewis					
01/16/2025	11231	Reimbursement for Personal Devices/Services	10-330-6210		270.00
Vendor 01949 - Honovaa Lewis Total:					270.00
Vendor: 00721 - Huber Technology, Inc.					
01/30/2025	11282	WWTP Stepscreen Control Panel	23-000-1301	24WW04CE	64,650.00
Vendor 00721 - Huber Technology, Inc. Total:					64,650.00
Vendor: 02152 - Huoy Sytha					
01/16/2025	11232	Reimbursement for Personal Devices/Services	10-330-6210		150.00
Vendor 02152 - Huoy Sytha Total:					150.00
Vendor: 02663 - Ian Birrell					
01/22/2025	5614	Rebate - HECW	10-105-6237		400.00
Vendor 02663 - Ian Birrell Total:					400.00
Vendor: 00723 - Idexx Distribution, Inc.					
01/09/2025	5579	IDEXX Media for Microbiological Analysis	20-210-6180		5,075.16
01/09/2025	5579	IDEXX Media for Microbiological Analysis	30-210-6180		1,268.79
Vendor 00723 - Idexx Distribution, Inc. Total:					6,343.95
Vendor: 00725 - Infosend, Inc.					
01/23/2025	11269	UB Statement Processing	10-120-6100		2,743.20
Vendor 00725 - Infosend, Inc. Total:					2,743.20
Vendor: 00728 - International Union of Operating Engineers					
01/09/2025	5580	Union Dues	10-000-2170		154.00
01/09/2025	5580	Union Dues	20-000-2170		143.09
01/09/2025	5580	Union Dues	30-000-2170		142.91
Vendor 00728 - International Union of Operating Engineers Total:					440.00

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Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02007 - Jacob Trauscht					
01/16/2025	11233	Reimbursement for Personal Devices/Services	10-400-6210		270.00
Vendor 02007 - Jacob Trauscht Total:					270.00
Vendor: 02664 - James Tyberg					
01/22/2025	5615	Rebate - HET	10-105-6237		200.00
Vendor 02664 - James Tyberg Total:					200.00
Vendor: 02662 - Janice Redmond					
01/22/2025	5616	Rebate - (2) HET	10-105-6237		400.00
Vendor 02662 - Janice Redmond Total:					400.00
Vendor: 00805 - Jeffrey Beatty					
01/16/2025	11234	Reimbursement for Personal Devices/Services	10-120-6210		270.00
Vendor 00805 - Jeffrey Beatty Total:					270.00
Vendor: 02247 - Jessy Ruiz					
01/16/2025	11235	Reimbursement for Personal Devices/Services	10-320-6210		270.00
Vendor 02247 - Jessy Ruiz Total:					270.00
Vendor: 00907 - Julie Burkhart					
01/16/2025	11236	Reimbursement for Personal Devices/Services	10-130-6210		270.00
Vendor 00907 - Julie Burkhart Total:					270.00
Vendor: 00915 - Justin Mulbay					
01/16/2025	11237	Reimbursement for Personal Devices/Services	10-130-6210		270.00
Vendor 00915 - Justin Mulbay Total:					270.00
Vendor: 00958 - Keith Weiland					
01/16/2025	11238	Reimbursement for Personal Devices/Services	10-310-6210		270.00
Vendor 00958 - Keith Weiland Total:					270.00
Vendor: 01003 - KMMT-FM					
01/15/2025	5597	Advertising	10-105-6190		500.00
Vendor 01003 - KMMT-FM Total:					500.00
Vendor: 01005 - Konecranes, Inc.					
01/23/2025	11270	Inspection - November	10-330-6145		2,648.25
Vendor 01005 - Konecranes, Inc. Total:					2,648.25
Vendor: 01012 - Kristina Roberts					
01/16/2025	11239	Reimbursement for Personal Devices/Services	10-400-6210		150.00
Vendor 01012 - Kristina Roberts Total:					150.00
Vendor: 02136 - Kyle Burnett					
01/16/2025	11240	Reimbursement for Personal Devices/Services	30-240-6210		270.00
Vendor 02136 - Kyle Burnett Total:					270.00
Vendor: 02668 - Larry Mount					
01/29/2025	5629	Rebate - HEDW	10-105-6237		200.00
Vendor 02668 - Larry Mount Total:					200.00
Vendor: 02150 - Leanna Block					
01/16/2025	11241	Reimbursement for Personal Devices/Services	10-100-6210		150.00
Vendor 02150 - Leanna Block Total:					150.00
Vendor: 01054 - Liebert Cassidy Whitmore					
01/29/2025	5630	Legal Services	10-110-6140		135.00
01/29/2025	5630	Legal Services - D. Schneider	10-110-6140		495.00
Vendor 01054 - Liebert Cassidy Whitmore Total:					630.00

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Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 00052 - Linde Gas & Equipment, Inc.					
01/09/2025	5581	Welding Supplies	10-000-6180		33.34
01/22/2025	5617	Welding Supplies	10-000-6180		114.18
01/22/2025	5617	Welding Supplies	10-000-6180		76.12
01/22/2025	5617	Welding Supplies	10-000-6180		76.12
Vendor 00052 - Linde Gas & Equipment, Inc. Total:					299.76
Vendor: 01099 - Mammoth Disposal					
01/09/2025	5582	Trash Service	10-000-6100		1,929.74
01/09/2025	5582	Recycle	10-000-6100		147.00
01/09/2025	5582	Recycle	10-000-6100		136.50
Vendor 01099 - Mammoth Disposal Total:					2,213.24
Vendor: 01100 - Mammoth Hospital					
01/09/2025	5588	DMV Physical	10-310-6100		127.40
Vendor 01100 - Mammoth Hospital Total:					127.40
Vendor: 01122 - Marc Hannon					
01/16/2025	11259	DMV Physical Reimbursement	10-320-6100		233.00
Vendor 01122 - Marc Hannon Total:					233.00
Vendor: 02667 - Mason Weiss					
01/29/2025	5631	Rebate - (2) HET	10-105-6237		400.00
Vendor 02667 - Mason Weiss Total:					400.00
Vendor: 02456 - McGinley and Associates, Inc.					
01/10/2025	11210	Consulting - Monitoring Well	23-000-1301	24WW05MS	1,221.00
01/10/2025	11210	Consulting - Monitoring Wells	23-000-1301	24WW05MS	2,605.50
01/10/2025	11210	Consulting - Laurel Pond Basin	30-400-6110	24WW05MS	911.00
01/16/2025	11260	LP Basin Plan Consulting	30-400-6110		824.00
01/16/2025	11260	GMRP Monitoring - November	20-000-1106		34,524.33
01/23/2025	11271	GMRP December & Quarterly Monitoring	20-000-1106		64,189.28
01/30/2025	11283	LP Review and Coordination	23-000-1301	24WW05MS	258.50
Vendor 02456 - McGinley and Associates, Inc. Total:					104,533.61
Vendor: 01183 - McMaster-Carr Supply Co.					
01/29/2025	5632	High Pressure Hose and Clamps	30-240-6145		82.56
Vendor 01183 - McMaster-Carr Supply Co. Total:					82.56
Vendor: 01191 - Melissa Bretz					
01/16/2025	11242	Reimbursement for Personal Devices/Services	10-120-6210		270.00
Vendor 01191 - Melissa Bretz Total:					270.00
Vendor: 01193 - Melissa Reeves					
01/16/2025	11243	Reimbursement for Personal Devices/Services	10-110-6210		150.00
Vendor 01193 - Melissa Reeves Total:					150.00
Vendor: 02449 - Michael Draper					
01/16/2025	11244	Reimbursement for Personal Devices/Services	10-105-6210		270.00
Vendor 02449 - Michael Draper Total:					270.00
Vendor: 02323 - Michael Lesiak					
01/10/2025	11211	Travel Expenses - Hotel	30-320-6220		160.27
01/10/2025	11211	Travel Expenses - Mileage	30-320-6220		226.80
01/16/2025	11245	Reimbursement for Personal Devices/Services	10-320-6210		270.00
01/23/2025	11272	Uniform Reimbursement	10-320-6124		64.64
Vendor 02323 - Michael Lesiak Total:					721.71
Vendor: 01240 - Mission Linen Supply					
01/09/2025	5583	Linen and Uniform Service	10-000-6180		875.03
Vendor 01240 - Mission Linen Supply Total:					875.03

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Vendor: 01257 - Mono County Tax Collector					
01/09/2025	5584	Property Taxes - 48 Aspen Terrace #10	96-000-2000		3,161.42
01/29/2025	5634	Property Taxes 2024/25 - SM #55	96-000-6115		316.16
01/29/2025	5633	Property Tax 2024/25 - 229 Manzanita	96-000-6115		611.32
Vendor 01257 - Mono County Tax Collector Total:					4,088.90
Vendor: 02584 - Nealsa Salgado Cleaning Service					
01/22/2025	5607	Detail/Clean #76	10-000-6155		85.00
Vendor 02584 - Nealsa Salgado Cleaning Service Total:					85.00
Vendor: 02547 - Nicholas Holt					
01/16/2025	11246	Reimbursement for Personal Devices/Services	10-400-6210		150.00
Vendor 02547 - Nicholas Holt Total:					150.00
Vendor: 02546 - Nolan Ferguson					
01/16/2025	11247	Reimbursement for Personal Devices/Services	10-400-6210		150.00
Vendor 02546 - Nolan Ferguson Total:					150.00
Vendor: 01318 - NTU Technologies, Inc.					
01/23/2025	11273	929 Polymer (lbs)	30-240-6179		20,696.08
Vendor 01318 - NTU Technologies, Inc. Total:					20,696.08
Vendor: 02627 - Nu Line Technologies, LLC					
01/29/2025	5635	Summer 2024 Sewer Sliplining Retention Payment	23-000-1301	24WW01CS	16,494.00
Vendor 02627 - Nu Line Technologies, LLC Total:					16,494.00
Vendor: 02666 - Ole Management, LLC.					
01/29/2025	5636	Rebate - HEDW	10-105-6237		200.00
Vendor 02666 - Ole Management, LLC. Total:					200.00
Vendor: 00609 - Orion					
01/01/2025	DFT0001160	457B Roth Deferred Comp (Flat Amount)	10-000-2161		1,320.00
01/01/2025	DFT0001160	457B Roth Deferred Comp (Flat Amount)	20-000-2161		100.00
01/01/2025	DFT0001161	Deferred Comp 457B Roth (%%)	10-000-2161		191.49
01/01/2025	DFT0001161	Deferred Comp 457B Roth (%%)	20-000-2161		738.24
01/01/2025	DFT0001161	Deferred Comp 457B Roth (%%)	30-000-2161		738.11
01/01/2025	DFT0001162	457B Deferred Comp (Flat Amount)	10-000-2161		7,726.26
01/01/2025	DFT0001162	457B Deferred Comp (Flat Amount)	20-000-2161		2,385.27
01/01/2025	DFT0001162	457B Deferred Comp (Flat Amount)	30-000-2161		2,635.10
01/01/2025	DFT0001163	Deferred Comp 457B (%%)	10-000-2161		2,740.92
01/01/2025	DFT0001163	Deferred Comp 457B (%%)	20-000-2161		933.78
01/01/2025	DFT0001163	Deferred Comp 457B (%%)	30-000-2161		1,361.16
01/01/2025	DFT0001168	457 ER ROTH Match	10-000-2160		151.95
01/01/2025	DFT0001168	457 ER Match	10-000-2160		1,817.28
01/01/2025	DFT0001168	401A Pension	10-000-2160		19,827.52
01/01/2025	DFT0001168	457 ER Match	20-000-2160		840.61
01/01/2025	DFT0001168	401A Pension	20-000-2160		9,122.94
01/01/2025	DFT0001168	457 ER ROTH Match	20-000-2160		24.51
01/01/2025	DFT0001168	401A Pension	30-000-2160		9,664.44
01/01/2025	DFT0001168	457 ER ROTH Match	30-000-2160		24.48
01/01/2025	DFT0001168	457 ER Match	30-000-2160		894.45
01/15/2025	DFT0001207	Deferred Comp 457B Roth (%%)	10-000-2161		191.49

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01/15/2025	DFT0001207	Deferred Comp 457B Roth (%%)	20-000-2161		780.07
01/15/2025	DFT0001207	Deferred Comp 457B Roth (%%)	30-000-2161		779.97
01/15/2025	DFT0001208	457B Roth Deferred Comp (Flat Amount)	10-000-2161		1,270.00
01/15/2025	DFT0001208	457B Roth Deferred Comp (Flat Amount)	20-000-2161		200.00
01/15/2025	DFT0001209	457B Deferred Comp (Flat Amount)	10-000-2161		7,726.26
01/15/2025	DFT0001209	457B Deferred Comp (Flat Amount)	20-000-2161		4,285.22
01/15/2025	DFT0001209	457B Deferred Comp (Flat Amount)	30-000-2161		2,635.15
01/15/2025	DFT0001210	Deferred Comp 457B (%%)	10-000-2161		2,740.92
01/15/2025	DFT0001210	Deferred Comp 457B (%%)	20-000-2161		927.96
01/15/2025	DFT0001210	Deferred Comp 457B (%%)	30-000-2161		1,407.07
01/15/2025	DFT0001215	457 ER ROTH Match	10-000-2160		126.95
01/15/2025	DFT0001215	401A Pension	10-000-2160		20,012.69
01/15/2025	DFT0001215	457 ER Match	10-000-2160		1,832.28
01/15/2025	DFT0001215	457 ER Match	20-000-2160		842.27
01/15/2025	DFT0001215	401A Pension	20-000-2160		9,337.55
01/15/2025	DFT0001215	457 ER ROTH Match	20-000-2160		134.00
01/15/2025	DFT0001215	457 ER Match	30-000-2160		853.97
01/15/2025	DFT0001215	401A Pension	30-000-2160		9,457.16
01/15/2025	DFT0001215	457 ER ROTH Match	30-000-2160		33.96
01/29/2025	DFT0001226	Deferred Comp 457B Roth (%%)	10-000-2161		191.49
01/29/2025	DFT0001226	Deferred Comp 457B Roth (%%)	20-000-2161		825.85
01/29/2025	DFT0001226	Deferred Comp 457B Roth (%%)	30-000-2161		825.76
01/29/2025	DFT0001227	457B Roth Deferred Comp (Flat Amount)	10-000-2161		1,270.00
01/29/2025	DFT0001227	457B Roth Deferred Comp (Flat Amount)	20-000-2161		162.00
01/29/2025	DFT0001228	457B Deferred Comp (Flat Amount)	10-000-2161		7,726.26
01/29/2025	DFT0001228	457B Deferred Comp (Flat Amount)	20-000-2161		2,535.27
01/29/2025	DFT0001228	457B Deferred Comp (Flat Amount)	30-000-2161		2,635.10
01/29/2025	DFT0001229	Deferred Comp 457B (%%)	10-000-2161		2,585.15
01/29/2025	DFT0001229	Deferred Comp 457B (%%)	20-000-2161		923.06
01/29/2025	DFT0001229	Deferred Comp 457B (%%)	30-000-2161		1,620.32
01/29/2025	DFT0001233	457 ER Match	10-000-2160		1,825.39
01/29/2025	DFT0001233	401A Pension	10-000-2160		19,908.59
01/29/2025	DFT0001233	457 ER ROTH Match	10-000-2160		126.95
01/29/2025	DFT0001233	457 ER ROTH Match	20-000-2160		136.36
01/29/2025	DFT0001233	401A Pension	20-000-2160		9,052.31
01/29/2025	DFT0001233	457 ER Match	20-000-2160		801.01
01/29/2025	DFT0001233	401A Pension	30-000-2160		9,859.62
01/29/2025	DFT0001233	457 ER Match	30-000-2160		881.54
01/29/2025	DFT0001233	457 ER ROTH Match	30-000-2160		56.06
Vendor 00609 - Orion Total:					192,761.54
Vendor: 02518 - Parker Gregory					
01/16/2025	11248	Reimbursement for Personal Devices/Services	10-130-6210		270.00
Vendor 02518 - Parker Gregory Total:					270.00

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Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02638 - Pilot Thomas Logistics (Cardlock)					
01/10/2025	11212	Diesel - LMTP Generator	20-230-6126		1,191.58
					Vendor 02638 - Pilot Thomas Logistics (Cardlock) Total:
					1,191.58
Vendor: 02660 - Ralph Kelly Simpkins					
01/16/2025	11249	Reimbursement for Personal Devices/Services	10-330-6210		270.00
					Vendor 02660 - Ralph Kelly Simpkins Total:
					270.00
Vendor: 02652 - Repcor					
01/22/2025	5619	Pipe Patch	30-310-6145		999.96
					Vendor 02652 - Repcor Total:
					999.96
Vendor: 02597 - Robert D. Niehaus, Inc.					
01/10/2025	11213	Connection Fee Study Progress Payment	10-120-6110		10,900.00
					Vendor 02597 - Robert D. Niehaus, Inc. Total:
					10,900.00
Vendor: 01476 - Robert Gonzalez					
01/16/2025	11250	Reimbursement for Personal Devices/Services	10-310-6210		270.00
					Vendor 01476 - Robert Gonzalez Total:
					270.00
Vendor: 01484 - Robert Larson					
01/16/2025	11251	Reimbursement for Personal Devices/Services	10-310-6210		270.00
					Vendor 01484 - Robert Larson Total:
					270.00
Vendor: 01462 - Robert Motley					
01/16/2025	11252	Reimbursement for Personal Devices/Services	10-300-6210		270.00
					Vendor 01462 - Robert Motley Total:
					270.00
Vendor: 02578 - Robertson Stephens Wealth Management					
01/30/2025	11284	Investment Advisory Services - 401	10-000-6110		550.00
01/30/2025	11284	Investment Advisory Services - 457	10-000-6100		248.00
					Vendor 02578 - Robertson Stephens Wealth Management Total:
					798.00
Vendor: 01952 - Sarah Minich					
01/16/2025	11253	Reimbursement for Personal Devices/Services	10-210-6210		150.00
					Vendor 01952 - Sarah Minich Total:
					150.00
Vendor: 01608 - Shred Pro, Inc.					
01/15/2025	5598	Document Shredding	10-000-6100		68.00
					Vendor 01608 - Shred Pro, Inc. Total:
					68.00
Vendor: 01617 - Sierra Geotechnical Services					
01/09/2025	5585	Paving Testing & Inspection	21-000-1301	24A02CS	1,075.00
					Vendor 01617 - Sierra Geotechnical Services Total:
					1,075.00
Vendor: 01629 - Silver State International					
01/09/2025	5586	Chains - Bobcats	10-000-6155		1,719.69
01/09/2025	5586	Snow Chains #77	10-310-6155		208.70
					Vendor 01629 - Silver State International Total:
					1,928.39
Vendor: 01639 - Snowcreek Athletic Club					
01/15/2025	5599	Snowcreek Dues	10-000-2170		600.00
01/15/2025	5599	Snowcreek Dues	20-000-2170		438.52
01/15/2025	5599	Snowcreek Dues	30-000-2170		258.48
					Vendor 01639 - Snowcreek Athletic Club Total:
					1,297.00
Vendor: 01645 - Solenis, LLC					
01/22/2025	5620	Praestol 275 flx (lbs)	30-240-6179		20,924.19
					Vendor 01645 - Solenis, LLC Total:
					20,924.19
Vendor: 01650 - Southern California Edison - District					
01/09/2025	5587	Electricity	10-000-6230		7,314.66
01/09/2025	5587	Electricity	20-220-6230		15,698.77

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Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
01/09/2025	5587	Electricity	20-230-6230		3,250.48
01/09/2025	5587	Electricity	30-240-6230		2,248.93
Vendor 01650 - Southern California Edison - District Total:					28,512.84
Vendor: 01648 - Southern California Edison - WWTP					
01/22/2025	5622	Electricity	30-240-6230		4,040.40
Vendor 01648 - Southern California Edison - WWTP Total:					4,040.40
Vendor: 01662 - Standard Insurance Company					
01/02/2025	DFT0001172	Premium Adjustment	10-000-6020		19.91
01/31/2025	DFT0001165	Long Term	10-000-2150		508.57
01/31/2025	DFT0001165	Long Term	20-000-2150		234.21
01/31/2025	DFT0001165	Long Term	30-000-2150		247.68
01/31/2025	DFT0001166	Short Term	10-000-2150		79.32
01/31/2025	DFT0001166	Short Term	20-000-2150		36.66
01/31/2025	DFT0001166	Short Term	30-000-2150		38.47
01/31/2025	DFT0001212	Long Term	10-000-2150		514.60
01/31/2025	DFT0001212	Long Term	20-000-2150		239.68
01/31/2025	DFT0001212	Long Term	30-000-2150		242.41
01/31/2025	DFT0001213	Short Term	10-000-2150		80.26
01/31/2025	DFT0001213	Short Term	20-000-2150		37.52
01/31/2025	DFT0001213	Short Term	30-000-2150		37.63
01/31/2025	DFT0001231	Long Term	10-000-2150		510.65
01/31/2025	DFT0001231	Long Term	20-000-2150		232.32
01/31/2025	DFT0001231	Long Term	30-000-2150		252.77
01/31/2025	DFT0001232	Short Term	10-000-2150		79.65
01/31/2025	DFT0001232	Short Term	20-000-2150		36.37
01/31/2025	DFT0001232	Short Term	30-000-2150		39.26
Vendor 01662 - Standard Insurance Company Total:					3,467.94
Vendor: 01669 - Stephanie Hake					
01/16/2025	11254	Reimbursement for Personal Devices/Services	10-100-6210		270.00
Vendor 01669 - Stephanie Hake Total:					270.00
Vendor: 01699 - Steven Sornoso					
01/16/2025	11255	Reimbursement for Personal Devices/Services	30-240-6210		270.00
Vendor 01699 - Steven Sornoso Total:					270.00
Vendor: 01701 - Steve's Auto & Truck Parts					
01/09/2025	5589	Fuel Additive	10-330-6155		9.69
01/09/2025	5589	Pliers & Screwdriver	10-300-6120		45.98
01/09/2025	5589	Antifreeze	10-300-6155		10.76
01/09/2025	5589	Coolant Hose	30-240-6145		65.90
01/09/2025	5589	Socket	10-310-6155		54.94
01/09/2025	5589	Grease Gun	10-300-6120		41.29
01/09/2025	5589	Oil Filter #85	10-330-6155		9.54
01/09/2025	5589	Lamp	20-220-6155		1.10
01/09/2025	5589	55 Gal Drum DEF	10-000-6155		336.01
01/15/2025	5600	Air Compressor Oil	10-330-6180		10.76
01/29/2025	5637	Antifreeze	10-320-6155		10.76
01/29/2025	5637	LED Worklamp #77	10-310-6155		61.65
01/29/2025	5637	Wiper Blades, Air Filters, & Oil Filters	10-000-1200		303.95
Vendor 01701 - Steve's Auto & Truck Parts Total:					962.33
Vendor: 01730 - SWRCB Accounting Office					
01/09/2025	5590	Annual Water System Fees	20-200-6205		30,307.46
01/15/2025	5601	Annual Permit Fee - 6B26I000616	30-200-6205		1,873.00
Vendor 01730 - SWRCB Accounting Office Total:					32,180.46

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Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 01763 - Thatcher Company, Inc					
01/10/2025	11214	Cylinder Deposit	30-240-6179		15,000.00
Vendor 01763 - Thatcher Company, Inc Total:					15,000.00
Vendor: 01770 - The Sheet, Inc.					
01/15/2025	5602	Advertising	10-105-6190		468.00
01/15/2025	5602	Job Ads	10-110-6190		96.00
Vendor 01770 - The Sheet, Inc. Total:					564.00
Vendor: 01827 - Tyler Nelson					
01/23/2025	11274	Shipping Reimbursement - iPad and Laptop	30-240-6185		57.39
Vendor 01827 - Tyler Nelson Total:					57.39
Vendor: 01828 - Tyler Technologies, Inc.					
01/15/2025	5603	Portal Text Messaging - 10/1/24 - 12/31/24	10-120-6105		6.90
01/15/2025	5603	Portal Transaction Fees - 10/1/24 - 12/31/24	10-120-6105		2,261.00
Vendor 01828 - Tyler Technologies, Inc. Total:					2,267.90
Vendor: 01840 - USA Blue Book					
01/10/2025	11215	Lab Supplies	30-210-6180		127.80
01/10/2025	11215	Operating Supplies	30-240-6180		60.62
01/23/2025	11275	Operating Supplies	10-000-6180		310.59
01/23/2025	11275	Operating Supplies	30-240-6180		920.78
01/23/2025	11275	Operating Supplies	20-220-6180		109.05
01/30/2025	11285	Operating Tool	30-240-6120		761.29
Vendor 01840 - USA Blue Book Total:					2,290.13
Vendor: 01856 - Verizon Wireless - Data Collectors					
01/16/2025	11261	Data Plan for Meter Data Collectors	20-320-6210		120.88
Vendor 01856 - Verizon Wireless - Data Collectors Total:					120.88
Vendor: 01854 - Verizon Wireless					
01/10/2025	11216	Cell Phone/iPad Equipment and Data Plans	10-130-6105		108.14
Vendor 01854 - Verizon Wireless Total:					108.14
Vendor: 01890 - Wells Fargo VISA					
01/17/2025	DFT0001219	Monthly Document Editing	10-100-6105		19.99
01/17/2025	DFT0001219	Adobe pro editing software	10-100-6105		19.99
01/17/2025	DFT0001219	Adobe	10-120-6105		19.99
01/17/2025	DFT0001219	Monthly Adobe subscription	10-200-6105		19.99
01/17/2025	DFT0001219	Adobe Acrobat Pro Subscription	20-220-6105		239.88
01/17/2025	DFT0001219	Adobe subscription	20-220-6105		19.99
01/17/2025	DFT0001219	monthly subscription	30-240-6105		12.99
01/17/2025	DFT0001219	Fuel for vehicle 88	10-200-6125		47.07
01/17/2025	DFT0001219	Paper Towels	10-000-6180		99.09
01/17/2025	DFT0001219	CSDA Records Mgmt Training for LB and SH	10-100-6215		530.00
01/17/2025	DFT0001219	MH CWEA C3 recert	30-320-6160		355.00
01/17/2025	DFT0001219	Truck Generator part	10-310-6145		81.59
01/17/2025	DFT0001219	MH Pants	10-320-6124		226.21
01/17/2025	DFT0001219	DirecTV	10-000-6123		160.99
01/17/2025	DFT0001219	For Plant in MB Office	10-100-6180		7.53
01/17/2025	DFT0001219	AED Batteries	10-110-6145		86.15
01/17/2025	DFT0001219	Snowbrush	30-240-6155		29.08
01/17/2025	DFT0001219	Drain Cleaner	96-000-6115		15.04
01/17/2025	DFT0001219	cord for concrete saw	10-310-6145		153.01
01/17/2025	DFT0001219	Admin dept. engagement lunch	10-100-6123		59.76
01/17/2025	DFT0001219	Local agency/ business lunch meeting	10-100-6215		20.00

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Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
01/17/2025	DFT0001219	Lunch for Strategic Plan Workshop	10-100-6215		276.39
01/17/2025	DFT0001219	Replacement AED	10-110-6120		1,638.88
01/17/2025	DFT0001219	doughnuts for staff meeting	10-000-6123		42.54
01/17/2025	DFT0001219	Metal Detector for Structural Assessment	22-000-1301	24W06MM	192.87
01/17/2025	DFT0001219	Faulty light fixtures.	96-000-6115		107.69
01/17/2025	DFT0001219	Replacement Light Fixture - TL11	96-000-6115		29.09
01/17/2025	DFT0001219	snow blower repair	10-000-6145		51.22
01/17/2025	DFT0001219	Repair warehouse snow blower	10-000-6145		103.96
01/17/2025	DFT0001219	coffee supplies	10-000-6180		29.99
01/17/2025	DFT0001219	coffee for building	10-000-6180		20.73
01/17/2025	DFT0001219	coffee for building staff	10-000-6180		20.73
01/17/2025	DFT0001219	Work boots	10-100-6124		146.00
01/17/2025	DFT0001219	Coffee for Board Workshop	10-100-6215		37.26
01/17/2025	DFT0001219	For Plant in MB Office	10-100-6180		35.51
01/17/2025	DFT0001219	Refund credit Modbus with PTC	10-130-6105		-44.73
01/17/2025	DFT0001219	iPad Screen protector for department	10-130-6182		96.81
01/17/2025	DFT0001219	Tracks for New Side-by-Side	22-000-1320		3,674.53
01/17/2025	DFT0001219	Tracks for New Side-by-Side	23-000-1320		3,674.53
01/17/2025	DFT0001219	Conservation Items	10-105-6237		210.86
01/17/2025	DFT0001219	Fuel for vehicle 88	10-200-6125		48.56
01/17/2025	DFT0001219	District gas pump is out of service	20-220-6125		78.67
01/17/2025	DFT0001219	gas when onsite pump was broken	20-220-6125		22.16
01/17/2025	DFT0001219	Office Supplies	10-000-6180		27.86
01/17/2025	DFT0001219	Office Supplies	10-000-6180		43.15
01/17/2025	DFT0001219	Office Supplies	10-000-6180		62.25
01/17/2025	DFT0001219	REFUND for returned chair mat	10-000-6180		-66.04
01/17/2025	DFT0001219	Starlink	10-130-6105		120.00
01/17/2025	DFT0001219	Winter wheels #63	10-000-6155		258.56
01/17/2025	DFT0001219	Patr to repair chlorine building heater	30-330-6150		213.85
01/17/2025	DFT0001219	Refund for Huoy's jacket	10-330-6124		-52.87
01/17/2025	DFT0001219	CLA Val class	20-320-6215		1,000.00
01/17/2025	DFT0001219	Clavalve training	20-320-6215		350.00
01/17/2025	DFT0001219	Winter Tires and Rims for #127	10-330-6155		1,532.48
01/17/2025	DFT0001219	Tires for #86	20-220-6155		1,330.13
01/17/2025	DFT0001219	Credit for Returned Merchandise	10-000-6155		-331.48
01/17/2025	DFT0001219	Credit for Returned Merchandise	10-000-6155		-97.86
01/17/2025	DFT0001219	Ultrasonic Thickness Gauge Rental	22-000-1301	24W06MS	461.29
01/17/2025	DFT0001219	New Pants	10-300-6124		161.50
01/17/2025	DFT0001219	Uniform	20-220-6124		164.87
01/17/2025	DFT0001219	Hershey's Kisses for Front Desks	10-000-6180		43.99
01/17/2025	DFT0001219	Peppermints for Permit Desk	10-000-6180		14.79
01/17/2025	DFT0001219	Office Supplies	10-000-6180		62.48
01/17/2025	DFT0001219	USB Charging Station	10-130-6182		18.31
01/17/2025	DFT0001219	Wireless Mouse	10-130-6182		19.15
01/17/2025	DFT0001219	iPad Cases	10-130-6182		102.34
01/17/2025	DFT0001219	Headlamp	10-320-6120		49.55
01/17/2025	DFT0001219	Work Boots - Hannon	10-320-6124		247.77
01/17/2025	DFT0001219	HVAC Filters	10-330-6150		311.94
01/17/2025	DFT0001219	HVAC Air Filters	10-330-6150		309.99
01/17/2025	DFT0001219	Moisture Absorber	30-240-6180		29.08

Board Check Register

Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
01/17/2025	DFT0001219	Ice Cleats	30-240-6200		71.40
01/17/2025	DFT0001219	Service Fee	10-000-6185		24.66
01/17/2025	DFT0001219	Service Fee	10-000-6185		19.34
01/17/2025	DFT0001219	Service Fee and Shipping Charges	10-000-6185		17.29
01/17/2025	DFT0001219	Service Fee & Shipping Charge	10-000-6185		16.90
01/17/2025	DFT0001219	Service Fee and Shipping Charge	10-000-6185		16.90
01/17/2025	DFT0001219	Service Fee and Shipping Charges	10-210-6185		16.28
01/17/2025	DFT0001219	Service Fee and Shipping Charge	10-210-6185		105.18
01/17/2025	DFT0001219	Service Fee & Shipping Charge	20-230-6185		49.96
01/17/2025	DFT0001219	Service Fee and Shipping Charges	20-230-6185		44.26
01/17/2025	DFT0001219	Service Fee and Shipping Charges	30-310-6145		255.28
01/17/2025	DFT0001219	USPS Certified Mail	10-000-6185		5.58
01/17/2025	DFT0001219	AED Trade-In	10-110-6185		28.80
01/17/2025	DFT0001219	Contest Winner Prize	10-000-6123		51.31
01/17/2025	DFT0001219	Meeting Snacks	10-000-6123		16.65
01/17/2025	DFT0001219	Various Meeting Snacks	10-000-6123		113.24
01/17/2025	DFT0001219	Coffee/Creamer, Operations Bldg	10-000-6180		30.97
01/17/2025	DFT0001219	Cloud Recording for Meetings	10-000-6215		40.00
01/17/2025	DFT0001219	Gear Lube	10-330-6155		58.48
01/17/2025	DFT0001219	Cell phone data storage/ management	10-100-6210		0.99
01/17/2025	DFT0001219	Keyboards for 2 of water ops. new iPads.	10-130-6182		344.69
01/17/2025	DFT0001219	Work pants	20-220-6124		41.45
01/17/2025	DFT0001219	Work pants	20-220-6124		41.45
01/17/2025	DFT0001219	Director lunch meeting	10-100-6215		63.43
01/17/2025	DFT0001219	Warm shirts	10-300-6124		152.22
01/17/2025	DFT0001219	marc hannon uniform	10-320-6124		150.82
				Vendor 01890 - Wells Fargo VISA Total:	20,882.20

Vendor: 01900 - Western Nevada Supply Company

01/10/2025	11217	Urinal Kit	10-330-6150		41.86
01/23/2025	11276	8 BOLT NUT GASKET	20-320-6145		117.23
01/23/2025	11276	10 BOLT NUT GASKET	20-320-6145		195.88
01/23/2025	11276	10 X 6 FLG T	20-320-6145		1,380.82
01/23/2025	11276	4 FLG X FLG RW VLV	20-320-6145		2,078.54
01/23/2025	11276	6 X 4 FLG CONC RED	20-320-6145		627.54
01/23/2025	11276	4 FLG T	20-320-6145		536.40
01/23/2025	11276	10 X 8 FLG CONC RED	20-320-6145		829.42
01/23/2025	11276	4 BOLT NUT GASKET	20-320-6145		346.96
01/23/2025	11276	4 FLG 90	20-320-6145		294.16
01/23/2025	11276	8 FLG X FLG RW VLV	20-320-6145		2,170.75
01/23/2025	11276	6 BOLT NUT GASKET	20-320-6145		98.27
01/23/2025	11276	Green Spring	20-320-6145		150.85
01/23/2025	11276	Repair Kit	20-320-6145		781.92
01/23/2025	11276	Yokes	20-320-6145		826.55
01/23/2025	11276	3/8 SS CDC	20-320-6145		906.87
01/23/2025	11276	Hex Nut	20-320-6145		124.99
01/23/2025	11276	CRD Gasket	20-320-6145		600.28
01/30/2025	11286	4 X 30 F X F DI SPOOL	20-320-6145		1,371.67
01/30/2025	11286	4 X 17-7/8 F X F DI SPOOL	20-320-6145		541.71
				Vendor 01900 - Western Nevada Supply Company Total:	14,022.67

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Payment Dates: 1/1/2025 - 1/31/2025

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 01904 - Wienhoff Drug Testing					
01/16/2025	11262	Drug Testing	10-110-6100		277.00
				Vendor 01904 - Wienhoff Drug Testing Total:	277.00
				Grand Total:	1,013,412.44

Report Summary

Fund Summary

Fund	Payment Amount
10 - Administration	345,062.12
20 - Water Operations	291,565.94
21 - Admin Capital Replacement	39,883.15
22 - Water Capital Replacement	50,499.05
23 - Wastewater Capital Replacement	88,903.53
30 - Wastewater Operations	190,855.93
96 - New Enterprise	6,642.72
Grand Total:	1,013,412.44

Account Summary

Account Number	Account Name	Payment Amount
10-000-1200	Inventory - Warehouse	6,815.05
10-000-2150	Ee Insurance Benefits Pa...	50,445.92
10-000-2151	Health Saving Acct. Paya...	795.86
10-000-2160	Pension Contribution Pa...	65,629.60
10-000-2161	Ee Deferred Comp Contr...	35,680.24
10-000-2165	Accrued Workers Comp	4,940.25
10-000-2170	Employee Deductions - ...	804.96
10-000-2200	Payroll Taxes - Federal	42,086.94
10-000-2210	Payroll Taxes - State	17,549.85
10-000-6020	Employee Benefits - Gro...	1,115.40
10-000-6022	Employee Benefits - Wor...	-1,265.10
10-000-6100	Outside Services	2,529.24
10-000-6110	Professional Services	550.00
10-000-6123	Employee Engagement	384.73
10-000-6145	M & R - Line Repair/Equi...	155.18
10-000-6150	M & R - Buildings	2,987.33
10-000-6155	M & R - Vehicles	2,074.60
10-000-6180	Operating Supplies	2,951.01
10-000-6185	Postage/Freight	100.67
10-000-6205	Permits & Licensing	357.00
10-000-6210	Telephone	492.02
10-000-6215	Training & Meetings	40.00
10-000-6230	Utilities - Electric	7,314.66
10-000-6231	Utilities - Propane	1,324.16
10-100-6105	Software Licenses/Agre...	39.98
10-100-6123	Employee Engagement	59.76
10-100-6124	Employee Uniform	146.00
10-100-6140	Legal Services	4,680.00
10-100-6160	Memberships/Certificati...	1,662.00
10-100-6180	Operating Supplies	43.04
10-100-6210	Telephone	420.99
10-100-6215	Training & Meetings	927.08
10-105-6190	Advertising Publications...	968.00
10-105-6210	Telephone	420.00
10-105-6237	Water Conservation	2,610.86
10-110-6100	Outside Services	495.10
10-110-6120	Operating Tools/Equipm...	1,638.88
10-110-6140	Legal Services	630.00
10-110-6145	M & R - Line Repair/Equi...	86.15
10-110-6185	Postage/Freight	28.80
10-110-6190	Advertising Publications...	96.00
10-110-6210	Telephone	300.00
10-120-6100	Outside Services	2,743.20
10-120-6105	Software Licenses/Agre...	2,287.89
10-120-6110	Professional Services	26,733.31
10-120-6210	Telephone	840.00

Account Summary

Account Number	Account Name	Payment Amount
10-130-6105	Software Licenses/Agre...	26,400.50
10-130-6181	Computer Systems/Equi...	8,458.21
10-130-6182	Peripherals	581.30
10-130-6210	Telephone	810.00
10-200-6105	Software Licenses/Agre...	19.99
10-200-6125	Gasoline	95.63
10-200-6210	Telephone	270.00
10-210-6185	Postage/Freight	121.46
10-210-6210	Telephone	300.00
10-300-6120	Operating Tools/Equipm...	87.27
10-300-6124	Employee Uniform	329.88
10-300-6155	M & R - Vehicles	10.76
10-300-6210	Telephone	270.00
10-310-6100	Outside Services	127.40
10-310-6145	M & R - Line Repair/Equi...	234.60
10-310-6155	M & R - Vehicles	2,874.34
10-310-6180	Operating Supplies	81.49
10-310-6210	Telephone	810.00
10-320-6100	Outside Services	233.00
10-320-6120	Operating Tools/Equipm...	49.55
10-320-6124	Employee Uniform	689.44
10-320-6150	M & R - Buildings	70.85
10-320-6155	M & R - Vehicles	10.76
10-320-6200	Safety	253.87
10-320-6210	Telephone	810.00
10-330-6124	Employee Uniform	-52.87
10-330-6145	M & R - Line Repair/Equi...	2,648.25
10-330-6150	M & R - Buildings	888.20
10-330-6155	M & R - Vehicles	1,610.19
10-330-6180	Operating Supplies	151.44
10-330-6210	Telephone	960.00
10-400-6210	Telephone	1,140.00
20-000-1106	A/R - Other	98,713.61
20-000-2150	Ee Insurance Benefits Pa...	21,227.38
20-000-2160	Pension Contribution Pa...	30,291.56
20-000-2161	Ee Deferred Comp Contr...	14,796.72
20-000-2165	Accrued Workers Comp	8,145.48
20-000-2170	Employee Deductions - ...	835.39
20-000-2200	Payroll Taxes - Federal	17,915.41
20-000-2210	Payroll Taxes - State	6,439.83
20-200-6120	Operating Tools/Equipm...	35.87
20-200-6205	Permits & Licensing	30,307.46
20-210-6111	Outside Lab Services	735.77
20-210-6180	Operating Supplies	5,075.16
20-220-6105	Software Licenses/Agre...	259.87
20-220-6120	Operating Tools/Equipm...	743.48
20-220-6124	Employee Uniform	247.77
20-220-6125	Gasoline	100.83
20-220-6155	M & R - Vehicles	1,331.23
20-220-6180	Operating Supplies	3,936.54
20-220-6210	Telephone	810.00
20-220-6220	Travel Expenses	337.40
20-220-6230	Utilities - Electric	15,698.77
20-220-6231	Utilities - Propane	1,170.42
20-230-6126	Diesel Fuel	1,191.58
20-230-6145	M & R - Line Repair/Equi...	87.27
20-230-6185	Postage/Freight	94.22
20-230-6230	Utilities - Electric	3,250.48

Account Summary

Account Number	Account Name	Payment Amount
20-320-6145	M & R - Line Repair/Equi...	13,980.81
20-320-6210	Telephone	120.88
20-320-6215	Training & Meetings	1,350.00
20-330-6150	M & R - Buildings	27.14
20-400-6110	Professional Services	12,307.61
21-000-1301	Construction in Progress	16,931.65
21-000-1317	Equipment	22,951.50
22-000-1301	Construction in Progress	17,362.11
22-000-1320	Vehicles	3,674.53
22-000-2165	Accrued Workers Comp	1,400.82
22-340-6155	M & R - Vehicles	5,910.04
22-340-6180	Operating Supplies	22,151.55
23-000-1301	Construction in Progress	85,229.00
23-000-1320	Vehicles	3,674.53
30-000-2150	Ee Insurance Benefits Pa...	21,946.03
30-000-2160	Pension Contribution Pa...	31,725.68
30-000-2161	Ee Deferred Comp Contr...	14,637.74
30-000-2165	Accrued Workers Comp	7,777.95
30-000-2170	Employee Deductions - ...	602.19
30-000-2200	Payroll Taxes - Federal	20,908.29
30-000-2210	Payroll Taxes - State	7,415.16
30-200-6205	Permits & Licensing	1,873.00
30-210-6111	Outside Lab Services	289.82
30-210-6180	Operating Supplies	2,800.18
30-240-6102	Sludge Disposal	3,687.65
30-240-6105	Software Licenses/Agre...	12.99
30-240-6120	Operating Tools/Equipm...	786.49
30-240-6145	M & R - Line Repair/Equi...	3,962.09
30-240-6155	M & R - Vehicles	46.37
30-240-6179	Operating Chemicals	56,620.27
30-240-6180	Operating Supplies	1,010.48
30-240-6185	Postage/Freight	57.39
30-240-6200	Safety	71.40
30-240-6210	Telephone	540.00
30-240-6230	Utilities - Electric	6,289.33
30-240-6231	Utilities - Propane	2,392.82
30-310-6145	M & R - Line Repair/Equi...	1,344.18
30-320-6160	Memberships/Certificati...	355.00
30-320-6220	Travel Expenses	387.07
30-330-6150	M & R - Buildings	213.85
30-400-6110	Professional Services	3,102.51
96-000-2000	Payable	3,161.42
96-000-2325	Deposits - Miscellaneous	1,300.00
96-000-4065	Housing Rents	725.00
96-000-6115	Employee Housing Expe...	1,456.30
	Grand Total:	1,013,412.44

Project Account Summary

Project Account Key	Payment Amount
None	892,978.68
21W03CS	16,707.95
24A01MS	15,856.65
24A02CS	1,075.00
24W06MM	192.87
24W06MS	461.29
24WW01CS	16,494.00
24WW04CE	64,650.00
24WW05MS	4,996.00

Project Account Summary

Project Account Key
24WW05MS

Payment Amount

Grand Total:

1,013,412.44

<u>Merchant Name</u>	<u>Fund GL Account</u>	<u>Cardholder</u>	<u>Amount</u>	<u>Description</u>
Adobe	20-220-6105	C. Monroe	239.88	Adobe Acrobat Pro Subscription
Adobe	10-200-6105	C. Murray	19.99	Monthly Adobe subscription
Adobe	20-220-6105	E. Solomon	19.99	Adobe subscription
Adobe	10-100-6105	M. Busby	19.99	Adobe pro editing software
Adobe	10-120-6105	M. Bretz	19.99	Adobe
Adobe	10-100-6105	S. Hake	19.99	Monthly Document Editing
Adobe	30-240-6105	S. Sornoso	12.99	monthly subscription
Adobe Total			352.82	
AED Superstore	10-110-6120	C. Weibert	1,638.88	Replacement AED
AED Superstore Total			1,638.88	
Alltimetrading	10-105-6237	L. Block	210.86	Conservation Items
Alltimetrading Total			210.86	
Amazon	10-320-6120	M. Vendors	49.55	Headlamp
Amazon	10-000-6180	M. Vendors	43.99	Hershey's Kisses for Front Desks
Amazon	10-330-6150	M. Vendors	309.99	HVAC Air Filters
Amazon	10-330-6150	M. Vendors	311.94	HVAC Filters
Amazon	30-240-6200	M. Vendors	71.40	Ice Cleats
Amazon	10-130-6182	M. Vendors	102.34	iPad Cases
Amazon	30-240-6180	M. Vendors	29.08	Moisture Absorber
Amazon	10-000-6180	M. Vendors	62.48	Office Supplies
Amazon	10-000-6180	M. Vendors	14.79	Peppermints for Permit Desk
Amazon	10-130-6182	M. Vendors	18.31	USB Charging Station
Amazon	10-130-6182	M. Vendors	19.15	Wireless Mouse
Amazon	10-320-6124	M. Vendors	247.77	Work Boots - Hannon
Amazon Total			1,280.79	
Amsoil	10-330-6155	M. Vendors	58.48	Gear Lube
Amsoil Total			58.48	
Apple.Com	10-130-6182	E. Solomon	344.69	Keyboards for 2 of water ops. new iPads.
Apple.Com	10-100-6210	M. Busby	0.99	Cell phone data storage/ management
Apple.Com Total			345.68	
Ariat	20-220-6124	D. Schneider	41.45	Work pants
Ariat	20-220-6124	D. Schneider	41.45	Work pants
Ariat Total			82.90	
Burgers	10-100-6215	M. Busby	63.43	Director lunch meeting
Burgers Total			63.43	
Carhartt	10-320-6124	J. Ruiz	150.82	marc hannon uniform
Carhartt	10-300-6124	R. Motley	152.22	Warm shirts
Carhartt Total			303.04	
Chevron	10-200-6125	C. Murray	47.07	Fuel for vehicle 88
Chevron Total			47.07	
Costco	10-000-6180	M. Vendors	99.09	Paper Towels
Costco Total			99.09	
CSDA	10-100-6215	L. Block	530.00	CSDA Records Mgmt Training for LB and SH
CSDA Total			530.00	
CWEA	30-320-6160	M. Hannon	355.00	MH CWEA C3 recert
CWEA Total			355.00	
Cycleparts	10-310-6145	K. Weiland	81.59	Truck Generator part
Cycleparts Total			81.59	
Dickies	10-320-6124	M. Hannon	226.21	MH Pants

Dickies Total			226.21	
DirecTV	10-000-6123	M. Vendors	160.99	DirecTV
DirecTV Total			160.99	
DIY	30-240-6155	D. Villanueva	29.08	Snowbrush
DIY	96-000-6115	D. Villanueva	15.04	Drain Cleaner
DIY	10-110-6145	M. Reeves	86.15	AED Batteries
DIY	10-100-6180	S. Hake	7.53	For Plant in MB Office
DIY Total			137.80	
Ebay	10-310-6145	K. Weiland	153.01	cord for concrete saw
Ebay Total			153.01	
Giovannis	10-100-6215	L. Block	276.39	Lunch for Strategic Plan Workshop
Giovannis	10-100-6123	M. Busby	59.76	Admin dept. engagement lunch
Giovannis	10-100-6215	M. Busby	20.00	Local agency/ business lunch meeting
Giovannis Total			356.15	
Hing's Donuts	10-000-6123	R. Motley	42.54	doughnuts for staff meeting
Hing's Donuts Total			42.54	
Home Depot	96-000-6115	D. Pijuan	107.69	Faulty light fixtures.
Home Depot	96-000-6115	M. Vendors	29.09	Replacement Light Fixture - TL11
Home Depot	22-000-1301	N. Holt	192.87	Metal Detector for Structural Assessment
Home Depot Total			329.65	
Jacks Small Engines	10-000-6145	M. Hannon	103.96	Repair warehouse snow blower
Jacks Small Engines	10-000-6145	M. Hannon	51.22	snow blower repair
Jacks Small Engines Total			155.18	
Keurig	10-000-6180	R. Motley	20.73	coffee for building
Keurig	10-000-6180	R. Motley	20.73	coffee for building staff
Keurig	10-000-6180	R. Motley	29.99	coffee supplies
Keurig Total			71.45	
Lacrosse	10-100-6124	M. Busby	146.00	Work boots
Lacrosse Total			146.00	
Looney Bean	10-100-6215	S. Hake	37.26	Coffee for Board Workshop
Looney Bean Total			37.26	
Lowes	10-100-6180	S. Hake	35.51	For Plant in MB Office
Lowes Total			35.51	
Parametric	10-130-6105	J. Mulbay	(44.73)	Refund credit Modbus with PTC
Parametric Total			(44.73)	
PCH Wireless	10-130-6182	S. Sornoso	96.81	iPad Screen protector for department
PCH Wireless Total			96.81	
Ridezilla	22-000-1320	M. Vendors	3,674.53	Tracks for New Side-by-Side
Ridezilla	23-000-1320	M. Vendors	3,674.53	Tracks for New Side-by-Side
Ridezilla Total			7,349.06	
Shell Oil	10-200-6125	C. Murray	48.56	Fuel for vehicle 88
Shell Oil	20-220-6125	D. Schneider	22.16	gas when onsite pump was broken
Shell Oil	20-220-6125	E. Solomon	78.67	District gas pump is out of service
Shell Oil Total			149.39	
Staples	10-000-6180	L. Block	43.15	Office Supplies
Staples	10-000-6180	L. Block	62.25	Office Supplies
Staples	10-000-6180	L. Block	27.86	Office Supplies
Staples	10-000-6180	L. Block	(66.04)	REFUND for returned chair mat
Staples Total			67.22	
Starlink	10-130-6105	M. Vendors	120.00	Starlink

Starlink Total			120.00	
Summit Racing	10-000-6155	A. Larson	258.56	Winter wheels #63
Summit Racing Total			258.56	
Supplyhouse	30-330-6150	R. Simpkins	213.85	Patr to repair chlorine building heater
Supplyhouse Total			213.85	
Temu	10-330-6124	H. Lewis	(52.87)	Refund for Huoy's jacket
Temu Total			(52.87)	
Tickets	20-320-6215	A. Derue	1,000.00	CLA Val class
Tickets	20-320-6215	J. Ruiz	350.00	ClaValve training
Tickets Total			1,350.00	
Tire Rack	10-000-6155	M. Vendors	(331.48)	Credit for Returned Merchandise
Tire Rack	10-000-6155	M. Vendors	(97.86)	Credit for Returned Merchandise
Tire Rack	20-220-6155	M. Vendors	1,330.13	Tires for #86
Tire Rack	10-330-6155	M. Vendors	1,532.48	Winter Tires and Rims for #127
Tire Rack Total			2,433.27	
Transcat	22-000-1301	N. Holt	461.29	Ultrasonic Thickness Gauge Rental
Transcat Total			461.29	
Truwerk	20-220-6124	E. Solomon	164.87	Uniform
Truwerk	10-300-6124	R. Motley	161.50	New Pants
Truwerk Total			326.37	
UPS	10-000-6185	M. Vendors	24.66	Service Fee
UPS	10-000-6185	M. Vendors	19.34	Service Fee
UPS	10-000-6185	M. Vendors	16.90	Service Fee & Shipping Charge
UPS	20-230-6185	M. Vendors	49.96	Service Fee & Shipping Charge
UPS	10-000-6185	M. Vendors	16.90	Service Fee and Shipping Charge
UPS	10-210-6185	M. Vendors	105.18	Service Fee and Shipping Charge
UPS	10-000-6185	M. Vendors	17.29	Service Fee and Shipping Charges
UPS	10-210-6185	M. Vendors	16.28	Service Fee and Shipping Charges
UPS	20-230-6185	M. Vendors	44.26	Service Fee and Shipping Charges
UPS	30-310-6145	M. Vendors	255.28	Service Fee and Shipping Charges
UPS Total			566.05	
USPS	10-000-6185	L. Block	5.58	USPS Certified Mail
USPS	10-110-6185	M. Reeves	28.80	AED Trade-In
USPS Total			34.38	
Vons	10-000-6180	D. Villanueva	30.97	Coffee/Creamer, Operations Bldg
Vons	10-000-6123	S. Hake	51.31	Contest Winner Prize
Vons	10-000-6123	S. Hake	16.65	Meeting Snacks
Vons	10-000-6123	S. Hake	113.24	Various Meeting Snacks
Vons Total			212.17	
Zoom	10-000-6215	S. Hake	40.00	Cloud Recording for Meetings
Zoom Total			40.00	
December Visa Transactions Total			20,882.20	

CONSENT AGENDA ITEM

Subject: Approve the Minutes from the Regular Board Meeting held January 23, 2025

Information Provided By: Stephanie Hake, Executive Assistant

Materials will be Provided
at a Later Date

CONSENT AGENDA ITEM

Subject: Approve the Minutes from the Special Board Meeting held January 23, 2025

Information Provided By: Stephanie Hake, Executive Assistant

Materials will be Provided
at a Later Date

AGENDA ITEM

Subject: Discuss and Possibly Adopt the Updated 2025 Records Retention and Disposal Schedules (RRS)

Information Provided By: Stephanie Hake, Executive Assistant

Background

Mammoth Community Water District (MCWD), as with any public agency, produces a significant number of records in all forms. There are laws and recommended best practices that dictate the management, retention, and destruction of these records, and these guidelines are constantly evolving and changing. To maintain compliance with law and technology and how it applies to the management of records, several years ago, MCWD contracted with Gladwell Governmental Services, Inc., (GGS) to provide staff with recommended updates to the District's records retention and disposal schedules annually.

Discussion

In January GGS provided the annual 2025 recommended updates. There are several changes in this year's updates: all minor and not substantive. Most changes address the modernization of treating electronic records as official records. Additional changes include edits to descriptions, repeals or additions to legal citations that did not affect retention.

All updates have been reviewed by legal counsel.

Attached is the complete set of MCWD Records Retention Schedules, showing all schedules in red line format.

Fiscal Impact

None

Requested Action

Staff requests the Board of Directors adopt the 2025 Records Retention Schedules.

HOW TO USE RETENTION SCHEDULES

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A legend explaining the information presented in the retention schedule; please read this for an explanation of every column.

The specified retention period applies regardless of the media of the record: If a record is stored on paper and electronic format (a computer file on a hard drive), **all electronic and paper records should be destroyed (or deleted / erased) after the specified period of time has elapsed** and authorization to destroy has been obtained.

Copies or duplicates of records should never be retained longer than the prescribed period for the official (original) record, and drafts and copies should be destroyed as soon as they are no longer required.

The term “records” shall include all records as defined by the California Public Records Act.

STRUCTURE: DISTRICT-WIDE, DEPARTMENTS & DIVISIONS

The District-wide retention schedule includes those records all departments have in common (e-mails, letters, memorandums, purchase orders, etc.). These records are NOT repeated in the Department retention schedule, unless that department is the Office of Record.

Each department has a separate retention schedule that describes the records that are unique to their department, or for which they are the Office of Record. The department retention schedules may be organized by Division within that Department. If a record is not listed in your department retention schedule, refer to the District-wide retention schedule, or look in the index to the schedules (provided after approval.)

BENEFITS

This retention schedule has been developed by Diane R. Gladwell, MMC, an expert in Municipal Government records, and will provide the District with the following benefits:

- Reduce administrative expenses, expedite procedures
- Free office space and computer storage space
- Reduce the cost of records storage – paper and electronic
- Eliminate duplication of effort within the District
- Find records faster
- Determine what media should be used to store records

AUTHORIZATION TO DESTROY RECORDS (Paper or Electronic Records):

Destruction or deletion of an **official (original) record** that has exceeded its retention period must be **authorized prior to destruction or deletion.**

- If there is a **minimum** retention (“**Minimum 2 years**”), the destruction / deletion must be authorized before it is destroyed, as it is an official (original) record.

Copies, drafts, notes and non-records do NOT require authorization, and can be destroyed “When No Longer Required.”

- If there is **NOT** a minimum retention (“When No Longer Required”), it does **NOT** need to be authorized prior to destruction, as it is a preliminary draft, copy, or the Content is NOT Substantive.

On every page of the schedules (near the top, just under the column headings) are important instructions, including instructions regarding holds on destroying records. “**Litigation, complaints, claims, public records act requests, audits and/or investigations suspend normal retention periods (retention resumes after settlement or resolution).**”

RECORDS RETENTION SCHEDULE LEGEND

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OFR (Office of Record): The department that keeps the Official (original or “record copy”) record for its retention period, then authorizes destruction. Usually, it is the department that originates the record. The official (original) record may be the paper / hard copy version of the record; however the electronic record may be the official (original) record. See the “Destroy Paper after Imaged & QC’d” below for the Legal Requirements for the electronic record to be the official (original) record.

Records Description: The record series (a group of like records).

Non-Record: Documents, studies, books and pamphlets produced by outside agencies, preliminary drafts not retained in the ordinary course of business.

Retention/Disposition:
Active (guideline): How long the file remains in the immediate office area
Inactive (guideline): How long the file is in off-site storage, stored electronically in accordance with law (see below)
Total Retention: The total number of years the record is retained

For file folders containing documents with different retention timeframes, use the document with the longest retention time.

P = Permanent

Indefinite = No fixed or specified retention period; used for databases, because the data fields are interrelated.

Vital? = Those records that are needed for basic operations in the event of a disaster.

Media Options (guideline) terms used in State law: Mag = Electronic Computer Magnetic Media (Hard drives, Networks, USB Drives, Cloud, etc.)
Mfr = Microforms (aperture cards, microfilm, microfiche, or jackets)
Ppr = Paper
OD = Optical Disk or other **Unalterable Media** which does not allow changes

Scan / Import (guideline):
“S” indicates the record should be scanned into the document imaging system;
“I” indicates the record should be electronically imported into the document imaging system;
“M” indicates the record was microfilmed

Destroy Paper after Imaged & QC’d (quality checked) / Trustworthy Electronic Record: “Yes” means the **electronic** record may serve as the **OFFICIAL** record (and the paper version may be destroyed, or the record may be electronically generated and never exist in paper format) **IF (these are the legal requirements for the electronic record to serve as the official (original) record) the electronic record is also placed on Unalterable Media, Imutable Cloud Media, Optical Disk (OD), DVD-R, CD-R, Blue-ray-R, or WORM, or microfilmed** which is **stored in a safe & separate location**. Employees are required to Quality Check (“QC’d”) both the images and the indexes, and ensure the electronic record **contains all significant details from the original and be an adequate substitute for the original document for all purposes;** other legal mandates may apply.

Legend for legal citations (§: Section)
CC: Civil Code (CA)
CFC: California Fire Code
EVC: Evidence Code (CA)
FTB: Franchise Tax Board (CA)
HUD: Housing & Urban Develop. (US)
PC: Penal Code (CA)
UFC: Uniform Fire Code
W&I: Welfare & Institutions Code (CA)

B&P: Business & Professions Code (CA)
CCP: Code of Civil Procedure (CA)
CFR: Code of Federal Regulations (US)
FA: Food & Agriculture Code
GC: Government Code (CA)
LC: Labor Code (CA)
PRC Public Resources Code
USC: United States Code (US)

CBC: California Building Code
CCR: California Code of Regulations (CA)
EC: Elections Code (CA)
FC: Family Code (CA)
H&S: Health & Safety Code (CA)
Ops. Cal. Atty. Gen.: Attorney General Opinions (CA)
R&T: Revenue & Taxation Code (CA)
VC: Vehicle Code (CA)

RECORDS RETENTION SCHEDULE: DISTRICT-WIDE STANDARDS

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?	
(OFR)										
<i>Retentions apply to the department that is NOT the Office of Record (OFR) or the "Lead Department". If you are the OFR, refer to your department retention schedule.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
DISTRICT-WIDE (Used by All Departments)										
Finance / Accounts Payable	DW-001	Accounts Payable (Invoices, Petty Cash, Travel Expense Reimbursements, etc.)	Copies - When No Longer Required		Copies - When No Longer Required	Yes: Until Paid	Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Also see Grants. copies; GC §60200
District Secretary	DW-002	Agendas, Agenda Packets Board of Directors, Subcommittees (Technical Services, Finance)	Copies - When No Longer Required		Copies - When No Longer Required	Yes	Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	copies; GC §60200
District Secretary	DW-003	Agreements & Contracts (ALL , Except for Employee Loans or General Manager's Contract)	Copies - When No Longer Required		Copies - When No Longer Required	Yes	Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Send all originals to the District Secretary; GC §60200
Lead Department	DW-004	Agreements & Contracts - ALL: ADMINISTRATIVE RECORDS (Correspondence, project schedules, copies of invoices, backup, insurance certificates etc.) Also see grant retention, if applicable.	Completion + 10 years		Completion + 10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Also see Grants. Covers E&O Statute of Limitations (insurance certificates are filed with agreement); Published Audit Standards=4-7 years; Statute of Limitations: Contracts & Spec's=4 years, Wrongful Death=comp. + 5 years, Developers must retain their records for completion + 10 years; CCP §§336(a), 337 et. seq., GC §60201
Lead Department	DW-005	Agreements & Contracts: Unsuccessful bids	Bid Opening + 2 years		Bid Opening + 2 years		Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Special Districts are required to keep public works unaccepted bids for 2 years; GC §60201(d)(11)

RECORDS RETENTION SCHEDULE: DISTRICT-WIDE STANDARDS

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?		
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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
	DW-006	Association Records (external associations - e.g., ACWA, etc.)	When No Longer Required		When No Longer Required			Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Non-records; GC §60201 et seq.
	DW-007	Bids: See Agreements						Mag, Ppr			
	DW-008	Brochures: See Reference Materials						Mag, Ppr			
Finance	DW-009	Budgets - Finals, Drafts, Reports, Worksheets	Copies - When No Longer Required		Copies - When No Longer Required	Yes: Current Fiscal Year		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	GC §§60200, 53901
Personnel Services / Risk Manage.	DW-010	Claims / Litigation	Copies - When No Longer Required		Copies - When No Longer Required	Yes: Before Settlement		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	GC §§60200, 60201 et seq.
Lead Dept.	DW-011	Clippings / Newspaper Clippings	When No Longer Required		When No Longer Required			Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Non-records; GC §60201 et seq.
Lead Dept.	DW-012	Committees, Task Forces, Associations, Commissions, & Boards: External Organizations (e.g. Association of California Water Agencies, etc.)	When No Longer Required		When No Longer Required			Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Non-records
	DW-013	Contracts: See Agreements						Mag, Ppr			
	DW-014	Copies or duplicates of any record	Copies - When No Longer Required		Copies - When No Longer Required			Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	GC §60200

RECORDS RETENTION SCHEDULE: DISTRICT-WIDE STANDARDS

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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Lead Dept.	DW-015	Correspondence - Regulatory Agencies	Minimum 10 years		Minimum 10 years	Yes: While Active Issues	Mag, Mfr. OD , Ppr	S / I	Yes: After QC & OD	District preference; some correspondence from Regulatory Agencies need to be retained for long periods of time; GC §60201
Dept. that Authors Document or Receives the District's Original Document	DW-016	Correspondence - ROUTINE (Content relates in a substantive way to the conduct of the public's business) (e.g. Administrative, Chronological Files, e-mail, General Files, Letters, Memorandums, Miscellaneous Reports, Press Releases, Public Records Requests, Reading Files, Working Files , etc.) IF the Content relates in a SUBSTANTIVE way to the conduct of the public's business	Minimum 2 years		Minimum 2 years		Mag, Mfr. OD , Ppr	S / I	Yes: After QC & OD	ONLY IF the Content relates in a substantive way to the conduct of the public's business; City of San Jose v. Superior Court (2017) 2 Cal.5th 608 GC §60201;

RECORDS RETENTION SCHEDULE: DISTRICT-WIDE STANDARDS

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
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<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Dept. that Authors Document or Receives the District's Original Document	DW-017	Correspondence - TRANSITORY / PRELIMINARY DRAFTS , Interagency and Intraagency Memoranda not retained in the ordinary course of business Content NOT Substantive, or NOT made or retained for the purpose of preserving the informational content for future reference (e.g. calendars, checklists, e-mail or social media posting, instant messaging, inventories, invitations, logs, mailing lists, meeting room registrations, speaker slips, staff videoconference chats, notes and recordings, supply inventories, telephone messages, text messages, transmittal letters, thank yous, requests from other cities, undeliverable envelopes L returned mail , visitors logs, voice mails, webpages, etc.)	When No Longer Required		When No Longer Required			Mag, Ppr		Electronic and paper records are filed and retained based upon their CONTENT E-mails, electronic records, or social media postings where either the Content relates in a substantive way to the conduct of the public's business, or ARE made or retained for the purpose of preserving the informational content for future reference are saved by printing them out and placing them in a file folder, or saving them electronically. If not mentioned here, consult the City Attorney to determine if a record is considered transitory / preliminary draft. GC §§60201, 7927.500; 64 Ops. Cal. Atty. Gen. 317 (1981); City of San Jose v. Superior Court (2017) 2 Cal.5th 608

RECORDS RETENTION SCHEDULE: DISTRICT-WIDE STANDARDS

Office of Record	Retention No.	Records Description	Retention / Disposition						Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC & OD'd?
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<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Lead Dept.	DW-018	Credit Card Slips (Signed by Employees)	5 years		5 years		Mag, Mfr. , OD. Ppr	S/I	Yes: After QC & OD	For auditing purposes; GC §60201 et seq.
Lead Dept.	DW-019	Drafts & Notes: Drafts that are revised (retain final version)	When No Longer Required		When No Longer Required		Mag, Mfr. , OD. Ppr	S/I	Yes: After QC & OD	As long as the drafts and notes are not retained in the "Regular Course of Business". GC §60201, GC §§7927.500, 7928.705
Lead Dept.	DW-020	Grants (SUCCESSFUL - all records, including FEMA claims, OES Claims)	2 years	After Funding Agency Audit, if Required - Minimum 5 years	After Funding Agency Audit, if required - Minimum 5 years		Mag, Mfr. , OD. Ppr	S/I	Yes: After QC & OD	District Preference (may include records pertaining to independent contractor's compensation, or expense reimbursement); Meets auditing standards; Uniform Admin. Requirements for Grants to Local Governments is 3 years from expenditure report or final payment of grantee or subgrantee; 2 CFR 200.334; 24 CFR 91.105(h), 92.505, 570.490, & 570.502(a), 29 CFR 97.42; OMB Circular A-110 & A-133; GC §60201; GC §8546.7
Lead Dept.	DW-021	Grants: UNSUCCESSFUL (Applications, Correspondence, etc.)	2 years		2 years		Mag, Mfr. , OD. Ppr	S/I	Yes: After QC & OD	Department Preference; GC §60201
Lead Dept.	DW-022	Index to Inactive Records / Records Stored in Records Center / Inventory of Records in Records Center	Indefinite - Permanent		Indefinite - Permanent		Mag, Mfr. , OD. Ppr	S/I	Yes: After QC & OD	Department Preference; GC §60201

RECORDS RETENTION SCHEDULE: DISTRICT-WIDE STANDARDS

Office of Record	Retention No.	Records Description	Retention / Disposition						Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC & OD'd?
(OFR)										
<i>Retentions apply to the department that is NOT the Office of Record (OFR) or the "Lead Department". If you are the OFR, refer to your department retention schedule.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
	DW-023	Invoices - see Accounts Payable					Mag, Ppr			
District Secretary	DW-024	Ordinances	Copies - When No Longer Required		Copies - When No Longer Required	Yes	Mag, Mfr. OD. Ppr	S/I	Yes: After QC & OD	GC §60201
Personnel Services	DW-025	Personnel Files - Department-level Supervisor's Notes	After Performance Evaluation or Documented Discipline		After Performance Evaluation or Documented Discipline	Before Separation	Mag, Mfr. OD. Ppr	S/I	Yes: After QC & OD	Preliminary Drafts; Supervisors notes should maintained in a separate folder and be incorporated in the employee's annual performance review; 29 CFR 1602.31 & 1627.3(b)(1), 8 CCR §3204(d)(1) et seq., GC §§12946, 12960, 60201
Lead Dept.	DW-026	Photographs	When No Longer Required		When No Longer Required		Mag, Mfr. OD. Ppr	S/I	Yes: After QC & OD	Various benchmarks are placed using the number of residential dwelling units on the project site within the last five years; GC §60201
	DW-027	Policies & Procedures - See Reference Manuals					Mag, Ppr			
Lead Dept.	DW-028	Public Relations / Press Releases	Minimum 2 years		Minimum 2 years		Mag, Mfr. OD. Ppr	S/I	Yes: After QC & OD	Department Preference; GC §60201
District Secretary	DW-029	Records Destruction Lists	Copies - When No Longer Required		Copies - When No Longer Required		Mag, Mfr. OD. Ppr	S/I	Yes: After QC & OD	Copies; GC §60200

RECORDS RETENTION SCHEDULE: DISTRICT-WIDE STANDARDS

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?		
(OFR)											
<i>Retentions apply to the department that is NOT the Office of Record (OFR) or the "Lead Department". If you are the OFR, refer to your department retention schedule.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
Authoring Dept.	DW-030	Reference Materials: Policies, Procedures, Brochures, Manuals, Newsletters	When No Longer Required		When No Longer Required			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Documents of historical significance should be retained longer; GC §60201
Lead Dept.	DW-031	Reports and Studies - White Papers, Issue Papers, Position Papers, Scientific Studies (other than Annual Reports)	Minimum 2 years		Minimum 2 years			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	GC §60201
District Secretary	DW-032	Resolutions	Copies - When No Longer Required		Copies - When No Longer Required	Yes, depending upon subject		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	copies; GC §60200
Lead Dept.	DW-033	Surveys / Questionnaires (that the District issues). If a summary of the data is compiled, the survey forms are considered a draft or transitory record, and can be destroyed when no longer required.	2 years		2 years			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	GC §§60200, 60201
Finance / Payroll	DW-034	Time Cards / Time Sheets	Copies - When No Longer Required		Copies - When No Longer Required			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	GC §60201

RECORDS RETENTION SCHEDULE: CONSERVATION

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
CONSERVATION										
Conservation	CONS-001	Conservation / Rebate Database	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years	Yes	Mag, Mfr , OD , Ppr	S / I	Yes: After QC & OD	Data Fields / Records are interrelated; GC §60201
Conservation	CONS-002	Data Disclosure Forms (Authorization for Third Parties to access data for high usage / leak / violation data)	Upon Expiration or Rescission by Customer		Upon Expiration or Rescission by Customer		Mag, Mfr , OD , Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Conservation	CONS-003	Indoor/Outdoor Incentive Program: Application Denied	5 years		5 years		Mag, Mfr , OD , Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Conservation	CONS-004	Indoor/Outdoor Incentive Program: Application, Payment Request, & Receipts.	5 years		5 years		Mag, Mfr , OD , Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Conservation	CONS-005	Irrigation Account Letters: Maximum Applied Water Allowances	5 years		5 years		Mag, Mfr , OD , Ppr	S / I	Yes: After QC & OD	Department preference; meets municipal government auditing requirements, and may have grant funding; GC §60201
Conservation	CONS-006	Urban Water Management Plans (UWMP)	P		P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201
Conservation	CONS-007	Violation Database	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years	Yes	Mag, Mfr , OD , Ppr	S / I	Yes: After QC & OD	Data Fields / Records are interrelated; GC §60201

RECORDS RETENTION SCHEDULE: ENGINEERING

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (Guideline in office)	Inactive (Guideline - Filed, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?		
(OFR)											
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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
ENGINEERING											
Engineering	EN-001	Aerials	2 years	P	P			Mag, Mfr, OD, Ppr	S/I	Yes: After QC & OD	Department Preference; GC §60201
Engineering	EN-002	Annexations / Boundary Changes Index, Maps, Documents	P		P	Yes		Mag, Mfr, OD, Ppr	S/I	Yes: After QC & OD	GC §60201 et seq.
Engineering	EN-003	Comment Letters: No Comment, Non-Interference Letters to City or County for their proposed projects	20 years		20 years			Mag, Mfr, OD, Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department preference; GC §60201
Lead Dept.	EN-004	Correspondence with Regulatory Agencies	Minimum 10 years		Minimum 10 years	Yes: While Active Issues		Mag, Mfr, OD, Ppr	<u>S / I</u>	Yes: After QC & OD	District preference; some correspondence from Regulatory Agencies need to be retained for long periods of time; GC §60201
Engineering	EN-005	Easements, Rights of Way, & Recorded Grant Deeds	While active	P	P			Mag, Mfr, OD, Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u> Ne	Department preference; GC §60201
Engineering	EN-006	Inspection Reports	While active	P	P			Mag, Mfr, OD, Ppr	<u>S / I</u>	Yes: After QC & OD	Department preference; GC §60201
Engineering	EN-007	Plans, Reports & Studies (EIRs, Fishery Reports, Groundwater Management Plan, Groundwater Quality, Surface Water Quality, etc.)	2 years	P	P	Yes		Mag, Mfr, OD, Ppr	<u>S / I</u>	Yes: After QC & OD	Department Preference; GC §60201 et seq.

RECORDS RETENTION SCHEDULE: ENGINEERING

Office of Record	Retention No.	Records Description	Retention / Disposition						Comments / Reference	
			Active (Guideline - in office)	Inactive (Guideline - Filed, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC'd?
(OFR)										
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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Engineering	EN-008	Projects (CIP or Private Development): Large Format Drawings Design Drawings (finals), Record Drawings ("As Builts")	Upon Completion	P	P	Yes: Until Completed	Mag, Mfr, OD, Ppr	S/I	<u>Yes: After QC & OD</u> Ne	For Disaster Recovery Purposes; Final environmental determinations are required to be kept a "reasonable period of time"; 14 CCR §15095(c); GC §60201 et seq.
Engineering	EN-009	Projects (CIP or Private Development): Permanent File / Permits Agreements / Contracts (copies), Bid Package (Winning), Change Orders, Environmental, Final As-Built Drawings (Record Drawings), Inspection Pictures, Inspection Reports, Material Testing, Operations & Maintenance Manuals, Permits (Design, Environmental), Preliminary Design Report, Rights of Way / Easements, Soils, Geotechnical Reports, Specifications, Submittals, Surveys, CAD files, Engineer's Calculation Files	Upon Completion	P	P	Yes: Until Completed	Mag, Mfr, OD, Ppr	S/I	Yes: After QC & OD, except for Easements & As-Builts	Department preference; retained for disaster preparedness purposes; GC §60201

RECORDS RETENTION SCHEDULE: ENGINEERING

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Engineering	EN-010	Projects (CIP or Private Development): Administration - 10 year file Project Administration, Bid Summary, Bonds, Certified Payroll, Grant Documents, Errors & Omissions, Insurance Certificates, Notifications, Progress Payments, Punch Lists, Videos Post-Construction & Pre-Construction, Bid Bonds (returned), Bond Copies of Drawings, Correspondence (Transitory / Preliminary Drafts), Engineer's Estimates, Memoranda, NPDES, Permits (Construction & Street Opening), Project Schedules, Requests for Information, Stop Notices - Claims, CCTV	Upon Completion	10 years or After Funding Agency Audit, if required, whichever is longer	Completion + 10 years or After Funding Agency Audit, if required, whichever is longer	Yes: Until Completed	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Some grant funding agencies require audits; Statute of Limitations for Errors & Omissions is 10 years; Published Audit Standards=4-7 years; Statute of Limitations: Contracts & Spec's=4 years, Wrongful Death=comp. + 5 years, Developers=comp. + 10 years; CCP §337 et. seq., GC §60201
Engineering	EN-011	Projects (CIP or Private Development): Unsuccessful Proposals	20 years		20 years	Yes: Until Completed	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201 et seq.
District Secretary	EN-012	Real Estate Acquisition or Sale: Deeds, Easements, Rights of Way, etc.	P		P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD No	Department Preference; GC §60201

RECORDS RETENTION SCHEDULE: ENGINEERING

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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Engineering	EN-013	Real Estate Appraisal Reports ALL (Whether Purchased or Not)	Minimum 5 years		Minimum 5 years	Yes: Before Purchase	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference (not accessible to the public until close of escrow); USPAP (Uniform Standards of Professional Appraisal Practice) ethical standards require appraisers to retain records for at least 5 years, or final disposition + 2 years, if used in a judicial proceeding; GC §§60201, 7927.500, 7928.705.
Engineering	EN-014	Sewer Improvement Districts / Assessment Districts / CFDs	Upon Completion	P	P	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201 et seq.
Engineering	EN-015	Studies / Technical Studies / Meter Replacement Advance Studies	5 years		P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201 et seq.
Engineering	EN-016	Tracts / Subdivisions / Parcel Maps / Tentative Tracts (may contain drawings of our easements)	Upon Completion	P	P	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference (Tracts maintained by appropriate County and/or City); GC §60201
Engineering	EN-017	Wastewater Special Studies	Minimum 10 years		Minimum 10 years	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference to comply with NPDES regulations; 40 CFR §§122.21, 122.41; GC §60201 et seq.
Engineering	EN-018	Water Master Plans	2 years	P	P	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference (updated every 5 years); GC §60201 et seq.

RECORDS RETENTION SCHEDULE: ENGINEERING

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (Guideline in office)	Inactive (Guideline - Filed, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Engineering	EN-019	Well Extraction Verifications	2 years	P	P	Yes	Mag, Mfr, OD, Ppr	<u>S</u> / <u>I</u>	Yes: After QC & OD	Department preference; GC §60201
Engineering	EN-020	Will-Serve Letters / Availability Letters	2 years	P	P	Yes	Mag, Mfr, OD, Ppr	<u>S</u> / <u>I</u>	Yes: After QC & OD	Department preference; GC §60201
PERMITS										
Engineering / Permits	EN-021	Construction Permits	Upon Completion	P	P	Yes: Until Completed	Mag, Mfr, OD, Ppr	<u>S</u> / <u>I</u>	Yes: After QC & OD	For disaster preparedness purposes; GC §60201 et seq.
Engineering / Permits	EN-022	Customer Service / Changes to System or Meters / Mechanical Meters - ALL FINAL RECORDS	Upon Completion	P	P	Yes: Until Completed	Mag, Mfr, OD, Ppr	<u>S</u> / <u>I</u>	Yes: After QC & OD	For disaster preparedness purposes; GC §60201 et seq.
Engineering / Permits	EN-023	Customer Service / Permit Database	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years		Mag, Mfr, OD, Ppr	<u>S</u> / <u>I</u>	<u>Yes: After QC & OD</u>	Data Fields / Records are interrelated; meets municipal government auditing standards; GC §60201

RECORDS RETENTION SCHEDULE: FINANCE

Office of Record	Retention No.	Records Description	Retention / Disposition						Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC & OD'd?
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
FINANCE ADMINISTRATION / GENERAL ACCOUNTING										
Finance / General Accounting	FN-001	Audit Annual Reports / Audited Financial Statements / Audit Reports	5 years	P	P		Mag, Mfr, OD, Ppr	S / I	Yes: After <u>QC & OD</u> Annual Audit	Department Preference; GC §60201 et seq.
Finance / General Accounting	FN-002	Audits - Single Audits	2 years	3 years	5 years		Mag, <u>Mfr, OD</u> , Ppr	<u>S / I</u>	Yes: After <u>QC & OD</u>	Department Preference; Meets municipal government auditing standards; GC §60201
Finance / General Accounting	FN-003	Bank Statements / Checking Account Reconciliation / Fiscal Agent Statements, Trustee Statements, Investment Account Statements, etc.	2 years	3 years	5 years		Mag, <u>Mfr, OD</u> , Ppr	<u>S / I</u>	Yes: After <u>QC & OD</u>	Department Preference; Meets municipal government auditing standards; GC §60201
Finance / General Accounting	FN-004	Bond Registers	2 years	Fully Defeased + 10 years	Fully Defeased + 10 years	Yes: Until Maturity	Mag, Mfr, OD, Ppr	S / I	Yes: After <u>QC & OD</u> No	Statute of Limitations for bonds, mortgages, trust deeds, notes or debentures is 6 years; Bonds issued by local governments are 10 years; There are specific requirements for disposal of unused bonds; CCP §§336 et seq., 337.5(a); 26 CFR 1.6001-1(e); GC §43900 et seq.

RECORDS RETENTION SCHEDULE: FINANCE

Office of Record	Retention No.	Records Description	Retention / Disposition						Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC & OD'd?
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Finance / General Accounting	FN-005	Bonds / Certificates of Participation / Transcripts / Disclosure Reports	2 years	Fully Defeased + 10 years	Fully Defeased + 10 years	Yes: Until Maturity	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD No	Department Preference; Statute of Limitations for bonds, mortgages, trust deeds, notes or debentures is 6 years; Bonds issued by local governments are 10 years; There are specific requirements for disposal of unused bonds; CCP §§336(a)(1) & (2), 337.5(2); GC §43900 et seq. GC §60201 et seq.
Finance / General Accounting	FN-006	Bonds Issue Records	2 years	Fully Defeased + 10 years	Fully Defeased + 10 years	Yes: Until Maturity	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD No	Department Preference; Statute of Limitations for bonds, mortgages, trust deeds, notes or debentures is 6 years; Bonds issued by local governments are 10 years; There are specific requirements for disposal of unused bonds; CCP §§336(a)(1) & (2), 337.5(2); GC §43900 et seq. GC §60201 et seq.
Finance / General Accounting	FN-007	Budgets: Adopted	5 years	P	P	Yes: Current Fiscal Year	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD Annual Audit	Department Preference; GC §60200
Finance / General Accounting	FN-008	Budgets: Proposed, Work Papers, Drafts, etc.	When No Longer Required		When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; Preliminary drafts; GC §60200

RECORDS RETENTION SCHEDULE: FINANCE

Office of Record	Retention No.	Records Description	Retention / Disposition						Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC & OD'd?
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Finance / General Accounting	FN-009	Cash Drawer Reconciliation	2 years	3 years	5 years		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Department Preference; Meets municipal government auditing standards; GC §60201
Finance / General Accounting	FN-010	Financial Reports created from Database: Journals, Ledgers, Reconciliations, Registers, Reports, Transaction Histories, Balance Sheets, Budget Adjustments, Billing Registers for New Financial System, Edit Lists, (MONTHLY OR PERIODIC)	When No Longer Required		When No Longer Required		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Draft / Preliminary documents used to produce final year-end general ledger (financial database is the original); GC §60201
Finance / General Accounting	FN-011	Financial System Database / ERP Database	Indefinite - Minimum 7 years		Indefinite - Minimum 7 years		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Data is interrelated; Meets municipal government auditing standards; May include Employee Reimbursement; GC §60201(d)(12)
Finance / General Accounting	FN-012	Fixed Assets - Auction / Disposal / Sales / Surplused	2 years	3 years	5 years		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Consistent with Accounts Receivable; Statute of limitations is 3 years; GC §60201, CCP §337
Finance / General Accounting	FN-013	Fund Transfers / Wire Transfers / Adjustments	2 years	3 years	5 years		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Department Preference; Meets municipal government auditing standards; GC §60201
Finance / General Accounting	FN-014	Inventory Reports	When No Longer Required		When No Longer Required		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Preliminary drafts (the Financial Database is the original); GC §60200
Finance / General Accounting	FN-015	Investment Files / Portfolio Manager Statements / Cal Trust / LAIF (Local Agency Investment Fund)	2 years	3 years	5 years	Yes: Until Maturity	Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201

RECORDS RETENTION SCHEDULE: FINANCE

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?	
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Finance / General Accounting	FN-016	Journal Vouchers / Journal Entries	2 years	3 years	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; Statute of Limitations is 4 years; ; GC §60201, CCP §337
Finance / General Accounting	FN-017	Loans to the District - USDA, etc.	Loan Payoff + 5 years		Loan Payoff + 5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; Meets municipal government auditing standards; GC §60201
Finance / General Accounting	FN-018	State Reports: State Controllers Report / Local Government Compensation Report, Public Self Insurer Report (SIP Report), etc.	2 years	3 years	5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District Preference; Meets auditing standards; GC §60201
ACCOUNTS PAYABLE										
Finance / Accounts Payable	FN-019	1099's 1096's, DE542 (California Report of Independent Contractors)	2 years	5 years	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	IRS: 4 years after tax is due or paid (longer for auditing & contractor delinquency); Ca. FTB: 3 years; IRS Reg §31.6001-1(e)(2), R&T §19530, GC §60201(d)(12)
Finance / Accounts Payable	FN-020	Accounts Payable Source Records / Invoices & Receivers / Credit Card Statements ALL	2 years	5 years	7 years	Yes: Until Paid	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Meets municipal government auditing standards; Sewage Sludge is required for 5 years; 40 CFR 122.41(j)(2); WC §13263.2(b) et seq.; GC §60201(d)(12)
Finance / Accounts Payable	FN-021	Check Copies / Cancelled Checks	2 years	5 years	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	May contain independent contractor's compensation; Statute of Limitations is 4 years; Meets municipal government auditing standards; GC §60201(d)(12), CCP § 337

RECORDS RETENTION SCHEDULE: FINANCE

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?		
(OFR)											
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
Finance / Accounts Payable	FN-022	Check Register	When No Longer Required		When No Longer Required			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	The Financial Database is the original; Reports can be recreated on demand and are considered a copy or preliminary draft; GC §60201
Finance / Accounts Payable	FN-023	Customer Refunds & Backup	2 years	5 years	7 years			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	District preference for drinking water regulations; CCP §§338 et seq., 340 et seq., 342, GC §§945.6, GC §60201
Finance / Accounts Payable	FN-023.1	W-9s	Vendor Inactive + 3 years		Vendor Inactive + 3 years			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Meets IRS auditing standards; GC §60201
ACCOUNTS RECEIVABLE / CUSTOMER SERVICE											
Finance / Accounts Receivable & Customer Service	FN-024	Assessor Tax Roll (unpaid balances)	5 years		5 years			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department Preference (meets municipal government auditing standards); GC §60201 et seq.
Finance / Accounts Receivable & Customer Service	FN-025	Bankruptcies (Where District does NOT pursue a claim)	When No Longer Required		When No Longer Required			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Finance / Accounts Receivable & Customer Service	FN-026	Bankruptcies (Where District DOES pursue a claim)	10 years		10 years			Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201

RECORDS RETENTION SCHEDULE: FINANCE

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(OFR)											
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
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Finance / Accounts Receivable & Customer Service	FN-027	Checks deposited to Bank (District scans them for the Bank, rather than physically taking the checks to the bank to deposit them.)	Follow Bank Instructions		Follow Bank Instructions			Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	These are bank instruments, and not District records; per bank agreement.
Finance / Accounts Receivable & Customer Service	FN-028	Customer Correspondence, Appeals, etc. (letters from and to customers)	2 years	3 years	5 years			Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Department preference (Clean Water Act actions are 5 years); GC §60201
Finance / Accounts Receivable & Customer Service	FN-029	Customer Invoices / Customer Billing Database	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years	Yes		Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Data Fields / Records are interrelated; meets municipal government auditing standards; GC §60201
Finance / Accounts Receivable & Customer Service	FN-030	Direct Payment Applications / copies of voided checks	2 years		2 years			Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Finance / Accounts Receivable & Customer Service	FN-031	Liens	10 years		10 years			Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Liens are good for 10 years from recording date, and may be extended by re-recording lien; WC 36729; 37212(b),

RECORDS RETENTION SCHEDULE: FINANCE

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(OFR)											
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
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Finance / Accounts Receivable & Customer Service	FN-032	Payment Coupons Stubs (mailed) / Utility Receipts (when payment is made at the counter)	When No Longer Required		When No Longer Required			Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department preference; Transitory records not retained in the ordinary course of business; GC §60201
<u>Finance / Accounts Receivable & Customer Service</u>	<u>FN-032.5</u>	<u>Property-based Fee Increases / Prop. 218 proceedings, Ballots / Protest Letters, Tabulation</u>	<u>2 years</u>		<u>2 years</u>			<u>Mag. Mfr.</u> <u>OD. Ppr</u>	<u>S / I</u>	<u>Yes: After QC & OD</u>	<u>GC §53753(e)(2), 53755(d)</u>
Finance / Accounts Receivable & Customer Service	FN-033	Relief Letters / Fines / Adjustment	5 years		5 years			Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department Preference (meets municipal government auditing standards); GC §60201 et seq.
Finance / Accounts Receivable & Customer Service	FN-034	Returned Checks (NSF, etc.)	5 years		5 years	Yes: Until Paid		Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Meets municipal government auditing standards; GC §60201
Finance / Accounts Receivable & Customer Service	FN-034.1	Water Billing: Appeals - Payment Delinquency & Impending Discontinuation	Final Decision + 2 years		Final Decision + 2 years			Mag, Ppr, Mfr, OD	<u>S / I</u>	Yes: After QC & OD	Documented or attached to Customer Record in database GC §60201; H&S §116908

RECORDS RETENTION SCHEDULE: FINANCE

Office of Record (OFR)	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?		
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
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Finance / Accounts Receivable & Customer Service	FN-034.2	Water Billing: Non-payment Notices / Notice of Payment Delinquency & Impending Discontinuation (Initial, Final)	When No Longer Required		When No Longer Required			Mag, Ppr, Mfr, OD	S / I	Yes: After QC & OD	Documented or attached to Customer Record in database GC §60201; H&S §116908
Finance / Accounts Receivable & Customer Service	FN-034.3	Water Billing: NSF Checks / Adjustments to Customer accounts	When No Longer Required		When No Longer Required			Mag, Ppr, Mfr, OD	S / I	Yes: After QC & OD	Documented or attached to Customer Record in database GC §60201; H&S §116908
Finance / Accounts Receivable & Customer Service	FN-034.4	Water Billing: Payment Plans: Amortization, Alternative Payment Plans, Deferrals, etc.	Expiration or Completion of Payment Plan		Expiration or Completion of Payment Plan			Mag, Ppr, Mfr, OD	S / I	Yes: After QC & OD	Documented or attached to Customer Record in database GC §60201; H&S §116910
Finance / Accounts Receivable & Customer Service	FN-034.5	Water Billing: Policy on Discontinuation of Residential Service for Nonpayment	When Superseded - Minimum 2 years		When Superseded; Minimum 2 years			Mag, Ppr, Mfr, OD	S / I	Yes: After QC & OD	Must post to Website; H&S §116906; GC §60201
Finance / Accounts Receivable & Customer Service	FN-034.6	Water Billing: Report of Annual Discontinuations of Residential Service	Minimum 2 years		Minimum 2 years			Mag, Ppr, Mfr, OD	S / I	Yes: After QC & OD	Must post to Website; H&S §116918; GC §60201
CASH MANAGEMENT											

RECORDS RETENTION SCHEDULE: FINANCE

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			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC & OD'd?
(OFR)										
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<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
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Finance / Cash Manag.	FN -035	Bank Deposit Receipts	2 years	3 years	5 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department Preference; Meets municipal government auditing standards; GC §60201
Finance / Cash Manag.	FN -036	Bank Signature Cards	Superseded + 5 years		Superseded + 5 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department Preference; Meets municipal government auditing standards; GC §60201
Finance / Cash Manag.	FN -037	Cash Receipts	2 years	3 years	5 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department Preference; Meets municipal government auditing standards; GC §60201
Finance / Cash Manag.	FN -038	Customer Deposits	2 years	3 years	5 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	District preference for drinking water regulations; CCP §§338 et seq., 340 et seq., 342, GC §§945.6, GC §60201
PAYROLL										
Finance / Payroll	FN -039	1095-C, 1094-C (Employer-Provided Health Insurance Offer and Coverage & Transmittal Form)	4 years		4 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department Preference; Instructions state "Generally, keep copies of information returns you filed with the IRS or have the ability to reconstruct the data for at least 3 years, from the due date of the returns" GC §60201
Finance / Payroll	FN -040	Billing: COBRA and Retiree Medical	Termination of Service	7 years	Termination of Service + 7 years	Yes: During Service	Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Retained to cover auditing standards; General rule under ERISA (Employee Retirement Income Security Act) is 7 years; 29 CFR 1627.3(b)(2); 29 USC 1027; GC §60201
Finance / Payroll	FN -041	Cancelled Payroll Checks, Including Voided copies for Automatic Deposits	2 years	5 years	7 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	GC §60201(d)(12), CCP § 337

RECORDS RETENTION SCHEDULE: FINANCE

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			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC & OD'd?
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
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Finance / Payroll	FN -042	DE-6 & 941 Forms DE-6 & 941 Forms, DE-7, DE-9 DE-43, W-3, & DE-166, IRS 5500 Forms (Employee Benefit Plans) - Quarterly Payroll Tax Returns	5 years		5 years		Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Department Preference; IRS: 4 years after tax is due or paid (longer for auditing & contractor delinquency); Ca. FTB: 3 years; IRS Reg §31.6001-1(e)(2), 26 CFR §1.6001-1, R&T §19530, GC §60201
Finance / Payroll	FN -043	Employee Payroll File Includes automatic payroll deposit authorizations, education loans, deductions, voluntary deductions, etc.	Separation + 1 year	2 years	Separation + 3 years		Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Department preference; FLSA requires 3 years; 29 CFR 516; GC §60201 et seq.
Finance / Payroll	FN -044	Garnishments	Fully Satisfied or Separated + 2 years		Fully Satisfied or Separated + 2 years		Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201 et seq.
Finance / Payroll	FN -045	Loans to Employees - Housing Assistance, Down payment Assistance	Loan Payoff + 5 years		Loan Payoff + 5 years		Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Department Preference; Meets municipal government auditing standards; GC §60201
Finance / Payroll	FN -046	Payroll Checks	2 years	5 years	7 years		Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	GC §60201(d)(12), CCP § 337
Finance / Payroll	FN -047	Payroll Registers Includes Deferred Compensation Reports, PERS reports, 401A, etc.	When No Longer Required		When No Longer Required		Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Department preference (The software can accurately reproduce reports); GC §60201(d)(12)
Finance / Payroll	FN -048	Reports: Vacation / Sick Leave Usage	When No Longer Required		When No Longer Required		Mag, Mfr. OD. Ppr	S / I	Yes: After QC & OD	Draft / Preliminary documents (financial database is the original); GC §60201

RECORDS RETENTION SCHEDULE: FINANCE

Office of Record	Retention No.	Records Description	Retention / Disposition						Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC & OD'd?
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Finance / Payroll	FN -049	Timesheets / Timecards	2 years	5 years	7 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201(d)(12); 29 CFR 516.5 & 516.6(c); IRS Reg §31.6001-1(e)(2), R&T §19530; LC § 1174(d)
Finance / Payroll	FN -050	W-2's	2 years	5 years	7 years		Mag, OD, Mfr, Ppr	S / I	Yes: After QC & OD Annual Audit	Department preference; IRS: 4 yrs after tax is due or paid; Ca. FTB: 3 years; IRS Reg §31.6001-1(e)(2), R&T §19530; 29CFR 516.5 - 516.6, 29USC 436, GC §60201(d)(12)
Finance / Payroll	FN -051	W-4's	No Longer in Effect + 4 years		No Longer in Effect + 4 years		Mag, OD, Mfr, Ppr	S / I	Yes: After QC & OD Annual Audit	IRS Regulation 31-6001-1 four years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. 26 CFR 31.6001-1; GC §60201(d)(12)
PURCHASING										
Finance / Purchasing	FN-052	Purchase Orders	When No Longer Required		When No Longer Required		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference (software can accurately re-create Purchase Order); GC §60201
Maint.	FN-053	Used Oil Disposal	3 years		3 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	22 CCR 66266.130(c)(5), H&S §25250.18(b), 25250.19(a)(3) et seq.

RECORDS RETENTION SCHEDULE: FINANCE

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Finance / Purchasing	FN-054	Vehicle and Equipment Folders (for Service provided by contractors / outside vendors, Smog Certificates, etc.)	Disposal of Vehicle or Equipment + 2 years		Disposal of Vehicle or Equipment + 2 years			Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department Preference; If a motor carrier, required for 18 months after vehicle is sold; CHP requires life of vehicle; OSHA requires 1 year; 8 CCR § 3203(b)(1); 49 CFR 396.21(b)(1); 49 CFR 396.3(c); CCP §337 et. seq., 13 CCR 1234(f); GC §60201
Finance / Purchasing	FN-055	Vehicle Titles (Pink Slips)	Upon Sale of the Vehicle		Upon Sale of the Vehicle	Yes	Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Given to the new owner upon sale of the vehicle; GC §60201 et seq.	

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ADMINISTRATION / GENERAL MANAGER / PUBLIC RELATIONS										
General Manager	GM-001	Projects, Programs, Subject & Issues (Issues and/or projects will vary over time)	When No Longer Required		When No Longer Required		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201
General Manager	GM-002	Public Relations / Press Releases	Minimum 2 years		Minimum 2 years		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201
General Manager	GM-003	Speech Notes / PowerPoint Presentations	When No Longer Required		When No Longer Required		Mag, Mfr. , OD , Ppr	S / I	Yes: After QC & OD	Notes, drafts, or preliminary documents; GC §60201 et seq.
DISTRICT SECRETARY										
District Secretary	DS-001	Agendas & Agenda Packets - Board of Directors, Subcommittees (Technical Services, Finance)	2 years	P	P	Yes: Before Meeting Date	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
District Secretary	DS-002	Agreements & Contracts - INFRASTRUCTURE - Engineering, JPAs, etc. Agreement or Contract, Insurance Certificates, Amendments Examples of Infrastructure: Architects, Treatment Plants, Lines, Buildings, etc.	Completion	P	P	Yes: Before Completion	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; All infrastructure, JPAs, & Mutual Aid contracts are permanent for emergency preparedness; Statute of Limitations is 4 years; 10 years for Errors & Omissions; CCP §§337.337.1(a), 337.15, 343; GC §60201 et seq.

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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
District Secretary	DS-003	<p>Agreements & Contracts - NON INFRASTRUCTURE - Administration & Operations - Equipment Purchases, Consulting Services, Leases, Vehicle Purchases, etc.</p> <p>Agreement or Contract, Insurance Certificates, Amendments</p> <p>Examples of Non-Infrastructure: Consultants, Painting, Maintenance, Franchise Agreements, etc.</p>	Completion	10 years	Completion + 10 years	Yes: Before Completion	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; Covers E&O Statute of Limitations; Statute of Limitations: Contracts & Spec's=4 years, Wrongful Death=comp. + 5 years, Developers=comp. + 10 years; CCP §§336(a), 337 et. seq., GC §60201 et seq.
District Secretary	DS-004	<p>Agreements & Contracts: Political & Outside Jurisdictions</p> <p>Conjunctive Agreements, Cooperative Agreements, JPAs (Joint Powers Authorities), Water Supply Agreements</p>	2 years	P	P	Yes: Before Superseded	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
District Secretary	DS-005	Appointments / Resignations to the Board of Directors	2 years	P	P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
District Secretary	DS-006	Association Records (external associations - e.g., ACWA, etc.)	When No Longer Required		When No Longer Required		Mag, Mfr. OD , Ppr	S / I	Yes: After QC & OD	Non-records; GC §60201 et seq.

RECORDS RETENTION SCHEDULE: GENERAL MANAGER & DISTRICT SECRETARY

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District Secretary	DS-007	District Formation Records, Acquisition of other Districts	2 years	P	P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD Ne	Department preference (historical purposes); GC §60201
District Secretary	DS-008	Elections - Historical (Sample Ballot, Election Results)	2 years	P	P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference (historical purposes); GC §60201
District Secretary	DS-009	Elections: Correspondence, Notifications & Publications, Certificate of Election, etc.	2 years		2 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	Yes: After QC & OD	Department preference (historical purposes); GC §60201
District Secretary	DS-010	FPPC 700 Series Forms (Statement of Economic Interests): DESIGNATED EMPLOYEES & CONSULTANTS (specified in the District's Conflict of Interest code)	10 years		10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Statements filed electronically are required for 10 years; GC §81009(f)(g); GC §84615
District Secretary	DS-011	FPPC 700 Series Forms (Statement of Economic Interests): PUBLIC OFFICIALS (elected & not elected. Includes District Board Members, General Manager)	10 years		10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Statements filed electronically are required for 10 years; GC §81009(f)(g); GC §84615
District Secretary	DS-012	FPPC Form 801 (Gift to Agency Report)	7 years		7 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	Yes: After QC	Must post on website; 2 CCR 18944(c)(3)(G); GC §81009(e)
District Secretary	DS-013	FPPC Form 802 (Tickets Provided by Agency Report)	7 years		7 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	Yes: After QC	Must post on website for 4 years; GC §81009€

RECORDS RETENTION SCHEDULE: GENERAL MANAGER & DISTRICT SECRETARY

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District Secretary	DS-014	FPPC Form 803 (Behested Payment Report)	7 years		7 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC</u>	GC §81009e
District Secretary	DS-015	FPPC Form 804 (Agenda Report of New Positions)	P		P		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC</u>	FPPC Regulation 18734(c); GC §81009e; GC §60201
District Secretary	DS-016	FPPC Form 805 (Agency Report of Consultants)	P		P		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC</u>	FPPC Regulation 18734(c); GC §81009e; GC §60201
District Secretary	DS-017	FPPC Form 806 (Agency Report of Public Official Appointments)	7 years		7 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC</u>	Must post on website; GC §81009e&(g); 2 CCR 18702.5(b)(3)
District Secretary	DS-018	Historical Records	2 years	P	P		Mag, Mfr, OD, Ppr	S / I	<u>Yes: After QC & OD</u> Ne	District Secretary Determines Historical Significance; GC §60201
District Secretary	DS-019	Minutes: Board of Directors, Subcommittees (Technical Services, Finance)	2 years	P	P	Yes (all)	Mag, Mfr, OD, Ppr	S / I	<u>Yes: After QC & OD</u> Ne	GC §60201(d)(3)
District Secretary	DS-020	Notices: Affidavits of Postings and Publications	2 years		2 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Brown Act challenges must be filed within 30 or 90 days of action; GC §§60201, 54960.1(c)(1)
District Secretary	DS-021	Oaths of Office (Board of Directors Only)	2 years	P	P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201
District Secretary	DS-022	Ordinances	2 years	P	P	Yes (all)	Mag, Mfr, OD, Ppr	S / I	<u>Yes: After QC & OD</u> Ne	GC §60201 et. seq.

RECORDS RETENTION SCHEDULE: GENERAL MANAGER & DISTRICT SECRETARY

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			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	
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District Secretary	DS-023	Organization Charts - In Agenda Packets	5 years	P	P		Mag, Mfr, OD, Ppr	S / I	Yes: After Annual Audit	GC §60201 et seq.
District Secretary	DS-024	Proclamations	2 years		2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC'd & OD	GC §60201
District Secretary	DS-025	Public Records Act Requests	2 years		2 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department Preference; GC §60201
District Secretary	DS-026	Records Destruction Authorization Forms	10 years		10 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department Preference; GC §60201
District Secretary	DS-027	Resolutions	2 years	P	P	Yes (all)	Mag, Mfr, OD, Ppr	S / I	<u>Yes: After QC & OD</u> Ne	GC §60201 et. seq.
District Secretary	DS-028	Secretary of State Statement of Facts	2 years		2 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department preference; GC §60201 et. seq.
District Secretary	DS-029	Subpoenas	2 years		2 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	GC §60201(d)(5)

RECORDS RETENTION SCHEDULE: INFORMATION TECHNOLOGY

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Records Center)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	
(OFR)										
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INFORMATION TECHNOLOGY										
Information Technology	IT-001	Backups - DAILY	When No Longer Required		When No Longer Required	Yes	Mag.			Used for Disaster Recovery Purposes Only; Considered a copy and can be destroyed when no longer required; GC §60201 et seq.
Information Technology	IT-002	Backups - WEEKLY		When No Longer Required	When No Longer Required	Yes	Mag.			Used for Disaster Recovery Purposes Only; Store off-site in commercial storage for disaster recovery; Considered a copy and can be destroyed when no longer required; GC §60201 et seq.
Information Technology	IT-003	GIS Database / Geographic Information Database	Indefinite - Permanent		Indefinite - Permanent		Mag			Data is interrelated; GC §§60201, 12168.7
Information Technology	IT-004	Network Configuration Maps & Plans	When No Longer Required		When No Longer Required	Yes	Mag.			Preliminary documents not retained in the ordinary course of business; GC §60201 et seq.
Information Technology	IT-005	UNALTERABLE MEDIA / IMMUTABLE CLOUD BACKUP (WORM / DVD-r / CD-r / Blue Ray-R) or other unalterable media that does not permit additions, deletions, or changes		P	P		OD			For legal compliance for Trustworthy Electronic Records (when the electronic record serves as the official record); must be stored in a "safe and separate location"; GC 60201, 12168.7, EVC 1550, 2 CCR 22620 et seq

RECORDS RETENTION SCHEDULE: MAINTENANCE

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MAINTENANCE											
Maint.	MNT-001	Aboveground Storage Tanks (Agency Owned - Water Storage Tanks) Spill Prevention Control and Countermeasures (SPCC), Inspections, Integrity Testing, Maintenance, Repairs	20 years	P	P			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; applies to both Tier I and Tier II Tanks; (Tier II tanks are required to have an integrity test every 20 years); GC §60201
Maint. & Personnel Services / Safety	MNT-002	Asbestos Disposal - Chain of Custody	2 years	P	P			Mag, Mfr, OD, Ppr	S/I	Yes: After QC'd	Department Preference; GC §60201
Maint.	MNT-003	Backflow Testing / Cross Connection	3 years	2 years	5 years			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; Meets California Department of Health requirements; GC §60201; 17 CCR 7605(f)
Maint.	MNT-004	CCTV - Sewers	Minimum 5 years		Minimum 5 years			Mag			Department preference; GC §60201
Operations or Maint.	MNT-005	Confined Space Entries / Hot Work Permits (Permitted entries into confined spaces such as sewers and storm drains in order to comply with regulations)	2 years		2 years			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	8 CCR 5157(d)(14) & (e)(6); 29 CFR 1919.146(e)(6) GC §60201
Lead Dept.	MNT-006	Daily Safety Checks / Pre-Starts / Commercial Vehicle Prestarts and Forklift Inspections	1 year		1 year			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; 13 CCR 1234(c); 49 CFR 396.11(c)(2); 49 CFR 396.21(b)(1); GC §60201

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Operations / Wastewater	MNT-007	Emergency Call Out Logs / Storm Call Out Logs	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference (used for FEMA / OES reimbursements); GC §60201
Maint.	MNT-008	Encroachment Permits (for Maintenance Work: Road / Street Cuts, etc.)	Upon Expiration		Upon Expiration		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Issued by other agencies for our work; GC §60201
Lead Dept.	MNT-009	Flow Meter Reading	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Maint.	MNT-010	Generator Operation Logs & Inspections - Fixed / Stationary Generators	3 years		3 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	AQMD Rule 1470; GC §60201
Maint.	MNT-011	Generator Operation Logs & Inspections - Portable / Emergency Generators	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	AQMD Rule 1470; Form 400-E-13a instructions; GC §60201
Maint. & Personnel Services / Safety	MNT-012	Hazardous Waste Manifests / Disposal	5 years	P	P	Yes: Before Resolution	Mag, Mfr, OD, Ppr	S / I	Yes: After QC'd	Department preference (District has "cradle to grave" liability); only 3 years is mandated; 40 CFR 262.40, 8 CCR 3204(d)(1)(A), 22 CCR 66262.40; GC §60201
Maint.	MNT-013	Hydrant Maintenance Logs / Exercises and Flushes (prior to CMMS)	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201
Maint.	MNT-014	Incidents / Unauthorized Discharges: Main Breaks, Spills, Investigations and Corrective Actions, Notice to Comply - ALL	Last Action + 5 years		Last Action + 5 years	Yes: Before Resolution	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; Code of Federal Regulations requires 3 years; 40 CFR 122.41(j)(2) & 40 CFR 141.33(b)(2); 22 CCR §64470

RECORDS RETENTION SCHEDULE: MAINTENANCE

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Maint.	MNT-015	Leak Reports	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	5 years is required in State and Federal law for any complaints; 40 CFR 122.41(j)(2) & 40 CFR 141.33(b); 22 CCR 64470
Maint.	MNT-016	Meter Calibration Records (Production Meters)	2 years	10 years	12 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Consistent with Lead & Copper Analysis; 40 CFR 141.33(a)
Operations or Maint.	MNT-017	Operations & Maintenance Manuals (O&M Manuals)	Life of Facility or Equipment		Life of Facility or Equipment		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201 et. seq.
Maint.	MNT-018	Pressure Tests (Potable Water System) / Boil Alerts	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Maint.	MNT-019	Pre-Trip Inspections / DOT Program / CHP Inspections / Vehicle Safety Checks / Daily Vehicle Inspections / Daily Equipment Checks	2 years		2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	GC §60201; 13 CCR 1234(c)
Maint.	MNT-020	Pump Tests / Meter Tests / Calibration	Upon Change of Pump or Meter		Upon Change of Pump or Meter		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201
Maint.	MNT-021	Sanitary Spills and Overflows (SSOs)	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Required for a minimum of 5 years; SWRCB Order 2002-0103 DWQ & 2006-03; 40 CFR 122.41(j)(2); GC §60201

RECORDS RETENTION SCHEDULE: MAINTENANCE

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<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
Operations or Maint.	MNT-022	SCADA Alarm & Status Printouts / Charts	When No Longer Required		When No Longer Required			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Database is original, printouts are drafts / copies. Data is interrelated; system qualifies as a "trusted system"; GC §§60200, 12168.7
Operations or Maint.	MNT-023	SCADA Database (Supervisory Control and Data Acquisition)	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years	Yes		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Data is interrelated; GC §§60201
Maint.	MNT-024	Sewer Complaints (written)	2 years		2 years			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201
Maint.	MNT-025	Sewer System Management Plans (SSMP) and Audits / Sanitary Spills Overflow Prevention Plan (SSOPP) and Sanitary Sewer Overflow Response Plan	Superseded + 5 years		Superseded + 5 years			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; SSMPs are required to be updated every 6 years; SSOs are required for a minimum of 5 years; 40 CFR 122.41(j)(2); SWRCB General Order 2006-03; & 2022-0103-DWQ; GC §60201
Maint. & Operations	MNT-026	Two-Way Radio Licensing and Information	Expiration + 2 years		Expiration + 2 years	Yes: Until Expired		Mag, Mfr, OD, Ppr	S/I	Yes: After QC'd	Covers statute of limitations for written contracts (4 years); CCP § 337 et. Seq.; GC § 60201
Maint.	MNT-027	Underground Service Alerts (USA's) / Dig Alerts	3 years		3 years			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; entered into DigAlert Software; the Excavator, Operator and the Regional Notification Cetner all have an obligation to retain for 3 years; GC §§4216.2(f); GC §60201

RECORDS RETENTION SCHEDULE: MAINTENANCE

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?		
(OFR)											
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
Maint.	MNT-028	Vehicle & Equipment History Files (If Work is performed by Maintenance staff)	Disposal of Vehicle or Equipment + 2 years		Disposal of Vehicle or Equipment + 2 years			Mag, <u>Mfr, OD, Ppr</u>	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department Preference; If a motor carrier, required for 18 months after vehicle is sold; CHP requires life of vehicle; OSHA requires 1 year; 8 CCR § 3203(b)(1); 49 CFR 396.21(b)(1); 49 CFR 396.3(c); CCP §337 et. Seq., GC §60201
Division Providing Service / Work	MNT-029	Work Orders / Service Requests CMMS DATABASE (Computerized Maintenance Management System)	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years			Mag, <u>Mfr, OD, Ppr</u>	<u>S / I</u>	<u>Yes: After QC & OD</u>	Data is interrelated; GC §60201
Division Providing Service / Work	MNT-030	Work Orders / Service Requests - All Information Entered in CMMS Database (Paper drafts)	When No Longer Required		When No Longer Required			Mag, <u>Mfr, OD, Ppr</u>	<u>S / I</u>	<u>Yes: After QC & OD</u>	Preliminary drafts (the database is the original); GC §60201
Division Providing Service / Work	MNT-031	Work Orders / Service Requests - NOT entered in CMMS Database (or partial information entered into CMMS Database) (Division providing service retains originals; Division requesting service is considered a copy)	Minimum 5 year		Minimum 5 years			Mag, <u>Mfr, OD, Ppr</u>	<u>S / I</u>	<u>Yes: After QC & OD</u>	District Preference; CCP §§338 et seq., 340 et seq., 342, GC §60201

RECORDS RETENTION SCHEDULE: OPERATIONS

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
OPERATIONS / LABORATORY										
Operations / Water Resources	OP-001	Lab Reports & Chains of Custody: Groundwater	Minimum 5 years		Minimum 5 years		Mag, Mfr, OD, Ppr	S / I	Yes - After QC & OD	Department Preference; GC §60201 et seq.
Operations / Water Dist.	OP-002	Lab Reports & Chains of Custody: Potable Water Bacteriological and Organics	Minimum 5 years		Minimum 5 years		Mag, Mfr, OD, Ppr	S / I	Yes - After QC & OD	Department preference; 40 CFR 141.33(a); and (b)(1); 22 CCR §64470
Operations / Water Dist.	OP-003	Lab Reports & Chains of Custody: Potable Water Chemical (Includes Chlorine Residuals Disinfectant Residuals , Disinfection Byproducts , and Disinfection Byproduct Precursors)	Minimum 10 years		Minimum 10 years		Mag, Mfr, OD, Ppr	S / I	Yes - After QC & OD	Department preference (10 years is required); 40 CFR 141.33(a); 22 CCR §§64470, 64537 , 64692
Operations / Water Dist.	OP-004	Lab Reports & Chains of Custody: Potable Water Lead & Copper	Minimum 12 years		Minimum 12 years		Mag, Mfr, OD, Ppr	S / I	Yes - After QC & OD	Required for 12 years or 2 compliance cycles; 22 CCR 64400.25; 22 CCR §64470; 22 CCR 64690.80 ; 40 CFR 141.33(a); 40 CFR 141.91
Operations / Water Dist.	OP-005	Lab Reports & Chains of Custody: Recycled Water	Minimum 5 years		Minimum 5 years		Mag, Mfr, OD, Ppr	S / I	Yes - After QC & OD	Department Preference; 40 CFR 141.33(a) and (b)(1); 22 CCR §64470
Operations / Water Resources	OP-006	Lab Reports & Chains of Custody: Surface water	Minimum 5 years		Minimum 5 years		Mag, Mfr, OD, Ppr	S / I	Yes - After QC & OD	Department Preference; GC §60201 et seq.
SOLAR POWER										
Operations / Solar Power Generation	OP-007	Solar Power Production Operating Data Logs / Diaries	10 years		10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201

RECORDS RETENTION SCHEDULE: OPERATIONS

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?		
(OFR)											
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
WASTEWATER COLLECTION											
Operations or Maint.	OP-008	Confined Space Entries / Hot Work Permits (Permitted entries into confined spaces such as sewers and storm drains in order to comply with regulations)	2 years		2 years			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	8 CCR 5157(d)(14) & (e)(6); 29 CFR 1919.146(e)(6) GC §60201
Operations or Maint.	OP-009	Operations & Maintenance Manuals (O&M Manuals)	Life of Facility or Equipment		Life of Facility or Equipment			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201 et. seq.
Operations / Wastewater	OP-010	Reclaimed Water / Recycled Water	5 years		5 years			Mag, Mfr, OD, Ppr	S / I	Yes - After QC & OD	Department Preference (only 5 years is required for reclaimed water; no requirement for salt water); 40 CFR 141.33(a) and (b)(1); 22 CCR §64470
Operations or Maint.	OP-011	SCADA Alarm & Status Printouts / Charts	When No Longer Required		When No Longer Required			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Database is original, printouts are drafts / copies. Data is interrelated; system qualifies as a "trusted system"; GC §§60200, 12168.7
Operations or Maint.	OP-012	SCADA Database (Supervisory Control and Data Acquisition)	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years	Yes		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Data is interrelated; system qualifies as a "trusted system"; GC §§60201, 12168.7
Operations / Wastewater	OP-013	Treatment Plant - Water Quality / Outfall Reports	P		P			Mag, Mfr, OD, Ppr	S / I	Yes - After QC & OD	Department Preference (only 5 years is required); 40 CFR 141.33(a) and (b)(1); 22 CCR §64470

RECORDS RETENTION SCHEDULE: OPERATIONS

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
WATER DISTRIBUTION (DRINKING WATER / POTABLE WATER)										
Operations or Maint.	OP-014	Confined Space Entries / Hot Work Permits (Permitted entries into confined spaces such as sewers and storm drains in order to comply with regulations)	2 years		2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	8 CCR 5157(d)(14) & (e)(6); 29 CFR 1919.146(e)(6) GC §60201
Operations / Water Dist.	OP-015	Customer Concerns / Customer Complaints: Odor / Taste / Visual Complaints - Potable Water (Entered into CMMS)	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	5 years is required in State and Federal law for any complaints; 40 CFR 122.41(j)(2) & 40 CFR 141.33(b); 22 CCR 64470(a)
Lead Dept.	OP-016	Daily Safety Checks / Pre-Starts / Commercial Vehicle Prestarts and Forklift Inspections	1 year		1 year		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; 13 CCR 1234(e); 49 CFR 396.11(c)(2); 49 CFR 396.21(b)(1); GC §60201
Lead Dept.	OP-017	Flow Meter Reading	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Operations or Maint.	OP-018	Operations & Maintenance Manuals (O&M Manuals)	Life of Facility or Equipment		Life of Facility or Equipment		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201 et. seq.
Operations / Water Dist.	OP-018.2	Public Notices - Potable Water (Tier 1, 2, or 3)	3 years		3 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	22 CCR §64470(b)(5); GC §60201
Operations / Water Dist.	OP-018.5	Reservoirs: Dive Videos	10 years		10 years		Mag, Mfr, OD, Ppr	S	Yes - After QC & OD	Department preference (covers 2 mandated cycles); GC §60201

RECORDS RETENTION SCHEDULE: OPERATIONS

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?		
(OFR)											
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
Operations / Water Dist.	OP-018.6	Reservoirs: Flushing, Disinfection and Cleaning	Minimum 3 years		Minimum 3 years			Mag, Mfr, OD, Ppr	S	Yes - After QC & OD	Flushing, Disinfection, Inspection and Cleaning is required for 3 years; 22 CCR §64604(c); GC §60201
Operations / Water Dist.	OP-018.7	Reservoirs: Inspection Reports, Maintenance Records	P		P			Mag, Mfr, OD, Ppr	S	Yes - After QC & OD	Department preference; GC §60201
Operations or Maint.	OP-019	SCADA Alarm & Status Printouts / Charts	When No Longer Required		When No Longer Required			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Database is original, printouts are drafts / copies. Data is interrelated; system qualifies as a "trusted system"; GC §§60200, 12168.7
Operations or Maint.	OP-020	SCADA Database (Supervisory Control and Data Acquisition)	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years	Yes		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Data is interrelated; GC §§60201
Operations / Water Dist.	OP-021	Well Water Production Reports (to State DHS / DPH & DWR)	Life of Well		Life of Well			Mag, Mfr, OD, Ppr	S/I	Yes: After QC & OD	Department Preference; Meets California Department of Health requirements (3 years); GC §60201
Operations / Water Dist.	OP-022	Well Water Quality Reports	Life of Well		Life of Well			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	5 years is required in State and Federal law for any complaints; 40 CFR 122.41(j)(2) & 40 CFR 141.33(b); 22 CCR 64470
Operations / Water Dist.	OP-023	Wells Depth to Water measurements, Sounding, Compiled Reports, etc.	P		P	Yes		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201

RECORDS RETENTION SCHEDULE: PERSONNEL SERVICES

Office of Record	Retention No.	Records Description	Retention / Disposition						Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC & OD'd?
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
PERSONNEL SERVICES										
Personnel Services	PER-001	Affirmative Action Complaints - California Civil Rights Department (CRD) / Department of Fair Employment & Housing (DFEH) or Equal Opportunity Commission (EEOC) / Harassment Claims	Separation + 10 years		Separation + 10 years			Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u> Department preference (same as the Personnel File); All State and Federal laws require retention until final disposition of formal complaint; State requires 2 years after action is taken; 2 CCR 11013(c); GC §§12946, 12960, 60201
Personnel Services	PER-002	Applications for Employment / Recruitment Files: Solicited (Not Hired) (Includes Applications (Unsuccessful), Advertisements, Interview Notes, Job Brochures, Test Data, Rating Sheets, Questions, Eligibility Lists, Reference Checks, etc.)	1 year After Hiring Decision	3 years	4 years After Hiring Decision			Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u> State Law requires 4 years; EEOC / FLSA / ADEA (Age) requires 1-3 years; 29 CFR 1627.3(b)(1), 29 CFR 1602.14; 2 CCR 11013(c); GC §§12946, 12960, 60201
Personnel Services	PER-003	Cal-OSHA Log 200, 300, 300A, 301, etc.	5 years		5 years			Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u> Department Preference; Calif. Labor Division is required to keep their records 7 years; OSHA requires 5 years; State law requires 2 years; ; 8 CCR §3203(b)(1), 29 CFR 1904.33, OMB 1220-0029, 8 CCR 14300.33;GC §60201 et seq.; LC §6429c
Personnel Services	PER-004	Classification and Compensation Studies / Surveys / Salary Surveys	When No Longer Required		When No Longer Required			Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u> Department Preference; GC §60201

RECORDS RETENTION SCHEDULE: PERSONNEL SERVICES

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?		
(OFR)											
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
Personnel Services	PER-004.4	COVID-19 Notifications to Employees	3 years		3 years			Mag, Mfr, OD, Ppr	S/I	Yes: After QC & OD	LC §6409.6(k), GC §60201
Personnel Services	PER-005	District Benefit Contracts & Benefit Plans / Insurance Policies (Health, Dental, Deferred Compensation, Pension, etc.)	Plan Termination + 1 year	1 year	Plan Termination + 2 years			Mag, Mfr, OD, Ppr	S/I	Yes: After QC & OD	EEOC / ADEA (Age) requires 1 year after benefit plan termination; State Law requires 2 years after action; 9 CFR 1627.3(b)(2); 29 USC 1027; 8 CCR 1300.85.1; GC §60201
Personnel Services	PER-006	DMV Pull Notices	When Superseded, or Upon Separation		When Superseded, or Upon Separation			Mag, Mfr, OD, Ppr	S/I	Yes: After QC & OD	Department Preference; GC §§60201, 60201 et seq.
Personnel Services	PER-007	Drug and Alcohol Testing / D.O.T files (ALL Files - Random, Post-Accident & Reasonable Suspicion Tests, refusals, annual summaries, etc.)	5 years		5 years			Mag, Mfr, OD, Ppr	S/I	Yes: After QC & OD	Department preference; D.O.T. Requires 5 years for positive tests, refusals, annual summaries, etc., 1 year for negative tests; EEOC / FLSA / ADEA (Age) requires 3 years physical examinations; State Law requires 2 years; 229 CFR 1627.3(b)(1)(v), GC §§12946, 12960, 60201, 49 CFR 655.71 et seq.; 49 CFR 382.401 et seq. 49 CFR 653.71

RECORDS RETENTION SCHEDULE: PERSONNEL SERVICES

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?	
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Personnel Services	PER-008	General Manager Contract	Completion	10 years	Completion + 10 years			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD Also see Grants. Covers E&O Statute of Limitations (insurance certificates are filed with agreement); Published Audit Standards=4-7 years; Statute of Limitations: Contracts & Spec's=4 years, Wrongful Death=comp. + 5 years, Developers must retain their records for completion + 10 years; CCP §§336(a), 337 et. seq., GC §60201
Personnel Services	PER-009	Grievances	Separation + 1 year	5 years	Separation + 6 years			Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u> Department Preference; EEOC/FLSA/ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; State Law requires 4 years; 229 CFR 1602.31 & 1627.3(b)(1);, GC §§12946, 12960, 60201; 29 USC 1113, LC 1174
Personnel Services	PER-010	I-9s	Separation + 3 years		Separation + 3 years			Mag, <u>Mfr.</u> <u>OD.</u> Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u> Non-citizens must re-certify periodically; Required for 1 year from termination or 3 years from hiring, whichever is later; EEOC / FLSA / ADEA (Age) requires 3 years for "any other forms of employment inquiry"; State Law requires 2 -3 years; 8 CFR 274a.2; 29 CFR 1627.3(b)(1); GC §§12946, 12960, 60201

RECORDS RETENTION SCHEDULE: PERSONNEL SERVICES

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?		
(OFR)											
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
Personnel Services	PER-011	Illness and Injury Prevention Program	Minimum of Superseded + 2 years		Minimum of Superseded + 2 years			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Consistent with District-wide standards; GC §60201
Personnel Services	PER-012	Job Descriptions	Superseded + 4 years		Superseded + 4 years	Yes: Before Superseded		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; State Law requires 4 years; 29 CFR 1602.31 & 1627.3(b)(ii), GC §§12946, 12960, 60201
Personnel Services	PER-013	Personnel Files - Medical File (Includes pre-employment physicals, hazmat exposure records, pulmonary tests, Class B medicals, medical leaves, Respiratory Fit Tests, etc.)	Separation + 1 year	29 years, years; OR Termination of Benefits + 5 years (whichever is longer)	Separation + 30 years, years; OR Termination of Benefits + 5 years (whichever is longer)	Yes: Until Separation		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Files maintained separately; Claims can be made for 30 years for toxic substance exposure; 8 CCR §3204(d)(1) et seq., 8 CCR 5144; 8 CCR 15400.2; 29 CFR 1910.1020(d)(1)(i), GC §§12946, 12960, 60201
Personnel Services	PER-014	Personnel Files - Official Personnel file (Includes Application, Awards, Backgrounds, Employee Action Forms, DMV Reports, Disciplinary Actions, Certifications, Commendations, Evaluations, Grievances, Licenses, Oath of Office, Policy acknowledgements, Supplemental Life Insurance, etc. - Excludes Medical Records)	Separation + 1 year	9 years	Separation + 10 years	Yes: Until Separation		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; statute of limitations for retirement benefits is 6 years from last action; EEOC/FLSA/ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; State Law requires 4 years; 29 CFR 1602.14, 1602.31 & 1627.3(b)(1); GC §§12946, 12960, 60201; 29 USC 1113; GC §3105
Personnel Services	PER-015	Training Database (Tracks what employees have received what training)	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years			Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Data Fields / Records are interrelated; GC §60201

RECORDS RETENTION SCHEDULE: PERSONNEL SERVICES

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?		
(OFR)											
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>											
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>											
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>											
Personnel Services	PER-016	Training: ALL COURSE RECORDS / SYLLABUS, AND ROSTER OF ATTENDEES	Minimum 5 years		Minimum 5 years			Mag, <u>Mfr.</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department preference; Ethics & Harassment Prevention Training are 5 years; EEOC/FLSA/ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; State Law requires 4 years for personnel actions; 8 CCR §3203 et seq., 29 CFR 1602.31; LC §6429(c); GC §§12946, 12960, 60201, 53235.2(b), LC §6401.9(f),
Personnel Services	PER-016.5	Verifications of Employment, Child Support, etc. (From lenders or other outside companies)	When No Longer Required		When No Longer Required			Mag, <u>Mfr.</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Not an Agency record / Content does NOT relate in a substantive way to the conduct of the public's business; GC §60201
Personnel Services	PER-017	Worker's Compensation Claims Files	Close	Separation + 30 years or Termination of Benefits + 5 years, whichever is longer	Separation + 30 years or Termination of Benefits + 5 years, whichever is longer	Yes: Until Separation		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Claims can be made for 30 years for toxic substance exposure; 8 CCR 10102; 8 CCR 5144; 8 CCR 15400.2, 8 CCR §3204(d)(1) et seq., 29 CFR 1910.1020, GC §§12946, 12960, 60201. CCP §337 et seq.
<u>Personnel Services</u>	<u>PER-017.5</u>	<u>Workplace Violence – Hazard identification, evaluation, correction, incident logs, investigations, etc.</u>	<u>5 years</u>		<u>5 years</u>			<u>Mag, Mfr, OD, Ppr</u>	<u>S / I</u>	<u>Yes: After QC & OD</u>	<u>LC §6401.9(f), GC §60201</u>

RECORDS RETENTION SCHEDULE: PERSONNEL SERVICES

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?	
(OFR)										
<i>If the record is not listed here, refer to the Retention for District-Wide Standards.</i>										
<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
RISK MANAGEMENT										
Personnel Services	PER-018	Claims	Final Resolution	5 years	Final Resolution + 5 years	Yes: Until Resolution	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; Covers various statute of limitations; CCP §§ 337 et seq.; GC §§ 911.2, 945.6, 60201(d)(4)
Personnel Services	PER-019	Insurance Policies - ALL	Expiration + 2 years	P	P	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; Covers various statute of limitations; CCP §§ 337 et seq.; GC §§ 911.2, 945.6, 60201(d)(4)
SAFETY										
Personnel Services / Safety	PER-020	Cal-OSHA Inspections & Citations	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; Calif. Labor Division is required to keep their records 7 years; OSHA requires 5 years; State law requires 2 years; 8 CCR 14300.33(a); 29 CFR 1904.33, 29 CFR 1904.44; GC §60201 et seq.; LC §6429c
Personnel Services / Safety	PER-021	Respirator Inventory & Maintenance	2 years		2 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Personnel Services / Safety	PER-022	Respiratory Fit Tests for Employee Masks	Separation + 1 year	29 years	Separation + 30 years	Yes: Until Separation	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Files maintained separately; Claims can be made for 30 years for toxic substance exposure; 8 CCR §3204(d)(1) et seq., 8 CCR 5144, 29 CFR 1910.1020(d)(1)(i), GC §§12946, 12960, 60201
Personnel Services / Safety	PER-023	Permits: Hazardous Materials Storage, other regulatory permits	Expiration + 3 years		Expiration + 3 years	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201

RECORDS RETENTION SCHEDULE: PERSONNEL SERVICES

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?	
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<i>Retentions begin when the act is completed, and imply a full file folder (e.g. last document + 2 years), since destruction is normally performed by file folder.</i>										
<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Personnel Services / Safety	PER-024	Business Plans / Hazardous Materials Inventory / Disclosures (for Local Fire Authorities / Districts)	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference (this is performed annually); GC §60201
Maint. & Personnel Services / Safety	PER-025	Hazardous Waste Manifests / Disposal	5 years	P	P	Yes: Before Resolution	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference (District has "cradle to grave" liability); only 3 years is mandated; 22 CCR 66262.40; GC §60201
Personnel Services / Safety	PER-026	MSDS / SDS Masters (Material Safety Data Sheets / Safety Data Sheets) / Chemical Use Report Form (or records of the chemical / substance / agent, where & when it was used)	Superseded + 2 years	28 years	Superseded + 30 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD When Inactive	Previous MSDS may be obtained from a service; MSDS may be destroyed as long as a record of the chemical / substance / agent, where & when it was used is maintained for 30 years; Applies to qualified employers; Claims can be made for 30 years for toxic substance exposures; 8 CCR 3204(d)(1)(B)(2 and 3), 29 CFR 910.1020(d)(1)(ii)(B), GC §60201
Maint. & Personnel Services / Safety	PER-027	Asbestos Disposal - Chain of Custody	2 years	P	P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201
Personnel Services / Safety	PER-028	Emergency Exercises / Drills / After Action Reports	When No Longer Required		When No Longer Required	Yes: Until Superseded	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference; GC §60201
Personnel Services / Safety	PER-029	Industrial Hygiene Surveys / Sampling Plan, Data	5 years		5 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department Preference (actuary wants 10 years of data); GC §60201 et seq.

RECORDS RETENTION SCHEDULE: PERSONNEL SERVICES

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			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC & OD'd?	
(OFR)										
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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Personnel Services / Safety	PER-030	Safety Committee / Safety Steering Committee	5 years		5 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department preference; 8 CCR §3203 et seq.; GC §60201 et seq.
Personnel Services / Safety	PER-031	Safety Inspections	5 years		5 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department Preference; Calif. Labor Division is required to keep their records 7 years; OSHA requires 5 years; State law requires 2 years; 8 CCR 14300.33(a); 29 CFR 1904.33, 29 CFR 1904.44; GC §60201 et seq.; LC §6429c
Personnel Services / Safety	PER-032	Training Database (Tracks what employees have received what training)	Indefinite - Minimum 5 years		Indefinite - Minimum 5 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Data Fields / Records are interrelated; GC §60201
Personnel Services / Safety	PER-033	Training: ALL COURSE RECORDS / SYLLABUS, AND ROSTER OF ATTENDEES	2 years	3 years	5 years		Mag, Mfr. , OD. Ppr	S / I	Yes: After QC & OD	Department preference; Ethics & Harassment Prevention Training are 5 years; EEOC/FLSA/ADEA (Age) requires 3 years for promotion, demotion, transfer, selection, or discharge; State Law requires 4 years for personnel actions; 8 CCR §3203 et seq., 29 CFR 1602.31; LC §6429(c); GC §§12946, 12960, 60201, 53235.2(b), LC §6401.9(f),

RECORDS RETENTION SCHEDULE: REGULATORY SUPPORT

Office of Record	Retention No.	Records Description	Retention / Disposition							Comments / Reference
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan	Destroy Paper after Imaged & QC'd?	
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REGULATORY SUPPORT										
Regulatory Support	RS-001	Air Quality Monitoring / Compliance Reporting	5 years		5 years		Mag, Mfr , OD , Ppr	S / I	Yes: After QC & OD	Department Preference; 40 CFR 70.6; GC §60201
Regulatory Support	RS-002	CEQA / NEPA Documents: Prepared by others for NON-District Projects (District comments) (Environmental Impact Reports (EIRs), Environmental Assessments, Negative Declarations, etc.)	When No Longer Required		When No Longer Required		Mag , Mfr , OD , Ppr	S / I	Yes: After QC & OD	Non-records; GC §60200
Regulatory Support	RS-003	CEQA / NEPA Documents: Prepared for District Purposes (Environmental Impact Reports (EIRs), Environmental Assessments, Negative Declarations, etc.)	2 years	P	P	Yes: Until Project Completed	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Usually filed in Project File; GC §60201

RECORDS RETENTION SCHEDULE: REGULATORY SUPPORT

Office of Record	Retention No.	Records Description	Retention / Disposition						Comments / Reference	
			Active (in office)	Inactive (Off-site, OD or Mfr)	Total Retention	Vital?	Media Options	Image: I=Import M=Mfr S=Scan		Destroy Paper after Imaged & QC'd?
(OFR)										
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Regulatory Support	RS-002.1	CEQA / NEPA Documents: Prepared for District Purposes (Environmental Impact Reports (EIRs), Environmental Assessments, Negative Declarations, etc.) Correspondence and staff notes that provide insight into the project or the agency's CEQA compliance with respect to the project	Completion + 180 days		Completion + 180 days		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Not all internal communications and notes are required to be saved; "E-mails that do not provide insight into the project or the agency's CEQA compliance with respect to the project — are not within the scope of section 21167.6, subdivision (e) and need not be retained." Golden Door Properties, LLC v. Superior Court of San Diego County (County of San Diego, et al., Real Parties in Interest) (53 Cal.App.5th 733); PRC 21167,6; GC §60201
Regulatory Support	RS-005	Classes, Sign-in Sheets	2 years		2 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	<u>S / I</u>	<u>Yes: After QC & OD</u>	Department preference; GC §60201
Regulatory Support	RS-005.1	Consumer Confidence Reports / Annual Water Quality Reports	P		P		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; Required for 12 years or 2 compliance cycles; 22 CCR §§ 64400.25; 64470, <u>64483(g)</u> . 40 CFR 141.33(a); 40 CFR 141.91

RECORDS RETENTION SCHEDULE: REGULATORY SUPPORT

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Lead Dept.	RS-006	Correspondence with Regulatory Agencies	Minimum 10 years		Minimum 10 years	Yes: While Active Issues	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	District preference; some correspondence from Regulatory Agencies need to be retained for long periods of time; GC §60201
Regulatory Support	RS-007	FOG (Fats, Oil & Grease) / Source Control / Pretreatment Reports / Maintenance / Line Cleaning	3 years		3 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	S / I	<u>Yes: After QC & OD</u>	Department preference; POTW reports are required for 3 years; 40 CFR 403.12; GC §60201
Regulatory Support	RS-008	FOG (Fats, Oil & Grease) FSE - Food Service Establishment Inspections Sheets	Superseded		Superseded		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	S / I	<u>Yes: After QC & OD</u>	Department preference; Monitoring records required for 3 years; 40 CFR §§122.21, 122.41; 40 CFR 403.12
Regulatory Support	RS-009	FOG (Fats, Oil & Grease) Permits	Superseded + 3 years		Superseded 3 years		Mag, <u>Mfr</u> , <u>OD</u> , Ppr	S / I	<u>Yes: After QC & OD</u>	Department preference; Monitoring records required for 3 years; 40 CFR §§122.21, 122.41; 40 CFR 403.12
Regulatory Support	RS-010	NPDES Permits & Monitoring Reports	Minimum Expiration + 3 years		Minimum Expiration + 3 years	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC <u>& OD</u>	Department Preference; NPDES Monitoring records required for 3 years in Federal law; 40 CFR §§122.21, 122.41
Regulatory Support	RS-014	Permits: DPH, Forest Service, etc.	Minimum Expiration + 2 years		Minimum Expiration + 2 years	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC <u>& OD</u>	Department preference; GC §60201
Regulatory Support	RS-011	Plans: IRWMP (Integrated Regional Water Management Plan), etc.	10 years		10 years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC <u>& OD</u>	Department preference; GC §60201

RECORDS RETENTION SCHEDULE: REGULATORY SUPPORT

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<i>HOLDS: Litigation, complaints, claims, public records act requests, audits, and/or investigations suspend normal retention periods (retention resumes after settlement or completion).</i>										
Regulatory Support	RS-012	Sanitary Surveys of Drinking Water Systems (Open Sources of Water - Lake, Open Reservoirs, Dams, etc.)	10 years		10 years		Mag, Mfr , OD , Ppr	S / I	Yes: After QC & OD	22 CCR §64470; 40 CFR 141.33©
Regulatory Support	RS-004	Stakeholder Meetings	When No Longer Required		When No Longer Required		Mag, Mfr , OD , Ppr	S / I	Yes: After QC & OD	District preference; GC §60201
Regulatory Support	RS-013	Vulnerability Assessment / Emergency Response Plan / Risk & Resiliency Assessment / Hazard Mitigation Plan	When Superseded Minimum 5 ² years		When Superseded Minimum 5 ² years		Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Confidential; 42 USC 300i-2(c); GC §60201
Regulatory Support	RS-015	Water Diversion Permits	P		P	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201
Regulatory Support	RS-016	Water Rights	P		P	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD Ne	Department preference; GC §60201
Regulatory Support	RS-017	Water Supply Permits / Water Supply Reports	P		P	Yes	Mag, Mfr, OD, Ppr	S / I	Yes: After QC & OD	Department preference; GC §60201

MAMMOTH COMMUNITY WATER DISTRICT

Operations Department Report

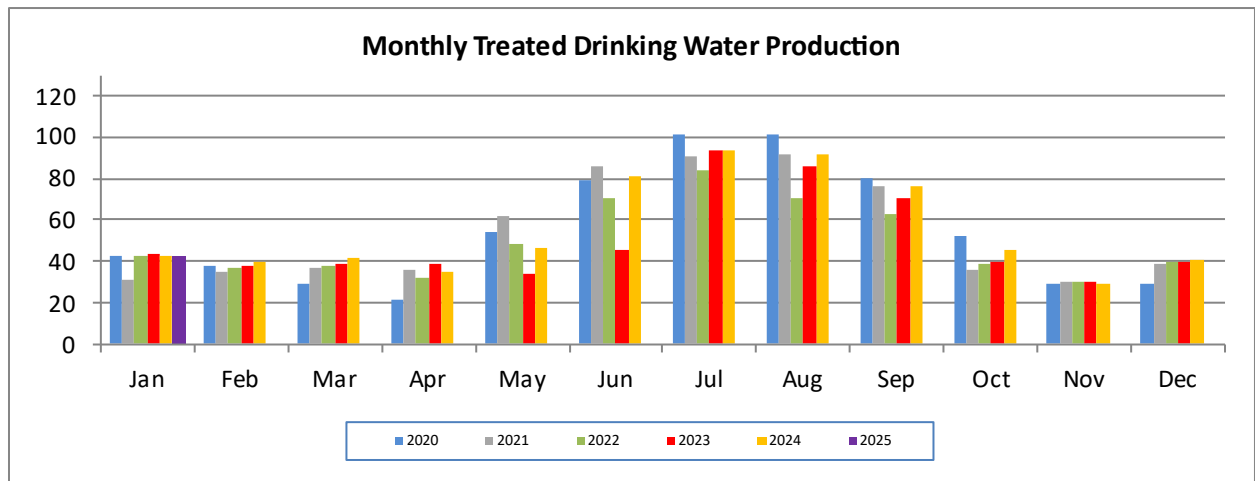
February 2025

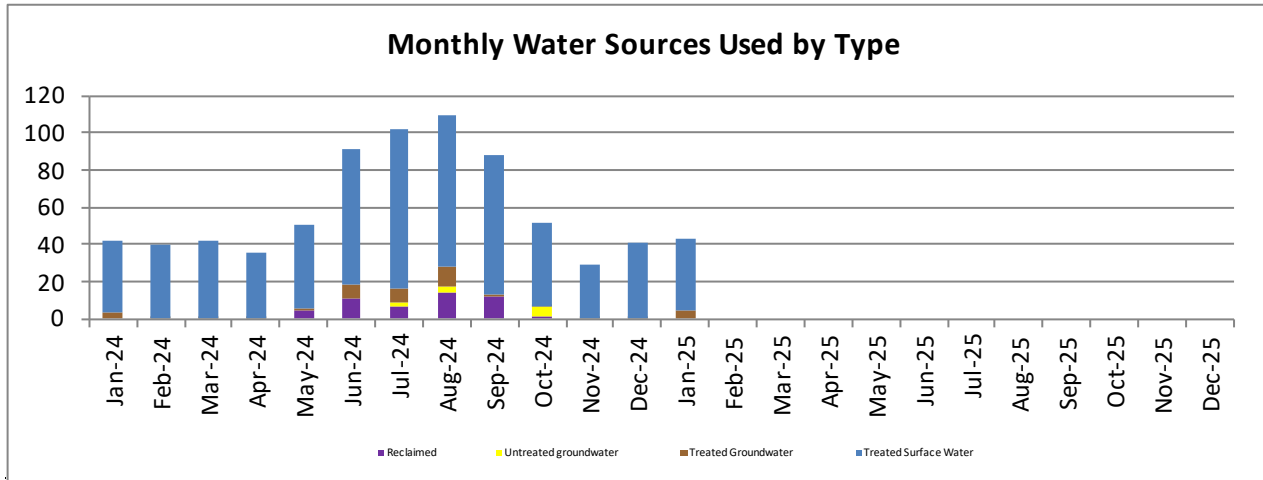
Report Summary			
January Production Data (In Million Gallons)	2023	2024	2025
Treated Surface Water	38.1	39.2	38.5
Treated Groundwater	5.6	3.1	4.4
Untreated Groundwater	0.0	0.0	0.0
Reclaimed Wastewater	0.0	0.0	0.0
Totals	43.7	42.2	42.8
Non-Revenue Water	1.7	3.6	1.8
Treated Wastewater	41.7	49.0	49.6
Photovoltaic Power Produced (kWh)	19,174	68,158	93,150
Photovoltaic Solar Irradiance (kW/m ²)	291	457	557

Monthly - Water Treatment, Production & Supply Management

- Drinking Water Treatment**

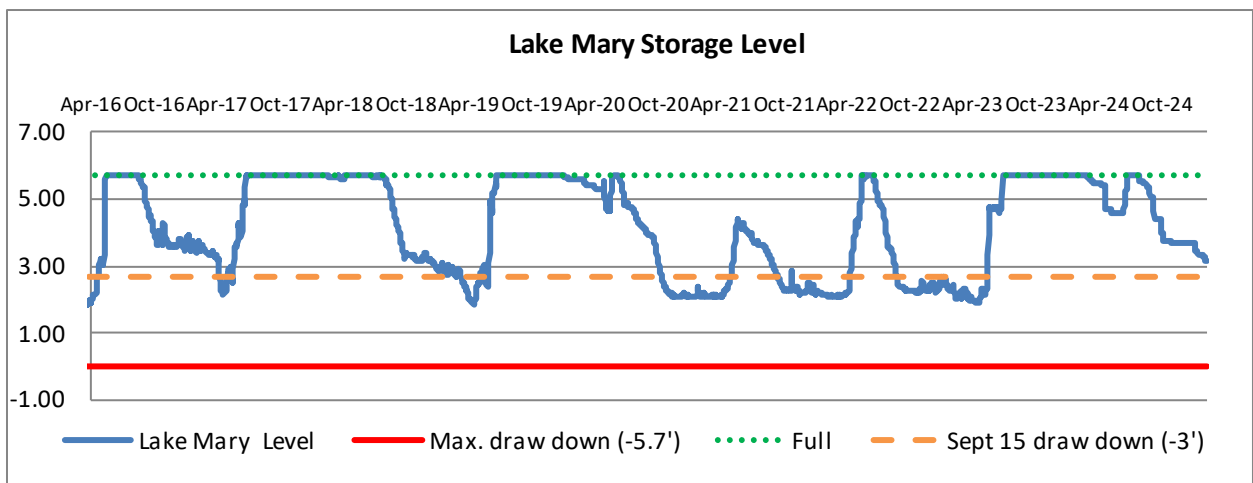
Routine samples for clarity, chlorine residual, and bacteriological analysis of the District’s drinking water were conducted during the month. The results of all sampling for the month were in compliance with the standards set by the State Water Resources Control Board Drinking Water Division. A total of 42.82 million gallons (MG) were treated for drinking water with an average of 1.38 million gallons per day (MGD). Drinking water was produced from surface and groundwater supplies, 90% and 10% respectively.





• **Surface Water**

The minimum daily stream flow requirement for the month of January was 6.4 cfs for Mammoth Creek, as measured at Old Mammoth Road. Flow rates in the creek ranged from 5.9 cfs to 8.1 cfs with an average flow of 6.7 cfs. The flow requirement for February decreases to 6.0 cfs and current flows are hovering above and below the requirement. Lake Mary is currently 2.54' from full with a balance of 331 ac-ft in storage. Surface water will continue to be the primary source of supply using a combination of storage and direct diversion when stream flows are sufficient.



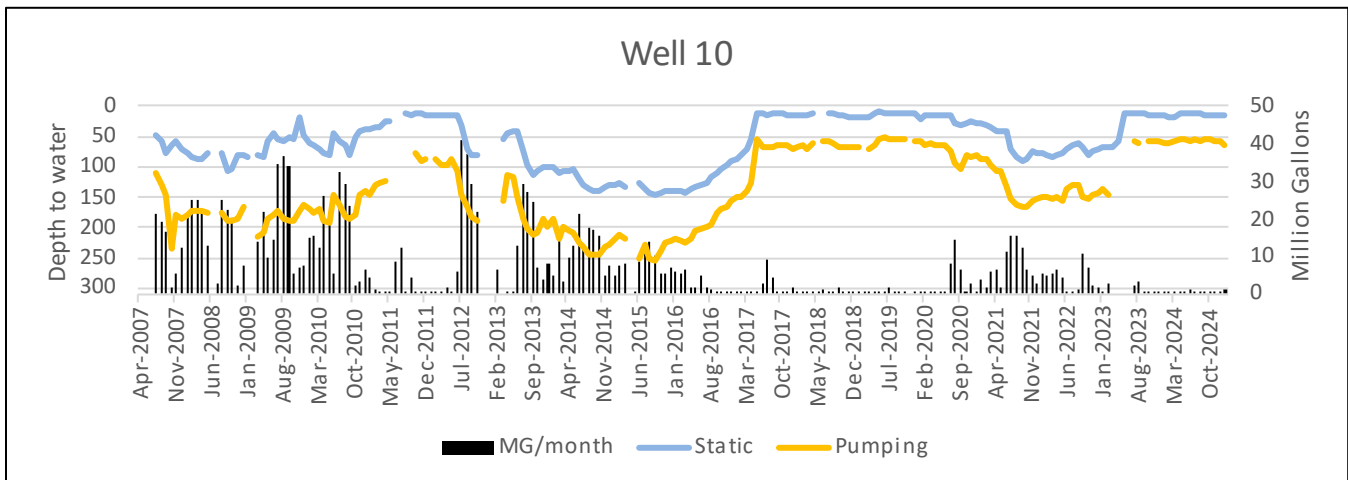
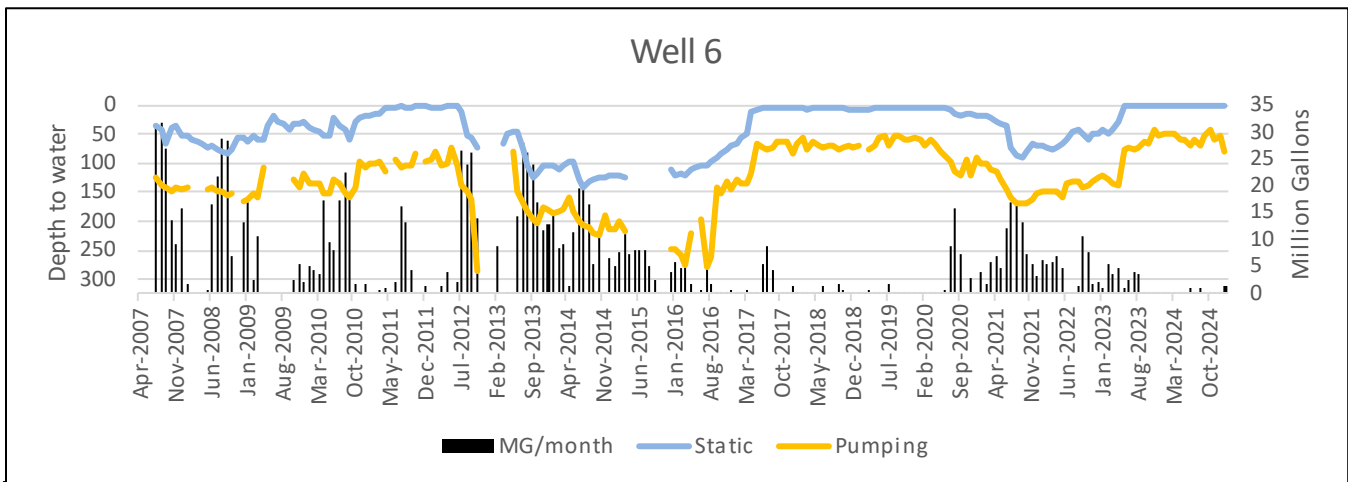
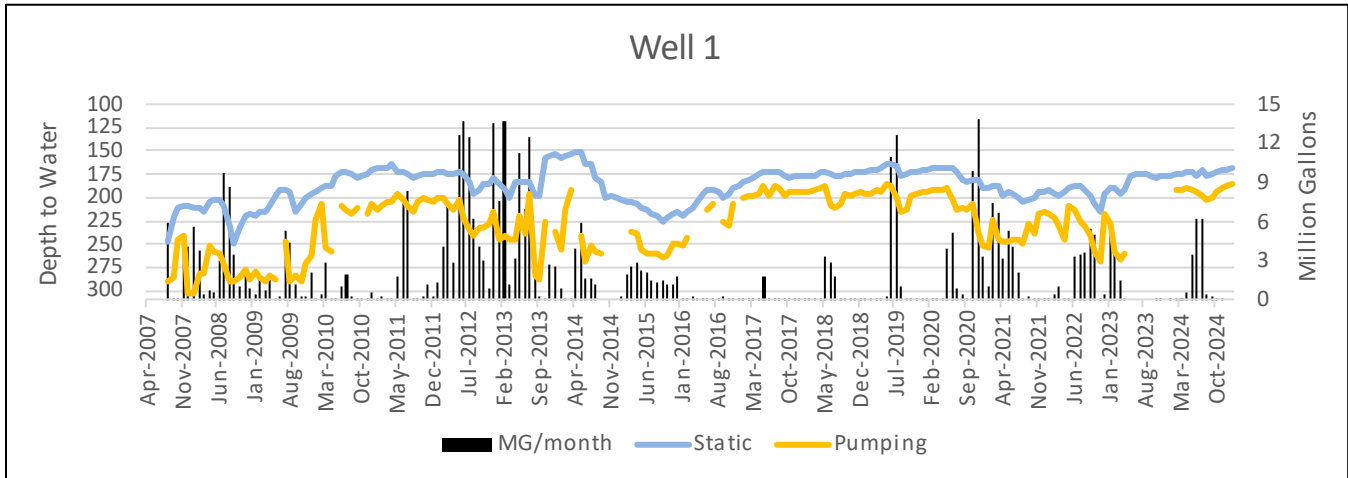
• **Groundwater**

Approximately 4.365 MG or ten percent (10%) of the drinking water produced was from the District’s groundwater sources during the month of January. Groundwater production Wells 1, 6, 10, 15, 17, 18, 20, and 25 are operating as expected and are available for service.

MAMMOTH COMMUNITY WATER DISTRICT

Operations Department Report

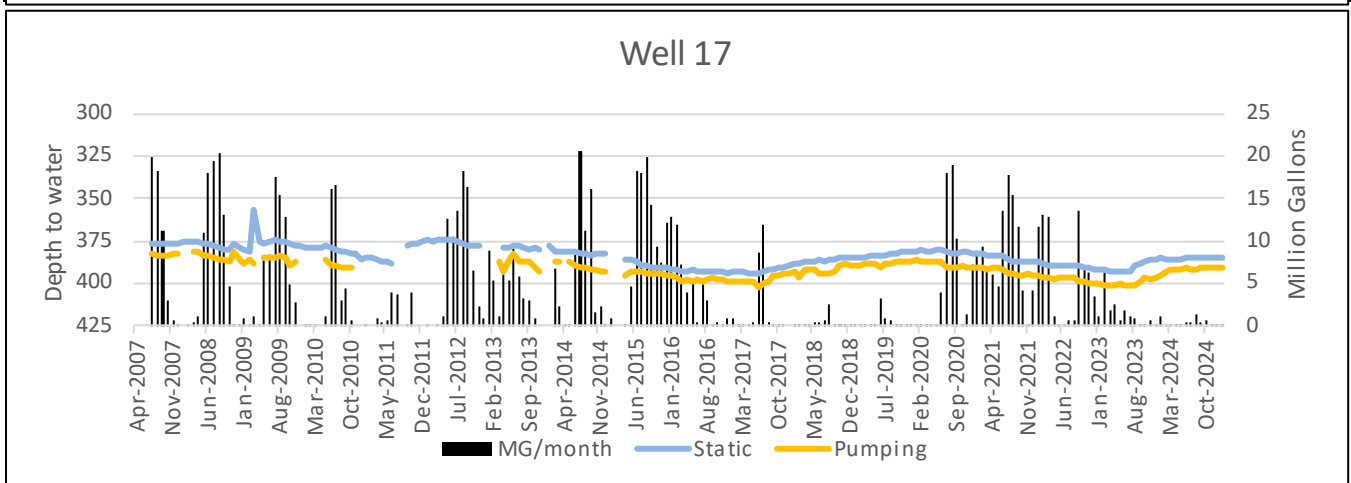
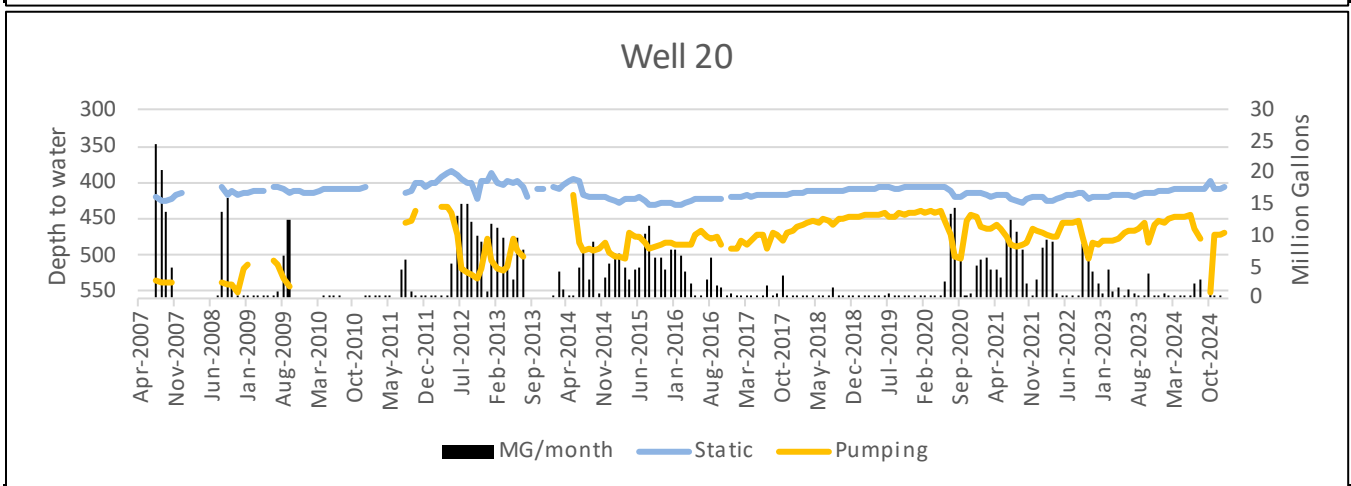
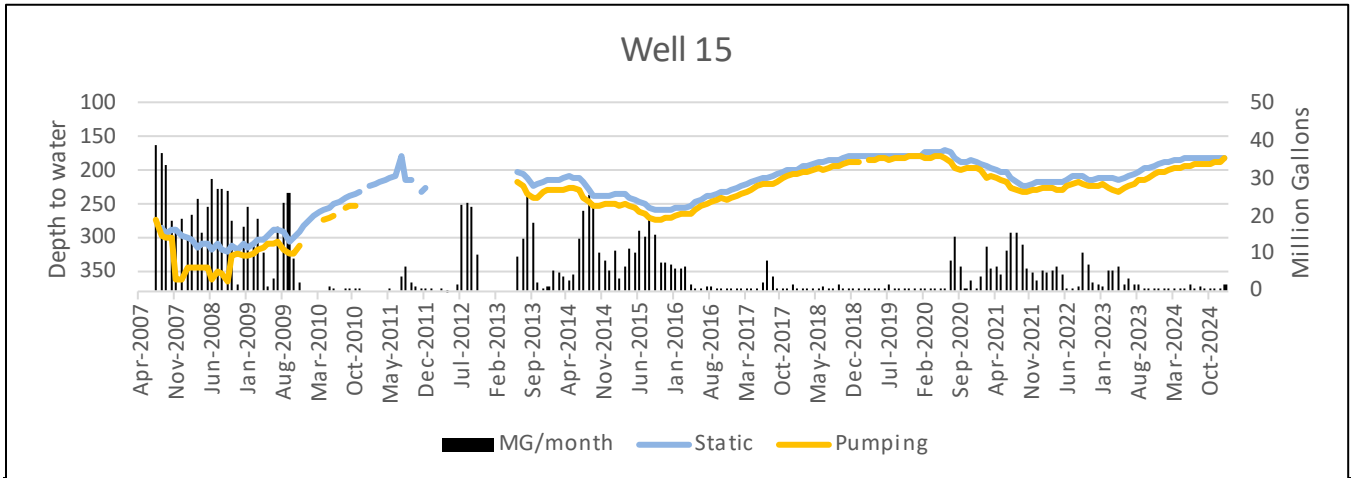
February 2025



MAMMOTH COMMUNITY WATER DISTRICT

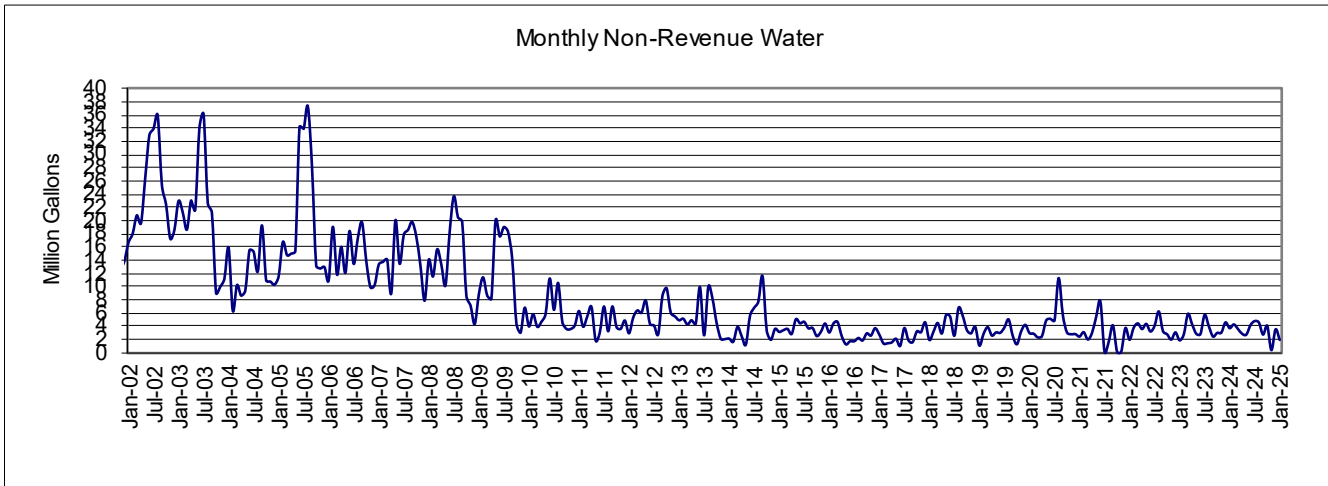
Operations Department Report

February 2025



- Water Audit Information**

The water audit for this billing period shows a total of 1.8 MG of non-revenue water.



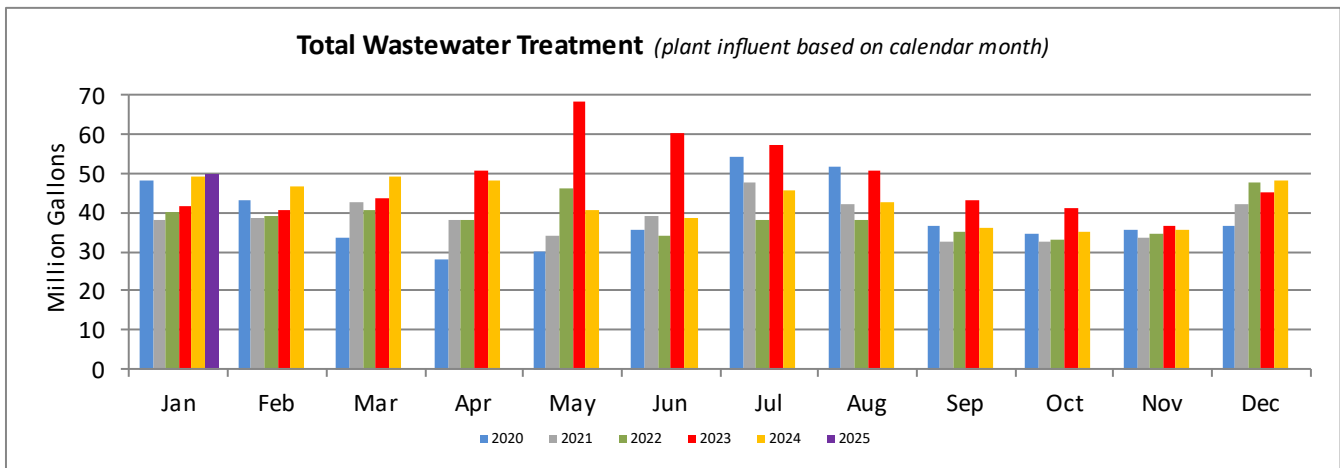
Wastewater – Treatment & Flow

- Wastewater Treatment**

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

- Wastewater Flows**

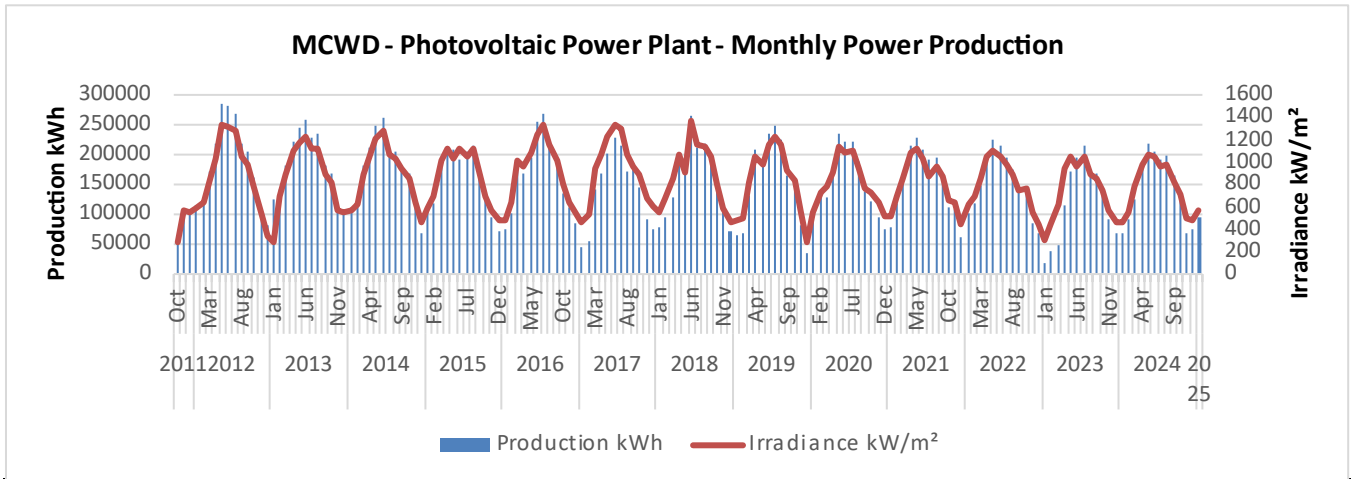
The total volume of wastewater treated during the month of January was 49.592 MG. This results in an average of 1.6 MGD of wastewater flow.



Photovoltaic Power Plant Operations & Total District Electrical Usage

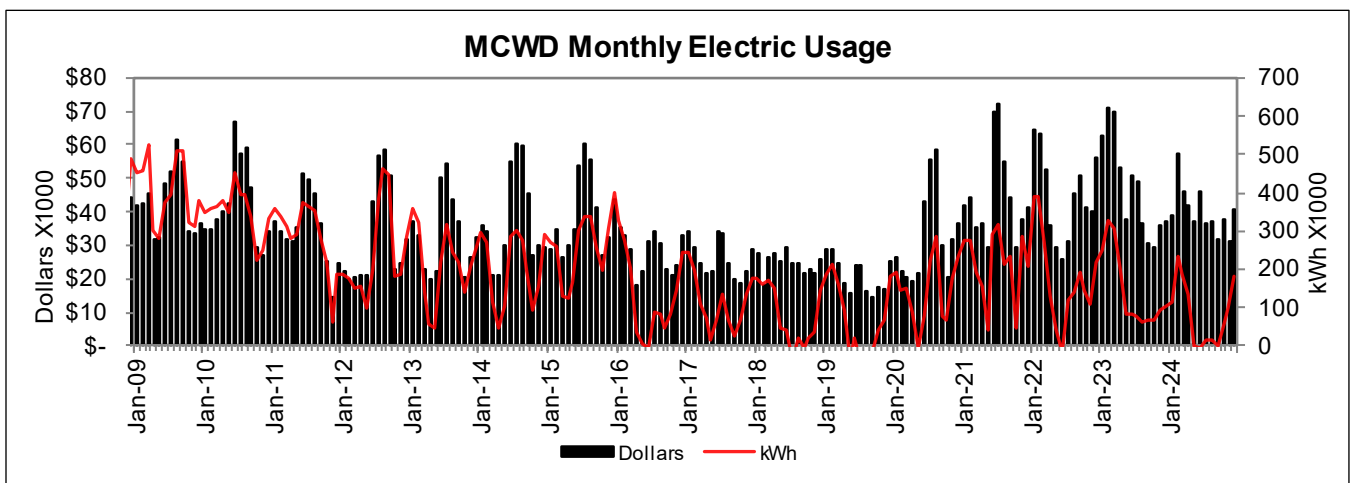
- **Solar Plant Production**

The total kilowatt hours of energy produced for the month of January was 93,150 kWh. The irradiance and production were 22% and 37% greater respectively than January of 2024.



- **Total Electrical Energy Use**

Monthly energy usage chart from 2009 through December 2024.



Water and Wastewater Connection Fee Study

The project to update the District’s 2019 water and wastewater connection fee study was completed last month following the Board’s adoption of the new connection fee study and associated fee schedule. The new connection fees are slated to go into effect beginning April 1, 2025.

Report Summary

All the maintenance division supervisors have spent a great deal of time on both operational budgets and summer project planning. In the absence of snow events, timely progress has been made on preventive maintenance programs.

Solar Power Plant Maintenance

The solar array is performing exceptionally well, consistently surpassing forecast production goals. Over the past month we have produced 110.53% of expected production goals. All system features are currently fully operational.

Wastewater Treatment Plant and Recycled Water Maintenance

The Plant Maintenance team has made several repairs and upgrades around the treatment plant including:

- Worked on software issues with the screw press.
- Repaired calibration issue with new DP probe and PLC.
- Repaired heater in chlorine building.

Surface Water Treatment Plant and Related Facilities Maintenance

Replaced both the CPU in Lake Mary PLC and the Gateway PLC at the T6 location because of communication issues.

Groundwater Treatment and Related Facilities Maintenance

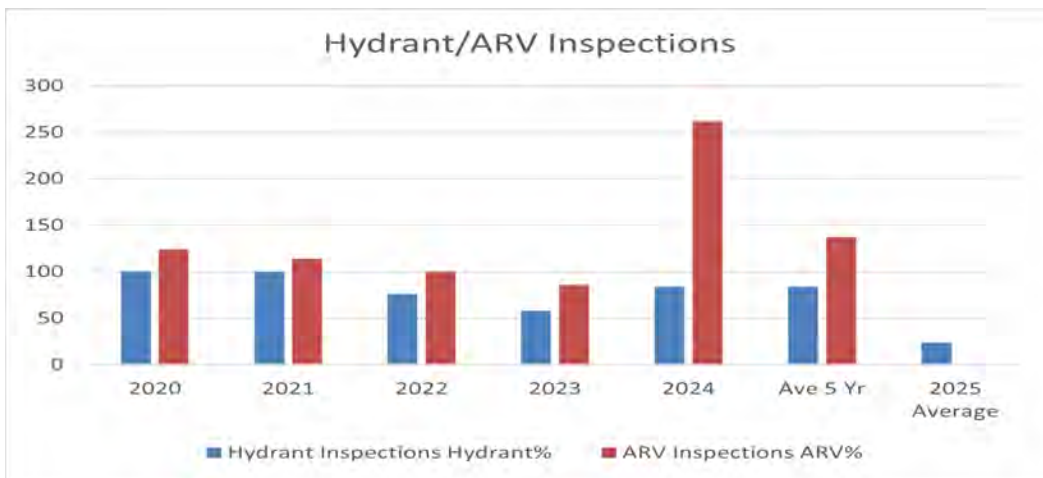
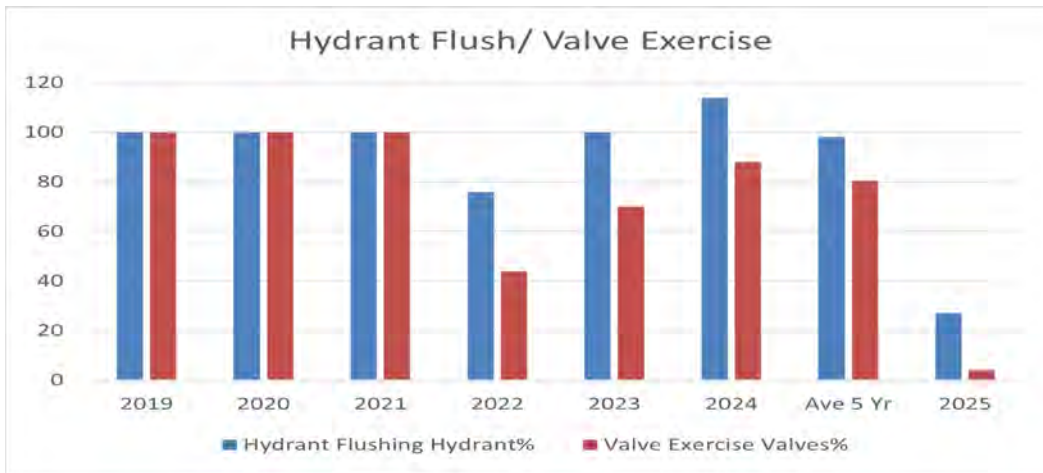
The groundwater plants are operated monthly to ensure that they remain in a state of readiness. These plants are regularly maintained and all systems within the plants are in ready-to-run condition.

Water Distribution System Operations & Maintenance

No large leaks were found or reported this month.

Other notable events include:

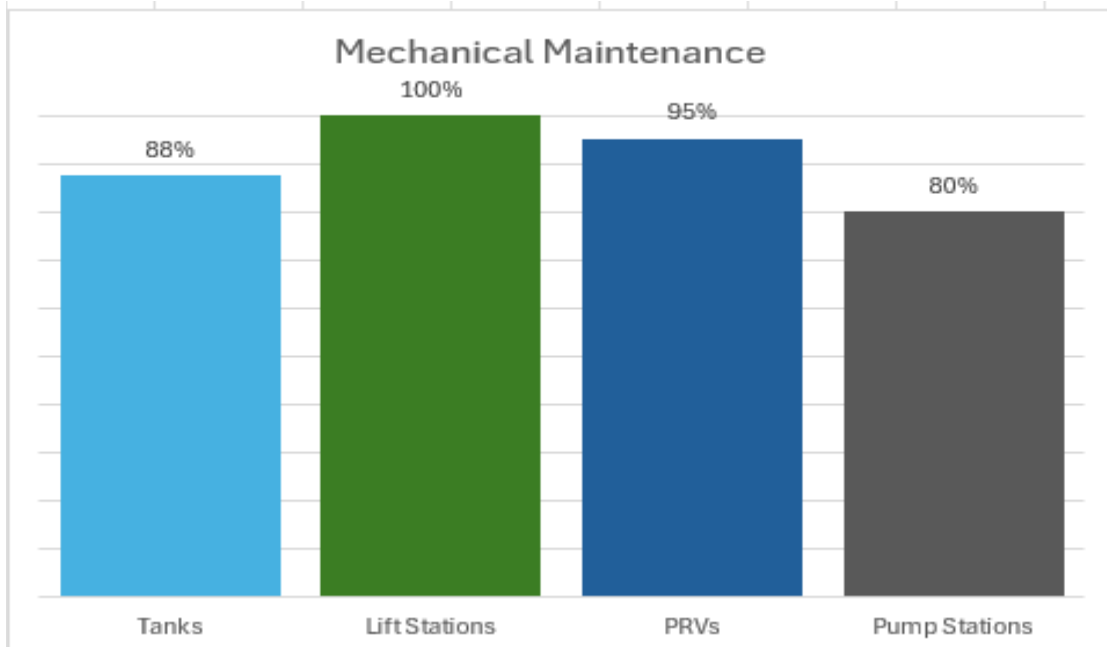
- Performed 31 system repairs to meter system.
- Manually read 29 R900 meter radios.
- Responded to 14 requests for meter shut off/on service.
- Performed annual maintenance at the Timber Ridge and Bluffs pressure-reducing stations.
- 1,123 of our 450Mhz radios have been replaced with R900 units.



Wastewater Collection System Operations & Maintenance

Maintenance of these systems is ongoing throughout the year. Some of the recent highlights include:

- Blockage on Sierra Meadows Ranch private sewer lateral resulted in a spill that MCWD crews responded to. Crews were able to assist Sierra Meadows Ranch with clearing the blockage and cleaning up the spill. We are collaborating with the owners of this lateral to prevent future occurrences.
- The TV van developed a transmission leak and has been sent to the shop for repairs.



Special Projects/Programs

In-House Construction Projects

- Installed new conduits to continue the upgrades of the on-campus communication system.
- Staff are researching new video inspection equipment and have recently traveled to southern California for in-person demonstrations of modern technology.

Contracted Improvements

- Preparing for summer projects

MAMMOTH COMMUNITY WATER DISTRICT

Maintenance Department Report

February 2025

Agenda Item: B-2

02-20-2025

Departmental/General

- Staff received 10 tickets for USA dig alerts in 2025.
- Both new employees in the Line Maintenance Division continue with their training and are doing well in their new roles.

Financial Department Update

At the end of January 2025, total revenue (excluding the change in market value of the investment portfolio) was \$2,383,949 (15%) over budget. Of this total, operating revenue is \$131,074 (2%) over budget. Non-operating revenue is \$2,252,875 (23%) over budget. The largest components over budget are connection fees and interest revenue. The property tax payment received in January brings the year-to-date total for property tax revenue to \$320,626 over budget.

Personnel expense is \$201,025 (3%) below budget and operating expense is \$498,843 (14%) below budget.

The Finance team, in collaboration with department managers and supervisors, has completed the draft FY 2026 budget. After discussion and direction from the Board the budget will be presented for adoption at the March Board meeting.

Significant payments in January include:

- A total of \$104,534 to McGinley and Associates (UES) for GMRP monitoring and work on the Laurel Pond monitoring wells
- \$64,650 to Huber Technology for WWTP step screen equipment
- \$22,952 to Dymax for a snowplow blade

Payroll Expenses for January 2025 (three pay periods):

Gross Payroll	\$588,436
Net Payroll	\$415,260
Employer Paid Taxes	\$9,037
Employer Paid 401a	\$116,243
Employer Paid 457b Match	\$11,404
Employee Paid 457b Contributions	\$65,115
Other Employer Paid Benefits	\$112,346

Graphs and Tables

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

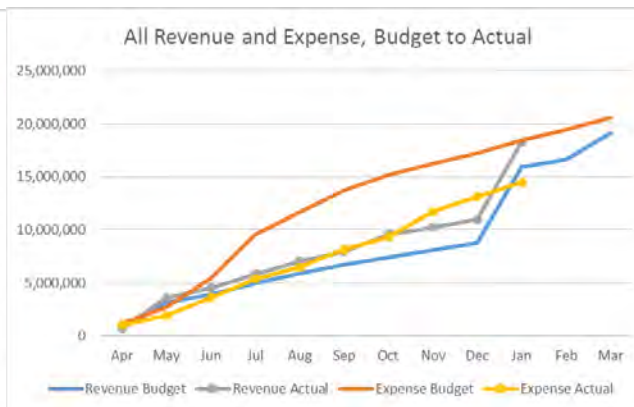
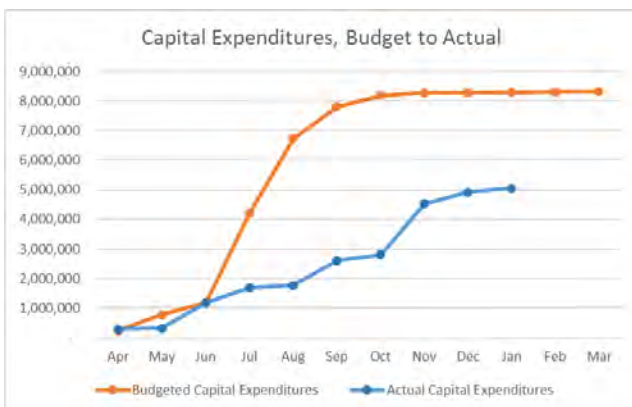
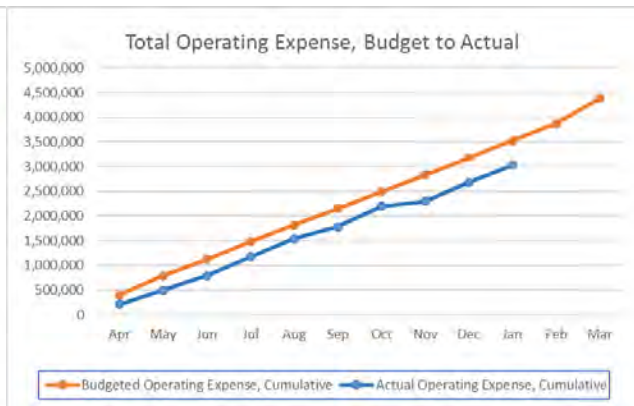
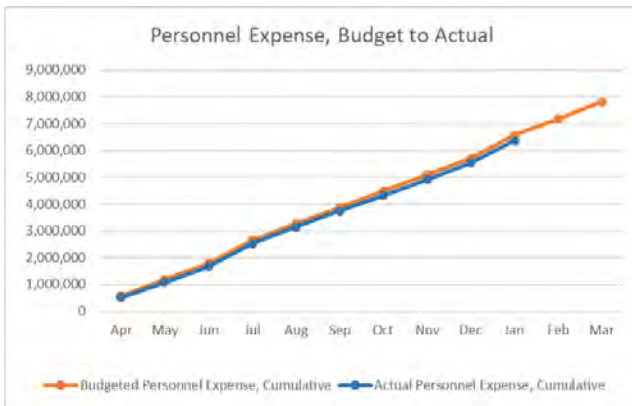
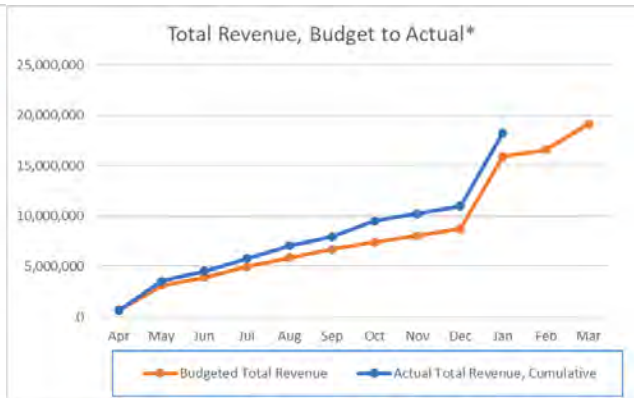
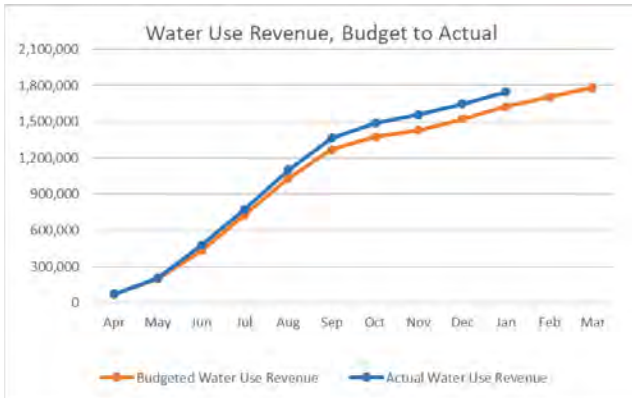
MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report

02-20-2025

February 2025



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

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report

02-20-2025

February 2025

Financial Reports

Table A Capital Project Management

Capital Project Summary					
Fiscal Year: 2025					
Spending through January 2025					
Project Name	Original Budget	FY 2025 Budget	FY 2025 YTD Expenditure	Prior Project Expenditure	Total Project Expenditure
Well 32 Construction	1,679,089		50,198	2,798,757	2,848,955
Parcel Relief Main - Center St	400,000	211,513	149,428	179,194	328,621
SCADA Server Replacement	205,910		17,650	205,642	223,292
Twin Lakes PR Upgrade	81,360	61,400	0	19,960	19,960
West Twin Lift Station Upgrade	71,769	35,000	8,937	37,475	46,412
GIS Utility Network Conversion	199,912	199,912	126,786	5,174	131,961
MCWD Paving	2,900,000	2,900,000	1,442,180	7,546	1,449,726
2024 Water Distribution System Improvements	572,861	572,861	323,243	685	323,927
Tank 2 Rehab	632,000	632,000	7,228	7,991	15,219
LMTP Backwash Tank Rehab	148,000	148,000	0	-	
Seismic/Snow Evaluations/Retrofits	100,000	100,000	153,019	4,088	157,107
Zone 4-5 Connection			1,538		
2024 Sewer Rehab (CIPP/Top Hats)	319,715	319,715	522,288	12,829	535,117
East Twin Lift Station Upgrade	100,120	100,120	17,673	-	17,673
WWTP Step Screen	225,504	225,504	86,575	3,420	89,995
Laurel Pond Monitoring Wells	200,000	200,000	20,459	-	20,459
Manhole Rehab	212,613	212,613	262,574	-	262,574
Capital Equipment					
Replacement for Backhoe		190,000	185,401		
Replace Truck 70		55,000			
Replace Truck 53		93,000			
Replace Truck 58		104,000			
Replace Truck 39		42,000	57,053		
Replace Tucker snow cat		270,000	334,141		
Well 20 Pump and Motor			70,781		
Ee housing		2,260,000	1,219,743		
Total Capital Projects and Equipment		8,932,638	5,056,896		

MAMMOTH COMMUNITY WATER DISTRICT

Finance Department Report

February 2025

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02-20-2025

Table B Revenue and Expenses

Account	YTD Actual	YTD Budget	Annual Budget	YTD Better/Worse	% Diff
Billing - Water Usage	1,747,082	1,622,439	1,782,900	124,643	8%
Water Base Rates	1,589,403	1,616,353	1,940,400	(26,950)	-2%
Wastewater Base Rates	2,321,075	2,299,080	2,760,000	21,995	1%
Wastewater Flow Rates	432,058	423,997	509,000	8,061	2%
Taxes and Assessments	8,640,562	8,319,936	10,196,000	320,626	4%
Interest Income	1,519,512	881,314	1,058,000	638,198	72%
Permits - Connection Fees	1,384,769	374,850	450,000	1,009,919	269%
Engineering Fees	65,409	33,320	40,000	32,089	96%
Lab Fees	32,583	29,988	36,000	2,595	9%
Housing Rents	163,735	144,042	172,920	19,693	14%
Miscellaneous Revenue	389,316	156,234	202,556	233,082	149%
Subtotal Revenue	18,285,503	15,901,554	19,147,776	2,383,949	15%
Investment Gain (Loss)	98,825	-	-	98,825	
Total Revenue	18,384,328	15,901,554	19,147,776	2,482,774	16%
Salaries & Wages	4,330,236	4,442,876	5,372,548	112,640	3%
Employee Benefits - Group Insu	966,315	985,422	1,075,006	19,107	2%
Employee Benefits - Pension	914,367	943,529	1,141,012	29,162	3%
Employer Paid Taxes	150,784	190,900	230,548	40,116	21%
Total Personnel Expense	6,361,703	6,562,728	7,819,114	201,025	3%
Outside Services	181,371	225,846	271,124	44,474	20%
Property Tax Admin. Fee	51,056	55,000	220,000	3,944	
Sludge Disposal	34,002	38,943	46,750	4,941	13%
Software Licenses/Agreements	253,377	242,151	290,698	(11,226)	-5%
IT Services	29,191	44,386	53,284	15,195	34%
Banking Fees	62,039	50,480	60,600	(11,559)	-23%
Professional Services	92,149	322,787	387,500	230,639	71%
Outside Lab Services	47,525	52,479	63,000	4,954	9%
Equipment Rental	-	8,330	10,000		
Employee Housing Expenses	100,085	111,516	122,000	11,431	10%
Operating Tools/Equipment	85,879	27,781	33,350	(58,099)	-209%
Employee Engagement	18,744	17,168	20,610	(1,576)	-9%
Employee PPE/Uniform	18,756	17,535	21,050	(1,222)	-7%
Gasoline	32,797	34,332	41,215	1,535	4%
Diesel Fuel	28,724	22,758	27,320	(5,966)	-26%
Insurance	257,229	253,107	303,850	(4,122)	-2%
Legal Services	50,101	66,640	80,000	16,540	25%
M & R - Line Repair/Equipment	216,864	299,978	360,118	83,114	28%
M & R - Buildings	104,592	137,628	165,220	33,036	24%
M & R - Vehicles	112,841	107,530	129,088	(5,311)	-5%
Memberships/Certifications	25,587	44,471	53,387	18,884	42%
Permit Meters	69,268	33,320	40,000	(35,948)	-108%
Operating Chemicals	295,834	287,151	344,719	(8,683)	-3%
Operating Supplies	138,225	105,587	126,755	(32,638)	-31%
Computer Systems/Equipment	72,897	58,477	70,200	(14,421)	-25%
Postage/Freight	8,567	7,759	9,314	(809)	-10%
Advertising Publications & PR	47,667	22,881	27,468	(24,786)	-108%
Books & Subscriptions	867	1,498	1,798	630	42%
Safety	11,141	22,574	27,100	11,433	51%
Permits & Licensing	100,126	93,741	112,534	(6,385)	-7%
Settlement Cost	14,080	14,400	14,400	320	
Telephone	28,032	28,288	33,960	256	1%
Training & Meetings	23,072	69,432	83,352	46,360	67%
Travel Expenses	29,996	55,020	66,050	25,023	45%
Utilities - Electric	329,937	393,509	472,400	63,572	16%
Utilities - Propane	17,221	26,800	40,000	9,579	36%
Water Conservation	37,580	124,983	150,040	87,403	70%
Total Operating Expense	3,027,420	3,526,263	4,380,254	498,843	14%

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report

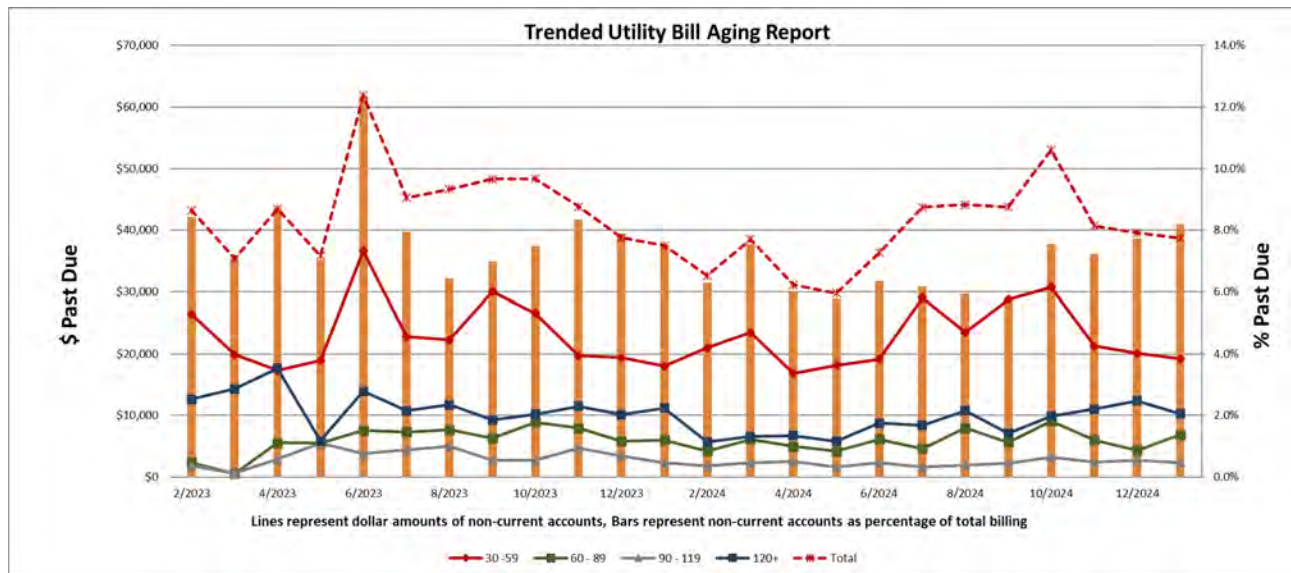
02-20-2025

February 2025

Table C Fund Balance

	Operating Funds			Capital R&R Funds			96	98	Total
	10	20	30	21	22	23			
	Admin	Water	Wastewater	Admin	Water	Wastewater	Enterprise	LADWP	
Cash Total	967,337	4,106,780	4,898,503	2,838,798	8,328,463	12,715,896	5,358,876	2,222,695	41,437,349
Current Assets	1,044,658	373,151	238,903	-103	23,291	11,193	59,321	0	1,750,414
Non-current Assets	0	0	0	0	0	0	4,075,636	0	4,075,636
Capital Assets	0	0	0	3,654,264	37,195,665	26,486,988	4,117,959	0	71,454,877
Total Assets	2,011,995	4,479,931	5,137,405	6,492,959	45,547,420	39,214,078	13,611,793	2,222,695	118,718,276
Current Liabilities	-115,778	-71,761	-45,537	-55,032	-19,780	-11,735	-54,235	0	-373,857
Non-current Liabilities	-502,618	-122,704	-139,220	0	0	0	0	0	-764,542
Assets - Liabilities	1,393,599	4,285,467	4,952,648	6,437,927	45,527,639	39,202,343	13,557,558	2,222,695	117,579,877
Target Fund Balance	150,000	2,064,500	1,961,500	1,030,000	4,300,000	4,800,000	1,030,000	2,150,000	17,486,000
Available Fund Balance	851,560	4,035,020	4,852,965	2,783,766	8,308,683	12,704,162	5,304,641	2,222,695	41,063,492
Over/(Under)	701,560	1,970,520	2,891,465	1,753,766	4,008,683	7,904,162	4,274,641	72,695	23,577,492

Table D Trended Utility Bill Aging Report



The total amount past due is \$38,707 as of January 31, 2025.

MAMMOTH COMMUNITY WATER DISTRICT

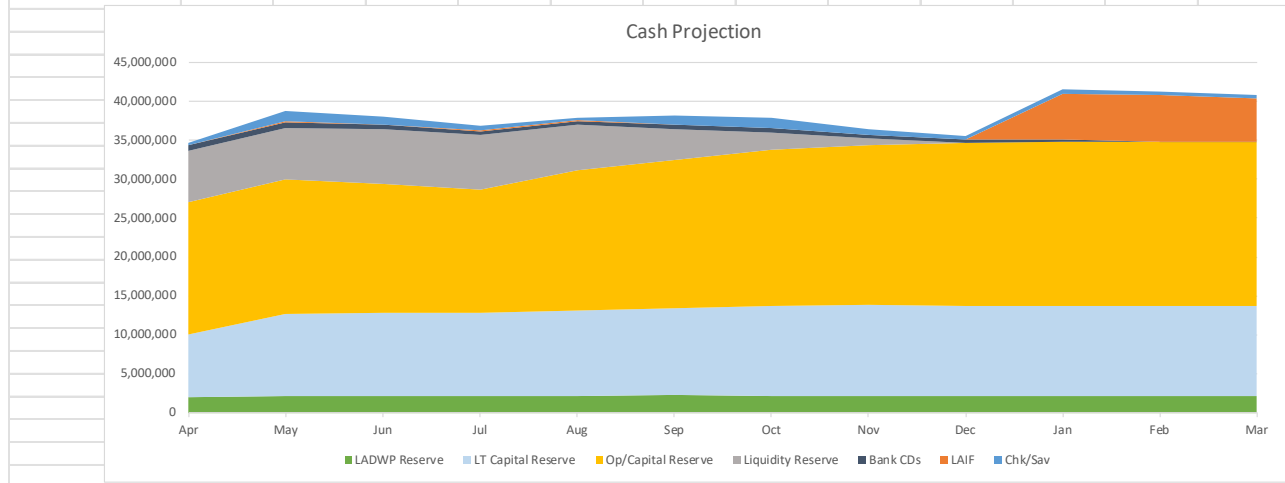
Finance Department Report

February 2025

Table E Investment Summary and Cash Balance

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

FY 2025	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Chk/Sav	227,690	1,331,090	1,077,778	575,625	408,486	1,223,379	1,383,242	619,581	468,131	544,498	499,344	414,490
LAIF	47,780	47,780	47,780	48,319	48,319	48,319	48,892	48,892	3,892	6,004,426	6,004,426	5,604,426
Bank CDs	737,040	737,762	488,288	491,152	492,860	493,966	494,994	495,903	496,857	250,194	0	0
Liquidity Reserve	6,524,468	6,704,624	7,022,493	7,022,493	5,782,986	4,003,134	2,316,302	856,122	7,321	5	5	5
Op/Capital Reserve	17,050,234	17,175,737	16,641,966	15,841,966	18,007,067	19,096,182	20,011,908	20,553,540	20,901,468	21,014,455	21,014,455	21,014,455
LT Capital Reserve	8,014,447	10,609,023	10,683,729	10,683,729	10,997,840	11,123,857	11,521,316	11,603,672	11,517,012	11,570,890	11,570,890	11,570,890
LADWP Reserve	2,041,659	2,117,463	2,134,364	2,134,364	2,198,862	2,221,615	2,182,806	2,198,211	2,183,228	2,195,277	2,195,277	2,195,277
Total	34,643,318	38,723,479	38,096,398	36,797,648	37,936,420	38,210,452	37,959,460	36,375,921	35,577,909	41,579,745	41,284,397	40,799,543



MAMMOTH COMMUNITY WATER DISTRICT

Finance Department Report

February 2025

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02-20-2025

PORTFOLIO SUMMARY



Mammoth Community Water District Liquidity Portfolio | Account #10987 | As of January 31, 2025

Portfolio Characteristics

Average Modified Duration	0.00
Average Coupon	0.00%
Average Purchase YTM	0.00%
Average Market YTM	0.00%
Average Quality*	AAA
Average Final Maturity	0.00
Average Life	0.00

Account Summary

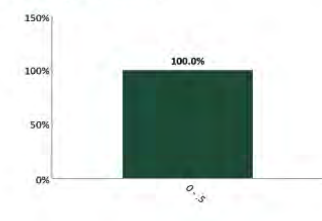
	End Values as of 12/31/2024	End Values as of 01/31/2025
Market Value	7,320.67	4.59
Accrued Interest	0.00	0.00
Total Market Value	7,320.67	4.59
Income Earned	4,433.04	1,198.59
Cont./WD	(850,000.00)	(7,320.67)
Par	7,320.67	4.59
Book Value	7,320.67	4.59
Cost Value	7,320.67	4.59

Top Issuers

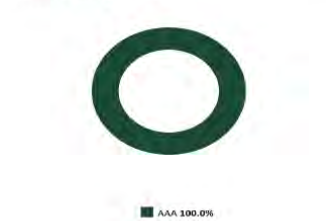
Sector Allocation



Maturity Distribution



Credit Quality (S&P)



Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (02/01/22)
Mammoth Comm WD Liquidity	0.06%	0.75%	0.06%	4.64%	4.76%	—	—	—	4.45%
Benchmark Return	0.37%	1.16%	0.37%	5.19%	5.15%	—	—	—	4.85%

PORTFOLIO SUMMARY



Mammoth Community Water District | Account #10652 | As of January 31, 2025

Portfolio Characteristics

Average Modified Duration	2.13
Average Coupon	3.39%
Average Purchase YTM	3.71%
Average Market YTM	4.37%
Average Quality*	AA+
Average Final Maturity	2.48
Average Life	2.19

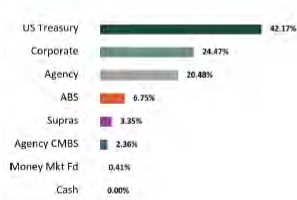
Account Summary

	End Values as of 12/31/2024	End Values as of 01/31/2025
Market Value	20,901,468.48	21,014,455.30
Accrued Interest	163,257.69	159,917.79
Total Market Value	21,064,726.17	21,174,373.09
Income Earned	70,015.31	65,475.43
Cont./WD	350,000.00	7,320.67
Par	21,187,271.03	21,260,960.70
Book Value	21,093,247.98	21,166,086.41
Cost Value	21,091,511.77	21,160,138.99

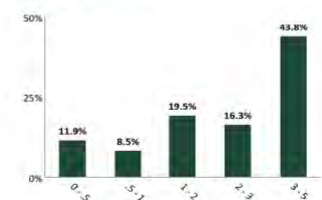
Top Issuers

Government of The United States	42.17%
Farm Credit System	9.93%
Federal Home Loan Banks	6.77%
FHLMC	2.36%
PepsiCo, Inc.	2.21%
Federal Home Loan Mortgage Corp	1.97%
International Bank for Recon and Dev	1.85%
FNMA	1.81%

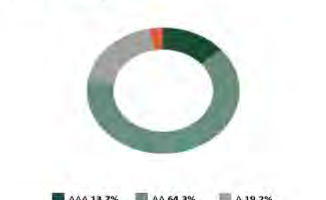
Sector Allocation



Maturity Distribution



Credit Quality (S&P)



Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (02/01/15)
Mammoth Comm Water District	0.50%	0.93%	0.50%	4.21%	4.27%	2.23%	1.66%	—	2.10%
Benchmark Return	0.46%	0.88%	0.46%	3.92%	3.94%	1.79%	1.32%	—	1.80%

MAMMOTH COMMUNITY WATER DISTRICT

Finance Department Report

February 2025

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PORTFOLIO SUMMARY



MCWD Long Term Reserves | Account #11043 | As of January 31, 2025

Portfolio Characteristics

Average Modified Duration	3.60
Average Coupon	3.35%
Average Purchase YTM	-4.17%
Average Market YTM	4.38%
Average Quality*	AA+
Average Final Maturity	4.15
Average Life	3.68

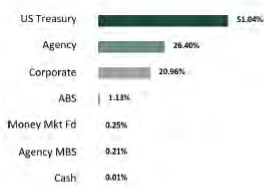
Account Summary

	End Values as of 12/31/2024	End Values as of 01/31/2025
Market Value	11,517,011.75	11,570,890.30
Accrued Interest	98,388.67	111,896.65
Total Market Value	11,615,400.42	11,682,786.95
Income Earned	49,040.59	40,366.69
Cont/WD	0.00	0.00
Par	11,883,939.89	11,905,831.57
Book Value	11,608,911.79	11,636,099.72
Cost Value	11,525,329.52	11,547,866.24

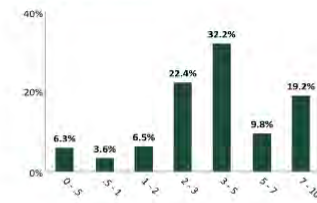
Top Issuers

Government of The United States	51.04%
Federal Home Loan Banks	12.41%
Farm Credit System	7.39%
FNMA	3.44%
Tennessee Valley Authority	3.21%
Northern Trust Corporation	2.14%
Honda Motor Co., Ltd.	1.85%
Deere & Company	1.31%

Sector Allocation



Maturity Distribution



Credit Quality (S&P)



Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (02/01/23)
MCWD Long Term Reserves	0.58%	0.52%	0.58%	3.36%	3.96%	--	--	--	3.96%
Benchmark Return	0.54%	0.51%	0.54%	2.82%	2.87%	--	--	--	2.87%

PORTFOLIO SUMMARY



MCWD LADWP Settlement Fund | Account #10992 | As of January 31, 2025

Portfolio Characteristics

Average Modified Duration	3.56
Average Coupon	3.48%
Average Purchase YTM	4.37%
Average Market YTM	4.42%
Average Quality*	AA+
Average Final Maturity	4.08
Average Life	3.64

Account Summary

	End Values as of 12/31/2024	End Values as of 01/31/2025
Market Value	2,183,228.14	2,195,277.25
Accrued Interest	18,866.21	19,886.76
Total Market Value	2,202,094.35	2,215,164.02
Income Earned	9,782.63	8,154.04
Cont/WD	0.00	0.00
Par	2,264,294.70	2,269,819.38
Book Value	2,206,621.88	2,213,707.99
Cost Value	2,175,378.39	2,180,903.07

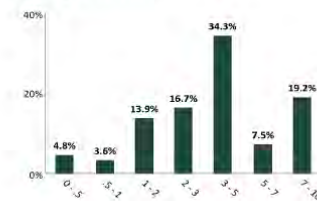
Top Issuers

Government of The United States	39.78%
Farm Credit System	18.73%
Federal Home Loan Banks	11.02%
BlackRock, Inc.	2.06%
Bank of America Corporation	2.05%
PACCAR Inc	2.05%
UnitedHealth Group Incorporated	2.01%
Tennessee Valley Authority	1.99%

Sector Allocation



Maturity Distribution



Credit Quality (S&P)



Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (10/01/22)
MCWD LADWP Settlement Fund	0.59%	0.55%	0.59%	3.38%	3.69%	--	--	--	4.01%
Benchmark Return	0.54%	0.51%	0.54%	2.82%	2.87%	--	--	--	3.57%

TRANSACTION LEDGER



Mammoth Community Water District Cons | Account #10988 | As of January 31, 2025

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	01/03/2025	31846V203	1,278.55	FIRST AMER:GVT OBLG Y	1.000	4.09%	(1,278.55)	0.00	(1,278.55)	0.00
Purchase	01/03/2025	31846V203	1,198.59	FIRST AMER:GVT OBLG Y	1.000	4.09%	(1,198.59)	0.00	(1,198.59)	0.00
Purchase	01/03/2025	31846V203	85.18	FIRST AMER:GVT OBLG Y	1.000	4.09%	(85.18)	0.00	(85.18)	0.00
Purchase	01/03/2025	31846V203	833.55	FIRST AMER:GVT OBLG Y	1.000	4.09%	(833.55)	0.00	(833.55)	0.00
Purchase	01/06/2025	31846V203	800.00	FIRST AMER:GVT OBLG Y	1.000	4.09%	(800.00)	0.00	(800.00)	0.00
Purchase	01/07/2025	31846V203	7,320.67	FIRST AMER:GVT OBLG Y	1.000	4.09%	(7,320.67)	0.00	(7,320.67)	0.00
Purchase	01/07/2025	31846V203	360,975.00	FIRST AMER:GVT OBLG Y	1.000	4.09%	(360,975.00)	0.00	(360,975.00)	0.00
Purchase	01/08/2025	31846V203	4,500.00	FIRST AMER:GVT OBLG Y	1.000	4.09%	(4,500.00)	0.00	(4,500.00)	0.00
Purchase	01/15/2025	31846V203	444,098.53	FIRST AMER:GVT OBLG Y	1.000	4.09%	(444,098.53)	0.00	(444,098.53)	0.00
Purchase	01/15/2025	31846V203	480.00	FIRST AMER:GVT OBLG Y	1.000	4.09%	(480.00)	0.00	(480.00)	0.00
Purchase	01/15/2025	31846V203	10,871.14	FIRST AMER:GVT OBLG Y	1.000	4.09%	(10,871.14)	0.00	(10,871.14)	0.00
Purchase	01/17/2025	31846V203	6,937.50	FIRST AMER:GVT OBLG Y	1.000	4.09%	(6,937.50)	0.00	(6,937.50)	0.00
Purchase	01/17/2025	31846V203	1,040.63	FIRST AMER:GVT OBLG Y	1.000	4.09%	(1,040.63)	0.00	(1,040.63)	0.00
Purchase	01/21/2025	31846V203	797.63	FIRST AMER:GVT OBLG Y	1.000	4.09%	(797.63)	0.00	(797.63)	0.00
Purchase	01/21/2025	31846V203	475.00	FIRST AMER:GVT OBLG Y	1.000	4.09%	(475.00)	0.00	(475.00)	0.00
Purchase	01/21/2025	31846V203	9,543.97	FIRST AMER:GVT OBLG Y	1.000	4.09%	(9,543.97)	0.00	(9,543.97)	0.00
Purchase	01/22/2025	31846V203	5,566.50	FIRST AMER:GVT OBLG Y	1.000	4.09%	(5,566.50)	0.00	(5,566.50)	0.00
Purchase	01/23/2025	31846V203	9,824.88	FIRST AMER:GVT OBLG Y	1.000	4.09%	(9,824.88)	0.00	(9,824.88)	0.00
Purchase	01/27/2025	31846V203	1,853.12	FIRST AMER:GVT OBLG Y	1.000	4.09%	(1,853.12)	0.00	(1,853.12)	0.00
Purchase	01/27/2025	31846V203	656.25	FIRST AMER:GVT OBLG Y	1.000	4.09%	(656.25)	0.00	(656.25)	0.00
Purchase	01/27/2025	31846V203	2,979.55	FIRST AMER:GVT OBLG Y	1.000	4.09%	(2,979.55)	0.00	(2,979.55)	0.00
Purchase	01/28/2025	31846V203	2,437.50	FIRST AMER:GVT OBLG Y	1.000	4.09%	(2,437.50)	0.00	(2,437.50)	0.00
Purchase	01/29/2025	89240JAD3	125,000.00	TAOT 25A A3 4.64 08/15/2029	99.996	4.74%	(124,994.99)	0.00	(124,994.99)	0.00
Purchase	01/30/2025	31846V203	1,000.00	FIRST AMER:GVT OBLG Y	1.000	4.09%	(1,000.00)	0.00	(1,000.00)	0.00
Purchase	01/30/2025	31846V203	3,750.00	FIRST AMER:GVT OBLG Y	1.000	4.09%	(3,750.00)	0.00	(3,750.00)	0.00
Purchase	01/31/2025	31846V203	1,035.00	FIRST AMER:GVT OBLG Y	1.000	4.02%	(1,035.00)	0.00	(1,035.00)	0.00
Purchase	01/31/2025	91282CFY2	350,000.00	UNITED STATES TREASURY 3.875 11/30/2029	98.090	4.32%	(343,314.45)	(2,310.10)	(345,624.55)	0.00
Purchase	01/31/2025	912797KA4	420,000.00	UNITED STATES TREASURY 02/20/2025	99.764	4.34%	(419,007.17)	0.00	(419,007.17)	0.00

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Total Purchase			1,775,338.74				(1,767,655.35)	(2,310.10)	(1,769,965.45)	0.00
TOTAL ACQUISITIONS			1,775,338.74				(1,767,655.35)	(2,310.10)	(1,769,965.45)	0.00
OTHER										
Maturity	01/07/2025	912797MW4	(240,000.00)	UNITED STATES TREASURY 01/07/2025	100.000	0.00%	240,000.00	0.00	240,000.00	0.00
Maturity	01/07/2025	3135G0X24	(120,000.00)	FEDERAL NATIONAL MORTGAGE ASSOCIATION 1.625 01/07/2025	100.000	1.63%	120,000.00	0.00	120,000.00	0.00
Maturity	01/15/2025	3133EMNF5	(400,000.00)	FEDERAL FARM CREDIT BANKS FUNDING CORP 0.375 01/15/2025	100.000	0.38%	400,000.00	0.00	400,000.00	0.00
Total Maturity			(760,000.00)				760,000.00	0.00	760,000.00	0.00
Sale	01/07/2025	31846V203	(7,320.67)	FIRST AMER:GVT OBLG Y	1.000	4.09%	7,320.67	0.00	7,320.67	0.00
Sale	01/10/2025	31846V203	(2,762.28)	FIRST AMER:GVT OBLG Y	1.000	4.09%	2,762.28	0.00	2,762.28	0.00
Sale	01/24/2025	31846V203	(268.38)	FIRST AMER:GVT OBLG Y	1.000	4.09%	268.38	0.00	268.38	0.00
Sale	01/29/2025	31846V203	(124,994.99)	FIRST AMER:GVT OBLG Y	1.000	4.09%	124,994.99	0.00	124,994.99	0.00
Sale	01/31/2025	31846V203	(328,343.30)	FIRST AMER:GVT OBLG Y	1.000	4.02%	328,343.30	0.00	328,343.30	0.00
Sale	01/31/2025	31846V203	(415,787.17)	FIRST AMER:GVT OBLG Y	1.000	4.02%	415,787.17	0.00	415,787.17	0.00
Total Sale			(879,476.79)				879,476.79	0.00	879,476.79	0.00
TOTAL OTHER TRANSACTIONS			(1,639,476.79)				1,639,476.79	0.00	1,639,476.79	0.00
OTHER										
Coupon	01/01/2025	31307PEF2	0.00	FH J32834 2.5 09/01/2030		2.01%	19.35	0.00	19.35	0.00
Coupon	01/01/2025	3137BSRE5	0.00	FHMS K-059 A2 3.12 09/25/2026		2.02%	715.00	0.00	715.00	0.00
Coupon	01/01/2025	3138YDAS8	0.00	FN AY0016 2.5 01/01/2030		2.11%	14.33	0.00	14.33	0.00
Coupon	01/01/2025	31307PNB1	0.00	FH J33086 3.0 11/01/2030		2.27%	24.80	0.00	24.80	0.00

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Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
Coupon	01/01/2025	3137FETN0	0.00	FHMS K-073 A2 3.35 01/25/2028		4.22%	656.04	0.00	656.04	0.00
Coupon	01/06/2025	3133EN5N6	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.0 01/06/2028		3.75%	800.00	0.00	800.00	0.00
Coupon	01/07/2025	3135G0X24	0.00	FEDERAL NATIONAL MORTGAGE ASSOCIATION 1.625 01/07/2025		1.63%	975.00	0.00	975.00	0.00
Coupon	01/08/2025	24422EXF1	0.00	JOHN DEERE CAPITAL CORP 4.5 01/08/2027		4.06%	4,500.00	0.00	4,500.00	0.00
Coupon	01/15/2025	3133EMNF5	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 0.375 01/15/2025		0.38%	750.00	0.00	750.00	0.00
Coupon	01/15/2025	87612EBM7	0.00	TARGET CORP 1.95 01/15/2027		1.96%	2,437.50	0.00	2,437.50	0.00
Coupon	01/15/2025	47800AAC4	0.00	JDOT 2022-B A3 3.74 02/16/2027		3.78%	180.75	0.00	180.75	0.00
Coupon	01/15/2025	89231CAD9	0.00	TAOT 2022-C A3 3.76 04/15/2027		3.80%	188.56	0.00	188.56	0.00
Coupon	01/15/2025	3130AYPN0	0.00	FEDERAL HOME LOAN BANKS 4.125 01/15/2027		4.16%	5,156.25	0.00	5,156.25	0.00
Coupon	01/15/2025	92970QAE5	0.00	WFCIT 2024-2 A 4.29 10/15/2029		4.33%	375.38	0.00	375.38	0.00
Coupon	01/15/2025	448979AD6	0.00	HART 2023-A A3 4.58 04/15/2027		4.63%	286.60	0.00	286.60	0.00
Coupon	01/15/2025	44934QAD3	0.00	HART 2024-B A3 4.84 03/15/2029		4.90%	181.50	0.00	181.50	0.00
Coupon	01/15/2025	05522RDJ4	0.00	BACCT 2024-1 A 4.93 05/15/2029		4.98%	369.75	0.00	369.75	0.00
Coupon	01/15/2025	26444HAC5	0.00	DUKE ENERGY FLORIDA LLC 3.2 01/15/2027		5.03%	2,400.00	0.00	2,400.00	0.00
Coupon	01/15/2025	91324PEU2	0.00	UNITEDHEALTH GROUP INC 4.25 01/15/2029		5.05%	4,781.25	0.00	4,781.25	0.00
Coupon	01/15/2025	47800BAC2	0.00	JDOT 2022-C A3 5.09 06/15/2027		5.15%	501.12	0.00	501.12	0.00

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Coupon	01/15/2025	161571HT4	0.00	CHAIT 2023-1 A 5.16 09/15/2028		5.23%	752.50	0.00	752.50	0.00
Coupon	01/15/2025	47786WAD2	0.00	JDOT 2024-B A3 5.2 03/15/2029		5.27%	390.00	0.00	390.00	0.00
Coupon	01/15/2025	58768PAC8	0.00	MBART 2022-1 A3 5.21 08/16/2027		5.28%	665.97	0.00	665.97	0.00
Coupon	01/15/2025	47787CAC7	0.00	JDOT 2023-C A3 5.48 05/15/2028		5.55%	730.67	0.00	730.67	0.00
Coupon	01/15/2025	26444HAC5	0.00	DUKE ENERGY FLORIDA LLC 3.2 01/15/2027		5.56%	480.00	0.00	480.00	0.00
Coupon	01/17/2025	3133EPQC2	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.625 07/17/2026		4.64%	6,937.50	0.00	6,937.50	0.00
Coupon	01/17/2025	3133EPQC2	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.625 07/17/2026		4.66%	1,040.63	0.00	1,040.63	0.00
Coupon	01/20/2025	24422EWR6	0.00	JOHN DEERE CAPITAL CORP 4.75 01/20/2028		4.34%	475.00	0.00	475.00	0.00
Coupon	01/20/2025	24422EWR6	0.00	JOHN DEERE CAPITAL CORP 4.75 01/20/2028		4.93%	3,562.50	0.00	3,562.50	0.00
Coupon	01/20/2025	379929AD4	0.00	GMALT 2023-3 A3 5.38 11/20/2026		5.45%	156.92	0.00	156.92	0.00
Coupon	01/21/2025	43815GAC3	0.00	HAROT 2021-4 A3 0.88 01/21/2026		1.69%	18.98	0.00	18.98	0.00
Coupon	01/21/2025	43813YAC6	0.00	HAROT 2024-3 A3 4.57 03/21/2029		4.62%	380.83	0.00	380.83	0.00
Coupon	01/21/2025	438123AC5	0.00	HAROT 2023-4 A3 5.67 06/21/2028		5.75%	259.88	0.00	259.88	0.00
Coupon	01/22/2025	06051GKW8	0.00	BANK OF AMERICA CORP 4.948 07/22/2028		4.51%	5,566.50	0.00	5,566.50	0.00
Coupon	01/23/2025	6174468C6	0.00	MORGAN STANLEY 4.0 07/23/2025		4.18%	5,000.00	0.00	5,000.00	0.00
Coupon	01/23/2025	46647PAM8	0.00	JPMORGAN CHASE & CO 3.509 01/23/2029		4.76%	4,824.88	0.00	4,824.88	0.00

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Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/Disp Yield	Amount	Interest Pur/Sold	Total Amount	Gain/Loss
Coupon	01/25/2025	3133EN7B0	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.75 01/25/2030		3.88%	656.25	0.00	656.25	0.00
Coupon	01/25/2025	3133EN7B0	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.75 01/25/2030		4.36%	2,812.50	0.00	2,812.50	0.00
Coupon	01/25/2025	096919AD7	0.00	BMWOT 2024-A A3 5.18 02/26/2029		5.24%	345.33	0.00	345.33	0.00
Coupon	01/25/2025	05592XAD2	0.00	BMWOT 2023-A A3 5.47 02/25/2028		5.55%	136.75	0.00	136.75	0.00
Coupon	01/28/2025	3133END64	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 3.25 07/28/2032		5.25%	2,437.50	0.00	2,437.50	0.00
Coupon	01/30/2025	3133EPZY4	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 5.0 07/30/2026		5.01%	1,000.00	0.00	1,000.00	0.00
Coupon	01/30/2025	3133EPZY4	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 5.0 07/30/2026		5.01%	3,750.00	0.00	3,750.00	0.00
Coupon	01/31/2025	91282CLC3	0.00	UNITED STATES TREASURY 4.0 07/31/2029		3.56%	8,000.00	0.00	8,000.00	0.00
Coupon	01/31/2025	91282CHQ7	0.00	UNITED STATES TREASURY 4.125 07/31/2028		4.39%	9,281.25	0.00	9,281.25	0.00
Coupon	01/31/2025	69371RS80	0.00	PACCAR FINANCIAL CORP 4.6 01/31/2029		4.52%	1,035.00	0.00	1,035.00	0.00
Coupon	01/31/2025	69371RS80	0.00	PACCAR FINANCIAL CORP 4.6 01/31/2029		4.68%	3,220.00	0.00	3,220.00	0.00
Total Coupon			0.00				89,230.52	0.00	89,230.52	0.00
Custody Fee	01/24/2025	CCYUSD	(268.38)	Cash		0.00%	(268.38)	0.00	(268.38)	0.00
Total Custody Fee			(268.38)				(268.38)	0.00	(268.38)	0.00
Dividend	01/31/2025	31846V203	0.00	FIRST AMER:GVT OBLG Y		4.03%	2,216.79	0.00	2,216.79	0.00
Total Dividend			0.00				2,216.79	0.00	2,216.79	0.00
Management Fee	01/10/2025	CCYUSD	(2,762.28)	Cash		0.00%	(2,762.28)	0.00	(2,762.28)	0.00

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Total Management Fee			(2,762.28)				(2,762.28)	0.00	(2,762.28)	0.00
Principal Paydown	01/01/2025	31307PEF2	202.15	FH J32834 2.5 09/01/2030		2.08%	202.15	--	202.15	(0.00)
Principal Paydown	01/01/2025	3138YDAS8	152.72	FN AY0016 2.5 01/01/2030		2.16%	152.72	--	152.72	0.00
Principal Paydown	01/01/2025	31307PNB1	511.83	FH J33086 3.0 11/01/2030		2.40%	511.83	--	511.83	(0.00)
Principal Paydown	01/15/2025	47800AAC4	4,726.87	JDOT 2022-B A3 3.74 02/16/2027		3.78%	4,726.87	--	4,726.87	0.00
Principal Paydown	01/15/2025	89231CAD9	4,545.74	TAOT 2022-C A3 3.76 04/15/2027		3.80%	4,545.74	--	4,545.74	0.00
Principal Paydown	01/15/2025	448979AD6	5,771.71	HART 2023-A A3 4.58 04/15/2027		4.63%	5,771.71	--	5,771.71	0.00
Principal Paydown	01/15/2025	47800BAC2	7,211.89	JDOT 2022-C A3 5.09 06/15/2027		5.15%	7,211.89	--	7,211.89	0.00
Principal Paydown	01/15/2025	58768PAC8	11,807.53	MBART 2022-1 A3 5.21 08/16/2027		5.28%	11,807.53	--	11,807.53	0.00
Principal Paydown	01/21/2025	43815GAC3	5,962.49	HAROT 2021-4 A3 0.88 01/21/2026		2.19%	5,962.49	--	5,962.49	(0.00)
Total Principal Paydown			40,892.93				40,892.93	--	40,892.93	0.01
TOTAL OTHER TRANSACTIONS			37,862.27				129,309.58	0.00	129,309.58	0.01

*****Text shown in bold has changed from the previous update*****

Active Capital Projects

Project	Status
Seismic/Snow Risk Assessment	Holmes Engineering has completed phase 1 evaluations of essential infrastructure to withstand seismic and snow structural loads. Staff is negotiating a task order for phase 2.
Fire Protection Projects (in partnership with MLFPD and INF)	These new projects are being engineered in coordination with MLFPD to improve the ability to fight fires in the Wildland Urban Interface. The projects include a new fire hydrant on the Scenic Loop, new fire hydrants at the Valentine Reserve, and additional locations for fire trucks to draft water for fire fighting in the Lakes Basin. Project planning, engineering, and permitting is underway.
MCWD Facility Defensible Space Clearing	This new project will provide defensible space clearing around MCWD infrastructure. Staff are defining the scope and reaching out to Whitebark Institute for opportunities to fast-track this project. Much of the proposed clearing is on Inyo National Forest land and will require INF permits. Other MCWD assets are surrounded by private land and will require permission.
Campus Pavement Rehab	Spiess Construction completed paving around the plant and completed a punch-list before winter. The remaining work around the admin buildings will be completed next spring.
Admin Building Seismic/ADA/Energy Assessment and Alternatives	This new project will evaluate key performance measures of the Admin Building. An RFQ for architectural services is being prepared to procure technical support to complete the assessment and develop alternatives for consideration.
GIS Utility Network	Avineon and the MCWD team continue to work on this and track progress in weekly coordination meetings.
Wells Study	The scope and fee for this project will be negotiated with UES after more progress is made on the Laurel Pond hydrogeology work.
Tank Coatings and Cathodic Protection	An RFB for re-coating three tanks is out to bid. A tank cathodic protection project is being defined and added to the CIP.
Water Distribution Improvements	As-builts for 2024 work are complete. 2025 work is being planned, budgeted, and scheduled.
Industrial Park (Zone 4/5) Connector	This new ductile iron water pipeline project will connect the Mammoth Mountain RV Park to the Industrial Park to improve water distribution system reliability. This project is in engineering, planning, and right-of-way for a construction start in 2025.

Wastewater Collection Improvements	As-builts for 2025 work are complete. 2025 work is being planned, budgeted, and scheduled.
The Parcel Relief Main	Construction is complete. The easement with the Town has been recorded. A landscaping contractor will repair the irrigation and landscaping this fall and next spring.
Laurel Pond Monitoring Wells and Waste Discharge Requirements	The INF permit is conceptually approved and an RFB is out for an early summer construction start (after sage grouse nesting season). UES is reviewing the Laurel Pond Basin Plan Amendment study proposal and making recommendations.
Shady Rest Park Recycled Water	This is on hold while opportunities for using additional recycled water at Snowcreek Golf Course are explored. Staff continue to look for funding opportunities that would improve the benefit-cost ratio.

Engineering Department Activities

Activities	Status
Ormat CD IV Geothermal Monitoring and Response Plan (GMRP)	Ormat is funding a second duplicate sampling event utilizing WETLAB for 1Q2025, and UES will conduct a review of the data for the GMRP group. Staff signed Forest Service Master Use Permit Amendment No. 2 to add LV-19 and transfer ownership from the USGS.
Out-of-District (OOD) Service	<p>The OOD agreement for existing uses at Sierra Meadows Ranch is ready as soon as an exhibit showing water and sewer uses on the property is submitted. They remain interested in preparing an application for their proposed OOD expansion. The list of OOD commercial customers is under review and RSD is developing a plan to get new OOD agreements in place.</p> <p>Preferred Septic, Bishop Waste, and Mammoth Waste have applied for emergency OOD service to haul septage to MCWD from Inyo County and as far away as Olancho. The General Manager has drafted an agreement to provide emergency services through June 2025.</p> <p>MMSA wants to add a bathroom at Woolly’s Tube Park which will require a new OOD service agreement.</p>
LAFCO Municipal Services Review (MSR) and Sphere of Influence	Mono LAFCO is slowly working to update special district MSRs. It makes sense to finalize the MCWD update after the 2025 UWMP is complete.

Project Management Training	Updated contract templates from BKS have been posted to the intranet for use by all project managers. With oversight from BKS, Engineering and Admin are working to create RFB/RFP/RFQ templates for easier use by MCWD project managers. Training materials are being drafted for engineering staff and managers/supervisors from other departments involved in project management and delivery.
Capacity Fee Study Update	The Board adopted the RDN study at the January 23, 2025 regular Board meeting. New capacity fees will go into effect on April 1, 2025.

Permits with Recent Activity

Project Name	Description	Status
Mammoth Hospital North Wing	A complete Connection Permit application is pending. The developer plans to complete significant construction in 2025.	Permit Application Pending
Snowcreek VIII	A Tentative Tract Map for Phase 1 was approved by the PEDC on September 11 th . Engineering staff is working with the developer on the following: <ul style="list-style-type: none"> • Water and Sewer plan review and permitting (in process) • Drafted new 2-year Untreated Water Sale Agreement and delivered to developer. • Negotiate new long-term Recycled Water Agreement • Snowcreek Recycled Water System Engineering Report Update and System Re-design (required from developer/developer’s engineer) 	Permitting
Snowcreek VII	Complete. Easements have been recorded and the Developer’s bond has been released.	Close-Out
The Parcel 2.2	Connection and Construction permits have been issued for Phase 2.2. MCWD is working with the developer to sign a transfer agreement for water mains. Construction is expected in 2025.	Construction
The Parcel 3	Engineering has provided comments on the Tentative Tract Map and Major Design Review for Phase 3 of the Parcel affordable housing development. Phase 3 will be a “planned unit development”, allowing ownership. MCWD plans to take over the water and sewer mains serving the development as it has done with Phase 1 and plans to with Phase 2.2.	Permit Application Pending

MAMMOTH COMMUNITY WATER DISTRICT

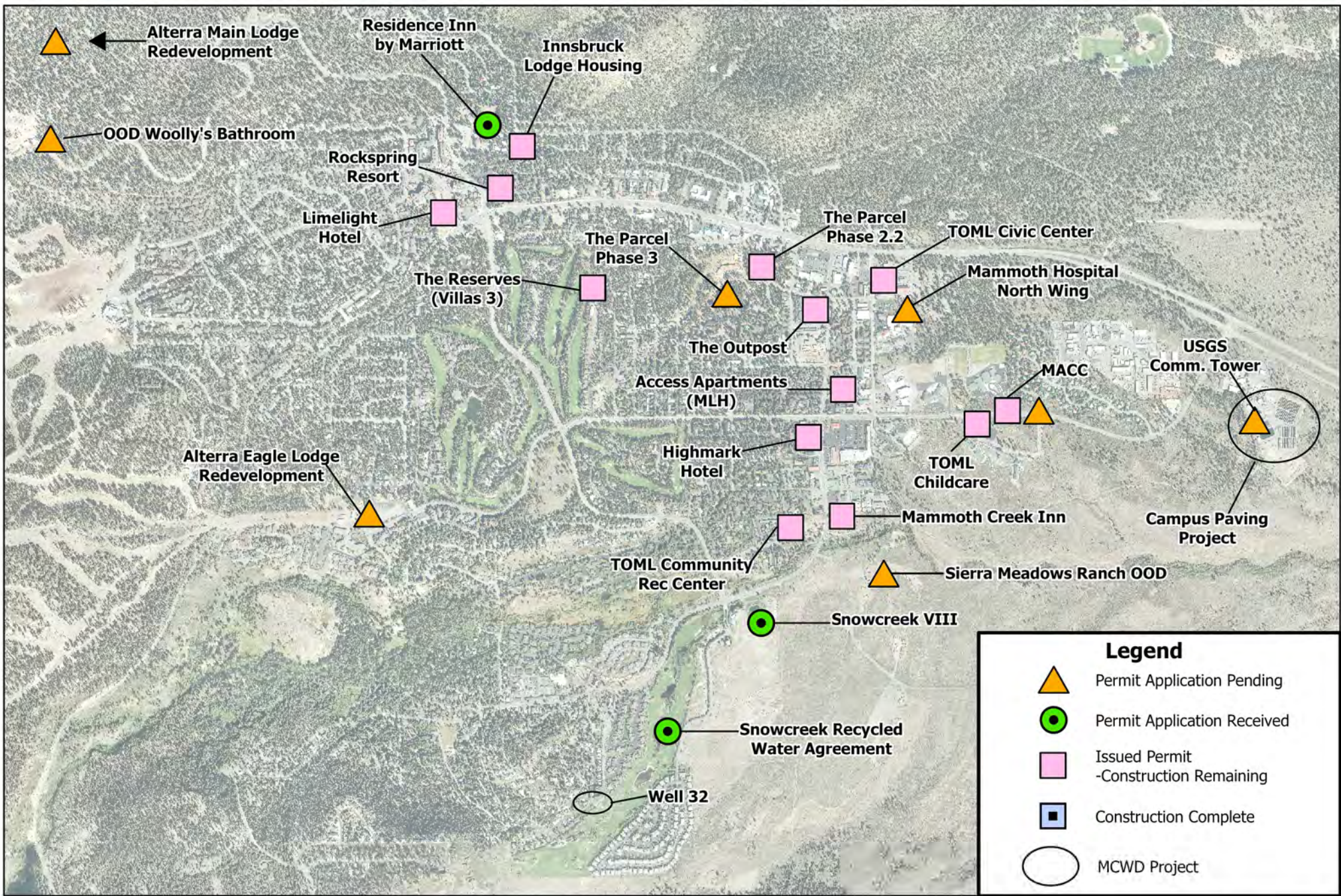
Agenda Item: B-4

Engineering Department Report

02-20-2025

February 2025

The Villas (Obsidian)	Construction of water and sewer mains to be accepted by MCWD is complete. Construction of the pressure reducing valve and condos is ongoing.	Construction
Residence Inn by Marriott	The Connection Permit is ready and expected to be issued in Spring with significant construction in 2025 . Engineering staff is working with the developer to quitclaim a blanket water easement that is no longer needed.	Permitting
Rockspring Resort (6060 Minaret Road)	A connection permit has been issued and significant construction is expected in 2025.	Construction
College Pkwy Daycare Center	Project is currently under construction.	Construction
TOML Civic Center	MCWD has issued construction and connection permits for this project. MCWD and the Town exchanged a water easement at the Police Station in return for quitclaiming an old water easement across the Town's site that is not needed. Documents have been recorded.	Construction
Highmark Hotel (Sierra Center Mall)	MCWD has issued a construction and connection permit for the demolition and "core and shell" phase of this project. The developer has requested TOML Building Permit extensions. No estimated construction start date has been provided.	Permitting
Mammoth Arts and Cultural Center (MACC) Edison Theater 100 College Parkway	Mammoth Lakes Foundation, in partnership with other local agencies, is planning an expansion to the Edison Theater located at 100 College Pkwy. The proposed expansion would encroach on a MCWD water main and will require re-alignment of the water main, quit-claiming an existing easement, and granting of a new easement to MCWD.	On-Hold



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

Land Development Activity and Projects - February 2025

Engineering Department Report



0 500 1,000 2,000 Feet

Executive Summary

ISD and Engineering continue to advance the Utility Network (UN) project. Staff are currently providing review and feedback for all water and sewer asset models and getting their first look at MCWD GIS data layers within the UN model. The UN review work is very detailed and tedious at this stage and staff are working diligently to meet deadlines with the consultant. Two primary corporate servers were replaced in the past month, MCWDUB10 and MCWDDC1. The servers were replaced over the weekend and no downtime was incurred. Lastly, ISD staff are planning and scheduling a significant fiber upgrade for the Administration, Engineering and Wastewater Treatment Plant (WWTP) buildings.

Hardware Systems

- *SCADA System* – The MCWD SCADA system is performing well. Routine maintenance was performed on the system and new staff have been added and trained in secure access protocol.
- *AMI System* - The Automated Meter Infrastructure (AMI) Committee continues monthly meetings to support the health of the District's R450/R900 systems. Both R900 and all five R450 collectors are functioning properly, and the AMI system maintained a 98% read rate as of February 12, 2025. Staff have had recent discussions with Neptune regarding warranty statements and developing a per-unit pricing structure to help manage inventory levels more efficiently. MCWD plans to run an R900 and R450 network in tandem for the duration of the twenty-year AMI life cycle. MCWD entered the eleventh year of its AMI system in fall of 2024.
- The current FY25 Workstation Replacement Schedule remains on track. Two corporate servers, MCWDUB10 and MCWDDC1, were set up and deployed during the past month. The MCWDDC1 server runs as a domain controller on the MCWD network, and the MCWDUB10 server houses all financial data and company share directories. Both servers were imaged over one weekend this month and deployed prior to start of business the following Monday. Overall, the replacement went very smoothly, and no downtime was incurred. However, ISD still has a remaining task to perform operating system upgrades on both of those servers. The FY25 Workstation Replacement Schedule will be completed within budget and on schedule upon the deployment of two remaining user desktop PCs.
- ISD ran and installed new network drops and configured three new Point of Sale (POS) credit card readers for Finance and Administration staff. All the POS card readers were set up to secure encrypted financial transactions within the Tyler Incode Cashiering module.
- Ongoing hardware support, maintenance, and updates.

Software Systems

- ISD is proceeding with Tyler Professional Services to optimize the EnerGov Permitting and Licensing (EPL) module and conduct the upcoming Crystal Reports to SSRS custom report conversion plan. MCWD utilizes six custom reports within the EPL software and will incorporate the permit process changes and fees resulting from the recently adopted connection fee study. The new rates and fees will be incorporated into the software with a go-live date set for April 1. ISD is working with Tyler Professional Services to upgrade EnerGov Production and Test environments to the latest version in preparation for the conversion.

- *Monthly Tyler Integration and Customer Service Meetings* – Staff continue to conduct monthly Tyler Integration and Customer Service meetings as a forum to raise issues that concern billing, public relations and customer service processes and develop strategies for resolution.
- Renewed eight Autodesk Architecture Engineering and Construction CAD licenses and applied new licensing for all Engineering clients.
- Ongoing software support, maintenance, and updates.

Administrative

- *Safety and Security Committee* – The MCWD Safety and Security Committee conducted their regular quarterly meeting on February 12 and is working to implement physical and digital security recommendations as needed. Currently, the committee is focusing on campus physical security measures, improvements to the MCWD security camera system, and still awaiting the rollout of the new county-wide CRIS radio system. The next Safety and Security Committee quarterly meeting is scheduled for May 14.
- ISD is assisting Line Maintenance in the evaluation and selection of a new CCTV sewer truck system. Line Maintenance is investigating all options for the replacement of this significant asset used to perform regular maintenance. The goal is to utilize as much existing camera hardware as possible with a new TV box truck platform and evaluate the potential migration of the sewer TV software to a new provider as well. In addition, the TV van software will be a critical integration for the new Utility Network GIS schema and need to undergo re-implementation.
- Conducted onboarding activities for new Mechanical Maintenance Worker.
- ISD transitioned all MCWD iPads and phones to AT&T FirstNet account for greater field network reliability at a reduced cost.
- Conducted Office 365 maintenance, distribution group and email account administration.
- Continued administration of VoIP phones, iPads and laptops.

Network and Cybersecurity

- *ISP Redundancy and Failover* – All redundancy and failover measures are in place and functioning properly. The system was successfully tested in early February after a brief network interruption to the primary Onward ISP circuit. The next improvement project for the District network will be related to the upcoming fiber upgrade project and involve new patch panels with spare fiber runs and network switches to support a 10GB network.
- ISD has ordered materials and conducted pre-planning for the first phase of a comprehensive fiber/network upgrade for the District campus. The project will involve running and terminating new fiber lines to the Administration, Engineering and WWTP buildings. New conduit lines are being installed and fiber to the Administration Building will be pulled soon, and all runs will be installed to support a 10GB District network backbone for long-term needs. The repair of the Administration Building fiber between the Admin East Switch and the MCWD Server Room will be the first phase of this project and take place in the coming months. The Engineering and WWTP runs will likely be completed this summer. New fiber lines will be pulled and installed on network patch panels all the way back to the point of entry at the Server Room for all three fiber runs.
- *CISA Cybersecurity Activity* – ISD continues to work with the Cybersecurity and Infrastructure Security Agency (CISA) to reduce MCWD's exposure to cyber threats. MCWD receives weekly Cyber Hygiene reports and Web Application Scanning (WAS). MCWD also routes all network traffic through the Protective Domain Name System (DNS) services to detect and prevent cybersecurity

threats and mitigate vulnerabilities. ISD is sensitive to keeping District data and property secure given the current cybersecurity environment and recent attacks on government IT systems.

- ISD continues to manage Multi-Factor Authentication (MFA) security protocols and deploy new cybersecurity campaigns for all staff on the MCWD network. All staff participate in regular monthly training to prevent common industry threats.
- ISD conducted MCWD network maintenance and created a new MCWD Guest Wi-Fi network for consultants and visitors to use. With a growing network device count and for increased security measures, ISD is restricting access to the primary MCWD Wi-Fi network and has staff connect to the MCWD Personal Wi-Fi with personal devices.
- Managing remote access client connection software and devices, administering additional machines and users as necessary for remote access.
- All network systems are secure, no data loss or intrusions.

GIS

- *Utility Network* – The UN Project continues to progress on schedule. The project is a one-time modernization of the District GIS system and will be utilized as a planning and management tool for upcoming Capital Improvement Projects. Over the past month, ISD and Engineering staff have been focusing on water and sewer model data reviews and providing feedback prior to full migration into the UN framework. The work is tedious and detailed, but staff are excited to see the progress being made. The project remains on track for a fall 2025 completion timeframe.
- ISD and Engineering continue to edit GIS data per consultant recommendations in preparation for the UN migration. Staff have been discussing current and future Feature Class architecture and Asset Groups and Asset Types for the pending migration of MCWD GIS layers into the model.
- ISD is working with Engineering to develop MCWD Facilities GIS data and create defensible space buffers for fuels reduction. MCWD is providing data and feedback to Whitebark Institute for consideration regarding upcoming fuels reduction work.
- ISD updated slip lining mapping data and created display maps for Maintenance to report on overall sewer rehabilitation projects.

MCWD Websites

- Continued maintenance and security for all MCWD web platforms: MCWD Internet, MCWD Intranet, and MCWD GIS Portal.
- Postings or updates to Internet/Facebook sites:
 - Mammoth Creek Streamflow Data ending 1-31-25.
 - All Board Meeting Minutes through current.
 - Posted all January Board Meeting materials.
 - Posted 1/22 Special Board Meeting.
 - Completed quarterly web updates for all departments.
 - Posted Mechanical Maintenance Worker and Wastewater Treatment Plant Operator I/II/III Job Bulletins.
 - Posted 2/3 Reliable Emergency Service Press Release.
 - Posted MCWD Tank Rehabilitation Request for Bids.
- Postings or updates to Intranet site:
 - Performed general maintenance, updated department pages, staff schedule, and phone contact list.

MAMMOTH COMMUNITY WATER DISTRICT

Personnel Services Department Report

February 2025

Agenda Item: B-6

02-20-2025

Administration

- Continuous and ongoing activities associated with day-to-day administration, including but not limited to:
 - Administrative, organizational, and operational policy development, guidelines, implementation, and related day-to-day projects
 - Non-personnel and personnel-based legal matters, e.g., ADA/FEHA, COBRA/CalCOBRA, etc.
- Legislative/Client Update 02/2025 (provided by LCW/CSDA):
 - None to report at this time

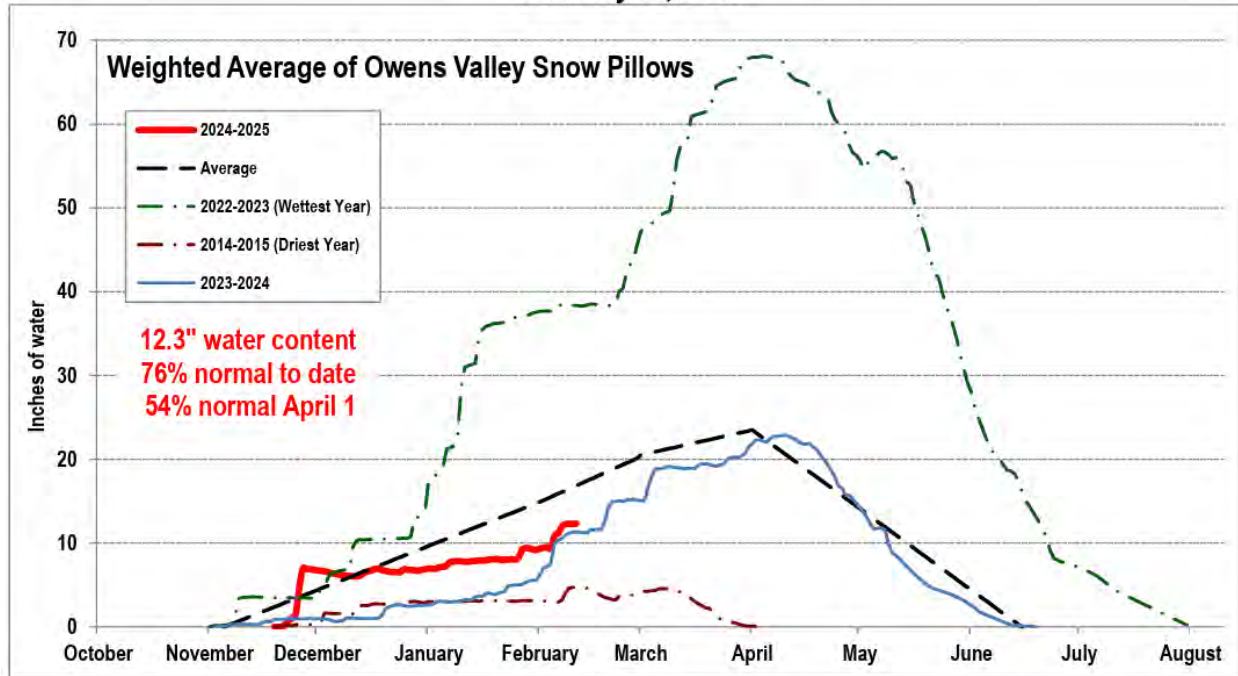
Workforce Planning

- Ongoing administration of one recruitment for a position in the Maintenance Department and one recruitment for a position in the Operations Department

Risk/Safety/Training

- Risk/Safety:
 - Processed safety tailgate and wellness activity logs for 02/2025 safety incentive program
 - Completed monthly restock of Cal/OSHA compliant first aid safety kits at all locations
 - Continuous and ongoing activities associated with the Injury and Illness Prevention Program written program development and guidelines
 - Continuous and ongoing activities associated with manual to electronic conversion of Cal/OSHA required Hazard Communication Safety Data Sheets (SDS)
 - Claims received and/or processed:
 - One claim received and processed
- Training:
 - Webcasts/onsite/offsite training processed, provided, attended, and/or proctored this month:
 - Wienhoff Drug Testing – DOT Changes: Oral Fluid Updates Webinar 01/28/2025
 - LCW – Public Sector Employment Law Annual Conference 01/30/2025 – 01/31/2025
 - MCWD – Review of DOT Drug & Alcohol Testing Policy and DOT Regulations Training for Commercial Drivers 02/04/2025
 - LCW – Addressing Workplace Violence 02/12/2025
 - ACWA JPIA – Hot Java & HR Topics: Engaging Teams to be Solution-Focused 02/20/2025

**EASTERN SIERRA
CURRENT PRECIPITATION CONDITIONS
February 11, 2025**



Conservation

Water Supply Outlook

On February 11, 2025, Eastern Sierra Current Precipitation Conditions reported 22.5 inches of water content at Mammoth Pass or 77% of “normal” to date. The above chart shows the weighted average for all Owens Valley snow pillows. As of February 11, 2025, average water content has increased to 12.3”, which is 54% normal for April 1.

Leaks

Staff continue to utilize WaterSmart for leak detection and sending direct messages to customers. In January, staff notified 42 customers of potential leaks.

Rebate Program

The FY25 Indoor Rebate Program is open and continues to offer rebates on toilets, urinals, clothes washers, and dishwashers. In January, rebates totaling \$4,000, were issued: 14 for toilets, one for a clothes washer, and three for dishwashers. Estimated water savings from January rebates accumulate to 49,578 gallons.

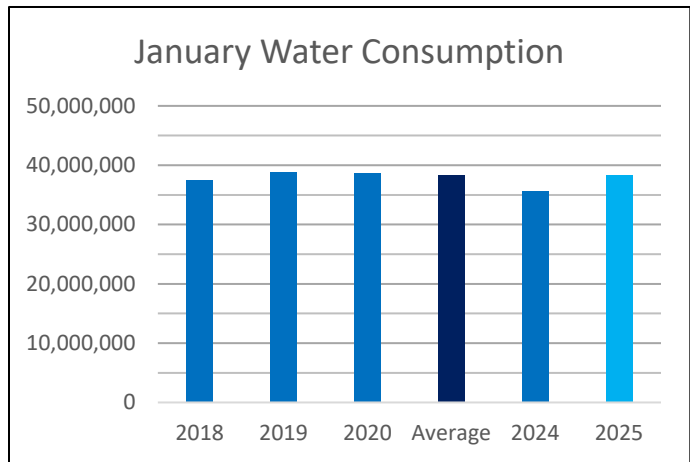
Indoor Rebate Program	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Applications Processed	107	121	116	199	235
High-efficiency Toilets	107	112	186	223	289
Clothes Washers	15	18	25	32	30
Dishwashers	21	22	38	33	57
Estimated Annual Savings (gallons)	489,339	608,004	944,387	1,458,643	1,715,822
Rebate Awards	\$31,001	\$33,388	\$48,612	\$82,437	\$75,439

Applications for FY 2026 will be accepted beginning May 1, 2025.

RSD continues to work on amending the Water Code and developing a policy that will consolidate and further define the rebate programs. A Board agenda item to facilitate this change is anticipated in the coming months.

MCWD Customer Water Consumption

The water consumption for January is displayed in the table to the right. The table presents consumption for 2018, 2019, and 2020, which were used to calculate the average. January 2025 consumption was 0.16% higher than average consumption, and approximately 8% greater than January 2024 consumption.



Regulatory

Fats, Oil and Grease Control Program (FOG)

Regulatory Services Division (RSD) continues to conduct regular inspections which included 15 inspections in January. One violation was issued to Bar Sierra after the grease trap was found to be non-compliant. This is Bar Sierra's second violation. The property manager and restaurant manager were notified that a third violation will result in a fine, as stated in the Master Fee Schedule, and the violation must be corrected within seven days. The violation has since been resolved, and no further action was required. Staff will continue to closely monitor this food establishment.

In January, RSD staff conducted a site visit and inspection of the Sierra Meadows Ranch property as a result of a sewer overflow incident. The Line Maintenance Division was notified of the incident and promptly responded to clear the blockage, cleanup debris, complete a spot repair of the affected section of line, and install cleanouts with screw cap lids to prevent future overflows spilling onto adjacent property. RSD staff met with the property manager and inspected the short-term rental cabins (six total) which include full kitchens. Signage is present above the kitchen and bathroom sinks to remind guests not to pour grease or food scraps into the sinks, however, based on the debris found in the overflow, it may be likely to have been the result of cabin use and not the restaurant onsite. The property manager also acknowledged that the Ranch had not completed their annual wastewater line clean-out in 2024. Previous inspections of the restaurant onsite have consistently confirmed compliance and proper use of the existing grease trap. Staff provided the property manager with sink strainers, dish scrapers, as well as imagery to post above the sinks (shown to the right), sink strainers, dish scrapers, and conveyed the importance of continual maintenance of wastewater lines.



Cross Contamination Control (Backflow) Program

RSD staff have entered all new backflow installations and replacements into the database. There are a total of 1,916 assemblies in the system and 164 assemblies have been noted as being removed, disconnected, or not in use. Assemblies not in use are primarily customers discontinuing their landscape irrigation systems. These customers have been directed to complete and submit a passing assembly test

report if they choose to irrigate again. To date, 34 customers have been notified of test due dates in March. Staff is continuing to review notification procedures in order to gain compliance in a timely manner and to communicate effectively with customers.

The process of completing the 2025 Cross Connection Control Survey for the community has begun, with outreach efforts directed toward consulting agencies that specialize in this task. In addition to the survey, staff is working to update the Water Code section on control of backflow and cross-connections in compliance with the State's Cross-Connection Control Policy Handbook. Review of the draft is anticipated in March.

Local Agency Formation Commission (LAFCO)

There has been no update on the Mono LAFCO Municipal Service Reviews (MSRs) for MCWD. RSD, Engineering, and Operations staff will provide LAFCO staff with information when requested. The next LAFCO meeting has yet to be scheduled, and staff is unsure when the Draft MSR will be made available for public review.

Public Affairs and Outreach***Out-Of-District Service Agreements***

RSD continues to work with Administration and Engineering staff to obtain updated service agreements for Out-Of-District (OOD) commercial customers. Accounts are being grouped by ownership type and prioritized based on service needs. The next step is to tailor the agreement template to each individual customer's circumstances and obtain signatures. Any OOD customers requesting new service from the District will be required to sign the agreement prior to any permit issuance.

Any existing OOD customer wishing to expand their operation, i.e., adding new services, will be required to submit an OOD Service Expansion Application. The application, and a CEQA determination, will need LAFCO review and approval by the MCWD Board.

In early December, the District received an inquiry from the Lahontan Regional Water Quality Control Board (LRWQCB) about acceptance of septage waste from Out-Of-District septic haulers. The sewer ponds at the Bishop Sunland Landfill are currently at capacity, raising concerns about the potential for illegal dumping in Inyo County. In response, staff explained that providing Out-Of-District service such as this would be discretionary and subject to CEQA and LAFCO approval, and the MCWD Out-of-District Water and Sewer Service Policy was shared.

Later in December, a request was received from an Out-Of-District septic hauler to temporarily accept water and sewage collected from areas within Inyo County. Staff provided the business with the application for New or Expanded Out-of-District Service and received a complete application.

In processing the application with support from legal staff, it was determined that the project can be approved through a temporary septage disposal agreement at the Wastewater Treatment Plant, and not subject to LAFCO approval. An agreement for the service and CEQA Notice of Exemption has been completed and will be executed in the coming weeks.

Inyo National Forest Service Affairs

The General Manager and RSD Manager are in the process of scheduling a meeting with the District Ranger and Lands Specialist to discuss District projects and goals relevant to the Inyo National Forest (INF). The

meeting will provide both agencies with valuable insight and feedback to drive the efficient progress of current and future projects.

Lead and Copper Rule (LCR/The Rule)

Staff continues to record responses as provided, and will conduct additional outreach to non-responsive customers in the coming months.

Press Release

In January, two press releases were issued. The first press release notified the public of the availability to review the draft Connection/Capacity Fee Study Report. The second press release relayed information about the District's continued work to serve the community, maintain the water system, and work closely with local agencies to plan and implement initiatives that strengthen the resilience of our water resources.

Conservation Advertisements

Currently advertisements are running on KMMT and KIBS for the rebate program, encouraging customers to update contact information, and winterizing tips. In January, ads in The Sheet and on social media were published urging customers to sign up for and utilize features in the Customer Portal on the District's website. The ads coordinate with the Finance Department's campaign to increase use of the Customer Portal. To date, approximately 1,700 customers have enrolled in the online Customer Portal.

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

Key items for the past month included participation in the Mono County Multi-jurisdictional mitigation planning process, budget development, workforce planning and reviewing District policies.

Other ongoing items included working with the local development community, supporting District Capital construction project development, local agency meetings, groundwater monitoring related to geothermal pumping, and working with state regulators on the District's waste discharge requirements.

Departmental / General

Staff Resources and Management

- Held monthly General All-Staff, Board Staff, and Senior Management Staff meetings.
- Engineering, Operations, and Maintenance hold weekly collaborative meetings, reporting on and tracking progress of current and future capital projects and programs.
- Discussions with management staff regarding short-term and long-term workforce planning strategies are ongoing. Considerations for both current and anticipated vacancies, specific workflow needs to support District operations, department head input and recommendations, along with agency benchmarking comparisons.

District Employee Home Purchase Assistance and Rental Programs

The Mammoth Community Water District (MCWD) values its employees and has two policies which address local housing challenges. The policies include an Employee Home Purchase Assistance Policy to facilitate home ownership for District employees and a Rental Housing Policy which offers District-owned rental housing opportunities in or near the town of Mammoth Lakes. Both policies are designed to promote and support retention and also provide an incentive for recruiting potential employees to ensure the District maintains the most skilled and professional workforce possible.

- The District currently has 13 employees participating in the EHPAP program: 7 in the shared value option, 4 in the shared value/loan option, and 2 in the loan only option. Two additional employees are currently looking for potential properties which would utilize this program.
- The District currently has 11 rental units occupied by MCWD staff. The District maintains a waiting list which currently has 4 staff members who are interested in District owned rental units. District management staff continue to monitor local economic conditions for potential opportunities to increase the number of rental units available for staff.

Water Conservation and Supply Update

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

The Operations Superintendent's water supply analysis, which evaluates surface and groundwater conditions and projects supply and demand ratios, continues to show that the District will have an adequate supply to meet demand for the first quarter of 2025. The report also recommends that the District remain at Water Conservation

Level 0. Updates will be provided monthly through the end of the April 2025 winter water season.

Water and Wastewater

Water Operations staff continue to balance surface and groundwater water supply sources for meeting the community's water supply demands.

Total water produced in January 2025 was 42.8 million gallons, which is up from the 42.2 million gallons produced in January 2024. Water sources included 90% surface water, 10% groundwater and 0% recycled water. Currently, Lake Mary has a balance of 331 ac/ft, which is 57% of the District's total surface water storage capacity of 606 ac/ft.

Total wastewater treated in January 2025 was 49.6 million gallons, which is up from the 49.0 million gallons treated in January 2024. (See B-1 Operations Department Report for more details.)

Financial Management

The District's 2025 fiscal year continues to reflect revenue tracking above budgeted projections with expenses tracking below budgeted projections. Finance Department activities focused on completing the Draft FY 2026 budget and the selection of a new auditing firm. (See B-3 Finance Department Report for more details.)

Letters of Support, Contracts, and Agreements

- Signed a services agreement with UES in the amount of \$351,944 which facilitates the payment of pass-through costs associated with GMRP sampling.

Departmental Activities

- Engineering Department staff continue supporting operations and maintenance activities along with working on the many active and planned construction projects at the District and throughout the community. (See B-4 Engineering Department Report for more details.)
- Regulatory Services Division staff continue to provide regulatory support for community fuels reduction projects, conservation efforts monitoring and notifying customers of water leaks, processing rebates, administering Backflow and FOG programs, and PR/advertising support. (See B-7 Regulatory Services Division Report for more details.)
- Personnel Services Department activities included onboarding new employees, updating job descriptions, workforce planning, and communicating with L12 Union as needed. (See B-6 Personnel Services Department Report for more details.)
- Information Services Department staff continue to support all of the District's technology needs. (See B-5 Information Services Report for more details.)
- Operations Department staff continue to monitor water and wastewater production for compliance with all State Water Resources Control Board regulations. (See B-1 Operations Department Report for more details.)
- Maintenance Department staff continue working on in-house construction project activities and meeting maintenance goals and requirements. (See B-2 Maintenance Department Report for more details.)

Projects/Related

Wild land Fire Mitigation Support and Planned Projects

The General Manger and District staff continue to look for opportunities to support wildland firefighting and mitigation efforts. These efforts currently include:

- Coordinating with the MLFD and USFS on a new project which will add fire hydrants early this summer in key perimeter locations in the Lakes Basin, Old Mammoth, and on the Scenic Loop. The new hydrants will further support fire suppression efforts in the event of a wildland fire.
- Planning a project for this summer which will increase the defensible space adjacent to MCWD facilities.
- Participation in Mono County Multi-jurisdictional planning process to identify and mitigate hazards.
- Quarterly meetings with the TOML, MLFD and USFS management staff discussing opportunities for coordinating local agency hazard mitigation efforts.
- Continued participation in the Whitebark Institute's Eastern Sierra Climate and Communities Resilience Project (ESCCRP) and associated Financial Advisory Team meetings.
- MCWD, along with other local stakeholder agencies, signed an MOU with Blue Forest Financial to explore stakeholder benefits related to expanding funding options for forest fuels reduction projects. Blue Forest Financial will study and report how forest fuels reduction projects benefit local stakeholders related to funding. Blue Forest utilizes this approach to assign agencies with potential funding responsibilities managed through a forest resilience bond. A forest resilience bond could ultimately provide additional forest treatment capacity.

Water and Wastewater Capacity/Connection Fee Study

The project to update the District's 2019 water and wastewater connection fee study was completed last month following the Board's adoption of the new connection fee study and associated fee schedule. The new connection fees are slated to go into effect beginning April 1, 2025.

Capacity fees, also known as connection or developer fees, are one-time capital charges assessed against a new development to recover the proportional share of capital facility investment previously constructed or planned to be constructed to accommodate growth. Capacity fees are codified in the California Code and must reflect a link between the fee and the benefit received by a new connection to the system.

Snowcreek Recycled Water Agreement

District staff are working with District general counsel and a Board ad-hoc committee to review Snowcreek's current recycled water agreement and develop potential terms for including recycled water delivery to the proposed Snowcreek VIII development.

This group will consider the many items involved with irrigation at the existing golf course and proposed Snowcreek VIII development with a goal of maximizing the use of recycled water. The MCWD Board approved a request from the developer to temporarily deliver raw water to irrigate the Snowcreek Golf Course while the existing recycled water pond is relocated over the next two construction seasons. (See B-4 Engineering Department Report for more details on recycled water.)

MCWD Code and Policy Review and Update

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

The MCWD Code Book has three chapters remaining. Staff and legal counsel are currently working on extensive updates to Chapters 11 and 12, the MCWD Sewer Code and Water Code respectively. The current focus is to restructure the two Codes related to Engineering permit fees. These fees are being restructured to align more closely with the District's actual permit process. As part of this proposed restructuring, Chapters 11 and 12 would be repealed and renamed as the MCWD Sewer Code and the MCWD Water Code respectively. The final remaining chapter contains procedures for environmental review of District projects. Staff have started working on the policy to replace the Code language and it should be ready for Board review and adoption in the coming months.

LAFCO Municipal Services Review (MSR) and Sphere of Influence Recommendation

District staff have reviewed and provided comments on the draft MCWD MSR prepared by Mono LAFCO. The MSR and any recommendations may influence future policy decisions related to water and sewer service for the greater Mammoth area including the Mammoth Mountain Main Lodge Redevelopment Project. (See B-7 Regulatory Services Department Report for more details.)

Alterra/MMSA Main Lodge Development

Alterra/MMSA has proposed a Main Lodge redevelopment Master Plan and submitted environmental scoping documents for their project to the TOML which listed a new on-site package treatment plant and MCWD as the two potential alternative solutions for handling their wastewater needs. The District provided comments on project scoping documents and will continue to stay apprised of any potential changes as the project develops. Alterra/MMSA staff have communicated to MCWD that their current preference is the on-site package treatment plant option. (See B-4 Engineering Department Report for details.)

MCWD Water Discharge Requirements (WDR)

District staff is working with Lahontan on a proposal by MCWD for completing a study of the Laurel Pond area to better identify the appropriateness of specific use classifications. Specifically, Lahontan staff expressed concerns regarding the sampling depth of the recently constructed Laurel Pond monitoring wells and are working with District staff on a plan to add additional wells. Once the new wells are completed, the proposed study would likely take up to five years. Following the study period Lahontan will provide comments on Laurel Pond's use classification and potentially update the District's WDR which has the associated potential for treatment process changes at the WWTP. (See B-4 Engineering Department Report for more details.)

AGENDA ITEM

Subject: Public Hearing – Status of Vacancies and Recruitment and Retention Efforts

Information Provided By: Chris Weibert, Human Resources Manager

Background

Assembly Bill 2561 (AB 2561), which became effective on January 1, 2025, requires public agencies to present the status of job position vacancies and recruitment and retention efforts at a public hearing before the agency's governing board at least once per fiscal year. If the agency's governing board adopts an annual or multi-year budget during the fiscal year, the required presentation must be made before the budget's adoption. Furthermore, the public agency is required to identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process, during the hearing.

AB 2561, which is codified in statute as Government Code section 3502.3, also requires that a recognized employee organization for a bargaining unit be allowed to make a presentation at the vacancy hearing for positions within that bargaining unit. If the number of job vacancies within a single bargaining unit meets or exceeds 20% of the total number of authorized full-time positions, the public agency is required to, upon the request of the recognized employee organization, include all of the following information during the public hearing:

- The total number of job vacancies within the bargaining unit;
- The total number of applicants for vacant positions within the bargaining unit;
- The average number of days to complete the hiring process from when a position is posted; and
- Opportunities to improve compensation and other working conditions.

Discussion

The District has 44 authorized full-time positions, 23 of which are represented positions. A 20% vacancy rate of represented positions equals 8.8 vacancies. The District currently has two vacancies, one is under conditional offer. In calendar year 2024, the District conducted five recruitments for full-time positions (one was an internal, voluntary transfer opportunity). Four of the five were represented positions.

To give some context, in calendar year 2023, the District conducted eight recruitments for full-time positions. Four of those eight were represented positions.

Fiscal Impact

There is no fiscal impact for this agenda item.

Requested Action

This report is for informational purposes only as part of the public hearing process. There is no action requested or required.

AGENDA ITEM

Subject: Well 32 Close-Out Report

Information Provided By: David Carlson, Associate Engineer

Background

The prolonged drought conditions from the years 2011-2015 highlighted the benefits of adding additional groundwater facilities which would bolster the District's water supply to the community. Additional groundwater facilities can be especially beneficial during low water years when the amount of surface water available to the community becomes limited. While surface water is the preferred water source, groundwater becomes the District's primary source during periods of drought. As the District's groundwater portfolio ages, new wells are needed to provide redundancy and add resiliency to the existing groundwater supply.

In accordance with our Strategic Objectives, MCWD staff investigated the potential to drill additional groundwater wells in the system to maintain adequate water supply.

When planning for the development of a new groundwater source it's critical to consider the two major components, the aquifer and the well. The health of the aquifer is a balance of withdrawals and recharge, which can be negatively impacted by prolonged drought or over pumping. This is offset when natural recharge takes place following good water years.

Considerations for Well 32 site development included a significant cost component related to the infrastructure needed to transport raw water to treatment plants. Therefore, the Well 32 site was selected due to its proximity to the existing raw water transmission line from Wells 6 and 10 to Groundwater Treatment Plant 1 (GWTP1). In addition to the proximity to the transmission line, Well 32 is also located in the western portion of the Mammoth Groundwater Basin, the same sub-aquifer as Wells 6 and 10, therefore the District was confident that there would be water there.

Previous well construction had exploratory boreholes drilled to verify the presence of water before moving over to drill the production well. Due to the limited size of the Well 32 property, an exploratory borehole was drilled and tested, then that hole was enlarged to create the production well.

Timeline

- Pre-2020
 - Site was procured, environmental documents were completed, and site work was performed, including installation of transmission and drain lines.
- 2020-21
 - Well was drilled and developed, site infrastructure was installed.
- 2022-24
 - Remaining infrastructure was completed, electrical power to the site was connected, and state documentation was completed.

State Permitting

The State permitting process to amend the District's existing permit to add an additional drinking water source is complete. The State Water Resource Control Board (SWRCB) has a checklist of requirements that must be completed prior to the permit being issued and operation of the facility can move forward. The checklist consists of a mix of deliverables, some requiring approval prior to drilling and others as part of a closeout process. The regulator for SWRCB recommended MCWD consider hiring a consultant to complete the documentation. However, District staff were able to complete this process in-house.

Financial Summary

A capital project budget was created in 2018 and was revised in 2019 and 2020.

Year	Bottom Line Budget Amount
2018	\$1,549,414
2019	\$1,679,089
2020	\$1,919,441

The initial drilling contract was for \$1.34 million and had additional combined change orders totaling \$350K specifically for drilling. Not every line item of the bid schedule was fully utilized, resulting in the cost of the drilling portion totaling \$1.63 million.

The final cost per finance records was about \$2.9 million. Of this total, \$1.63 million was for drilling, and the remaining \$1.25 million included: the remaining components of the project including: land acquisition, consulting services, well development, building, vault, plumbing, electrical/controls, landscaping, SCE service upgrades, in-house labor, and legal services.

The final cost was approximately \$957k (49.9%) over the 2020 Capital Project Budget.

Pictures



Figure 1- Well site with drill rig



Figure 2- Adding stick of pipe to drill rig



Figure 3- Snow covered site



Figure 4- Carson Pump performing well development



Figure 5- Allied General Contractors installing conduits for building



Figure 6- Building near completion



Figure 7- Well Vault



Figure 8- Well head after pouring concrete pad

AGENDA ITEM

Subject: The Parcel Relief Main Close-Out Report

Information Provided By: Jacob Trauscht, Senior Engineer

Background

The sanitary sewer main down Manzanita Road receives flow from a large area of town via the main running down Dorrance Road. The sewer-shed feeding into the Dorrance Road main includes a large portion of town including areas with new development such as the buildout of Obsidian and future developments at Sam's Woodsite and the Minaret/Hwy-203 intersection. Accommodating this future growth requires either upsizing the sewer main running down Manzanita, or connecting through private property to the new sewer main serving the Parcel development. After review, staff determined that replacing the Manzanita main would be expensive and expose MCWD to risk due to the requirement to provide sewer diversion throughout the extent of the project, increasing the chances for a sanitary sewer spill. Running a sewer through private property and into the TOML's Parcel development offered a viable alternative that would take advantage of the new construction at the Parcel.

Stakeholder Coordination

Engineering staff negotiated with the private property owner of 277 Manzanita Rd. to secure an easement through the property to link the Manzanita Rd Right-of-Way (ROW) to the TOML owned Parcel property. Engineering also worked with the TOML to secure an easement from the eastern edge of 277 Manzanita Rd. property to the TOML ROW on the Chaparral Road extension.

Engineering staff worked closely with the Parcel developer to determine a location for the sewer main that would avoid the footprint of future affordable housing buildings, and included language in our Transfer Agreement with the TOML that any re-alignment of the new sewer main would be paid for by the TOML. The contractor that constructed the new sewer main in Chaparral Road extension in 2023 installed a stub-out at a location and elevation to allow MCWD to connect the Dorrance/Manzanita intersection to Chaparral via gravity flow.

Construction

Construction was completed by the MCWD maintenance and summer construction crews from August through mid-September 2024. Work was initiated at the upstream end of the project due to the presence of many pre-existing utilities that would likely alter the alignment. The MCWD crews dealt with these numerous crossings and conflicts well, including re-aligning a water main that was at a lower elevation than expected. Upon completion of construction, the crews performed pressure tests on the manholes and sewer lines to verify proper installation.

A local landscaping firm was procured to restore the irrigation system and turf that was disturbed during the excavation. Rough grading and irrigation system repairs were completed in October 2024, with turf replacement planned for spring 2025. The sewer main is now live, with the majority of flows now being routed into the 15" sewer main running through the Parcel, rather than down Manzanita Road.

Project Location



Financial Summary

Overall, the project came in under the estimated budget by approximately \$63,000. The construction budget was updated following our experience with the Hwy 203 sewer project, which allowed us to more accurately estimate construction costs.

Item	Estimated Cost	Actual Cost
Design, Inspection, and Project Management (Estimate assumed 20% for burden, actual is ~44%) ¹	\$11,760	\$22,566
Easement Acquisition & Permits	\$140,000	\$140,000
Permitting	N/A	\$1,100
Consulting Support (Survey, Easement, and Material Testing)	\$10,000	\$7,338
Labor (Estimate assumed 20% for burden, actual is ~34%)	\$48,000	\$55,010
Materials	\$99,410	\$62,851
Rentals and Hauling	\$22,000	\$26,447
Lawn/Irrigation Repair ²	\$2,475	\$21,078
Total	\$400,373	\$336,390

1 - Estimate was for construction oversight and project management, did not include design.

2 - This work is not complete, actual cost reflects the total estimated cost

Pictures



Figure 1- Crew setting up trench shoring in preparation for pipe installation



Figure 2- Crews backfilling and compacting the trench



Figure 3- Cutting into the MCWD water main to re-align the pipe to avoid conflict with the new sewer main



Figure 4- MCWD crew connecting to the existing stub-out at the downstream end of the project. This stub-out was installed as part of The Parcel Phase 1 construction.

AGENDA ITEM

Subject: Summer Construction Close-Out Report

Information Provided By: Rob Motley, Maintenance Superintendent

Background

For over two decades, the Mammoth Community Water District has utilized a dedicated summer construction crew to enhance and maintain its assets. This team collaborates with permanent staff members to undertake a variety of projects, significantly improving and upgrading District assets. From small scale repairs to major upgrades in infrastructure, the crew's efforts have resulted in significant cost savings and operational improvements. Despite fluctuations in crew size and project complexity, the team has consistently delivered high quality work, highlighting their adaptability and commitment to the District's needs. As we look to the future, the summer construction crew continues to be a vital asset in advancing the District's mission of service and efficiency.

Financial Impact

The District efficiently utilizes its specialized equipment such as excavators, dump trucks, and vacuum trucks, in supporting the diverse projects undertaken by the construction crew. This strategic use of existing resources not only results in substantial cost savings but also exemplifies the smart management of community owned assets. The District's emphasis on quality and quantity, unburdened by the constraints of profitability, ensure that the construction team delivers superior results. These efficiencies and the focus on high quality outcomes translate into direct savings for the ratepayers, reaffirming the District's commitment to serving the community's best interests.

Summer 2024 Construction Projects

Valley Vista Meter Replacement

Crews replaced 25 meter pits and two galvanized laterals. The water mains were replaced in this neighborhood 20 years ago.

Replaced Two 36" steel PRV Lids

The Line Maintenance team removed and replaced two of the very heavy castiron manhole lids and frames with a new composit style system. This was a prototypeeffort to test the design and see how they hold up to winter snow removal efforts.

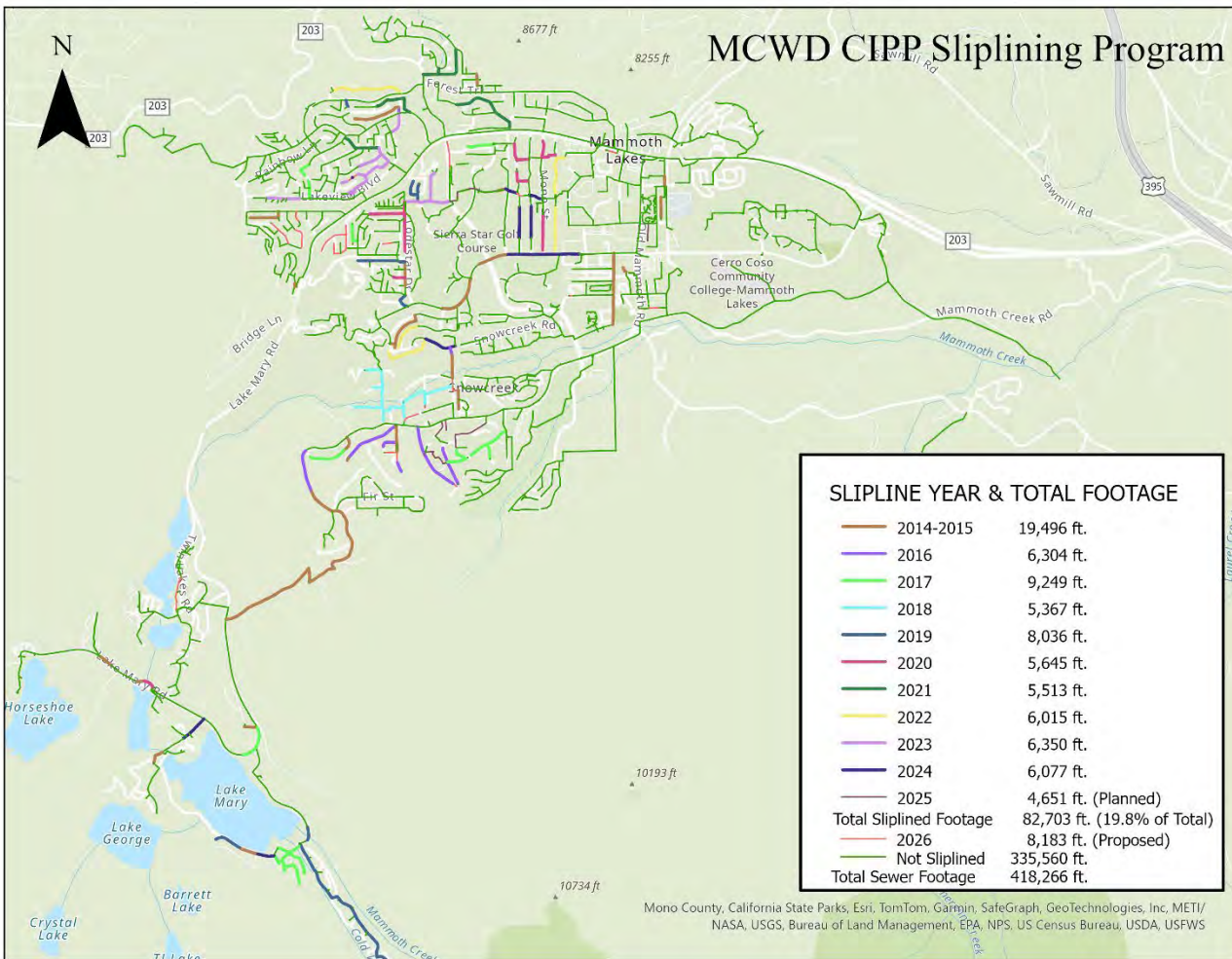
Sewer Collection System Slip Lining, Top Hats, and Surface Features

This year, the District partnered with five specialized contractors to perform targeted repairs and improvements to our wastewater collection system.

A total of 93 sewer system features received new collars, including 17 sewer manhole collars installed by contractors, 10 completed in-house, and 66 additional features (valves and manholes) upgraded through the TOML paving project. These enhancements are critical for mitigating damage caused by freeze-thaw cycles and snow removal operations.

Additionally, 22 top hat repairs and patches were installed at service lateral connections and compromised joints by contractors. These areas are particularly vulnerable to water infiltration and root intrusion, and these repairs play a key role in preventing such issues.

Furthermore, 6,077 feet of Cured-in-Place Pipe (CIPP) lining was installed this year, reinforcing aging sections of the collection system. This proven rehabilitation method enhances structural integrity and extends the system’s lifespan. With this latest addition, our inventory of lined pipe now exceeds 82,703 feet, representing 19.8% of the total system. It is important to note that our objective is not to line 100% of the collection system but rather to strategically restore damaged sections, ensuring the long-term reliability and efficiency of the network.



AGENDA ITEM

Subject: Discuss and Consider Adopting the Revised 2025 Capital Improvement Plan (CIP)

Information Provided By: Garrett Higerd, District Engineer

Background

MCWD's Capital Budget is prepared by staff annually after the Strategic Planning process is complete. Significant progress has been made over the years to maintain and replace the District's infrastructure. The ductile iron water line replacement, tank coating rehab, sewer slip-lining, and sewer lift station programs are great examples of these efforts.

Last year engineering staff conducted a significant review and update of the Capital Improvement Plan (CIP). One of the most important take-aways was that in the mid-2000s water demand (peak month demand) was projected to increase by 2.3% a year, or 46% by 2024. However, the District's distribution system replacement project (reducing leaks) and the impact of conservation programs actually reduced water demand by about 41% over the past 20 years. Several projects that had been on the CIP for many years were determined to be no longer needed given current and projected water demands. Several projects were identified as potentially good projects but need more preliminary engineering work.

Discussion

The 5-Year CIP is the District's plan for short and mid-range capital facilities and infrastructure implementation. The plan is well coordinated with the ongoing maintenance of facilities and infrastructure as well as the development of new infrastructure. The CIP provides a linkage between the Strategic Objectives, asset management, and the budget and provides a means for planning, scheduling, and implementing capital projects over the next five years. The 5-year Capital Improvement Plan attempts to program the highest priority Capital Projects and Maintenance and Rehabilitation Projects for the next five-year period.

The 5-year CIP includes a variety and number of projects. To allow focused and comparative evaluation and decision-making, facilities are grouped by the following general categories:

- **General Facilities** – This category includes District owned structures and equipment. This includes the Administration and Engineering buildings.
- **Technology** – This category includes major technology expenses including the GIS Utility Network Conversion/Modernization, SCADA server replacements, and Programmable Logic Controller (PLC) upgrades.
- **Water** – This category includes all water infrastructure including intakes, wells, treatment plants, storage, distribution, and metering.
- **Wastewater** – This category includes all wastewater infrastructure including the wastewater collection system, lift stations, force mains, treatment plant, dewatering, and effluent pipelines.
- **Recycled Water** – This category includes storage, pump, and pipeline infrastructure specific to recycled water.

- **Employee Housing** – This category includes capital projects that advance the District’s housing goals. It includes the Employee Home Purchase Assistance Program (EHPAP) and the employee housing condo purchase program.
- **Capital Equipment** – This category includes significant maintenance and replacement of the District’s fleet and heavy equipment.

Projects included in the 5-Year CIP are generally non-recurring projects that are beyond the scope of normal annual operating or maintenance expenditures and work programs. Projects that are not fully defined yet are at the “Project Study Report (PSR)” phase. A PSR is a preliminary engineering document that looks at a potential project’s purpose and needs, scope, alternatives, complications, costs, schedules, etc. Engineering will be working on performing these PSRs as time allows and the placeholders will either come off the CIP or be replaced with a project.

Included in the PSR will be either a Business Risk Evaluation (BRE) or a cost-benefit analysis that will help District staff make recommendations to the Board about project priorities. A BRE is a way of scoring risk based on the likelihood of failure and the consequences of that failure. A cost-benefit analysis is a better way to analyze a discretionary project that may or may not be a good business decision based on the business case. Project ranking by BRE score and cost-benefit is not included in this iteration of the CIP but will be brought back in the future.

The farther out any project is on the CIP, the less certain the cost and timing is. The outer years will come into better focus as asset management programs are further developed. Future iterations will likely extend out to a 10-year time horizon. In time, all infrastructure will reach the end of its useful life and require replacement. If the average life expectancy of the District’s infrastructure is 50 years (a conservative estimate), the target annual CIP investment should be approximately \$6.3M (in 2025 dollars) if the District’s estimated capital asset replacement valuation is \$318.9M. For now, this is a decent round number to use for context. This number will be further refined as more is learned about the system’s life-cycle characteristics.

The volume of engineering work included in this CIP is certainly more than can be completed this year. However, the Engineering Department will work to complete as much as possible. The defined projects are first priority and the PSR work is second.

Financial Impact

While the 5-Year Plan does not appropriate funds, it does serve as a planning tool to identify needed capital projects, estimate capital requirements, and coordinate financing and timing. The CIP identifies projects for annual funding and focuses resources in program areas. The CIP is funded by the Capital Budget or the Operating Budget, depending on the accounting particulars of each project.

Capital projects are generally funded by MCWD’s capital reserves and the 2025 CIP does not include any projects that are expected to utilize grants, or any other funding sources. However, future projects could be funded with grants. If so, it will be noted on the CIP.

Requested Action

Discuss and consider adopting the Revised 2025 Capital Improvement Plan.

ATTACHMENTS:

Table 1 – 2025 5-Year Capital Improvement Plan

Table 1. 2025 5-Year Capital Improvement Plan (CIP)

	1	2	3	4	5	6
Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031 to 2036
General Facilities						
Seismic/Snow Structural Risk Assessment & Mitigation Plan - Phase 2	120,000	1,000,000				
Administrative Campus Pavement Rehab and Drainage	1,358,693	54,000	56,000	58,000	60,000	300,000
Administration Building Seismic/ADA/Energy Assessment and Alternatives	30,000		1,000,000			
Defensible Space Clearing	PSR					
Structural Roof Replacements (3 Pump Stations and WWTP Filter Bldg)	1,469,845					
Fuel Storage Tank Replacements				200,000		
Technology						
GIS Utility Network Conversion/Modernization	92,775					
Easement Records Research	20,000					
SCADA Server Replacement			244,000			262,000
Programmable Logic Controller (PLC) Upgrades						300,000
Water						
Water System Modeling Update	PSR					
Well Asset Management	30,000	221,000	233,000	245,000	257,000	1,285,000
Replacement Wells	30,000		3,264,000			6,528,000
Expansion Wells	30,000	1,000,000				6,528,000
LMTP Filter Control Valve Replacement		368,000				
LMTP Backwash Tank Rehab	134,154					
Tank T-7 (Bluffs) Rehab	642,508					
Tank T-2 (Juniper Ridge) Rehab		437,317				
Tank Cathodic Protection	219,755					
Fire Hydrant Additions	162,192					
Hill Street Lateral Replacements	103,484					
The Bridges Lateral Shut-Offs	103,234					
Snowcreek PRV Rehab	60,037					
Twin Lakes PRV Remote Monitoring and Control	57,513					
Air Relief Valve Upgrades	294,199					
Asbestos Cement Pipe Replacement	PSR	829,000	861,000	893,000		
Industrial Park Connector (Zone 4/5 Connector)	743,388					
Replace Advanced Metering Infrastructure (AMI) System						2,433,000
Wastewater						
Wastewater Collection System Modeling Update	PSR					
Collection System Improvements (Sliplining)	446,079	485,000	503,000			
Manhole Rehab	240,035	259,000	268,000			
Collection System Upgrades	PSR					
Lift Station Upgrades	PSR					
WWTP Upgrades		224,000	232,000	241,000	250,000	1,250,000
WWTP Headworks 2nd Step Screen	141,007					
Secondary Clarifier #1 Weir Replacement	331,648					
Additional Laurel Pond Monitoring Wells	345,459					
Laurel Pond Basin Plan Amendment Study	30,000	31,000	32,000	34,000	35,000	
Solar System Inverters Replacements			447,000			
Recycled Water						
Shady Rest Park Pipeline and Irrigation Conversion	PSR					
Projects Total						
Projects Total	7,236,005	4,908,317	7,140,000	1,671,000	602,000	18,886,000
Employee Housing						
Employee Home Purchase Assistance Program (EHPAP)	800,000					
Employee Housing Condo Purchase	800,000					
Housing Total	1,600,000	-	-	-	-	-
Capital Equipment						
Replacement Service Vehicle						397,000
Small Excavator	135,000					
Skid Steer	121,000					
Replace Truck 70	55,000					
Replace Truck 53	93,000					
Replace Truck 58	104,000					
Generators for Groundwater Distribution	400,000					
TV Van	420,000					
Replacement for Heavy Equipment		377,000				874,000
Equipment Total	1,328,000	377,000	-	-	-	1,271,000
Grand Total	10,164,005	5,285,317	7,140,000	1,671,000	602,000	20,157,000
Estimated Capital Asset Replacement Valuation (from Finance)	318,920,554	343,522,000	356,525,000	370,021,000	384,028,000	
Percent of Asset Replacement Valuation	2.3%	1.4%	2.0%	0.5%	0.2%	
Target CIP Investment (Assuming a 50-year ave. useful life)	6,378,411	6,870,440	7,130,500	7,400,420	7,680,560	-

KEY

PURPLE TEXT
GREEN TEXT

PSR

Projects with the Potential to Require Outside Contractors/Consultants
Projects with the Potential to be Constructed In-house

Project Study Report - This project is in in-house preliminary engineering to determine need/scope and benefit/cost ratio.

Work budgeted in Professional Services in the Operating Budget

AGENDA ITEM

Subject: Consider Adopting an Amended Operating and Capital Reserve Policy (PL-FIN-002)

Information Provided By: Jeff Beatty, Finance Manager

Background

The District's Operating and Capital Reserve Policy explains the rationale for establishing reserve funds and provides a consistent foundation for calculating the appropriate amount of reserve funds to maintain. The District maintains reserve funds for operations, capital asset maintenance and replacement, and special purpose reserves for employee housing and our future obligations for the LADWP and Trout settlements.

Discussion

Analysis of the District's infrastructure concluded that our treatment, distribution and collections systems are sufficient to meet expected future demands. Consistent with this conclusion, the proposed changes to the policy for capital assets roll the expansion fund reserves into the maintenance fund reserves and describe the basis for calculating of the target reserve balances. Based on the original cost of assets and factoring the inflation of construction costs, capital reserves are set to 10% of the expected cost to replace assets that will reach the end of their useful life over the next thirty years.

Financial Impact

The proposed changes to the policy will not affect revenue or expenses and will continue to define an appropriate reserve balance to prepare the District for future capital expenditures.

Requested Action

Discuss and consider adopting the proposed amendments to the Operating and Capital Reserve Policy.

MAMMOTH COMMUNITY WATER DISTRICT

OPERATING AND CAPITAL RESERVE POLICY

Approved: March 17, 2016

Amended: ~~March-February 201~~, 20254

POLICY

It is fiscally responsible to set aside cash reserves to prepare for planned and unexpected expenses in the future. To ensure equity between current and future ratepayers, a portion of each year's revenue should be reserved for the replacement of assets that are currently in use. Customers who receive the benefit of the water and wastewater infrastructure should contribute to the replacement of those assets as they age so the cost is shared appropriately between current and future ratepayers.

For each of the funds below, a benchmark for appropriate reserves is provided, and a description of circumstances when use of reserve funds is recommended.

The recommended annual contribution to reserves will be the lesser of 5% of revenue or the difference between the total target reserve balance and the total current reserve balance.

Fund 10 – Administrative Operation:

- Operating reserve equal to average current liabilities for Fund 10, plus 20% of the liability for employee sick and vacation leave balances.
- Reserve balance ~~will~~should be used to pay current liabilities when current revenue is insufficient to meet obligations.

Fund 20 – Water Operation:

- Operating reserve equal to six months of operating expenses.
- Water operating reserves ~~will~~should be used when short-term fluctuations in expenses or revenue cause water revenue to be insufficient to meet operating expenses.

Fund 30 – Wastewater Operation:

- Operating reserve equal to six months of operating expenses.
- Wastewater operating reserves ~~will~~should be used when short-term fluctuations in operating expenses or revenue cause wastewater revenue to be insufficient to meet operating expenses.

Fund 21 – Administrative Capital Replacement:

- ~~Capital r~~Reserve ~~, when combined with the reserve of Fund 31,~~ equal to 10% of the expected cost over the next thirty years of required upgrades to replace or improve the effectiveness efficiency of the District administrative ~~on assets buildings~~.

- Reserves will be used to replace or upgrade ~~the administrative~~ on assets/buildings, when project costs exceed available revenue
- Funds expected to be spent more than ~~three~~four years in the future may be invested in a long-term capital reserve fund as specified by the MCWD Statement of Investment Policy.

Fund 22 – Water Capital Replacement:

- Capital Repair and Replacement: ~~The expected life of capital assets varies significantly based on the type of asset. Approximately 75% of District infrastructure will reach the end of expected life over the next 45 years. A reserve of 2.3% of the asset replacement cost approximates the annual replacement cost.~~ Capital reserve equal to 10% of the expected cost over the next thirty years to replace or improve the effectiveness of water treatment or distribution assets.
- Reserves will be used for the unexpected replacement of a major component of the water infrastructure (e.g. well, treatment plant), for changes to the infrastructure required to meet new regulatory mandates, or for the planned replacement of assets where the cost of the replacement is greater than the current revenue available.
- Funds expected to be spent more than ~~three~~four years in the future may be invested in a long-term capital reserve fund as specified by the MCWD Statement of Investment Policy.

Fund 23 – Wastewater Capital Replacement:

- Capital Repair and Replacement: Capital reserve equal to 10% of the expected cost over the next thirty years to replace or improve the effectiveness of wastewater collection or treatment assets. ~~The expected life of capital assets varies significantly based on the type of asset. Approximately 75% of District infrastructure will reach the end of expected life over the next 45 years. A reserve of 2.3% of the asset replacement cost approximates the annual replacement cost.~~
- Reserves will be used for the unexpected replacement of a major component of the wastewater infrastructure (e.g. lift stations, treatment plant), for changes to the infrastructure required to meet new regulatory mandates, or for the planned replacement of assets where the cost of the replacement is greater than the current revenue available.
- Funds expected to be spent more than ~~three~~four years in the future may be invested in a long-term capital reserve fund as specified by the MCWD Statement of Investment Policy.

Fund 31 – Administrative Capital Expansion:

~~The purpose of the fund is to provide capital for all future expansion of administrative support services required for operations and infrastructure at build out. The balance of the fund may be negative or positive, depending on the cash flow of revenue and expansion capital projects. The fund balance should be zero when all infrastructure and administrative support expansion services needed for the customer base at build out is built and in operation.~~

Fund 32 – Water Capital Expansion:

~~The purpose of the fund is to provide for all future expansion of the water infrastructure required to meet the needs of all future customers. The revenue source is water connection fees. Expenditures will be for capital projects that expand the capacity of the system to meet the needs of new users. The balance of the fund may be negative or positive, depending on the cash flow of connection fee revenue and expansion capital projects. There is no target fund balance; the balance will be the sum of accumulated contributions less expenditures, and the fund balance should be zero when all infrastructure needed for the customer base at build-out has been built and is in operation.~~

Fund 33 – Wastewater Capital Expansion:

~~The purpose of the fund is to provide for all future expansion of the wastewater infrastructure required to meet the needs of all future customers. The revenue source is wastewater connection fees. Expenditures will be for capital projects that expand the capacity of the system to meet the needs of new users. The balance of the fund may be negative or positive, depending on the cash flow of connection fee revenue and expansion capital projects. There is no target fund balance; the balance will be the sum of accumulated contributions less expenditures, and the fund balance should be zero when all infrastructure needed for the customer base at build-out has been built and is in operation.~~

Fund 96 – New Enterprise:

- Recommended reserve equal to two years' average participation in the employee down payment assistance program.
- Reserves will be used if participation in the employee down payment assistance program in any year is greater than the annual contribution to the fund from District property tax revenues or to purchase additional housing units to meet the needs of the District's employee housing program.

Fund 97 – Trout Habitat Enhancement:

The District has an ongoing obligation according to the Trout Habitat agreement to contribute \$10,000/year (increased annually for inflation) for twenty years ending 2032 and administer the accumulated funds for trout habitat enhancement. There is no target fund balance; the balance will be the sum of accumulated contributions less expenditures according to the settlement agreement.

Fund 98 – LADWP Settlement:

The District has a future obligation of \$3.2 million (increased by CPI each year between 2014 and final settlement) to LADWP as part of the agreement entered into by the District and LADWP in July 2013. The date of the final payment will be affected by the amount of water used by the District's customers but will be between the years of 2063 and 2073. The annual contribution to meet the future obligation is approximately \$50K.

MAMMOTH COMMUNITY WATER DISTRICT
OPERATING AND CAPITAL RESERVE POLICY

Approved: March 17, 2016
Amended: February 20, 2025

POLICY

It is fiscally responsible to set aside cash reserves to prepare for planned and unexpected expenses in the future. To ensure equity between current and future ratepayers, a portion of each year's revenue should be reserved for the replacement of assets that are currently in use. Customers who receive the benefit of the water and wastewater infrastructure should contribute to the replacement of those assets as they age so the cost is shared appropriately between current and future ratepayers.

For each of the funds below, a benchmark for appropriate reserves is provided, and a description of circumstances when use of reserve funds is recommended. The recommended annual contribution to reserves will be the lesser of 5% of revenue or the difference between the total target reserve balance and the total current reserve balance.

Fund 10 – Administrative Operation:

- Operating reserve equal to average current liabilities for Fund 10, plus 20% of the liability for employee sick and vacation leave balances.
- Reserve balance will be used to pay current liabilities when current revenue is insufficient to meet obligations.

Fund 20 – Water Operation:

- Operating reserve equal to six months of operating expenses.
- Water operating reserves will be used when short-term fluctuations in expenses or revenue cause water revenue to be insufficient to meet operating expenses.

Fund 30 – Wastewater Operation:

- Operating reserve equal to six months of operating expenses.
- Wastewater operating reserves will be used when short-term fluctuations in operating expenses or revenue cause wastewater revenue to be insufficient to meet operating expenses.

Fund 21 – Administrative Capital Replacement:

- Capital reserve equal to 10% of the expected cost over the next thirty years to replace or improve the effectiveness of the District administrative assets.
- Reserves will be used to replace or upgrade administrative assets when project costs exceed available revenue
- Funds expected to be spent more than three years in the future may be invested in a long-term capital reserve fund as specified by the MCWD Statement of Investment Policy.

Fund 22 – Water Capital Replacement:

- Capital Repair and Replacement: Capital reserve equal to 10% of the expected cost over the next thirty years to replace or improve the effectiveness of water treatment or distribution assets.
- Reserves will be used for the unexpected replacement of a major component of the water infrastructure (e.g. well, treatment plant), for changes to the infrastructure required to meet new regulatory mandates, or for the planned replacement of assets where the cost of the replacement is greater than the current revenue available.
- Funds expected to be spent more than three years in the future may be invested in a long-term capital reserve fund as specified by the MCWD Statement of Investment Policy.

Fund 23 – Wastewater Capital Replacement:

- Capital Repair and Replacement: Capital reserve equal to 10% of the expected cost over the next thirty years to replace or improve the effectiveness of wastewater collection or treatment assets.
- Reserves will be used for the unexpected replacement of a major component of the wastewater infrastructure (e.g. lift stations, treatment plant), for changes to the infrastructure required to meet new regulatory mandates, or for the planned replacement of assets where the cost of the replacement is greater than the current revenue available.
- Funds expected to be spent more than three years in the future may be invested in a long-term capital reserve fund as specified by the MCWD Statement of Investment Policy.

Fund 96 – New Enterprise:

- Recommended reserve equal to two years' average participation in the employee down payment assistance program.
- Reserves will be used if participation in the employee down payment assistance program in any year is greater than the annual contribution to the fund from District property tax revenues or to purchase additional housing units to meet the needs of the District's employee housing program.

Fund 97 – Trout Habitat Enhancement:

The District has an ongoing obligation according to the Trout Habitat agreement to contribute \$10,000/year (increased annually for inflation) for twenty years ending 2032 and administer the accumulated funds for trout habitat enhancement. There is no target fund balance; the balance will be the sum of accumulated contributions less expenditures according to the settlement agreement.

Fund 98 – LADWP Settlement:

The District has a future obligation of \$3.2 million (increased by CPI each year between 2014 and final settlement) to LADWP as part of the agreement entered into by the District and LADWP in July 2013. The date of the final payment will be affected by the amount of water used by the District's customers but will be between the years of 2063 and 2073. The annual contribution to meet the future obligation is approximately \$50K.

Mammoth Community Water District

Draft Operating and Capital Budget for the Fiscal Year April 1, 2025- March 31, 2026

February 2025

Jeff Beatty

Introduction

The mission statement of the Mammoth Community Water District includes a commitment to provide excellent water and wastewater service, carefully manage and maintain our local water resources, and conduct our work in a financially sound manner. The annual budget is a component of managing our resources and our finances as we work to accomplish our mission. The budget describes the source and expected amounts of revenue and defines the expected types and amounts of expenditures. Once approved by the Board, the budget defines strategic and operational direction and grants authority to the managers and staff of the District to expend resources to deliver water and wastewater services.

The budget is a collaborative effort that incorporates the strategic plan developed by staff and approved by the Board. Leaders from each department are involved in the planning and allocation of resources to accomplish our mission effectively and efficiently. The budget is guided by the experience of past years and anticipates plans for the coming year.

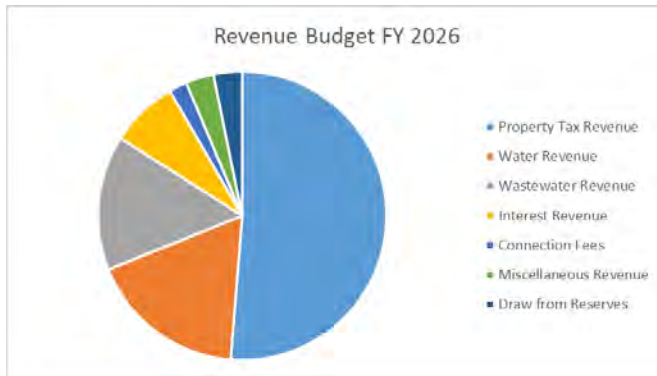
The budget is organized into funds representing the type of service (Water or Wastewater) and function (Administration, Operation, or Capital). Each fund is intended to be self-contained with balanced revenue and expenses and an appropriate reserve. The budget is primarily focused on the 2026 fiscal year (FY) and looks forward to FY 2027-2036 to project available fund balances.

The District receives revenue primarily from property taxes and fixed and variable charges for water and wastewater services from our customers. Other revenue sources are connection fees for new water/wastewater customers, fees for lab and engineering services, and interest on invested funds. The District spends money on capital assets, personnel and operating expenses, and services from outside experts.

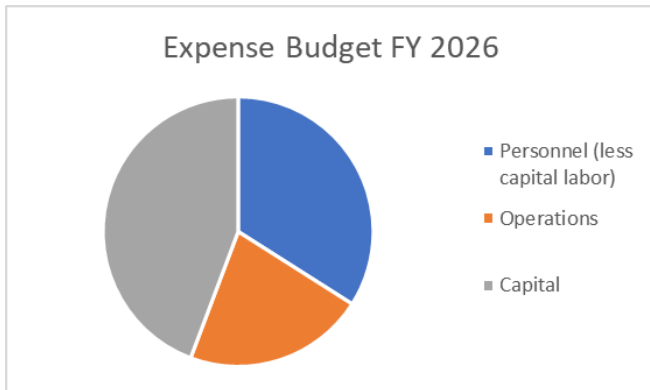
Revenue from water sales is variable based on the availability of surface water supplied by the winter snowpack. In a low-snow year, water conservation measures may be implemented to reduce water use, which results in a corresponding reduction in water sales revenue.

Total revenue for FY 2026 is budgeted at \$21,587,900. Budgeted expenditures on operations, personnel, and capital are \$22,303,400. The difference of \$715,500 (approximately 3.6% of revenue) will be withdrawn from our operating and capital reserves. Capital Labor is included in both the Personnel budget and Capital budget, so it is subtracted from the total to avoid double-counting.

Account	FY 2025 Budget	FY 2025 Projection	FY 2026 Budget	Change - FY 2025 Budget to FY 2026 Budget		Change - FY 2025 Proj. to 2026 Budget	
Total Revenue	19,147,800	21,866,900	21,587,900	2,440,100	13%	(279,000)	-1%
Personnel	7,820,700	7,619,700	8,113,600	292,900	4%	493,900	6%
Operations	4,380,300	4,216,600	4,843,800	463,500	11%	627,200	15%
Capital	9,037,600	6,983,900	9,874,000	836,400	9%	2,890,100	41%
Capital Labor	(412,300)	(389,900)	(528,000)	(115,700)	28%	(138,100)	35%
Capital Reserve	(1,678,500)	3,436,600	(715,500)	963,000		(4,152,100)	



Account	Budget FY 2026
Property Tax Revenue	\$ 11,438,000
Water Revenue	\$ 3,933,700
Wastewater Revenue	\$ 3,370,500
Interest Revenue	\$ 1,695,500
Connection Fees	\$ 450,000
Miscellaneous Revenue	\$ 700,200
Subtotal	\$ 21,587,900
Draw from Reserves	\$ 715,500
Total	\$ 22,303,400



Account	Budget FY 2026
Personnel (less capital labor)	7,585,600
Operations	4,843,800
Capital	9,874,000
Total	22,303,400

FY 2026 Budget

This presentation is organized by:

- Revenue budget
- Budgeted Operations expenses
- Budgeted Personnel expenses
- Budgeted Capital expenditures
- Reserve fund balance projections

Revenue Budget

The total revenue budget of \$21,587,900 for FY 2026 represents a 12.7% increase from the FY 2025 revenue budget and a 1.3% decrease from the 2025 revenue projection.

- Property tax revenue in FY 2025 is projected to be 4.4% higher than budgeted for the year. The average annual increase for the last five years has been 7.5%. Property tax revenue for FY 2026 is budgeted at 7.5% above the FY 2025 projection.
- Water and wastewater base rates are budgeted to increase 2% over FY 2025. The snowpack so far this winter has been below average, and water use revenue is projected to decrease with the potential for water conservation requirements.
- Connection fee revenue varies significantly from year to year based on economic conditions and residential and commercial development in town. Connection fee revenue in FY 2025 was significantly above average, and revenue for FY 2026 is budgeted slightly above the long-term average. The possibility of economic slowdown over the next year might decrease the development activity in town.

- The Federal Reserve expects to decrease short-term interest rates over the next year, but both short and long-term interest rates will continue to be higher than the current portfolio purchase yield. The interest revenue is calculated based on the purchase yield of the portfolio with the expectation that securities that mature over the course of the year will be replaced by higher-yielding securities. Loans made under the District’s employee home purchase assistance program also provide interest revenue.
- The FY 2026 gain on sale of surplus budget is 84% higher than the FY 2025 budget due to a higher-than-normal number of vehicles and equipment scheduled to be sold as surplus.

Table A shows the budgeted revenue for FY 2026 with comparisons to the budgeted and projected revenue for FY 2025.

Table B shows projections of revenue and expenses for FY 2026 and the following five fiscal years with the projected available reserve balance for each year.

Table A – FY 2026 Budgeted Revenue

Account	Budget FY25	Projection FY25	Budget FY26	Change - FY 2025 Budget to FY 2026 Budget		Change FY 2025 Proj. to FY 2026 Budget	
Billing - Water Usage	1,782,900	1,880,700	1,918,300	135,400	7.6%	37,600	2.0%
Water Base Rates	1,940,400	1,975,900	2,015,400	75,000	3.9%	39,500	2.0%
Wastewater Base Rates	2,760,000	2,785,700	2,841,400	81,400	2.9%	55,700	2.0%
Wastewater Flow - Commercial	509,000	518,700	529,100	20,100	3.9%	10,400	2.0%
Engineering Revenue	40,000	53,900	40,000	-	0.0%	-13,900	-25.8%
Housing Rents	172,900	195,000	220,900	48,000	27.8%	25,900	13.3%
Miscellaneous Revenue	238,600	466,100	439,300	200,700	84.1%	-26,800	-5.7%
Permits - Connection Fees	450,000	1,669,700	450,000	-	0.0%	-1,219,700	-73.0%
Property Tax Revenue	10,196,000	10,640,000	11,438,000	1,242,000	12.2%	798,000	7.5%
Interest Income	1,058,000	1,681,200	1,695,500	637,500	60.3%	14,300	0.9%
Total Revenue	19,147,800	21,866,900	21,587,900	2,440,100	12.7%	-279,000	-1.3%

Table B – Projected Revenue, Expenses, and Available Fund Balances

	FY 2026 Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection	FY 2031 Projection
Revenue	21,587,900	22,638,462	23,798,734	24,996,791	26,389,249	27,365,651
Personnel Expense (excluding Capital Labor)	7,585,600	7,491,152	7,953,139	8,445,457	8,970,127	9,571,125
Operating Expense	4,843,800	5,136,071	5,453,086	5,797,563	6,172,555	6,561,426
Capital Expenditures	9,874,000	6,030,000	6,434,010	6,865,089	7,325,050	7,815,828
Addition (Reduction) to Capital Reserves	(715,500)	3,981,240	3,958,499	3,888,683	3,921,517	3,417,272
Operating/Capital Fund Reserve	39,784,500	43,765,740	47,724,239	51,612,921	55,534,439	58,951,710

Operating Budget

The FY 2026 operating budget of \$4,843,800 is an increase of \$463,500 (11%) from the FY 2025 budget.

Some significant changes in the FY 2026 budget include:

- A decrease of \$72,891 to the Outside Services budget primarily as a result of non-recurring projects in FY 2025.
- In order to better track expenses associated with expanding our IT network capabilities and the costs associated with providing comprehensive internet service to our staff, two new expense categories were created. Expenses that were formerly in the Computer Systems and Software budgets were moved to the IT Network and Internet Services budgets. The Computer Systems budget was reduced by \$32,600 and the Software budget was decreased by \$22,880 primarily due to those adjustments.
- A decrease in the Building M&R budget of \$23,750 is mostly a result of moving the \$30,000 Tank 2 roof replacement line item to the FY 2026 capital budget as a component of the building retrofit initiative that has resulted from the seismic/snow load assessment performed in FY 2025.
- The addition of \$257,500 to the Electricity budget is primarily based on the assumption that we will experience a higher-than-normal demand for groundwater.
- An increase of \$79,100 to the Insurance budget reflects a projected 26% increase in our property and Auto/General Liability premiums.
- An increase of \$125,600 to the Professional Services budget is primarily due to the addition of the employee engagement and salary and benefits surveys, consulting services related seismic and snow load analysis, and an Administration Building architectural assessment.

Table C shows the operating budget for each category with comparisons to the prior year's budget and projected expense.

Table C – Operating Budget Comparison

Account	FY25 Budget	FY25 Projection	FY26 Budget	Difference	% Change
6100-Outside Services	271,124	257,400	198,233	(72,891)	-27%
6101-Property Tax Admin. Fee	220,000	204,200	220,000	-	0%
6102-Sludge Disposal	46,750	49,800	46,750	-	0%
6105-Software Licenses/Agreements	290,698	290,700	267,819	(22,880)	-8%
6106-IT Services	53,284	45,800	50,284	(3,000)	-6%
6108-Banking Fees	60,600	73,700	67,920	7,320	12%
6110-Professional Services	387,500	358,500	513,100	125,600	32%
6111-Outside Lab Services	63,000	65,500	69,000	6,000	10%
6114-Equipment Rental	10,000	-	10,000	-	0%
6115-Employee Housing Expenses	122,000	104,500	108,320	(13,680)	-11%
6120-Operating Tools/Equipment	33,350	85,100	57,950	24,600	74%
6123-Employee Engagement	20,610	22,500	21,210	600	3%
6124-Employee Uniform	21,050	23,600	22,650	1,600	8%
6125-Gasoline	41,215	40,700	35,875	(5,340)	-13%
6126-Diesel Fuel	27,320	41,600	24,500	(2,820)	-10%
6130-Insurance	303,850	321,700	382,950	79,100	26%
6140-Legal Services	80,000	56,900	80,000	-	0%
6145-M & R - Line Repair/Equipment	360,118	338,400	368,670	8,552	2%
6150-M & R - Buildings	165,220	85,200	141,470	(23,750)	-14%
6155-M & R - Vehicles	129,088	129,100	128,778	(310)	0%
6160-Memberships/Certifications	53,387	53,400	60,163	6,776	13%
6165-Permit Meters	40,000	75,200	57,000	17,000	43%
6179-Operating Chemicals	344,719	369,400	378,850	34,131	10%
6180-Operating Supplies	126,755	135,900	133,765	7,010	6%
6181-Computer Systems/Equipment	64,400	72,500	31,800	(32,600)	-51%
6182-Peripherals	5,800	4,000	5,000	(800)	-14%
6183-IT Network	-	-	27,600	27,600	
6185-Postage/Freight	9,314	10,900	10,110	796	9%
6190-Advertising Publications & PR	27,468	54,000	28,968	1,500	5%
6192-Books & Subscriptions	1,798	1,600	1,598	(200)	-11%
6200-Safety	27,100	23,200	27,690	590	2%
6205-Permits & Licensing	112,534	112,500	122,604	10,070	9%
6207-Settlement Cost	14,400	14,400	14,400	-	0%
6210-Telephone	33,960	34,000	32,640	(1,320)	-4%
6211-Internet Service	-	-	30,360	30,360	
6215-Training & Meetings	83,352	57,800	90,777	7,425	9%
6220-Travel Expenses	66,050	53,900	77,050	11,000	17%
6230-Utilities - Electric	472,400	473,300	729,900	257,500	55%
6231-Utilities - Propane	40,000	36,000	38,000	(2,000)	-5%
6237-Water Conservation	150,040	39,700	130,040	(20,000)	-13%
	4,380,300	4,216,600	4,843,800	463,500	11%

Negative numbers in the Difference column represent a reduction in budget from last fiscal year and positive numbers represent an increase from last year.

Personnel Budget

The FY 2026 District personnel budget of \$8,113,600 is 3.7% higher than last fiscal year

The personnel budget includes five temporary employees who will work on the summer construction projects and two summer interns for special work planned in the Laboratory and Engineering Departments.

The cost of District labor on capital projects is included in the Capital budget. To avoid double counting, the capital labor is subtracted from the total personnel budget when presenting the combined budget overview. The capitalized labor portion of the total personnel budget is \$528,000.

The District's Organizational Chart is included as Attachment A.

Table D provides a high-level view of personnel expenses for comparison to FY 2025.

Table D – Personnel Expenses Comparison

	Total Pay	Pension	Insurance	FICA tax	WC Cost	UI Cost	Total Cost
FY 2026 Budget	5,533,400	1,166,300	1,198,700	94,600	97,100	23,500	8,113,600
FY 2025 Budget	5,374,200	1,141,000	1,075,000	89,400	101,400	39,700	7,820,700
Change '26 - '25	159,200	25,300	123,700	5,200	(4,300)	(16,200)	292,900
% Change	3.0%	2.2%	11.5%	5.8%	-4.2%	-40.8%	3.7%

Capital Budget

The District has approximately \$68 million (net of depreciation) in capital assets including: wells, distribution and collection lines for water and wastewater, water and wastewater treatment plants, buildings, employee housing, vehicles, and equipment. These assets are essential to our mission of providing reliable water and wastewater service to our customers. The capital budget represents the cost of incrementally refurbishing or replacing our infrastructure as it wears out in service and adding new infrastructure to increase the efficiency of operations.

Significant components of the \$9,874,000 capital budget include:

- Improvements to the distribution and collections systems
- Additional monitoring wells at Laurel Pond
- Rehabilitation of a water tank and the LMTP backwash tank
- Replacement of four roofs as part of our seismic/snow load retrofit initiative
- Conclusion of the District paving project
- Distribution system connection between zones 4 and 5
- Replacement of three heavy-duty service trucks
- Replacement of the sewer TV van
- Purchase of one additional condominium unit or multi-family property for employee rental housing as well as funding for anticipated employee home purchase loans

Table E lists capital projects, vehicle and equipment purchases, and employee housing-related expenditures planned for FY 2026. Additional details about future capital projects can be found in the Capital Improvement Plan.

Table E – Capital Budget

Projects	FY 2026 Budget
MCWD Paving	1,358,693
LMTF Backwash Tank Rehab	134,154
Tank 7 Rehab	642,508
Tank 5 Pump Station Roof (Knolls)	190,583
Tank 2 Pump Station Roof (Juniper Ridge)	132,762
Tank 3 Pump Station Roof (Timber Ridge)	74,941
Filter Building Roof	1,071,559
Laurel Pond Monitoring Wells	345,459
Cathodic Protection	219,755
GIS Utility Network Conversion	92,775
Snowcreek PRV Rehab	60,037
Zone 4-5 Connection	743,388
Hill Street Distribution System Improvements	103,484
Bridges Distribution System Improvements	103,234
Air Relief Valve Upgrade	294,199
Twin Lakes PR Remote Monitoring and Control	57,513
Perimeter Fire Hydrants	162,192
Sewer Manhole Rehab	240,035
Collection System Sliplining & Top Hats	446,079
WWTP Step Screen	141,007
Secondary Clarifier #1 Weir Replacement	331,648
Projects Total	6,946,000
Housing	FY 2026 Budget
EHPAP	800,000
Ee Housing Condo Purchase	800,000
Housing Total	1,600,000
Equipment	FY 2026 Budget
Small Excavator	135,000
Skid Steer	121,000
Replace Truck 70 - F450	55,000
Replace Truck 53 - F550 and Service Bed	93,000
Replace Truck 58 - F550 and Service Bed	104,000
Generators for Ground Water Distribution	400,000
TV Van	420,000
Equipment Total	1,328,000
Total FY 2026 Capital Budget	9,874,000

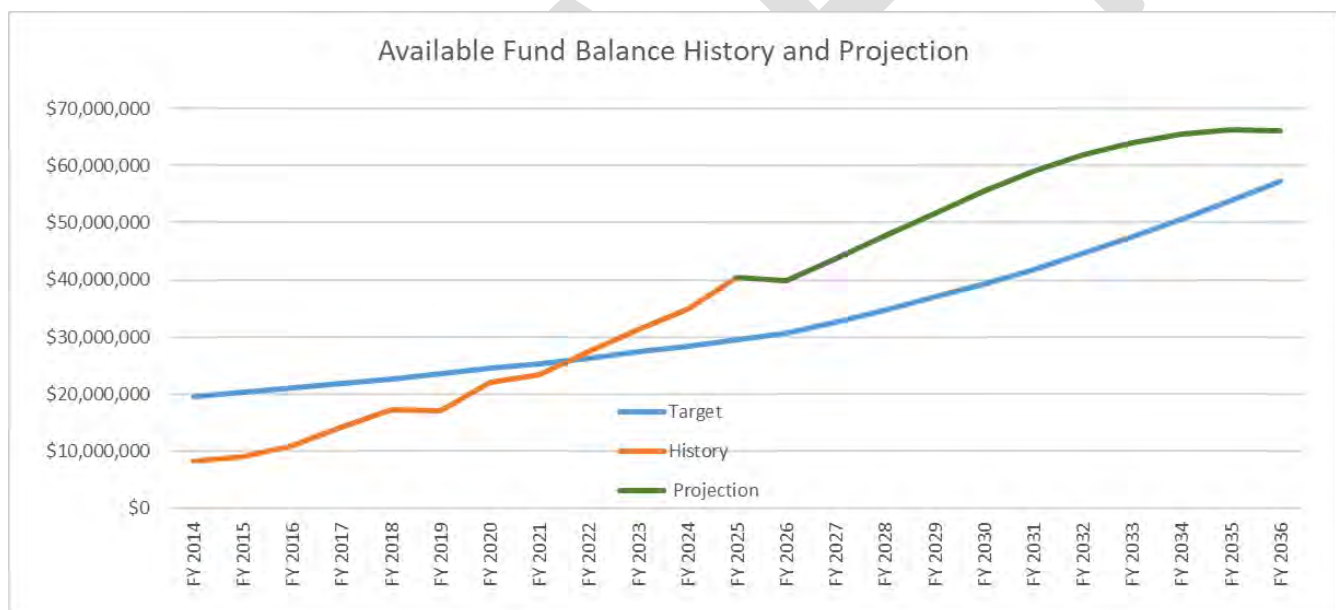
Reserve Fund Balance Projections

The District has adopted an operations and capital reserve policy that defines targets for financial reserves consistent with prudent planning and risk management. The projected reserve balance at the beginning of FY 2026 is approximately \$40,500,000. The target reserve balance at the end of FY 2036 is approximately \$57,205,000. If revenue and expenses occur as projected, the 2036 reserve balance will be approximately \$66,134,000.

Because of the significant uncertainty about specific future capital projects, the reserve balance projection is based on the expected useful life and expected future replacement cost of all District assets. The expected life of assets varies from 10 years for some equipment to 80 years for some distribution and collection pipes. Capital reserve balances are set at 10% of the expected cost to rehabilitate and replace capital assets over the next thirty years.

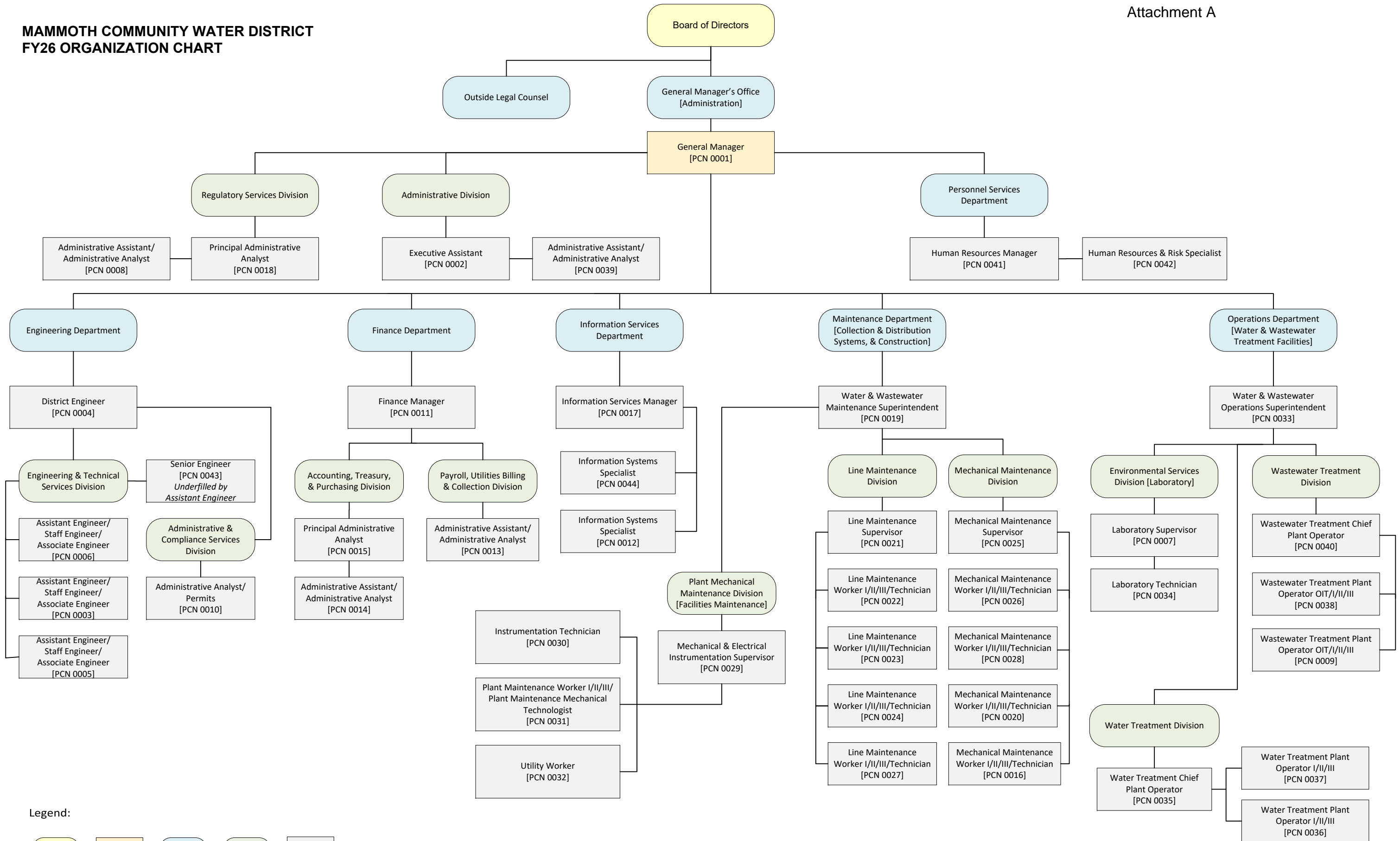
The District's Reserve Policy and the FY 2026 Fund Reserve Targets are included as Attachment B to this document.

The orange line on the graph below represents the District's historical available fund balance. The green line represents the projected fund balance. The blue line represents the target fund balance defined by the reserve policy.



**MAMMOTH COMMUNITY WATER DISTRICT
FY26 ORGANIZATION CHART**

Attachment A



AGENDA ITEM

Subject: Discuss and Consider Approving the Ad-Hoc Auditor Selection Committee’s Recommended Candidate for the New District Auditor and Authorize the Finance Manager to Execute an Engagement Letter with the Selected Candidate

Information Provided By: Jeff Beatty, Finance Manager

Background

In January, the Board decided to end the relationship with the firm that completed the audit of the District’s FY 2024 financial statements and directed the auditor selection ad-hoc committee to work with staff to select a recommended candidate for the Board to consider.

Discussion

The auditor selection ad-hoc committee interviewed staff representing Nigro & Nigro on February 11 to form an opinion on the level of experience and the expected working relationship between the audit firm, the Board, and District staff.

Financial Impact

The cost proposal from Nigro & Nigro is within the amount budgeted for audit services in the FY 2026 budget.

Requested Action

Consider the recommendation of the ad-hoc committee and authorize the Finance Manager to execute a Service Agreement and Engagement Letter with Nigro & Nigro for the audits of fiscal years 2025 – 2027, with an option to extend the agreement for an additional two years.

AGENDA ITEM

Subject: Consider Approving the Revised Employee Housing Purchase Assistance Program Policy and Agreements between the District and Employees Entering into the Program

Information Provided By: Jeff Beatty, Finance Manager

Background

Because Mammoth Lakes has a limited availability and high cost of housing, MCWD provides housing assistance in the form of District-owned condominium units available for rent and home purchase assistance loans. These employee housing programs assist the District in attracting and retaining the knowledgeable and skilled staff required to accomplish the mission of the District.

The Board has established an Employee Housing Committee to regularly review the District's housing assistance programs and provide direction to adapt the programs as appropriate.

Discussion

At the January meeting of the Employee Housing Committee, changes to the Employee Home Purchase Assistance Program policy were proposed to enhance the flexibility of the District's right of first refusal. The proposed changes give the District the opportunity to buy a housing unit from an employee before it is placed on the market if the housing unit fits a need in the District rental housing program. In addition, the District has the right to purchase a housing unit by matching an acceptable offer from a bidder in the open market. The District would consider exercising this right to purchase if the proposed sale price was insufficient to cover the District's loan.

Minor changes to the policy were also recommended to clarify the requirements for owner's title insurance and lender's title insurance.

Financial Impact

The proposed changes to the policy will have limited financial impact because they do not modify the key provisions of the home purchase assistance program. The proposed changes will provide flexibility on the right of first refusal that could provide additional benefits to the District and participating employees.

Requested Action

Consider approving the proposed amendments to the Employee Home Purchases Assistance Program Policy and the associated Employee Home Purchase Assistance Agreements.

MAMMOTH COMMUNITY WATER DISTRICT

**EMPLOYEE HOME PURCHASE ASSISTANCE PROGRAM
POLICY**

Adopted: January 17, 2008
Amended: ~~December 6, 2023~~ 2025

1. PURPOSE

The Mammoth Community Water District values its employees. It is the policy of the Mammoth Community Water District to promote employee recruitment and retention. To that end, the Mammoth Community Water District Employee Home Purchase Assistance Program (“Program”) is designed to facilitate home ownership for District employees (“Employee”) and to provide an incentive for recruiting potential employees to ensure the District maintains the most skilled and professional workforce possible. The Program offers three options for home loan assistance: (1) a Shared Value Program, under which the District will contribute up to 50% of the home purchase price and share appreciation in value with the Employee upon sale, (2) a Subordinate Loan Program, under which the District will lend up to 35% of the home purchase price in a loan with a maximum term of 15 years and a variable interest rate set each year according to the yield on 10-year Treasury note on the first business day of the year, and (3) a Combined Primary Loan/Shared Value Program, under which the District will provide primary financing at a fixed interest rate of 5% and contribute up to 50% of the purchase price as shared value as a means to assist employees in the current high-interest-rate, high-priced local residential real estate program.

2. PROGRAM FUNDING

The Program shall be financed through the “New Enterprise Fund”, which is funded as determined by the Board of Directors from a portion of the District’s share of property tax revenues received from Mono County. Nothing in this Policy precludes a change in funding or termination of the Program as may be determined in the Board’s sole discretion.

3. PROGRAM ELIGIBILITY

Homes purchased pursuant to the Program must be located within Mono County as far north as Mono City and Inyo County as far south as Big Pine. The purchased home must be the principal

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place of residence for the Employee. Housing unit types eligible for assistance shall be new or previously owned single-family detached houses, town homes, condominiums, or manufactured homes in mobile home parks or on a single-family lot and placed on a permanent foundation system ("Housing Unit").

Employees or their spouses who hold title to a single-family residence outside of the program eligibility area at the time of applying for Program assistance may retain such residences. An Employee applying for Program assistance may not concurrently own improved real property in the program eligibility area.

4. CONDITION OF HOUSING UNIT

Prior to a final commitment of District funds and prior to close of escrow on the purchase by the Employee, the Housing Unit under consideration shall be inspected by an established professional home inspection service or other reputable professional approved by the District to determine if it is structurally sound, and identify any code-related and health and safety deficiencies that need to be corrected. The cost of the home inspection shall be paid by the Employee, and a copy of the final report provided to the District. All Housing Units to be purchased under the Program must be in compliance with State and local codes and ordinances. The District inspection and its approval of the remediation of any deficiencies shall be made a condition of the close of escrow for the purchase of the Housing Unit.

5. EMPLOYEE SELECTION PROCESS

The intent of this Policy is that Program assistance generally shall be given on a first-come, first-served basis to regular full-time and regular part-time permanent employees who have successfully completed their initial employment probationary period, in accordance with the rules and procedures of the Program as set forth in this Policy. However, recognizing that the Program could be a valuable tool for recruiting more senior employees in key positions, the General Manager may propose that the minimum employment requirement not apply in a particular case, subject to Board approval.

6. EMPLOYEE HOME PURCHASE ASSISTANCE PROGRAM PROCESS

For the Shared Value and Subordinate Loan programs, an Employee must complete an application and return it to the District's General Manager with all required information, including a pre-qualifying loan statement completed by a lender providing evidence of financing

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for the maximum amount that the primary lender is willing to loan to the Employee ("Primary Loan"). The application must designate which of the two assistance options the Employee is proposing to use.

For the Combined Primary Loan/Shared Value Program, an Employee must complete an application and return it to the District's General Manager with all required information, including: authorization to use the employee's credit score and income-to-debt ratio for the lending decision, evidence of the borrower's FICO scores, and a list of all household monthly income and debt obligations. The District will comply with all applicable requirements of the Fair Credit Reporting Act and the California Consumer Credit Reporting Agencies Act as a condition of obtaining the Employee's FICO score.

Upon determination of eligibility for the Program, the Employee will receive a letter from the District stating the approximate amount of down payment and/or loan assistance for which the Employee is eligible. This letter also will provide that the amount of assistance will be available for a period of up to 120 days after the date of the letter. For good cause and subject to the provision of appropriate documentation of the need, the General Manager may extend the time in which the District's assistance amount will remain available to an Employee.

Once a suitable Housing Unit has been located, the Employee makes an offer to purchase. The offer must be an estimate of the fair market value of the Housing Unit. The offer must provide that the close of escrow shall be conditioned on the District's approval of the purchase price, District inspection as set forth above, and compliance with all applicable building codes. The Employee will submit a copy of the final purchase contract to the District.

The Employee shall provide the District with a copy of a current appraisal (no more than 90 days old). The appraisal must be performed by an appraiser holding a valid license in good standing issued by the California Bureau of Real Estate Appraisers. The appraiser's license must be at least a residential appraisal license if the housing unit does not require a complex appraisal, is not ~~part~~ ~~of~~ a development of more than four units, and is valued at up to \$1,000,000. If the property requires a complex appraisal, consists of more than four units, or is valued at more than \$1,000,000, then the appraiser must hold a valid certified residential license or certified general license in good standing. The appraisal must establish that the proposed purchase price is no more than 10% above the appraised value. Upon receipt of the appraisal, the District will provide written notification to the Employee approving or denying the purchase price within 10 days.

If the District approves the purchase price, it shall prepare a written agreement with the Employee that includes terms for repayment of the District’s home purchase assistance and other terms specific to either the Shared Value Program, the Subordinate Loan Program, or the Combined Primary Loan/Shared Value Program according to the Employee’s choice of program. Agreements for all programs will provide the District with a first right of refusal to purchase the Housing Unit upon sale of the unit as provided in Section 14 of this Policy. If married or in a registered domestic partnership, the Employee’s spouse or partner shall execute the agreement if title is held jointly, or will acknowledge and agree to comply with all applicable terms if the Employee holds the Housing Unit as his or her sole and separate property. Once the employee has signed, the General Manager may then execute the agreement provided it complies with this policy.

Once approval has been received from the District, the Employee may proceed with the close of escrow. When the primary lender requirements and District agreement requirements are met, District shall deposit its loan funds into escrow, with required closing instructions, Note, and Deed of Trust to be executed in escrow. As part of closing the purchase, the Employee shall be required to secure and maintain the following insurance coverages on the Housing Unit:

- The most comprehensive, maximum limits homeowner’s insurance coverage available, including full code upgrades, in the full amount of the purchase price, which amount the Employee shall increase over time consistent with any appreciation to the Housing Unit’s replacement cost.
- Flood Insurance policy; If the Housing Unit is located within a FEMA-designated flood zone, the purchase of a flood insurance policy is required.
- Earthquake insurance policy.
- At least a standard form full coverage CLTA owner’s title insurance policy.
- A home purchase warranty or similar coverage that covers the risks of failure of a Housing Unit’s major structural and mechanical systems and appliances for the first two years of ownership.

All insurance policies shall be issued in an amount not less than the purchase price or appraised value of the Property, whichever is greater, or any lesser maximum limits if the type of coverage will not insure for the full purchase price or appraised value of the Housing Unit.

The Employee shall remain current in all financial obligations of ownership of the Housing Unit, including but not limited to payment of principal and interest on the primary loan, all insurance premiums, taxes, HOA fees and special assessments, and interest on the District subordinated loan. By December 1 of each year, employees shall submit documentation that confirms

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Commented [JH1]: Jeff, as discussed, management and the Committee should discuss whether to change the Employee’s owner’s title insurance policy purchase requirement. The CLTA policy is the least protective form, with the ALTA “extended” coverage policy being next most protective, and the title companies’ proprietary enhanced coverage policies (which go by various names) being most protective. But the broader coverages cost more and may require inspections or a survey, so whether to require Employees to bear extra costs and delay is a policy discussion and decision for the Committee and management.

Commented [JH2]: What is the intent of deleting this common-sense requirement?

Commented [JB3R2]: The practical reality is these warranties have no value in our area. Local tradesmen aren’t willing to respond to requests from the insurer and American Home Shield thinks it is reasonable to dispatch someone from Fresno to fix a broken water heater.

Commented [JH4R2]: Makes sense. Thanks for the explanation.

compliance with these requirements. If an employee is in default of any financial obligation and cannot promptly cure the default, he or she shall notify the General Manager as soon as possible.

7. EMPLOYEE’S PRIMARY HOME LOAN

For the Shared Value and Subordinate Loan programs, the Primary Loan must be a fully amortized fixed rate loan from a financial institution that makes market rate loans on conventional terms. No hard money loans or other unconventional loans will be permitted. The General Manager may, however, approve a Primary Loan that is not made by a financial institution, provided that any such loan is made at a market rate on conventional market terms. For the Combined Primary Loan/Shared Value program, the primary loan shall be fully amortized over 30 years at a fixed rate of 5%, due and payable in full after 10 years.

The Primary Loan and the District agreement shall not be assumable or transferable.

8. EMPLOYEE PAYMENT OF HOME PURCHASE COSTS

The Employee shall pay all costs of the appraisal required by the District, and any District Housing Unit inspection costs. Such costs will not be deemed to be part of the Employee’s down payment contribution required under this section.

For the Shared Value and Subordinate Loan programs, the Employee shall contribute at least 5% of the purchase price as a down payment. For the Combined Primary Loan/Shared Value program, the Employee shall contribute at least 7.5% of the purchase price as a down payment. The District shall not pay any closing costs for an Employee’s purchase of a Housing Unit, except it will pay for the cost of a lender’s title insurance policy covering the amount of the District’s down payment or loan. The District also shall not be liable for any additional costs of purchase, repair or for other reasons before, during or after escrow.

9. AMOUNT OF DISTRICT HOME PURCHASE ASSISTANCE

Under the Shared Value Program, the amount of the District’s home purchase assistance will be up to 50% of the purchase price with a \$500,000 cap, and will be in the form of a loan without interest. In lieu of paying interest, the Employee shall share with the District the amount of the Housing Unit’s appreciation realized upon sale as further provided in Section 10 of this Policy.

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Commented [JH5]: Why would the District waive this right? I understand title insurance is not the world’s greatest coverage/value, but there may be instances where it is desirable. Perhaps use this: “except in instances when the District chooses to purchase a title insurance policy insuring its interests in the property.”

Commented [JB6R5]: It isn’t the intent to waive the right, but to transfer the cost to the borrower. Section 6 requires the borrower obtain a full-coverage CLTA policy

Commented [JH7R5]: Jeff, my understanding is that this clause refers to the District obtaining a lender’s policy, where the requirement in Section 6 is for the Employee to obtain a buyer’s policy. If that understanding is correct, then this clause should be retained either as is or with my alternative proposal.

Commented [JH8R5]: Jeff, as discussed, I undeleted the lender’s policy requirement. But as also discussed, the District could decide to waive this requirement, but this essentially means it is self insuring against title issues such as undisclosed liens and encumbrances which could wipe out the District’s loan. It is probably best to retain this requirement since a basic CLTA lender’s policy is pretty inexpensive and at least covers the important risk of undisclosed liens and encumbrances of record. IF MCWD wants extended coverage, it can buy an ALTA lender’s policy.

Under the Subordinate Loan Program, the amount of the District's loan to an Employee will be up to 35% of the purchase price with a \$500,000 cap, and will be in the form of a loan with interest payable annually as further provided in Section 10 of this Policy.

Under the Combined Primary Loan/Shared Value Program, the Shared Value loan will be up to 50% of the purchase price with a \$500,000 cap and will be in the same form as in the Shared Value Program. The Primary Loan will be an amount equal to the purchase price minus the Employee down payment and the Shared Value Loan. The Primary loan will be fully amortized over 30 years with payments made monthly as further provided in Section 10 of this Policy. The District will confirm that the household debt-to-income ratio is no greater than 45% and the FICO score of the Employee is rated at least "Good".

10. DISTRICT HOME PURCHASE ASSISTANCE REPAYMENT

For the Shared Value option, the District will share with the Employee any gain in value at the time the property is sold. Upon sale of the Housing Unit, the proceeds of sale shall be allocated in the following order:

- (a) The costs of sale, including but not limited to escrow fees, real estate broker's fees, and related expenses, shall first be deducted from the gross sales price. ~~Any closing cost that will be reimbursed to the employee shall not be deducted from the gross sales price (e.g. property taxes that are refunded from the lender's impound account).~~ Any closing costs that are a reimbursement to the employee for moneys paid or deposited (e.g. property taxes that are refunded from the lender's impound account), shall not be deducted from the gross sales price.
- (b) The Primary Loan shall be paid in full from the proceeds of the sale via escrow. In the event the gross sale proceeds are insufficient to pay the Primary loan balance, the District shall not be liable for payment of the Primary Loan.
- (c) To the extent gross sale proceeds remain, the District shall be distributed an amount equal to the amount that the District contributed to the Employee's purchase of the Housing Unit (this distribution does not include any apportionment arising from the Appreciation Proceeds discussed below).
- (d) To the extent gross sale proceeds remain, the Employee shall receive the amount of Employee's contribution to the purchase price, plus the total amount that the Employee has then paid towards the principal of the Primary Loan, and the amount that the Employee was credited for approved capital improvements as described in Section 13 below.

(e) Any remaining gross sale proceeds (the "Appreciation Proceeds") shall be shared between District and Employee as follows:

1. The District shall receive a percentage of the Appreciation Proceeds equal to the amount of the District's contribution to the purchase price divided by the purchase price increased by the amount credited for any approved capital improvements, although in no event may the District earn an annualized rate (simple interest over the term of the entire assistance loan) greater than the maximum rate authorized by Section 1 of Article XV of the California Constitution. That rate is the higher of either 10% per annum or 5% over the rate charged by the Federal Reserve Bank of San Francisco on advances to member banks on the 25th day of the month before the down payment loan (if the agreement to loan and the actual lending of the money are in different months, the 25th day of the month before the earlier events is used) per annum.
2. The Employee shall receive a percentage of the Appreciation Proceeds equal to the amount of Employee's contribution component and the Primary Loan components and the amount credited for approved capital improvements divided by the purchase price (as increased by the amount of any approved capital improvement), plus any funds, if any, the District is not entitled to receive due to the fact that the District is receiving its maximum permissible rate of return, as set forth above.

For the Subordinated Loan Program, the District's assistance to the Employee is in the form of a loan with a 15-year term and variable interest rate. The interest rate shall be set initially at the yield of the 10-year Treasury note on the first business day of the first year of the loan. The rate will be adjusted thereafter during the term of the loan on each subsequent January 1. The interest rate each year will be set at the yield of the 10-year Treasury note on the first business day of that year. The total amount of interest due for each year must be paid by the Employee on or before the first business day of each following year, such that the loan balance is kept to the original loan amount or less. No compounding of the loan is permissible. Any part of the principal balance of the loan may be paid at any time with no prepayment penalty.

Upon expiration of the 15-year term, the loan agreement between the District and the Employee will terminate and the Employee shall be required to pay off in full the remaining principal amount of the District loan and any accrued interest by payment in cash, refinancing of the Primary Loan to a higher amount, or sale of the Housing Unit and repayment of the District loan from the sale proceeds. The General Manager shall have the discretion to approve another means of payment, provided that the alternative form of payment results in the District obtaining full repayment of the entire loan principal and all accrued interest due.

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For the Combined Primary Loan/Shared Value Program, the Shared Value component will be repaid as described above for the Shared Value Program. The Primary Loan will be a fully amortized 30-year loan, with the entire balance due and payable at the end of 10 years. The Employee will make principal and interest payments monthly, along with payments into an impound account for property taxes and property insurance.

For all Loan Programs, except as otherwise provided in this Policy, the District Home Purchase Assistance must be paid in full if: (1) promptly through escrow if the Employee sells the Housing Unit; (2) within six months after (a) the Employee separates from employment with the District, or (b) the Employee no longer uses the Housing Unit as his or her principal place of residence; (3) within one year after the Employee passes away; or (4) on the catastrophic loss of the Housing Unit as further provided in Section 11 of this Policy.

11. REPAYMENT OF DISTRICT HOME PURCHASE ASSISTANCE UPON LOSS OF HOUSING UNIT

If an Employee in the Subordinated Loan Program or the Combined Primary Loan/Shared Value Program experiences the catastrophic loss of a Housing Unit from fire, earthquake or other cause, the Employee shall repay the amount of the District Loan and any accrued interest and the existing agreement with the District shall terminate or, after a loan is paid off for the Combined Primary Loan/Shared Value Program, may be converted to the Shared Value Program subject to the terms below and Section 17 of this policy. Such repayment will be made within 10 days after the Employee's receipt of insurance proceeds in payment of the loss, unless otherwise approved by the Board. The Employee shall require that the insurance carrier make the check to pay off the District Loan payable to the District (or to the Employee and the District, in which case the Employee, and if required his or her spouse, shall endorse the check to the District).

If an Employee in the Shared Value Program experiences the catastrophic loss of a Housing Unit from fire, earthquake or other cause, the Employee shall either continue or terminate the agreement with the District in one of the methods described below.

- (1) If the Employee chooses to retain the real property on which the Housing Unit stood and to rebuild the Housing Unit, the Employee may request that the District make a new District Loan to assist with construction of the new Housing Unit. The General Manager shall have the discretion to issue such a loan, provided that the loan would initially be provided in the form of a construction loan and that loan complies with the guidelines provided in this Policy. The District loan would be the last funds used by the Employee for

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construction after the Employee expends all insurance proceeds he or she receives for the loss of the original Housing Unit and all proceeds of any primary construction loan secured by the Employee are used. As conditions of the District providing such a loan: (1) the Employee and the District shall enter into a temporary loan agreement for construction funding at the interest rate applicable for that year as further provided in Section 10 of this Policy; (2) the Employee shall agree at the completion of construction to secure a conventional Primary Loan and to convert the District loan to a District down payment assistance shared value or subordinated loan in accordance with the terms of this Policy; and (3) the Employee shall secure all applicable insurance coverages required during the course of construction, including a builder's risk policy covering all perils in the full cost of the completed improvements. The Employee will deliver a copy of all required insurance policies to the General Manager for approval.

(2) If the Employee chooses to retain the property, but not rebuild, within one year of the loss the Employee must buy out the District's share of the agreement according to the provisions of Section 15.

(3) If the Employee chooses to sell the property without rebuilding within one year of the loss, the proceeds of the sale will be shared with the District according to the provisions of Section 10.

12. IN-SERVICE CHANGES IN TITLE

Under no circumstances may an Employee place anyone on title to the Housing Unit after the close of escrow for the purchase of the Housing Unit without prior written agreement of the District or otherwise place a cloud on title or jeopardize the District's interest in the Housing Unit. This includes, but is not limited to, the following:

- (a) If an Employee is single at the time of obtaining a loan from the District and later marries, the Employee shall promptly notify the District of his or her marriage. Upon receipt of such notice from the Employee, the District shall require the Employee and the Employee's spouse to enter into an amendment to the agreement for the purpose of obtaining the Employee's spouse's consent to comply with the terms of that agreement. The District shall require this amendment regardless of whether an Employee desires to place his or her spouse on title to the Housing Unit. Any refusal by an Employee's spouse to execute an amendment to the District agreement as required by the District shall be deemed a breach of that agreement. This provision also shall apply to an Employee who

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enters into a registered domestic partnership in accordance with Family Code sections 297 and following.

- (b) Employee may not sell, transfer, loan, use as collateral for any form of financing, or otherwise provide an interest in the Housing Unit to any other person or entity without providing advance notice to District and first obtaining District's consent to such transaction. District reserves the right in all case to refuse such consent.
- (c) Employee may not place the Housing Unit into any type of trust without providing advance notice to District of the planned transfer and first obtaining District's consent to the transfer. District consent generally will be given when Employee (and any authorized spouse or partner) retains the sole legal and beneficial interests in the Housing Unit, but the District in all cases reserves the right to refuse consent to such transfers.

13. EMPLOYEE PROPERTY IMPROVEMENTS

The Employee may, at his or her sole discretion and expense, make such reasonably necessary capital improvements to the Housing Unit as he or she deems beneficial to it. For the Employee to receive credit in the distribution of proceeds under the Shared Value Program or the Combined Primary Loan/Shared Value Program, a capital improvement is limited to one which: (1) is performed with a building permit which is subsequently signed off by the governing authority, and (2) which receives prior written approval from the District. No other types of improvements or any maintenance or repair expenses will be considered under this clause.

Before starting construction of and again at the completion of the capital improvement, an appraisal by a licensed or certified appraiser agreed upon by the Employee and the District will be conducted at the expense of the Employee to confirm the actual value added by the capital improvement. The Employee shall be credited the value added to the Housing Unit as determined by the appraisal. The Employee shall provide to the District documentation that supports all expenses for permitting, constructing, and completing of the capital improvement and verifies the Employee's actual payment of all such expenses. Any capital improvements that are gifted or otherwise obtained from funding sources other than the employee's own funds, including insurance reimbursements, will not be considered as qualifying capital improvements for purposes of this Policy.

14. DISTRICT'S RIGHT OF ~~FIRST OFFER AND RIGHT OF~~ FIRST REFUSAL AND RIGHT TO MATCH OFFER UPON SALE OF HOUSING UNIT

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The agreement between the Employee and District shall provide the District with a ~~first~~ right of ~~first offer and right of first~~ refusal ~~and a right to match a third-party offer~~ to purchase the Housing Unit if the Employee places it for sale during the term of the agreement.

- ~~Before the Housing Unit is placed for sale in the open market, the Employee shall notify the District of their intent to sell the Housing Unit and the District shall have the option to make an offer to purchase the Housing Unit as further described in the Employee Home Loan Agreement.~~
- ~~If the District declines to make an offer or the Employee declines the District's offer in such cases, the District shall be entitled to purchase the Housing Unit at its appraised fair market value less 5% to reflect the Employee's avoided payment of realtor commissions. The fair market value shall be determined by an appraisal prepared by a licensed or certified appraiser agreed upon between the Employee and the District and paid for by the District by matching an acceptable offer from a bidder in the open market as further described in the Employee Home Loan Agreement.~~

Commented [JB9]: Revisions to this section are intended to give the District to option to make the first offer to purchase if the housing unit meets a need in the rental program.

The District also has a right to purchase by matching an acceptable offer in the open market, which protects the District's interest if the market price is lower than the encumbrances on the unit.

The description of this right is more general in the policy, and more detailed in the agreements.

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For loans made under the Shared Value Program ~~and the Combined Primary Loan-Shared Value Program~~, the proceeds of a purchase of a Housing Unit by the District shall be allocated as provided in Section 10. For loans made under the Subordinated Loan Program, proceeds will be allocated as follows: (1) payment of costs of sale and escrow; (2) pay-off of the Primary Loan and any accrued interest; (3) pay-off of the District's loan and all accrued interest; (4) payment of any existing liens against the Housing Unit other than the liens of the primary lender's first and the District's second deeds of trust; and (5) payment of all remaining proceeds to the Employee.

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15. EMPLOYEE PURCHASE OF DISTRICT'S INTEREST

Employees in the Shared Value Program or the Combined Primary Loan/Shared Value Program may request to purchase the District's interest in the Housing Unit. The Employee shall be entitled to purchase the Housing Unit at its fair market value less 5% to reflect avoided transaction cost. The fair market value shall be determined by an appraisal prepared by a licensed or certified appraiser agreed upon between the Employee and the District and paid for by the Employee and prepared within 90 days of the Employee's proposed closing date for purchase of the District's interest. The proceeds of a purchase of the District's interest in a Housing Unit by the Employee shall be allocated in the same manner as described in the portion of Section 10 pertaining to pay-off of a shared value loan.

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Employees in the Subordinated Loan Program may elect to purchase the District’s interest by paying the principal balance of the District’s loan and all accrued interest.

16. EMPLOYEE REFINANCING OF PRIMARY LOAN

During the term of a District loan agreement, an Employee may request to refinance his or her Primary Loan. The District shall evaluate each request in accordance with the following criteria: (1) generally, a refinancing of a Housing Unit on which a District loan exists should be for the amount of the Primary Loan’s remaining principal balance for purposes such as reducing the interest rate on the Primary Loan, reducing the term of that loan, or obtaining more favorable loan terms; (2) the refinancing of the Primary Loan should not extend the term of the loan beyond its original term; and (3) if an Employee proposes to take cash out of equity, the proposed cash out amount should be for no more than the amount of equity an Employee has built through previous payments on the original loan principal and should not increase the principal balance on the Primary Loan above the original loan amount. This last requirement is imposed to help ensure that Employees avoid over-extending their credit and, in cases where the Employee has obtained a shared value loan, to protect the District’s original participation interest percentage in the Housing Unit from a material reduction. If an Employee’s request for refinancing his or her Primary Loan will not affect the District’s position, the General Manager may approve the request and report the approval to the Board at its next regular meeting. In all other cases, the Board must approve an Employee’s request to refinance his or her Primary Loan. In all cases, the Board or General Manager reserve the right to approve or reject any Employee request for District consent to a refinancing of the Primary Loan based on the proposed terms of the refinancing and the specific circumstances of each Employee’s request. An approval for the refinancing of an Employee’s Primary Loan shall remain valid for a period of one year or closing of the refinancing, whichever is sooner.

17. ~~CONVERSION OF LOAN PROGRAMS~~

~~One time only during the life of the loan, employees may elect to convert from the Shared Value Program to the Combined Primary Loan/Shared Value Program or vice versa.~~

~~If converting from the Shared Value Program to the Combined Primary Loan/Shared Value Program, if the original down payment was less than 7.5%, the employee must provide sufficient funds to bring the total down payment to 7.5% of the original purchase price. The District’s original shared percentage shall not be increased. The employee must provide documentation confirming a FICO score of “Good” or better and a debt to income ratio no greater than 45%.~~

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Commented [JB10]: This section was included with the policy with the addition of the Combined Loan program to allow recent borrowers to take advantage of the new policy provisions. The Combined Loan was developed to address the spike in mortgage interest rates. There is a small group of employees for whom this provision provides a benefit and that group has converted their loans.

Commented [JH11R10]: Agree.

~~The new District loan shall be no greater than the original loan amount or the current loan payoff amount, whichever is less. Second mortgages, home equity loans or lines of credit, or equity acquired through a refinance which added to the original loan payoff amount are not eligible for conversion to a District loan.~~

~~If converting from the Combined Primary Loan/Shared Value Program to the Shared Value Program, the employee must pay off the principal and interest due on the District's primary loan by cash payment or by obtaining a fully amortized fixed rate loan from a financial institution that makes market rate loans on conventional terms, as defined in Section 7 of this policy. A replacement loan to pay off the District's primary loan will be limited to the existing principal balance of the primary loan. The District's shared percentage shall not be increased through this process.~~

178. BOARD COMMITTEE REVIEW

The President of the Board of Directors shall appoint an Employee Housing Committee of the Board. The Committee shall meet with the Finance Director at least annually in the first quarter of the year to review the compliance of all participants in the Employee Home Purchase Assistance Program in the previous year and to consider any potential revisions to this Policy. Any revisions proposed by the Committee shall be recommended to the Board for consideration and approval.

MAMMOTH COMMUNITY WATER DISTRICT

**EMPLOYEE HOME PURCHASE ASSISTANCE PROGRAM
POLICY**

Adopted: January 17, 2008
Amended: February 20, 2025

1. PURPOSE

The Mammoth Community Water District values its employees. It is the policy of the Mammoth Community Water District to promote employee recruitment and retention. To that end, the Mammoth Community Water District Employee Home Purchase Assistance Program (“Program”) is designed to facilitate home ownership for District employees (“Employee”) and to provide an incentive for recruiting potential employees to ensure the District maintains the most skilled and professional workforce possible. The Program offers three options for home loan assistance: (1) a Shared Value Program, under which the District will contribute up to 50% of the home purchase price and share appreciation in value with the Employee upon sale, (2) a Subordinate Loan Program, under which the District will lend up to 35% of the home purchase price in a loan with a maximum term of 15 years and a variable interest rate set each year according to the yield on 10-year Treasury note on the first business day of the year, and (3) a Combined Primary Loan/Shared Value Program, under which the District will provide primary financing at a fixed interest rate of 5% and contribute up to 50% of the purchase price as shared value as a means to assist employees in the current high-interest-rate, high-priced local residential real estate program.

2. PROGRAM FUNDING

The Program shall be financed through the “New Enterprise Fund”, which is funded as determined by the Board of Directors from a portion of the District’s share of property tax revenues received from Mono County. Nothing in this Policy precludes a change in funding or termination of the Program as may be determined in the Board’s sole discretion.

3. PROGRAM ELIGIBILITY

Homes purchased pursuant to the Program must be located within Mono County as far north as Mono City and Inyo County as far south as Big Pine. The purchased home must be the principal

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place of residence for the Employee. Housing unit types eligible for assistance shall be new or previously owned single-family detached houses, town homes, condominiums, or manufactured homes in mobile home parks or on a single-family lot and placed on a permanent foundation system (“Housing Unit”).

Employees or their spouses who hold title to a single-family residence outside of the program eligibility area at the time of applying for Program assistance may retain such residences. An Employee applying for Program assistance may not concurrently own improved real property in the program eligibility area.

4. CONDITION OF HOUSING UNIT

Prior to a final commitment of District funds and prior to close of escrow on the purchase by the Employee, the Housing Unit under consideration shall be inspected by an established professional home inspection service or other reputable professional approved by the District to determine if it is structurally sound, and identify any code-related and health and safety deficiencies that need to be corrected. The cost of the home inspection shall be paid by the Employee, and a copy of the final report provided to the District. All Housing Units to be purchased under the Program must be in compliance with State and local codes and ordinances. The District inspection and its approval of the remediation of any deficiencies shall be made a condition of the close of escrow for the purchase of the Housing Unit.

5. EMPLOYEE SELECTION PROCESS

The intent of this Policy is that Program assistance generally shall be given on a first-come, first-served basis to regular full-time and regular part-time permanent employees who have successfully completed their initial employment probationary period, in accordance with the rules and procedures of the Program as set forth in this Policy. However, recognizing that the Program could be a valuable tool for recruiting more senior employees in key positions, the General Manager may propose that the minimum employment requirement not apply in a particular case, subject to Board approval.

6. EMPLOYEE HOME PURCHASE ASSISTANCE PROGRAM PROCESS

For the Shared Value and Subordinate Loan programs, an Employee must complete an application and return it to the District’s General Manager with all required information, including a pre-qualifying loan statement completed by a lender providing evidence of financing {00309089.1}

for the maximum amount that the primary lender is willing to loan to the Employee (“Primary Loan”). The application must designate which of the two assistance options the Employee is proposing to use.

For the Combined Primary Loan/Shared Value Program, an Employee must complete an application and return it to the District’s General Manager with all required information, including authorization to use the employee’s credit score and income-to-debt ratio for the lending decision, evidence of the borrower’s FICO scores, and a list of all household monthly income and debt obligations. The District will comply with all applicable requirements of the Fair Credit Reporting Act and the California Consumer Credit Reporting Agencies Act as a condition of obtaining the Employee’s FICO score.

Upon determination of eligibility for the Program, the Employee will receive a letter from the District stating the approximate amount of down payment and/or loan assistance for which the Employee is eligible. This letter also will provide that the amount of assistance will be available for a period of up to 120 days after the date of the letter. For good cause and subject to the provision of appropriate documentation of the need, the General Manager may extend the time in which the District’s assistance amount will remain available to an Employee.

Once a suitable Housing Unit has been located, the Employee makes an offer to purchase. The offer must be an estimate of the fair market value of the Housing Unit. The offer must provide that the close of escrow shall be conditioned on the District’s approval of the purchase price, District inspection as set forth above, and compliance with all applicable building codes. The Employee will submit a copy of the final purchase contract to the District.

The Employee shall provide the District with a copy of a current appraisal (no more than 90 days old). The appraisal must be performed by an appraiser holding a valid license in good standing issued by the California Bureau of Real Estate Appraisers. The appraiser’s license must be at least a residential appraisal license if the housing unit does not require a complex appraisal, is not a development of more than four units, and is valued at up to \$1,000,000. If the property requires a complex appraisal, consists of more than four units, or is valued at more than \$1,000,000, then the appraiser must hold a valid certified residential license or certified general license in good standing. The appraisal must establish that the proposed purchase price is no more than 10% above the appraised value. Upon receipt of the appraisal, the District will provide written notification to the Employee approving or denying the purchase price within 10 days.

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If the District approves the purchase price, it shall prepare a written agreement with the Employee that includes terms for repayment of the District's home purchase assistance and other terms specific to either the Shared Value Program, the Subordinate Loan Program, or the Combined Primary Loan/Shared Value Program according to the Employee's choice of program. Agreements for all programs will provide the District with a first right of refusal to purchase the Housing Unit upon sale of the unit as provided in Section 14 of this Policy. If married or in a registered domestic partnership, the Employee's spouse or partner shall execute the agreement if title is held jointly or will acknowledge and agree to comply with all applicable terms if the Employee holds the Housing Unit as his or her sole and separate property. Once the employee has signed, the General Manager may then execute the agreement provided it complies with this policy.

Once approval has been received from the District, the Employee may proceed with the close of escrow. When the primary lender requirements and District agreement requirements are met, District shall deposit its loan funds into escrow, with required closing instructions, Note, and Deed of Trust to be executed in escrow. As part of closing the purchase, the Employee shall be required to secure and maintain the following insurance coverages on the Housing Unit:

- The most comprehensive, maximum limits homeowner's insurance coverage available, including full code upgrades, in the full amount of the purchase price, which amount the Employee shall increase over time consistent with any appreciation to the Housing Unit's replacement cost.
- Flood Insurance policy; If the Housing Unit is located within a FEMA-designated flood zone, the purchase of a flood insurance policy is required.
- Earthquake insurance policy.
- At least a standard form full coverage CLTA owner's title insurance policy.

All insurance policies shall be issued in an amount not less than the purchase price or appraised value of the Property, whichever is greater, or any lesser maximum limits if the type of coverage will not insure for the full purchase price or appraised value of the Housing Unit.

The Employee shall remain current in all financial obligations of ownership of the Housing Unit, including but not limited to payment of principal and interest on the primary loan, all insurance premiums, taxes, HOA fees and special assessments, and interest on the District subordinated loan. By December 1 of each year, employees shall submit documentation that confirms compliance with these requirements. If an employee is in default of any financial obligation and cannot promptly cure the default, he or she shall notify the General Manager as soon as possible.

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7. EMPLOYEE'S PRIMARY HOME LOAN

For the Shared Value and Subordinate Loan programs, the Primary Loan must be a fully amortized fixed rate loan from a financial institution that makes market rate loans on conventional terms. No hard money loans or other unconventional loans will be permitted. The General Manager may, however, approve a Primary Loan that is not made by a financial institution, provided that any such loan is made at a market rate on conventional market terms. For the Combined Primary Loan/Shared Value program, the primary loan shall be fully amortized over 30 years at a fixed rate of 5%, due and payable in full after 10 years.

The Primary Loan and the District agreement shall not be assumable or transferable.

8. EMPLOYEE PAYMENT OF HOME PURCHASE COSTS

The Employee shall pay all costs of the appraisal required by the District, and any District Housing Unit inspection costs. Such costs will not be deemed to be part of the Employee's down payment contribution required under this section.

For the Shared Value and Subordinate Loan programs, the Employee shall contribute at least 5% of the purchase price as a down payment. For the Combined Primary Loan/Shared Value program, the Employee shall contribute at least 7.5% of the purchase price as a down payment. The District shall not pay any closing costs for an Employee's purchase of a Housing Unit, except it will pay for the cost of a lender's title insurance policy covering the amount of the District's down payment or loan. The District also shall not be liable for any additional costs of purchase, repair or for other reasons before, during or after escrow.

9. AMOUNT OF DISTRICT HOME PURCHASE ASSISTANCE

Under the Shared Value Program, the amount of the District's home purchase assistance will be up to 50% of the purchase price with a \$500,000 cap and will be in the form of a loan without interest. In lieu of paying interest, the Employee shall share with the District the amount of the Housing Unit's appreciation realized upon sale as further provided in Section 10 of this Policy.

Under the Subordinate Loan Program, the amount of the District's loan to an Employee will be up to 35% of the purchase price with a \$500,000 cap and will be in the form of a loan with interest payable annually as further provided in Section 10 of this Policy.

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Under the Combined Primary Loan/Shared Value Program, the Shared Value loan will be up to 50% of the purchase price with a \$500,000 cap and will be in the same form as in the Shared Value Program. The Primary Loan will be an amount equal to the purchase price minus the Employee down payment and the Shared Value Loan. The Primary loan will be fully amortized over 30 years with payments made monthly as further provided in Section 10 of this Policy. The District will confirm that the household debt-to-income ratio is no greater than 45% and the FICO score of the Employee is rated at least "Good".

10. DISTRICT HOME PURCHASE ASSISTANCE REPAYMENT

For the Shared Value option, the District will share with the Employee any gain in value at the time the property is sold. Upon sale of the Housing Unit, the proceeds of sale shall be allocated in the following order:

- (a) The costs of sale, including but not limited to escrow fees, real estate broker's fees, and related expenses, shall first be deducted from the gross sales price. Any closing costs that are a reimbursement to the employee for moneys paid or deposited (e.g. property taxes that are refunded from the lender's impound account), shall not be deducted from the gross sales price.
- (b) The Primary Loan shall be paid in full from the proceeds of the sale via escrow. In the event the gross sale proceeds are insufficient to pay the Primary loan balance, the District shall not be liable for payment of the Primary Loan.
- (c) To the extent gross sale proceeds remain, the District shall be distributed an amount equal to the amount that the District contributed to the Employee's purchase of the Housing Unit (this distribution does not include any apportionment arising from the Appreciation Proceeds discussed below).
- (d) To the extent gross sale proceeds remain, the Employee shall receive the amount of Employee's contribution to the purchase price, plus the total amount that the Employee has then paid towards the principal of the Primary Loan, and the amount that the Employee was credited for approved capital improvements as described in Section 13 below.
- (e) Any remaining gross sale proceeds (the "Appreciation Proceeds") shall be shared between District and Employee as follows:
 1. The District shall receive a percentage of the Appreciation Proceeds equal to the amount of the District's contribution to the purchase price divided by the purchase price increased by the amount credited for any approved capital

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improvements, although in no event may the District earn an annualized rate (simple interest over the term of the entire assistance loan) greater than the maximum rate authorized by Section 1 of Article XV of the California Constitution. That rate is the higher of either 10% per annum or 5% over the rate charged by the Federal Reserve Bank of San Francisco on advances to member banks on the 25th day of the month before the down payment loan (if the agreement to loan and the actual lending of the money are in different months, the 25th day of the month before the earlier events is used) per annum.

2. The Employee shall receive a percentage of the Appreciation Proceeds equal to the amount of Employee's contribution component and the Primary Loan components and the amount credited for approved capital improvements divided by the purchase price (as increased by the amount of any approved capital improvement), plus any funds, if any, the District is not entitled to receive due to the fact that the District is receiving its maximum permissible rate of return, as set forth above.

For the Subordinated Loan Program, the District's assistance to the Employee is in the form of a loan with a 15-year term and variable interest rate. The interest rate shall be set initially at the yield of the 10-year Treasury note on the first business day of the first year of the loan. The rate will be adjusted thereafter during the term of the loan on each subsequent January 1. The interest rate each year will be set at the yield of the 10-year Treasury note on the first business day of that year. The total amount of interest due for each year must be paid by the Employee on or before the first business day of each following year, such that the loan balance is kept to the original loan amount or less. No compounding of the loan is permissible. Any part of the principal balance of the loan may be paid at any time with no prepayment penalty.

Upon expiration of the 15-year term, the loan agreement between the District and the Employee will terminate and the Employee shall be required to pay off in full the remaining principal amount of the District loan and any accrued interest by payment in cash, refinancing of the Primary Loan to a higher amount, or sale of the Housing Unit and repayment of the District loan from the sale proceeds. The General Manager shall have the discretion to approve another means of payment, provided that the alternative form of payment results in the District obtaining full repayment of the entire loan principal and all accrued interest due.

For the Combined Primary Loan/Shared Value Program, the Shared Value component will be repaid as described above for the Shared Value Program. The Primary Loan will be a fully amortized 30-year loan, with the entire balance due and payable at the end of 10 years. The Employee will make principal and interest payments monthly, along with payments into an impound account for property taxes and property insurance.

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For all Loan Programs, except as otherwise provided in this Policy, the District Home Purchase Assistance must be paid in full if: (1) promptly through escrow if the Employee sells the Housing Unit; (2) within six months after (a) the Employee separates from employment with the District, or (b) the Employee no longer uses the Housing Unit as his or her principal place of residence; (3) within one year after the Employee passes away; or (4) on the catastrophic loss of the Housing Unit as further provided in Section 11 of this Policy.

11. REPAYMENT OF DISTRICT HOME PURCHASE ASSISTANCE UPON LOSS OF HOUSING UNIT

If an Employee in the Subordinated Loan Program or the Combined Primary Loan/Shared Value Program experiences the catastrophic loss of a Housing Unit from fire, earthquake or other cause, the Employee shall repay the amount of the District Loan and any accrued interest and the existing agreement with the District shall terminate or, after a loan is paid off for the Combined Primary Loan/Shared Value Program, may be converted to the Shared Value Program subject to the terms below and Section 17 of this policy. Such repayment will be made within 10 days after the Employee's receipt of insurance proceeds in payment of the loss, unless otherwise approved by the Board. The Employee shall require that the insurance carrier make the check to pay off the District Loan payable to the District (or to the Employee and the District, in which case the Employee, and if required his or her spouse, shall endorse the check to the District).

If an Employee in the Shared Value Program experiences the catastrophic loss of a Housing Unit from fire, earthquake or other cause, the Employee shall either continue or terminate the agreement with the District in one of the methods described below.

(1) If the Employee chooses to retain the real property on which the Housing Unit stood and to rebuild the Housing Unit, the Employee may request that the District make a new District Loan to assist with construction of the new Housing Unit. The General Manager shall have the discretion to issue such a loan, provided that the loan would initially be provided in the form of a construction loan and that loan complies with the guidelines provided in this Policy. The District loan would be the last funds used by the Employee for construction after the Employee expends all insurance proceeds he or she receives for the loss of the original Housing Unit and all proceeds of any primary construction loan secured by the Employee are used. As conditions of the District providing such a loan: (1) the Employee and the District shall enter into a temporary loan agreement for construction funding at the interest rate applicable for that year as further provided in Section 10 of this Policy; (2) the Employee shall agree at the completion of construction

to secure a conventional Primary Loan and to convert the District loan to a District down payment assistance shared value or subordinated loan in accordance with the terms of this Policy; and (3) the Employee shall secure all applicable insurance coverages required during the course of construction, including a builder's risk policy covering all perils in the full cost of the completed improvements. The Employee will deliver a copy of all required insurance policies to the General Manager for approval.

(2) If the Employee chooses to retain the property, but not rebuild, within one year of the loss the Employee must buy out the District's share of the agreement according to the provisions of Section 15.

(3) If the Employee chooses to sell the property without rebuilding within one year of the loss, the proceeds of the sale will be shared with the District according to the provisions of Section 10.

12. IN-SERVICE CHANGES IN TITLE

Under no circumstances may an Employee place anyone on title to the Housing Unit after the close of escrow for the purchase of the Housing Unit without prior written agreement of the District or otherwise place a cloud on title or jeopardize the District's interest in the Housing Unit. This includes, but is not limited to, the following:

- (a) If an Employee is single at the time of obtaining a loan from the District and later marries, the Employee shall promptly notify the District of his or her marriage. Upon receipt of such notice from the Employee, the District shall require the Employee and the Employee's spouse to enter into an amendment to the agreement for the purpose of obtaining the Employee's spouse's consent to comply with the terms of that agreement. The District shall require this amendment regardless of whether an Employee desires to place his or her spouse on title to the Housing Unit. Any refusal by an Employee's spouse to execute an amendment to the District agreement as required by the District shall be deemed a breach of that agreement. This provision also shall apply to an Employee who enters into a registered domestic partnership in accordance with Family Code sections 297 and following.
- (b) Employee may not sell, transfer, loan, use as collateral for any form of financing, or otherwise provide an interest in the Housing Unit to any other person or entity without

providing advance notice to District and first obtaining District's consent to such transaction. District reserves the right in all case to refuse such consent.

- (c) Employee may not place the Housing Unit into any type of trust without providing advance notice to District of the planned transfer and first obtaining District's consent to the transfer. District consent generally will be given when Employee (and any authorized spouse or partner) retains the sole legal and beneficial interests in the Housing Unit, but the District in all cases reserves the right to refuse consent to such transfers.

13. EMPLOYEE PROPERTY IMPROVEMENTS

The Employee may, at his or her sole discretion and expense, make such reasonably necessary capital improvements to the Housing Unit as he or she deems beneficial to it. For the Employee to receive credit in the distribution of proceeds under the Shared Value Program or the Combined Primary Loan/Shared Value Program, a capital improvement is limited to one which: (1) is performed with a building permit which is subsequently signed off by the governing authority, and (2) which receives prior written approval from the District. No other types of improvements or any maintenance or repair expenses will be considered under this clause.

Before starting construction of and again at the completion of the capital improvement, an appraisal by a licensed or certified appraiser agreed upon by the Employee and the District will be conducted at the expense of the Employee to confirm the actual value added by the capital improvement. The Employee shall be credited the value added to the Housing Unit as determined by the appraisal. The Employee shall provide to the District documentation that supports all expenses for permitting, constructing, and completing of the capital improvement and verifies the Employee's actual payment of all such expenses. Any capital improvements that are gifted or otherwise obtained from funding sources other than the employee's own funds, including insurance reimbursements, will not be considered as qualifying capital improvements for purposes of this Policy.

14. DISTRICT'S RIGHT OF FIRST REFUSAL AND RIGHT TO MATCH OFFER UPON SALE OF HOUSING UNIT

The agreement between the Employee and District shall provide the District with a right of first refusal and a right to match a third-party offer to purchase the Housing Unit if the Employee places it for sale during the term of the agreement.

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- Before the Housing Unit is placed for sale in the open market, the Employee shall notify the District of their intent to sell the Housing Unit and the District shall have the option to make an offer to purchase the Housing Unit as further described in the Employee Home Loan Agreement.
- If the District declines to make an offer or the Employee declines the District's offer, the District shall be entitled to purchase the Housing Unit by matching an acceptable offer from a bidder in the open market as further described in the Employee Home Loan Agreement.

For loans made under the Shared Value Program and the Combined Primary Loan-Shared Value Program, the proceeds of a purchase of a Housing Unit by the District shall be allocated as provided in Section 10. For loans made under the Subordinated Loan Program, proceeds will be allocated as follows: (1) payment of costs of sale and escrow; (2) pay-off of the Primary Loan and any accrued interest; (3) pay-off of the District's loan and all accrued interest; (4) payment of any existing liens against the Housing Unit other than the liens of the primary lender's first and the District's second deeds of trust; and (5) payment of all remaining proceeds to the Employee.

15. EMPLOYEE PURCHASE OF DISTRICT'S INTEREST

Employees in the Shared Value Program or the Combined Primary Loan/Shared Value Program may request to purchase the District's interest in the Housing Unit. The Employee shall be entitled to purchase the Housing Unit at its fair market value less 5% to reflect avoided transaction cost. The fair market value shall be determined by an appraisal prepared by a licensed or certified appraiser agreed upon between the Employee and the District and paid for by the Employee and prepared within 90 days of the Employee's proposed closing date for purchase of the District's interest. The proceeds of a purchase of the District's interest in a Housing Unit by the Employee shall be allocated in the same manner as described in the portion of Section 10 pertaining to pay-off of a shared value loan.

Employees in the Subordinated Loan Program may elect to purchase the District's interest by paying the principal balance of the District's loan and all accrued interest.

16. EMPLOYEE REFINANCING OF PRIMARY LOAN

During the term of a District loan agreement, an Employee may request to refinance his or her Primary Loan. The District shall evaluate each request in accordance with the following criteria:

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(1) generally, a refinancing of a Housing Unit on which a District loan exists should be for the amount of the Primary Loan's remaining principal balance for purposes such as reducing the interest rate on the Primary Loan, reducing the term of that loan, or obtaining more favorable loan terms; (2) the refinancing of the Primary Loan should not extend the term of the loan beyond its original term; and (3) if an Employee proposes to take cash out of equity, the proposed cash out amount should be for no more than the amount of equity an Employee has built through previous payments on the original loan principal and should not increase the principal balance on the Primary Loan above the original loan amount. This last requirement is imposed to help ensure that Employees avoid over-extending their credit and, in cases where the Employee has obtained a shared value loan, to protect the District's original participation interest percentage in the Housing Unit from a material reduction. If an Employee's request for refinancing his or her Primary Loan will not affect the District's position, the General Manager may approve the request and report the approval to the Board at its next regular meeting. In all other cases, the Board must approve an Employee's request to refinance his or her Primary Loan. In all cases, the Board or General Manager reserve the right to approve or reject any Employee request for District consent to a refinancing of the Primary Loan based on the proposed terms of the refinancing and the specific circumstances of each Employee's request. An approval for the refinancing of an Employee's Primary Loan shall remain valid for a period of one year or closing of the refinancing, whichever is sooner.

17. BOARD COMMITTEE REVIEW

The President of the Board of Directors shall appoint an Employee Housing Committee of the Board. The Committee shall meet with the Finance Director at least annually in the first quarter of the year to review the compliance of all participants in the Employee Home Purchase Assistance Program in the previous year and to consider any potential revisions to this Policy. Any revisions proposed by the Committee shall be recommended to the Board for consideration and approval.

MAMMOTH COMMUNITY WATER DISTRICT
EMPLOYEE HOME DOWN PAYMENT ASSISTANCE AGREEMENT
(Shared Value Program)

This Employee Home Down Payment Assistance Agreement – Shared Value Program (“Agreement”) is made and entered into this _____, 20____, at Mammoth Lakes, California, by and between the Mammoth Community Water District, a California special district (“District”), and [name] (“Employee”) (collectively referred to as the “Parties” and individually as a “Party”), and is made with reference to the following facts:

Recitals:

A. District has a vested interest in maintaining the most skilled and professional workforce possible, and has established the Employee Home Purchase Assistance Program to address the obstacle of high housing cost in recruiting and retaining excellent employees. The Program is governed by the Employee Home Purchase Assistance Program Policy, as amended by the District’s Board of Directors from time to time (“Policy”).

B. Employee is a permanent [full-time part-time][title of position] and has complied with the requirements of the Employee Home Purchase Assistance Program by (1) submitting a true and complete application which includes evidence of adequate financing from a qualified primary lender; (2) making an offer to purchase the Housing Unit contingent on the price being not greater than 10% above the appraised value of the property, conditioned upon the District’s approval of the purchase price, structural soundness and code compliance of the Housing Unit; and (3) providing the District with a copy of the certified appraisal and certified home inspection report.

C. District has provided a letter to Employee dated _____, 20____ informing [him/her] that for up to 120 days from the date of the letter, Employee is eligible to receive a maximum amount of \$_____ in financial assistance (“Eligibility Amount”) from District in the form of a secured deferred interest loan, as that term is defined below, for the purchase by Employee of a residential unit located at [address] (“Housing Unit”).

D. District has provided to Employee written notification of its approval of Employee’s purchase of the Housing Unit in the amount of \$_____ (“Purchase Price”), having concluded that the purchase price is not greater than 10% above the appraised value, and that the structural soundness and code compliance requirements are satisfied after reviewing the appraisal and home inspection report.

E. District and Employee have negotiated this Agreement respecting District’s financial assistance to the Employee for the purchase of the Housing Unit, which Employee intends to use as [his/her] primary home, subject to the terms and conditions of this Agreement and the Policy.

Agreement:

NOW, THEREFORE, the Parties agree as follows:

1. Method of Purchase of Home. Funds used to purchase the Housing Unit shall be comprised of the "District Assistance Loan," the "Employee Contribution" and the "Primary Loan" as provided herein:

a. District's Assistance Loan.

i. District shall contribute up to \$_____ to Employee toward Employee's purchase of the Housing Unit (the "District Assistance Loan"), provided the amount of the District Assistance Loan is the lesser of: (1) the Eligibility Amount; (2) 50% of the Purchase Price; or (3) \$500,000. If the purchase of the Housing Unit by Employee fails for any reason, the District Assistance Loan shall be returned to District.

ii. The District Assistance Loan shall be made in the form of a "secured deferred interest loan," which means that District shall share in the future appreciation of the Housing Unit.

iii. Employee shall execute a recordable document with the Mono or Inyo County Recorder, which may be a deed of trust, securing the obligations created hereunder.

iv. The District Assistance Loan must be paid in full upon the occurrence of any of the following events: (1) on Employee's sale or other conveyance of the Housing Unit; (2) one year after Employee passes away; (3) if Employee is then alive, six months after (i) Employee's separation from employment at District, or (ii) Employee no longer uses the Housing Unit as [his/her] principal place of residence; (4) upon Employee's filing for protection under the United States Bankruptcy Code; (5) upon the award of all or any portion of the Housing Unit to Employee's spouse in a proceeding for legal separation or for dissolution of marriage; or (6) upon condemnation of the Housing Unit.

v. The District Assistance Loan is not assumable or transferable.

vi. Upon close of escrow for Employee's purchase, the Housing Unit may have a lien securing the Primary Loan, as defined below, which lien may be superior to the lien of the District Assistance Loan, but shall not be subject to any other mortgage, deed of trust, lien or other adverse encumbrance, except for real property taxes and special assessments and other encumbrances specifically approved by District.

vii. Nothing in this Agreement shall be construed as creating a joint venture or other partnership relationship between Employee and District. Employee and District have solely a debtor/creditor relationship arising from this Agreement.

b. Primary Loan.

Employee's primary lender shall provide a first loan of \$ [redacted] for purchase of the Housing Unit ("Primary Loan"). Employee's primary lender is [name of primary lender]. The Primary Loan must be a fully amortized fixed rate loan for a term not to exceed 30 years.

c. Employee Contribution.

Employee shall contribute a down payment of at least \$ [redacted], which is the balance of the Purchase Price of the Housing Unit ("Employee Contribution"), which shall be at least 5% of the total Purchase Price. The Employee Contribution shall not include any proceeds from a loan that is secured by the Housing Unit, including the Primary Loan or the District Assistance Loan.

2. Execution of Documents. The Parties shall cooperate in the preparation and execution of all documents necessary to conform the purchase of the Housing Unit to the provisions of this Agreement.

3. No Additional Mortgages or Liens. Except for liens for property taxes, assessments, the deed of trust securing the Primary Loan, and the deed of trust or other security for the District Assistance Loan, Employee shall not refinance the Primary Loan or cause any mortgage, deed of trust, lien, encumbrance or other cloud upon title to be recorded against the Housing Unit or to attach to the real property except as expressly authorized by the District's Board of Directors. Employee shall not cause any delinquency in property taxes or any special assessment. Any refinancing of the Primary Loan shall not impair the District Assistance Loan and shall conform with the requirements of the Policy. Under no circumstances may Employee place anyone on title after the close of escrow for the purchase of the Housing Unit without District's prior written agreement.

4. Consent of Spouse/Partner. If Employee later marries, [he/she] shall notify District of the marriage as soon as possible. Upon receipt of such notice from Employee, District may request that Employee and Employee's spouse enter into an amendment to this Agreement for the purpose of obtaining Employee's spouse's consent to comply with the terms of this Agreement. Any refusal by Employee's spouse to execute an amendment to this Agreement as requested by District shall be deemed a breach if this Agreement in accordance with the terms of Section 5 below. This provision also shall apply if Employee enters into a registered domestic partnership in accordance with Family Code sections 297 and following.

5. Breach of Agreement. It shall be a breach of this Agreement for Employee to violate any covenant, condition or restriction in this Agreement, or to default in payment or other obligation due to be performed under a promissory note secured by a deed of trust encumbering the Housing Unit, or to breach any of the Employee's duties or obligations under said deed of trust. Employee must notify District, in writing, of any notification received from a lender, or its assigns, of past due payments or default in payment or other obligations due or to be performed under a promissory note secured by a first deed of trust, as described herein, or of any breach of any of Employee's duties or obligations under said deed of trust, within five calendar days after Employee's notification from lender, or its assigns, of said default or past due payments or breach.

Upon receipt of a notice as described in the above paragraph, District shall have the right, in its sole discretion, to cure the default or any portion thereof. In such event, Employee shall be personally liable to District for past due payments made by District, together with interest thereon at a rate specified in the promissory note secured by the first deed of trust, plus one percent (1%) and all actual expenses of District incurred in curing the default. Employee may cure the default and satisfy [his/her] obligation to District under this Agreement at any time prior to execution of a contract for sale, upon such reasonable terms as specified by District. Otherwise, Employee's indebtedness to District shall be satisfied from Employee's proceeds arising from Subsections 11(d), 11(e)(2) and/or 11(f) at closing or paid by Employee at the time of the repayment of the District Assistance Loan pursuant to Section 13.

6. Taxes, Assessments and Insurance. Employee shall pay when due all property taxes, assessments and homeowner association dues, if applicable, and all premiums for required insurance coverages for the Housing Unit without reimbursement from District. At purchase, Employee shall be required to purchase the most comprehensive, maximum limits homeowner's insurance coverage available, including full code upgrade coverage. If the Housing Unit is located within a FEMA-designated flood zone requiring the purchase of a flood insurance policy, Employee also shall obtain a flood insurance policy for the Housing Unit. In addition, Employee shall obtain an earthquake insurance policy for the Housing Unit. Employee also shall secure at least a standard form full coverage CLTA owner's title insurance policy on the Housing Unit. All insurance policies shall be issued in an amount not less than the purchase price or appraised value of the Property, whichever is greater, and Employee shall pay all premiums when due. Employee shall be required to continue such insurance for the term of this Agreement; and not less than every two years from the close of escrow on the Housing Unit, Employee shall be required to increase all insurance coverages in amounts consistent with the Housing Unit's estimated appreciation. All policies of insurance shall state the respective interests of the Parties and provide that the proceeds of any such insurance shall be paid to the Parties as their respective interests may appear. Nothing in this Agreement shall be construed to create in District an obligation to pay property taxes, assessments, homeowner association dues, or insurance premiums for the Housing Unit.

7. Maintenance. Employee shall maintain the Housing Unit in good condition and shall be solely responsible for all maintenance and repair costs, including uninsured losses. Employee shall pay all contractor invoices when due and shall not incur any mechanics liens or stop notices on the Housing Unit. Employee also will obtain and maintain for the first two years of ownership a home purchase warranty or similar coverage that covers the risks of failure of a Housing Unit's major structural and mechanical systems and appliances.

8. Capital Improvements. Employee may, at [his/her] sole discretion and expense, make such reasonably necessary capital improvements to the Housing Unit as Employee deems beneficial to it. If Employee desires to receive credit for a capital improvement in the distribution of Gross Sale Proceeds under Section 11 below, a capital improvement must qualify for credit according to these criteria: (1) is performed with a building permit that is subsequently signed off by the governing authority; and (2) receives prior written approval from District. Other types of improvements and any maintenance or repair expenses will not be considered as a qualifying capital improvement. Before starting construction of and again at the completion of a qualifying capital improvement, an appraisal by a certified appraiser agreed upon by Employee and District will be conducted at Employee's expense to confirm

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the actual value added by the capital improvement. Employee shall be credited the value added to the Housing Unit as determined by the appraisal. Employee shall provide to District documentation that supports all expenses for permitting, constructing, and completing a capital improvement and verifies Employee's actual payment of all such expenses. Any capital improvements that are gifted or otherwise obtained from funding sources other than Employee's own funds, including insurance reimbursements, will not be considered as qualifying capital improvements for purposes of this Policy.

9. Sale of Housing Unit. Subject to the provisions of Section 11 and except as provided in Section 13, the Employee may sell the Housing Unit at any time. Any such sale of the Housing Unit shall be for an amount equal or greater than the Housing Unit's fair market value as determined by an appraisal made by a certified appraiser approved by District no sooner than 90 days prior to close of escrow for sale of the Housing Unit, unless District agrees in writing to another price.

10. Employee Purchase of District's Interest; Refinancing of Primary Loan. At any time during the term of this Agreement, Employee may propose to purchase District's interest in the Housing Unit. The proposed purchase shall be subject to the applicable conditions and procedures provided in Section 15 of the Policy. Employee also may request to refinance the Primary Loan. Any request for refinancing of the Primary Loan will be subject to the conditions and procedures provided in Section 16 of the Policy.

11. Distribution of Proceeds from Sale of the Housing Unit. Upon sale of the Housing Unit pursuant to the provisions of Section 9 or pursuant to any other circumstance, the gross proceeds of the sale (the "Gross Sale Proceeds") shall be allocated according to the following order of priority (see also Examples 1-3 attached as Exhibit 1 to this Agreement):

a. The normal and customary costs of sale, including, but not limited to, escrow fees, real estate brokers' fees, and related expenses, shall be deducted from the Gross Sale Proceeds of the Housing Unit. ~~Any closing costs that will be a reimbursement to the employee for moneys paid or deposited shall not be deducted from the gross sales price (e.g. property taxes that are refunded from the lender's impound account), shall not be deducted from the gross sales price.~~

b. The outstanding balance on the Primary Loan shall be paid in full to the primary lender or its successor in interest from the Gross Sale Proceeds. In the event the Gross Sale Proceeds are insufficient to pay the Primary Loan balance, District shall not be liable for payment of the Primary Loan.

c. To the extent Gross Sale Proceeds remain, District shall be distributed an amount equal to the amount District contributed to Employee's purchase of the Housing Unit. This distribution does not include any apportionment made of the Remaining Gross Sale Proceeds discussed in paragraph e. below.

d. To the extent Gross Sale Proceeds remain, Employee shall receive the amount of the Employee Contribution, plus the total amount that Employee has then paid towards the principal of the Primary Loan, and the amount credited to the Employee for Capital Improvements on the Housing Unit under the provisions of Section 8 above.

e. Any remaining Gross Sale Proceeds (the "Remaining Gross Sale Proceeds") shall be shared between District and Employee as follows:

(1) District shall receive a percentage of the Remaining Gross Sale Proceeds equal to the amount of the District Assistance Loan divided by the purchase price increased by the amount credited for any approved capital improvements. In no event, however, may District earn an annualized rate of return over the term of the entire loan greater than the maximum rate authorized by Section 1 of Article XV of the California Constitution. That rate is the higher of either 10 percent per annum or 5 percent over the rate charged by the Federal Reserve Bank of San Francisco on advances to member banks on the 25th day of the month before the home purchase assistance loan (if the agreement to loan and the actual lending of the money are in different months, the 25th day of the month before the earlier events is used) per annum.

(2) Employee shall receive a percentage of the Remaining Gross Sale Proceeds equal to the amount of the Employee Contribution, the Primary Loan, and the amount credited for approved capital improvements, divided by the Purchase Price, as increased by the amount of any approved Capital Improvements, plus any funds, if any, District is not entitled to receive due to the fact that District is receiving its maximum permissible rate of return under Subsection e.(1), above.

f. In the event that any of the Gross Sale Proceeds are needed to pay any liens, taxes (delinquent or otherwise) or other adverse encumbrances, the amount of Gross Sale Proceeds so expended shall be deducted from any amounts due Employee pursuant to paragraphs d. and e.(2).

12. Repayment of District Assistance Loan Upon Other Than a Sale Event.

a. Events Triggering Repayment of District Assistance Loan. Upon any of the following events, Employee shall repay the District Assistance Loan in accordance with the provisions of paragraph b. below: (i) upon condemnation of the Housing Unit; (ii) the award of all or any portion of the Housing Unit to Employee's spouse in a proceeding for legal separation or for dissolution of marriage; (iii) upon the Employee filing for protection under the United States Bankruptcy Code; (iv) upon any other event other than a sale event whereby Employee no longer occupies the Housing Unit as [his or her] principal residence; or (v) a breach of this Agreement that is not cured by Employee. The District Assistance Loan shall be repaid in accordance with the provisions of paragraph b. below within: (i) six months of Employee's separation from employment at District; or (ii) within twelve months of the Employee's death.

b. Amount Paid to District. Upon the occurrence of any of the events described in paragraph a. above, District shall be repaid the amount that District paid toward the Purchase Price, plus a share of the appreciation in the Housing Unit determined as follows: The Parties shall endeavor to agree on an appraiser to determine the fair market value of the Housing Unit. District shall pay for the appraisal. If the Parties are unable to agree on an appraiser within 10 days after the occurrence of one of the above-described events, District shall have an appraisal made by an appraiser of its choice to establish the fair market value. Employee also may, at [his/her] expense, have an appraisal made by an appraiser of Employee's choice to establish the fair market value. If Employee secures such an appraisal

within 30 days after the event and agreement cannot be reached by the Parties on the fair market value, the average of the two appraisals shall be deemed to be the fair market value. If Employee does not secure an appraisal within the 30-day period, then District's appraisal shall be the fair market value. District's share of appreciation in the Housing Unit shall be determined from the following calculation: fair market value of the Housing Unit minus the Purchase Price of Housing Unit, plus the total amount credited to the Employee for Capital Improvements on the Housing Unit under the provisions of Section 8 above, multiplied by a percentage equal to the ratio of the amount that District contributed to the Purchase Price and the Purchase Price increased by the amount credited for authorized Capital Improvements; provided that in no event may District earn an annualized rate of return over the term of the entire loan greater than the maximum rate authorized by Section 1 of Article XV of the California Constitution. Such rate is the higher of either 10% per annum or 5% over the rate charged by the Federal Reserve Bank of San Francisco on advances to member banks on the 25th day of the month before the loan (if the agreement to loan and the actual lending of the money are in different months, the 25th day of the month before the earlier events is used) per annum.

13. ~~District's Right of First Offer and Right of First Refusal and Right to Match Offer.~~ In the event the Housing Unit is offered for sale pursuant to Section 9, or required to be sold under Section 1.a.iv., and such sale is not otherwise controlled by a court or other legal process, District shall have the first right to purchase the Housing Unit in accordance with the following provisions.

a. ~~If Employee desires to sell the Housing Unit, they shall first offer to notify the District in writing to sell such Unit to District of the proposed sale before the Housing Unit is placed on the market. Within two weeks of this notice, the District will obtain an appraisal of the property and either make an offer to purchase the Housing Unit or inform Employee that the District will not be making an offer to purchase. The District's offer to purchase shall be no greater than the appraised value and may be lower than the appraised value due to factors such as avoided real estate commissions, condition of the unit, etc. Employee may accept or decline the District's offer to purchase at their sole discretion.~~

b. ~~Once If the Housing Unit is placed listed for sale in on the open market, before Employee can accept an offer to purchase from a third party, they must promptly notify the District of an acceptable offer and allow provide the District the option to purchase at the third party's offered price, including all material terms of sale. If District desires to purchase the Housing Unit, it shall so advise Employee in writing within seven 430 days from the date of Employee's written offer, unless the Parties agree to an extension in writing. In the event District desires to purchase the Housing Unit, then within 30 days from District's written notice of such desire, District and Employee shall agree on a certified appraiser to perform an appraisal of the Housing Unit. If the Parties cannot agree on a certified appraiser, then District shall have the right to select such appraiser. The appraisal shall be paid for by District. The appraisal shall determine the then fair market value of the Housing Unit. The District's purchase price for the Housing Unit shall be the appraised fair market value minus 5 percent to reflect the Employee's avoided payment of realtor commissions ("District Purchase Price").~~

c. ~~If District desires to pursue the purchase of the Housing Unit, District shall submit the amount of the District Purchase Price less the payoff amount of the Employee's~~

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~~In the event that the Housing Unit is required to be sold and any such sale is not otherwise controlled by a court or other legal process, District, within 30 days after the date which commences the requirement to sell the Housing Unit, shall notify Employee and/or Employee's successor in writing whether or not it desires to purchase the Housing Unit. If it desires to purchase the Housing Unit, then within 30 days from District's written notice of such desire, District and Employee and/or their successor shall agree on a certified appraiser to perform an appraisal of the Housing Unit. If the parties cannot agree on a certified appraiser, then District shall have the right to select such appraiser. The appraisal shall be paid for by District. The appraisal shall determine the then fair market value of the Housing Unit. If District desires to purchase the Housing Unit, District shall submit the amount of the District Purchase Price less the payoff amount of the Employee's District Assistance Loan into an escrow opened for the consummation of the sale within 30 days after receipt of the appraisal report. In order to effect the conveyance of the Housing Unit from Employee or Employee's successor to District, the Parties shall open an escrow with a mutually agreed title company within 30 days after District gives written notice of its desire to purchase the Housing Unit. District shall receive good, clear marketable title to the Housing Unit. If District desires title insurance, the premium for that insurance shall be at its expense. District's payment shall be distributed in accordance with the provisions of Section 11.~~

~~13. — District's Right of First Refusal. In the event the Housing Unit is offered for sale pursuant to Section 9, District shall have the first right to purchase the Housing Unit in accordance with the following provisions. If Employee desires to sell the Housing Unit, [he/she] shall first offer in writing to sell such Unit to District. If District desires to purchase the Housing Unit, it shall so advise Employee in writing within 30 days from the date of Employee's written offer, unless the Parties agree to an extension in writing. In the event District desires to purchase the Housing Unit, then within 30 days from District's written notice of such desire, District and Employee shall agree on a certified appraiser to perform an appraisal of the Housing Unit. If the Parties cannot agree on a certified appraiser, then District shall have the right to select such appraiser. The appraisal shall be paid for by District. The appraisal shall determine the then fair market value of the Housing Unit. The District's purchase price for the Housing Unit shall be the appraised fair market value minus 6 percent to reflect the Employee's avoided payment of realtor commissions ("District Purchase Price"). If District desires to pursue the purchase of the Housing Unit, District shall submit the amount of the District Purchase Price less the payoff amount of the Employee's District Assistance Loan into an escrow opened for the consummation of the sale within 30 days after receipt of the appraisal report. In order to implement the sale of the Housing Unit to District, the Parties shall open an escrow with a mutually agreed title company within 30 days after District gives written notice of its desire to purchase the Housing Unit. District shall receive good, clear marketable title to the Housing Unit. If District desires to obtain title insurance, the premium for that insurance shall be at its expense. District's payment shall be distributed in accordance with the provisions of Section 11.~~

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If District so elects, the Parties shall execute, and District shall record, a memorandum reflecting District's rights under this Section 13.

____ **Employee Shall Initial To Acknowledge That [He/She] Understands That [He/She] is Conveying to District a Right of First Offer and First Refusal, As Provided Herein.**

14. Employee Disclosure Obligations. Employee shall remain current in all financial obligations of ownership of the Housing Unit, including but not limited to payment of principal and interest on the primary loan, all insurance premiums, taxes, HOA fees and special assessments. By December 1 of each year, Employee shall submit documentation that confirms [his/her] compliance with these requirements. If, at any time, Employee is in default of any financial obligation and cannot promptly cure the default, [he/she] shall notify the General Manager as soon as possible.

15. Tax Consequences. Each Party shall be solely responsible for its own tax consequences arising out of this Agreement, as well as its own tax consequences arising out of any transaction consummated to which the provisions of this Agreement apply.

16. Warranties and Representations. The Parties warrant and represent that no promise or inducement has been offered or made for this Agreement except as set forth herein, that this Agreement is executed without reliance on any statement or any representations not contained herein, including all exhibits, and that this Agreement reflects the entire agreement between the Parties. The warranties and representations made herein shall survive the execution and delivery of this Agreement, and shall be binding upon the respective heirs, representatives, successors and assign of each of the Parties.

17. Entire Agreement. This Agreement is freely and voluntarily entered into by the Parties after having had the opportunity to consult with their respective attorneys. This Agreement represents the entire agreement of the Parties, and may be modified, amended or otherwise altered only upon written consent of the Parties.

18. Assignment. The Parties acknowledge and agree that this Agreement is not assignable by any Party, unless approved in writing by each of the Parties.

19. Attorney's Fees and Costs. If any arbitration, action at law or in equity, or other proceeding is brought to enforce or interpret the provisions of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees in addition to any other relief to which it may otherwise be entitled.

20. Binding Effect. Subject to the provisions of Section 17, this Agreement shall inure to the benefit of and be binding upon the heirs, assigns and successors in interest of the Parties.

21. Counterparts. This Agreement may be executed in multiple counterparts.

22. Additional Documents. The Parties agree to execute such additional documents and do such further things as are reasonably necessary to effectuate the purposes of this Agreement.

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

24. Remedies Not Exclusive. The use by any Party of any remedy specified herein for the enforcement of this Agreement is not exclusive and shall not deprive the Party using such remedy of, or limit the application of, any other remedy provided by law. In addition, if any Party fails to comply with any of its obligations hereunder, the other Party shall have the right to pursue all rights and remedies which may be available to it at law or in equity, including without limitation the specific performance of any such obligations.

25. Interpretation of this Agreement. The Parties acknowledge that each Party has reviewed, negotiated and revised this Agreement and that the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any document executed and delivered by either Party in connection with the transactions contemplated by this Agreement. The section headings used in this Agreement are for reference only, and shall not in any way limit or amplify the terms and provisions hereof, nor shall they enter into the interpretation of this Agreement.

26. Effective Date and Term. This Agreement shall be effective on the date stated in the preamble and shall terminate upon the happening of any of the following: (i) the cancellation of the purchase of the Housing Unit by Employee; (ii) the sale of the Housing Unit and repayment of the District Assistance Loan; (iii) District's purchase of the Housing Unit; or (iv) repayment of the District Assistance Loan pursuant to Section 13.

27. Recitals. The recitals on pages 1 and 2 of this Agreement are true and are made of this Agreement.

28. Notices. All notices required to be given by any Party shall be made in writing and shall be effectuated (i) by personal delivery, (ii) via reputable overnight courier service, or (iii) by mail, registered or certified, postage prepaid with return receipt requested. Notices sent by overnight courier or mail must be addressed to the Parties at their addresses shown below, but each Party may change its designated address by giving written notice to the other Party in accordance with the provisions of this Section 27. Notices delivered personally shall be deemed communicated as of the date of actual receipt; notices sent via overnight courier shall be deemed communicated as of the date delivered by the courier; and mailed notices shall be deemed communicated as of the date of receipt or the third day after mailing, whichever occurs first. The Parties' addresses are as follows:

Employee:

_____, CA 93____

District:
Mammoth Community Water District
Attn: General Manager
P.O. Box 597
1315 Meridian Blvd.
Mammoth Lakes, CA 93546

IN WITNESS WHEREOF, ~~Buyer and Seller have signed this Agreement as of the Effective Date stated above.~~ ~~this Agreement is made effective as of the date set forth in the preamble as follows:~~
~~this Agreement is made effective as of the date set forth in the preamble as follows:~~

MAMMOTH COMMUNITY WATER DISTRICT:

By: _____
Mark Busby, General Manager

EMPLOYEE:

[Employee Name]

[Note: If an Employee is married or is in a registered domestic partnership, the Employee's spouse or partner must be made a signatory to this agreement if they

hold title jointly with the Employee. The agreement also should be edited as appropriate to include the name of the spouse/partner and make all obligations joint. If the Employee is taking title as his or her sole and separate property, the spouse/partner or must sign an acknowledgement of the terms of this agreement and agree to be bound by all applicable terms.]

MAMMOTH COMMUNITY WATER DISTRICT
EMPLOYEE HOME PURCHASE ASSISTANCE AGREEMENT
(Subordinate Loan Program)

This Employee Home Purchase Assistance Agreement – Subordinate Loan Program (“Agreement”) is made and entered into this _____, 20____, at Mammoth Lakes, California, by and between the Mammoth Community Water District, a California special district (“District”), and [name] (“Employee”) (collectively referred to as the “Parties” and individually as a “Party”), and is made with reference to the following facts:

Recitals:

A. District has a vested interest in maintaining the most skilled and professional workforce possible, and has established the Employee Home Purchase Assistance Program to address the obstacle of high housing cost in recruiting and retaining excellent employees. The Program is governed by the Employee Home Purchase Assistance Program Policy, as amended by the District’s Board of Directors from time to time (“Policy”).

B. Employee is a permanent full-time/part-time [title of position] and has complied with the requirements of the Employee Home Purchase Assistance Program by (1) submitting a true and complete application which includes evidence of adequate financing from a qualified primary lender; (2) making an offer to purchase the Housing Unit at a price not greater than 10% above the appraised value of the property, conditioned upon the District’s approval of the purchase price, structural soundness and code compliance of the Housing Unit; and (3) providing the District with a copy of the certified appraisal and certified home inspection report.

C. District has provided a letter to Employee dated _____, 20____ informing [him/her] that for up to 120 days from the date of the letter, Employee is eligible to receive a maximum amount of \$_____ in financial assistance (“Eligibility Amount”) from District in the form of a secured variable interest rate loan, as that term is defined below, for the purchase by Employee of a residential unit located at [address] (“Housing Unit”).

D. District has provided to Employee written notification of its approval of Employee’s purchase of the Housing Unit in the amount of \$_____ (“Purchase Price”), having concluded that the purchase price is not greater than 10% above the appraised value, and that the structural soundness and code compliance requirements are satisfied after reviewing the appraisal and home inspection report.

E. District and Employee have negotiated this Agreement respecting District’s financial assistance to the Employee for the purchase of the Housing Unit, which Employee intends to use as [his/her] primary home, subject to the terms and conditions of this Agreement and the Policy.

Agreement:

NOW, THEREFORE, the Parties agree as follows:

1. Method of Purchase of Home. Funds used to purchase the Housing Unit shall be comprised of the “District Assistance Loan,” the “Employee Contribution” and the “Primary Loan” as provided herein:

a. District’s Assistance Loan.

i. District shall contribute up to \$_____ to Employee toward Employee’s purchase of the Housing Unit (the “District Assistance Loan”), provided the amount of the District Assistance Loan is the lesser of: (1) the Eligibility Amount; (2) 35% of the Purchase Price; or (3) \$500,000. If the purchase of the Housing Unit by Employee fails for any reason, the District Assistance Loan shall be returned to District.

ii. The District Assistance Loan shall be made in the form of a “secured variable interest rate loan,” with a term ending [date 15 years from date of agreement], 15 years from the date of this Agreement. The interest rate shall be set initially at the yield of the 10-year Treasury note on the first business day of the first year of the loan. The rate will be adjusted thereafter during the term of the loan on each subsequent January 1. The interest rate each year will be set at the yield of the 10-year Treasury note on the first business day of that year. The total amount of interest due for each year must be paid by Employee on or before the first business day of each following year, such that the loan balance is kept to the original loan amount. No compounding of the loan is permitted. Employee may pay any portion of the principal balance of the loan at any time with no prepayment penalty.

iii. Upon expiration of the 15-year term, this Agreement shall terminate and Employee shall be required to pay off the principal amount of the District Assistance Loan and all accrued interest by payment in cash, refinancing of the primary loan to a higher amount, or sale of the Housing Unit and repayment of the District loan from the sale proceeds. The General Manager shall have the discretion to approve another means of payment, provided that the alternative form of payment results in the District obtaining full repayment of the entire loan principal and all accrued interest due.

iv. Employee shall execute a recordable document with the Mono or Inyo County Recorder, which may be a deed of trust, securing the obligations created hereunder.

v. The District Assistance Loan must be paid in full upon the occurrence of any of the following events: (1) on Employee’s sale or other conveyance of the Housing Unit; (2) one year after Employee passes away; (3) if Employee is then alive, six months after (i) Employee’s separation from employment at District, or (ii) Employee no longer uses the Housing Unit as [his/her] principal place of residence; (4) upon Employee’s filing for protection under the United States Bankruptcy Code; (5) upon the award of all or any portion of the Housing Unit to Employee’s spouse in a proceeding for legal separation or for dissolution of marriage; or (6) upon condemnation of the Housing Unit.

vi. The District Assistance Loan is not assumable or transferable.

vii. Upon close of escrow for Employee's purchase, the Housing Unit may have a lien securing the Primary Loan, as defined below, which lien may be superior to the lien of the District Assistance Loan, but shall not be subject to any other mortgage, deed of trust, lien or other adverse encumbrance, except for real property taxes and special assessments and other encumbrances specifically approved by District.

viii. Nothing in this Agreement shall be construed as creating a joint venture or other partnership relationship between Employee and District. Employee and District have solely a debtor/creditor relationship arising from this Agreement.

b. Primary Loan.

Employee's primary lender shall provide a first loan of \$ [redacted] for purchase of the Housing Unit ("Primary Loan"). Employee's primary lender is [name of primary lender]. The Primary Loan must be a fully amortized fixed rate loan for a term not to exceed 30 years.

c. Employee Contribution.

Employee shall contribute a down payment of at least \$ [redacted], which is the balance of the Purchase Price of the Housing Unit ("Employee Contribution"), which shall be at least 5% of the total Purchase Price. The Employee Contribution shall not include any proceeds from a loan that is secured by the Housing Unit, including the Primary Loan or the District Assistance Loan.

2. Execution of Documents. The Parties shall cooperate in the preparation and execution of all documents necessary to conform the purchase of the Housing Unit to the provisions of this Agreement.

3. No additional mortgages or liens. Except for liens for property taxes, assessments, the deed of trust securing the Primary Loan, and the deed of trust or other security for the District Assistance Loan, Employee shall not refinance the Primary Loan or cause any mortgage, deed of trust, lien, encumbrance or other cloud upon title to be recorded against the Housing Unit or to attach to the real property except as expressly authorized by the District's Board of Directors. Employee shall not cause any delinquency in property taxes or any special assessment. Any refinancing of the Primary Loan shall not impair the District Assistance Loan and shall conform with the requirements of the Policy. Under no circumstances may Employee place anyone on title after the close of escrow for the purchase of the Housing Unit without District's prior written agreement.

4. Consent of Spouse/Partner. If Employee later marries, [he/she] shall notify District of the marriage as soon as possible. Upon receipt of such notice from Employee, District may request that Employee and Employee's spouse enter into an amendment to this Agreement for the purpose of obtaining Employee's spouse's consent to comply with the terms of this Agreement. Any refusal by Employee's spouse to execute an amendment to this Agreement as requested by District shall be deemed a breach if this Agreement in accordance with the terms of Section 5 below. This provision also shall apply if Employee enters into a registered domestic partnership in accordance with Family Code sections 297 and following.

5. **Breach of Agreement.** It shall be a breach of this Agreement for Employee to violate any covenant, condition or restriction in this Agreement, or to default in payment or other obligation due to be performed under a promissory note secured by a deed of trust encumbering the Housing Unit, or to breach any of the Employee's duties or obligations under said deed of trust. Employee must notify District, in writing, of any notification received from a lender, or its assigns, of past due payments or default in payment or other obligations due or to be performed under a promissory note secured by a first deed of trust, as described herein, or of any breach of any of Employee's duties or obligations under said deed of trust, within five calendar days after Employee's notification from lender, or its assigns, of said default or past due payments or breach.

Upon receipt of a notice described in the above paragraph, District shall have the right, in its sole discretion, to cure the default or any portion thereof. In such event, Employee shall be personally liable to District for past due payments made by District, together with interest thereon at a rate specified in the promissory note secured by the first deed of trust, plus one percent (1%) and all actual expenses of District incurred in curing the default. Employee may cure the default and satisfy [his/her] obligation to District under this Agreement at any time prior to execution of a contract for sale, upon such reasonable terms as specified by District. Otherwise, Employee's indebtedness to District shall be satisfied from Employee's proceeds arising from Subsections 11(d), 11(e)(2) and/or 11(f) at closing or paid by Employee at the time of the repayment of the District Assistance Loan pursuant to Section 13.

6. **Taxes, Assessments and Insurance.** Employee shall pay when due all property taxes, assessments and homeowner association dues, if applicable, and all premiums for required insurance coverages for the Housing Unit without reimbursement from District. At purchase, Employee shall be required to purchase the most comprehensive, maximum limits homeowner's insurance coverage available, including full code upgrade coverage. If the Housing Unit is located within a FEMA-designated flood zone requiring the purchase of a flood insurance policy, Employee also shall obtain a flood insurance policy for the Housing Unit. In addition, Employee shall obtain an earthquake insurance policy for the Housing Unit. Employee also shall secure at least a standard form full coverage CLTA owner's title insurance policy on the Housing Unit. All insurance policies shall be issued in an amount not less than the purchase price or appraised value of the Property, whichever is greater, and Employee shall pay all premiums when due. Employee shall be required to continue such insurance for the term of this Agreement; and not less than every two years from the close of escrow on the Housing Unit, Employee shall be required to increase all insurance coverages in amounts consistent with the Housing Unit's estimated appreciation. All policies of insurance shall state the respective interests of the Parties and provide that the proceeds of any such insurance shall be paid to the Parties as their respective interests may appear. Nothing in this Agreement shall be construed to create in District an obligation to pay property taxes, assessments, homeowner association dues, or insurance premiums for the Housing Unit.

7. **Maintenance.** Employee shall maintain the Housing Unit in good condition and shall be solely responsible for all maintenance and repair costs, including uninsured losses. Employee shall pay all contractor invoices when due and shall not incur any mechanics liens or stop notices on the Housing Unit. Employee also will obtain and maintain for the first two years of ownership a home purchase warranty or similar coverage that covers the risks of failure of a Housing Unit's major structural and mechanical systems and appliances.

Commented [LB1]: Josh commented on this on Combined Agreement v1.5

8. Capital Improvements. Employee may, at his/her sole discretion and expense, make such reasonably necessary capital improvements to the Housing Unit as Employee deems beneficial to it. The District will not contribute any funds to such improvements.

9. Sale of Housing Unit. Subject to the provisions of Section 11, the Employee may sell the Housing Unit at any time.

10. Refinancing of Primary Loan. At any time during the term of this Agreement, Employee may request to refinance the Primary Loan. Any request for refinancing of the Primary Loan will be subject to the conditions and procedures provided in Section 16 of the Policy.

11. District's Right of First ~~First Offer and Right of First Refusal~~ and Right to Match Offer. In the event the Housing Unit is offered for sale pursuant to Section 9, or required to be sold under Section 1.a.iv., and such sale is not otherwise controlled by a court or other legal process, District shall have the first right to purchase the Housing Unit in accordance with the following provisions.

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~~In the event that the Housing Unit is required to be sold and any such sale is not otherwise controlled by a court or other legal process, District, within 30 days after the date which commences the requirement to sell the Housing Unit, shall notify Employee and/or Employee's successor in writing whether or not it desires to purchase the Housing Unit. If it desires to purchase the Housing Unit, then within 30 days from District's written notice of such desire, District and Employee and/or their successor shall agree on a certified appraiser to perform an appraisal of the Housing Unit. If the parties cannot agree on a certified appraiser, then District shall have the right to select such appraiser. The appraisal shall be paid for by District. The appraisal shall determine the then fair market value of the Housing Unit. If District desires to purchase the Housing Unit, District shall submit the amount of the District Purchase Price less the payoff amount of the Employee's District Assistance Loan into an escrow opened for the consummation of the sale within 30 days after receipt of the appraisal report. In order to effect the conveyance of the Housing Unit from Employee or Employee's successor to District, the Parties shall open an escrow with a mutually agreed title company within 30 days after District gives written notice of its desire to purchase the Housing Unit. District shall receive good, clear marketable title to the Housing Unit. If District desires title insurance, the premium for that insurance shall be at its expense. District's payment shall be distributed in accordance with the provisions of Section 11.~~

If District so elects, the Parties shall execute, and District shall record, a memorandum reflecting District's rights under this Section 11.

— **Employee Shall Initial To Acknowledge That [He/She] Understands That [He/She] is Conveying to District a Right of First Offer and First Refusal, As Provided Herein.**

12. Employee Disclosure Obligations. Employee shall remain current in all financial obligations of ownership of the Housing Unit, including but not limited to payment of principal and interest on the primary loan, all insurance premiums, taxes, HOA fees and special assessments, and interest on the District subordinated loan. By December 1 of each year, Employee shall submit documentation that confirms [his/her] compliance with these requirements. If, at any time, Employee is in default of any financial obligation and cannot promptly cure the default, [he/she] shall notify the General Manager as soon as possible.

13. Tax Consequences. Each Party shall be solely responsible for its own tax consequences arising out of this Agreement, as well as its own tax consequences arising out of any transaction consummated to which the provisions of this Agreement apply.

14. Warranties and Representations. The Parties warrant and represent that no promise or inducement has been offered or made for this Agreement except as set forth herein, that this Agreement is executed without reliance on any statement or any representations not contained herein, including all exhibits, and that this Agreement reflects the entire agreement between the Parties. The warranties and representations made herein shall survive the execution and delivery of this Agreement, and shall be binding upon the respective heirs, representatives, successors and assigns of each of the Parties.

15. Entire Agreement. This Agreement is freely and voluntarily entered into by the Parties after having had the opportunity to consult with their respective attorneys. This Agreement represents the entire agreement of the Parties, and may be modified, amended or otherwise altered only upon written consent of the Parties.

16. Assignment. The Parties acknowledge and agree that this Agreement is not assignable by any Party, unless approved in writing by each of the Parties.

17. Attorney's Fees and Costs. If any arbitration, action at law or in equity, or other proceeding is brought to enforce or interpret the provisions of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees in addition to any other relief to which it may otherwise be entitled.

18. Binding Effect. Subject to the provisions of Section 17, this Agreement shall inure to the benefit of and be binding upon the heirs, assigns and successors in interest of the Parties.

19. Counterparts. This Agreement may be executed in multiple counterparts.

20. Additional Documents. The Parties agree to execute such additional documents and do such further things as are reasonably necessary to effectuate the purposes of this Agreement.

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

22. Remedies Not Exclusive. The use by any Party of any remedy specified herein for the enforcement of this Agreement is not exclusive and shall not deprive the Party using such remedy of, or limit the application of, any other remedy provided by law. In addition, if any Party fails to comply with any of its obligations hereunder, the other Party shall have the right to pursue all rights and remedies which may be available to it at law or in equity, including without limitation the specific performance of any such obligations.

23. Interpretation of this Agreement. The Parties acknowledge that each Party has reviewed, negotiated and revised this Agreement and that the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any document executed and delivered by either Party in connection with the transactions contemplated by this Agreement. The section headings used in this Agreement are for reference only, and shall not in any way limit or amplify the terms and provisions hereof, nor shall they enter into the interpretation of this Agreement.

24. Effective Date and Term. This Agreement shall be effective on the date stated in the preamble and shall terminate upon the happening of any of the following: (i) the cancellation of the purchase of the Housing Unit by Employee; (ii) the sale of the Housing Unit and repayment of the District Assistance Loan; (iii) District's purchase of the Housing Unit; or (iv) repayment of the District Assistance Loan pursuant to Section 1.a.v.

25. Recitals. The recitals on pages 1 and 2 of this Agreement are true and are made of this Agreement.

26. Notices. All notices required to be given by any Party shall be made in writing and shall be effectuated (i) by personal delivery, (ii) via reputable overnight courier service, or (iii) by mail, registered or certified, postage prepaid with return receipt requested. Notices sent by overnight courier or mail must be addressed to the Parties at their addresses shown below, but each Party may change its designated address by giving written notice to the other Party in accordance with the provisions of this Section 27. Notices delivered personally shall be deemed communicated as of the date of actual receipt; notices sent via overnight courier shall be deemed communicated as of the date delivered by the courier; and mailed notices shall be deemed communicated as of the date of receipt or the third day after mailing, whichever occurs first. The Parties' addresses are as follows:

Employee:

_____, CA 93____

District:

Mammoth Community Water District
Attn: General Manager
P.O. Box 597
1315 Meridian Blvd.
Mammoth Lakes, CA 93546

IN WITNESS WHEREOF, Buyer and Seller have signed this Agreement as of the Effective Date stated above. ~~this Agreement is made effective as of the date set forth in the preamble as follows:~~

MAMMOTH COMMUNITY WATER DISTRICT:

By: _____
Mark Busby, General Manager

EMPLOYEE:

[Employee Name]

[Note: If an Employee is married or is in a registered domestic partnership, the Employee's spouse or partner must be made a signatory to this agreement if they hold title jointly with the Employee. The agreement also should be edited as appropriate to include the name of the spouse/partner and make all obligations joint. If the Employee is taking title as his or her sole and separate property, the spouse/partner or must sign an acknowledgement of the terms of this agreement and agree to be bound by all applicable terms.]

MAMMOTH COMMUNITY WATER DISTRICT
EMPLOYEE HOME DOWN PAYMENT ASSISTANCE AGREEMENT
(Combined Primary Loan/Shared Value Program)

This Employee Home Down Payment Assistance Agreement – Combined Primary Loan/Shared Value Program (“Agreement”) is made and entered into this [redacted], 20 [redacted], at Mammoth Lakes, California, by and between the Mammoth Community Water District, a California special district (“District”), and [redacted] (“Employee”) (collectively referred to as the “Parties” and individually as a “Party”), and is made with reference to the following facts:

Recitals:

A. District has a vested interest in maintaining the most skilled and professional workforce possible, and has established the Employee Home Purchase Assistance Program to address the obstacle of high housing cost in recruiting and retaining excellent employees. The Program is governed by the Employee Home Purchase Assistance Program Policy, as amended by the District’s Board of Directors from time to time (“Policy”).

B. Employee is a permanent [redacted] [full-time part-time] [title of position] and has complied with the requirements of the Employee Home Purchase Assistance Program by (1) submitting a true and complete application which includes evidence confirming qualification for the District primary loan as provided in the Policy; (2) making an offer to purchase the Housing Unit contingent on the price being not greater than 10% above the appraised value of the property, conditioned upon the District’s approval of the purchase price, structural soundness and code compliance of the Housing Unit; and (3) providing the District with a copy of the certified appraisal and certified home inspection report.

C. District has provided a letter to Employee dated [redacted], 20 [redacted] informing them that for up to 120 days from the date of the letter, Employee is eligible to receive a maximum amount of \$ [redacted] in financial assistance (“Eligibility Amount”) from District in the form of a 30-year fully amortized Primary loan due and payable in full after 10 years and a Shared Value secured deferred interest loan, as those terms are defined below, for the purchase by Employee of a residential unit located at [redacted] (“Housing Unit”).

D. District has provided to Employee written notification of its approval of Employee’s purchase of the Housing Unit in the amount of \$ [redacted] (“Purchase Price”), having concluded that the purchase price is not greater than 10% above the appraised value, and that the structural soundness and code compliance requirements are satisfied after reviewing the appraisal and home inspection report.

E. District and Employee have negotiated this Agreement respecting District’s financial assistance to the Employee for the purchase of the Housing Unit, which Employee intends to use as their primary home, subject to the terms and conditions of this Agreement and the Policy.

Agreement:

NOW, THEREFORE, the Parties agree as follows:

1. Method of Purchase of Home. Funds used to purchase the Housing Unit shall be comprised of the "District Primary Loan," "District Shared Value Loan," and the "Employee Contribution"- as provided herein:

a. District's Shared Value Loan.

i. District shall contribute up to \$ [REDACTED] to Employee toward Employee's purchase of the Housing Unit (the "District Shared Value Loan"), provided the amount of the District Assistance Loan is the lesser of: (1) the Eligibility Amount; (2) 50% of the Purchase Price; or (3) \$500,000. If the purchase of the Housing Unit by Employee fails for any reason, the District Shared Value Loan shall be returned to District.

ii. The District Shared Value Loan shall be made in the form of a "secured deferred interest loan," which means that District shall share in the future appreciation of the Housing Unit.

iii. Employee shall execute a deed of trust or other recordable document, which the District will file for recording with the Mono or Inyo County Recorder, securing the obligations created hereunder.

iv. The District Shared Value Loan must be paid in full upon the occurrence of any of the following events: (1) on Employee's sale or other conveyance of the Housing Unit; (2) one year after Employee passes away; (3) if Employee is then alive, six months after (i) Employee's separation from employment at District, or (ii) Employee no longer uses the Housing Unit as their principal place of residence; (4) upon Employee's filing for protection under the United States Bankruptcy Code; (5) upon the award of all or any portion of the Housing Unit to Employee's spouse in a proceeding for legal separation or for dissolution of marriage; or (6) upon condemnation of the Housing Unit.

v. The District Shared Value Loan is not assumable or transferable.

vi. Upon close of escrow for Employee's purchase, the Housing Unit may have a lien securing the Primary Loan, as defined below, which lien may be superior to the lien of the District Assistance Loan, but shall not be subject to any other mortgage, deed of trust, lien or other adverse encumbrance, except for real property taxes and special assessments and other encumbrances specifically approved by District.

b. Primary Loan.

i. The District shall provide a first loan of \$ [REDACTED] for purchase of the Housing Unit ("Primary Loan"). The Primary Loan will be fully amortized for a term of 30 years at a fixed rate of 5.0 percent. This loan will be due and payable in full after 10 years. The employee will make principal and interest payments monthly, as well as monthly payments into an impound account for the payment of property taxes and property insurance.

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The amount of the impound payments will be recalculated at the beginning of each year and adjusted as needed for changes to the cost of property taxes and property insurance.

ii. Employee shall execute a deed of trust or other recordable document, which the District will file for recording with the Mono or Inyo County Recorder, securing the obligations created hereunder.

iii. The Primary Loan must be paid in full upon the occurrence of any of the following events: (1) at the end of 10 years as provided above in subsection b.; (2) on Employee's sale or other conveyance of the Housing Unit; (3) one year after Employee passes away; (4) if Employee is then alive, six months after (i) Employee's separation from employment at District, or (ii) Employee no longer uses the Housing Unit as their principal place of residence; (5) upon Employee's filing for protection under the United States Bankruptcy Code; (6) upon the award of all or any portion of the Housing Unit to Employee's spouse in a proceeding for legal separation or for dissolution of marriage; or (7) upon condemnation of the Housing Unit.

iv. The Primary Loan is not assumable or transferable.

c. Employee Contribution.

Employee shall contribute a down payment of at least \$ [REDACTED], which is the balance of the Purchase Price of the Housing Unit ("Employee Contribution"), which shall be at least 7.5% of the total Purchase Price. The Employee Contribution shall not include any proceeds from a loan that is secured by the Housing Unit, including the Primary Loan or the District Shared Value Loan.

2. Execution of Documents. The Parties shall cooperate in the preparation and execution of all documents necessary to conform the purchase of the Housing Unit to the provisions of this Agreement.

3. No Additional Mortgages or Liens. Except for liens for property taxes, assessments, the deed of trust securing the Primary Loan, and the deed of trust or other security for the District Assistance Loan, Employee shall not refinance the Primary Loan or cause any mortgage, deed of trust, lien, encumbrance or other cloud upon title to be recorded against the Housing Unit or to attach to the real property except as expressly authorized by the General Manager or District's Board of Directors as provided in the Policy. Employee shall not cause any delinquency in property taxes or any special assessment. Any refinancing of the Primary Loan shall not impair the District Shared Value Loan and shall conform with the requirements of the Policy. Under no circumstances may Employee place anyone on title after the close of escrow for the purchase of the Housing Unit without District's prior written agreement.

4. Consent of Spouse/Partner. If Employee later marries, they shall notify District of the marriage as soon as possible. Upon receipt of such notice from Employee, District may request that Employee and Employee's spouse enter into an amendment to this Agreement for the purpose of obtaining Employee's spouse's consent to comply with the terms of this Agreement. Any refusal by Employee's spouse to execute an amendment to this Agreement as requested by District shall be deemed a breach if this Agreement in accordance

with the terms of Section 5 below. This provision also shall apply if Employee enters into a registered domestic partnership in accordance with Family Code sections 297 and following.

5. **Breach of Agreement.** It shall be a breach of this Agreement for Employee to violate any covenant, condition or restriction in this Agreement, or to default in payment or other obligation due to be performed under a promissory note secured by a deed of trust encumbering the Housing Unit, or to breach any of the Employee's duties or obligations under said deed of trust. Employee must notify District, in writing, of any notification received from a lender, or its assigns, of past due payments or default in payment or other obligations due or to be performed under a promissory note secured by a first deed of trust, as described herein, or of any breach of any of Employee's duties or obligations under said deed of trust, within five calendar days after Employee's notification from lender, or its assigns, of said default or past due payments or breach.

Upon receipt of a notice as described in the above paragraph, District shall have the right, in its sole discretion, to cure the default or any portion thereof. In such event, Employee shall be personally liable to District for past due payments made by District, together with interest thereon at a rate specified in the promissory note secured by the first deed of trust, plus one percent (1%) and all actual expenses of District incurred in curing the default. Employee may cure the default and satisfy their obligation to District under this Agreement at any time prior to execution of a contract for sale, upon such reasonable terms as specified by District. Otherwise, Employee's indebtedness to District shall be satisfied from Employee's proceeds arising from Subsections 11(d), 11(e)(2) and/or 11(f) at closing or paid by Employee at the time of the repayment of the District Shared Value Loan pursuant to Section 13.

6. **Taxes, Assessments and Insurance.** Employee shall pay when due all property taxes, assessments and homeowner association dues, if applicable, and all premiums for required insurance coverages for the Housing Unit without reimbursement from District. At purchase, Employee shall be required to purchase the most comprehensive, maximum limits homeowner's insurance coverage available, including full code upgrade coverage. If the Housing Unit is located within a FEMA-designated flood zone requiring the purchase of a flood insurance policy, Employee also shall obtain a flood insurance policy for the Housing Unit. In addition, Employee shall obtain an earthquake insurance policy for the Housing Unit. Employee also shall secure at least a standard form full coverage CLTA owner's title insurance policy on the Housing Unit. All insurance policies shall be issued in an amount not less than the purchase price or appraised value of the Property, whichever is greater, and Employee shall pay all premiums when due. Employee shall be required to continue such insurance for the term of this Agreement; and not less than every two years from the close of escrow on the Housing Unit, Employee shall be required to increase all insurance coverages in amounts consistent with the Housing Unit's estimated appreciation. All policies of insurance shall state the respective interests of the Parties and provide that the proceeds of any such insurance shall be paid to the Parties as their respective interests may appear. Nothing in this Agreement shall be construed to create in District an obligation to pay property taxes, assessments, homeowner association dues, or insurance premiums for the Housing Unit.

7. **Maintenance.** Employee shall maintain the Housing Unit in good condition and shall be solely responsible for all maintenance and repair costs, including uninsured losses. Employee shall pay all contractor invoices when due and shall not incur any mechanics liens

Commented [JH1]: See comments discussing title insurance in Section 6 of the Policy. Edit this sentence/section if/as needed.

or stop notices on the Housing Unit. Employee also will obtain and maintain for the first two years of ownership a home purchase warranty or similar coverage that covers the risks of failure of a Housing Unit's major structural and mechanical systems and appliances.

8. Capital Improvements. Employee may, at their sole discretion and expense, make such reasonably necessary capital improvements to the Housing Unit as Employee deems beneficial to it. If Employee desires to receive credit for a capital improvement in the distribution of Gross Sale Proceeds under Section 11 below, a capital improvement must qualify for credit according to these criteria: (1) is performed with a building permit that is subsequently signed off by the governing authority; and (2) receives prior written approval from District. Other types of improvements and any maintenance or repair expenses will not be considered as a qualifying capital improvement. Before starting construction of and again at the completion of a qualifying capital improvement, an appraisal by a certified appraiser agreed upon by Employee and District will be conducted at Employee's expense to confirm the actual value added by the capital improvement. Employee shall be credited the value added to the Housing Unit as determined by the appraisal. Employee shall provide to District documentation that supports all expenses for permitting, constructing, and completing a capital improvement and verifies Employee's actual payment of all such expenses. Any capital improvements that are gifted or otherwise obtained from funding sources other than Employee's own funds, including insurance reimbursements, will not be considered as qualifying capital improvements for purposes of this Policy.

9. Sale of Housing Unit. Subject to the provisions of Section 11 and except as provided in Section 13, the Employee may sell the Housing Unit at any time. Any such sale of the Housing Unit shall be for an amount equal or greater than the Housing Unit's fair market value as determined by an appraisal made by a certified appraiser approved by District no sooner than 90 days prior to close of escrow for sale of the Housing Unit, unless District agrees in writing to another price.

10. Employee Purchase of District's Interest; Refinancing of Primary Loan. At any time during the term of this Agreement, Employee may propose to purchase District's interest in the Housing Unit. The proposed purchase shall be subject to the applicable conditions and procedures provided in Section 15 of the Policy. Employee also may request to refinance the Primary Loan. Any request for refinancing of the Primary Loan will be subject to the conditions and procedures provided in Section 16 of the Policy.

11. Distribution of Proceeds from Sale of the Housing Unit. Upon sale of the Housing Unit pursuant to the provisions of Section 9 or pursuant to any other circumstance, the gross proceeds of the sale (the "Gross Sale Proceeds") shall be allocated according to the following order of priority (see also Examples 1-3 attached as Exhibit 1 to this Agreement):

a. The normal and customary costs of sale, including, but not limited to, escrow fees, real estate brokers' fees, and related expenses, shall be deducted from the Gross Sale Proceeds of the Housing Unit. Any closing costs that will be a reimbursement to the employee for moneys paid or deposited shall not be deducted from the gross sales price (e.g. property taxes that are refunded from the lender's impound account), shall not be deducted from the gross sales price.

b. The outstanding balance on the Primary Loan shall be paid in full to the District from the Gross Sale Proceeds, if the Primary Loan term has not terminated. If the District Primary Loan has been paid off and Employee has secured a new primary loan, that loan shall be paid in full. In the event the Gross Sale Proceeds are insufficient to pay the Primary Loan balance, Employee shall pay the remaining balance due and District shall not be liable for payment of any portion of the Primary Loan.

c. To the extent Gross Sale Proceeds remain, District shall be distributed an amount equal to the amount of the District's Shared Value loan. This distribution does not include any apportionment made of the Remaining Gross Sale Proceeds discussed in paragraph e. below.

d. To the extent Gross Sale Proceeds remain, Employee shall receive the amount of the Employee Contribution, plus the total amount that Employee has then paid towards the principal of the Primary Loan, and the amount credited to the Employee for Capital Improvements on the Housing Unit under the provisions of Section 8 above.

e. Any remaining Gross Sale Proceeds (the "Remaining Gross Sale Proceeds") shall be shared between District and Employee as follows:

(1) District shall receive a percentage of the Remaining Gross Sale Proceeds equal to the amount of the District Shared Value Loan divided by the purchase price increased by the amount credited for any approved capital improvements. In no event, however, may District earn an annualized rate of return over the term of the entire loan greater than the maximum rate authorized by Section 1 of Article XV of the California Constitution. That rate is the higher of either 10 percent per annum or 5 percent over the rate charged by the Federal Reserve Bank of San Francisco on advances to member banks on the 25th day of the month before the home purchase assistance loan (if the agreement to loan and the actual lending of the money are in different months, the 25th day of the month before the earlier events is used) per annum.

(2) Employee shall receive a percentage of the Remaining Gross Sale Proceeds equal to the amount of the Employee Contribution, the Primary Loan, and the amount credited for approved capital improvements, divided by the Purchase Price, as increased by the amount of any approved Capital Improvements, plus any funds, if any, District is not entitled to receive due to the fact that District is receiving its maximum permissible rate of return under Subsection e.(1), above.

f. In the event that any of the Gross Sale Proceeds are needed to pay any liens, taxes (delinquent or otherwise) or other adverse encumbrances, the amount of Gross Sale Proceeds so expended shall be deducted from any amounts due Employee pursuant to paragraphs d. and e.(2).

12. Repayment of District Loans Upon Other Than a Sale Event.

a. Events Triggering Repayment of District Loans. Upon any of the following events, Employee shall repay the District Loans in accordance with the provisions of paragraph b. below: (i) upon condemnation of the Housing Unit; (ii) the award of all or any portion of the Housing Unit to Employee's spouse in a proceeding for legal separation or for

dissolution of marriage; (iii) upon the Employee filing for protection under the United States Bankruptcy Code; (iv) upon any other event other than a sale event whereby Employee no longer occupies the Housing Unit as [his or her] principal residence; or (v) a breach of this Agreement that is not cured by Employee. The District Loans shall be repaid in accordance with the provisions of paragraph b. below within: (i) six months of Employee's separation from employment at District; or (ii) within twelve months of the Employee's death.

b. Amount Paid to District. Upon the occurrence of any of the events described in paragraph a. above, District shall be repaid the balance due on the Primary Loan and the amount of the District Shared Value Loan, plus a share of the appreciation in the Housing Unit determined as follows: The Parties shall endeavor to agree on an appraiser to determine the fair market value of the Housing Unit. District shall pay for the appraisal. If the Parties are unable to agree on an appraiser within 10 days after the occurrence of one of the above-described events, District shall have an appraisal made by an appraiser of its choice to establish the fair market value. Employee also may, at their expense, have an appraisal made by an appraiser of Employee's choice to establish the fair market value. If Employee secures such an appraisal within 30 days after the event and agreement cannot be reached by the Parties on the fair market value, the average of the two appraisals shall be deemed to be the fair market value. If Employee does not secure an appraisal within the 30-day period, then District's appraisal shall be the fair market value. District's share of appreciation in the Housing Unit shall be determined from the following calculation: fair market value of the Housing Unit minus the Purchase Price of Housing Unit, plus the total amount credited to the Employee for Capital Improvements on the Housing Unit under the provisions of Section 8 above, multiplied by a percentage equal to the ratio of the amount that District contributed to the Purchase Price and the Purchase Price increased by the amount credited for authorized Capital Improvements; provided that in no event may District earn an annualized rate of return over the term of the entire loan greater than the maximum rate authorized by Section 1 of Article XV of the California Constitution. Such rate is the higher of either 10% per annum or 5% over the rate charged by the Federal Reserve Bank of San Francisco on advances to member banks on the 25th day of the month before the loan (if the agreement to loan and the actual lending of the money are in different months, the 25th day of the month before the earlier events is used) per annum.

13. District's Right of First Offer and Right of First Refusal and Right to Match Offer. In the event the Housing Unit is offered for sale pursuant to Section 9, or required to be sold under Section 1.a.iv., and such sale is not otherwise controlled by a court or other legal process. District shall have the first right to purchase the Housing Unit in accordance with the following provisions.

a. If Employee desires to sell the Housing Unit, they shall first offer to notify the District in writing to sell such Unit to District of the proposed sale before the Housing Unit is placed on the market. Within two weeks of this notice, the District will obtain an appraisal of the property and either make an offer to purchase the Housing Unit or inform Employee that the District will not be making an offer to purchase. The District's offer to purchase shall be no greater than the appraised value and may be lower than the appraised value due to factors such as avoided real estate commissions, condition of the unit, etc. Employee may accept or decline the District's offer to purchase at their sole discretion.

Commented [JB2]: This two week notice might require a special Board meeting. There is a balance required between an expedient response to allow the employee to go forward and time required to coordinate the Board meeting.

The Board meeting will likely be closed session to provide direction for initial offer to purchase as well as the price at which the District will exercise the right to purchase by matching an acceptable offer.

b. ~~Once~~ If the Housing Unit is ~~placed~~ listed for sale ~~in~~ on the open market, before Employee can accept an offer to purchase from a third party, they must promptly notify the District of an acceptable offer and ~~allow~~ provide the District the option to purchase at the third party's offered price, including all material terms of sale. If District desires to purchase the Housing Unit, it shall so advise Employee in writing within ~~seven~~ 430 days from the date of Employee's written offer, unless the Parties agree to an extension in writing. ~~In the event District desires to purchase the Housing Unit, then within 30 days from District's written notice of such desire, District and Employee shall agree on a certified appraiser to perform an appraisal of the Housing Unit. If the Parties cannot agree on a certified appraiser, then District shall have the right to select such appraiser. The appraisal shall be paid for by District. The appraisal shall determine the then fair market value of the Housing Unit. The District's purchase price for the Housing Unit shall be the appraised fair market value minus 5 percent to reflect the Employee's avoided payment of realtor commissions ("District Purchase Price")~~

~~13.c.~~ If District desires to pursue the purchase of the Housing Unit, District shall submit the amount of the District Purchase Price less the payoff amount of the Employee's District Assistance Loan into an escrow opened for the consummation of the sale within 30 days after receipt of the appraisal report. In order to implement the sale of the Housing Unit to District, the Parties shall open an escrow with a mutually agreed title company within ~~30~~ seven days after District gives written notice of its desire to purchase the Housing Unit and shall endeavor to close escrow in no more than 30 days. District shall receive good, clear marketable title to the Housing Unit. ~~If District desires to obtain title insurance, the premium for that insurance shall be at its expense. District's payment shall be distributed in accordance with the provisions of Section 11.~~

~~In the event that the Housing Unit is required to be sold and any such sale is not otherwise controlled by a court or other legal process, District, within 30 days after the date which commences the requirement to sell the Housing Unit, shall notify Employee and/or Employee's successor in writing whether or not it desires to purchase the Housing Unit. If it desires to purchase the Housing Unit, then within 30 days from District's written notice of such desire, District and Employee and/or their successor shall agree on a certified appraiser to perform an appraisal of the Housing Unit. If the parties cannot agree on a certified appraiser, then District shall have the right to select such appraiser. The appraisal shall be paid for by District. The appraisal shall determine the then fair market value of the Housing Unit. If District desires to purchase the Housing Unit, District shall submit the amount of the District Purchase Price less the payoff amount of the Employee's District Assistance Loan into an escrow opened for the consummation of the sale within 30 days after receipt of the appraisal report. In order to effect the conveyance of the Housing Unit from Employee or Employee's successor to District, the Parties shall open an escrow with a mutually agreed title company within 30 days after District gives written notice of its desire to purchase the Housing Unit. District shall receive good, clear marketable title to the Housing Unit. If District desires title insurance, the premium for that insurance shall be at its expense. District's payment shall be distributed in accordance with the provisions of Section 11.~~

If District so elects, the Parties shall execute, and District shall record, a memorandum reflecting District's rights under this Section 13.

____ Employee Shall Initial To Acknowledge That They Understand

Commented [JB3]: I set the response time to 4 days assuming this would allow the time for a Board meeting if required, and would be within the normal time frame in a real estate negotiation for accepting an offer.

Based on discussion at the housing committee meeting, I think the normal process would be for the Board to have a closed session meeting to determine if the District should buy, determine the amount we were willing to pay, and authorize the GM to respond when the employee was ready to accept an offer.

Commented [JH4R3]: While I understand 30 days is too long to delay responding to an active offer, four days is too short. I have recommended using seven days, which makes it more likely a quorum of the Board can be obtained and a special meeting noticed and held.

Commented [JB5R3]: The hope is that most sales would only need a Board meeting at the beginning of the process and the GM would be able to respond within the framework set by the Board when there is an offer to buy. If it doesn't work out that way, I think seven days is workable.

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Commented [JH6]: Should this time period be shortened to reflect the reduction of the other time periods?

Commented [JB7R6]: That is appropriate - we can certainly open escrow in a matter of days. We could perhaps set seven days to open escrow and 30 days after that to close escrow.

Commented [JH8R6]: Jeff, great suggestion, although I gave the District as little wiggle room in case there is a glitch. See edits.

**That They are Conveying to District a Right of First Offer and First Refusal,
As Provided Herein.**

14. Employee Disclosure Obligations. Employee shall remain current in all financial obligations of ownership of the Housing Unit, including but not limited to payment of principal and interest on the primary loan, all insurance premiums, taxes, HOA fees and special assessments. By December 1 of each year, Employee shall submit documentation that confirms their compliance with these requirements. If, at any time, Employee is in default of any financial obligation and cannot promptly cure the default, they shall notify the General Manager as soon as possible.

15. No Joint Venture. Nothing in this Agreement shall be construed as creating a joint venture or other partnership relationship between Employee and District. Employee and District have solely a debtor/creditor relationship arising from this Agreement.

16. Tax Consequences. Each Party shall be solely responsible for its own tax consequences arising out of this Agreement, as well as its own tax consequences arising out of any transaction consummated to which the provisions of this Agreement apply.

17. Warranties and Representations. The Parties warrant and represent that no promise or inducement has been offered or made for this Agreement except as set forth herein, that this Agreement is executed without reliance on any statement or any representations not contained herein, including all exhibits, and that this Agreement reflects the entire agreement between the Parties. The warranties and representations made herein shall survive the execution and delivery of this Agreement, and shall be binding upon the respective heirs, representatives, successors and assigns of each of the Parties.

18. Entire Agreement. This Agreement is freely and voluntarily entered into by the Parties after having had the opportunity to consult with their respective attorneys. This Agreement represents the entire agreement of the Parties, and may be modified, amended or otherwise altered only upon written consent of the Parties.

19. Assignment. The Parties acknowledge and agree that this Agreement is not assignable by any Party, unless approved in writing by each of the Parties.

20. Attorney's Fees and Costs. If any arbitration, action at law or in equity, or other proceeding is brought to enforce or interpret the provisions of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees in addition to any other relief to which it may otherwise be entitled.

21. Binding Effect. Subject to the provisions of Section 19, this Agreement shall inure to the benefit of and be binding upon the heirs, assigns and successors in interest of the Parties.

22. Counterparts. This Agreement may be executed in multiple counterparts.

23. Additional Documents. The Parties agree to execute such additional documents and do such further things as are reasonably necessary to effectuate the purposes of this Agreement.

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

25. Remedies Not Exclusive. The use by any Party of any remedy specified herein for the enforcement of this Agreement is not exclusive and shall not deprive the Party using such remedy of, or limit the application of, any other remedy provided by law. In addition, if any Party fails to comply with any of its obligations hereunder, the other Party shall have the right to pursue all rights and remedies which may be available to it at law or in equity, including without limitation the specific performance of any such obligations.

26. Interpretation of this Agreement. The Parties acknowledge that each Party has reviewed, negotiated and revised this Agreement and that the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any document executed and delivered by either Party in connection with the transactions contemplated by this Agreement. The section headings used in this Agreement are for reference only and shall not in any way limit or amplify the terms and provisions hereof, nor shall they enter into the interpretation of this Agreement.

27. Effective Date and Term. This Agreement shall be effective on the date stated in the preamble and shall terminate upon the happening of any of the following: (i) the cancellation of the purchase of the Housing Unit by Employee; (ii) the sale of the Housing Unit and repayment of the District Assistance Loan; (iii) District's purchase of the Housing Unit; or (iv) repayment of the District Assistance Loan pursuant to Section 13.

28. Recitals. The recitals on pages 1 and 2 of this Agreement are true and are made of this Agreement.

29. Notices. All notices required to be given by any Party shall be made in writing and shall be effectuated (i) by personal delivery, (ii) via reputable overnight courier service, or (iii) by mail, registered or certified, postage prepaid with return receipt requested. Notices sent by overnight courier or mail must be addressed to the Parties at their addresses shown below, but each Party may change its designated address by giving written notice to the other Party in accordance with the provisions of this Section 27. Notices delivered personally shall be deemed communicated as of the date of actual receipt; notices sent via overnight courier shall be deemed communicated as of the date delivered by the courier; and mailed notices shall be deemed communicated as of the date of receipt or the third day after mailing, whichever occurs first. The Parties' addresses are as follows:

Employee:

_____, CA 93____

District:

Mammoth Community Water District
Attn: General Manager
P.O. Box 597

1315 Meridian Blvd.
Mammoth Lakes, CA 93546

IN WITNESS WHEREOF, Buyer and Seller have signed this Agreement as of the Effective Date stated above.~~this Agreement is made effective as of the date set forth in the preamble as follows:~~

MAMMOTH COMMUNITY WATER DISTRICT:

By: _____
Mark Busby, General Manager

EMPLOYEE:

[Employee Name]

[Note: If an Employee is married or is in a registered domestic partnership, the Employee's spouse or partner must be made a signatory to this agreement if they hold title jointly with the Employee. The agreement also should be edited as appropriate to include the name of the spouse/partner and make all obligations joint. If the Employee is taking title as his or her sole and separate property, the spouse/partner or must sign an acknowledgement of the terms of this agreement and agree to be bound by all applicable terms.]

AGENDA ITEM

Subject: Discuss and Consider Approving the Revised Policy Regarding District-owned Rental Housing Units

Information Provided By: Jeff Beatty, Finance Manager

Background

Because Mammoth Lakes has a limited availability and high cost of housing, MCWD provides housing assistance in the form of District-owned condominium units available for rent and home purchase assistance loans. These employee housing programs assist the District in attracting and retaining the knowledgeable and skilled staff required to accomplish the mission of the District.

The Board has established an Employee Housing Committee to regularly review the District's housing assistance programs and provide direction to adapt the programs as appropriate.

Discussion

The District owns one condominium that is reserved for newly hired employees while they secure longer-term housing. At the January meeting of the Employee Housing Committee, a minor change to the District Housing Rental Policy was recommended to change the maximum rental period for this condominium unit from six months to nine months.

Financial Impact

The proposed changes to the policy will have no financial impact.

Requested Action

Consider approving the proposed amendment to the Housing Rental Policy.

MAMMOTH COMMUNITY WATER DISTRICT

RENTAL HOUSING POLICY

Approved: September 19, 2019

Amended: ~~July-February~~ 20, ~~2023~~2025

I. PURPOSE

To establish a uniform policy and related guidelines for the administration of the Rental Housing Program for District-owned rental housing.

II. POLICY

The Rental Housing Program (“Program”) was established because the District values its workforce and the community it serves. The Program is designed to promote and support recruitment, retention, and living in or near the Town of Mammoth Lakes by providing rental housing assistance to the District workforce. To operate this Program, the District may purchase condominiums or other housing units in order to be able to offer safe and affordable rental housing to eligible employees. The total number of rental units in the District’s inventory will be reviewed at least annually by the Employee Housing Committee and the General Manager. The General Manager shall oversee the Program and designate the Department responsible for administering the Program.

III. PROGRAM ELIGIBILITY AND ENROLLMENT

- A. District employees occupying permanent positions who do not own homes within Mono County as far north as Mono City and Inyo County as far south as Big Pine are eligible to participate in the Program. Employees with special circumstances may request a review of their eligibility by the General Manager. In certain circumstances provided in this Policy, permanent employees working for other public agencies in the Town of Mammoth Lakes also may be eligible.
- B. Eligible individuals must notify the Program Administrator in writing of their interest in renting a District-owned rental unit (“unit”) to be considered for participation in the Program.
- C. Eligible individuals are placed on a wait list in order of when their application is received. When a unit becomes available, the General Manager or their designee will evaluate the operational needs of the District before offering the unit to an eligible employee on the list.

IV. PROGRAM TENANCY

- A. When a unit is available, the Program Administrator will notify the selected employee from the list. In the event there are no employees on the list, a notice of availability will be issued to all District employees. If no District employees are interested in the available housing unit, and subject to the General Manager's approval, the Program administrator shall notify other public agencies in the Town of Mammoth Lakes of the availability of the unit.
- B. Individuals selected to be tenants must enter into the District's rental agreement, and comply with all rules, regulations and required notices in the rental agreement, including the provision which requires vacating the rental unit within 30 days after separating from employment. All rental agreements shall be for a month-to-month tenancy.
- C. All tenants must provide a security deposit equivalent to one month's rent as a condition of renting a District-owned rental unit. Upon request, a tenant employed by the District may pay the security deposit in six monthly installments.
- D. If pets are allowed in the housing unit, tenants with pets must pay a pet deposit of \$500.00. The District reserves the right in all cases to prohibit the keeping of any pets in a rental unit or to determine that certain types of pets may be excluded. If a rental unit is subject to a homeowners' association (HOA) and the HOA rules and regulations impose limitations on the keeping of pets, the District's tenants will comply with those HOA rules and regulations.
- E. Units designated by the District as temporary housing used for recruitment purposes have a maximum rental term of ~~6~~9 months, unless extended with the approval of the General Manager.

V. PROGRAM RENTAL RATE

- A. The Fair Market Rent determined for Mono County by the United States Department of Housing and Urban Development ("HUD") will be the primary consideration used by the District in determining the minimum rent charged for a housing unit. However, if the Mono County HUD Fair Market Rent is insufficient to cover Program costs, monthly rental rates may be adjusted accordingly.
- B. The District evaluates the monthly rental rate annually as part of the budget preparation process. This evaluation is conducted to ensure that a minimum level of rent is charged to cover/recover all District costs associated with the Program (e.g., maintenance and repair, refurbishment between tenant occupancies, HOA fees, taxes, etc.). District costs to administer the Program are deemed not to be chargeable rental costs and are excluded from the calculation.

- C. If an increase to the subsequent year's rental amount is required, the District will provide notice of not less than 30 calendar days, but not more than 90 calendar days, to the tenant.

AGENDA ITEM

Subject: Water Supply Update

Information Provided By: Clay Murray, Operations Superintendent

Background

Due to the sustained low snowpack resulting in multi-year drought conditions from April 2012 through 2015, the staff recommended the Board implement various levels of water restrictions to conserve water supplies. With the record drought recorded in the winter of 2014-15, the Board implemented Level 3 water conservation measures in April 2015 through April 2017. After a massive winter in 2017, the Board modified the conservation level to Level 0 and requested that the Water Supply Update be produced on a quarterly basis. The District is currently operating under water conservation Level 0 which was approved in March 2024 following staff recommendations on the Water Supply Update. The purpose of this update is to provide an analysis of supply and demand patterns.

Discussion

Staff reviewed the status of both surface water and groundwater sources and compared the available supplies against historical monthly demands. From this analysis staff projected demands and our ability to meet those demands.

Surface water: Surface water from Lake Mary provided 99% of our supply in the 4th quarter and contributes 90% of the current supply. A total of 470 ac-ft of surface water was supplied from October through January. Lake Mary is 2.52' from full and stream flows have declined below the requirement periodically. As anticipated, surface water supplies have been met by direct diversion and usage of lake storage late in the 4th quarter. Throughout the last quarter, stream flows were above the requirements 92% of the time. A total of 331 ac-ft is stored in Lake Mary and is being used to meet demands when stream flows decline below the requirement.

Surface water will be the primary source of supply for the next quarter using a combination of direct diversion and lake storage. The current flows are near or below the requirement and are not likely to increase with colder winter temperatures. The February 11th snow survey report reveals that snow accumulations at Mammoth Pass are 77% of the seasonal average to date and only 53% of the typical level expected by April 1st. More winter storms will be necessary to secure an adequate surface water supply for the spring and summer irrigation demands or surface water will be supplemented with groundwater to meet the peak summer demands.

Groundwater: Engineering staff closely track groundwater levels in all nine of the District's production wells, and have conducted an aquifer monitoring analysis of over 30 years of groundwater data spanning multiple drought periods. This analysis indicates that multiple wet or normal years are required to recover

the aquifer following a multi-year drought. This example was demonstrated by the 2012 – 2015 drought and the massive winter of 2017. The recharge that was experienced in 2017 did not recover the aquifer to predrought levels and it took 2 more normal and above normal snow years to see complete recovery. This pattern will continue until multiple wet or normal years reduce dependence on groundwater production and allow the aquifer to recharge to pre-drought conditions. Engineering recently updated aquifer monitoring analysis by including all values recorded in 2023. The analysis determined that the large winter and subsequent run off, coupled with a reduction in groundwater usage, has given the opportunity for some aquifer recharge. By meeting most demand with surface water supplies there has been only 116 ac-ft of groundwater used since the beginning of 2024. Aquifer levels continue to show a positive trend with the lack of pumping.

Demand: Water production for the previous quarter was as follows:

October: 139 ac-ft

November: 90 ac-ft

December: 127 ac-ft

The total demand for this quarter was 356 ac-ft. This is 6.8% or 23 ac-ft more than the projected volume of 333 ac-ft.

Demand Projections: The demand projection for the January - March quarter is 365 ac-ft and is based on the average water consumption since 2011.

January: 129 ac-ft (actual demand was 131 ac-ft)

February: 117 ac-ft

March: 119 ac-ft

Conclusion and Recommendation

Current surface water and groundwater supplies are sufficient to meet our projected demands for the 1st quarter of 2025. Groundwater levels are continuing to trend upward with the reduced dependence on well water. Staff are recommending no change to the current water conservation level of 0 as both ground and surface water supplies can meet the current demands. Looking further into the second quarter is a bit less certain. The recent storm activity has helped push the snow totals total to a more favorable level. Any determinations about potential summer irrigation conservation should be tabled until more information about the snowpack can be evaluated. With more opportunity for winter storms ahead, it is recommended that we continue to provide monthly water supply updates throughout the remaining winter months.