Big Bear Municipal Water District

Lake Management

Board of Directors
Steve Ludecke – Division 1
Craig Peterson – Division 2
Craig Brewster – Division 3
Mark Lee – Division 4
Tom Bradford – Division 5

NOTICE OF REGULAR BOARD MEETING
July 16, 2026
A G E N D A

Place: Big Bear Municipal Water District
40524 Lakeview Drive, Big Bear Lake, CA 92315

Next Resolution Number: 2026-07

OPEN SESSION: 1:00 P.M.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. PUBLIC FORUM
(The Board will receive comments from the public on items not on the agenda; no action is permitted on these items. Time set aside not to exceed 30 minutes total by all participants)

4. REPORTS
   - A. General Manager
   - B. Committee - the following committees met since the last regular Board meeting:
     1. 07/14/2026 – Budget & Finance (Directors Lee & Ludecke)
     2. 07/14/2026 – Operations Committee (Directors Bradford & Lee)
   - C. June Carp Raffle
   - D. Lakeshore Cleanup Day Raffle and Recognize and Thank Local Marinas for Boat Rental Donations

5. CONSENT CALENDAR
   - A. Minutes of a Regular Meeting on June 18, 2026.
   - B. Warrant List dated 07/08/2026 in the amount of $2,498,027.90.

6. BUSINESS
   - A. POSSIBLE AWARD FOR AUDITING SERVICES CONTRACT WITH NIGRO & NIGRO PC NOT TO EXCEED $26,400 FOR FISCAL YEAR ENDING JUNE 30, 2026.
   - B. POSSIBLE ACTION REGARDING OPERATIONS COMMITTEE (DIRECTORS LEE AND BRADFORD) RECOMMENDATIONS FOR THE FULL BOARD'S APPROVAL REGARDING ACBS SPECIAL EVENT APPLICATION.

7. ITEMS REMOVED FROM CONSENT AND PLACED ON BUSINESS

8. ANNOUNCEMENTS

9. DIRECTOR COMMENTS

10. CLOSED SESSION
    None.

11. ADJOURNMENT

NEXT MEETING: Open Session at 1:00 P.M.
Thursday, August 6, 2026
40524 Lakeview Drive
Big Bear Lake, CA 92315

Elsa Donoho

Elsa Donoho, Office Manager
Secretary to the Board of
Big Bear Municipal Water District

PLEASE NOTE:
Agenda related writings or documents provided to the Board of Directors are available for public inspection at www.bbmwd.com or in the District office during business hours, 8:00 am – 4:30 pm Monday – Friday.

Five (5) minutes may be allotted to each speaker for an item on the agenda and three (3) minutes may be allotted to each speaker for an item that is not on the agenda up to a maximum of thirty minutes for each subject matter. A speaker who utilizes a translator, except if the speaker uses simultaneous translation equipment, shall receive twice the time allotted for a speaker that does not utilize a translator. (Cal. Gov. Code § 54954.3.)

No disruptive conduct shall be permitted at any Board meeting. Persistence in boisterous or disruptive conduct (including but not limited to what the general public would consider prophane, explicit, or obscene language) shall be grounds for a summary termination, by the President, of that person's privilege to address the Board and the President may take such other actions in accordance with the Brown Act including, but not limited to, clearing the room of those willfully interrupting the meeting. (Cal. Gov. Code § 54957.9)

Individuals should contact the General Manager or designee if he/she requires disability-related accommodation or modifications, including auxiliary aids and services, in order to participate in the Board meeting. (Government Code 54954.2)

MINUTES OF A REGULAR MEETING OF
BIG BEAR MUNICIPAL WATER DISTRICT
HELD ON THURSDAY, JUNE 18, 2026

1. OPEN SESSION

Vice President Ludecke opened the regularly scheduled Board meeting at 1:00 PM at the Big Bear Municipal Water District located at 40524 Lakeview Drive, Big Bear Lake, CA 92315 on Thursday June 18, 2026.

BOARD MEMBERS PRESENT:

Steve Ludecke, Vice President
Mark Lee, Director
Craig Peterson, Director

2. PLEDGE OF ALLEGIANCE

Steve Ludecke, Vice President

3. PUBLIC FORUM

Daniel Gulbransen, resident of Big Bear Lake, voiced his concerns over corruption with the State Governor and the State of California.

4. REPORTS

A. General Manager Jared Cheek reported the current lake level is 65 feet, compared to 65 feet 8 inches at the same time last year. Year-to-date launches total 2,018, compared to 2,372 during the same period last season. While launches are slightly down, there is still a large portion of the season remaining.

General Manager Cheek reported that the District held both an Administrative Committee meeting and a Watermaster meeting since the last Board meeting, with additional details to be provided during Committee Reports.

Staff participated in the annual Division of Safety of Dams (DSOD) inspection of the Bear Valley Dam. No concerns or comments were noted during the inspection.

Staff also met with several water agencies to discuss invasive mussel mitigation efforts. The District's primary goal remains prevention, and staff continues outreach to other agencies to better understand current response and prevention strategies to ensure the District is prepared.

Staff also attended ergonomic training and a California State Municipal Finance Officers training session.

B. Vice President Ludecke reported that the Administrative Committee met to discuss a District Travel and Training Policy. The policy is still being drafted and will be brought back for further review at a future meeting.

C. Vice President Ludecke reported that the Watermaster Committee held its regular quarterly meeting at the Big Bear Municipal Water District office.
D. Vice President Ludecke reported that the BVBGSA met to approve its annual budget and received an update on the Replenish Big Bear program.

5. CONSENT CALENDAR

PUBLIC FORUM
None.

A. Minutes of a Regular Meeting on June 4, 2026.
B. Warrant List dated 06/10/2026 in the amount of $53,182.94.

Discussion: No comments were made.

With a motion made by Director Peterson and seconded by Director Lee, the consent calendar was approved unanimously:
AYES: Lee, Ludecke, Peterson
NO: -
ABSTAIN: -

6. BUSINESS

A. DISCUSS AND POSSIBLY APPROVE RESOLUTION 2026-06, "A RESOLUTION OF THE BOARD OF DIRECTORS OF BIG BEAR MUNICIPAL WATER DISTRICT ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE FISCAL YEAR COMMENCING JULY 1, 2026."

PUBLIC FORUM
None.

DISCUSSION

a. General Manager Jared Cheek explained that establishing the District's appropriations limit is a required part of the annual budget process. The limit is calculated in accordance with State regulations and represents the maximum amount the District is authorized to spend during the fiscal year. The calculation formula was included in the meeting materials. Adoption of the appropriations limit is a standard financial procedure completed with the budget.

   Vice President Ludecke clarified that the appropriations limit does not represent funds the District possesses, but rather the maximum amount the District is legally permitted to spend during the fiscal year.

With a motion made by Director Peterson and seconded by Director Lee, the motion to approve Resolution 2026-06 "A Resolution of the Board of Directors of the Big Bear Municipal Water District Establishing the Appropriations Limit for the Fiscal Year Commencing July 1, 2026" was passed:
AYES: Lee, Ludecke, Peterson
NO: -
ABSTAIN: -

B. APPOINTMENT OF REPRESENTATIVES TO THE SANTA ANA WATERSHED HYDRO AUTHORITY JOINT POWERS AUTHORITY (SAWHA JPA).

PUBLIC FORUM

Dan Gulbransen, resident of Big Bear Lake, expressed concerns regarding regional governance issues and encouraged greater community participation in local meetings. He also asked the Board to exercise caution when working with other agencies.

DISCUSSION

a. General Manager Jared Cheek reported that, following the Board's approval to participate in the Santa Ana Watershed Hydro Authority (SAWHA) JPA, the District must appoint a Board representative, an alternate Board representative, and an Operations Committee member. The JPA recommended two to four year appointments and General Manager Cheek suggested that the appointments consist of Watermaster Committee members.

   General Manager Cheek clarified that the alternate position applies only to the Board representative and not to the Operations Committee member. The Board considered nominations and were informed that the next JPA meeting is scheduled for July 15.

With a motion made by Director Peterson and seconded by Director Lee, the motion to appoint Vice President Ludecke as Board Member, Director Brewster as the Operations Committee member, and Director Peterson as the Board Member Alternate to the Santa Ana Watershed Hydro Authority JPA was passed:
AYES: Lee, Ludecke, Peterson
NO: -
ABSTAIN: -

C. GENERAL MANAGER RECOMMENDS FULL BOARD DISCUSSION AND POSSIBLE APPROVAL OF POLICY 2026-02 "BOARD ROOM RENTAL USE POLICY".

PUBLIC FORUM

None.

DISCUSSION

a. General Manager Jared Cheek reported that the proposed revisions to the existing Board Room Use Policy are largely unchanged. Revisions clarify that the Board room may occasionally be available before 4:30 p.m. and provide the General Manager with discretion to determine room use and applicable fees. The changes allow fees to be waived for organizations whose activities support the District's mission, including programs with limited budgets or no local office. He also noted that a clerical error in the first sentence would be corrected prior to adoption.

With a motion made by Director Peterson and seconded by Director Lee, the motion to approve Policy 2026-02 "Board Room Rental Use" was passed:
AYES: Lee, Ludecke, Peterson
NO: -
ABSTAIN: -

D. GENERAL MANAGER RECOMMENDS FULL BOARD DISCUSSION AND POSSIBLE APPROVAL OF POLICY 2026-03 "MEMORIAL BENCH POLICY".

PUBLIC FORUM
None.

DISCUSSION

a. General Manager Jared Cheek reported that the proposed Memorial Bench Policy was developed at the Board's direction following several inquiries from members of the public regarding memorials. He explained that the District previously had no formal policy in place and that the proposed policy would establish clear guidelines and eligibility requirements for memorial recognition.

With a motion made by Director Peterson and seconded by Director Lee, the motion to approve Policy 2026-03 "Memorial Bench Policy" was passed:
AYES: Lee, Ludecke, Peterson
NO: -
ABSTAIN: -

7. ITEMS REMOVED FROM CONSENT CALENDAR
None.

8. ANNOUNCEMENTS
General Manager Jared Cheek announced that the District Office will be closed for the federal holiday tomorrow on Friday, June 19th.

9. DIRECTOR COMMENTS
None.

10. CLOSED SESSION
None.

11. ADJOURN
There being no further business, the meeting was adjourned at 1:27 PM.

<u>DATE AND TIME OF NEXT MEETING:</u>

Date: 07/02/2026
Location: 40524 Lakeview Drive
Big Bear Lake, CA 92315
Time: 1:00 PM

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Elsa Donoho, Office Manager
Secretary to the Board of
Big Bear Municipal Water District

[SEAL]

Big Bear MWD
Warrant List Detail
June 11 through July 8, 2026

Num	Type	Date	Name	Account	Paid Amount
162991	**Bill Pmt -Check**	**06/11/2026**	**ALESHIRE & WYNDER LLP**	**1001-01 · Accounts Payable**	
105711	Bill	05/04/2026		5520-01 · ADMIN-District Counsel	-5,836.31
106650	Bill	06/08/2026		5520-01 · ADMIN-District Counsel	-6,138.85
TOTAL					-11,975.16
163039	**Bill Pmt -Check**	**06/25/2026**	**ALL VALLEY ENVIRONMENTAL**	**1001-01 · Accounts Payable**	
47323	Bill	06/11/2026		5590-43 · OPS-Petroleum-WASTE	-1,575.00
				5580-41 · OPS-Boat Maintenance-Patrol	-525.00
TOTAL					-2,100.00
162992	**Bill Pmt -Check**	**06/11/2026**	**AMAZON CAPITAL SERVICES**	**1001-01 · Accounts Payable**	
1LQ7O-...	Bill	05/05/2026		5503-02 · ADMIN-Office Supplies-Ramps	-43.04
TOTAL					-43.04
163022	**Bill Pmt -Check**	**06/17/2026**	**AMAZON CAPITAL SERVICES**	**1001-01 · Accounts Payable**	
1YWJ-6...	Bill	04/23/2026		5620-12 · ADMIN-Computer Hardware	-108.36
19RL-H...	Bill	05/14/2026		5503-01 · ADMIN-Office Supplies-Office	-10.44
13C7-F...	Bill	05/20/2026		5570-41 · OPS-Equipment	-74.11
1Q44-W...	Bill	06/04/2026		5503-01 · ADMIN-Office Supplies-Office	-14.70
1PFT-X...	Bill	06/10/2026		5541-32 · MAINT-Uniform/Sm Equip-Seas Emp	-53.80
11DM-7...	Bill	06/08/2026		5570-40 · OPS-Training/Supplies	-109.41
TOTAL					-370.82
163040	**Bill Pmt -Check**	**06/25/2026**	**AMAZON CAPITAL SERVICES**	**1001-01 · Accounts Payable**	
1DQX-...	Bill	06/15/2026		5660-02 · Aquatic Plant Control LAKE	-16.15
TOTAL					-16.15
162993	**Bill Pmt -Check**	**06/11/2026**	**AUTOZONE INC**	**1001-01 · Accounts Payable**	
000484...	Bill	05/29/2026		5630-30 · MAINT-Bldg/Facility Maint/Rep	-41.77
TOTAL					-41.77
163023	**Bill Pmt -Check**	**06/17/2026**	**AUTOZONE INC**	**1001-01 · Accounts Payable**	
000484...	Bill	06/10/2026		5620-30 · MAINT-Equip Maintenance	-33.77
TOTAL					-33.77
163024	**Bill Pmt -Check**	**06/17/2026**	**BIG BEAR DISPOSAL**	**1001-01 · Accounts Payable**	
000013...	Bill	06/01/2026		5507-41 · OPS-Utilities-Main Office	-411.99
TOTAL					-411.99
162994	**Bill Pmt -Check**	**06/11/2026**	**BIG BEAR GRIZZLY**	**1001-01 · Accounts Payable**	
37229	Bill	05/31/2026		5520-08 · ADMIN-Legal- Public Notices	-453.76
TOTAL					-453.76
162995	**Bill Pmt -Check**	**06/11/2026**	**BIG BEAR PAINT CENTER, INC**	**1001-01 · Accounts Payable**	
BX2WM	Bill	05/28/2026		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-90.60
TOTAL					-90.60

Big Bear MWD
Warrant List Detail
June 11 through July 8, 2026

Num	Type	Date	Name	Account	Paid Amount
162996	**Bill Pmt -Check**	**06/11/2026**	**BUTCHER'S BLOCK AND BUILDING ...**	**1001-01 · Accounts Payable**	
2605-91...	Bill	05/13/2026		5620-30 · MAINT-Equip Maintenance	-72.21
2605-91...	Bill	05/18/2026		5543-30 · MAINT-Small Tools/Tool Supplies	-47.57
2605-91...	Bill	05/18/2026		5620-30 · MAINT-Equip Maintenance	-102.30
2605-91...	Bill	05/19/2026		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-16.15
2605-91...	Bill	05/26/2026		5580-42 · OPS-Boat Maintenance-Work	-21.75
2605-92...	Bill	05/28/2026		5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-160.35
2605-92...	Bill	05/29/2026		5854-00 · EAST RAMP BLDG DECON SHED	-212.87
2605-92...	Bill	05/29/2026		5854-00 · EAST RAMP BLDG DECON SHED	-18.45
2605-92...	Bill	05/29/2026		5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-17.01
2606-92...	Bill	06/01/2026		5854-00 · EAST RAMP BLDG DECON SHED	-52.79
2606-92...	Bill	06/02/2026		5854-00 · EAST RAMP BLDG DECON SHED	-715.17
2606-92...	Bill	06/03/2026		5854-00 · EAST RAMP BLDG DECON SHED	-31.46
2606-92...	Bill	06/03/2026		5854-00 · EAST RAMP BLDG DECON SHED	-37.31
2606-92...	Bill	06/06/2026		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-9.69
TOTAL					-1,515.08
163025	**Bill Pmt -Check**	**06/17/2026**	**BUTCHER'S BLOCK AND BUILDING ...**	**1001-01 · Accounts Payable**	
2606-92...	Bill	06/03/2026		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-36.61
2606-92...	Bill	06/03/2026		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-151.29
2606-92...	Bill	06/04/2026		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-38.56
2606-92...	Bill	06/10/2026		5543-30 · MAINT-Small Tools/Tool Supplies	-32.93
2606-92...	Bill	06/10/2026		5543-30 · MAINT-Small Tools/Tool Supplies	-62.41
2606-92...	Bill	06/11/2026		5543-30 · MAINT-Small Tools/Tool Supplies	-14.00
TOTAL					-335.80
163041	**Bill Pmt -Check**	**06/25/2026**	**BUTCHER'S BLOCK AND BUILDING ...**	**1001-01 · Accounts Payable**	
2606-93...	Bill	06/16/2026		5630-40 · OPS-Bldg/Fac Mtn/Rep	-43.08
TOTAL					-43.08
EFT	**Bill Pmt -Check**	**06/12/2026**	**BVE (EFT)**	**1001-01 · Accounts Payable**	
052820...	Bill	05/28/2026		5507-22 · WATER-Utilities-Dam	-87.60
052920...	Bill	05/29/2026		5507-43 · OPS-Utilities-Ramps	-1,438.35
TOTAL					-1,525.95
EFT	**Bill Pmt -Check**	**06/18/2026**	**BVE (EFT)**	**1001-01 · Accounts Payable**	
050520...	Bill	05/05/2026		5507-41 · OPS-Utilities-Main Office	-0.08
050520...	Bill	05/05/2026		5507-42 · OPS-Utilities-Vacant Lot	-0.08
060320...	Bill	06/03/2026		5507-41 · OPS-Utilities-Main Office	-349.39
060320...	Bill	06/03/2026		5507-41 · OPS-Utilities-Main Office	-15.40
060320...	Bill	06/03/2026		5507-42 · OPS-Utilities-Vacant Lot	-15.40
060420...	Bill	06/04/2026		5507-41 · OPS-Utilities-Main Office	-1,414.33
TOTAL					-1,794.68
163042	**Bill Pmt -Check**	**06/25/2026**	**CASELLE LLC**	**1001-01 · Accounts Payable**	
INV-208...	Bill	06/13/2026		5509-12 · ADMIN-Software Subscriptions	-1,550.00
TOTAL					-1,550.00
163043	**Bill Pmt -Check**	**06/25/2026**	**CHEEK JARED (REIMBURSE)**	**1001-01 · Accounts Payable**	
6/28-6/3...	Bill	06/22/2026		5570-01 · ADMIN-Training/Seminars-GM	-215.00
TOTAL					-215.00
163017	**Bill Pmt -Check**	**06/11/2026**	**CIVIC PLUS LLC**	**1001-01 · Accounts Payable**	
C39A82...	Bill	06/01/2026		5509-03 · ADMIN-Memberships-Subscriptions	-524.30
TOTAL					-524.30

Big Bear MWD
Warrant List Detail
June 11 through July 8, 2026

Num	Type	Date	Name	Account	Paid Amount
163026	**Bill Pmt -Check**	**06/17/2026**	**COMPUTER VILLAGE**	**1001-01 · Accounts Payable**	
25476	Bill	06/10/2026		5509-03 · ADMIN-Memberships-Subscriptions	-49.99
TOTAL					-49.99
163044	**Bill Pmt -Check**	**06/25/2026**	**COMPUTER VILLAGE**	**1001-01 · Accounts Payable**	
25517	Bill	06/15/2026		5620-10 · ADMIN-Equip Maintenance	-150.00
				5509-13 · ADMIN - Microsoft 365 Subscript	-365.40
				5505-01 · ADMIN-Phones Local/Hardware/Rep	-248.40
TOTAL					-763.80
162997	**Bill Pmt -Check**	**06/11/2026**	**CONNELLY PUMPING SERVICE**	**1001-01 · Accounts Payable**	
32795	Bill	06/02/2026		5632-02 · MAINT-SS Reliefs Pumping	-325.00
32828	Bill	06/06/2026		5632-03 · MAINT-Portables Pumping/ Rent	-285.01
32821	Bill	06/06/2026		5632-03 · MAINT-Portables Pumping/ Rent	-370.01
32820	Bill	06/06/2026		5632-03 · MAINT-Portables Pumping/ Rent	-370.01
TOTAL					-1,350.03
163027	**Bill Pmt -Check**	**06/17/2026**	**CONNELLY PUMPING SERVICE**	**1001-01 · Accounts Payable**	
32829	Bill	06/06/2026		5632-03 · MAINT-Portables Pumping/ Rent	-535.01
32876	Bill	06/12/2026		5632-02 · MAINT-SS Reliefs Pumping	-325.00
TOTAL					-860.01
163060	**Bill Pmt -Check**	**06/30/2026**	**CONNELLY PUMPING SERVICE**	**1001-01 · Accounts Payable**	
31316	Bill	07/17/2025		5632-02 · MAINT-SS Reliefs Pumping	-300.00
TOTAL					-300.00
162998	**Bill Pmt -Check**	**06/11/2026**	**CSB DEPT OF INNOVATION & TECH...**	**1001-01 · Accounts Payable**	
32222	Bill	04/30/2026		5506-41 · OPS-Radio Service Contract	-237.16
TOTAL					-237.16
163045	**Bill Pmt -Check**	**06/25/2026**	**CSB DEPT OF INNOVATION & TECH...**	**1001-01 · Accounts Payable**	
32330	Bill	05/31/2026		5506-41 · OPS-Radio Service Contract	-237.16
TOTAL					-237.16
163046	**Bill Pmt -Check**	**06/25/2026**	**CSB SOLID WASTE MANAGEMENT ...**	**1001-01 · Accounts Payable**	
7697	Bill	06/10/2026		5630-30 · MAINT-Bldg/Facility Maint/Rep	-254.15
TOTAL					-254.15
162999	**Bill Pmt -Check**	**06/11/2026**	**DIY HOME CENTER**	**1001-01 · Accounts Payable**	
43239	Bill	05/29/2026		5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-8.71
TOTAL					-8.71
163028	**Bill Pmt -Check**	**06/17/2026**	**DIY HOME CENTER**	**1001-01 · Accounts Payable**	
43333	Bill	06/04/2026		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-12.60
43420	Bill	06/09/2026		5543-30 · MAINT-Small Tools/Tool Supplies	-74.63
TOTAL					-87.23

Big Bear MWD
Warrant List Detail
June 11 through July 8, 2026

Num	Type	Date	Name	Account	Paid Amount
163000	**Bill Pmt -Check**	**06/11/2026**	**DONOHO ELSA (REIMBURSE)**	**1001-01 · Accounts Payable**	
06/19/2...	Bill	06/05/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
163029	**Bill Pmt -Check**	**06/17/2026**	**DWP-CITY OF BIG BEAR LAKE**	**1001-01 · Accounts Payable**	
060920...	Bill	06/09/2026		5507-41 · OPS-Utilities-Main Office	-165.46
060920...	Bill	06/09/2026		5507-43 · OPS-Utilities-Ramps	-276.81
TOTAL					-442.27
163047	**Bill Pmt -Check**	**06/25/2026**	**EVENSON DON (REIMBURSE)**	**1001-01 · Accounts Payable**	
6/8-6/9 ...	Bill	06/22/2026		5560-23 · WATER-Watermaster Travel Expens	-978.75
TOTAL					-978.75
163001	**Bill Pmt -Check**	**06/11/2026**	**EVERON, LLC**	**1001-01 · Accounts Payable**	
161012...	Bill	05/20/2026		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-226.32
161012...	Bill	05/20/2026		5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-123.13
161012...	Bill	05/20/2026		5640-02 · WATER-Dam Maintenance	-123.13
161012...	Bill	05/20/2026		5630-10 · ADMIN-Bldg/Facility Maint/Rep	-290.71
TOTAL					-763.29
163002	**Bill Pmt -Check**	**06/11/2026**	**FEDEX**	**1001-01 · Accounts Payable**	
9-326-3...	Bill	06/05/2026		5501-02 · ADMIN-Post&Ship WATER TESTING	-104.44
TOTAL					-104.44
163048	**Bill Pmt -Check**	**06/25/2026**	**FEDEX**	**1001-01 · Accounts Payable**	
9-346-9...	Bill	06/19/2026		5501-02 · ADMIN-Post&Ship WATER TESTING	-156.63
TOTAL					-156.63
163021	**Bill Pmt -Check**	**06/17/2026**	**FRESH WATER FISH COMPANY**	**1001-01 · Accounts Payable**	
31445	Bill	06/17/2026		5670-02 · WATER-Fishery Mgt-FISH PURCHASE	-20,000.00
TOTAL					-20,000.00
163030	**Bill Pmt -Check**	**06/17/2026**	**FRESH WATER FISH COMPANY**	**1001-01 · Accounts Payable**	
31446	Bill	06/17/2026		5670-02 · WATER-Fishery Mgt-FISH PURCHASE	-20,000.00
TOTAL					-20,000.00
EFT	**Bill Pmt -Check**	**06/12/2026**	**FRONTIER (EFT)**	**1001-01 · Accounts Payable**	
909866...	Bill	05/28/2026		5505-04 · ADMIN-Phone At the Dam	-100.25
TOTAL					-100.25
EFT	**Bill Pmt -Check**	**06/18/2026**	**FRONTIER (EFT)**	**1001-01 · Accounts Payable**	
909866...	Bill	06/01/2026		5505-01 · ADMIN-Phones Local/Hardware/Rep	-984.94
909866...	Bill	06/01/2026		5505-02 · ADMIN-Phones Ramps Local Svc	-239.30
909866...	Bill	06/01/2026		5505-02 · ADMIN-Phones Ramps Local Svc	-344.38
TOTAL					-1,568.62

Big Bear MWD
Warrant List Detail
June 11 through July 8, 2026

Num	Type	Date	Name	Account	Paid Amount
163003	**Bill Pmt -Check**	**06/11/2026**	**GALLS LLC**	**1001-01 · Accounts Payable**	
035130...	Bill	05/22/2026		5541-41 · OPS-Uniform/Sm Equip-Reg Empl	-157.08
035176...	Bill	05/28/2026		5541-01 · ADMIN-Uniforms Employees	-259.84
TOTAL					-416.92
163031	**Bill Pmt -Check**	**06/17/2026**	**GALLS LLC**	**1001-01 · Accounts Payable**	
035205...	Bill	05/30/2026		5541-01 · ADMIN-Uniforms Employees	-45.85
TOTAL					-45.85
163049	**Bill Pmt -Check**	**06/25/2026**	**GEI CONSULTANTS INC**	**1001-01 · Accounts Payable**	
003198...	Bill	03/23/2026		6100-11 · Dam Concrete Work	-53.50
003203...	Bill	06/12/2026		6100-11 · Dam Concrete Work	-2,293.50
TOTAL					-2,347.00
163004	**Bill Pmt -Check**	**06/11/2026**	**GEIGER SUPPLY**	**1001-01 · Accounts Payable**	
228436	Bill	05/12/2026		5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-62.92
229209	Bill	05/29/2026		5854-00 · EAST RAMP BLDG DECON SHED	-562.36
229416	Bill	06/03/2026		5854-00 · EAST RAMP BLDG DECON SHED	-9.58
TOTAL					-634.86
163050	**Bill Pmt -Check**	**06/25/2026**	**GEIGER SUPPLY**	**1001-01 · Accounts Payable**	
229951	Bill	06/15/2026		5854-00 · EAST RAMP BLDG DECON SHED	-56.82
TOTAL					-56.82
163005	**Bill Pmt -Check**	**06/11/2026**	**GRAINGER**	**1001-01 · Accounts Payable**	
993374...	Bill	05/29/2026		5580-41 · OPS-Boat Maintenance-Patrol	-62.55
				5570-41 · OPS-Equipment	-62.55
TOTAL					-125.10
163051	**Bill Pmt -Check**	**06/25/2026**	**GRAINGER**	**1001-01 · Accounts Payable**	
993880...	Bill	06/03/2026		5854-00 · EAST RAMP BLDG DECON SHED	-13.58
994519...	Bill	06/09/2026		5854-00 · EAST RAMP BLDG DECON SHED	-13.58
TOTAL					-27.16
163032	**Bill Pmt -Check**	**06/17/2026**	**HOOVER BEN (REIMBURSE)**	**1001-01 · Accounts Payable**	
6/22/26 ...	Bill	06/15/2026		5570-30 · MAINT-Osha/Training/Supplies	-306.00
TOTAL					-306.00
163052	**Bill Pmt -Check**	**06/25/2026**	**KENT MICHAEL (REIMBURSE)**	**1001-01 · Accounts Payable**	
06/11/2...	Bill	06/22/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
163053	**Bill Pmt -Check**	**06/25/2026**	**LUTTRELL JOHN (REIMBURSE)**	**1001-01 · Accounts Payable**	
07/02/2...	Bill	06/22/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00

Big Bear MWD
Warrant List Detail
June 11 through July 8, 2026

Num	Type	Date	Name	Account	Paid Amount
163006	**Bill Pmt -Check**	**06/11/2026**	**MCMASTER-CARR**	**1001-01 · Accounts Payable**	
			MCMASTER-CARR	2200-00 · Accounts Payable Liability	3.73
65976895	Bill	06/02/2026		5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-186.60
TOTAL					-182.87
163007	**Bill Pmt -Check**	**06/11/2026**	**MERCURY MARINE**	**1001-01 · Accounts Payable**	
14596650	Bill	05/28/2026		5580-41 · OPS-Boat Maintenance-Patrol	-199.45
TOTAL					-199.45
163054	**Bill Pmt -Check**	**06/25/2026**	**MERCURY MARINE**	**1001-01 · Accounts Payable**	
14546974	Bill	04/28/2026		5580-41 · OPS-Boat Maintenance-Patrol	-939.78
14634339	Bill	06/17/2026		5580-42 · OPS-Boat Maintenance-Work	-567.13
TOTAL					-1,506.91
163008	**Bill Pmt -Check**	**06/11/2026**	**MOONRIDGE FUEL RALPH W HAUPT**	**1001-01 · Accounts Payable**	
05312026	Bill	05/31/2026		5590-41 · OPS-Petroleum-VESSELS	-201.85
TOTAL					-201.85
163033	**Bill Pmt -Check**	**06/17/2026**	**MOUNTAIN WATER COMPANY**	**1001-01 · Accounts Payable**	
95629-4...	Bill	06/11/2026		5507-43 · OPS-Utilities-Ramps	-185.00
TOTAL					-185.00
163009	**Bill Pmt -Check**	**06/11/2026**	**NAPA AUTO PARTS**	**1001-01 · Accounts Payable**	
			NAPA AUTO PARTS	2200-00 · Accounts Payable Liability	3.92
682877	Bill	06/03/2026		5600-33 · MAINT-Vehicle Maint-HARVESTER	-195.77
TOTAL					-191.85
163034	**Bill Pmt -Check**	**06/17/2026**	**NAPA AUTO PARTS**	**1001-01 · Accounts Payable**	
			NAPA AUTO PARTS	2200-00 · Accounts Payable Liability	6.39
682911	Bill	06/04/2026		5600-33 · MAINT-Vehicle Maint-HARVESTER	-165.02
683397	Bill	06/09/2026		5543-30 · MAINT-Small Tools/Tool Supplies	-20.46
683425	Bill	06/10/2026		5620-30 · MAINT-Equip Maintenance	-61.82
683544	Bill	06/11/2026		5580-41 · OPS-Boat Maintenance-Patrol	-72.24
TOTAL					-313.15
163010	**Bill Pmt -Check**	**06/11/2026**	**NATION CALEB (REIMBURSE)**	**1001-01 · Accounts Payable**	
6/1-6/5 ...	Bill	06/09/2026		5570-43 · OPS-Training	-171.97
TOTAL					-171.97
163035	**Bill Pmt -Check**	**06/17/2026**	**NATIVESCAPES**	**1001-01 · Accounts Payable**	
124387	Bill	05/31/2026		5630-10 · ADMIN-Bldg/Facility Maint/Rep	-1,943.00
TOTAL					-1,943.00
163055	**Bill Pmt -Check**	**06/25/2026**	**OWL TELEPHONE EXCHANGE**	**1001-01 · Accounts Payable**	
1672	Bill	06/15/2026		5506-41 · OPS-Radio Service Contract	-200.00
TOTAL					-200.00

Big Bear MWD
Warrant List Detail
June 11 through July 8, 2026

Num	Type	Date	Name	Account	Paid Amount
163011	**Bill Pmt -Check**	**06/11/2026**	**PEAC SOLUTIONS**	**1001-01 · Accounts Payable**	
42123618	Bill	05/30/2026		2950-03 · Copier Lease	-501.25
TOTAL					-501.25
163012	**Bill Pmt -Check**	**06/11/2026**	**PINE KNOT MARINA LLC**	**1001-01 · Accounts Payable**	
1089	Bill	06/05/2026		5590-41 · OPS-Petroleum-VESSELS	-1,077.46
TOTAL					-1,077.46
163013	**Bill Pmt -Check**	**06/11/2026**	**QUILL LLC**	**1001-01 · Accounts Payable**	
48965710	Bill	05/18/2026		5503-01 · ADMIN-Office Supplies-Office	-57.50
TOTAL					-57.50
163014	**Bill Pmt -Check**	**06/11/2026**	**RABAGO CATRINA (REIMBURSE)**	**1001-01 · Accounts Payable**	
06/28/2...	Bill	06/05/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
163036	**Bill Pmt -Check**	**06/17/2026**	**RAUCH COMMUNICATION CONSUL...**	**1001-01 · Accounts Payable**	
05-2026...	Bill	06/08/2026		5530-14 · ADMIN-Prof& Spec-General	-7,880.18
TOTAL					-7,880.18
163015	**Bill Pmt -Check**	**06/11/2026**	**ROJAS LEO (REIMBURSE)**	**1001-01 · Accounts Payable**	
6/1-6/5 ...	Bill	06/09/2026		5570-30 · MAINT-Osha/Training/Supplies	-171.97
TOTAL					-171.97
163056	**Bill Pmt -Check**	**06/25/2026**	**ROJAS LEO (REIMBURSE)**	**1001-01 · Accounts Payable**	
06/20/2...	Bill	06/23/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
163061	**Bill Pmt -Check**	**07/01/2026**	**SBVMWD**	**1001-01 · Accounts Payable**	
07012026	Bill	07/01/2026		5770-20 · Water Purchase In-Lieu	-2,388,876.80
TOTAL					-2,388,876.80
163016	**Bill Pmt -Check**	**06/11/2026**	**SCHERMER MICHAEL (REIMBURSE)**	**1001-01 · Accounts Payable**	
05/22/2...	Bill	06/05/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
163037	**Bill Pmt -Check**	**06/17/2026**	**SCHERMER MICHAEL (REIMBURSE)**	**1001-01 · Accounts Payable**	
06/17/2...	Bill	06/12/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
EFT	**Bill Pmt -Check**	**06/29/2026**	**SOUTHWEST GAS (EFT)**	**1001-01 · Accounts Payable**	
061620...	Bill	06/16/2026		5507-42 · OPS-Utilities-Vacant Lot	-11.00
061620...	Bill	06/16/2026		5507-41 · OPS-Utilities-Main Office	-43.61
TOTAL					-54.61

Big Bear MWD
Warrant List Detail
June 11 through July 8, 2026

Num	Type	Date	Name	Account	Paid Amount
EFT	**Bill Pmt -Check**	**06/18/2026**	**SPECTRUM BUSINESS (EFT)**	**1001-01 · Accounts Payable**	
170406...	Bill	06/01/2026		5505-08 · ADMIN-Internet Main Office	-236.03
TOTAL					-236.03
163018	**Bill Pmt -Check**	**06/11/2026**	**TIMELESS ENTERPRISES APPAREL**	**1001-01 · Accounts Payable**	
9800	Bill	06/02/2026		5541-42 · OPS-Uniform/Sm Equip Seas Empl	-237.79
TOTAL					-237.79
EFT	**Bill Pmt -Check**	**06/24/2026**	**US BANK (EFT)**	**1001-01 · Accounts Payable**	
06032026	Bill	06/03/2026		5509-12 · ADMIN-Software Subscriptions	-3.91
				5570-01 · ADMIN-Training/Seminars-GM	-609.58
				5571-02 · ADMIN-Div II- Expenses	-25.37
				5509-12 · ADMIN-Software Subscriptions	-102.99
				5507-41 · OPS-Utilities-Main Office	-53.94
				5509-12 · ADMIN-Software Subscriptions	-367.83
				5503-01 · ADMIN-Office Supplies-Office	-181.20
				5503-02 · ADMIN-Office Supplies-Ramps	-181.20
				5580-41 · OPS-Boat Maintenance-Patrol	-45.84
				5630-30 · MAINT-Bldg/Facility Maint/Rep	-46.44
				5580-41 · OPS-Boat Maintenance-Patrol	-216.37
				5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-579.91
				5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-381.35
				5580-41 · OPS-Boat Maintenance-Patrol	-581.30
				5854-00 · EAST RAMP BLDG DECON SHED	-63.06
				5854-00 · EAST RAMP BLDG DECON SHED	-1,815.48
				5854-00 · EAST RAMP BLDG DECON SHED	-1,815.47
				5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-94.02
				5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-50.08
				5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-50.07
				5630-43 · OPS-Bldg/Fac Mtn/Rep-WEST RAMP	-73.53
				5854-00 · EAST RAMP BLDG DECON SHED	-223.90
				5854-00 · EAST RAMP BLDG DECON SHED	-79.92
				5570-40 · OPS-Training/Supplies	-144.47
				5570-40 · OPS-Training/Supplies	-144.47
				5570-40 · OPS-Training/Supplies	-144.47
				5630-42 · OPS-Bldg/Fac Mtn/Rep-EAST RAMP	-396.93
				5570-41 · OPS-Equipment	-158.50
				5503-03 · ADMIN-Office Supplies-Meetings	-244.56
				5509-02 · ADMIN-Memberships CSDA	-41.12
				5509-02 · ADMIN-Memberships CSDA	-280.87
				5503-03 · ADMIN-Office Supplies-Meetings	-35.14
				5503-03 · ADMIN-Office Supplies-Meetings	-46.46
				5570-02 · ADMIN-Training/Seminars-Mgmt	-544.56
				5503-03 · ADMIN-Office Supplies-Meetings	-115.44
				5571-02 · ADMIN-Div II- Expenses	-452.64
				5571-03 · ADMIN-Div III- Expenses	-796.66
				5571-02 · ADMIN-Div II- Expenses	-796.66
				5510-10 · ADMIN-Celebrations	-168.61
				5510-10 · ADMIN-Celebrations	-86.65
				5509-12 · ADMIN-Software Subscriptions	-2,251.11
				5570-03 · ADMIN-Training/Seminars-Empl	-196.18
TOTAL					-14,688.26
163057	**Bill Pmt -Check**	**06/25/2026**	**VEIT LLC / VISUAL EDGE**	**1001-01 · Accounts Payable**	
24AR35...	Bill	06/16/2026		5620-13 · ADMIN-Copier Copy Counts	-256.60
TOTAL					-256.60
163058	**Bill Pmt -Check**	**06/25/2026**	**VERIZON WIRELESS**	**1001-01 · Accounts Payable**	
614567...	Bill	06/09/2026		5505-06 · ADMIN-Phone Cell Phones	-907.40
TOTAL					-907.40

Big Bear MWD
Warrant List Detail
June 11 through July 8, 2026

Num	Type	Date	Name	Account	Paid Amount
163019	**Bill Pmt -Check**	**06/11/2026**	**WAXIE SANITARY SUPPLY**	**1001-01 · Accounts Payable**	
83931698	Bill	05/14/2026		5504-30 · MAINT-Janitorial Supplies	-722.26
83958018	Bill	06/02/2026		5504-41 · OPS-Janitorial Supplies-Ramps	-483.88
				5504-43 · OPS-Janitorial Supp-SS Reliefs	-483.88
TOTAL					-1,690.02
163020	**Bill Pmt -Check**	**06/11/2026**	**WEST MARINE PRO**	**1001-01 · Accounts Payable**	
4630668	Bill	05/22/2026		5570-41 · OPS-Equipment	-207.07
4664501	Bill	05/29/2026		5570-41 · OPS-Equipment	-153.25
4664037	Bill	05/29/2026		5570-41 · OPS-Equipment	-122.82
TOTAL					-483.14
	Bill Pmt -Check	**06/18/2026**	**WEST MARINE PRO**	**1001-01 · Accounts Payable**	
4189135	Bill	03/12/2026	WEST MARINE PRO	2200-00 · Accounts Payable Liability	0.00
TOTAL					0.00
163059	**Bill Pmt -Check**	**06/25/2026**	**YOUNG PHILLIP (REIMBURSE)**	**1001-01 · Accounts Payable**	
04/08/2...	Bill	06/22/2026		5505-09 · ADMIN-Phone-Employee Reimb	-50.00
TOTAL					-50.00
163038	**Bill Pmt -Check**	**06/17/2026**	**YSI INC**	**1001-01 · Accounts Payable**	
1210151	Bill	06/09/2026		5650-02 · WATER-Watershed Mgt Equip&Maint	-149.69
TOTAL					-149.69

Big Bear MWD
Warrant List Total
As of July 8, 2026

Type	Num	Date	Name	Memo	Amount
1001-01 · Accounts Payable					
Bill Pmt...	162991	06/11/2026	ALESHIRE & WYNDER LLP		-11,975.16
Bill Pmt...	163039	06/25/2026	ALL VALLEY ENVIRONMENTAL		-2,100.00
Bill Pmt...	162992	06/11/2026	AMAZON CAPITAL SERVICES		-43.04
Bill Pmt...	163022	06/17/2026	AMAZON CAPITAL SERVICES		-370.82
Bill Pmt...	163040	06/25/2026	AMAZON CAPITAL SERVICES		-16.15
Bill Pmt...	162993	06/11/2026	AUTOZONE INC	011257766	-41.77
Bill Pmt...	163023	06/17/2026	AUTOZONE INC	011257766	-33.77
Bill Pmt...	163024	06/17/2026	BIG BEAR DISPOSAL	10176-001 UTIL-MAIN	-411.99
Bill Pmt...	162994	06/11/2026	BIG BEAR GRIZZLY	Acct #0011619	-453.76
Bill Pmt...	162995	06/11/2026	BIG BEAR PAINT CENTER, INC		-90.60
Bill Pmt...	162996	06/11/2026	BUTCHER'S BLOCK AND BUILDIN...	101410	-1,515.08
Bill Pmt...	163025	06/17/2026	BUTCHER'S BLOCK AND BUILDIN...	101410	-335.80
Bill Pmt...	163041	06/25/2026	BUTCHER'S BLOCK AND BUILDIN...	101410	-43.08
Bill Pmt...	EFT	06/12/2026	BVE (EFT)		-1,525.95
Bill Pmt...	EFT	06/18/2026	BVE (EFT)		-1,794.68
Bill Pmt...	163042	06/25/2026	CASELLE LLC		-1,550.00
Bill Pmt...	163043	06/25/2026	CHEEK JARED (REIMBURSE)		-215.00
Bill Pmt...	163017	06/11/2026	CIVIC PLUS LLC	C39A820A	-524.30
Bill Pmt...	163026	06/17/2026	COMPUTER VILLAGE		-49.99
Bill Pmt...	163044	06/25/2026	COMPUTER VILLAGE		-763.80
Bill Pmt...	162997	06/11/2026	CONNELLY PUMPING SERVICE		-1,350.03
Bill Pmt...	163027	06/17/2026	CONNELLY PUMPING SERVICE		-860.01
Bill Pmt...	163060	06/30/2026	CONNELLY PUMPING SERVICE		-300.00
Bill Pmt...	162998	06/11/2026	CSB DEPT OF INNOVATION & TE...		-237.16
Bill Pmt...	163045	06/25/2026	CSB DEPT OF INNOVATION & TE...		-237.16
Bill Pmt...	163046	06/25/2026	CSB SOLID WASTE MANAGEMEN...		-254.15
Bill Pmt...	162999	06/11/2026	DIY HOME CENTER	60-00061375-000	-8.71
Bill Pmt...	163028	06/17/2026	DIY HOME CENTER	60-00061375-000	-87.23
Bill Pmt...	163000	06/11/2026	DONOHO ELSA (REIMBURSE)		-50.00
Bill Pmt...	163029	06/17/2026	DWP-CITY OF BIG BEAR LAKE	UTILITIES	-442.27
Bill Pmt...	163047	06/25/2026	EVENSON DON (REIMBURSE)		-978.75
Bill Pmt...	163001	06/11/2026	EVERON, LLC	70237631	-763.29
Bill Pmt...	163002	06/11/2026	FEDEX	ACCT 1053-1905-3	-104.44
Bill Pmt...	163048	06/25/2026	FEDEX	ACCT 1053-1905-3	-156.63
Bill Pmt...	163021	06/17/2026	FRESH WATER FISH COMPANY		-20,000.00
Bill Pmt...	163030	06/17/2026	FRESH WATER FISH COMPANY		-20,000.00
Bill Pmt...	EFT	06/12/2026	FRONTIER (EFT)		-100.25
Bill Pmt...	EFT	06/18/2026	FRONTIER (EFT)		-1,568.62
Bill Pmt...	163003	06/11/2026	GALLS LLC	3450087	-416.92
Bill Pmt...	163031	06/17/2026	GALLS LLC	3450087	-45.85
Bill Pmt...	163049	06/25/2026	GEI CONSULTANTS INC		-2,347.00
Bill Pmt...	163004	06/11/2026	GEIGER SUPPLY		-634.86
Bill Pmt...	163050	06/25/2026	GEIGER SUPPLY		-56.82
Bill Pmt...	163005	06/11/2026	GRAINGER	840113252	-125.10
Bill Pmt...	163051	06/25/2026	GRAINGER	840113252	-27.16
Bill Pmt...	163032	06/17/2026	HOOVER BEN (REIMBURSE)		-306.00
Bill Pmt...	163052	06/25/2026	KENT MICHAEL (REIMBURSE)		-50.00
Bill Pmt...	163053	06/25/2026	LUTTRELL JOHN (REIMBURSE)		-50.00
Bill Pmt...	163006	06/11/2026	MCMASTER-CARR	110748200	-182.87
Bill Pmt...	163007	06/11/2026	MERCURY MARINE		-199.45
Bill Pmt...	163054	06/25/2026	MERCURY MARINE		-1,506.91
Bill Pmt...	163008	06/11/2026	MOONRIDGE FUEL RALPH W HA...		-201.85
Bill Pmt...	163033	06/17/2026	MOUNTAIN WATER COMPANY	UTIL-WEST RAMP	-185.00
Bill Pmt...	163009	06/11/2026	NAPA AUTO PARTS	2800	-191.85
Bill Pmt...	163034	06/17/2026	NAPA AUTO PARTS	2800	-313.15
Bill Pmt...	163010	06/11/2026	NATION CALEB (REIMBURSE)		-171.97
Bill Pmt...	163035	06/17/2026	NATIVESCAPES		-1,943.00
Bill Pmt...	163055	06/25/2026	OWL TELEPHONE EXCHANGE		-200.00
Bill Pmt...	163011	06/11/2026	PEAC SOLUTIONS	409-3614	-501.25
Bill Pmt...	163012	06/11/2026	PINE KNOT MARINA LLC		-1,077.46
Bill Pmt...	163013	06/11/2026	QUILL LLC	C181504 OFFICE SUPPLIES	-57.50
Bill Pmt...	163014	06/11/2026	RABAGO CATRINA (REIMBURSE)		-50.00
Bill Pmt...	163036	06/17/2026	RAUCH COMMUNICATION CONS...		-7,880.18
Bill Pmt...	163015	06/11/2026	ROJAS LEO (REIMBURSE)		-171.97
Bill Pmt...	163056	06/25/2026	ROJAS LEO (REIMBURSE)		-50.00
Bill Pmt...	163061	07/01/2026	SBVMWD		-2,388,876.80
Bill Pmt...	163016	06/11/2026	SCHERMER MICHAEL (REIMBUR...		-50.00
Bill Pmt...	163037	06/17/2026	SCHERMER MICHAEL (REIMBUR...		-50.00

Big Bear MWD
Warrant List Total
As of July 8, 2026

Type	Num	Date	Name	Memo	Amount
Bill Pmt...	EFT	06/29/2026	SOUTHWEST GAS (EFT)		-54.61
Bill Pmt...	EFT	06/18/2026	SPECTRUM BUSINESS (EFT)	8245100830140741 PHONE-WEB	-236.03
Bill Pmt...	163018	06/11/2026	TIMELESS ENTERPRISES APPAR...		-237.79
Bill Pmt...	EFT	06/24/2026	US BANK (EFT)		-14,688.26
Bill Pmt...	163057	06/25/2026	VEIT LLC / VISUAL EDGE	CON13364-IMS-01	-256.60
Bill Pmt...	163058	06/25/2026	VERIZON WIRELESS		-907.40
Bill Pmt...	163019	06/11/2026	WAXIE SANITARY SUPPLY	14992	-1,690.02
Bill Pmt...	163020	06/11/2026	WEST MARINE PRO		-483.14
Bill Pmt...		06/18/2026	WEST MARINE PRO	QuickBooks generated zero amount...	0.00
Bill Pmt...	163059	06/25/2026	YOUNG PHILLIP (REIMBURSE)		-50.00
Bill Pmt...	163038	06/17/2026	YSI INC		-149.69
Total 1001-01 · Accounts Payable					-2,498,027.90
TOTAL					**-2,498,027.90**

BIG BEAR MUNICIPAL WATER DISTRICT
REPORT TO BOARD OF DIRECTORS

MEETING DATE: July 16, 2026 ***AGENDA ITEM: 6A***

SUBJECT:

POSSIBLE AWARD FOR AUDITING SERVICES CONTRACT WITH NIGRO & NIGRO PC NOT TO EXCEED $26,400 FOR FISCAL YEAR ENDING JUNE 30, 2026.

RECOMMENDATION:

Approve and authorize the General Manager to execute a Professional Services Agreement with Nigro & Nigro, PC for auditing services related to the District's financial statements for the fiscal year ending June 30, 2026, in an amount not to exceed $26,400.

DISCUSSION/FINDINGS:

The Professional Services Agreement with Nigro & Nigro, PC for auditing services expired upon completion of the Fiscal Year 2025 audit. Staff found Nigro & Nigro, PC to be responsive, professional, and effective in providing auditing services and recommends continuing the District's relationship with the firm for the upcoming fiscal year audit.

In accordance with the District's Purchasing Policy, Board approval is required to enter into a new Professional Services Agreement. Nigro & Nigro, PC has submitted the attached proposal(s) in the total amount of $24,000 for auditing services, including:

- Preparation of the District's Financial Statements and Auditor's Reports;
- GASB 87 compliance and reporting;
- Preparation of the State Controller's Report; and
- Preparation of Federal and State tax returns.

Staff is requesting authorization for a 10% contingency to cover any unforeseen additional services that may be required during the audit process, resulting in a total contract amount not to exceed $26,400.

OTHER AGENCY INVOLVEMENT: None

FINANCIAL: Professional auditing services are included in the budget.

NIGRO & NIGRO PC
A Professional Accountancy Corporation

April 1, 2026

Board of Directors and Mr. Jared Cheek, General Manager
Big Bear Municipal Water District
40524 Lakeview Dr.
Big Bear Lake, CA 92315

We are pleased to confirm our understanding of the services we are to provide the Big Bear Municipal Water District (District) as of and for the fiscal year ended June 30, 2026.

Audit Scope and Objectives

We will audit the governmental activities and each major fund of the District, as of June 30, 2026, and for the year then ended and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents of the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI) such as management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule – General Fund
3. Schedule of Proportionate Share of the Net Pension Liability
4. Schedule of Pension Contributions

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA | Oscar Gonzalez, CFE

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

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

a) For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
b) For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
c) To provide us with:
    i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
    ii. Additional information that we may request from management for the purpose of the audit;
    iii. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
    iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
    v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
d) For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
e) For identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
f) For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
g) For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
h) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
i) For informing us of any known or suspected fraud affecting the District involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
j) For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility:
a) for the preparation of the supplementary information in accordance with the applicable criteria;
b) to provide us with the appropriate written representations regarding supplementary information;
c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and
d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform,

At the end of the year, we agree to perform the following:

a) Propose adjusting or correcting journal entries detected during the audit, if applicable, to be reviewed and approved by the District's management.
b) Word process the financial statements using information provided by management.

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for:

a) making all management decisions and performing all management functions;
b) assigning a competent individual to oversee the services;
c) evaluating the adequacy of the services performed;
d) evaluating and accepting responsibility for the results of the services performed; and
e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

a) We will perform the services in accordance with applicable professional standards
b) The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District with regard to tax positions taken in the preparation of the tax return, but the District must make all decisions with regard to those matters.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Preparation of State Controller Report

Our Responsibilities

The objective of our engagement is to prepare the annual Financial Transactions Report (FTR) in accordance with the California State Controller's Office Instructions based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's

Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the FTR.

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

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the FTR in accordance with the State Controller's Office Instructions. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your FTR in accordance with SSARSs:

a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements
b) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
c) The prevention and detection of fraud
d) To ensure that the District complies with the laws and regulations applicable to its activities
e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements
f) To provide us with:
    i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
    ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
    iii. Unrestricted access to persons of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the FTR were not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Engagement Fees

Our fixed fees for the services previously outlined will be as follows:

Financial Statements and Auditor Reports	$20,000
GASB 87 Compliance	1,000
Preparation of the State Controller's Report	1,000
Total	**$22,000**

If significant changes occur in the District's audit requirements with the implementation of new Governmental Accounting Standards Board (GASB) Standards, *Government Auditing Standards* or the Audit and Accounting Guide for State and Local Governments issued by the AICPA for attest and/or nonattest services, this may render additional services needed which may increase the above noted fixed fee.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the District's account becomes 60 days or more overdue and may not be resumed until the District's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. The District will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from District personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

Additionally, our fees are dependent on the availability, quality, and completeness of the District's records and, where applicable, upon the District's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., District employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.).

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

If circumstances occur related to the condition of District records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

Scheduling

Scheduling of the Audit Final-Fieldwork Dates will be based on an agreeable timetable with the District. We ask that the District prepare a completed and finalized Trial Balance and General Ledger in Excel form as of the June 30, 2026, date with all Balance Sheet accounts properly reconciled in Excel or PDF form and uploaded into the Suralink Portal System by the date scheduled. Failure to complete all the above noted items by the date scheduled will result in a $1,000 extra fee charge and postponement of the audit to a later date. A 30-day notice before the initial scheduled Audit Final-Fieldwork date is required to change the date and avoid the extra $1,000 fee. However, if a December or January date is chosen for the re-scheduled Audit Final-Fieldwork date, the $1,000 fee will still apply to cover Overtime costs incurred during those months and will only guarantee the audit will be completed by January 31, 2027.

Other Engagement Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Paul J Kaymark, CPA is the engagement partner responsible for supervising the engagement and signing the report.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

The audit documentation for this engagement is the property of Nigro & Nigro, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Nigro & Nigro, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will notify the District of any such request.

Conflict Resolution

Should any litigation or adverse action (such as audits by outside governmental agencies and/or threatened litigation, etc.), by third parties arise against the District or the board of directors subsequent to this engagement, which results in the subpoena of documents from Nigro & Nigro, PC and/or requires additional assistance from us to provide information, depositions or testimony, the District hereby agrees to compensate Nigro & Nigro, PC (at our standard hourly rates) for additional time charges and other costs (copies, travel, etc.), and to indemnify us for any attorney's fees to represent Nigro & Nigro, PC.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The District and Nigro & Nigro, PC both agree that any dispute over fees charged by the auditor to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

Conclusion

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

a) Our view about the qualitative aspects of the District's significant accounting practices;
b) Significant difficulties, if any, encountered during the audit;
c) Uncorrected misstatements, other than those we believe are trivial, if any;
d) Disagreements with management, if any;
e) Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
f) Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
g) Representations we requested from management;
h) Management's consultations with other accountants, if any; and
i) Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

Enclosed, as required by *Government Auditing Standards,* is a copy of the report on the most recent peer review of our firm.

We appreciate the opportunity to provide these services and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,

Nigro & Nigro, PC

Nigro & Nigro, PC

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Management signature: ______________________________

Title: ______________________________

Date: ______________________________

Governance signature: ______________________________

Title: ______________________________

Date: ______________________________

SPAFFORD AND LANDRY CPAs
HERE TO MAKE THE COMPLEX SIMPLE.

Patrick D. Spafford, CPA
Todd C. Landry, CPA

Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC, (the firm) in effect for the year ended August 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selection and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, in determining the nature and extent of our procedures.

1849 W. Redlands Blvd., #102, Redlands, CA 92373 • P.O. Box 8847 Redlands, CA 92375 • Tel 909-792-1852 • Fax 909-792-2015

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

Spafford & Landry, Inc.

May 1, 2024

April 1, 2026

Governance Board and Management:

This letter is provided in connection with our engagement to audit the financial statements of the entity as of and for the year ended June 30, 2026. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

Our Responsibilities

As stated in our engagement letter dated April 1, 2026, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* for the purpose of forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility relating to other information, whether financial or nonfinancial information (other than financial statements and the auditor's report thereon), included in the entity's annual report includes only the information identified in our report. We have no responsibility for determining whether the introductory information is properly stated. We require that we receive the final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report, or if that is not possible, as soon as practicable and, in any case, prior to the entity's issuance of such information.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting.

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
Jessica Miller, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA | Oscar Gonzalez, CFE

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However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Certain significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although we are currently in the planning stage of our audit, the following presumptive significant risks are applicable to our audit and require special audit considerations:

- *Management's override of internal controls over financial reporting:* Auditors must consider and respond to the risk of management override of internal controls, which is the intervention by management in handling financial information and making decisions contrary to internal control policy.
- *Revenue recognition*: Auditors must consider and respond to the risk of management subversion of generally accepted accounting principles in determining how and when revenue is recognized.
- *Significant estimates*: Auditors must consider and respond to the risk of management bias in significant accounting estimates. Financial statement areas containing significant estimates can include, but are not limited to, net pension liability and related deferred inflows/outflows, net OPEB liability and related deferred inflows/outflows, leases receivable and related deferred inflows of resources, lease and subscription liabilities, right-to-use assets, depreciation and amortization expense, fair value measurements and compensated absence liabilities.

We expect to begin our audit in approximately May 2026. Paul J. Kaymark, CPA and Jared Solmonsen, CPA will serve as the engagement and technical review partners and are responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

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

Respectfully,

Nigro & Nigro, PC

Nigro & Nigro, PC

A Professional Accountancy Corporation

April 1, 2026

Board of Directors and Mr. Jared Cheek, General Manager
Big Bear Municipal Water District – Public Facilities Corporation
40524 Lakeview Dr.
Big Bear Lake, CA 92315

This letter is to confirm our understanding as to the terms, scope, and limitations of the services that we will provide.

We will prepare the following returns:

2025 U.S. Form 990 – Return of Organization Exempt from Income Tax
2025 California Form 199 – Exempt Organization Annual Information Return

It is your responsibility to provide us with all the information required for preparing complete and accurate returns. You should retain all the documents, cancelled checks, and other data that form the basis of the returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the tax returns and, therefore, you should review them carefully before you sign them.

You are confirming that you will furnish us with all the information required for preparing the returns. This includes, but is not limited to, providing us with the information necessary to identify (1) all states and foreign countries in which you "do business" or derive income (directly or indirectly); (2) all states and foreign countries in which employees "reside" (including employees whose foreign or out-of-state residency is temporary); and (3) the extent of business operations in each relevant state and/or country. We will not audit or verify the data you submit, although we may ask you to clarify it, or furnish us with additional information. You should retain all the documents, books, and records that form the basis of your income and deductions. The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority. If you have any questions as to the type of records required, please ask us for advice in that regard.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share our knowledge and understanding of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations, and interpretations that have been promulgated.

If a taxing authority should later contest the position taken, there may be an assessment of additional tax, interest and penalties. We assume no liability for any such assessment of additional tax, penalties or interest. In the event, however, that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA
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The law provides for a penalty to be imposed where taxpayers make a substantial understatement of their tax liability. Taxpayers may seek to avoid all or part of the penalty by showing (1) that they acted in good faith and there was reasonable cause for the understatement, (2) that the understatement was based on substantial authority, or (3) there was a reasonable basis for the position taken on the return and the relevant facts affecting the item's tax treatment were adequately disclosed on the return. You agree to advise us if you wish disclosure to be made in your returns or if you desire us to identify or perform further research with respect to any material tax issues for the purposes of ascertaining whether, in our opinion, there is "substantial authority" for the position proposed to be taken on such issues in your returns.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud, defalcations, or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the referenced returns.

By your signature below, you acknowledge that you are responsible for management decisions and functions. That responsibility includes designating a qualified individual, preferably within senior management, with suitable skills, knowledge and/or experience to be responsible and accountable for overseeing all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed. You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Management is responsible for the design, implementation, and administration of applicable policies that may be required under the Affordable Care Act or any state-specific health mandate. As Nigro & Nigro, PC is not rendering any legal services as part of our engagement, we will not be responsible for advising you with respect to the legal or regulatory aspects of your organization's compliance with the Affordable Care Act or any state-specific health mandate.

Nigro & Nigro, PC will not be responsible for advising you with respect to classification of employees versus independent contractor status as part of our services. If you have any questions with such issues, we strongly encourage you to consult with legal counsel experienced in employment practice matters.

By your signature below, you understand and agree that management is responsible for the accuracy and completeness of the records, documents, explanations, and other information provided to us for purposes of this engagement. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. You agree that our firm is not responsible for a taxing authority's disallowance of deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

Our fee for tax preparation services for your Federal and State Information Returns will be $2,000.

Your returns may be selected for examination by taxing authorities. In the event of an examination or other IRS or state taxing authority contact, any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examinations, we may be available upon request to represent you and will render additional invoices for the time and expenses incurred. Fees and services will be communicated in a separate engagement letter.

Because of the importance of oral and written management representations to the effective performance of our services, the Organization releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, as emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered to and read only by the addressee.

Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

It is our policy to keep records related to this engagement for seven years. However, Nigro & Nigro, PC does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Nigro & Nigro, PC does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period, Nigro & Nigro, PC shall be free to destroy our records related to this engagement.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

If the foregoing is in accordance with your understanding, please sign and return to us this letter.

Sincerely,

Nigro & Nigro, PC

Nigro & Nigro, PC

Approved By:

____

Client Representative

____

Title

____

Date

BIG BEAR MUNICIPAL WATER DISTRICT
REPORT TO BOARD OF DIRECTORS

MEETING DATE: July 16, 2026 ***AGENDA ITEM: 6B***

SUBJECT:

POSSIBLE ACTION REGARDING OPERATIONS COMMITTEE (DIRECTORS LEE AND BRADFORD) RECOMMENDATIONS FOR THE FULL BOARD'S APPROVAL REGARDING ACBS SPECIAL EVENT APPLICATION.

RECOMMENDATION:

The Operations Committee will have a recommendation for the 42nd Big Bear Lake Antique Boat Show Special Event for the full Board's approval.

DISCUSSION/FINDINGS:

The following Special Event Permit application has been submitted for review by the Operations Committee:

Applicant: Craig Peterson
Event: 42nd Big Bear Lake Antique Boat Show
Dates: August 21-23, 2026
Location: Pine Knot Marina

Note, there has been a main applicant change. The Operations Committee will review the application and provide direction and/or recommendations as appropriate. The application is attached.

OTHER AGENCY INVOLVEMENT: None

FINANCIAL: None.

Special Event Permit

Application for Big Bear Lake

Section 1. Event Described

Upon District approval, permittee may conduct only the event described in EXHIBIT A attached hereto and hereby incorporated by this reference. Permittee shall comply with laws, rules, and regulations applicable to the event.

Section 2. Fees and Deposits

To begin the event approval process the Permittee shall sign and return the event permit application and pay the District a non-refundable administrative fee ($100 or $300) as described in EXHIBIT B. After the event is approved and within 30 days before the event, the Permittee shall pay a refundable $500.00 deposit to the District to cover the cost of clean-up and other added expenses incurred by the District if Permittee fails to comply with this Permit.

Section 3. Indemnification

A. Permittee shall indemnify and hold harmless and defend District, its officers, agents, employees, and volunteers from and against: cost, liability and damages, including attorney's fees and litigation costs, arising out of any act or omission to, including any negligent act, or omission to act, by Permittee, its officers, agents, employees or volunteers arising out of activities permitted herein.
B. Permittee shall reimburse District and its directors, officers, employees, agents and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided.

Section 4. Insurance

Permittee shall cause the District, its officers, agents and employees to be named as additional or co-insurance under policies of commercial general liability insurance as broad as the following:

A. General Liability – one million dollars ($1,000,000) per occurrence for bodily injury, personal injury, and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the project/location (with the ISO GG 2501 or insurer's equivalent endorsement provided to the District) or the general aggregate limit shall be twice the required occurrence limit.
B. The coverage shall contain no special limitations on the scope of protection afforded to the District, its officers, employees, agents, and volunteers.
C. The permittee's insurance shall be primary insurance as respects the District, its officers, employees, agents and volunteers. Any insurance, pooled coverage, or self-insurance maintained by the District, its officers, employees, agents, and volunteers shall not contribute to it.
D. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage.
E. The permittee's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respects to the limits of the insurer's liability.
F. Such liability insurance shall indemnify the permittee against loss from liability imposed by law upon, or assumed under contract by, the permittee for damage on account of such bodily injury (including death), property damage, personal injury, and completed operation and products liability.

Big Bear Municipal Water District
Lake Management

FEE SCHEDULE

EXHIBIT B

All fees are due and payable by cash, check, Visa, or MasterCard, prior to the issuance of the event permit.

Administrative Fee DUE AT TIME OF APPLICATION

Non Commercial Event	$100.00	Per Event (Must provide IRS form 990)
Commercial Event	$300.00	Per Event

Deposit Fee DUE NO LATER THAN 30 DAYS PRIOR TO EVENT DATE

Deposit	$500.00	Per Event (refundable less any applicable fees and District expenses)

Angler Fee DUE UPON RECEIPT OF INVOICE AT CLOSE OF EVENT

Fishing Events	$15.00	Per Angler or $500.00 (whichever is greater)

Additional Fees billed as needed

*Lake Patrol of Work Boat Services	$130.00	Per Hour (one hour minimum if boat is needed)
*Each Additional Staff Person	$55.00	Per Hour
*Other Services	Actual Cost	

*These fees will be deducted from the deposit where it is determined that additional Lake Patrol, weed harvesting, or similar services will be necessary in the interest of health and safety.

GROUP SPECIAL EVENTS

A discounted boat permit fee for approved special events will be available at prevailing fees for the term of the event to those entrants not already having a boat permit. Any entrant participating for less than the full term of the event shall pay the normal daily permit fees. A minimum number of twenty-five special event boat permits shall be issued for the approved event to qualify for this special group rate. A group special event permit shall not be issued for major holidays or holiday weekends. Permittee shall be responsible for the sale of the special event boat permits. Proper remittance from the sale of these permits must be delivered to the District within three (3) days of the conclusion of the special event. Permittee shall be responsible for all permits including any missing permits. All other special event permit processing fees shall apply. Participants may upgrade the special event discounted boat permit to an annual boat permit by paying the difference between the special event permit fee and the annual permit fee. Upgrades to annual permits shall be handled at the District Administration office only.

Conditions

The Permittee shall comply with the conditions set forth on EVENT attachment A, EXHIBIT A, EXHIBIT B both attached hereto and EXHIBIT C (if applicable) and hereby incorporated by this reference.

	Craig M Peterson	A CBS	7/8/2026
Applicant's Signature	Printed Name	Representative of	Date

G. Such insurance shall be provided on a policy form written by underwrites through an agency satisfactory to the District which includes a cross-liability clause, and covers bodily injury and property damage liability, blanket contractual liability and completed operations liability.
H. Any deductible or self-insured retention must be declared to and approved by the District. At the option of the District, either the insurer shall reduce or eliminate such deductibles or self-insured retentions.
I. The insurer shall have a current A.M. Best's rating of no less than A-: VII or equivalent.

If applicable, the permittee shall cover or insure under the applicable laws relating to:

A. Workers' Compensation insurance, all of their employees working on or about the event, regardless of whether such coverage or insurance is mandatory or merely elective under the law, and the permittee shall defend, protect and safe harmless the District, its officers, employees, agents and volunteers from and against all claims, suits, and actions arising from any failure of the permittee to maintain such insurance. Before beginning work, permittee shall furnish to the District satisfactory proof that he has taken out for the period covered by the event, full compensation insurance for all persons employed directly by him in the event contemplated under this contract, has been obtained in accordance with the Workers' Compensation and Insurance Act.
B. The permittee shall provide employer's liability insurance in the amount of, at least, $1,000,000 per accident for bodily injury and disease. Prior to execution of the contract, the permittee shall file with the District evidence of insurance from an insurer or insurers certifying to the coverage of insurance required herein. Such evidence shall include original copies of insurance (Accord Form 25-S or equivalent). If such proof is not received 30 days prior to the event, the event may be canceled by the District's General Manager. All evidence of insurance shall be certified by a properly authorized officer, agent or qualified representative of the insurer and shall certify the names of the insured, any additional primary insurers, where appropriate, the type and amount of the insurance, the location and operations to which the insurance applies, the expiration date. The insurer will give by certified mail, written notice to the District at least thirty (30) days prior to the effective date of any cancellation, lapse or material change in the policy.

Section 5. Safety Regulations

The Permittee shall conduct the event with due care for the safety and welfare of participants and spectators, and in compliance with all laws, rules and regulations of federal, state, county, or local agencies asserting jurisdiction. The Permittee shall attend two meetings with District representatives prior to the event described as follows as upon request by the General Manager:

A. Permit compliances meeting: Permittee shall demonstrate that all permit conditions have been met.
B. Skipper's and/or Safety meeting: Event organizers and participants shall meet with District representatives to have any questions answered and to receive and update of current conditions on the Lake which may affect event activities.

Date Event Approved:	Accepted by:	Title:
Admin Fee: $100.00	Date Received: 07/08/2016	Check #: 1057
Deposit Fee: $500.00	Date Received:	Check #:

For District Use Only

Big Bear Municipal Water District
Lake Management

APPLICATION

EXHIBIT A

Event Name: 42nd Big Bear Lake Boat Show	Date of Application: 7-8-2026
Company Name:	E-mail: cmpeterson51@Gmail.Com
Mailing Address: 39437 Point Rd Big Bear Lake	Primary Contact: Craig Peterson
Business Phone:	Cell Phone: 909 754 0679

EVENT On-Site Contact Name: Craig Peterson	EVENT On-Site Contact Cell: 909 754 0679
THE PERSON LISTED AS THE EVENT ON-SITE CONTACT MUST BE AVAILABLE BEFORE AND DURING EVENT WITH AUTHORITY TO CONTROL EVENT	

DATE OF EVENT: August 20,21,22,23	LOCATION OF EVENT: Pine Knott Marina
TYPE OF EVENT: ☐ FISHING ☑ BOATING ☐ COMPETITION ☐ ENTERTAINMENT ☐ OTHER	
START TIME OF EVENT: Sat 10:00 Am	END TIME OF EVENT: 4:00 pm
DESCRIBE EVENT IN DETAIL (ATTACH ADDITIONAL SHEETS IF NECESSARY): Approx 16 Boats Wooden & Classic on Public Display (Free Admission)	
Estimated Number of Participants: 25	Estimated Number of Spectators: 800
Method of Limiting Attendance: open	Method of Trash Collection and Disposal: Pine Knott Receptacals
Proposed First-Aid Services: Big Bear Lake	Proposed Security Services: Pine Knott Security
Proposed Fire Protection Services: Big Bear Lake	Proposed Sanitation Services: Pine Knott Bathrooms
Parking Arrangements: Pine Knot, Robinhood, City Lots	Perimeter Control: Fenced