MAMMOTH COMMUNITY WATER DISTRICT

Post Office Box 597
Mammoth Lakes, California 93546-0597

828th Regular Meeting of the
Mammoth Community Water District
Board of Directors

Thursday, September 17, 2026

Please Note:

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

Please Note:

For members of the public interested in viewing and having the ability to comment at the public meeting via Zoom, an internet enabled computer equipped with a microphone and speaker or a mobile device with a data plan is required. Use of a webcam is optional. You also may call in to the meeting using teleconference without video. Please use the following information to join the Zoom Videoconference Meeting:
https://zoom.us/j/7609342596 (meeting ID: 760 934 2596) OR
Join via teleconference by dialing 1-669-444-9171, 760-934-2596#

Please Note:

Director Thompson will be participating by video/teleconference from the following location:
1625 Highway 95, Club House, Bullhead City, AZ 86442

AGENDA

(AMENDED)

5:30 P.M.

Roll Call

Directors Cage, Domaille, Hylton, Smith, and Thompson

Public Forum

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

Consent Agenda A

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

A-1 Approve the July 2026 and August 2026 Check Disbursements

A-2 Approve the Minutes from the Regular Board Meeting held July 16, 2026

A-3 Approve Changing the Time of the October Regular Board Meeting from 5:30 p.m. to 2:30 p.m. on October 15, 2026

Consent Agenda B — Department Reports

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

B-1 Operations Department Report

B-2 Maintenance Department Report

B-3 Finance Department Report

B-4 Engineering Department Report

B-5 Information Services Report

B-6 Personnel Services Report

B-7 Regulatory Support Services Report

B-8 General Manager's Report

Current Business

C-1 Presentation by Jared Solomosen, CPA, Nigro & Nigro PC, of the Fiscal Year 2026 Financial Audit and Board Discussion and Consideration of Accepting the Fiscal Year 2026 Audit Report for Filing

C-2 Presentation by the survey architect on the MCWD Administration Building Needs Assessment and Board discussion and possible Direction to Staff Regarding options for improving or replacing the administration building, including possible appointment of ad hoc committee

C-3 Discuss and Consider Approving Resolution No. 09-17-26-19 adopting the 2026 Mono County and Town of Mammoth Lakes Multi-Jurisdictional Hazard Mitigation Plan

C-4 Discuss and Consider Adopting Resolution No. 09-17-26-20 Amending the MCWD Conflict of Interest Code

C-5 Appoint an Ad Hoc Committee to Conduct an Annual Performance Review of the General Manager

C-6 Discuss and Consider Adopting Resolution No. 09-17-26-21 Declaring Thursday, October 15, 2026 as Staff Appreciation Day and Closing the District's Offices from 11:30 a.m. through 4:30 p.m.

Board Member's Committee Reports

Committee Meetings Held:

Pension Committee – *August 18, 2026*
Mono LAFCO Meeting – *September 10, 2026*
Finance Committee – *September 16, 2026*
Technical Services Committee – *September 16, 2026*

Directors Comments, Requests, and Reports

Attorney's Report

Closed Session

D-1 Conference with Real Property Negotiators
Pursuant to Government Code Sections 54954.5(e) and 54956.8
Property Description: Mono County APN – 037-240-009-000
Under Negotiation: Price and Terms of Payment
MCWD Negotiators: Clay Murray and Garrett Higerd
Property Owner Negotiator: Villar Family Trust 5-24-23

D-2 Conference with Real Property Negotiators
Pursuant to Government Code Sections 54954.5(e) and 54956.8
Property Description: Mono County APN – 037-210-064-000
Under Negotiation: Price and Terms of Payment
MCWD Negotiators: Clay Murray and Garrett Higerd
Property Owner Negotiator: The Trails Homeowners Association

Adjournment

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

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

CLAY MURRAY
General Manager

Date of Issuance: Monday, September 14, 2026

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

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

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

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

NOTICE OF A TECHNICAL SERVICES COMMITTEE MEETING

NOTICE IS HEREBY GIVEN that the Technical Services Committee of the Board of Directors of the Mammoth Community Water District will hold a **TECHNICAL SERVICES COMMITTEE MEETING** to be held **WEDNESDAY, SEPTEMBER 16, 2026** at **8:00 A.M.**

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

The agenda items are:

1. Review of the Operations Department Report (B-1)
2. Review of the Maintenance Department Report (B-2)
3. Review of the Engineering Department Report (B-4)
4. Review of the Information Services Report (B-5)
5. Review of the Regulatory Services Report (B-7)
6. Discussion / Questions Regarding Other Department Reports

    B-3 Finance Department Report
    B-6 Personnel Services Report
    B-8 General Manager's Report

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

CLAY MURRAY
General Manager

Date of Issuance: Friday, September 11, 2026

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

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

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

MAMMOTH COMMUNITY WATER DISTRICT

Post Office Box 597
Mammoth Lakes, California 93546-0597

NOTICE OF A FINANCE COMMITTEE MEETING

NOTICE IS HEREBY GIVEN that the Finance Committee of the Board of Directors of the Mammoth Community Water District will hold a **FINANCE COMMITTEE MEETING** on **WEDNESDAY, SEPTEMBER 16, 2026** at **1:00 P.M.**

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

The agenda items are:

1. Review and Approve the Board of Director Payment Requests for July and August 2026
2. Review and Approve the Accounts Payable Payment Vouchers for July and August 2026
3. Review and Discuss the July and August 2026 Check Registers (A-1)
4. Discuss the Finance Department Report (B-3)
5. Discussion / Questions Regarding Other Department Reports

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

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

CLAY MURRAY
General Manager

Date of Issuance: Friday, September 11, 2026

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

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

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

Board Check Register
By Vendor Name

Mammoth Community Water District, CA

Payment Dates 7/1/2026 - 7/31/2026

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 00007 - Aaron DeRue					
07/03/2026	12073	Reimbursement for Personal Devices/Services	10-320-6210		270.00
				Vendor 00007 - Aaron DeRue Total:	**270.00**
Vendor: 00016 - ACWA / JPIA (HBA)					
07/03/2026	12074	Dental	10-000-2150		649.71
07/03/2026	12074	Life Insurance	10-000-2150		41.82
07/03/2026	12074	Medical Insurance	10-000-2150		10,272.88
07/03/2026	12074	Vision Insurance	10-000-2150		122.00
07/03/2026	12074	Dental	10-000-2150		2,738.74
07/03/2026	12074	Dental	20-000-2150		1,518.55
07/03/2026	12074	Dental	30-000-2150		1,661.00
07/03/2026	12074	EAP Admin. Fee	10-000-2150		54.56
07/03/2026	12074	EAP Admin. Fee	20-000-2150		27.46
07/03/2026	12074	EAP Admin. Fee	30-000-2150		29.58
07/03/2026	12074	Life Ins Dependent	10-000-2150		4.96
07/03/2026	12074	Life Ins Dependent	20-000-2150		3.18
07/03/2026	12074	Life Ins Dependent	30-000-2150		2.71
07/03/2026	12074	Life Insurance	10-000-2150		856.00
07/03/2026	12074	Life Insurance	20-000-2150		120.06
07/03/2026	12074	Life Insurance	30-000-2150		149.94
07/03/2026	12074	Life Insurance	10-000-2150		193.26
07/03/2026	12074	Life Insurance	20-000-2150		191.66
07/03/2026	12074	Life Insurance	30-000-2150		164.31
07/03/2026	12074	Life Ins Supplemental	10-000-2150		34.00
07/03/2026	12074	Medical Insurance	10-000-2150		40,867.88
07/03/2026	12074	Medical Insurance	20-000-2150		22,113.42
07/03/2026	12074	Medical Insurance	30-000-2150		23,704.57
07/03/2026	12074	Vision Insurance	10-000-2150		536.80
07/03/2026	12074	Vision Insurance	20-000-2150		268.59
07/03/2026	12074	Vision Insurance	30-000-2150		292.61
07/03/2026	12074	Premium Adjustment	10-000-6020		-3,412.79
				Vendor 00016 - ACWA / JPIA (HBA) Total:	**103,207.46**
Vendor: 02752 - ACWA JPIA - Premiums					
07/31/2026	12154	Cyber Liability 7/01/26 - 7/01/27	10-000-6130		8,000.04
				Vendor 02752 - ACWA JPIA - Premiums Total:	**8,000.04**
Vendor: 00017 - ACWA JPIA (WC)					
07/03/2026	12075	Work Comp	10-000-2165		797.98
07/03/2026	12075	Work Comp	20-000-2165		1,227.96
07/03/2026	12075	Work Comp	30-000-2165		1,169.37
07/03/2026	12075	Work Comp	10-000-2165		762.67
07/03/2026	12075	Work Comp	20-000-2165		956.40
07/03/2026	12075	Work Comp	30-000-2165		1,059.08
07/03/2026	12075	Work Comp	10-000-2165		786.49
07/03/2026	12075	Work Comp	20-000-2165		1,036.68
07/03/2026	12075	Work Comp	30-000-2165		1,239.64
07/03/2026	12075	Work Comp	10-000-2165		764.27
07/03/2026	12075	Work Comp	20-000-2165		1,045.35
07/03/2026	12075	Work Comp	30-000-2165		1,140.76
07/03/2026	12075	Work Comp	10-000-2165		767.88
07/03/2026	12075	Work Comp	20-000-2165		1,104.45
07/03/2026	12075	Work Comp	22-000-2165		490.20

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/03/2026	12075	Work Comp	30-000-2165		1,206.69
07/03/2026	12075	Work Comp	10-000-2165		788.38
07/03/2026	12075	Work Comp	20-000-2165		1,071.34
07/03/2026	12075	Work Comp	22-000-2165		400.31
07/03/2026	12075	Work Comp	30-000-2165		1,120.67
07/03/2026	12075	Premium Adjustmeent	10-000-6020		-1,820.34
				Vendor 00017 - ACWA JPIA (WC) Total:	**17,116.23**
Vendor: 00023 - Advanced Stainless & Alloys, Inc.					
07/31/2026	12155	Sch-40 Reducers, Nipples, & Flanges	22-000-1301	25W14M	279.66
07/31/2026	12155	Scedule 40 Nipples, Reducers, Elbows, & Flanges	22-000-1301	25W14M	232.25
				Vendor 00023 - Advanced Stainless & Alloys, Inc. Total:	**511.91**
Vendor: 00025 - AFLAC					
07/01/2026	DFT0001744	AFLAC Pre Tax	10-000-2170		55.15
07/01/2026	DFT0001744	AFLAC After Tax	10-000-2170		7.30
07/01/2026	DFT0001744	AFLAC Pre Tax	20-000-2170		23.99
07/01/2026	DFT0001744	AFLAC After Tax	20-000-2170		2.40
07/01/2026	DFT0001758	AFLAC After Tax	10-000-2170		7.30
07/01/2026	DFT0001758	AFLAC Pre Tax	10-000-2170		55.15
07/01/2026	DFT0001758	AFLAC Pre Tax	20-000-2170		23.99
07/01/2026	DFT0001758	AFLAC After Tax	20-000-2170		2.40
				Vendor 00025 - AFLAC Total:	**177.68**
Vendor: 00039 - Alex Printing					
07/02/2026	6918	Business Cards - R. English	10-110-6180		48.94
				Vendor 00039 - Alex Printing Total:	**48.94**
Vendor: 00054 - Alpine Paint					
07/02/2026	6919	Paint, Tape, Paint Brush - L6	96-000-6115		50.79
				Vendor 00054 - Alpine Paint Total:	**50.79**
Vendor: 00063 - American Business Machines Co.					
07/16/2026	12123	Printer/Copier Agreement	10-000-6180		1,002.00
07/24/2026	12139	OPS Printer/CopierAgreement	10-000-6180		202.54
				Vendor 00063 - American Business Machines Co. Total:	**1,204.54**
Vendor: 02739 - AMP United, LLC					
07/31/2026	12156	Tank 2 Rehab - Progress Payment	22-000-1301	26W02S	273,986.65
				Vendor 02739 - AMP United, LLC Total:	**273,986.65**
Vendor: 02271 - Amy Larson					
07/03/2026	12076	Reimbursement for Personal Devices/Services	10-120-6210		150.00
				Vendor 02271 - Amy Larson Total:	**150.00**
Vendor: 02855 - Arrowhead General Insurance Agency Inc					
07/16/2026	6935	Earthquake Insurance 7/30/26 - 7/30/27 - Holt	96-000-2000		592.00
				Vendor 02855 - Arrowhead General Insurance Agency Inc Total:	**592.00**
Vendor: 00111 - AT&T					
07/16/2026	6936	Back-up ISP Equipment	10-130-6183		1,975.94
07/16/2026	6936	FirstNet	10-130-6211		1,083.43
				Vendor 00111 - AT&T Total:	**3,059.37**
Vendor: 00123 - Babcock Laboratories, Inc.					
07/31/2026	12157	Lab Services	20-210-6111		1,973.00
07/31/2026	12157	Lab Services	30-210-6111		112.00
07/31/2026	12157	Lab Services	30-210-6111		182.00
07/31/2026	12157	Lab Services	30-210-6111		64.00
07/31/2026	12157	Lab Services	10-210-6110		64.00
07/31/2026	12157	Lab Services	30-210-6111		1,009.00
07/31/2026	12157	Lab Services	30-210-6111		500.25
07/31/2026	12157	Lab Services	20-210-6111		975.00

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/31/2026	12157	Lab Services	30-210-6111		112.00
07/31/2026	12157	Lab Services	10-210-6111		64.00
07/31/2026	12157	Lab Services	30-210-6111		2,190.00
07/31/2026	12157	Lab Services	30-210-6111		2,324.00
07/31/2026	12157	Lab Services	30-210-6111		112.00
07/31/2026	12157	Lab Services	30-210-6111		64.00
07/31/2026	12157	Lab Services	10-210-6111		64.00
07/31/2026	12157	Lab Services	30-210-6111		112.00
07/31/2026	12157	Lab Services	10-210-6111		64.00
07/31/2026	12157	Lab Services	30-210-6111		140.00
07/31/2026	12157	Lab Services	30-210-6111		154.00
07/31/2026	12157	Lab Services	20-210-6111		63.00
07/31/2026	12157	Lab Services	10-210-6111		64.00
07/31/2026	12157	Lab Services	30-210-6111		64.00
07/31/2026	12157	Lab Services	30-210-6111		64.00
07/31/2026	12157	Lab Services	30-210-6111		513.00
				Vendor 00123 - Babcock Laboratories, Inc. Total:	**11,047.25**
Vendor: 02688 - Bay Area Coating Consultants, Inc.					
07/30/2026	6979	T2 Rehab - Task Order No. 4	22-000-1301	26W02S	17,063.20
07/30/2026	6979	Dive Inpsections - T3, T4, T5, T6, & LM	20-400-6145		42,100.00
				Vendor 02688 - Bay Area Coating Consultants, Inc. Total:	**59,163.20**
Vendor: 00131 - BKS Law Firm, PC					
07/16/2026	12124	Legal Services	10-100-6140		2,559.00
				Vendor 00131 - BKS Law Firm, PC Total:	**2,559.00**
Vendor: 02489 - Bob Hartman					
07/03/2026	12077	Reimbursement for Personal Devices/Services	10-320-6210		270.00
				Vendor 02489 - Bob Hartman Total:	**270.00**
Vendor: 01484 - Bobby Larson					
07/03/2026	12078	Reimbursement for Personal Devices/Services	10-310-6210		270.00
				Vendor 01484 - Bobby Larson Total:	**270.00**
Vendor: 02094 - Bruce Medhurst					
07/03/2026	12079	Reimbursement for Personal Devices/Services	10-210-6210		150.00
				Vendor 02094 - Bruce Medhurst Total:	**150.00**
Vendor: 00201 - CA Tax Payment ACH					
07/01/2026	DFT0001760	CA State Disibility	10-000-2210		1,558.36
07/01/2026	DFT0001760	State Withholding	10-000-2210		6,145.61
07/01/2026	DFT0001760	CA State Disibility	20-000-2210		589.49
07/01/2026	DFT0001760	State Withholding	20-000-2210		1,498.61
07/01/2026	DFT0001760	State Withholding	22-000-2210		302.49
07/01/2026	DFT0001760	CA State Disibility	22-000-2210		119.63
07/01/2026	DFT0001760	State Withholding	30-000-2210		1,818.18
07/01/2026	DFT0001760	CA State Disibility	30-000-2210		656.54
07/12/2026	DFT0001767	CA State Disibility	30-000-2210		-14.16
07/12/2026	DFT0001767	State Withholding	30-000-2210		-60.79
07/15/2026	DFT0001783	CA State Disibility	10-000-2210		1,670.64
07/15/2026	DFT0001783	State Withholding	10-000-2210		6,746.64
07/15/2026	DFT0001783	CA State Disibility	20-000-2210		659.01
07/15/2026	DFT0001783	State Withholding	20-000-2210		1,942.06
07/15/2026	DFT0001783	State Withholding	22-000-2210		340.36
07/15/2026	DFT0001783	CA State Disibility	22-000-2210		126.88
07/15/2026	DFT0001783	CA State Disibility	30-000-2210		722.51
07/15/2026	DFT0001783	State Withholding	30-000-2210		2,267.15
07/29/2026	DFT0001794	State Withholding	10-000-2210		6,713.12
07/29/2026	DFT0001794	CA State Disibility	10-000-2210		1,718.40
07/29/2026	DFT0001794	State Withholding	20-000-2210		1,853.10

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/29/2026	DFT0001794	CA State Disibility	20-000-2210		636.07
07/29/2026	DFT0001794	CA State Disibility	22-000-2210		126.88
07/29/2026	DFT0001794	State Withholding	22-000-2210		340.36
07/29/2026	DFT0001794	CA State Disibility	30-000-2210		707.87
07/29/2026	DFT0001794	State Withholding	30-000-2210		2,220.72
				Vendor 00201 - CA Tax Payment ACH Total:	**41,405.73**
Vendor: 00205 - California Broadband Cooperative					
07/24/2026	12140	Internet Service	10-130-6211		1,277.95
				Vendor 00205 - California Broadband Cooperative Total:	**1,277.95**
Vendor: 02179 - California State Disbursement Unit					
07/01/2026	DFT0001753	CA Child Support	20-000-2170		46.16
07/01/2026	DFT0001753	CA Child Support	30-000-2170		46.14
07/15/2026	DFT0001776	CA Child Support	20-000-2170		46.16
07/15/2026	DFT0001776	CA Child Support	30-000-2170		46.14
07/29/2026	DFT0001789	CA Child Support	20-000-2170		46.16
07/29/2026	DFT0001789	CA Child Support	30-000-2170		46.14
				Vendor 02179 - California State Disbursement Unit Total:	**276.90**
Vendor: 02333 - Capital Ford, Inc.					
07/02/2026	6920	Front Wheel Bearings, Rear Axel Seals & Brakes #90	10-300-6155		9,799.86
07/02/2026	6920	A/C Repairs & Multi Point Inspection #94	10-320-6155		6,983.04
				Vendor 02333 - Capital Ford, Inc. Total:	**16,782.90**
Vendor: 00220 - Carmichael Business Technology					
07/02/2026	6921	Monthly VoIP Phone	10-000-6210		629.99
07/02/2026	6921	Blackpoint Monthly Agreement	10-130-6105		345.00
07/02/2026	6921	Monthly IT Agreement	10-130-6106		3,356.66
				Vendor 00220 - Carmichael Business Technology Total:	**4,331.65**
Vendor: 00225 - Carol Weiss					
07/23/2026	6958	Rebate HET	10-105-6237		100.00
				Vendor 00225 - Carol Weiss Total:	**100.00**
Vendor: 02359 - Cecil Bundesen					
07/03/2026	12080	Reimbursement for Personal Devices/Services	10-105-6210		150.00
				Vendor 02359 - Cecil Bundesen Total:	**150.00**
Vendor: 02199 - Charles Daniels					
07/23/2026	6959	Rebate HEDW	10-105-6237		200.00
				Vendor 02199 - Charles Daniels Total:	**200.00**
Vendor: 02865 - Chester Kido					
07/30/2026	6980	Rebate HET	10-105-6237		200.00
				Vendor 02865 - Chester Kido Total:	**200.00**
Vendor: 02017 - Chris Monroe					
07/03/2026	12081	Reimbursement for Personal Devices/Services	10-200-6210		270.00
				Vendor 02017 - Chris Monroe Total:	**270.00**
Vendor: 00270 - Chris Weibert					
07/03/2026	12082	Reimbursement for Personal Devices/Services	10-110-6210		270.00
07/16/2026	12125	Mileage Reimbursement	10-110-6220		378.45
				Vendor 00270 - Chris Weibert Total:	**648.45**
Vendor: 00281 - Chuck Villar Construction					
07/23/2026	6960	Sludge Hauling - April 2026	30-240-6100		17,922.90
				Vendor 00281 - Chuck Villar Construction Total:	**17,922.90**
Vendor: 01957 - City of Fallon					
07/23/2026	6961	Sludge Disposal	30-240-6102		3,605.93
				Vendor 01957 - City of Fallon Total:	**3,605.93**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 00292 - Clay Murray					
07/03/2026	12083	Reimbursement for Personal Devices/Services	10-100-6210		270.00
				Vendor 00292 - Clay Murray Total:	**270.00**
Vendor: 00306 - Conriquez Cleaning					
07/03/2026	12084	Janatorial Services	10-000-6150		2,963.90
07/03/2026	12084	Janatorial Services - L6	96-000-6115		330.00
				Vendor 00306 - Conriquez Cleaning Total:	**3,293.90**
Vendor: 02517 - Daniel Pijuan					
07/03/2026	12085	Reimbursement for Personal Devices/Services	10-330-6210		270.00
				Vendor 02517 - Daniel Pijuan Total:	**270.00**
Vendor: 00377 - David Carlson					
07/03/2026	12086	Reimbursement for Personal Devices/Services	10-400-6210		270.00
				Vendor 00377 - David Carlson Total:	**270.00**
Vendor: 00416 - Dell Marketing, LP					
07/06/2026	6933	Workstation Replacements FY27	10-130-6181		31,082.43
				Vendor 00416 - Dell Marketing, LP Total:	**31,082.43**
Vendor: 02854 - Delos Insurance Solutions					
07/16/2026	6937	Homeowners Insurance 7/30/26 - 7/30/26 - Holt	96-000-2000		4,067.68
				Vendor 02854 - Delos Insurance Solutions Total:	**4,067.68**
Vendor: 02447 - Denise Schneider					
07/03/2026	12087	Reimbursement for Personal Devices/Services	20-220-6210		270.00
				Vendor 02447 - Denise Schneider Total:	**270.00**
Vendor: 00438 - Designs Unlimited					
07/02/2026	6922	MCWD Logo - Parade Costumes	10-000-6190		318.71
				Vendor 00438 - Designs Unlimited Total:	**318.71**
Vendor: 00439 - Dewey Pest Control					
07/16/2026	6938	Pest Control - MM11	96-000-6115		150.00
07/16/2026	6938	Pest Control - GWTP2	10-000-6150		162.00
07/16/2026	6938	Pest Control - GWTP1	10-000-6150		187.00
07/16/2026	6938	Pest Control - LMTP	10-000-6150		225.00
07/16/2026	6938	Pest Control - District	10-000-6150		662.00
				Vendor 00439 - Dewey Pest Control Total:	**1,386.00**
Vendor: 02677 - Diego Garcia Villalobos					
07/03/2026	12088	Reimbursement for Personal Devices/Services	10-320-6210		270.00
				Vendor 02677 - Diego Garcia Villalobos Total:	**270.00**
Vendor: 00449 - Discovery IV HOA					
07/16/2026	6939	Turf Replacement Rebate 440 sqft	10-105-6237		880.00
				Vendor 00449 - Discovery IV HOA Total:	**880.00**
Vendor: 00452 - DIY Home Center					
07/03/2026	12089	PVC Pipe & Couplings	20-320-6145		7.14
07/03/2026	12089	Pipe Thread Sealant	10-320-6180		6.39
07/03/2026	12089	Tape, Spray & Craft Paint	10-000-6190		51.10
07/03/2026	12089	Parade Float Supplies	10-000-6190		14.52
07/03/2026	12089	Tool Box, Pliers, Hex Key	10-320-6120		31.97
07/03/2026	12089	Parade Float Supplies	10-000-6190		63.22
07/03/2026	12089	Conduit	10-330-6150		94.97
07/03/2026	12089	Conduit, Connectors, & Couplings	10-330-6150		161.99
07/03/2026	12089	Custom Made Screen	96-000-6115		44.48

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/03/2026	12089	Pump - CCT Chlorine Sampling	30-240-6145		155.14
07/03/2026	12089	Trim & Plastic Restore, Polish, Pads	10-320-6180		30.03
07/16/2026	12126	Wire Connectors & Electrical Wire	10-330-6180		60.88
07/16/2026	12126	Hex Screw	10-330-6180		10.37
07/16/2026	12126	Bark Nuggets - Picnic Area	10-330-6150		54.24
07/16/2026	12126	Tie Down	30-240-6120		8.43
07/16/2026	12126	Conduit Body & Electrical Bushing	22-000-1301	25W14M	15.29
07/16/2026	12126	Misc. Hardware	22-000-1301	25W14M	40.42
07/16/2026	12126	Conduit Hanger & Misc. Hardware	22-000-1301	25W14M	12.69
07/16/2026	12126	Mason Line, Couplings, & Connectors	22-000-1301	25W14M	28.07
07/16/2026	12126	Spring Snaps	10-310-6180		20.81
07/16/2026	12126	PVC Coupling, Elbows, Glue, & Primer	30-310-6145		34.37
07/16/2026	12126	Electrical Plug, Boxes, Plates, & Wire	10-330-6150		119.98
07/16/2026	12126	Wood Glue & Silicone L6	96-000-6115		24.22
07/16/2026	12126	Float Supplies - 4th of July Parade	10-000-6190		102.56
07/16/2026	12126	Misc. Hardware	10-330-6180		22.06
07/16/2026	12126	Carabiners & Chain Connector	10-310-6180		22.64
07/16/2026	12126	Spray Paint - Parade	10-000-6190		15.49
07/16/2026	12126	Tarp, Duct Tape, & Staples - Parade	10-000-6190		49.13
07/16/2026	12126	Rope - Parade	10-000-6190		7.46
07/16/2026	12126	Waxing Ball for Vehicles	10-000-6155		71.74
07/16/2026	12126	Funnel & Car Interior Spray	10-320-6180		25.86
07/16/2026	12126	Broom, Dustpan, & Auto Silicone #140	10-330-6120		35.85
07/16/2026	12126	Batteries	10-310-6180		23.25
07/24/2026	12141	Metal Screws #140	10-330-6155		13.57
07/24/2026	12141	Conduit Connectors & Misc. Hardware	22-000-1301	25W14M	15.10
07/24/2026	12141	Plastic Sheeting & Painters Tape	10-320-6180		43.91
07/24/2026	12141	Tube Brush	10-320-6120		11.60
07/24/2026	12141	Bug Zapper	30-240-6180		72.72
07/24/2026	12141	Spray Paint & Pipe Wrap	10-310-6180		22.27
07/24/2026	12141	Shop Vac	10-310-6120		174.54
07/24/2026	12141	Misc. Hardware	22-000-1301	25W14M	9.65
07/24/2026	12141	Conduit Connectors & Misc. Hardware	22-000-1301	25W14M	16.52
07/24/2026	12141	Hose Nozzle & Rakes	10-310-6120		80.46
07/31/2026	12158	Aluminum Angle	22-000-1301	25W14M	13.57
07/31/2026	12158	Shelving Liner #140	10-330-6155		14.52
07/31/2026	12158	Lubricant, Tool Clips, Cable Wrap, & Bungee #140	10-330-6155		29.44
07/31/2026	12158	Concrete Screws & Conduit Fittings	22-000-1301	25W14M	29.31
07/31/2026	12158	Misc. Hardware	30-240-6145		46.47
07/31/2026	12158	Masonry Drill Bit & Misc. Hardware	22-000-1301	25W14M	22.24
07/31/2026	12158	Misc. Hardware	22-000-1301	25W14M	11.59
				Vendor 00452 - DIY Home Center Total:	**2,094.24**
Vendor: 02731 - Dustin Fenstermacher					
07/03/2026	12090	Reimbursement for Personal Devices/Services	20-220-6210		270.00
				Vendor 02731 - Dustin Fenstermacher Total:	**270.00**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02291 - Eastern Sierra Door Company					
07/02/2026	6923	Roll-Up Door Replacement - Final Payment	10-330-6150		12,930.52
			Vendor 02291 - Eastern Sierra Door Company Total:		**12,930.52**
Vendor: 02859 - Erin & Sandra Bauer					
07/23/2026	6962	Rebate HECW	10-105-6237		400.00
			Vendor 02859 - Erin & Sandra Bauer Total:		**400.00**
Vendor: 00569 - Federal Tax Payment ACH					
07/01/2026	DFT0001759	Social Security	10-000-2200		554.82
07/01/2026	DFT0001759	Federal Withholding	10-000-2200		16,436.04
07/01/2026	DFT0001759	Medicare	10-000-2200		3,481.74
07/01/2026	DFT0001759	Social Security	20-000-2200		104.16
07/01/2026	DFT0001759	Federal Withholding	20-000-2200		3,850.90
07/01/2026	DFT0001759	Medicare	20-000-2200		1,319.40
07/01/2026	DFT0001759	Medicare	22-000-2200		266.86
07/01/2026	DFT0001759	Federal Withholding	22-000-2200		793.84
07/01/2026	DFT0001759	Social Security	22-000-2200		1,141.04
07/01/2026	DFT0001759	Social Security	30-000-2200		104.16
07/01/2026	DFT0001759	Medicare	30-000-2200		1,472.12
07/01/2026	DFT0001759	Federal Withholding	30-000-2200		4,973.00
07/12/2026	DFT0001766	Medicare	30-000-2200		-31.56
07/12/2026	DFT0001766	Federal Withholding	30-000-2200		-120.21
07/15/2026	DFT0001782	Federal Withholding	10-000-2200		18,046.54
07/15/2026	DFT0001782	Medicare	10-000-2200		3,730.64
07/15/2026	DFT0001782	Social Security	10-000-2200		555.52
07/15/2026	DFT0001782	Social Security	20-000-2200		104.16
07/15/2026	DFT0001782	Medicare	20-000-2200		1,474.52
07/15/2026	DFT0001782	Federal Withholding	20-000-2200		5,039.86
07/15/2026	DFT0001782	Medicare	22-000-2200		283.04
07/15/2026	DFT0001782	Federal Withholding	22-000-2200		860.80
07/15/2026	DFT0001782	Social Security	22-000-2200		1,210.24
07/15/2026	DFT0001782	Federal Withholding	30-000-2200		6,166.97
07/15/2026	DFT0001782	Medicare	30-000-2200		1,619.84
07/15/2026	DFT0001782	Social Security	30-000-2200		104.16
07/16/2026	DFT0001768	Social Security	10-000-2200		164.92
07/16/2026	DFT0001768	Medicare	10-000-2200		38.60
07/29/2026	DFT0001793	Social Security	10-000-2200		434.00
07/29/2026	DFT0001793	Federal Withholding	10-000-2200		18,254.72
07/29/2026	DFT0001793	Medicare	10-000-2200		3,847.54
07/29/2026	DFT0001793	Medicare	20-000-2200		1,424.66
07/29/2026	DFT0001793	Federal Withholding	20-000-2200		4,638.17
07/29/2026	DFT0001793	Social Security	20-000-2200		104.16
07/29/2026	DFT0001793	Social Security	22-000-2200		1,210.24
07/29/2026	DFT0001793	Federal Withholding	22-000-2200		860.80
07/29/2026	DFT0001793	Medicare	22-000-2200		283.04
07/29/2026	DFT0001793	Medicare	30-000-2200		1,585.00
07/29/2026	DFT0001793	Social Security	30-000-2200		104.16
07/29/2026	DFT0001793	Federal Withholding	30-000-2200		5,937.45
			Vendor 00569 - Federal Tax Payment ACH Total:		**112,430.06**
Vendor: 00608 - Frontier					
07/02/2026	6924	GWTPs Internet	10-130-6211		158.02
07/02/2026	6924	Telephones	10-000-6210		223.27
07/23/2026	6963	GWTPs Internet	10-130-6211		330.64
07/30/2026	6981	Telephones	10-000-6210		224.59
			Vendor 00608 - Frontier Total:		**936.52**
Vendor: 01955 - Garrett Higerd					
07/03/2026	12091	Reimbursement for Personal Devices/Services	10-400-6210		270.00
			Vendor 01955 - Garrett Higerd Total:		**270.00**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02801 - Geoffrey Kruse					
07/23/2026	6964	Rebate HET	10-105-6237		200.00
				Vendor 02801 - Geoffrey Kruse Total:	**200.00**
Vendor: 00658 - GovConnection, Inc.					
07/31/2026	12159	UPS Backups	10-130-6180		1,087.68
				Vendor 00658 - GovConnection, Inc. Total:	**1,087.68**
Vendor: 00662 - Grainger, Inc.					
07/03/2026	12092	Gloves	10-000-6180		761.58
07/31/2026	12160	Filtering Flask	10-210-6120		34.64
				Vendor 00662 - Grainger, Inc. Total:	**796.22**
Vendor: 00663 - Granite Construction					
07/16/2026	6940	Sand	22-340-6180		741.23
07/30/2026	6982	Cold Mix & Sand	22-340-6180		2,598.02
				Vendor 00663 - Granite Construction Total:	**3,339.25**
Vendor: 00685 - Hach Company					
07/30/2026	6983	Lab Supplies	30-210-6180		205.57
07/30/2026	6983	Lab Supplies	30-210-6180		146.09
07/30/2026	6983	Lab Supplies	30-210-6180		764.16
07/30/2026	6983	Lab Supplies	30-210-6180		297.68
07/30/2026	6983	Lab Supplies	30-210-6180		37.56
				Vendor 00685 - Hach Company Total:	**1,451.06**
Vendor: 00687 - Hardy Diagnostics					
07/31/2026	12161	Lab Supplies	10-210-6180		57.29
07/31/2026	12161	Lab Supplies	10-210-6180		204.72
				Vendor 00687 - Hardy Diagnostics Total:	**262.01**
Vendor: 02388 - Health Equity, Inc.					
07/01/2026	DFT0001756	HSA	10-000-2151		403.83
07/15/2026	DFT0001779	HSA	10-000-2151		403.83
				Vendor 02388 - Health Equity, Inc. Total:	**807.66**
Vendor: 00693 - Heidi Christensen					
07/03/2026	12093	Reimbursement for Personal Devices/Services	10-120-6210		150.00
				Vendor 00693 - Heidi Christensen Total:	**150.00**
Vendor: 00705 - High Country Lumber, Inc.					
07/02/2026	6925	Parade - Float Parts	10-000-6190		6.00
07/16/2026	6941	Seed Spreader	10-330-6120		61.41
07/16/2026	6941	Massonry Disc	10-310-6180		161.61
07/16/2026	6941	Reinforcing Steel	10-330-6150		447.81
07/16/2026	6941	Reinforcing Steel	10-330-6150		111.95
07/16/2026	6941	Rubber Boots	10-310-6124		80.70
07/16/2026	6941	2X4	10-330-6150		16.63
07/16/2026	6941	Rubber Boots	10-320-6124		31.24
07/23/2026	6965	Paint Supplies & Paint	10-320-6180		103.99
07/23/2026	6965	Welders Soapstone	10-330-6180		12.77
07/23/2026	6965	Extension Pole & Paint Rollers	10-320-6120		52.23
07/23/2026	6965	Paint Roller Covers	10-320-6180		13.27
07/30/2026	6984	Plastic Cement & Rapidset Grout	30-310-6145		201.98
				Vendor 00705 - High Country Lumber, Inc. Total:	**1,301.59**
Vendor: 02603 - Holmes US					
07/16/2026	12127	Admin Building Analysis	10-400-6110		521.25
07/16/2026	12127	T2 Retrofit Design	20-400-6110		307.50
07/24/2026	12142	Building Concept Retrofit	10-400-6110		9,440.00
07/24/2026	12142	T2 Retrofit Design & Eval	20-400-6110		855.00
				Vendor 02603 - Holmes US Total:	**11,123.75**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 01949 - Honovaa Lewis					
07/03/2026	12094	Reimbursement for Personal Devices/Services	10-330-6210		270.00
				Vendor 01949 - Honovaa Lewis Total:	**270.00**
Vendor: 02152 - Huoy Sytha					
07/03/2026	12095	Reimbursement for Personal Devices/Services	10-330-6210		150.00
				Vendor 02152 - Huoy Sytha Total:	**150.00**
Vendor: 00725 - Infosend, Inc.					
07/16/2026	12128	UB Statement Processing	10-120-6100		1,726.17
07/31/2026	12162	UB Statement Processing	10-120-6100		1,738.73
				Vendor 00725 - Infosend, Inc. Total:	**3,464.90**
Vendor: 00728 - International Union of Operating Engineers					
07/02/2026	6926	Union Dues	10-000-2170		154.00
07/02/2026	6926	Union Dues	20-000-2170		165.14
07/02/2026	6926	Union Dues	30-000-2170		164.86
				Vendor 00728 - International Union of Operating Engineers Total:	**484.00**
Vendor: 00740 - Ixom Watercare, Inc					
07/16/2026	6942	T5 Solar Bee Mixer M& R Plan	20-320-6100		6,700.00
				Vendor 00740 - Ixom Watercare, Inc Total:	**6,700.00**
Vendor: 00805 - Jeffrey Beatty					
07/03/2026	12096	Reimbursement for Personal Devices/Services	10-120-6210		270.00
				Vendor 00805 - Jeffrey Beatty Total:	**270.00**
Vendor: 02247 - Jessy Ruiz					
07/03/2026	12097	Reimbursement for Personal Devices/Services	10-320-6210		270.00
				Vendor 02247 - Jessy Ruiz Total:	**270.00**
Vendor: 00907 - Julie Burkhart					
07/03/2026	12098	Reimbursement for Personal Devices/Services	10-130-6210		270.00
07/24/2026	12143	Mileage Reimbursement	10-130-6220		575.65
				Vendor 00907 - Julie Burkhart Total:	**845.65**
Vendor: 00915 - Justin Mulbay					
07/03/2026	12099	Reimbursement for Personal Devices/Services	10-130-6210		270.00
				Vendor 00915 - Justin Mulbay Total:	**270.00**
Vendor: 02866 - Kamal Kejriwal					
07/30/2026	6986	Rebate HET	10-105-6237		200.00
				Vendor 02866 - Kamal Kejriwal Total:	**200.00**
Vendor: 02860 - Kathie Allen					
07/23/2026	6966	Rebate HET	10-105-6237		200.00
				Vendor 02860 - Kathie Allen Total:	**200.00**
Vendor: 00958 - Keith Weiland					
07/03/2026	12100	Reimbursement for Personal Devices/Services	10-310-6210		270.00
				Vendor 00958 - Keith Weiland Total:	**270.00**
Vendor: 02367 - Kelly Painting and Drywall					
07/16/2026	6943	Drywall Repair & Paint L6	96-000-6115		315.00
				Vendor 02367 - Kelly Painting and Drywall Total:	**315.00**
Vendor: 02660 - Kelly Simpkins					
07/03/2026	12101	Reimbursement for Personal Devices/Services	10-330-6210		270.00
				Vendor 02660 - Kelly Simpkins Total:	**270.00**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 00993 - KIBS-FM					
07/24/2026	12144	Advertising	10-105-6190		350.00
				Vendor 00993 - KIBS-FM Total:	**350.00**
Vendor: 01003 - KMMT-FM					
07/23/2026	6967	Advertising	10-105-6190		500.00
				Vendor 01003 - KMMT-FM Total:	**500.00**
Vendor: 01012 - Kristina Roberts					
07/03/2026	12102	Reimbursement for Personal Devices/Services	10-400-6210		150.00
				Vendor 01012 - Kristina Roberts Total:	**150.00**
Vendor: 02136 - Kyle Burnett					
07/03/2026	12103	Reimbursement for Personal Devices/Services	30-240-6210		270.00
				Vendor 02136 - Kyle Burnett Total:	**270.00**
Vendor: 02867 - Lauren Ryerson					
07/30/2026	6987	Rebate HEDW	10-105-6237		200.00
				Vendor 02867 - Lauren Ryerson Total:	**200.00**
Vendor: 02150 - Leanna Block					
07/03/2026	12104	Reimbursement for Personal Devices/Services	10-000-6210		150.00
				Vendor 02150 - Leanna Block Total:	**150.00**
Vendor: 01054 - Liebert Cassidy Whitmore					
07/02/2026	6927	Legal Services	10-110-6140		48.50
07/02/2026	6927	Legal Services - Negotiations	10-110-6140		873.00
07/23/2026	6968	Investigation - Legal Services	10-110-6140		330.00
07/23/2026	6968	Legal Services	10-110-6140		145.50
07/23/2026	6968	Negotiations 2025	10-110-6140		2,716.00
07/30/2026	6988	Consortium Membership & Library Access	10-110-6160		2,685.00
				Vendor 01054 - Liebert Cassidy Whitmore Total:	**6,798.00**
Vendor: 02861 - Linda Kunihira					
07/23/2026	6969	Rebate HET	10-105-6237		200.00
				Vendor 02861 - Linda Kunihira Total:	**200.00**
Vendor: 00052 - Linde Gas & Equipment, Inc.					
07/24/2026	12145	Welding Supplies	10-000-6180		146.83
07/24/2026	12145	Welding Supplies	10-000-6180		100.87
07/24/2026	12145	Welding Supplies	10-000-6180		100.87
				Vendor 00052 - Linde Gas & Equipment, Inc. Total:	**348.57**
Vendor: 02853 - Lucas Dunn					
07/03/2026	12105	Reimbursement for Personal Devices/Services	30-240-6210		53.33
				Vendor 02853 - Lucas Dunn Total:	**53.33**
Vendor: 02683 - Luis Vaca					
07/03/2026	12106	Reimbursement for Personal Devices/Services	10-400-6210		150.00
07/24/2026	12146	Mileage Reimbursement	10-400-6220		584.35
				Vendor 02683 - Luis Vaca Total:	**734.35**
Vendor: 02657 - Lyndsey Cox					
07/03/2026	12107	Reimbursement for Personal Devices/Services	10-310-6210		270.00
				Vendor 02657 - Lyndsey Cox Total:	**270.00**
Vendor: 01099 - Mammoth Disposal					
07/16/2026	6944	Trash Service	10-000-6100		1,832.68
07/16/2026	6944	Recycling	10-000-6100		164.50
07/16/2026	6944	Recycling	10-000-6100		152.50
				Vendor 01099 - Mammoth Disposal Total:	**2,149.68**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 01112 - Mammoth Ready Mix					
07/16/2026	6945	Concrete - Patio	10-330-6150		1,145.67
				Vendor 01112 - Mammoth Ready Mix Total:	**1,145.67**
Vendor: 01122 - Marc Hannon					
07/03/2026	12108	Reimbursement for Personal Devices/Services	10-320-6210		270.00
				Vendor 01122 - Marc Hannon Total:	**270.00**
Vendor: 01145 - Mark Busby					
07/03/2026	12109	Reimbursement for Personal Devices/Services	10-100-6210		270.00
				Vendor 01145 - Mark Busby Total:	**270.00**
Vendor: 02868 - Mark E. Oseas					
07/30/2026	6989	Rebate HECW	10-105-6237		400.00
				Vendor 02868 - Mark E. Oseas Total:	**400.00**
Vendor: 02856 - Matthew & Jessica Zubiate					
07/16/2026	6946	Rebate HET (2)	10-105-6237		400.00
				Vendor 02856 - Matthew & Jessica Zubiate Total:	**400.00**
Vendor: 01179 - Maverick Signs					
07/30/2026	6990	RV Dump Sign	10-330-6150		129.30
				Vendor 01179 - Maverick Signs Total:	**129.30**
Vendor: 01183 - McMaster-Carr Supply Co.					
07/16/2026	6947	Pipe Fittings	20-310-6145		128.70
				Vendor 01183 - McMaster-Carr Supply Co. Total:	**128.70**
Vendor: 01191 - Melissa Bretz					
07/03/2026	12110	Reimbursement for Personal Devices/Services	10-120-6210		270.00
				Vendor 01191 - Melissa Bretz Total:	**270.00**
Vendor: 01193 - Melissa Reeves					
07/03/2026	12111	Reimbursement for Personal Devices/Services	10-110-6210		125.00
				Vendor 01193 - Melissa Reeves Total:	**125.00**
Vendor: 02449 - Michael Draper					
07/03/2026	12112	Reimbursement for Personal Devices/Services	10-105-6210		270.00
				Vendor 02449 - Michael Draper Total:	**270.00**
Vendor: 02323 - Michael Lesiak					
07/03/2026	12113	Reimbursement for Personal Devices/Services	10-320-6210		270.00
				Vendor 02323 - Michael Lesiak Total:	**270.00**
Vendor: 01240 - Mission Linen Supply					
07/02/2026	6928	Linen Service	10-000-6180		1,257.30
				Vendor 01240 - Mission Linen Supply Total:	**1,257.30**
Vendor: 01252 - Mono County Environmental Health					
07/02/2026	6929	HazMat Business Plan - PR0003496	10-000-6205		728.00
07/02/2026	6929	LMTP - Facility w/ RMPP or CALARP - PR0002637	10-000-6205		872.00
07/02/2026	6929	LMTP - Facility w/ RMPP or CALARP - PR0002638	10-000-6205		872.00
07/02/2026	6929	HazMat Business Plan - PR0003497	10-000-6205		279.00
				Vendor 01252 - Mono County Environmental Health Total:	**2,751.00**
Vendor: 01251 - Mono County LAFCO					
07/16/2026	6948	Annual LAFCO Budget MCWD	10-000-6100		1,945.00
				Vendor 01251 - Mono County LAFCO Total:	**1,945.00**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02062 - NCL of Wisconsin, Inc.					
07/30/2026	6991	Lab Supplies	30-210-6180		160.40
				Vendor 02062 - NCL of Wisconsin, Inc. Total:	**160.40**
Vendor: 02547 - Nick Holt					
07/03/2026	12114	Reimbursement for Personal Devices/Services	10-400-6210		150.00
07/31/2026	12163	ESRI Conference - Travel Reimbursement	10-400-6220		661.21
				Vendor 02547 - Nick Holt Total:	**811.21**
Vendor: 02546 - Nolan Ferguson					
07/03/2026	12115	Reimbursement for Personal Devices/Services	10-400-6210		150.00
				Vendor 02546 - Nolan Ferguson Total:	**150.00**
Vendor: 01259 - Onterris Air Quality Services, LLC					
07/16/2026	12129	CARB Compliance Consulting	10-120-6110		1,680.00
				Vendor 01259 - Onterris Air Quality Services, LLC Total:	**1,680.00**
Vendor: 00609 - Orion					
07/01/2026	DFT0001749	Deferred Comp 457B Roth (%%)	10-000-2161		575.84
07/01/2026	DFT0001749	Deferred Comp 457B Roth (%%)	20-000-2161		605.10
07/01/2026	DFT0001749	Deferred Comp 457B Roth (%%)	30-000-2161		1,009.56
07/01/2026	DFT0001750	457B Roth Deferred Comp (Flat Amount)	10-000-2161		1,578.84
07/01/2026	DFT0001750	457B Roth Deferred Comp (Flat Amount)	20-000-2161		125.04
07/01/2026	DFT0001750	457B Roth Deferred Comp (Flat Amount)	30-000-2161		124.96
07/01/2026	DFT0001751	Deferred Comp 457B (%%)	10-000-2161		2,611.10
07/01/2026	DFT0001751	Deferred Comp 457B (%%)	20-000-2161		670.98
07/01/2026	DFT0001751	Deferred Comp 457B (%%)	30-000-2161		1,405.17
07/01/2026	DFT0001752	457B Deferred Comp (Flat Amount)	10-000-2161		9,048.06
07/01/2026	DFT0001752	457B Deferred Comp (Flat Amount)	20-000-2161		2,959.50
07/01/2026	DFT0001752	457B Deferred Comp (Flat Amount)	30-000-2161		2,017.10
07/01/2026	DFT0001757	457 ER Match	10-000-2160		2,033.25
07/01/2026	DFT0001757	457 ER ROTH Match	10-000-2160		274.77
07/01/2026	DFT0001757	401A Pension	10-000-2160		23,079.98
07/01/2026	DFT0001757	457 ER ROTH Match	20-000-2160		151.32
07/01/2026	DFT0001757	457 ER Match	20-000-2160		674.04
07/01/2026	DFT0001757	401A Pension	20-000-2160		8,898.13
07/01/2026	DFT0001757	457 ER Match	30-000-2160		726.95
07/01/2026	DFT0001757	401A Pension	30-000-2160		9,935.75
07/01/2026	DFT0001757	457 ER ROTH Match	30-000-2160		201.79
07/12/2026	DFT0001762	Deferred Comp 457B (%%)	30-000-2161		-87.09
07/12/2026	DFT0001765	401A Pension	30-000-2160		-217.75
07/12/2026	DFT0001765	457 ER Match	30-000-2160		-21.76
07/15/2026	DFT0001772	Deferred Comp 457B Roth (%%)	10-000-2161		610.93
07/15/2026	DFT0001772	Deferred Comp 457B Roth (%%)	20-000-2161		957.51
07/15/2026	DFT0001772	Deferred Comp 457B Roth (%%)	30-000-2161		1,374.16
07/15/2026	DFT0001773	457B Roth Deferred Comp (Flat Amount)	10-000-2161		1,578.84
07/15/2026	DFT0001773	457B Roth Deferred Comp (Flat Amount)	20-000-2161		175.02

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/15/2026	DFT0001773	457B Roth Deferred Comp (Flat Amount)	30-000-2161		174.98
07/15/2026	DFT0001774	Deferred Comp 457B (%%)	10-000-2161		2,800.27
07/15/2026	DFT0001774	Deferred Comp 457B (%%)	20-000-2161		784.34
07/15/2026	DFT0001774	Deferred Comp 457B (%%)	30-000-2161		1,551.89
07/15/2026	DFT0001775	457B Deferred Comp (Flat Amount)	10-000-2161		9,248.06
07/15/2026	DFT0001775	457B Deferred Comp (Flat Amount)	20-000-2161		2,959.58
07/15/2026	DFT0001775	457B Deferred Comp (Flat Amount)	30-000-2161		2,017.02
07/15/2026	DFT0001780	457 ER ROTH Match	10-000-2160		296.81
07/15/2026	DFT0001780	401A Pension	10-000-2160		24,806.27
07/15/2026	DFT0001780	457 ER Match	10-000-2160		2,183.85
07/15/2026	DFT0001780	401A Pension	20-000-2160		9,967.13
07/15/2026	DFT0001780	457 ER Match	20-000-2160		715.10
07/15/2026	DFT0001780	457 ER ROTH Match	20-000-2160		186.69
07/15/2026	DFT0001780	457 ER Match	30-000-2160		761.13
07/15/2026	DFT0001780	401A Pension	30-000-2160		10,951.52
07/15/2026	DFT0001780	457 ER ROTH Match	30-000-2160		238.63
07/29/2026	DFT0001785	Deferred Comp 457B Roth (%%)	10-000-2161		604.86
07/29/2026	DFT0001785	Deferred Comp 457B Roth (%%)	20-000-2161		859.46
07/29/2026	DFT0001785	Deferred Comp 457B Roth (%%)	30-000-2161		1,902.27
07/29/2026	DFT0001786	457B Roth Deferred Comp (Flat Amount)	10-000-2161		1,578.84
07/29/2026	DFT0001786	457B Roth Deferred Comp (Flat Amount)	20-000-2161		225.04
07/29/2026	DFT0001786	457B Roth Deferred Comp (Flat Amount)	30-000-2161		224.96
07/29/2026	DFT0001787	Deferred Comp 457B (%%)	10-000-2161		2,942.75
07/29/2026	DFT0001787	Deferred Comp 457B (%%)	20-000-2161		743.64
07/29/2026	DFT0001787	Deferred Comp 457B (%%)	30-000-2161		1,566.94
07/29/2026	DFT0001788	457B Deferred Comp (Flat Amount)	10-000-2161		9,348.06
07/29/2026	DFT0001788	457B Deferred Comp (Flat Amount)	20-000-2161		2,909.49
07/29/2026	DFT0001788	457B Deferred Comp (Flat Amount)	30-000-2161		1,967.11
07/29/2026	DFT0001792	401A Pension	10-000-2160		25,737.14
07/29/2026	DFT0001792	457 ER ROTH Match	10-000-2160		293.78
07/29/2026	DFT0001792	457 ER Match	10-000-2160		2,239.13
07/29/2026	DFT0001792	457 ER Match	20-000-2160		677.49
07/29/2026	DFT0001792	401A Pension	20-000-2160		9,614.80
07/29/2026	DFT0001792	457 ER ROTH Match	20-000-2160		213.61
07/29/2026	DFT0001792	457 ER ROTH Match	30-000-2160		390.79
07/29/2026	DFT0001792	457 ER Match	30-000-2160		736.29
07/29/2026	DFT0001792	401A Pension	30-000-2160		10,725.30
				Vendor 00609 - Orion Total:	**218,222.11**
Vendor: 02857 - Orloff Family Trust					
07/16/2026	6949	Rebate HEDW	10-105-6237		200.00
				Vendor 02857 - Orloff Family Trust Total:	**200.00**
Vendor: 02862 - Palace Management LLC					
07/23/2026	6970	Rebate HEDW	10-105-6237		200.00
				Vendor 02862 - Palace Management LLC Total:	**200.00**
Vendor: 02518 - Parker Gregory					
07/03/2026	12116	Reimbursement for Personal Devices/Services	10-130-6210		270.00
				Vendor 02518 - Parker Gregory Total:	**270.00**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02863 - Patrick J La Petina					
07/23/2026	6971	Rebate HEDW	10-105-6237		200.00
				Vendor 02863 - Patrick J La Petina Total:	**200.00**
Vendor: 01360 - PDM Steel Service Centers, Inc.					
07/16/2026	12130	Steel Angles	10-330-6150		444.80
				Vendor 01360 - PDM Steel Service Centers, Inc. Total:	**444.80**
Vendor: 01438 - Rich Environmental Services					
07/23/2026	6972	Monthly Tank Inspection	10-000-6100		150.00
				Vendor 01438 - Rich Environmental Services Total:	**150.00**
Vendor: 01462 - Rob Motley					
07/03/2026	12117	Reimbursement for Personal Devices/Services	10-300-6210		270.00
				Vendor 01462 - Rob Motley Total:	**270.00**
Vendor: 02597 - Robert D. Niehaus, Inc.					
07/18/2026	12138	Rate Study Final Payment	10-120-6110		1,222.00
				Vendor 02597 - Robert D. Niehaus, Inc. Total:	**1,222.00**
Vendor: 01476 - Robert Gonzalez					
07/03/2026	12118	Reimbursement for Personal Devices/Services	10-310-6210		270.00
				Vendor 01476 - Robert Gonzalez Total:	**270.00**
Vendor: 02578 - Robertson Stephens Wealth Management					
07/16/2026	12131	Investment Advisory Services - 401(a)	10-000-6110		662.00
07/16/2026	12131	Investment Advisory Services - 457	10-000-6110		271.00
				Vendor 02578 - Robertson Stephens Wealth Management Total:	**933.00**
Vendor: 01504 - Robotic Sewer Solutions, Inc.					
07/30/2026	6992	Top Hat & Sewer Line Repairs	23-000-1301	26WW09S	75,700.00
				Vendor 01504 - Robotic Sewer Solutions, Inc. Total:	**75,700.00**
Vendor: 01547 - S.K. Nelson and Company					
07/16/2026	6950	Workplace Investigation	10-110-6140		2,516.00
				Vendor 01547 - S.K. Nelson and Company Total:	**2,516.00**
Vendor: 01548 - Safety-Kleen Systems, Inc.					
07/16/2026	12132	Parts Washer Service	10-000-6180		371.83
				Vendor 01548 - Safety-Kleen Systems, Inc. Total:	**371.83**
Vendor: 01952 - Sarah Minich					
07/03/2026	12119	Reimbursement for Personal Devices/Services	10-210-6210		150.00
				Vendor 01952 - Sarah Minich Total:	**150.00**
Vendor: 01608 - Shred Pro, Inc.					
07/16/2026	6951	Document Shredding	10-100-6100		68.00
				Vendor 01608 - Shred Pro, Inc. Total:	**68.00**
Vendor: 01639 - Snowcreek Athletic Club					
07/16/2026	12133	Snowcreek Dues	10-000-2170		500.00
07/16/2026	12133	Snowcreek Dues	20-000-2170		133.55
07/16/2026	12133	Snowcreek Dues	30-000-2170		133.45
				Vendor 01639 - Snowcreek Athletic Club Total:	**767.00**
Vendor: 01650 - Southern California Edison - District					
07/02/2026	6930	Electricity	10-000-6230		4,772.08
07/02/2026	6930	Electricity	20-220-6230		9,248.19
07/02/2026	6930	Electricity	20-230-6230		4,575.61
07/02/2026	6930	Electricity	30-240-6230		3,082.96
				Vendor 01650 - Southern California Edison - District Total:	**21,678.84**
Vendor: 01649 - Southern California Edison - Housing					
07/02/2026	6931	Electricity - TL51	96-000-6115		96.51
07/16/2026	6952	Electricity SM55	96-000-6115		81.71

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/16/2026	6952	Electricity SM101	96-000-6115		30.62
07/23/2026	6973	Electricity L6	96-000-6115		52.43
07/30/2026	6993	Electricity L6	96-000-6115		8.84
07/30/2026	6993	Electricity TL51	96-000-6115		83.62
			Vendor 01649 - Southern California Edison - Housing Total:		**353.73**
Vendor: 01652 - Spiess Construction Co., Inc.					
07/24/2026	12147	Progress Payment - Filter Building Roof	23-000-1301	25WW11S	278,669.79
			Vendor 01652 - Spiess Construction Co., Inc. Total:		**278,669.79**
Vendor: 02005 - State of California Franchise Tax Board					
07/02/2026	6932	Case No. 618093990	10-000-2170		50.00
07/16/2026	6953	Case No. 618093990	10-000-2170		50.00
07/30/2026	6994	Case No. 618093990	10-000-2170		50.00
			Vendor 02005 - State of California Franchise Tax Board Total:		**150.00**
Vendor: 01669 - Stephanie Hake					
07/03/2026	12120	Reimbursement for Personal Devices/Services	10-100-6210		270.00
07/16/2026	12134	Snacks - Staff Meeting	10-000-6123		23.98
07/16/2026	12134	Kitchen Supplies	10-000-6180		26.08
07/16/2026	12134	TMNT Shirts - Parade	10-000-6190		26.76
07/16/2026	12134	Turtle Shells - Parade	10-000-6190		31.10
07/16/2026	12134	TMNT Shirts & Masks - Parade	10-000-6190		77.58
07/16/2026	12134	Snacks - Software Training	10-000-6215		87.75
07/16/2026	12134	Name Plates	10-100-6180		23.00
07/16/2026	12134	Name Plates	10-100-6180		26.75
07/16/2026	12134	Meal for 2 - Laser Fiche Conference	10-100-6220		128.00
			Vendor 01669 - Stephanie Hake Total:		**721.00**
Vendor: 01699 - Steven Sornoso					
07/03/2026	12121	Reimbursement for Personal Devices/Services	30-240-6210		270.00
			Vendor 01699 - Steven Sornoso Total:		**270.00**
Vendor: 01701 - Steve's Auto & Truck Parts					
07/16/2026	6954	Late Fee - Inv #174759	10-000-6155		0.19
07/16/2026	6954	Wheel Lug Studs #106	10-000-6155		7.76
07/23/2026	6974	Grease Gun	10-330-6120		29.08
			Vendor 01701 - Steve's Auto & Truck Parts Total:		**37.03**
Vendor: 01731 - SWRCB					
07/23/2026	6976	Re-Exam D2 - L. Cox	20-310-6160		45.00
07/23/2026	6975	D2 Test - D. Garcia	20-310-6160		65.00
			Vendor 01731 - SWRCB Total:		**110.00**
Vendor: 01750 - Telstar Instruments					
07/24/2026	12148	Chlorine Systerm Annual Maintenance - LMTP	20-230-6145		17,334.32
07/24/2026	12148	Chlorine Systerm Annual Maintenance - WWTP	30-240-6145		19,952.48
			Vendor 01750 - Telstar Instruments Total:		**37,286.80**
Vendor: 01770 - The Sheet, Inc.					
07/23/2026	6977	Advertising	10-105-6190		514.00
			Vendor 01770 - The Sheet, Inc. Total:		**514.00**
Vendor: 01662 - The Standard Insurance Company					
07/01/2026	DFT0001725	Long Term	10-000-2150		458.55
07/01/2026	DFT0001725	Long Term	20-000-2150		191.00
07/01/2026	DFT0001725	Long Term	30-000-2150		208.48
07/01/2026	DFT0001726	Short Term	10-000-2150		80.54
07/01/2026	DFT0001726	Short Term	20-000-2150		33.72
07/01/2026	DFT0001726	Short Term	30-000-2150		36.44
07/01/2026	DFT0001740	Long Term	10-000-2150		472.29

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/01/2026	DFT0001740	Long Term	20-000-2150		181.28
07/01/2026	DFT0001740	Long Term	30-000-2150		190.11
07/01/2026	DFT0001761	Premium Adjustment	10-000-6020		14.92
07/31/2026	DFT0001754	Long Term	10-000-2150		473.15
07/31/2026	DFT0001754	Long Term	20-000-2150		182.63
07/31/2026	DFT0001754	Long Term	30-000-2150		203.48
07/31/2026	DFT0001755	Short Term	10-000-2150		83.12
07/31/2026	DFT0001755	Short Term	20-000-2150		32.24
07/31/2026	DFT0001755	Short Term	30-000-2150		35.57
07/31/2026	DFT0001777	Long Term	10-000-2150		508.54
07/31/2026	DFT0001777	Long Term	20-000-2150		204.54
07/31/2026	DFT0001777	Long Term	30-000-2150		224.27
07/31/2026	DFT0001778	Short Term	10-000-2150		89.32
07/31/2026	DFT0001778	Short Term	20-000-2150		36.11
07/31/2026	DFT0001778	Short Term	30-000-2150		39.20
07/31/2026	DFT0001790	Long Term	10-000-2150		527.61
07/31/2026	DFT0001790	Long Term	20-000-2150		197.25
07/31/2026	DFT0001790	Long Term	30-000-2150		219.69
07/31/2026	DFT0001791	Short Term	10-000-2150		92.66
07/31/2026	DFT0001791	Short Term	20-000-2150		34.80
07/31/2026	DFT0001791	Short Term	30-000-2150		38.45
07/31/2026	DFT0001795	Premium Adjustment	10-000-6020		14.28
07/31/2026	DFT0001763	Long Term	30-000-2150		-4.46
07/31/2026	DFT0001764	Short Term	30-000-2150		-0.79
				Vendor 01662 - The Standard Insurance Company Total:	**5,098.99**
Vendor: 01828 - Tyler Technologies, Inc.					
07/16/2026	6955	Portal Transaction Fees	10-120-6108		2,373.00
07/16/2026	6955	Smart Meter Portal (SMS)	10-120-6108		16.10
07/23/2026	6978	ERP Pro 10 Annual Saas Fee	10-120-6105		47,070.49
07/23/2026	6978	EnerGov Annual SW Maintenance Fee	10-130-6105		25,294.65
				Vendor 01828 - Tyler Technologies, Inc. Total:	**74,754.24**
Vendor: 02456 - UES Professional Solutions 30, LLC					
07/24/2026	12149	LP Study 5/25/26 - 6/21/26	30-400-6110		990.00
				Vendor 02456 - UES Professional Solutions 30, LLC Total:	**990.00**
Vendor: 01830 - Underground Service Alert of Northern CA & NV					
07/24/2026	12150	USA Membership 2026 & Bilable Ticket Fees 2025	20-310-6105		1,072.63
07/31/2026	12164	Billable Ticket Fees	20-310-6105		457.67
				Vendor 01830 - Underground Service Alert of Northern CA & NV Total:	**1,530.30**
Vendor: 02858 - University Commons LLC					
07/16/2026	6956	Turf Replacement Rebate 2,930 sqft	10-105-6237		5,860.00
				Vendor 02858 - University Commons LLC Total:	**5,860.00**
Vendor: 01840 - USA Blue Book					
07/16/2026	12135	Little Giant Pump	30-240-6145		296.31
07/16/2026	12135	Blue White Tube Assembly	30-240-6180		333.06
07/16/2026	12135	Gloves	30-240-6180		41.70
07/16/2026	12135	Chlorine Tests	30-240-6180		101.31
07/16/2026	12135	Ball Valves & Gaskets	30-240-6145		585.21
07/16/2026	12135	Ball Valves	30-240-6145		713.69
07/24/2026	12151	Chlorine Tests	10-320-6180		316.69
07/31/2026	12165	Reagent	30-210-6180		218.98
07/31/2026	12165	Tubing	20-220-6145		87.19
07/31/2026	12165	Operating Supplies LP	30-240-6180		608.49
				Vendor 01840 - USA Blue Book Total:	**3,302.63**
Vendor: 02807 - USALCO, LLC					
07/16/2026	12136	Polymer (lbs)	30-240-6179		22,239.28

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/31/2026	12166	Polymer (lbs)	30-240-6179		22,904.85
				Vendor 02807 - USALCO, LLC Total:	**45,144.13**
Vendor: 01856 - Verizon Wireless - Data Collectors					
07/24/2026	12152	Data Plan for Meter Data Collectors	20-320-6210		121.08
				Vendor 01856 - Verizon Wireless - Data Collectors Total:	**121.08**
Vendor: 02847 - Weck Analytical Environmental Services					
07/30/2026	6995	Lab Services	20-210-6111		6,675.00
07/30/2026	6995	Lab Services	20-210-6111		350.00
				Vendor 02847 - Weck Analytical Environmental Services Total:	**7,025.00**
Vendor: 01890 - Wells Fargo VISA					
07/15/2026	DFT0001784	Fuel - VFD Class	10-330-6220		47.14
07/15/2026	DFT0001784	Breakfast - VFD Class	10-330-6220		15.58
07/15/2026	DFT0001784	Dinner - VFD Class	10-330-6220		27.63
07/15/2026	DFT0001784	Retirement Lunch - MH	10-000-6123		1,545.16
07/15/2026	DFT0001784	CalPERLA Membership	10-110-6160		390.00
07/15/2026	DFT0001784	Training Conference	10-110-6215		875.00
07/15/2026	DFT0001784	SWAG - Parade	10-000-6190		203.90
07/15/2026	DFT0001784	Lunch - VFD Class	10-330-6220		18.24
07/15/2026	DFT0001784	Open AI Subscription	10-130-6105		20.00
07/15/2026	DFT0001784	Wheel Bearings #89	10-320-6155		747.34
07/15/2026	DFT0001784	Fuel - VFD Class	10-330-6220		20.00
07/15/2026	DFT0001784	Notary Training - Lunch	10-100-6220		19.55
07/15/2026	DFT0001784	AI Subscription	10-120-6105		20.00
07/15/2026	DFT0001784	Claude	10-130-6105		20.00
07/15/2026	DFT0001784	Claude AI subscription	10-130-6105		20.00
07/15/2026	DFT0001784	Job Ad	10-110-6190		125.00
07/15/2026	DFT0001784	Swamp Cooler Pads & Deodorizer	10-330-6150		36.81
07/15/2026	DFT0001784	Pre-Employ. Physical	10-110-6110		126.00
07/15/2026	DFT0001784	Paper Goods & Plasticware	10-000-6180		108.12
07/15/2026	DFT0001784	Embroidering - Shirts	30-240-6124		21.55
07/15/2026	DFT0001784	Job Ad	10-110-6190		175.00
07/15/2026	DFT0001784	Cabinet Fan Filter - Main PLC	30-240-6145		45.26
07/15/2026	DFT0001784	East Twin LS Controls	30-320-6145		962.21
07/15/2026	DFT0001784	Job Ad	10-110-6190		455.00
07/15/2026	DFT0001784	Banners - Parade Float	10-000-6190		327.64
07/15/2026	DFT0001784	C3 Cert Renewal	30-310-6160		114.00
07/15/2026	DFT0001784	C2 Cert Renewal	30-310-6160		410.00
07/15/2026	DFT0001784	Concrete & Ductile Cutting Blades	10-310-6180		650.00
07/15/2026	DFT0001784	Cutting & Sanding Wheels.	10-330-6180		299.06
07/15/2026	DFT0001784	PE License Renewal	10-400-6160		180.00
07/15/2026	DFT0001784	Mask, Chlorine Cylinder Maint. - BM	30-240-6200		247.82
07/15/2026	DFT0001784	Mask, Chlorine Cylinder Maint. - SM	30-240-6200		247.81
07/15/2026	DFT0001784	Vibration Plate Trailer Lights	10-310-6155		134.77
07/15/2026	DFT0001784	Shelves & Bins #140	22-000-1320		1,018.64
07/15/2026	DFT0001784	Shelves & Bins #140	23-000-1320		1,018.64
07/15/2026	DFT0001784	Bike Lock for Ground Radar	10-310-6120		34.91
07/15/2026	DFT0001784	Job Ad	10-110-6190		200.00
07/15/2026	DFT0001784	GFOA Annual Membership	10-120-6160		250.00
07/15/2026	DFT0001784	Software Training - Food	10-000-6215		308.37
07/15/2026	DFT0001784	Admin Building Meeting Lunch	10-000-6215		3.04
07/15/2026	DFT0001784	Admin Building Meeting Lunch	10-000-6215		189.29
07/15/2026	DFT0001784	Personal Expense - Reimbursed	10-300-6180		9.99
07/15/2026	DFT0001784	Retirement Photo - MH	10-000-6123		15.64
07/15/2026	DFT0001784	Table Saw, Base, & Gauge Fence	10-330-6120		3,608.37

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/15/2026	DFT0001784	Safety Glasses	30-240-6200		96.98
07/15/2026	DFT0001784	Document Editing	10-100-6105		19.99
07/15/2026	DFT0001784	Acrobat	10-100-6105		19.99
07/15/2026	DFT0001784	Adobe	10-120-6105		19.99
07/15/2026	DFT0001784	Adobe	10-130-6105		19.99
07/15/2026	DFT0001784	Adobe	10-130-6105		19.99
07/15/2026	DFT0001784	Adobe	20-220-6105		239.88
07/15/2026	DFT0001784	Adobe	30-240-6105		14.99
07/15/2026	DFT0001784	Staff Meeting Donuts	10-000-6123		64.06
07/15/2026	DFT0001784	Donuts - Training	10-000-6215		48.26
07/15/2026	DFT0001784	Donuts - Training	10-000-6215		41.50
07/15/2026	DFT0001784	Hotel - D2 Exam	10-310-6220		224.87
07/15/2026	DFT0001784	Hotel - VFD Class	10-330-6220		848.58
07/15/2026	DFT0001784	Chain Wrench for Hydrants	20-310-6120		160.56
07/15/2026	DFT0001784	Gloves	30-240-6180		123.90
07/15/2026	DFT0001784	Boots	10-310-6124		150.85
07/15/2026	DFT0001784	Coffee Pods	10-000-6180		40.97
07/15/2026	DFT0001784	Fire Dept. Switch Box	22-000-1301	25W14M	798.43
07/15/2026	DFT0001784	Hard Hats - MM Dept.	10-320-6200		506.25
07/15/2026	DFT0001784	Coffee	10-000-6180		21.54
07/15/2026	DFT0001784	Software Training - Food	10-000-6215		11.56
07/15/2026	DFT0001784	Coffee - Software Training	10-000-6215		38.52
07/15/2026	DFT0001784	Software Training - Food	10-000-6215		45.60
07/15/2026	DFT0001784	Software Training - Food	10-000-6215		62.69
07/15/2026	DFT0001784	Software Training - Food	10-000-6215		33.50
07/15/2026	DFT0001784	MISAC Annual subscription	10-130-6160		130.00
07/15/2026	DFT0001784	Trash Cans - Admin Kitchen	10-000-6120		94.80
07/15/2026	DFT0001784	Trash Can Lids - Admin Kitchen	10-000-6120		114.42
07/15/2026	DFT0001784	Retirement Party Decorations - MH	10-000-6123		13.73
07/15/2026	DFT0001784	Retirement Party Decorations - MH	10-000-6123		9.79
07/15/2026	DFT0001784	Trash Bags	10-000-6180		52.09
07/15/2026	DFT0001784	Candy	10-000-6180		20.49
07/15/2026	DFT0001784	Office Supplies	10-000-6180		12.37
07/15/2026	DFT0001784	Office Supplies	10-000-6180		64.57
07/15/2026	DFT0001784	Notebooks	10-000-6180		39.13
07/15/2026	DFT0001784	Hand Soap	10-000-6180		125.00
07/15/2026	DFT0001784	Candy	10-000-6180		30.36
07/15/2026	DFT0001784	Office Supplies	10-000-6180		142.28
07/15/2026	DFT0001784	Parade Costumes	10-000-6190		383.62
07/15/2026	DFT0001784	Parade Supplies	10-000-6190		17.23
07/15/2026	DFT0001784	Parade Costumes	10-000-6190		21.44
07/15/2026	DFT0001784	Parade Costumes	10-000-6190		7.53
07/15/2026	DFT0001784	Shade Cloth - Parade	10-000-6190		37.74
07/15/2026	DFT0001784	Parade Costume	10-000-6190		21.54
07/15/2026	DFT0001784	Parade Costumes	10-000-6190		18.31
07/15/2026	DFT0001784	Parade Costume	10-000-6190		21.54
07/15/2026	DFT0001784	Parade Costumes	10-000-6190		82.77
07/15/2026	DFT0001784	Parade Costumes	10-000-6190		103.24
07/15/2026	DFT0001784	Air Purifier	10-105-6120		239.99
07/15/2026	DFT0001784	Desk Top Speakers	10-130-6182		45.59
07/15/2026	DFT0001784	iPad Cases	10-130-6182		62.43
07/15/2026	DFT0001784	Picture Frame	10-300-6180		19.38
07/15/2026	DFT0001784	Flat Panel Lights	10-330-6150		203.22
07/15/2026	DFT0001784	Flat Panel Lights	10-330-6150		203.22
07/15/2026	DFT0001784	Phone Mount - Survey Tripod	10-400-6120		31.99
07/15/2026	DFT0001784	Electronic Transformer - TL11	96-000-6115		30.89
07/15/2026	DFT0001784	Coffee	10-000-6180		21.55
07/15/2026	DFT0001784	Coffee	10-000-6180		18.67

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/15/2026	DFT0001784	Coffee	10-000-6180		18.00
07/15/2026	DFT0001784	Coffee	10-000-6180		19.38
07/15/2026	DFT0001784	Tire Mount & Balance	30-240-6155		55.65
07/15/2026	DFT0001784	Job Ad	10-110-6190		199.00
07/15/2026	DFT0001784	Software Training - Food	10-000-6215		287.99
07/15/2026	DFT0001784	2026 Parade Entry Fee	10-000-6190		40.00
07/15/2026	DFT0001784	Dinner - VFD Class	10-330-6220		27.14
07/15/2026	DFT0001784	Notary Training - Gas	10-100-6220		65.02
07/15/2026	DFT0001784	Mail Machine Supplies	10-000-6185		98.36
07/15/2026	DFT0001784	Dinner - VFD Class	10-330-6220		38.56
07/15/2026	DFT0001784	Reschedule D2 Exam	10-320-6215		25.00
07/15/2026	DFT0001784	Refund - Trash Can Lids	10-000-6120		-57.22
07/15/2026	DFT0001784	Refund - Certificate Frames	10-000-6180		-15.07
07/15/2026	DFT0001784	SWAG - Parade	10-000-6190		354.41
07/15/2026	DFT0001784	SWAG - Parade	10-000-6190		873.74
07/15/2026	DFT0001784	SWAG - Parade	10-000-6190		25.00
07/15/2026	DFT0001784	Float System for LS Upgrades.	30-320-6145		1,924.95
07/15/2026	DFT0001784	Seat covers #89 and #118	10-320-6155		573.14
07/15/2026	DFT0001784	Banners for Parade	10-000-6190		381.26
07/15/2026	DFT0001784	Kitchen Supplies	10-100-6180		45.42
07/15/2026	DFT0001784	Kitchen Supplies	10-100-6180		22.27
07/15/2026	DFT0001784	Parade Costume	10-000-6190		52.08
07/15/2026	DFT0001784	Pressure Washer Handle	30-240-6120		98.69
07/15/2026	DFT0001784	Office Supplies	10-000-6180		82.48
07/15/2026	DFT0001784	Office Supplies	10-000-6180		76.19
07/15/2026	DFT0001784	Starlink	10-130-6211		120.00
07/15/2026	DFT0001784	Lunch - VFD Class	10-330-6220		49.12
07/15/2026	DFT0001784	Credit - Shipping, Parad...	10-000-6190		-36.79
07/15/2026	DFT0001784	SWAG - Parade	10-000-6190		-39.23
07/15/2026	DFT0001784	Fuel - VFD Class	10-330-6220		72.73
07/15/2026	DFT0001784	Cold Packs	20-220-6180		55.25
07/15/2026	DFT0001784	Privacy Skirt & PC Holder	10-120-6120		197.18
07/15/2026	DFT0001784	Desk - l. Dunn	30-240-6120		1,708.92
07/15/2026	DFT0001784	Shipping Charges & Fees	10-210-6185		170.38
07/15/2026	DFT0001784	Shipping Charges & Fees	10-210-6185		199.78
07/15/2026	DFT0001784	Shipping Charges & Fees	10-210-6185		149.45
07/15/2026	DFT0001784	Shipping Charges & Fees	10-210-6185		156.60
07/15/2026	DFT0001784	Shipping Charges & Fees	10-210-6185		330.51
07/15/2026	DFT0001784	Certified Mail	10-000-6185		11.60
07/15/2026	DFT0001784	Cake - MH Retirement	10-000-6123		48.99
07/15/2026	DFT0001784	Staff Meeting Snacks	10-000-6123		66.24
07/15/2026	DFT0001784	Retirement Gift - MH	10-000-6123		507.95
07/15/2026	DFT0001784	Snacks - 4th of July & Staff Meeting	10-000-6123		27.85
07/15/2026	DFT0001784	Software Training - Food	10-000-6215		11.98
07/15/2026	DFT0001784	Snacks - Software Training	10-000-6215		16.54
07/15/2026	DFT0001784	Snacks - Software Training	10-000-6215		20.93
07/15/2026	DFT0001784	Software Training - Food	10-000-6215		134.81
07/15/2026	DFT0001784	Software Training - Food	10-000-6215		7.51
07/15/2026	DFT0001784	Welcome for HR Manager	10-100-6123		26.18
07/15/2026	DFT0001784	Cloud Recording - BoD Meetings	10-100-6215		40.00
07/15/2026	DFT0001784	Refund	10-110-6105		-155.00
07/15/2026	DFT0001784	Overload Heater Packs - LMTP	22-000-1301	25W14M	316.79
07/15/2026	DFT0001784	Software Training Lunch	10-000-6215		441.08
				Vendor 01890 - Wells Fargo VISA Total:	**31,395.63**

Vendor: 01900 - Western Nevada Supply Company

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/03/2026	12122	Artificial Turff - Patio	10-330-6150		5,663.32
07/03/2026	12122	Brass Fittings, Gaskets, Nuts & Bolts, & Saddles	10-000-1200		6,285.74

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/03/2026	12122	Valve Caps	10-000-1200		749.94
07/03/2026	12122	A-1024 Frame	23-000-1301	26WW10M	2,158.79
07/03/2026	12122	A-1024 Cover	23-000-1301	26WW10M	2,059.36
07/03/2026	12122	A-1024 Cover	23-000-1301	26WW10M	1,108.94
07/03/2026	12122	A-1024 Cover	23-000-1301	26WW10M	1,024.45
07/03/2026	12122	Frieght	23-000-1301	26WW10M	862.00
07/03/2026	12122	Return - Artificial Turf	10-330-6150		-1,795.49
07/16/2026	12137	MJ Adapters	30-310-6145		1,118.06
07/24/2026	12153	Urinal and Flow Valve	10-330-6150		585.28
07/24/2026	12153	PVC Fittings	30-310-6145		536.06
				Vendor 01900 - Western Nevada Supply Company Total:	**20,356.45**

Vendor: 02564 - White Cap, LP

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
07/16/2026	6957	Patch N Plug	30-310-6145		1,774.44
				Vendor 02564 - White Cap, LP Total:	**1,774.44**
				Grand Total:	**1,638,922.63**

Report Summary

Fund Summary

Fund		Payment Amount
10 - Administration		539,221.39
20 - Water Operations		196,716.68
22 - Water Capital Replacement		306,406.33
23 - Wastewater Capital Replacement		362,601.97
30 - Wastewater Operations		228,017.47
96 - New Enterprise		5,958.79
	Grand Total:	**1,638,922.63**

Account Summary

Account Number	Account Name	Payment Amount
10-000-1200	Inventory - Warehouse	7,035.68
10-000-2150	Ee Insurance Benefits Pa…	59,158.39
10-000-2151	Health Saving Acct. Paya…	807.66
10-000-2160	Pension Contribution Pa…	80,944.98
10-000-2161	Ee Deferred Comp Contr…	42,526.45
10-000-2165	Accrued Workers Comp	4,667.67
10-000-2170	Employee Deductions - …	928.90
10-000-2200	Payroll Taxes - Federal	65,545.08
10-000-2210	Payroll Taxes - State	24,552.77
10-000-6020	Employee Benefits - Gro…	-5,203.93
10-000-6100	Outside Services	4,244.68
10-000-6110	Professional Services	933.00
10-000-6120	Operating Tools/Equipm…	152.00
10-000-6123	Employee Engagement	2,323.39
10-000-6130	Insurance	8,000.04
10-000-6150	M & R - Buildings	4,199.90
10-000-6155	M & R - Vehicles	79.69
10-000-6180	Operating Supplies	4,848.02
10-000-6185	Postage/Freight	109.96
10-000-6190	Advertising Publications…	3,660.60
10-000-6205	Permits & Licensing	2,751.00
10-000-6210	Telephone	1,227.85
10-000-6215	Training & Meetings	1,790.92
10-000-6230	Utilities - Electric	4,772.08
10-100-6100	Outside Services	68.00
10-100-6105	Software Licenses/Agre…	39.98
10-100-6123	Employee Engagement	26.18
10-100-6140	Legal Services	2,559.00
10-100-6180	Operating Supplies	117.44
10-100-6210	Telephone	810.00
10-100-6215	Training & Meetings	40.00
10-100-6220	Travel Expenses	212.57
10-105-6120	Operating Tools/Equipm…	239.99
10-105-6190	Advertising Publications…	1,364.00
10-105-6210	Telephone	420.00
10-105-6237	Water Conservation	10,040.00
10-110-6105	Software Licenses/Agre…	-155.00
10-110-6110	Professional Services	126.00
10-110-6140	Legal Services	6,629.00
10-110-6160	Memberships/Certificati…	3,075.00
10-110-6180	Operating Supplies	48.94
10-110-6190	Advertising Publications…	1,154.00
10-110-6210	Telephone	395.00
10-110-6215	Training & Meetings	875.00
10-110-6220	Travel Expenses	378.45
10-120-6100	Outside Services	3,464.90
10-120-6105	Software Licenses/Agre…	47,110.48

Account Summary

Account Number	Account Name	Payment Amount
10-120-6108	Banking Fees	2,389.10
10-120-6110	Professional Services	2,902.00
10-120-6120	Operating Tools/Equipm…	197.18
10-120-6160	Memberships/Certificati…	250.00
10-120-6210	Telephone	840.00
10-130-6105	Software Licenses/Agre…	25,739.63
10-130-6106	IT Services	3,356.66
10-130-6160	Memberships/Certificati…	130.00
10-130-6180	Operating Supplies	1,087.68
10-130-6181	Computer Systems/Equi…	31,082.43
10-130-6182	Peripherals	108.02
10-130-6183	IT Network	1,975.94
10-130-6210	Telephone	810.00
10-130-6211	Internet Service	2,970.04
10-130-6220	Travel Expenses	575.65
10-200-6210	Telephone	270.00
10-210-6110	Professional Services	64.00
10-210-6111	Outside Lab Services	256.00
10-210-6120	Operating Tools/Equipm…	34.64
10-210-6180	Operating Supplies	262.01
10-210-6185	Postage/Freight	1,006.72
10-210-6210	Telephone	300.00
10-300-6155	M & R - Vehicles	9,799.86
10-300-6180	Operating Supplies	29.37
10-300-6210	Telephone	270.00
10-310-6120	Operating Tools/Equipm…	289.91
10-310-6124	Employee Uniform	231.55
10-310-6155	M & R - Vehicles	134.77
10-310-6180	Operating Supplies	900.58
10-310-6210	Telephone	1,080.00
10-310-6220	Travel Expenses	224.87
10-320-6120	Operating Tools/Equipm…	95.80
10-320-6124	Employee Uniform	31.24
10-320-6155	M & R - Vehicles	8,303.52
10-320-6180	Operating Supplies	540.14
10-320-6200	Safety	506.25
10-320-6210	Telephone	1,620.00
10-320-6215	Training & Meetings	25.00
10-330-6120	Operating Tools/Equipm…	3,734.71
10-330-6150	M & R - Buildings	20,554.22
10-330-6155	M & R - Vehicles	57.53
10-330-6180	Operating Supplies	405.14
10-330-6210	Telephone	960.00
10-330-6220	Travel Expenses	1,164.72
10-400-6110	Professional Services	9,961.25
10-400-6120	Operating Tools/Equipm…	31.99
10-400-6160	Memberships/Certificati…	180.00
10-400-6210	Telephone	1,140.00
10-400-6220	Travel Expenses	1,245.56
20-000-2150	Ee Insurance Benefits Pa…	25,336.49
20-000-2160	Pension Contribution Pa…	31,098.31
20-000-2161	Ee Deferred Comp Contr…	13,974.70
20-000-2165	Accrued Workers Comp	6,442.18
20-000-2170	Employee Deductions - …	489.95
20-000-2200	Payroll Taxes - Federal	18,059.99
20-000-2210	Payroll Taxes - State	7,178.34
20-210-6111	Outside Lab Services	10,036.00
20-220-6105	Software Licenses/Agre…	239.88

Account Summary

Account Number	Account Name	Payment Amount
20-220-6145	M & R - Line Repair/Equi…	87.19
20-220-6180	Operating Supplies	55.25
20-220-6210	Telephone	540.00
20-220-6230	Utilities - Electric	9,248.19
20-230-6145	M & R - Line Repair/Equi…	17,334.32
20-230-6230	Utilities - Electric	4,575.61
20-310-6105	Software Licenses/Agre…	1,530.30
20-310-6120	Operating Tools/Equipm…	160.56
20-310-6145	M & R - Line Repair/Equi…	128.70
20-310-6160	Memberships/Certificati…	110.00
20-320-6100	Outside Services	6,700.00
20-320-6145	M & R - Line Repair/Equi…	7.14
20-320-6210	Telephone	121.08
20-400-6110	Professional Services	1,162.50
20-400-6145	M & R - Line Repair/Equi…	42,100.00
22-000-1301	Construction in Progress	292,891.43
22-000-1320	Vehicles	1,018.64
22-000-2165	Accrued Workers Comp	890.51
22-000-2200	Payroll Taxes - Federal	6,909.90
22-000-2210	Payroll Taxes - State	1,356.60
22-340-6180	Operating Supplies	3,339.25
23-000-1301	Construction in Progress	361,583.33
23-000-1320	Vehicles	1,018.64
30-000-2150	Ee Insurance Benefits Pa…	27,195.16
30-000-2160	Pension Contribution Pa…	34,428.64
30-000-2161	Ee Deferred Comp Contr…	15,249.03
30-000-2165	Accrued Workers Comp	6,936.21
30-000-2170	Employee Deductions - …	436.73
30-000-2200	Payroll Taxes - Federal	21,915.09
30-000-2210	Payroll Taxes - State	8,318.02
30-210-6111	Outside Lab Services	7,716.25
30-210-6180	Operating Supplies	1,830.44
30-240-6100	Outside Services	17,922.90
30-240-6102	Sludge Disposal	3,605.93
30-240-6105	Software Licenses/Agre…	14.99
30-240-6120	Operating Tools/Equipm…	1,816.04
30-240-6124	Employee Uniform	21.55
30-240-6145	M & R - Line Repair/Equi…	21,794.56
30-240-6155	M & R - Vehicles	55.65
30-240-6179	Operating Chemicals	45,144.13
30-240-6180	Operating Supplies	1,281.18
30-240-6200	Safety	592.61
30-240-6210	Telephone	593.33
30-240-6230	Utilities - Electric	3,082.96
30-310-6145	M & R - Line Repair/Equi…	3,664.91
30-310-6160	Memberships/Certificati…	524.00
30-320-6145	M & R - Line Repair/Equi…	2,887.16
30-400-6110	Professional Services	990.00
96-000-2000	Payable	4,659.68
96-000-6115	Employee Housing Expe…	1,299.11
	Grand Total:	**1,638,922.63**

Project Account Summary

Project Account Key	Payment Amount
None	984,447.87
25W14M	1,841.58
25WW11S	278,669.79
26W02S	291,049.85

Project Account Summary

Project Account Key		Payment Amount
26WW09S		75,700.00
26WW10M		7,213.54
	Grand Total:	**1,638,922.63**

Board Check Register
By Vendor Name

Mammoth Community Water District, CA

Payment Dates 8/1/2026 - 8/31/2026

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02370 - A Reliable Plumber					
08/13/2026	7005	Clogged Bathroom Sinks L9	96-000-6115		400.00
				Vendor 02370 - A Reliable Plumber Total:	**400.00**
Vendor: 00016 - ACWA / JPIA (HBA)					
08/14/2026	12174	Dental	10-000-2150		649.71
08/14/2026	12174	Life Insurance	10-000-2150		41.82
08/14/2026	12174	Medical Insurance	10-000-2150		10,272.88
08/14/2026	12174	Vision Insurance	10-000-2150		122.00
08/14/2026	12174	Dental	10-000-2150		2,738.74
08/14/2026	12174	Dental	20-000-2150		1,518.50
08/14/2026	12174	Dental	30-000-2150		1,661.05
08/14/2026	12174	EAP Admin. Fee	10-000-2150		54.56
08/14/2026	12174	EAP Admin. Fee	20-000-2150		27.49
08/14/2026	12174	EAP Admin. Fee	30-000-2150		29.55
08/14/2026	12174	Life Ins Dependent	10-000-2150		4.96
08/14/2026	12174	Life Ins Dependent	20-000-2150		3.15
08/14/2026	12174	Life Ins Dependent	30-000-2150		2.74
08/14/2026	12174	Life Insurance	10-000-2150		856.00
08/14/2026	12174	Life Insurance	20-000-2150		132.04
08/14/2026	12174	Life Insurance	30-000-2150		161.96
08/14/2026	12174	Life Insurance	10-000-2150		201.73
08/14/2026	12174	Life Insurance	20-000-2150		196.05
08/14/2026	12174	Life Insurance	30-000-2150		167.91
08/14/2026	12174	Life Ins Supplemental	10-000-2150		34.00
08/14/2026	12174	Medical Insurance	10-000-2150		40,867.88
08/14/2026	12174	Medical Insurance	20-000-2150		22,113.37
08/14/2026	12174	Medical Insurance	30-000-2150		23,704.62
08/14/2026	12174	Vision Insurance	10-000-2150		536.80
08/14/2026	12174	Vision Insurance	20-000-2150		268.60
08/14/2026	12174	Vision Insurance	30-000-2150		292.60
08/14/2026	12174	Premium Adjustment	10-000-6020		4,245.63
				Vendor 00016 - ACWA / JPIA (HBA) Total:	**110,906.34**
Vendor: 02752 - ACWA JPIA - Premiums					
08/07/2026	12167	Underground Storage Tanks 7/01/26 - 7/01/27	10-000-6130		2,203.06
08/07/2026	12167	JPIA Leadership Essentials - Southern CA Cohort	10-310-6215		2,195.00
				Vendor 02752 - ACWA JPIA - Premiums Total:	**4,398.06**
Vendor: 00025 - AFLAC					
08/12/2026	DFT0001781	AFLAC Pre Tax	10-000-2170		55.15
08/12/2026	DFT0001781	AFLAC After Tax	10-000-2170		7.30
08/12/2026	DFT0001781	AFLAC After Tax	20-000-2170		2.40
08/12/2026	DFT0001781	AFLAC Pre Tax	20-000-2170		23.99
08/12/2026	DFT0001805	AFLAC After Tax	10-000-2170		7.30
08/12/2026	DFT0001805	AFLAC Pre Tax	10-000-2170		55.15
08/12/2026	DFT0001805	AFLAC After Tax	20-000-2170		2.40
08/12/2026	DFT0001805	AFLAC Pre Tax	20-000-2170		23.99
				Vendor 00025 - AFLAC Total:	**177.68**
Vendor: 00039 - Alex Printing					
08/20/2026	7035	Business Cards - R. English	10-110-6180		48.94
08/20/2026	7035	Business Cards - A. DeRue	10-320-6180		48.94
				Vendor 00039 - Alex Printing Total:	**97.88**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 00054 - Alpine Paint					
08/13/2026	7006	Paint	22-000-1301	25W14M	57.97
				Vendor 00054 - Alpine Paint Total:	**57.97**
Vendor: 00063 - American Business Machines Co.					
08/14/2026	12175	Printer/Copier Agreement	10-000-6180		109.49
08/14/2026	12175	Toner Shipping	10-000-6180		15.00
08/21/2026	12183	OPS Copier/Printer Agreement	10-000-6180		80.84
				Vendor 00063 - American Business Machines Co. Total:	**205.33**
Vendor: 02810 - Appliances of Mammoth					
08/28/2026	12196	Stove Replacement 229 Manzanita	96-000-6115		1,261.39
08/28/2026	12196	Washing Machine Replacement 229 Manzanita	96-000-6115		936.58
				Vendor 02810 - Appliances of Mammoth Total:	**2,197.97**
Vendor: 00096 - Aqua Ben Corporation					
08/21/2026	12184	Polymer (lbs)	20-230-6179		9,533.72
				Vendor 00096 - Aqua Ben Corporation Total:	**9,533.72**
Vendor: 00111 - AT&T					
08/20/2026	7036	FirstNet	10-130-6211		1,131.38
				Vendor 00111 - AT&T Total:	**1,131.38**
Vendor: 00123 - Babcock Laboratories, Inc.					
08/14/2026	12176	Lab Services	20-210-6111		126.00
08/14/2026	12176	Lab Services	30-210-6111		64.00
08/14/2026	12176	Lab Services	30-210-6111		112.00
08/21/2026	12185	Lab Services	20-210-6111		126.00
08/21/2026	12185	Lab Services	20-210-6111		3,092.00
08/21/2026	12185	Lab Services	20-210-6111		3,093.00
08/21/2026	12185	Lab Services	20-210-6111		3,093.00
08/21/2026	12185	Lab Services	30-210-6111		64.00
08/28/2026	12197	Lab Services	20-210-6111		112.00
08/28/2026	12197	Lab Services	20-210-6111		3,093.00
08/28/2026	12197	Lab Services	20-210-6111		3,093.00
08/28/2026	12197	Lab Services	20-210-6111		3,093.00
08/28/2026	12197	Lab Services	20-210-6111		3,093.00
08/28/2026	12197	Lab Services	20-210-6111		3,093.00
08/28/2026	12197	Lab Services	20-210-6111		3,093.00
				Vendor 00123 - Babcock Laboratories, Inc. Total:	**28,440.00**
Vendor: 02753 - Bad Elf, LLC					
08/06/2026	6996	Bad Elf #2	10-400-6120		5,487.99
				Vendor 02753 - Bad Elf, LLC Total:	**5,487.99**
Vendor: 00131 - BKS Law Firm, PC					
08/21/2026	12186	Legal Services	10-100-6140		1,657.50
				Vendor 00131 - BKS Law Firm, PC Total:	**1,657.50**
Vendor: 02747 - Blizzard Fire Protection, LLC					
08/27/2026	7051	Fire Extinguisher & Sprinkler Inspection/Testing	10-110-6150		1,818.00
				Vendor 02747 - Blizzard Fire Protection, LLC Total:	**1,818.00**
Vendor: 00189 - Britt's Diesel & Automotive					
08/06/2026	6997	Refund - Fuel Filter WWTP Generator	30-240-6145		-84.39
08/06/2026	6997	Annual Service - WWTP Generator	30-240-6145		1,653.85
08/06/2026	6997	Travel & Mobilization	10-000-6155		2,330.00
08/06/2026	6997	Annual Service - Admin Generator	10-330-6145		1,153.82
08/06/2026	6997	Annual Service - LMTP Generator	20-220-6145		893.03
08/06/2026	6997	BIT Inspection #114	30-240-6155		130.00

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
08/06/2026	6997	BIT Inspection #123	10-320-6155		260.00
08/06/2026	6997	BIT Inspection #94	10-320-6155		260.00
08/06/2026	6997	BIT Inspection #131	10-310-6155		260.00
08/06/2026	6997	BIT Inspection #132	22-340-6155		260.00
08/06/2026	6997	BIT Inspection & CARB Test #77	10-310-6155		390.00
08/06/2026	6997	BIT Inspection #87	22-340-6155		260.00
08/06/2026	6997	BIT Inspection #107	10-310-6155		260.00
08/06/2026	6997	BIT Inspection #109	30-240-6155		130.00
08/06/2026	6997	BIT Inspection #108	30-240-6155		130.00
08/06/2026	6997	BIT Inspection #93	10-310-6155		260.00
08/06/2026	6997	BIT Inspection, CARB Test, & Vehicle List #1	30-240-6155		520.00
08/06/2026	6997	BIT Inspection #133	10-330-6155		260.00
			Vendor 00189 - Britt's Diesel & Automotive Total:		**9,326.31**
Vendor: 00201 - CA Tax Payment ACH					
08/12/2026	DFT0001807	CA State Disibility	10-000-2210		1,798.18
08/12/2026	DFT0001807	State Withholding	10-000-2210		7,419.19
08/12/2026	DFT0001807	CA State Disibility	20-000-2210		642.35
08/12/2026	DFT0001807	State Withholding	20-000-2210		1,883.46
08/12/2026	DFT0001807	CA State Disibility	22-000-2210		126.88
08/12/2026	DFT0001807	State Withholding	22-000-2210		340.36
08/12/2026	DFT0001807	State Withholding	30-000-2210		2,092.99
08/12/2026	DFT0001807	CA State Disibility	30-000-2210		697.06
08/26/2026	DFT0001822	State Withholding	10-000-2210		6,865.36
08/26/2026	DFT0001822	CA State Disibility	10-000-2210		1,684.47
08/26/2026	DFT0001822	CA State Disibility	20-000-2210		661.38
08/26/2026	DFT0001822	State Withholding	20-000-2210		1,974.70
08/26/2026	DFT0001822	CA State Disibility	22-000-2210		95.68
08/26/2026	DFT0001822	State Withholding	22-000-2210		258.43
08/26/2026	DFT0001822	State Withholding	30-000-2210		2,215.81
08/26/2026	DFT0001822	CA State Disibility	30-000-2210		715.71
			Vendor 00201 - CA Tax Payment ACH Total:		**29,472.01**
Vendor: 00205 - California Broadband Cooperative					
08/21/2026	12187	Internet Service	10-130-6211		1,277.95
			Vendor 00205 - California Broadband Cooperative Total:		**1,277.95**
Vendor: 02179 - California State Disbursement Unit					
08/12/2026	DFT0001800	CA Child Support	20-000-2170		46.16
08/12/2026	DFT0001800	CA Child Support	30-000-2170		46.14
08/26/2026	DFT0001815	CA Child Support	20-000-2170		46.17
08/26/2026	DFT0001815	CA Child Support	30-000-2170		46.13
			Vendor 02179 - California State Disbursement Unit Total:		**184.60**
Vendor: 00220 - Carmichael Business Technology					
08/06/2026	6998	Annual Web Hosting Agreement	10-130-6105		180.00
08/06/2026	6998	Annual Visio Agreement - 2 Users	10-130-6105		360.00
08/06/2026	6998	Monthly VoIP Phone	10-000-6210		629.29
08/06/2026	6998	Monthly Blackpoint Agreement	10-130-6105		345.00
08/06/2026	6998	Monthly IT Agreement	10-130-6106		3,356.66
			Vendor 00220 - Carmichael Business Technology Total:		**4,870.95**
Vendor: 00281 - Chuck Villar Construction					
08/06/2026	6999	Sludge Hauling - May 2026	30-240-6100		14,242.28
			Vendor 00281 - Chuck Villar Construction Total:		**14,242.28**
Vendor: 01957 - City of Fallon					
08/20/2026	7037	Sludge Disposal	30-240-6102		5,630.00
			Vendor 01957 - City of Fallon Total:		**5,630.00**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02869 - Civia Inc					
08/14/2026	12177	GovAI Subscription	10-130-6105		9,950.00
				Vendor 02869 - Civia Inc Total:	**9,950.00**
Vendor: 00306 - Conriquez Cleaning					
08/07/2026	12168	Janatorial Services	10-000-6150		2,963.90
				Vendor 00306 - Conriquez Cleaning Total:	**2,963.90**
Vendor: 02793 - Covington Construction LLC					
08/20/2026	7038	Refund - Covington Hydrant Meter Deposit	20-000-2325		2,500.00
				Vendor 02793 - Covington Construction LLC Total:	**2,500.00**
Vendor: 00439 - Dewey Pest Control					
08/13/2026	7007	Pest Control - GWTP2	10-000-6150		162.00
08/13/2026	7007	Pest Control - GWTP1	10-000-6150		187.00
08/13/2026	7007	Pest Control - LMTP	10-000-6150		225.00
08/13/2026	7007	Pest Control - District	10-000-6150		662.00
				Vendor 00439 - Dewey Pest Control Total:	**1,236.00**
Vendor: 00452 - DIY Home Center					
08/07/2026	12169	Hole Saw	10-330-6180		11.63
08/07/2026	12169	Circuit Breaker & GFCI Outlet - 229 Manzanita	96-000-6115		87.69
08/07/2026	12169	Tape Measures	10-330-6120		37.80
08/07/2026	12169	Caulk Gun & Batteries	10-310-6180		16.08
08/07/2026	12169	Ball Valve	10-400-6120		28.11
08/14/2026	12178	Garden Hose	20-230-6145		41.69
08/14/2026	12178	Bleach & 5 Gal Bucket	30-310-6145		24.89
08/14/2026	12178	Galvanized Nipple	20-310-6145		2.90
08/14/2026	12178	Saw Blades	10-310-6180		32.35
08/14/2026	12178	Lysol Wipes & 409	30-240-6180		10.26
08/14/2026	12178	Galvanized Cable, Wire Rope, & Pulleys	10-330-6150		62.85
08/14/2026	12178	Anchors, Hook and Eye Turnbuckles, Misc. Hardware	10-330-6150		51.26
08/14/2026	12178	Misc. Hardware	10-330-6150		50.42
08/14/2026	12178	5 Gal Bucket	10-320-6120		24.70
08/14/2026	12178	Sprinkler & Nipple	10-320-6120		11.23
08/21/2026	12188	Storage Bins #140	10-330-6155		18.88
08/21/2026	12188	Garden Sprayer	10-310-6120		21.32
08/21/2026	12188	Tool Box, Probe Set, Pliers, Screwdriver, Wrenches	10-330-6120		132.76
08/21/2026	12188	Acetone	30-310-6145		106.66
08/21/2026	12188	SS Clamps	10-320-6180		50.53
08/21/2026	12188	Torch Kit & Broom	10-320-6120		108.58
08/21/2026	12188	Splicing Connectors & Quick-Disconnect Terminals	10-330-6180		45.59
08/28/2026	12198	Drill Bits	10-330-6120		17.92
08/28/2026	12198	Lock Washers, Misc. Hardware	20-230-6145		20.45
08/28/2026	12198	Batteries	10-320-6180		17.44
08/28/2026	12198	Fastener, Drill Bits	10-330-6180		20.33
				Vendor 00452 - DIY Home Center Total:	**1,054.32**
Vendor: 02872 - Durkin Inc.					
08/20/2026	7039	Refund - Durkin Hydrant Meter Deposit	20-000-2325		2,500.00
				Vendor 02872 - Durkin Inc. Total:	**2,500.00**
Vendor: 00497 - Eastside Auto Glass					
08/27/2026	7052	Chip Repair #106	10-000-6155		180.00
				Vendor 00497 - Eastside Auto Glass Total:	**180.00**
Vendor: 00569 - Federal Tax Payment ACH					
08/12/2026	DFT0001806	Medicare	10-000-2200		4,019.26
08/12/2026	DFT0001806	Social Security	10-000-2200		555.52

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
08/12/2026	DFT0001806	Federal Withholding	10-000-2200		20,245.51
08/12/2026	DFT0001806	Federal Withholding	20-000-2200		4,610.08
08/12/2026	DFT0001806	Medicare	20-000-2200		1,438.78
08/12/2026	DFT0001806	Social Security	20-000-2200		102.42
08/12/2026	DFT0001806	Medicare	22-000-2200		283.04
08/12/2026	DFT0001806	Social Security	22-000-2200		1,210.24
08/12/2026	DFT0001806	Federal Withholding	22-000-2200		860.80
08/12/2026	DFT0001806	Federal Withholding	30-000-2200		5,590.19
08/12/2026	DFT0001806	Medicare	30-000-2200		1,564.10
08/12/2026	DFT0001806	Social Security	30-000-2200		102.42
08/20/2026	DFT0001808	Medicare	10-000-2200		61.72
08/20/2026	DFT0001808	Social Security	10-000-2200		263.86
08/26/2026	DFT0001821	Social Security	10-000-2200		402.76
08/26/2026	DFT0001821	Federal Withholding	10-000-2200		17,789.99
08/26/2026	DFT0001821	Medicare	10-000-2200		3,763.88
08/26/2026	DFT0001821	Social Security	20-000-2200		78.12
08/26/2026	DFT0001821	Medicare	20-000-2200		1,481.82
08/26/2026	DFT0001821	Federal Withholding	20-000-2200		5,167.49
08/26/2026	DFT0001821	Federal Withholding	22-000-2200		631.65
08/26/2026	DFT0001821	Social Security	22-000-2200		912.64
08/26/2026	DFT0001821	Medicare	22-000-2200		213.44
08/26/2026	DFT0001821	Social Security	30-000-2200		78.12
08/26/2026	DFT0001821	Medicare	30-000-2200		1,605.08
08/26/2026	DFT0001821	Federal Withholding	30-000-2200		6,053.71
				Vendor 00569 - Federal Tax Payment ACH Total:	**79,086.64**
Vendor: 00608 - Frontier					
08/27/2026	7053	Telephones	10-000-6210		224.59
				Vendor 00608 - Frontier Total:	**224.59**
Vendor: 00662 - Grainger, Inc.					
08/14/2026	12179	Hammer, Pry Bars, & Tape Measure	10-320-6120		175.82
08/14/2026	12179	Shoe Covers	10-320-6180		72.06
08/14/2026	12179	Eye Shield	10-310-6200		26.75
08/14/2026	12179	Trash Bags	10-000-6180		108.10
08/21/2026	12189	Nut Flange, Impact Wrench	10-310-6120		667.79
08/21/2026	12189	Eye Wash Bottles	10-310-6180		72.98
08/21/2026	12189	Reciprocating Saw, Batteries, Bit Set	10-320-6120		789.91
08/28/2026	12199	Drill & Driver Kit	10-320-6120		247.34
08/28/2026	12199	Gloves	10-310-6180		758.48
08/28/2026	12199	Gloves, Batteries, Lens Wipes	10-000-6180		1,340.92
08/28/2026	12199	Gloves & Marking Paint	10-000-1200		1,011.92
				Vendor 00662 - Grainger, Inc. Total:	**5,272.07**
Vendor: 00663 - Granite Construction					
08/13/2026	7008	Cold Mix	22-340-6180		2,131.14
				Vendor 00663 - Granite Construction Total:	**2,131.14**
Vendor: 00685 - Hach Company					
08/20/2026	7040	Sensor Cap Replacement	30-210-6180		272.18
08/20/2026	7040	Hydrochloric Acid	30-210-6180		85.34
08/27/2026	7054	Lab Supplies	30-210-6180		199.12
08/27/2026	7054	Amonia	30-210-6180		431.55
				Vendor 00685 - Hach Company Total:	**988.19**
Vendor: 02388 - Health Equity, Inc.					
08/12/2026	DFT0001803	HSA	10-000-2151		403.83
08/26/2026	DFT0001818	HSA	10-000-2151		403.83
				Vendor 02388 - Health Equity, Inc. Total:	**807.66**
Vendor: 00705 - High Country Lumber, Inc.					
08/13/2026	7009	Concrete Blocks	30-310-6145		40.34

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
08/13/2026	7009	Tape Measures	10-310-6120		42.00
08/13/2026	7009	Socket	10-310-6120		7.53
08/13/2026	7009	Concrete Mix & Pallet Deposit	30-310-6145		642.80
08/13/2026	7009	Concrete Mix	30-310-6145		58.16
08/13/2026	7009	Grout	30-310-6145		120.64
08/13/2026	7009	T-Posts	22-000-1301	25W08M	155.03
08/13/2026	7009	Cement & Grout	30-310-6145		201.98
				Vendor 00705 - High Country Lumber, Inc. Total:	**1,268.48**
Vendor: 00723 - Idexx Distribution, Inc.					
08/27/2026	7055	Media for microbiological testing	20-210-6180		6,889.32
08/27/2026	7055	Media for microbiological testing	30-210-6180		1,722.33
				Vendor 00723 - Idexx Distribution, Inc. Total:	**8,611.65**
Vendor: 00725 - Infosend, Inc.					
08/21/2026	12190	UB Statement Processing	10-120-6100		1,782.96
				Vendor 00725 - Infosend, Inc. Total:	**1,782.96**
Vendor: 00728 - International Union of Operating Engineers					
08/13/2026	7010	Union Dues	10-000-2170		154.00
08/13/2026	7010	Union Dues	20-000-2170		165.11
08/13/2026	7010	Union Dues	30-000-2170		164.89
				Vendor 00728 - International Union of Operating Engineers Total:	**484.00**
Vendor: 00732 - Inyo Crude, Inc.					
08/13/2026	7011	Unleaded Fuel	10-000-1210		23,000.07
08/13/2026	7011	Fuel Diesel	10-000-1210		16,638.83
				Vendor 00732 - Inyo Crude, Inc. Total:	**39,638.90**
Vendor: 00734 - Inyo-Mono Title Company					
08/20/2026	7034	Reconveyance Fee	10-120-6110		503.00
				Vendor 00734 - Inyo-Mono Title Company Total:	**503.00**
Vendor: 00993 - KIBS-FM					
08/14/2026	12180	Advertising	10-105-6190		350.00
				Vendor 00993 - KIBS-FM Total:	**350.00**
Vendor: 01003 - KMMT-FM					
08/13/2026	7012	Advertising	10-105-6190		500.00
				Vendor 01003 - KMMT-FM Total:	**500.00**
Vendor: 02422 - Lawrence Burns					
08/13/2026	7013	Rebate HET (3)	10-105-6237		500.00
				Vendor 02422 - Lawrence Burns Total:	**500.00**
Vendor: 01054 - Liebert Cassidy Whitmore					
08/27/2026	7056	Legal Services	10-110-6140		153.00
				Vendor 01054 - Liebert Cassidy Whitmore Total:	**153.00**
Vendor: 00052 - Linde Gas & Equipment, Inc.					
08/28/2026	12200	Welding Supplies	10-000-6180		146.83
08/28/2026	12200	Welding Supplies	10-000-6180		100.87
08/28/2026	12200	Welding Supplies	10-000-6180		100.87
				Vendor 00052 - Linde Gas & Equipment, Inc. Total:	**348.57**
Vendor: 01099 - Mammoth Disposal					
08/13/2026	7014	Trash Service	10-000-6100		1,833.39
08/13/2026	7014	Recycling	10-000-6100		164.50
08/13/2026	7014	Recycling	10-000-6100		152.50
				Vendor 01099 - Mammoth Disposal Total:	**2,150.39**
Vendor: 01112 - Mammoth Ready Mix					
08/13/2026	7015	Cold Mix	22-340-6180		3,508.38
08/13/2026	7015	Cement	30-310-6145		1,192.18
				Vendor 01112 - Mammoth Ready Mix Total:	**4,700.56**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02593 - Mammoth Windows and Doors, LLC					
08/13/2026	7016	Exterior Kitchen Door - Eng. Bldg. Deposit	10-330-6150		4,052.41
			Vendor 02593 - Mammoth Windows and Doors, LLC Total:		**4,052.41**
Vendor: 01183 - McMaster-Carr Supply Co.					
08/13/2026	7017	Strut Channels, Hex Nuts, & Washers	22-000-1301	25W14M	4,640.71
08/20/2026	7041	Steel Shackle	10-310-6120		96.06
08/27/2026	7057	Steel Pipe Fittings	22-000-1301	25W14M	299.34
08/27/2026	7057	Air Filter Media	30-240-6180		30.69
08/27/2026	7057	Air Filter Media	30-240-6180		90.25
08/27/2026	7057	Fire-Fighting Hose Fittings	10-300-6120		148.51
			Vendor 01183 - McMaster-Carr Supply Co. Total:		**5,305.56**
Vendor: 01240 - Mission Linen Supply					
08/06/2026	7000	Linen Service	10-000-6180		1,782.32
			Vendor 01240 - Mission Linen Supply Total:		**1,782.32**
Vendor: 01254 - Mono County Department of Public Works					
08/20/2026	7042	Dump Fees	10-000-6100		307.23
			Vendor 01254 - Mono County Department of Public Works Total:		**307.23**
Vendor: 01257 - Mono County Tax Collector					
08/13/2026	7019	Posessory Interest Tax 2026/27 CS2	96-000-6115		730.22
08/13/2026	7020	Posessory Interest Tax 2026/27 SM101	96-000-6115		477.03
08/13/2026	7023	Posessory Interest Tax 2026/27 MM11	96-000-6115		681.95
08/13/2026	7024	Posessory Interest Tax 2026/27 MV1	96-000-6115		482.70
08/13/2026	7025	Posessory Interest Tax 2026/27 229 Manzanita	96-000-6115		688.24
08/13/2026	7022	Posessory Interest Tax 2026/27 L9	96-000-6115		499.16
08/13/2026	7021	Posessory Interest Tax 2026/27 L10	96-000-6115		522.24
08/13/2026	7018	Posessory Interest Tax 2026/27 TL11	96-000-6115		554.12
			Vendor 01257 - Mono County Tax Collector Total:		**4,635.66**
Vendor: 00609 - Orion					
08/12/2026	DFT0001796	Deferred Comp 457B Roth (%%)	10-000-2161		604.86
08/12/2026	DFT0001796	Deferred Comp 457B Roth (%%)	20-000-2161		753.39
08/12/2026	DFT0001796	Deferred Comp 457B Roth (%%)	30-000-2161		1,661.75
08/12/2026	DFT0001797	457B Roth Deferred Comp (Flat Amount)	10-000-2161		1,578.84
08/12/2026	DFT0001797	457B Roth Deferred Comp (Flat Amount)	20-000-2161		225.01
08/12/2026	DFT0001797	457B Roth Deferred Comp (Flat Amount)	30-000-2161		224.99
08/12/2026	DFT0001798	Deferred Comp 457B (%%)	10-000-2161		2,909.25
08/12/2026	DFT0001798	Deferred Comp 457B (%%)	20-000-2161		754.63
08/12/2026	DFT0001798	Deferred Comp 457B (%%)	30-000-2161		1,489.56
08/12/2026	DFT0001799	457B Deferred Comp (Flat Amount)	10-000-2161		8,748.06
08/12/2026	DFT0001799	457B Deferred Comp (Flat Amount)	20-000-2161		2,909.51
08/12/2026	DFT0001799	457B Deferred Comp (Flat Amount)	30-000-2161		1,967.09
08/12/2026	DFT0001804	457 ER ROTH Match	10-000-2160		293.78
08/12/2026	DFT0001804	457 ER Match	10-000-2160		2,383.11

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
08/12/2026	DFT0001804	401A Pension	10-000-2160		26,768.45
08/12/2026	DFT0001804	457 ER ROTH Match	20-000-2160		209.48
08/12/2026	DFT0001804	401A Pension	20-000-2160		9,714.43
08/12/2026	DFT0001804	457 ER Match	20-000-2160		686.95
08/12/2026	DFT0001804	401A Pension	30-000-2160		10,561.41
08/12/2026	DFT0001804	457 ER ROTH Match	30-000-2160		359.83
08/12/2026	DFT0001804	457 ER Match	30-000-2160		719.38
08/26/2026	DFT0001811	Deferred Comp 457B Roth (%%)	10-000-2161		604.86
08/26/2026	DFT0001811	Deferred Comp 457B Roth (%%)	20-000-2161		859.45
08/26/2026	DFT0001811	Deferred Comp 457B Roth (%%)	30-000-2161		1,801.76
08/26/2026	DFT0001812	457B Roth Deferred Comp (Flat Amount)	10-000-2161		1,578.84
08/26/2026	DFT0001812	457B Roth Deferred Comp (Flat Amount)	20-000-2161		225.03
08/26/2026	DFT0001812	457B Roth Deferred Comp (Flat Amount)	30-000-2161		224.97
08/26/2026	DFT0001813	Deferred Comp 457B (%%)	10-000-2161		2,828.11
08/26/2026	DFT0001813	Deferred Comp 457B (%%)	20-000-2161		739.94
08/26/2026	DFT0001813	Deferred Comp 457B (%%)	30-000-2161		1,495.68
08/26/2026	DFT0001814	457B Deferred Comp (Flat Amount)	10-000-2161		8,748.06
08/26/2026	DFT0001814	457B Deferred Comp (Flat Amount)	20-000-2161		2,952.88
08/26/2026	DFT0001814	457B Deferred Comp (Flat Amount)	30-000-2161		1,923.72
08/26/2026	DFT0001819	401A Pension	10-000-2160		25,265.64
08/26/2026	DFT0001819	457 ER ROTH Match	10-000-2160		293.78
08/26/2026	DFT0001819	457 ER Match	10-000-2160		2,195.56
08/26/2026	DFT0001819	457 ER ROTH Match	20-000-2160		257.67
08/26/2026	DFT0001819	457 ER Match	20-000-2160		692.94
08/26/2026	DFT0001819	401A Pension	20-000-2160		10,045.66
08/26/2026	DFT0001819	457 ER Match	30-000-2160		619.79
08/26/2026	DFT0001819	401A Pension	30-000-2160		10,888.42
08/26/2026	DFT0001819	457 ER ROTH Match	30-000-2160		414.79
				Vendor 00609 - Orion Total:	**150,181.31**
Vendor: 01380 - Phenova					
08/27/2026	7058	Reference Lab Services	10-210-6110		430.77
				Vendor 01380 - Phenova Total:	**430.77**
Vendor: 01394 - Pitney Bowes Global					
08/13/2026	7026	Postage Meter Quarterly Lease	10-000-6185		195.25
				Vendor 01394 - Pitney Bowes Global Total:	**195.25**
Vendor: 01396 - Pitney Bowes-Purchase Power					
08/06/2026	7001	Postage Refill	10-000-6185		513.91
				Vendor 01396 - Pitney Bowes-Purchase Power Total:	**513.91**
Vendor: 01438 - Rich Environmental Services					
08/13/2026	7027	3-Year Secondary Containment Testing	10-000-6100		1,400.00
08/13/2026	7027	Annual UST Monitoring Certification	10-000-6100		900.00
08/27/2026	7059	Monthly Tank Inspection	10-000-6100		150.00
				Vendor 01438 - Rich Environmental Services Total:	**2,450.00**
Vendor: 02875 - Robert Barron					
08/27/2026	7060	Rebate HECW	10-105-6237		400.00
				Vendor 02875 - Robert Barron Total:	**400.00**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 02864 - Rolling Coal Repair					
08/27/2026	7061	Preventative Fleet Maintenance & Repairs	10-300-6155		7,200.00
				Vendor 02864 - Rolling Coal Repair Total:	**7,200.00**
Vendor: 01610 - Sierra Automated Valve Services, Inc.					
08/20/2026	7043	Check Valves & Ring Gaskets	20-230-6145		3,616.91
				Vendor 01610 - Sierra Automated Valve Services, Inc. Total:	**3,616.91**
Vendor: 01639 - Snowcreek Athletic Club					
08/28/2026	12201	Snowcreek Dues	10-000-2170		500.00
08/28/2026	12201	Snowcreek Dues	20-000-2170		133.50
08/28/2026	12201	Snowcreek Dues	30-000-2170		133.50
				Vendor 01639 - Snowcreek Athletic Club Total:	**767.00**
Vendor: 01645 - Solenis, LLC					
08/06/2026	7002	Polymer (lbs)	30-240-6179		23,130.11
				Vendor 01645 - Solenis, LLC Total:	**23,130.11**
Vendor: 01650 - Southern California Edison - District					
08/06/2026	7003	Electricity	10-000-6230		4,705.67
08/06/2026	7003	Electricity	20-220-6230		14,922.81
08/06/2026	7003	Electricity	20-230-6230		3,561.59
08/06/2026	7003	Electricity	30-240-6230		2,400.17
				Vendor 01650 - Southern California Edison - District Total:	**25,590.24**
Vendor: 01648 - Southern California Edison - WWTP					
08/20/2026	7044	Electricity	30-240-6230		13,498.15
				Vendor 01648 - Southern California Edison - WWTP Total:	**13,498.15**
Vendor: 01652 - Spiess Construction Co., Inc.					
08/21/2026	12191	Filter Building Roof - Progress Payment	23-000-1301	25WW11S	46,498.11
				Vendor 01652 - Spiess Construction Co., Inc. Total:	**46,498.11**
Vendor: 02005 - State of California Franchise Tax Board					
08/13/2026	7028	Case No. 618093990	10-000-2170		50.00
08/27/2026	7062	Case No. 618093990	10-000-2170		50.00
				Vendor 02005 - State of California Franchise Tax Board Total:	**100.00**
Vendor: 01701 - Steve's Auto & Truck Parts					
08/06/2026	7004	Motor Oil	10-000-1200		258.34
08/13/2026	7029	Gasoline Filler Neck Hose	10-310-6155		26.83
08/13/2026	7029	Motor Oil	10-300-6155		119.57
08/13/2026	7029	Motor Oil	10-000-1200		387.51
08/13/2026	7029	Motor Oil & Oil Filters	10-300-6155		288.00
08/13/2026	7029	Spark Plugs & Wire kit	10-300-6155		110.52
08/13/2026	7029	Motor Oil & Ignition Coil	10-300-6155		230.07
08/20/2026	7045	Water Pump	10-300-6155		107.05
08/20/2026	7045	Mass Air Flow Sensor	10-300-6155		182.30
08/20/2026	7045	Mass Air Flow Sensor	10-300-6155		206.74
08/27/2026	7063	DEF - 55 Gal	10-000-6155		379.44
				Vendor 01701 - Steve's Auto & Truck Parts Total:	**2,296.37**
Vendor: 00004 - Summit Fire & Security					
08/07/2026	12170	Semi Annual Clean Agent Inspection	10-110-6150		300.00
				Vendor 00004 - Summit Fire & Security Total:	**300.00**
Vendor: 01727 - Sweetwater Plumbing, Inc.					
08/20/2026	7046	Replace -Toilet, Bathroom & Kitchen Faucet T2	96-000-6115		2,303.00
				Vendor 01727 - Sweetwater Plumbing, Inc. Total:	**2,303.00**
Vendor: 01729 - SWRCB - ELAP Fees					
08/20/2026	7047	ELAP Renewal Application Fee	10-200-6205		5,525.00
				Vendor 01729 - SWRCB - ELAP Fees Total:	**5,525.00**

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
Vendor: 01731 - SWRCB					
08/27/2026	7064	Wastewater Operator Cert. - L. Dunn	30-240-6160		284.00
				Vendor 01731 - SWRCB Total:	**284.00**
Vendor: 01762 - Tesco Controls, LLC					
08/07/2026	12171	Technical Support Services - 4/1/26 - 3/31/27	10-130-6106		3,712.50
08/14/2026	12181	EMASS Contract - 4/1/26 - 3/31/27 - #26A207Q01	10-130-6106		11,100.00
				Vendor 01762 - Tesco Controls, LLC Total:	**14,812.50**
Vendor: 01763 - Thatcher Company, Inc					
08/07/2026	12172	Cylinder Deposit	30-240-6179		15,000.00
08/07/2026	12172	Chlorine (lbs)	30-240-6179		17,640.54
08/07/2026	12172	Refund - Chlorine (lbs)	30-240-6179		-2,704.00
08/07/2026	12172	Refund - Cylinder deposit	30-240-6179		-2,500.00
08/07/2026	12172	Refund Cylinder Deposit	30-240-6179		-12,500.00
08/28/2026	12202	Caustic Soda for LMTP	20-230-6179		8,267.63
				Vendor 01763 - Thatcher Company, Inc Total:	**23,204.17**
Vendor: 01770 - The Sheet, Inc.					
08/13/2026	7030	Advertising	10-105-6190		502.00
08/13/2026	7030	Job Ad	10-110-6190		72.00
08/20/2026	7048	Notice of Ordinance	10-100-6190		45.00
				Vendor 01770 - The Sheet, Inc. Total:	**619.00**
Vendor: 02456 - UES Professional Solutions 30, LLC					
08/28/2026	12203	LP Study 10/20/25 - 11/16/25	30-400-6110		955.00
08/28/2026	12203	GMRP 6/22/26 - 7/26/26	20-000-1106		41,716.59
08/28/2026	12203	LP Study 6/22/26 - 7/26/26	30-400-6110		592.50
				Vendor 02456 - UES Professional Solutions 30, LLC Total:	**43,264.09**
Vendor: 01840 - USA Blue Book					
08/21/2026	12192	Amonia Reagent	30-210-6180		226.15
				Vendor 01840 - USA Blue Book Total:	**226.15**
Vendor: 01856 - Verizon Wireless - Data Collectors					
08/21/2026	12193	Data Plan for Meter Data Collectors	20-320-6210		120.88
				Vendor 01856 - Verizon Wireless - Data Collectors Total:	**120.88**
Vendor: 01877 - VWR International					
08/13/2026	7031	Recertification Digital Temperature Points	10-210-6110		132.60
				Vendor 01877 - VWR International Total:	**132.60**
Vendor: 02847 - Weck Analytical Environmental Services					
08/20/2026	7049	Laurel Pond Lab Services	30-400-6110		3,500.00
				Vendor 02847 - Weck Analytical Environmental Services Total:	**3,500.00**
Vendor: 01890 - Wells Fargo VISA					
08/17/2026	DFT0001810	ESRI Parking	10-130-6220		79.00
08/17/2026	DFT0001810	Boots	10-320-6124		210.10
08/17/2026	DFT0001810	Overnight to L12	10-100-6185		77.49
08/17/2026	DFT0001810	Overnight MOU Signature	10-100-6185		137.31
08/17/2026	DFT0001810	Shipping - Bad Elf Flex Repairs	10-400-6185		25.00
08/17/2026	DFT0001810	CAPIO/ACWA Membership - AI Policy	10-130-6160		30.00
08/17/2026	DFT0001810	Recruitment 26-011	10-110-6190		175.00
08/17/2026	DFT0001810	ChatGPT Subscription	10-130-6105		20.00
08/17/2026	DFT0001810	Fuel - CSDA GM Conference	10-100-6220		83.29
08/17/2026	DFT0001810	Fuel - D2 Class	10-310-6220		50.56
08/17/2026	DFT0001810	Fuel - SSO Training	10-320-6220		31.96
08/17/2026	DFT0001810	Fuel - Samples to Babcock Laboratory	20-210-6220		51.89
08/17/2026	DFT0001810	Meal - ESRI	10-400-6220		14.13

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
08/17/2026	DFT0001810	ESRI Conference - Meal	10-400-6220		15.76
08/17/2026	DFT0001810	AI Subscription	10-120-6105		20.00
08/17/2026	DFT0001810	Claude Subscription	10-130-6105		20.00
08/17/2026	DFT0001810	Meal - ESRI	10-400-6220		41.84
08/17/2026	DFT0001810	Acrobat	10-100-6105		19.99
08/17/2026	DFT0001810	Document Editing	10-100-6105		19.99
08/17/2026	DFT0001810	Adobe	10-100-6105		239.88
08/17/2026	DFT0001810	Adobe	10-110-6105		239.88
08/17/2026	DFT0001810	Adobe	10-120-6105		19.99
08/17/2026	DFT0001810	Adobe	30-240-6105		14.99
08/17/2026	DFT0001810	ESRI Conference - Meal	10-400-6220		12.88
08/17/2026	DFT0001810	Sun Hoodies	20-220-6124		40.91
08/17/2026	DFT0001810	C3 Training - Food	10-320-6220		20.49
08/17/2026	DFT0001810	C3 Training - Lodging	10-320-6220		668.52
08/17/2026	DFT0001810	C3 Training - Food	10-320-6220		22.03
08/17/2026	DFT0001810	Recruitment 26-011	10-110-6190		455.00
08/17/2026	DFT0001810	CWEA C3 Cert	30-310-6160		387.00
08/17/2026	DFT0001810	CWEA Membership	30-310-6160		259.00
08/17/2026	DFT0001810	ESRI Conference - Meals	10-400-6220		11.39
08/17/2026	DFT0001810	Parade Float Supplies	10-000-6190		17.22
08/17/2026	DFT0001810	Parts #84	10-100-6155		42.38
08/17/2026	DFT0001810	Repair Parts for Dwalt Driver	10-330-6145		12.65
08/17/2026	DFT0001810	Meal - ESRI	10-400-6220		28.91
08/17/2026	DFT0001810	East Access Gate Parts	10-330-6150		5,984.85
08/17/2026	DFT0001810	Electric Kettle & Pens	10-000-6180		35.73
08/17/2026	DFT0001810	Dry Erase Pens	10-000-6180		14.00
08/17/2026	DFT0001810	Desk Organizer	10-120-6180		38.78
08/17/2026	DFT0001810	USB Receiver	10-130-6182		29.80
08/17/2026	DFT0001810	Monitor Stands	10-130-6182		86.12
08/17/2026	DFT0001810	Monitor Stands	10-130-6182		76.74
08/17/2026	DFT0001810	Magnetic Organizers #140	10-330-6155		46.05
08/17/2026	DFT0001810	Mat & Magnetic Organizers #140	10-330-6155		208.28
08/17/2026	DFT0001810	Grab Handles & Hooks #140	22-000-1320		160.97
08/17/2026	DFT0001810	Grab Handles & Hooks #140	23-000-1320		160.98
08/17/2026	DFT0001810	ESRI Conference - Meals	10-400-6220		15.05
08/17/2026	DFT0001810	C3 Training - Fuel	10-320-6220		43.37
08/17/2026	DFT0001810	C3 Training - Food	10-320-6220		31.15
08/17/2026	DFT0001810	Lunch meeting with manager	10-100-6123		62.77
08/17/2026	DFT0001810	Personal Expense - Reimbursed	10-120-6123		113.26
08/17/2026	DFT0001810	Leadership Effectiveness - K. Burnett	30-240-6215		1,848.85
08/17/2026	DFT0001810	Lunch - D2 Class	10-310-6220		6.43
08/17/2026	DFT0001810	Meal - Bishop Training	10-310-6220		16.55
08/17/2026	DFT0001810	Lunch - Water Distribution Class	30-240-6220		20.62
08/17/2026	DFT0001810	July BBQ	10-000-6123		37.11
08/17/2026	DFT0001810	Bags for Shipping Samples	10-210-6180		13.10
08/17/2026	DFT0001810	July BBQ	10-000-6123		45.64
08/17/2026	DFT0001810	Tarp - Parade Float	10-000-6190		26.93
08/17/2026	DFT0001810	Donuts - Staff Meeting	10-000-6123		70.46
08/17/2026	DFT0001810	Donuts - Staff Meeting	10-000-6123		78.83
08/17/2026	DFT0001810	Return - Desk Organizer	10-120-6180		-38.78
08/17/2026	DFT0001810	Parade Swag	10-000-6190		342.65
08/17/2026	DFT0001810	Lodging - CSDA GM Conference	10-100-6220		989.07
08/17/2026	DFT0001810	ESRI Meal	10-130-6220		9.68
08/17/2026	DFT0001810	ESRI Conference - Meals	10-400-6220		34.33
08/17/2026	DFT0001810	Lab Assesment	10-210-6110		6,500.00
08/17/2026	DFT0001810	Boots	10-330-6124		317.87
08/17/2026	DFT0001810	K Pods	10-000-6180		40.97
08/17/2026	DFT0001810	Lunch for Five w/ Consultant	10-400-6220		145.02

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
08/17/2026	DFT0001810	Coffee	10-000-6180		20.64
08/17/2026	DFT0001810	ESRI Conference - Meal	10-400-6220		43.51
08/17/2026	DFT0001810	ESRI Meal	10-130-6220		24.21
08/17/2026	DFT0001810	ESRI Meal	10-130-6220		24.21
08/17/2026	DFT0001810	ESRI Meal	10-130-6220		19.18
08/17/2026	DFT0001810	ESRI Meal	10-130-6220		4.31
08/17/2026	DFT0001810	Work Shirts	10-320-6124		92.68
08/17/2026	DFT0001810	C3 Training - Food	10-320-6220		17.00
08/17/2026	DFT0001810	July BBQ	10-000-6123		46.48
08/17/2026	DFT0001810	ESRI Hotel	10-130-6220		1,979.11
08/17/2026	DFT0001810	Meal - ESRI	10-400-6220		19.91
08/17/2026	DFT0001810	Meat for BBQ	10-000-6123		102.80
08/17/2026	DFT0001810	Coffee	10-000-6180		21.55
08/17/2026	DFT0001810	Coffee	10-000-6180		21.55
08/17/2026	DFT0001810	Coffee	10-000-6180		21.55
08/17/2026	DFT0001810	Recruitment 26-011	10-110-6190		199.00
08/17/2026	DFT0001810	ESRI Conference - Meal	10-400-6220		26.48
08/17/2026	DFT0001810	Lunch for Parade Team	10-300-6123		127.77
08/17/2026	DFT0001810	ESRI Meal - Nic, Luis, Julie	10-130-6220		36.78
08/17/2026	DFT0001810	ESRI Meal - Nic, Luis, Julie	10-400-6220		73.57
08/17/2026	DFT0001810	Front Right Track & Bogey Wheel	20-230-6155		1,485.25
08/17/2026	DFT0001810	Parking - D2 Class	10-310-6220		11.50
08/17/2026	DFT0001810	ESRI Meal	10-130-6220		36.11
08/17/2026	DFT0001810	Reschedule D2 Exam	10-320-6160		25.00
08/17/2026	DFT0001810	ESRI Transportation Pass	10-130-6220		8.00
08/17/2026	DFT0001810	Trolley Pass - UC Conference	10-400-6220		20.00
08/17/2026	DFT0001810	ESRI - Transportaion Pass	10-400-6220		8.00
08/17/2026	DFT0001810	ESRI Conference - Incidentals	10-400-6220		7.00
08/17/2026	DFT0001810	ESRI Conference - Incidentals	10-400-6220		20.00
08/17/2026	DFT0001810	C3 Training - Food	10-320-6220		31.62
08/17/2026	DFT0001810	C3 Training - Food	10-320-6220		31.62
08/17/2026	DFT0001810	Business Lunch with Ops Sup	10-100-6123		43.74
08/17/2026	DFT0001810	Lunch - D2 Class	10-310-6220		19.91
08/17/2026	DFT0001810	Overnight Shipping - Notary Bond	10-100-6185		33.95
08/17/2026	DFT0001810	Lunch for Parade Team	10-300-6123		39.64
08/17/2026	DFT0001810	Fuel - Pumps Down	10-310-6126		337.90
08/17/2026	DFT0001810	C3 Training - Fuel	10-320-6220		50.54
08/17/2026	DFT0001810	Protective Devices - Bad Elfs	10-400-6120		193.90
08/17/2026	DFT0001810	Wire Connectors	10-330-6180		130.92
08/17/2026	DFT0001810	Motor Overload Heater Packs - LMTP	22-000-1301	25W14M	158.39
08/17/2026	DFT0001810	July BBQ	10-000-6123		31.49
08/17/2026	DFT0001810	Desk Mats	10-000-6180		262.37
08/17/2026	DFT0001810	Emergency Light Bar #118	10-320-6155		934.97
08/17/2026	DFT0001810	Dinner - D2 test	10-310-6220		20.11
08/17/2026	DFT0001810	Office Supplies	10-000-6180		783.33
08/17/2026	DFT0001810	Office Supplies	10-000-6180		13.89
08/17/2026	DFT0001810	Office Supplies	10-000-6180		32.09
08/17/2026	DFT0001810	Office Supplies	10-000-6180		102.61
08/17/2026	DFT0001810	Office Supplies	10-000-6180		130.21
08/17/2026	DFT0001810	ESRI Meal	10-130-6220		6.95
08/17/2026	DFT0001810	Starlink	10-130-6211		130.00
08/17/2026	DFT0001810	D3 & T4 Cert Renewal	10-100-6160		303.11
08/17/2026	DFT0001810	ESRI Meal	10-130-6220		12.11
08/17/2026	DFT0001810	Hotel - ESRI	10-400-6220		1,499.39
08/17/2026	DFT0001810	ESRI Meal	10-130-6220		26.85
08/17/2026	DFT0001810	Uniform Items	10-330-6124		429.36
08/17/2026	DFT0001810	Network	10-130-6183		301.89

Payment Date	Payment Number	Description (Item)	Account Number	Project Account Key	Amount
08/17/2026	DFT0001810	Switch Upgrades WWTP, ENG, Admin	10-130-6183		8,553.43
08/17/2026	DFT0001810	Shipping Charges & Fees	10-210-6185		142.93
08/17/2026	DFT0001810	Shipping Charges & Fees	10-210-6185		179.10
08/17/2026	DFT0001810	Shipping Charges & Fees	10-210-6185		631.60
08/17/2026	DFT0001810	Mail - Notary Documents for LB	10-100-6185		11.00
08/17/2026	DFT0001810	Shipping - C. Weibert Belongings	10-110-6185		25.95
08/17/2026	DFT0001810	Certified Mail for HR	10-110-6185		22.04
08/17/2026	DFT0001810	Certified Mail with Signature - for HR/RE	10-110-6185		22.04
08/17/2026	DFT0001810	Mono County - Oath of Office for Notary	10-100-6160		22.50
08/17/2026	DFT0001810	Snacks - Staff Meeting	10-000-6123		89.93
08/17/2026	DFT0001810	Board Meeting / BBQ	10-000-6123		13.44
08/17/2026	DFT0001810	BBQ	10-000-6123		35.28
08/17/2026	DFT0001810	Summer BBQ Supplies	10-000-6123		87.58
08/17/2026	DFT0001810	July BBQ	10-000-6123		131.05
08/17/2026	DFT0001810	Board Meeting / BBQ	10-100-6215		29.05
08/17/2026	DFT0001810	Board Meeting	10-100-6215		92.69
08/17/2026	DFT0001810	Planning Meeting w/ New FM	10-120-6123		46.36
08/17/2026	DFT0001810	Grade II Wastewater Review Class	30-240-6215		825.00
08/17/2026	DFT0001810	Drug Testing	10-110-6100		73.00
08/17/2026	DFT0001810	July BBQ	10-000-6123		106.74
08/17/2026	DFT0001810	DNA Analysis - Activated Sludge Bacteria	30-210-6110		300.00
08/17/2026	DFT0001810	Meeting Recordings	10-000-6215		40.00
08/17/2026	DFT0001810	Hydrant & Bollard Paint	20-310-6145		257.56
				Vendor 01890 - Wells Fargo VISA Total:	**43,603.94**
Vendor: 02716 - Western Industrial Parts, Inc.					
08/21/2026	12194	Nuts, Bolts, Washers, Etc.	10-300-6180		813.66
				Vendor 02716 - Western Industrial Parts, Inc. Total:	**813.66**
Vendor: 01900 - Western Nevada Supply Company					
08/07/2026	12173	Saddle	20-310-6145		948.76
08/07/2026	12173	Cla-Val Restrictor	20-320-6145		870.30
08/14/2026	12182	Manhole Sealant	30-310-6145		2,160.86
08/14/2026	12182	Grip Rings	10-000-1200		1,376.53
08/21/2026	12195	TJ Water Rings & Taping Sleeve	22-000-1301	25W08M	1,606.55
08/21/2026	12195	Yard Hydrant	10-330-6150		250.43
08/21/2026	12195	PVC Couplings	30-320-6145		39.35
				Vendor 01900 - Western Nevada Supply Company Total:	**7,252.78**
				Grand Total:	**840,313.02**

Report Summary

Fund Summary

Fund		Payment Amount
10 - Administration		390,966.47
20 - Water Operations		200,212.68
22 - Water Capital Replacement		18,171.64
23 - Wastewater Capital Replacement		46,659.09
30 - Wastewater Operations		174,678.82
96 - New Enterprise		9,624.32
	Grand Total:	**840,313.02**

Account Summary

Account Number	Account Name	Payment Amount
10-000-1200	Inventory - Warehouse	3,034.30
10-000-1210	Inventory - Fuel Stock	39,638.90
10-000-2150	Ee Insurance Benefits Pa…	56,381.08
10-000-2151	Health Saving Acct. Paya…	807.66
10-000-2160	Pension Contribution Pa…	57,200.32
10-000-2161	Ee Deferred Comp Contr…	27,600.88
10-000-2170	Employee Deductions - …	878.90
10-000-2200	Payroll Taxes - Federal	47,102.50
10-000-2210	Payroll Taxes - State	17,767.20
10-000-6020	Employee Benefits - Gro…	4,245.63
10-000-6100	Outside Services	4,907.62
10-000-6123	Employee Engagement	876.83
10-000-6130	Insurance	2,203.06
10-000-6150	M & R - Buildings	4,199.90
10-000-6155	M & R - Vehicles	2,889.44
10-000-6180	Operating Supplies	5,285.73
10-000-6185	Postage/Freight	709.16
10-000-6190	Advertising Publications…	386.80
10-000-6210	Telephone	853.88
10-000-6215	Training & Meetings	40.00
10-000-6230	Utilities - Electric	4,705.67
10-100-6105	Software Licenses/Agre…	279.86
10-100-6123	Employee Engagement	106.51
10-100-6140	Legal Services	1,657.50
10-100-6155	M & R - Vehicles	42.38
10-100-6160	Memberships/Certificati…	325.61
10-100-6185	Postage/Freight	259.75
10-100-6190	Advertising Publications…	45.00
10-100-6215	Training & Meetings	121.74
10-100-6220	Travel Expenses	1,072.36
10-105-6190	Advertising Publications…	1,352.00
10-105-6237	Water Conservation	900.00
10-110-6100	Outside Services	73.00
10-110-6105	Software Licenses/Agre…	239.88
10-110-6140	Legal Services	153.00
10-110-6150	M & R - Buildings	2,118.00
10-110-6180	Operating Supplies	48.94
10-110-6185	Postage/Freight	70.03
10-110-6190	Advertising Publications…	901.00
10-120-6100	Outside Services	1,782.96
10-120-6105	Software Licenses/Agre…	39.99
10-120-6110	Professional Services	503.00
10-120-6123	Employee Engagement	159.62
10-120-6180	Operating Supplies	0.00
10-130-6105	Software Licenses/Agre…	10,875.00
10-130-6106	IT Services	18,169.16
10-130-6160	Memberships/Certificati…	30.00

Account Summary

Account Number	Account Name	Payment Amount
10-130-6182	Peripherals	192.66
10-130-6183	IT Network	8,855.32
10-130-6211	Internet Service	2,539.33
10-130-6220	Travel Expenses	2,266.50
10-200-6205	Permits & Licensing	5,525.00
10-210-6110	Professional Services	7,063.37
10-210-6180	Operating Supplies	13.10
10-210-6185	Postage/Freight	953.63
10-300-6120	Operating Tools/Equipm…	148.51
10-300-6123	Employee Engagement	167.41
10-300-6155	M & R - Vehicles	8,444.25
10-300-6180	Operating Supplies	813.66
10-310-6120	Operating Tools/Equipm…	834.70
10-310-6126	Diesel Fuel	337.90
10-310-6155	M & R - Vehicles	1,196.83
10-310-6180	Operating Supplies	879.89
10-310-6200	Safety	26.75
10-310-6215	Training & Meetings	2,195.00
10-310-6220	Travel Expenses	125.06
10-320-6120	Operating Tools/Equipm…	1,357.58
10-320-6124	Employee Uniform	302.78
10-320-6155	M & R - Vehicles	1,454.97
10-320-6160	Memberships/Certificati…	25.00
10-320-6180	Operating Supplies	188.97
10-320-6220	Travel Expenses	948.30
10-330-6120	Operating Tools/Equipm…	188.48
10-330-6124	Employee Uniform	747.23
10-330-6145	M & R - Line Repair/Equi…	1,166.47
10-330-6150	M & R - Buildings	10,452.22
10-330-6155	M & R - Vehicles	533.21
10-330-6180	Operating Supplies	208.47
10-400-6120	Operating Tools/Equipm…	5,710.00
10-400-6185	Postage/Freight	25.00
10-400-6220	Travel Expenses	2,037.17
20-000-1106	A/R - Other	41,716.59
20-000-2150	Ee Insurance Benefits Pa…	24,259.20
20-000-2160	Pension Contribution Pa…	21,607.13
20-000-2161	Ee Deferred Comp Contr…	9,419.84
20-000-2170	Employee Deductions - …	443.72
20-000-2200	Payroll Taxes - Federal	12,878.71
20-000-2210	Payroll Taxes - State	5,161.89
20-000-2325	Deposits - Miscellaneous	5,000.00
20-210-6111	Outside Lab Services	28,200.00
20-210-6180	Operating Supplies	6,889.32
20-210-6220	Travel Expenses	51.89
20-220-6124	Employee Uniform	40.91
20-220-6145	M & R - Line Repair/Equi…	893.03
20-220-6230	Utilities - Electric	14,922.81
20-230-6145	M & R - Line Repair/Equi…	3,679.05
20-230-6155	M & R - Vehicles	1,485.25
20-230-6179	Operating Chemicals	17,801.35
20-230-6230	Utilities - Electric	3,561.59
20-310-6145	M & R - Line Repair/Equi…	1,209.22
20-320-6145	M & R - Line Repair/Equi…	870.30
20-320-6210	Telephone	120.88
22-000-1301	Construction in Progress	6,917.99
22-000-1320	Vehicles	160.97
22-000-2200	Payroll Taxes - Federal	4,111.81

Account Summary

Account Number	Account Name	Payment Amount
22-000-2210	Payroll Taxes - State	821.35
22-340-6155	M & R - Vehicles	520.00
22-340-6180	Operating Supplies	5,639.52
23-000-1301	Construction in Progress	46,498.11
23-000-1320	Vehicles	160.98
30-000-2150	Ee Insurance Benefits Pa…	26,020.43
30-000-2160	Pension Contribution Pa…	23,563.62
30-000-2161	Ee Deferred Comp Contr…	10,789.52
30-000-2170	Employee Deductions - …	390.66
30-000-2200	Payroll Taxes - Federal	14,993.62
30-000-2210	Payroll Taxes - State	5,721.57
30-210-6110	Professional Services	300.00
30-210-6111	Outside Lab Services	240.00
30-210-6180	Operating Supplies	2,936.67
30-240-6100	Outside Services	14,242.28
30-240-6102	Sludge Disposal	5,630.00
30-240-6105	Software Licenses/Agre…	14.99
30-240-6145	M & R - Line Repair/Equi…	1,569.46
30-240-6155	M & R - Vehicles	910.00
30-240-6160	Memberships/Certificati…	284.00
30-240-6179	Operating Chemicals	38,066.65
30-240-6180	Operating Supplies	131.20
30-240-6215	Training & Meetings	2,673.85
30-240-6220	Travel Expenses	20.62
30-240-6230	Utilities - Electric	15,898.32
30-310-6145	M & R - Line Repair/Equi…	4,548.51
30-310-6160	Memberships/Certificati…	646.00
30-320-6145	M & R - Line Repair/Equi…	39.35
30-400-6110	Professional Services	5,047.50
96-000-6115	Employee Housing Expe…	9,624.32
	Grand Total:	**840,313.02**

Project Account Summary

Project Account Key		Payment Amount
None		786,896.92
25W08M		1,761.58
25W14M		5,156.41
25WW11S		46,498.11
	Grand Total:	**840,313.02**

Merchant Name	GL Account	Cardholder	Amount	Description
76	10-330-6220	H. Lewis	47.14	Fuel - VFD Class
76 Total			**47.14**	
ACE	10-330-6150	S. Sornoso	36.81	Swamp Cooler Pads & Deodorizer
ACE Total			**36.81**	
Acme Tools	30-240-6200	K. Burnett	247.82	Mask, Chlorine Cylinder Maint. - BM
Acme Tools	30-240-6200	K. Burnett	247.81	Mask, Chlorine Cylinder Maint. - SM
Acme Tools Total			**495.63**	
Adobe	10-100-6105	C. Murray	19.99	Acrobat
Adobe	10-120-6105	M. Bretz	19.99	Adobe
Adobe	30-240-6105	S. Sornoso	14.99	Adobe
Adobe	20-220-6105	D. Fenstermacher	239.88	Adobe
Adobe	10-130-6105	P. Gregory	19.99	Adobe
Adobe	10-130-6105	P. Gregory	19.99	Adobe
Adobe	10-100-6105	S. Hake	19.99	Document Editing
Adobe Total			**354.82**	
Amazon	10-000-6120	M. Vendors	(57.22)	Refund - Trash Can Lids
Amazon	10-000-6180	M. Vendors	(15.07)	Refund - Certificate Frames
Amazon	10-000-6190	M. Vendors	37.74	Shade Cloth - Parade
Amazon	10-000-6180	M. Vendors	30.36	Candy
Amazon	10-105-6120	M. Vendors	239.99	Air Purifier
Amazon	10-000-6180	M. Vendors	20.49	Candy
Amazon	10-000-6190	M. Vendors	82.77	Parade Costumes
Amazon	10-000-6190	M. Vendors	21.44	Parade Costumes
Amazon	10-000-6190	M. Vendors	21.54	Parade Costume
Amazon	10-000-6190	M. Vendors	21.54	Parade Costume
Amazon	10-000-6190	M. Vendors	7.53	Parade Costumes
Amazon	10-000-6190	M. Vendors	103.24	Parade Costumes
Amazon	10-000-6190	M. Vendors	18.31	Parade Costumes
Amazon	10-000-6190	M. Vendors	383.62	Parade Costumes
Amazon	10-000-6190	M. Vendors	17.23	Parade Supplies
Amazon	10-000-6180	M. Vendors	64.57	Office Supplies
Amazon	10-000-6180	M. Vendors	142.28	Office Supplies
Amazon	10-000-6180	M. Vendors	12.37	Office Supplies
Amazon	10-000-6180	M. Vendors	52.09	Trash Bags
Amazon	10-000-6120	M. Vendors	114.42	Trash Can Lids - Admin Kitchen
Amazon	10-000-6123	M. Vendors	9.79	Retirement Party Decorations - MH
Amazon	10-000-6123	M. Vendors	13.73	Retirement Party Decorations - MH
Amazon	10-000-6180	M. Vendors	39.13	Notebooks
Amazon	10-000-6120	M. Vendors	94.80	Trash Cans - Admin Kitchen
Amazon	96-000-6115	M. Vendors	30.89	Electronic Transformer - TL11
Amazon	10-130-6182	M. Vendors	45.59	Desk Top Speakers
Amazon	10-400-6120	M. Vendors	31.99	Phone Mount - Survey Tripod
Amazon	10-130-6182	M. Vendors	62.43	iPad Cases
Amazon	10-330-6150	M. Vendors	203.22	Flat Panel Lights
Amazon	10-330-6150	M. Vendors	203.22	Flat Panel Lights

Amazon	10-000-6180	M. Vendors	125.00	Hand Soap
Amazon	10-300-6180	M. Vendors	19.38	Picture Frame
Amazon Total			**2,198.41**	
Any Promo	10-000-6190	S. Hake	(39.23)	SWAG - Parade
Any Promo	10-000-6190	S. Hake	(36.79)	Credit - Shipping, Parade SWAG
Any Promo	10-000-6190	S. Hake	25.00	SWAG - Parade
Any Promo	10-000-6190	S. Hake	873.74	SWAG - Parade
Any Promo	10-000-6190	S. Hake	354.41	SWAG - Parade
Any Promo Total			**1,177.13**	
Arco	10-330-6220	H. Lewis	72.73	Fuel - VFD Class
Arco Total			**72.73**	
Automation	22-000-1301	R. Simpkins	316.79	Overload Heater Packs - LMTP
Automation Total			**316.79**	
Bird & Biscuit	10-000-6215	S. Hake	441.08	Software Training Lunch
Bird & Biscuit Total			**441.08**	
Blue Wave Bar	10-330-6220	H. Lewis	27.63	Dinner - VFD Class
Blue Wave Bar	10-330-6220	H. Lewis	15.58	Breakfast - VFD Class
Blue Wave Bar Total			**43.21**	
Burgers	10-000-6123	S. Hake	1,545.16	Retirement Lunch - MH
Burgers Total			**1,545.16**	
Calpelra	10-110-6215	R. English	875.00	Training Conference
Calpelra	10-110-6160	R. English	390.00	CalPERLA Membership
Calpelra Total			**1,265.00**	
Candy	10-000-6190	S. Hake	203.90	SWAG - Parade
Candy Total			**203.90**	
Chalos	10-330-6220	H. Lewis	18.24	Lunch - VFD Class
Chalos Total			**18.24**	
ChatGPT	10-130-6105	J. Mulbay	20.00	Open AI Subscription
ChatGPT Total			**20.00**	
Chevron	10-320-6155	M. Hannon	747.34	Wheel Bearings #89
Chevron	10-330-6220	H. Lewis	20.00	Fuel - VFD Class
Chevron Total			**767.34**	
Chick-Fil-A	10-100-6220	L. Block	19.55	Notary Training - Lunch
Chick-Fil-A Total			**19.55**	
Claude	10-120-6105	J. Beatty	20.00	AI Subscription
Claude	10-130-6105	J. Mulbay	20.00	Claude AI subscription
Claude	10-130-6105	P. Gregory	20.00	Claude
Claude Total			**60.00**	
CMTA	10-110-6190	M. Vendors	125.00	Job Ad
CMTA Total			**125.00**	
Concentra	10-110-6110	M. Vendors	126.00	Pre-Employ. Physical
Concentra Total			**126.00**	
Costco	10-000-6180	M. Vendors	108.12	Paper Goods & Plasticware
Costco Total			**108.12**	
Creative Image	30-240-6124	S. Sornoso	21.55	Embroidering - Shirts
Creative Image Total			**21.55**	

CSDA Careers	10-110-6190	M. Vendors	175.00	Job Ad
CSDA Careers	30-240-6145	D. Pijuan	45.26	Cabinet Fan Filter - Main PLC
CSDA Careers	30-320-6145	D. Pijuan	962.21	East Twin LS Controls
CSDA Careers Total			**1,182.47**	
CSMFO	10-110-6190	M. Vendors	455.00	Job Ad
CSMFO Total			**455.00**	
Custom Prints	10-000-6190	S. Hake	327.64	Banners - Parade Float
Custom Prints Total			**327.64**	
CWEA	30-310-6160	K. Weiland	114.00	C3 Cert Renewal
CWEA	30-310-6160	R. Gonzalez	410.00	C2 Cert Renewal
CWEA Total			**524.00**	
Diamond	10-310-6180	K. Weiland	650.00	Concrete & Ductile Cutting Blades
Diamond Total			**650.00**	
Empire Abrasive	10-330-6180	D. Pijuan	299.06	Cutting & Sanding Wheels.
Empire Abrasive Total			**299.06**	
Engineers	10-400-6160	N. Ferguson	180.00	PE License Renewal
Engineers Total			**180.00**	
Etrailer	10-310-6155	K. Weiland	134.77	Vibration Plate Trailer Lights
Etrailer Total			**134.77**	
Expertec	22-000-1320	M. Vendors	1,018.64	Shelves & Bins #140
Expertec	23-000-1320	M. Vendors	1,018.64	Shelves & Bins #140
Expertec Total			**2,037.28**	
Footloose	10-310-6120	K. Weiland	34.91	Bike Lock for Ground Radar
Footloose Total			**34.91**	
GFOA	10-120-6160	J. Beatty	250.00	GFOA Annual Membership
GFOA	10-110-6190	M. Vendors	200.00	Job Ad
GFOA Total			**450.00**	
Giovannis	10-000-6215	S. Hake	308.37	Software Training - Food
Giovannis Total			**308.37**	
Good Life	10-000-6215	L. Block	3.04	Admin Building Meeting Lunch
Good Life	10-000-6215	L. Block	189.29	Admin Building Meeting Lunch
Good Life Total			**192.33**	
Google	10-300-6180	R. Motley	9.99	Personal Expense - Reimbursed
Google Total			**9.99**	
Google Photos	10-000-6123	R. Motley	15.64	Retirement Photo - MH
Google Photos Total			**15.64**	
Grizzly	10-330-6120	M. Vendors	3,608.37	Table Saw, Base, & Gauge Fence
Grizzly Total			**3,608.37**	
Heat Wave	30-240-6200	L. Dunn	96.98	Safety Glasses
Heat Wave Total			**96.98**	
Hings	10-000-6215	R. Motley	41.50	Donuts - Training
Hings	10-000-6215	R. Motley	48.26	Donuts - Training
Hings	10-000-6123	R. Motley	64.06	Staff Meeting Donuts
Hings Total			**153.82**	
Hotel Booking	10-310-6220	L. Cox	224.87	Hotel - D2 Exam
Hotel Booking Total			**224.87**	

Island Hotel	10-330-6220	H. Lewis	848.58	Hotel - VFD Class
Island Hotel Total			**848.58**	
J & B Tool	20-310-6120	K. Weiland	160.56	Chain Wrench for Hydrants
J & B Tool	30-240-6180	S. Sornoso	123.90	Gloves
J & B Tool Total			**284.46**	
Keen	10-310-6124	K. Weiland	150.85	Boots
Keen Total			**150.85**	
Keurig	10-000-6180	R. Motley	40.97	Coffee Pods
Keurig Total			**40.97**	
Knox	22-000-1301	R. Motley	798.43	Fire Dept. Switch Box
Knox Total			**798.43**	
Lift Safety	10-320-6200	J. Ruiz	506.25	Hard Hats - MM Dept.
Lift Safety Total			**506.25**	
Looney Bean	10-000-6215	L. Block	38.52	Coffee - Software Training
Looney Bean	10-000-6180	R. Medhurst	21.54	Coffee
Looney Bean	10-000-6215	S. Hake	62.69	Software Training - Food
Looney Bean	10-000-6215	S. Hake	11.56	Software Training - Food
Looney Bean	10-000-6215	S. Hake	33.50	Software Training - Food
Looney Bean	10-000-6215	S. Hake	45.60	Software Training - Food
Looney Bean Total			**213.41**	
Misac	10-130-6160	J. Mulbay	130.00	MISAC Annual subscription
Misac Total			**130.00**	
Mistobox	10-000-6180	R. Motley	19.38	Coffee
Mistobox	10-000-6180	R. Motley	18.67	Coffee
Mistobox	10-000-6180	R. Motley	21.55	Coffee
Mistobox	10-000-6180	R. Motley	18.00	Coffee
Mistobox Total			**77.60**	
Mobile Tire	30-240-6155	S. Sornoso	55.65	Tire Mount & Balance
Mobile Tire Total			**55.65**	
Neogov	10-110-6190	M. Vendors	199.00	Job Ad
Neogov Total			**199.00**	
New York Deli	10-000-6215	S. Hake	287.99	Software Training - Food
New York Deli Total			**287.99**	
Paypal	10-000-6190	S. Hake	40.00	2026 Parade Entry Fee
Paypal Total			**40.00**	
Pho Hoa	10-330-6220	H. Lewis	27.14	Dinner - VFD Class
Pho Hoa Total			**27.14**	
Pilot	10-100-6220	L. Block	65.02	Notary Training - Gas
Pilot Total			**65.02**	
Pitney Bowes	10-000-6185	L. Block	98.36	Mail Machine Supplies
Pitney Bowes Total			**98.36**	
Pizza Nova	10-330-6220	H. Lewis	38.56	Dinner - VFD Class
Pizza Nova Total			**38.56**	
Prometric	10-320-6215	R. Hartman	25.00	Reschedule D2 Exam
Prometric Total			**25.00**	
Pump	30-320-6145	D. Pijuan	1,924.95	Float System for LS Upgrades

Pump Total			**1,924.95**	
Seat Covers	10-320-6155	A. Derue	573.14	Seat covers #89 and #118
Seat Covers Total			**573.14**	
Signs	10-000-6190	M. Bretz	381.26	Banners for Parade
Signs Total			**381.26**	
Smart & Final	10-100-6180	S. Hake	45.42	Kitchen Supplies
Smart & Final	10-100-6180	S. Hake	22.27	Kitchen Supplies
Smart & Final Total			**67.69**	
Spirit	10-000-6190	R. Motley	52.08	Parade Costume
Spirit Total			**52.08**	
Spray Well	30-240-6120	K. Burnett	98.69	Pressure Washer Handle
Spray Well Total			**98.69**	
Staples	10-000-6180	L. Block	82.48	Office Supplies
Staples	10-000-6180	L. Block	76.19	Office Supplies
Staples Total			**158.67**	
Starlink	10-130-6211	M. Vendors	120.00	Starlink
Starlink Total			**120.00**	
Swing Inn Cafe	10-330-6220	H. Lewis	49.12	Lunch - VFD Class
Swing Inn Cafe Total			**49.12**	
Uline	20-220-6180	M. Vendors	55.25	Cold Packs
Uline Total			**55.25**	
Uplift Desk	10-120-6120	A. Larson	197.18	Privacy Skirt & PC Holder
Uplift Desk	30-240-6120	K. Burnett	1,708.92	Desk - l. Dunn
Uplift Desk Total			**1,906.10**	
UPS	10-210-6185	M. Vendors	156.60	Shipping Charges & Fees
UPS	10-210-6185	M. Vendors	199.78	Shipping Charges & Fees
UPS	10-210-6185	M. Vendors	149.45	Shipping Charges & Fees
UPS	10-210-6185	M. Vendors	330.51	Shipping Charges & Fees
UPS	10-210-6185	M. Vendors	170.38	Shipping Charges & Fees
UPS Total			**1,006.72**	
USPS	10-000-6185	L. Block	11.60	Certified Mail
USPS Total			**11.60**	
Vons	10-000-6123	L. Block	48.99	Cake - MH Retirement
Vons	10-000-6123	L. Block	507.95	Retirement Gift - MH
Vons	10-000-6215	L. Block	20.93	Snacks - Software Training
Vons	10-000-6215	L. Block	16.54	Snacks - Software Training
Vons	10-000-6123	L. Block	66.24	Staff Meeting Snacks
Vons	10-000-6123	S. Hake	27.85	Snacks - 4th of July & Staff Meeting
Vons	10-000-6215	S. Hake	7.51	Software Training - Food
Vons	10-100-6123	S. Hake	26.18	Welcome for HR Manager
Vons	10-000-6215	S. Hake	11.98	Software Training - Food
Vons	10-000-6215	S. Hake	134.81	Software Training - Food
Vons Total			**868.98**	
Zoom	10-110-6105	M. Reeves	(155.00)	Refund
Zoom	10-100-6215	S. Hake	40.00	Cloud Recording - BoD Meetings
Zoom Total			**(115.00)**	

June Visa Transactions Total	**31,395.63**

Merchant Name	GL Account	Cardholder	Amount	Description
6th & K Parking	10-130-6220	J. Burkhart	79.00	ESRI Parking
6th & K Parking Total			**79.00**	
Adobe	10-100-6105	C. Murray	19.99	Acrobat
Adobe	10-100-6105	L. Block	239.88	Adobe
Adobe	10-120-6105	M. Bretz	19.99	Adobe
Adobe	10-110-6105	R. English	239.88	Adobe
Adobe	10-100-6105	S. Hake	19.99	Document Editing
Adobe	30-240-6105	S. Sornoso	14.99	Adobe
Adobe Total			**554.72**	
Amazon	10-000-6180	M. Vendors	35.73	Electric Kettle & Pens
Amazon	10-000-6180	M. Vendors	14.00	Dry Erase Pens
Amazon	10-120-6180	M. Vendors	38.78	Desk Organizer
Amazon	10-120-6180	M. Vendors	(38.78)	Return - Desk Organizer
Amazon	10-130-6182	M. Vendors	29.80	USB Receiver
Amazon	10-130-6182	M. Vendors	86.12	Monitor Stands
Amazon	10-130-6182	M. Vendors	76.74	Monitor Stands
Amazon	10-330-6155	M. Vendors	208.28	Mat & Magnetic Organizers #140
Amazon	10-330-6155	M. Vendors	46.05	Magnetic Organizers #140
Amazon Total			**496.72**	
Any Promo	10-000-6190	S. Hake	342.65	Parade Swag
Any Promo Total			**342.65**	
Arctic Cool	10-320-6124	A. Derue	92.68	Work Shirts
Arctic Cool Total			**92.68**	
ATV Track	20-230-6155	C. Monroe	1,485.25	Front Right Track & Bogey Wheel
ATV Track Total			**1,485.25**	
Automation Direct	10-330-6180	D. Pijuan	130.92	Wire Connectors
Automation Direct	22-000-1301	R. Simpkins	158.39	Motor Overload Heater Packs - LMTP
Automation Direct Total			**289.31**	
Barleymash	10-130-6220	J. Burkhart	26.85	ESRI Meal
Barleymash Total			**26.85**	
Bio, Inc.	30-210-6110	R. Medhurst	300.00	DNA Analysis - Activated Sludge Bacteria
Bio, Inc. Total			**300.00**	
Brunt	10-320-6124	A. Derue	210.10	Boots
Brunt Total			**210.10**	
Business Essential	10-400-6185	L. Vaca	25.00	Shipping - Bad Elf Flex Repairs
Business Essential	10-100-6185	S. Hake	77.49	Overnight to L12
Business Essential	10-100-6185	S. Hake	137.31	Overnight MOU Signature
Business Essential Total			**239.80**	
CAPIO	10-130-6160	J. Mulbay	30.00	CAPIO/ACWA Membership - AI Policy
CAPIO Total			**30.00**	
CDA Career	10-110-6190	R. English	175.00	Recruitment 26-011
CDA Career Total			**175.00**	
ChatGPT	10-130-6105	J. Mulbay	20.00	ChatGPT Subscription
ChatGPT Total			**20.00**	
Chevron	10-100-6220	C. Murray	83.29	Fuel - CSDA GM Conference
Chevron	10-320-6220	J. Ruiz	31.96	Fuel - SSO Training
Chevron	10-310-6220	L. Cox	50.56	Fuel - D2 Class
Chevron	20-210-6220	S. Minich	51.89	Fuel - Samples to Babcock Laboratory
Chevron Total			**217.70**	
Chick-Fil-A	10-400-6220	L. Vaca	14.13	Meal - ESRI

Chick-Fil-A Total			**14.13**	
Cine Cafe	10-400-6220	N. Holt	15.76	ESRI Conference - Meal
Cine Cafe Total			**15.76**	
Claude	10-120-6105	J. Beatty	20.00	AI Subscription
Claude	10-130-6105	J. Mulbay	20.00	Claude Subscription
Claude Total			**40.00**	
Cocina	10-400-6220	L. Vaca	41.84	Meal - ESRI
Cocina Total			**41.84**	
Convention Center	10-400-6220	N. Holt	12.88	ESRI Conference - Meal
Convention Center Total			**12.88**	
Costco	20-220-6124	D. Fenstermacher	40.91	Sun Hoodies
Costco Total			**40.91**	
Courtyard	10-320-6220	J. Ruiz	668.52	C3 Training - Lodging
Courtyard	10-320-6220	J. Ruiz	20.49	C3 Training - Food
Courtyard	10-320-6220	J. Ruiz	22.03	C3 Training - Food
Courtyard Total			**711.04**	
CSMFO	10-110-6190	R. English	455.00	Recruitment 26-011
CSMFO Total			**455.00**	
CWEA	30-310-6160	R. Larson	387.00	CWEA C3 Cert
CWEA	30-310-6160	R. Larson	259.00	CWEA Membership
CWEA Total			**646.00**	
Del Taco	10-400-6220	N. Holt	11.39	ESRI Conference - Meals
Del Taco Total			**11.39**	
DIY	10-000-6190	L. Block	17.22	Parade Float Supplies
DIY Total			**17.22**	
Ebay	10-330-6145	R. Simpkins	12.65	Repair Parts for Dwalt Driver
Ebay	10-100-6155	R. Motley	42.38	Parts #84
Ebay Total			**55.03**	
El Gordo	10-400-6220	L. Vaca	28.91	Meal - ESRI
El Gordo Total			**28.91**	
Elite Gates	10-330-6150	M. Vendors	5,984.85	East Access Gate Parts
Elite Gates Total			**5,984.85**	
Expertec Usa	22-000-1320	R. Simpkins	160.97	Grab Handles & Hooks #140
Expertec Usa	23-000-1320	R. Simpkins	160.98	Grab Handles & Hooks #140
Expertec Usa Total			**321.95**	
Exxon	10-400-6220	N. Holt	15.05	ESRI Conference - Meals
Exxon Total			**15.05**	
EZ Trip	10-320-6220	J. Ruiz	43.37	C3 Training - Fuel
EZ Trip Total			**43.37**	
Golden Gong	10-320-6220	J. Ruiz	31.15	C3 Training - Food
Golden Gong Total			**31.15**	
Good Life	10-100-6123	C. Murray	62.77	Lunch meeting with manager
Good Life	10-120-6123	J. Beatty	113.26	Personal Expense - Reimbursed
Good Life Total			**176.03**	
Gordon Training	30-240-6215	C. Monroe	1,848.85	Leadership Effectiveness - K. Burnett
Gordon Training Total			**1,848.85**	
Great Basin	10-310-6220	D. Garcia	16.55	Meal - Bishop Training
Great Basin	30-240-6220	L. Dunn	20.62	Lunch - Water Distribution Class
Great Basin	10-310-6220	L. Cox	6.43	Lunch - D2 Class
Great Basin Total			**43.60**	
Grocery Outlet	10-000-6123	C. Monroe	37.11	July BBQ
Grocery Outlet	10-210-6180	S. Minich	13.10	Bags for Shipping Samples

Grocery Outlet Total			**50.21**	
High Country	10-000-6190	S. Hake	26.93	Tarp - Parade Float
High Country	10-000-6123	S. Sornoso	45.64	July BBQ
High Country Total			**72.57**	
Hings	10-000-6123	C. Murray	78.83	Donuts - Staff Meeting
Hings	10-000-6123	R. Motley	70.46	Donuts - Staff Meeting
Hings Total			**149.29**	
Hyatt	10-100-6220	C. Murray	989.07	Lodging - CSDA GM Conference
Hyatt Total			**989.07**	
In-N-Out	10-130-6220	J. Burkhart	9.68	ESRI Meal
In-N-Out Total			**9.68**	
Intercontinental	10-400-6220	N. Holt	34.33	ESRI Conference - Meals
Intercontinental Total			**34.33**	
Intl Accreditation	10-210-6110	M. Vendors	6,500.00	Lab Assesment
Intl Accreditation Total			**6,500.00**	
Keen	10-330-6124	H. Lewis	317.87	Boots
Keen Total			**317.87**	
Keurig	10-000-6180	R. Motley	40.97	K Pods
Keurig Total			**40.97**	
Kitchen & Tap	10-400-6220	D. Carlson	145.02	Lunch for Five w/ Consultant
Kitchen & Tap Total			**145.02**	
Looney Bean	10-000-6180	R. Medhurst	20.64	Coffee
Looney Bean Total			**20.64**	
Lucky Poke	10-400-6220	N. Holt	43.51	ESRI Conference - Meal
Lucky Poke Total			**43.51**	
Lucky's	10-130-6220	J. Burkhart	24.21	ESRI Meal
Lucky's	10-130-6220	J. Burkhart	24.21	ESRI Meal
Lucky's	10-130-6220	J. Burkhart	19.18	ESRI Meal
Lucky's	10-130-6220	J. Burkhart	4.31	ESRI Meal
Lucky's Total			**71.91**	
Lucy's	10-320-6220	J. Ruiz	17.00	C3 Training - Food
Lucy's Total			**17.00**	
Manor Market	10-000-6123	S. Sornoso	46.48	July BBQ
Manor Market Total			**46.48**	
Marriott	10-130-6220	J. Burkhart	1,979.11	ESRI Hotel
Marriott Total			**1,979.11**	
McDonalds	10-400-6220	L. Vaca	19.91	Meal - ESRI
McDonalds Total			**19.91**	
Meat Market	10-000-6123	H. Lewis	102.80	Meat for BBQ
Meat Market Total			**102.80**	
Mistobox	10-000-6180	R. Motley	21.55	Coffee
Mistobox	10-000-6180	R. Motley	21.55	Coffee
Mistobox	10-000-6180	R. Motley	21.55	Coffee
Mistobox Total			**64.65**	
Neogov	10-110-6190	R. English	199.00	Recruitment 26-011
Neogov Total			**199.00**	
Newbreak Coffee	10-400-6220	N. Holt	26.48	ESRI Conference - Meal
Newbreak Coffee Total			**26.48**	
Nik-N-Willies	10-300-6123	R. Motley	127.77	Lunch for Parade Team
Nik-N-Willies Total			**127.77**	
Nonna	10-130-6220	J. Burkhart	36.78	ESRI Meal - Nic, Luis, Julie
Nonna	10-400-6220	J. Burkhart	73.57	ESRI Meal - Nic, Luis, Julie

Nonna Total			**110.35**	
Paid Parking	10-310-6220	L. Cox	11.50	Parking - D2 Class
Paid Parking Total			**11.50**	
Papas Pizza	10-130-6220	J. Burkhart	36.11	ESRI Meal
Papas Pizza Total			**36.11**	
Prometric	10-320-6160	R. Hartman	25.00	Reschedule D2 Exam
Prometric Total			**25.00**	
Pronto	10-400-6220	D. Carlson	20.00	Trolley Pass - UC Conference
Pronto	10-130-6220	J. Burkhart	8.00	ESRI Transportation Pass
Pronto	10-400-6220	L. Vaca	8.00	ESRI - Transportaion Pass
Pronto	10-400-6220	N. Holt	20.00	ESRI Conference - Incidentals
Pronto	10-400-6220	N. Holt	7.00	ESRI Conference - Incidentals
Pronto Total			**63.00**	
Rib Line	10-320-6220	J. Ruiz	31.62	C3 Training - Food
Rib Line	10-320-6220	J. Ruiz	31.62	C3 Training - Food
Rib Line Total			**63.24**	
Robertos	10-100-6123	C. Murray	43.74	Business Lunch with Ops Sup
Robertos Total			**43.74**	
Safeway	10-310-6220	L. Cox	19.91	Lunch - D2 Class
Safeway Total			**19.91**	
Services Llc	10-100-6185	L. Block	33.95	Overnight Shipping - Notary Bond
Services Llc Total			**33.95**	
Shell	10-320-6220	J. Ruiz	50.54	C3 Training - Fuel
Shell	10-300-6123	R. Motley	39.64	Lunch for Parade Team
Shell	10-310-6126	R. Larson	337.90	Fuel - Pumps Down
Shell Total			**428.08**	
Site Twin	10-400-6120	D. Carlson	193.90	Protective Devices - Bad Elfs
Site Twin Total			**193.90**	
Smart & Final	10-000-6123	S. Sornoso	31.49	July BBQ
Smart & Final Total			**31.49**	
Specter Labs	10-000-6180	R. Larson	262.37	Desk Mats
Specter Labs Total			**262.37**	
Speed Tech	10-320-6155	R. Motley	934.97	Emergency Light Bar #118
Speed Tech Total			**934.97**	
Sprouts	10-310-6220	L. Cox	20.11	Dinner - D2 test
Sprouts Total			**20.11**	
Staples	10-000-6180	L. Block	130.21	Office Supplies
Staples	10-000-6180	L. Block	102.61	Office Supplies
Staples	10-000-6180	L. Block	783.33	Office Supplies
Staples	10-000-6180	L. Block	32.09	Office Supplies
Staples	10-000-6180	L. Block	13.89	Office Supplies
Staples Total			**1,062.13**	
Starbucks	10-130-6220	J. Burkhart	6.95	ESRI Meal
Starbucks Total			**6.95**	
Starlink	10-130-6211	M. Vendors	130.00	Starlink
Starlink Total			**130.00**	
SWRCB	10-100-6160	C. Murray	303.11	D3 & T4 Cert Renewal
SWRCB Total			**303.11**	
Tina's	10-130-6220	J. Burkhart	12.11	ESRI Meal
Tina's Total			**12.11**	
Towneplace Suites	10-400-6220	L. Vaca	1,499.39	Hotel - ESRI
Towneplace Suites Total			**1,499.39**	

Truewerk	10-330-6124	D. Pijuan	429.36	Uniform Items
Truewerk Total			**429.36**	
UI	10-130-6183	J. Mulbay	8,553.43	Switch Upgrades WWTP, ENG, Admin
UI	10-130-6183	P. Gregory	301.89	Network
UI Total			**8,855.32**	
UPS	10-210-6185	M. Vendors	179.10	Shipping Charges & Fees
UPS	10-210-6185	M. Vendors	142.93	Shipping Charges & Fees
UPS	10-210-6185	M. Vendors	631.60	Shipping Charges & Fees
UPS Total			**953.63**	
USPS	10-110-6185	A. Larson	25.95	Shipping - C. Weibert Belongings
USPS	10-110-6185	L. Block	22.04	Certified Mail with Signature - for HR/RE
USPS	10-110-6185	L. Block	22.04	Certified Mail for HR
USPS	10-100-6185	L. Block	11.00	Mail - Notary Documents for LB
USPS Total			**81.03**	
VCN	10-100-6160	L. Block	22.50	Mono County - Oath of Office for Notary
VCN Total			**22.50**	
Vons	10-000-6123	C. Monroe	131.05	July BBQ
Vons	10-000-6123	L. Block	87.58	Summer BBQ Supplies
Vons	10-000-6123	R. Medhurst	35.28	BBQ
Vons	10-000-6123	S. Hake	13.44	Board Meeting / BBQ
Vons	10-000-6123	S. Hake	89.93	Snacks - Staff Meeting
Vons	10-100-6215	S. Hake	29.05	Board Meeting / BBQ
Vons	10-100-6215	S. Hake	92.69	Board Meeting
Vons Total			**479.02**	
Warming Hut	10-120-6123	J. Beatty	46.36	Planning Meeting w/ New FM
Warming Hut Total			**46.36**	
Wastewater Tech	30-240-6215	L. Dunn	825.00	Grade II Wastewater Review Class
Wastewater Tech Total			**825.00**	
Wienhoff	10-110-6100	R. English	73.00	Drug Testing
Wienhoff Total			**73.00**	
Zenys	10-000-6123	C. Monroe	106.74	July BBQ
Zenys Total			**106.74**	
Zoom	10-000-6215	S. Hake	40.00	Meeting Recordings
Zoom Total			**40.00**	
Zoro Tools	20-310-6145	K. Weiland	257.56	Hydrant & Bollard Paint
Zoro Tools Total			**257.56**	
July Visa Transactions			**43,603.94**	

MINUTES

Thursday, July 16, 2026
Mammoth Community Water District
Regular Board Meeting

The Board of Directors convened in session at the hour of 5:32 p.m. No recess was taken, and the meeting was adjourned at 6:28 p.m.

Prepared by:

Stephanie Hake
Executive Assistant

ATTEST:

Clay Murray
Board Secretary

THE REGULAR MEETING of the Board of Directors of the Mammoth Community Water District was held on Thursday, July 16, 2026 at 5:32 p.m.

ROLL CALL

Board Present
Director: Tom Cage
Director: Dennis Domaille
Director: Elizabeth Hylton *(remote attendance)*
Director: Tom Smith
Director: Gary Thompson

Board Absent
None

Staff Present
General Manager: Clay Murray
District Engineer: Garrett Higerd
Finance Manager: Jeff Beatty
Operations Superintendent: Chris Monroe
Information Services Manager: Justin Mulbay
Human Resources Manager: Renee English
Principal Administrative Analyst: Michael Draper
Executive Assistant: Stephanie Hake
Legal Counsel: Josh Horowitz *(remote attendance)*

Guests Present
Leanna Block – MCWD
Melissa Bretz – MCWD

PUBLIC FORUM

President Smith opened the public forum at 5:32 p.m.

President Smith commented to the Board that he has received numerous compliments on the District's float entry in the Town of Mammoth Lakes annual Fourth of July parade. He thanked staff and all those who helped with the successful project.

No one else addressed the Board and President Smith closed the public forum at 5:33 p.m.

CONSENT AGENDA A

A-1 Approve the May and June 2026 Check Disbursements
A-2 Approve the Minutes from the Regular Board Meeting held May 21, 2026
A-3 Approve the Minutes from the Special Board Meeting held June 24, 2026

Director Domaille made a motion.

BOARD ACTION – To approve Consent Agenda A

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

CONSENT AGENDA B – DEPARTMENT REPORTS

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

Director Domaille made a motion.

BOARD ACTION – To approve Consent Agenda B

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

CURRENT BUSINESS

C-1 Presentation of the MCWD 2025 Annual Report on Key Projects, Programs, and System Improvements

Michael Draper described the highlights in this year's annual report. A brief discussion followed.

BOARD ACTION – None, information only

C-2 Water Supply Update

Chris Monroe provided a brief summary of the current water supply. There was no discussion.

BOARD ACTION – None, information only

C-3 Annual Update on the Status of the LADWP Agreement

Chris Monroe said the District's consumptive water use is well below the maximum allowed in the 2013 agreement. Jeff Beatty added that the interest earnings on the LADWP reserve fund established a couple of years ago are sufficient and the District's usage and savings credits are on track to maximize the extension of the primary term of the agreement.

President Smith complimented staff for being proactive about this future obligation. There was no further discussion.

BOARD ACTION – None, information only

C-4 Discuss and Consider Enacting Ordinance No. 07-16-26-18 Amending Ordinance No. 04-18-19-07 Fixing and Adjusting Director Compensation

Clay Murray said the ordinance was being presented to clean up discrepancies between the Director Compensation Policy and the 2019 ordinance.

There was no discussion and Director Cage made a motion.

BOARD ACTION – To enact Ordinance No. 07-16-26-18 as presented

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

C-5 Discuss and Consider Approving Updated and Amended Policies

1. **Rules for the Proceedings of the Board of Directors (PL-BOD-001)**
2. **Board Delegation of Authority to the General Manager (PL-BOD-003)**
3. **Ethics Policy (PL-BOD-004)**
4. **Director Sexual Harassment and Abusive Conduct Prevention Policy (PL-BOD-005)**

Stephanie Hake said the four Board policies were being presented to bring the content and language current with updates to statutes.

Director Cage asked Attorney Horowitz about Rule 1 of the Rules for the Proceedings of the Board of Directors Policy and the annual process of selecting officers. Because of the Board's practice historically, he suggested that instead of stating "The Board <u>will normally</u> follow a rotation…" the policy should state, "The Board <u>may</u> follow a rotation…". Attorney Horowitz said the change made sense and could be done.

Director Cage made a motion to approve the updated Rules for the Proceedings of the Board of Directors. He then amended his motion to include all four policies being presented and the minor update to the Rules for the Proceedings of the Board of Directors

There was no further discussion, and Director Domaille seconded the motion.

BOARD ACTION – To approve the updated policies, including the amendment to PL-BOD-001

1. **Rules for the Proceedings of the Board of Directors (PL-BOD-001)**
2. **Board Delegation of Authority to the General Manager (PL-BOD-003)**
3. **Ethics Policy (PL-BOD-004)**
4. **Director Sexual Harassment and Abusive Conduct Prevention Policy (PL-BOD-005)**

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

COMMITTEE MEETINGS HELD DURING THE MONTH

Technical Services Committee – *May 20, 2026*
Dennis Domaille
Gary Thompson
Finance Committee – *May 20, 2026*
Tom Cage
Elizabeth Hylton
LAFCO – *June 11, 2026*
Tom Cage
Technical Services Committee – *July 15, 2026*
Dennis Domaille
Gary Thompson
Investment Committee – *July 15, 2026*
Tom Cage
Elizabeth Hylton
Finance Committee – *July 15, 2026*
Tom Cage
Elizabeth Hylton

Technical Services Committee (May 20, 2026):

There was no report from the Technical Services Committee meeting on May 20, 2026.

~

Finance Committee (May 20, 2026):

There was no report from the Finance Committee meeting on May 20, 2026.

~

Mono LAFCO:

Director Cage said he was not able to attend the meeting, but the scheduled agenda items were to ratify the 26/27 budget and an update regarding inactive special districts.

~

Technical Services Committee (July 15, 2026):

Director Domaille reported that the committee discussed how staff are being creative with the required groundwater well sampling schedule in order to minimize Southern California Edison's significant demand charges.

~

Investment Committee:

Director Cage said the meeting was routine, noting that the returns continue to be above the benchmarks. He reiterated his appreciation for the Chandler Asset Management team and their professional and knowledgeable investment guidance.

~

Finance Committee (July 15, 2026):

Director Cage reported that the meeting was routine with nothing notable discussed.

DIRECTOR COMMENTS, REQUESTS, AND REPORTS

The Board welcomed Renee English, the District's new Human Resources Manager. Director Domaille then praised Ms. English for her knowledgeable guidance with a medical insurance question he recently had.

Clay Murray said that this is Jeff Beatty's last meeting as MCWD's Finance Manager before he retires. The Board congratulated Jeff Beatty on his retirement and commended him for his contributions to MCWD's financial program. All offered him well wishes with his next chapter.

ATTORNEY REPORT

Attorney Horowitz said the state legislature is currently out on summer break. He said there are a number of bills that would be reported on when the legislature reconvenes in August.

CLOSED SESSION

None

ADJOURNMENT

President Smith said there was nothing for closed session and asked for a motion to adjourn the meeting.

BOARD ACTION – To adjourn the Board Meeting

MOVED BY: Director Domaille
SECONDED BY: Director Cage

President Smith adjourned the meeting at 6:28 p.m.

AGENDA ITEM

Subject: Approve Changing the Time of the October Regular Board Meeting from October 15, 2026 at 5:30 p.m. to October 15, 2026 at 2:30 p.m.

There are no materials to support this agenda item

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-1

Operations Department Report

09-17-2026

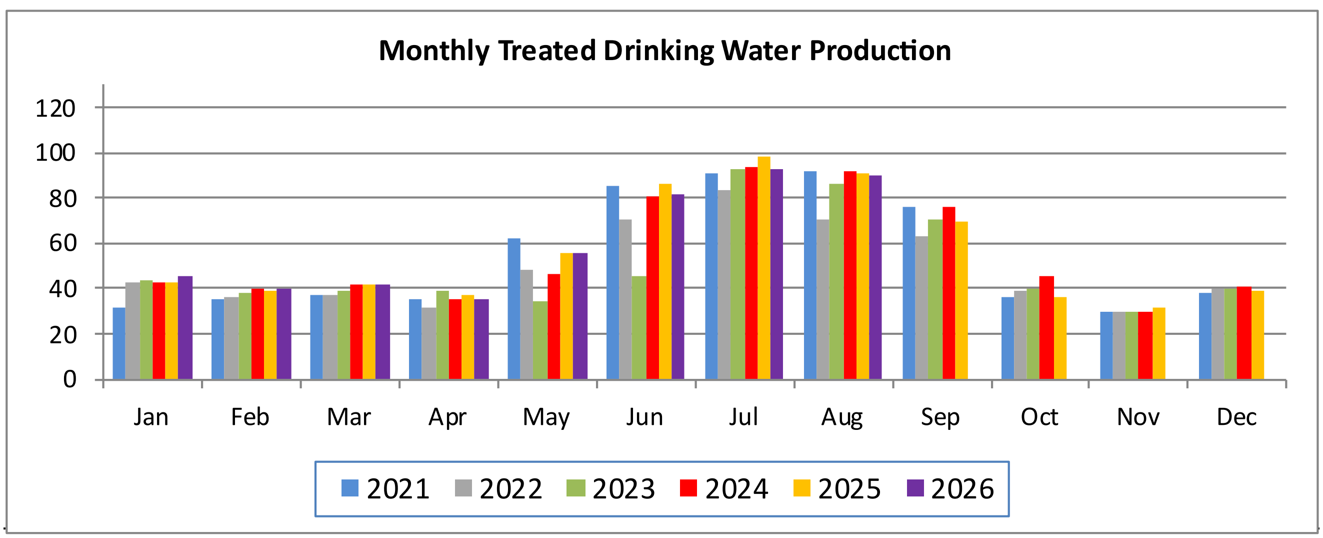
September 2026

Report Summary			
August Production Data *(In Million Gallons)*	2024	2025	**2026**
Treated Surface Water	81.6	48.3	**63.7**
Treated Groundwater	10.5	42.8	**26.0**
Untreated Groundwater	3.0	6.3	**0.0**
Reclaimed Wastewater	14.3	3.6	**13.6**
Totals	109.5	101.0	**103.3**
Non-Revenue Water	4.4	5.1	**5.9**
Treated Wastewater	42.7	46.5	**42.0**
Photovoltaic Power Produced (kWh)	198,887	163,529	**127,769**
Photovoltaic Solar Irradiance (kW/m²)	965	873	**877**

Monthly - Water Treatment, Production & Supply Management

- **Drinking Water Treatment**

Routine samples for clarity, chlorine residual, and bacteriological analysis of the District's drinking water were conducted during the last two months. The results of all sampling for July and August were in compliance with the standards set by the State Water Resources Control Board Drinking Water Division. A total of 89.7 million gallons (MG) were treated for drinking water with an average of 2.89 million gallons per day (MGD). Drinking water was produced from surface water and groundwater supplies, 71% and 29% respectively in the month of August.



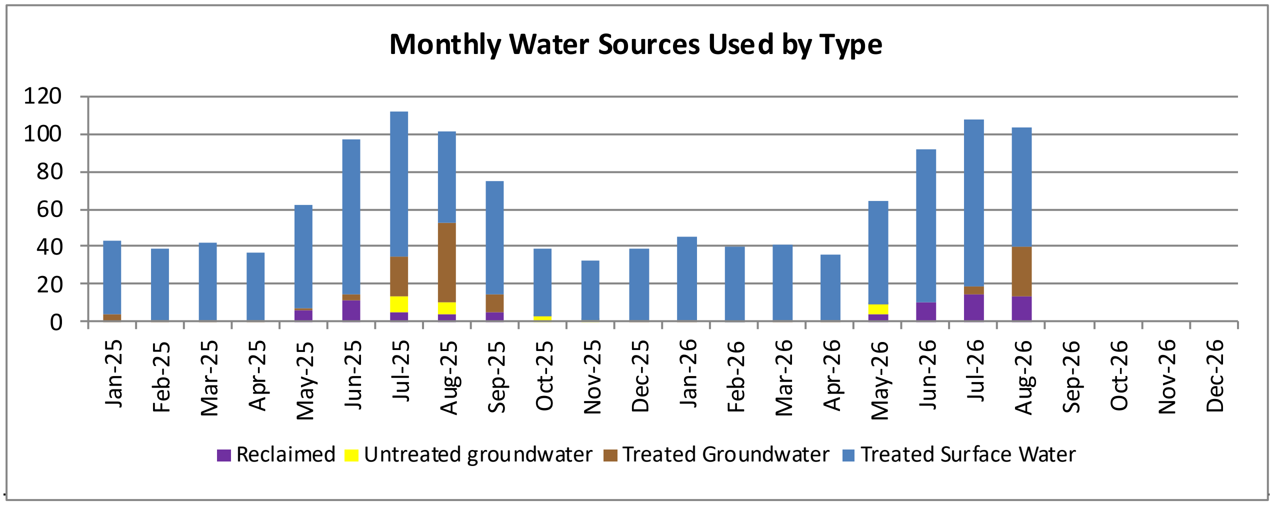
MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-1

Operations Department Report

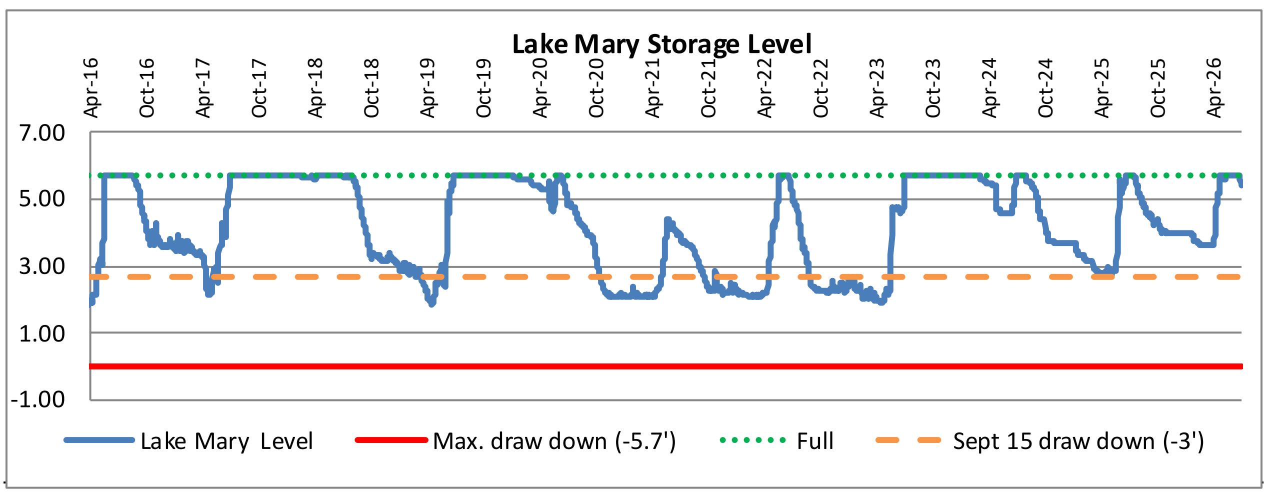
09-17-2026

September 2026



- **Surface Water**

The minimum daily stream flow requirement for August was 7.2 *cfs* for Mammoth Creek, as measured at Old Mammoth Road. Flow rates in the creek ranged from 4.4 *cfs* to 9.1 *cfs.* The flow requirement for September decreased to 5.5 *cfs* and current flows are below requirements. Lake Mary is currently -2.82 feet from full, with a balance of 300 ac-ft in storage. Surface water was the primary source of supply in August, using a combination of direct diversion and lake storage depending on stream flows meeting the requirements.



- **Groundwater**

Approximately 25.97 million gallons (MG) or 29% of the drinking water produced, was produced from the District's groundwater sources during the month of August. Groundwater production Wells 1, 6, 10, 15, 17, 18, 20,25 and 32 are operating as expected and are available for service.

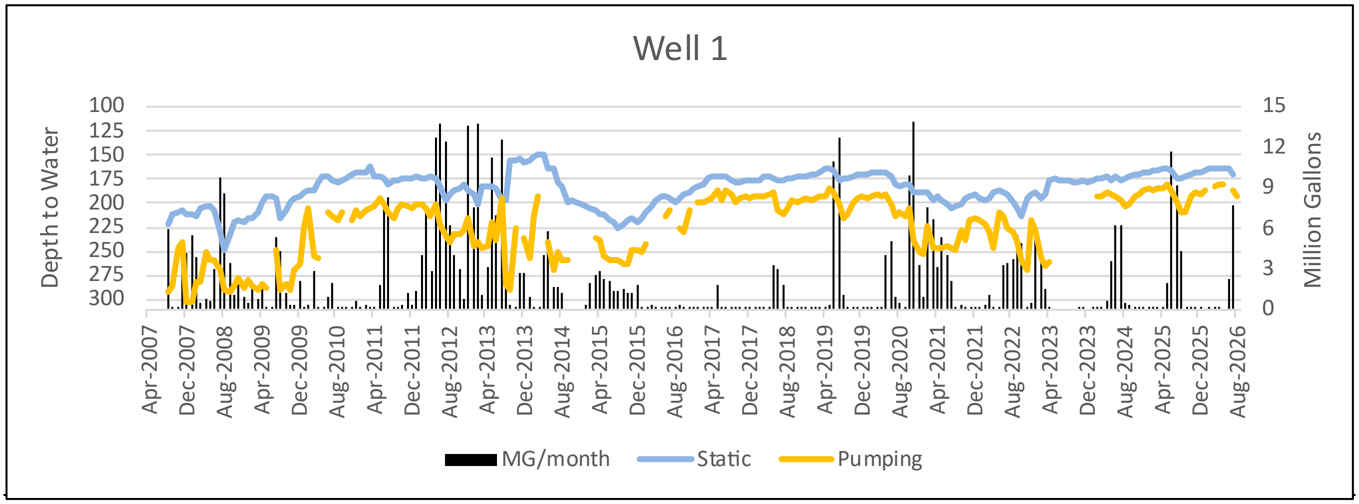
MAMMOTH COMMUNITY WATER DISTRICT

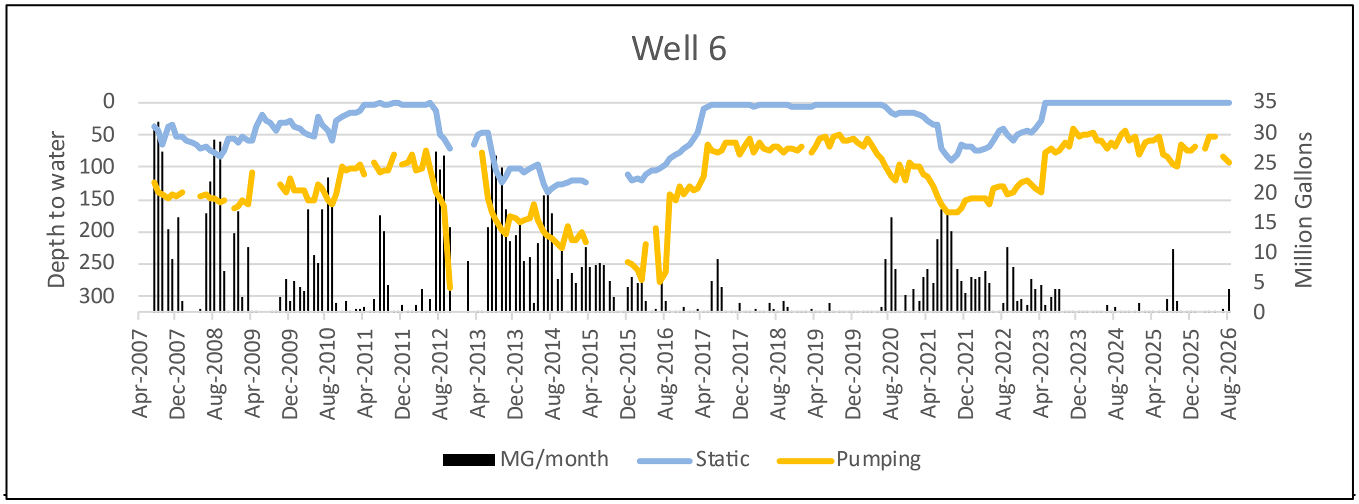
Agenda Item: B-1

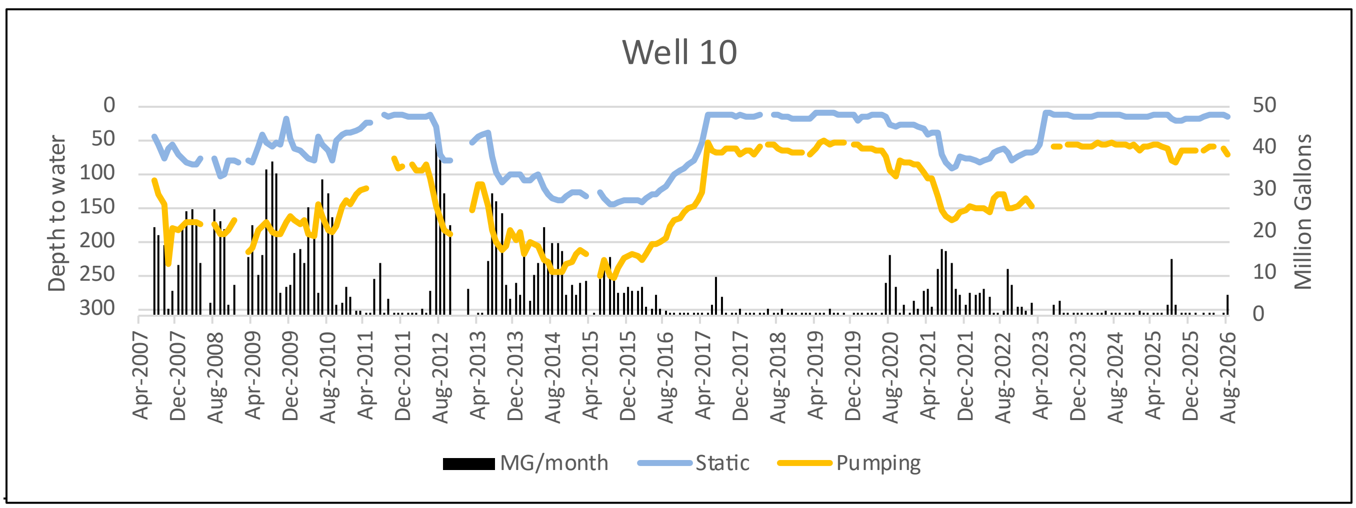
Operations Department Report

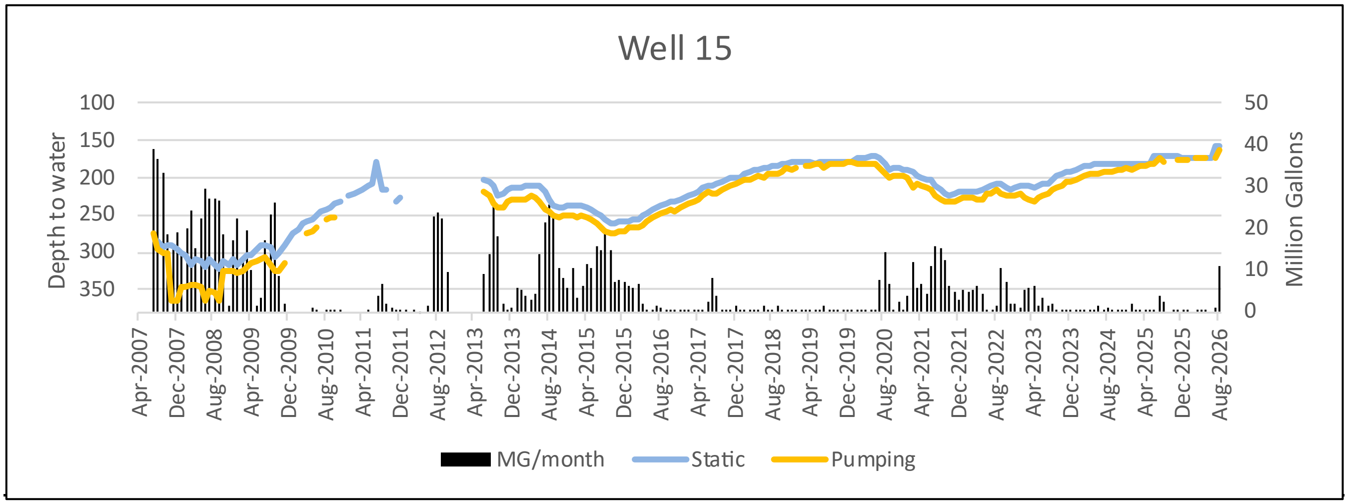
09-17-2026

September 2026

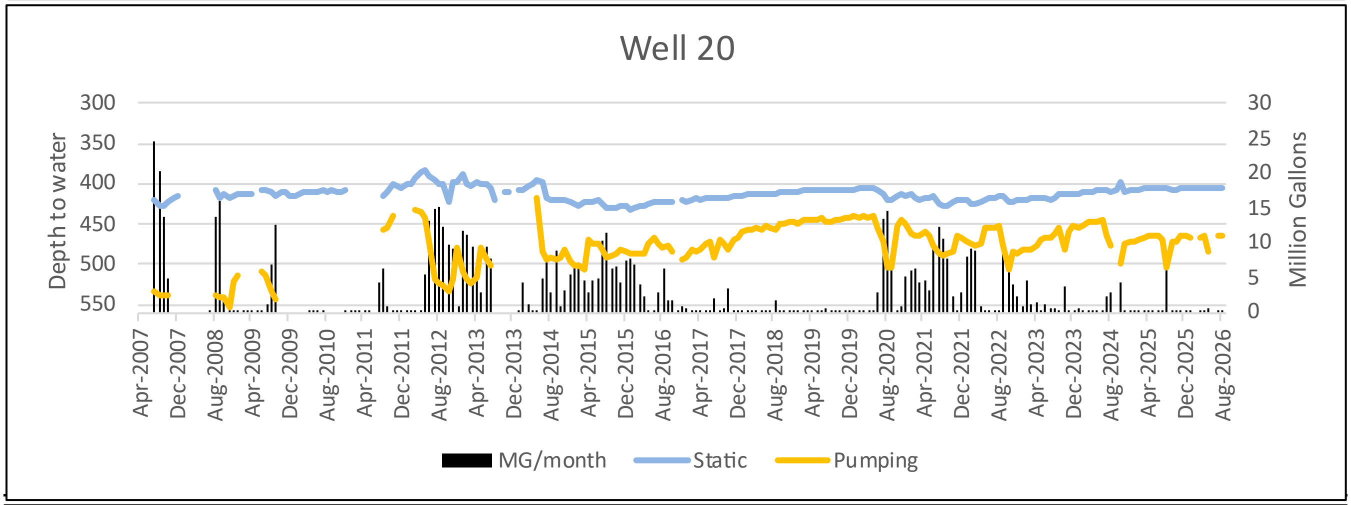




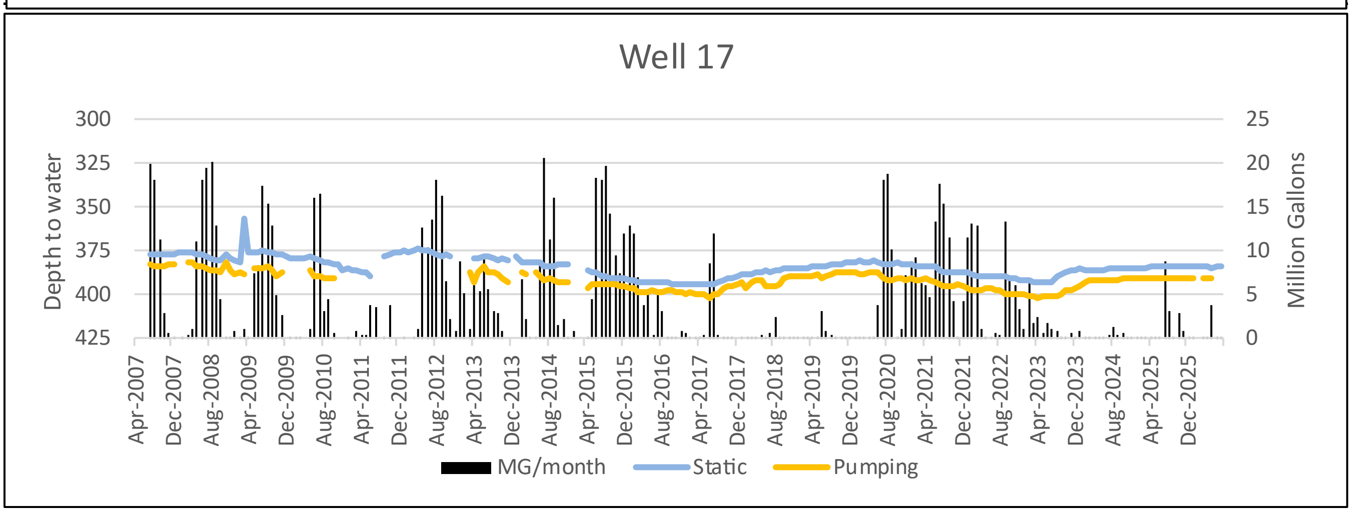




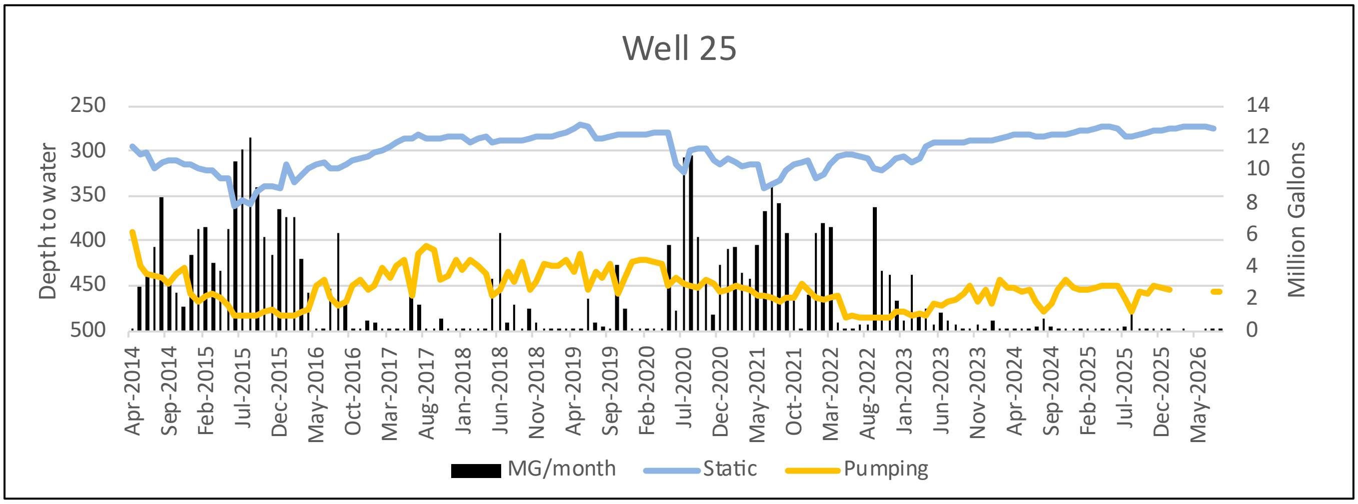
Well 15
Depth to water
Million Gallons
100
150
200
250
300
350
50
40
30
20
10
0
Apr-2007
Dec-2007
Aug-2008
Apr-2009
Dec-2009
Aug-2010
Apr-2011
Dec-2011
Aug-2012
Apr-2013
Dec-2013
Aug-2014
Apr-2015
Dec-2015
Aug-2016
Apr-2017
Dec-2017
Aug-2018
Apr-2019
Dec-2019
Aug-2020
Apr-2021
Dec-2021
Aug-2022
Apr-2023
Dec-2023
Aug-2024
Apr-2025
Dec-2025
Aug-2026
MG/month
Static
Pumping



Well 20
Depth to water
Million Gallons
300
350
400
450
500
550
30
25
20
15
10
5
0
Apr-2007
Dec-2007
Aug-2008
Apr-2009
Dec-2009
Aug-2010
Apr-2011
Dec-2011
Aug-2012
Apr-2013
Dec-2013
Aug-2014
Apr-2015
Dec-2015
Aug-2016
Apr-2017
Dec-2017
Aug-2018
Apr-2019
Dec-2019
Aug-2020
Apr-2021
Dec-2021
Aug-2022
Apr-2023
Dec-2023
Aug-2024
Apr-2025
Dec-2025
Aug-2026
MG/month
Static
Pumping

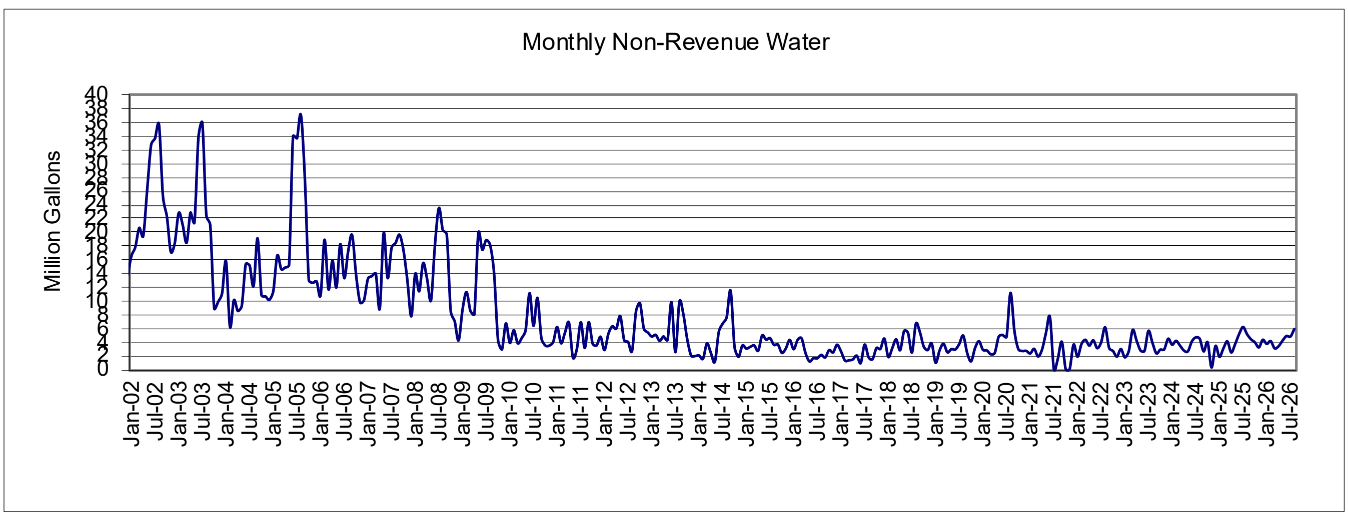


Well 17
Depth to water
Million Gallons
300
325
350
375
400
425
25
20
15
10
5
0
Apr-2007
Dec-2007
Aug-2008
Apr-2009
Dec-2009
Aug-2010
Apr-2011
Dec-2011
Aug-2012
Apr-2013
Dec-2013
Aug-2014
Apr-2015
Dec-2015
Aug-2016
Apr-2017
Dec-2017
Aug-2018
Apr-2019
Dec-2019
Aug-2020
Apr-2021
Dec-2021
Aug-2022
Apr-2023
Dec-2023
Aug-2024
Apr-2025
Dec-2025
MG/month
Static
Pumping



- **Water Audit Information**

The water audit for this billing period shows a total of 5.88 MG of non-revenue water.



Wastewater – Treatment & Flow

- **Wastewater Treatment**

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

- **Wastewater Flows**

The total volume of wastewater treated during the month was 41.97 MG. This results in an average of 1.35 MGD of wastewater flow.

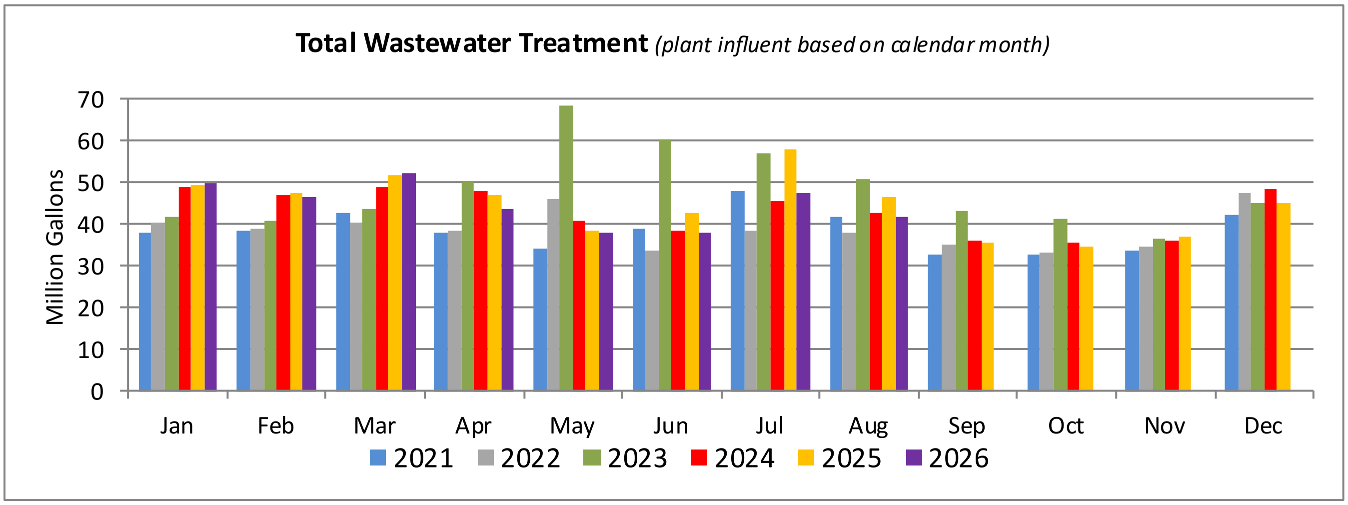
MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-1

Operations Department Report

09-17-2026

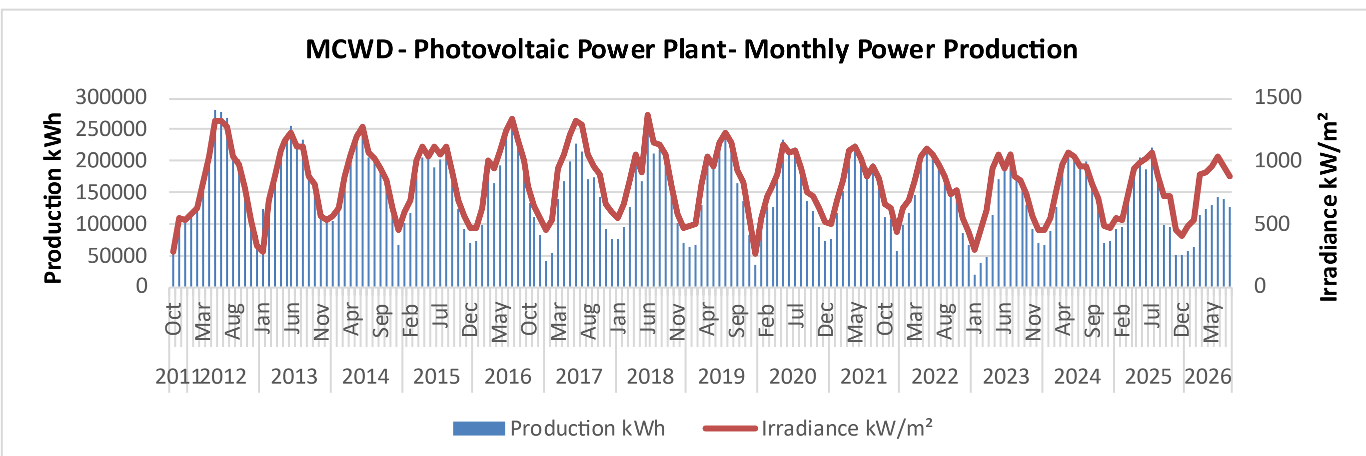
September 2026



<u>Photovoltaic Power Plant Operations & Total District Electrical Usage</u>

- **Solar Plant Production**

The total kilowatt hours of energy produced for the month was 127,769 kWh.

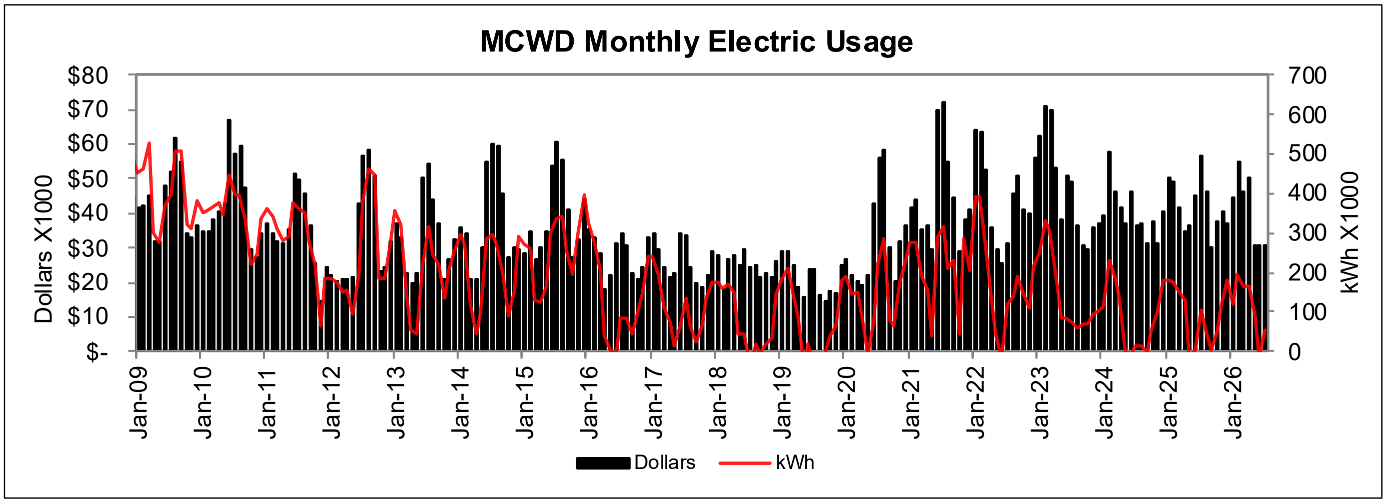


MAMMOTH COMMUNITY WATER DISTRICT

Operations Department Report
September 2026

- **Total Electrical Energy Use**

Monthly energy usage chart from 2009 through July 2026.



MAMMOTH COMMUNITY WATER DISTRICT

Maintenance Department Report

September 2026

Report Summary

During July and August, the Maintenance Department remained focused on preventive maintenance, infrastructure reliability, and the advancement of several summer capital projects. Work across the three maintenance divisions included water distribution and wastewater collection system repairs, meter and pressure control maintenance, treatment plant equipment upgrades, lift station controls work, and routine facility inspections. The two-month period also included continued coordination with contractors on collection system rehabilitation and other planned improvements.

Water Distribution and Wastewater Collection

Distribution system work centered on meter reliability, pressure reducing valve maintenance, hydrant repairs, and routine system inspections. Mechanical Maintenance staff investigated no flow and zero-consumption meters, completed 36-meter system repairs during the reporting period, and continued a meter location and GPS project to improve system records. Six pressure-reducing valve station annuals were completed, along with repairs to the T-7 control valve and several meter pits and air release valve locations. Line Maintenance staff completed hydrant repairs and bollard work. No water main leaks were reported during either month.

Wastewater collection system work included sewer repairs, manhole maintenance, force main inspections, lift station troubleshooting, and continued preventive maintenance. Staff repaired a sewer line on Carter Street, addressed root infiltration at a Knolls manhole, repaired or raised multiple manholes, and investigated collection system concerns at The Bridges Condominiums. Force main inspections were completed using the push camera to gather information for future repair planning. The new and yet to be adopted sewer collection system at The Villas 3 has suffered two sewer overflow events in 2026; one of these this month. Maintenance staff responded and removed construction debris from the lines and cleaned up the spill on private property. Maintenance recommends the entire system be video inspected prior to acceptance into our system.

Treatment Plants, Lift Stations, and Facilities

Plant Maintenance staff completed several significant equipment and controls projects during the reporting period. At the wastewater treatment plant, staff installed a new digester pump, replaced the recycled water PLC CPU and flow converter, replaced the VFD on Turbo Blower 1, and resolved aeration PLC touch screen issues through firmware and programming updates. Staff also continued troubleshooting the screw press and completed the Huber step screen inspection. At the Lake Mary Water Treatment Plant, the second fire sprinkler system was completed and installation of VFDs on the backwash pumps began. Routine inspections and electrical preventive maintenance continued throughout District facilities.

Lift station and groundwater facility work also continued through both months. Staff tested generators and battery circuit setpoints, developed new PLC programming, built new float system components, and continued construction of new controls for East Twin Lift Station. Additional troubleshooting was completed at West Mary, Shady Rest, Twin Falls, West Twin, and Rainbow lift stations. At the groundwater facilities, the Zone 3 Booster Pump 2 VFD was replaced, a flow meter issue at GWTP 2 was investigated, lighting was replaced at Well 25, and landscaping was improved at Well 32.

Capital Projects and Departmental Work

Collection system capital projects continued to move forward during July and August. Manhole spraying, manhole collar work, slip lining, and top hat improvements remained active, with the contractor completing pre-video inspection in August and preparing to begin sectional repairs in early September. Contractors are scheduled to begin manhole spraying in September along with the manhole collar project. Staff also continued work on the wastewater treatment plant entrance gate and completed other facility improvements, including replacement of the Vehicle Storage Building garage door receivers and the RV dump station yard hydrant. The new fire hydrant on the Scenic Loop has been installed, tested, and is in service. A fire department lock was installed on this hydrant to prevent unauthorized operation in its remote location.

Department staff continued certification training, utility locating, permit coordination, and routine support activities throughout the reporting period. Line Maintenance staff completed 439 USA markings through the end of August and received annual encroachment permits from the Town of Mammoth Lakes and Caltrans. Mechanical Maintenance staff continued coordination with Neptune on meter collector issues.

Fleet Maintenance

A certified mobile mechanic was hired to perform scheduled maintenance on all 33 of the fleet cars and trucks. Along with preventive maintenance, oil and filter changes, in-depth inspections and reporting of all issues were conducted. These inspections exposed 17 tire issues, 8 vehicles with 30% or less brake pad life, 3 leaking water pumps, 10 bad shocks, two trucks with both bad sensors and bad sparkplugs, 4 with small oil leaks, and 6 in need of transmission service.

District Rental Housing Management

- Work on remodeling Sierra Manor #101 is ongoing.
- L'Abri #6 improvements are complete and the unit is rented.
- Six appliance repairs or replacements have been completed in the rental units.

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report

09-17-2026

September 2026

Finance Department Update

At the end of August, total revenue (excluding the decrease in value of the investment portfolio) is slightly below budget, and personnel, operating, and capital expenses are below budget.

Finance department highlights in July and August included:

- Worked with our auditing firm to complete the FY 2026 audit report
- Continued preparation for Finance Manager transition
- Collaborated with Personnel Services Department on the recruitment of the Principal Finance Analyst
- Reviewed the calculation of the out-of-district replacement charge and its application across customer classes
- Received and reviewed updates to retirement plan documents, including SECURE 2.0 Act amendments

Significant expenses in July and August included:

- A total of $325,168 to Spiess Construction for work on the filter building roof
- $273,987 to AMP United for Tank 2 rehab
- $75,700 to Robotic Sewer Solutions for collection system rehab
- $59,163 to Bay Area Coating Consultants for tank dive inspections
- A total of $44,254 to UES of which $41,717 will be reimbursed by Ormat for GMRP
- $37,287 to Telstar Instruments for wastewater and LMTP chlorine system annual maintenance
- $31,082 to Dell for FY 2027 workstation replacements

Payroll Expenses for July 2026 (three pay periods):

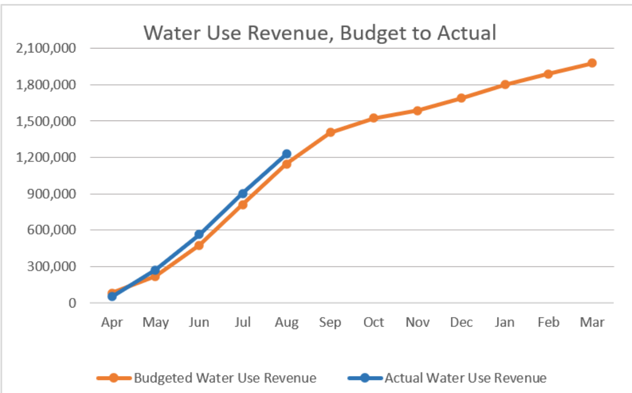
Gross Payroll	$717,085
Employer Paid Payroll Taxes	$13,346
Employer Paid 401a 457 Match	$146,472
Employee Paid 457 Contributions	$71,750
Other Employer Paid Benefits	$105,311

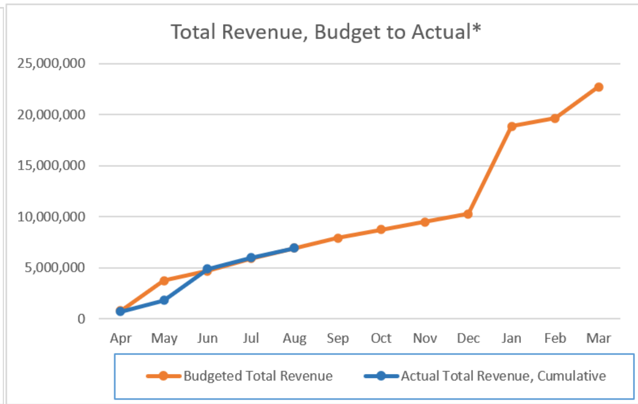
Payroll Expenses for August 2026:

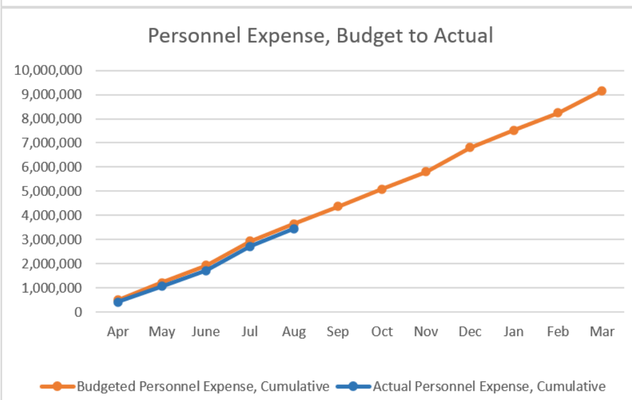
Gross Payroll	$499,754
Employer Paid Payroll Taxes	$9,231
Employer Paid 401a 457 Match	$102,371
Employee Paid 457 Contributions	$47,810
Other Employer Paid Benefits	$114,226

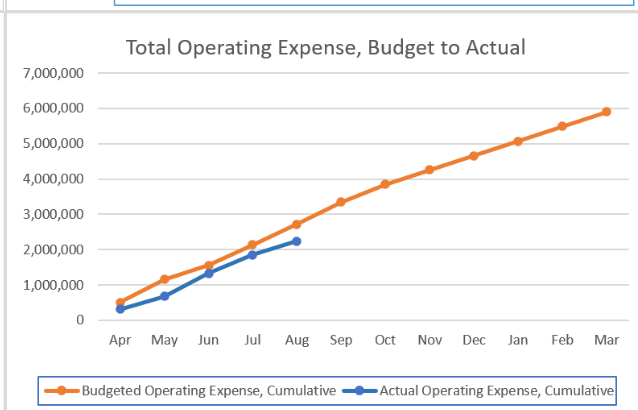
Graphs and Tables

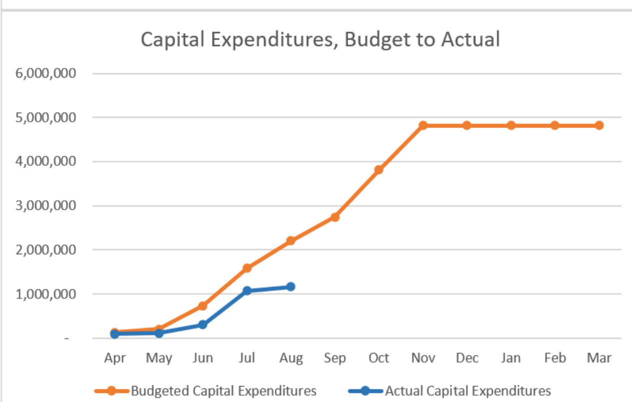
Summary graphs of revenue and expenses are presented below. Details on capital expenditures are listed in Table A, revenue and expenses in Table B, fund balance in Table C, and utility bill aging in Table D, followed by a summary of the District's investment portfolio including the monthly report of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

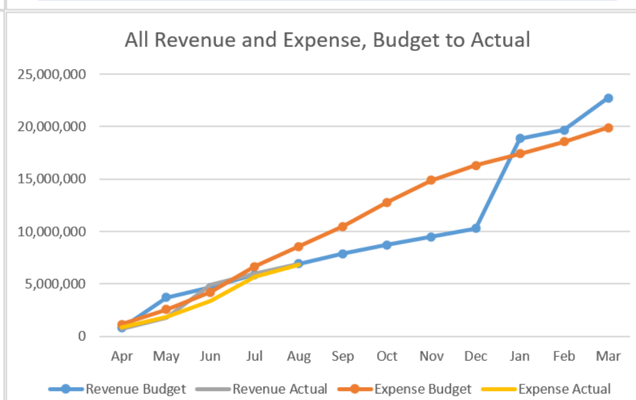












* Total revenue excludes the change in market value of the District's investment portfolio.

Financial Reports

Table A Capital Project Management

Capital Project Summary
Fiscal Year: 2027
Spending through August 2026

Project Name	Original Budget	FY 2027 Budget	FY 2027 YTD Expenditure	Prior Project Expenditure	Total Project Expenditure
Creek Lane Distribution System Improvements	40,725	40,725	-	-	-
Tank 2 Rehab	525,580	525,580	312,711	-	312,711
Zone 4-5 Connection	743,388	733,233	-	10,587	10,587
Air Relief Valve Upgrade	294,199	10,728	24,955	291,369	316,324
Bridges Distribution System Improvements	103,234	103,159	-	-	-
Perimeter Fire Hydrants	162,192	103,495	16,951	73,374	90,325
LMTP Wildland Fire Protection	25,000	10,000	14,703	19,808	34,511
Groundwater Emergency Backup Power	400,000	76,072	-	343,843	343,843
Sliplining and Tophats	726,847	726,847	89,150	-	89,150
Manhole Rehab and Collars	247,250	247,250	17,917	-	17,917
Filter Building Roof	1,071,559	558,423	495,615	267,739	763,354
WWTP Headworks Enclosure	58,330	58,330	2,860	-	2,860
Aeration Basin Diffusers	105,774	105,774	12,286	-	12,286
Capital Equipment					
Van and Rack System		95,000	77,398		
Ground-Penetrating Radar		30,500	31,029		
Towable Man Lift		54,000	61,896		
Employee housing					
EHPA loan		800,000	-		
Condo purchase		800,000	-		
Total Capital		**5,079,100**	**1,157,471**		

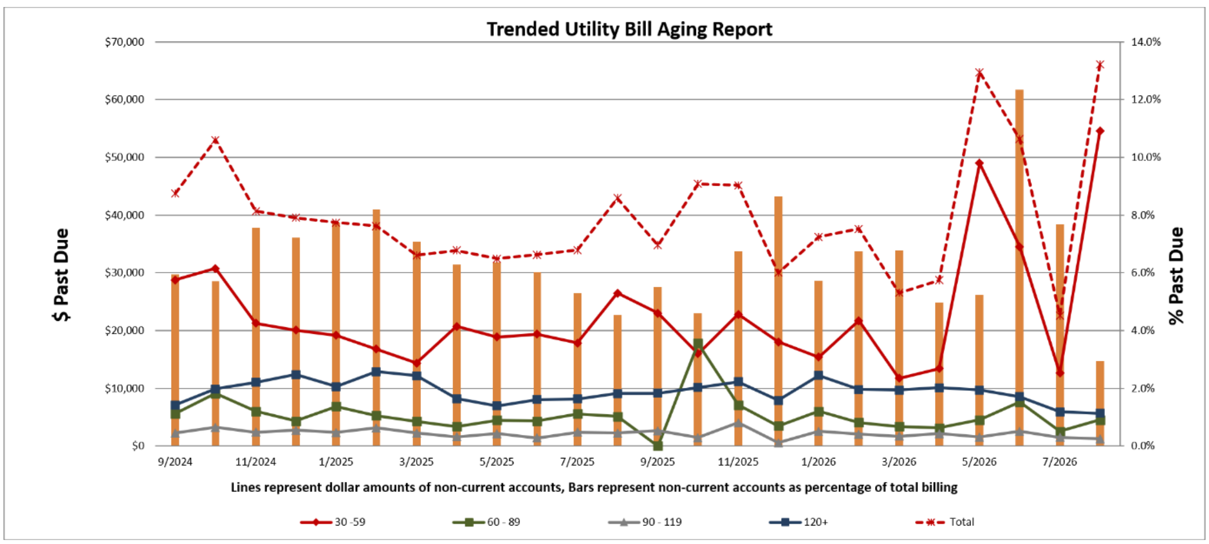
Table B Revenue and Expenses

Account	YTD Actual	YTD Budget	Annual Budget	YTD Better/Worse	% Diff
Billing - Water Usage	1,229,801	1,145,552	1,978,500	84,249	7%
Water Base Rates	933,254	875,025	2,100,900	58,229	7%
Wastewater Base Rates	1,204,878	1,238,088	2,972,600	(33,210)	-3%
Wastewater Flow Rates	235,348	235,822	566,200	(474)	0%
Taxes and Assessments	2,091,579	2,271,841	12,313,500	(180,262)	-8%
Interest Income	759,083	674,522	1,619,500	84,562	13%
Permits - Connection Fees	304,329	275,307	661,000	29,022	11%
Engineering Fees	12,022	18,743	45,000	(6,720)	-36%
Lab Fees	24,171	24,990	60,000	(819)	-3%
Housing Rents	61,127	92,505	222,100	(31,378)	-34%
Miscellaneous Revenue	73,143	78,760	189,300	(5,617)	-7%
Subtotal Revenue	**6,928,734**	**6,931,153**	**22,728,600**	(2,419)	0%
Investment Gain (Loss)	(454,025)	-	-	(454,025)	
Total Revenue	**6,474,709**	**6,931,153**	**22,728,600**	**(456,444)**	**-7%**
Salaries & Wages	2,351,029	2,497,681	6,299,108	146,652	6%
Employee Benefits - Group Insu	531,353	559,935	1,344,383	28,581	5%
Employee Benefits - Pension	480,016	522,500	1,318,931	42,484	8%
Employer Paid Taxes	86,079	81,021	204,519	(5,058)	-6%
Total Personnel Expense	**3,448,477**	**3,661,136**	**9,166,941**	212,659	**6%**
Outside Services	65,283	109,364	262,578	44,080	40%
Property Tax Admin. Fee	266,597	235,000	235,000	(31,597)	-13%
Sludge Disposal	16,619	19,471	46,750	2,852	15%
Software Licenses/Agreements	110,764	123,544	296,625	12,780	10%
IT Services	52,300	43,143	103,584	(9,157)	-21%
Banking Fees	30,519	34,157	82,010	3,638	11%
Professional Services	98,506	143,887	345,466	45,380	32%
Outside Lab Services	52,870	40,022	96,091	(12,848)	-32%
Equipment Rental	-	-	-	-	0%
Employee Housing Expenses	161,619	139,983	185,600	(21,636)	-15%
Operating Tools/Equipment	43,089	27,572	66,200	(15,517)	-56%
Employee Engagement	5,284	10,558	25,350	5,275	50%
Employee Uniform	10,125	8,736	20,975	(1,389)	-16%
Gasoline	20,290	16,075	38,595	(4,215)	-26%
Diesel Fuel	8,233	14,369	34,500	6,137	43%
Insurance	167,932	177,766	426,810	9,835	6%
Legal Services	20,247	31,238	75,000	10,991	35%
M & R - Line Repair/Equipment	196,243	559,872	1,188,338	363,629	65%
M & R - Buildings	78,757	125,762	301,950	47,005	37%
M & R - Vehicles	162,478	95,558	229,430	(66,921)	-70%
Memberships/Certifications	7,802	10,608	58,832	2,806	26%
Permit Meters	36,174	41,650	100,000	5,476	13%
Operating Chemicals	143,108	150,148	360,500	7,040	5%
Operating Supplies	84,315	58,372	140,150	(25,943)	-44%
Computer Systems/Equipment	33,800	12,474	29,950	(21,326)	-171%
Computer Peripherals	891	4,332	10,400	3,440	79%
IT Network	12,468	10,829	26,000	(1,639)	-15%
Postage/Freight	5,416	3,673	8,820	(1,743)	-47%
Advertising Publications & PR	43,038	24,060	57,768	(18,977)	-79%
Books & Subscriptions	95	748	1,795	652	87%
Safety	16,329	22,041	31,590	5,712	26%
Permits & Licensing	9,456	46,733	112,205	37,277	80%
Settlement Cost	14,861	14,870	14,870	9	0%
Telephone	14,304	13,894	33,360	(410)	-3%
Internet Service	12,154	13,540	32,510	1,386	10%
Training & Meetings	42,866	43,435	104,287	569	1%
Travel Expenses	23,107	26,823	64,400	3,716	14%
Utilities - Electric	151,886	221,953	532,900	70,067	32%
Utilities - Propane	3,485	5,135	39,500	1,650	32%
Water Conservation	18,541	33,337	80,040	14,795	44%
Total Operating Expense	**2,241,852**	**2,714,733**	**5,900,730**	**472,881**	**17%**

Table C Fund Balance

	Operating Funds			Capital R&R Funds					
	10	20	30	21	22	23	96	98	
	Admin	Water	Wastewater	Admin	Water	Wastewater	Housing	LADWP	Total
Cash Total	-576,389	5,645,036	5,752,658	2,475,009	9,193,090	15,552,793	3,339,446	2,378,907	43,760,550
Current Assets	1,170,792	621,799	255,283	0	0	0	7,927	0	2,055,802
Non-current Assets	0	0	0	0	0	0	5,575,102	0	5,575,102
Capital Assets	0	0	0	5,455,319	36,122,634	25,653,340	4,545,374	0	71,776,667
Total Assets	594,403	6,266,836	6,007,942	7,930,328	45,315,724	41,206,133	13,467,848	2,378,907	123,168,121
Current Liabilities	-50,518	-36,652	-22,966	0	-37,008	-35,873	-58,716	0	-241,732
Non-current Liabilities	-534,616	-120,541	-147,415	0	0	0	0	0	-802,572
Assets - Liabilities	9,269	6,109,643	5,837,561	7,930,328	45,278,716	41,170,260	13,409,133	2,378,907	122,123,817
Target Fund Balance	384,000	5,126,000	5,780,000	2,514,000	9,605,000	16,083,000	3,225,000	2,325,000	45,042,000
Available Fund Balance	-626,907	5,608,385	5,729,692	2,475,009	9,156,082	15,516,920	3,280,730	2,378,907	43,518,818
Over/(Under)	-1,010,907	482,385	-50,308	-38,991	-448,918	-566,080	55,730	53,907	-1,523,182

Table D Trended Utility Bill Aging Report

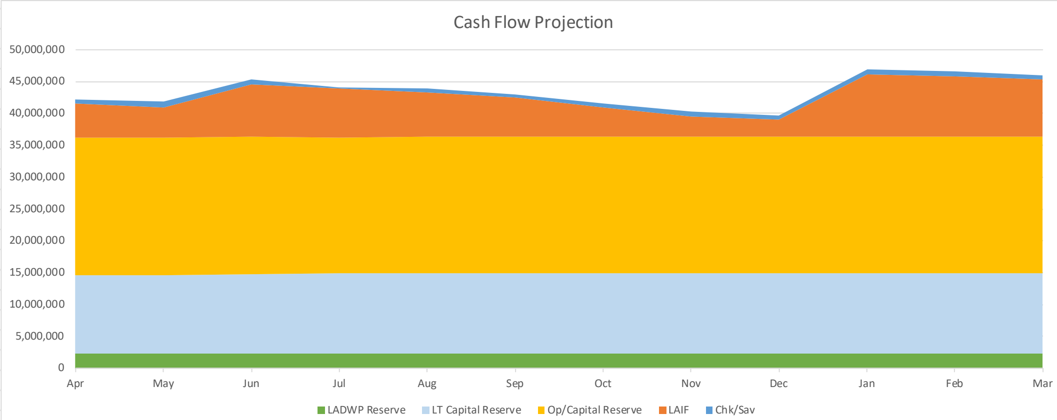


The total amount past due is $60,058 as of August 31, 2026.

Table E Investment Summary and Cash Balance

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

						Projection						
FY 2027	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**
Chk/Sav	593,847	811,841	711,676	170,427	568,415	569,970	619,321	788,794	707,420	790,967	711,911	705,220
LAIF	5,332,819	4,732,819	8,232,819	7,683,873	6,983,873	6,083,873	4,583,873	3,083,873	2,583,873	9,683,873	9,433,873	8,933,873
Op/Capital Reserve	21,606,777	21,606,777	21,649,403	21,341,859	21,401,966	21,401,966	21,401,966	21,401,966	21,401,966	21,401,966	21,401,966	21,401,966
LT Capital Reserve	12,324,336	12,324,336	12,358,773	12,599,296	12,637,128	12,637,128	12,637,128	12,637,128	12,637,128	12,637,128	12,637,128	12,637,128
LADWP Reserve	2,338,360	2,338,360	2,342,297	2,333,801	2,340,857	2,340,857	2,340,857	2,340,857	2,340,857	2,340,857	2,340,857	2,340,857
Total	42,196,262	41,814,255	45,295,090	44,129,378	43,932,361	43,033,916	41,583,268	40,252,740	39,671,366	46,854,913	46,525,857	46,019,166



PORTFOLIO SUMMARY

CHANDLER ASSET MANAGEMENT

Mammoth Community Water District | Account #10652 | As of August 31, 2026

Portfolio Characteristics

Average Modified Duration	2.04
Average Coupon	3.96%
Average Purchase YTM	4.19%
Average Market YTM	4.46%
Average Credit Quality*	AA
Average Final Maturity	2.52
Average Life	2.26

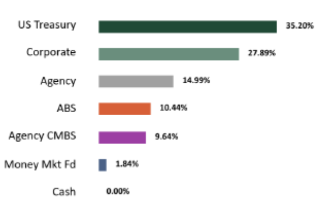
Account Summary

	End Values as of 07/31/2026	End Values as of 08/31/2026
Market Value	21,341,859.17	21,401,965.99
Accrued Interest	179,169.82	167,317.44
Total Market Value	21,521,028.99	21,569,283.43
Income Earned	75,333.83	74,358.23
Cont/WD	(300,000.00)	0.00
Par	21,616,211.41	21,696,960.91
Book Value	21,483,226.76	21,566,445.59
Cost Value	21,425,659.50	21,508,644.45

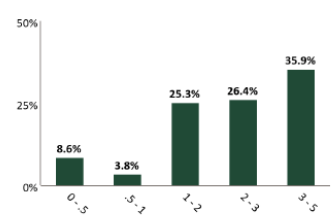
Top Issuers

USA	35.20%
Federal Home Loan Mortgage Corp	9.64%
Farm Credit System	8.35%
Federal Home Loan Banks	6.65%
First American Govt Oblig Fund	1.84%
Hyundai Auto Receivables Trust	1.31%
BNY Mellon Corp	1.29%
JPMorgan Chase & Co.	1.26%

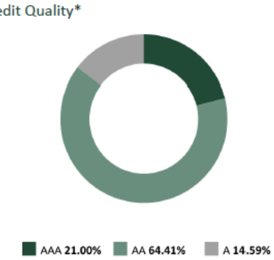
Sector Allocation



Maturity Distribution



Credit Quality*



Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (02/01/19)
Mammoth Comm Water District	0.24%	0.38%	1.13%	2.59%	3.67%	4.53%	2.29%	--	2.50%
Benchmark Return	0.22%	0.36%	0.96%	2.35%	3.40%	4.26%	1.94%	--	2.20%

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-3

Finance Department Report

09-17-2026

September 2026

PORTFOLIO SUMMARY

MCWD Long Term Reserves | Account #11043 | As of August 31, 2026

Portfolio Characteristics

Average Modified Duration	3.39
Average Coupon	3.99%
Average Purchase YTM	4.29%
Average Market YTM	4.56%
Average Credit Quality*	AA
Average Final Maturity	4.07
Average Life	3.87

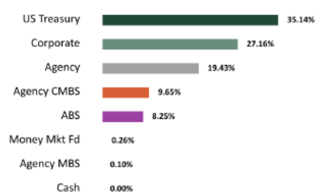
Account Summary

	End Values as of 07/31/2026	End Values as of 08/31/2026
Market Value	12,599,295.54	12,637,127.50
Accrued Interest	116,529.54	101,682.97
Total Market Value	12,715,825.08	12,738,810.47
Income Earned	44,588.94	45,908.19
Cont/WD	300,000.00	0.00
Par	12,867,075.37	12,925,366.75
Book Value	12,734,698.05	12,794,494.36
Cost Value	12,641,349.72	12,696,146.04

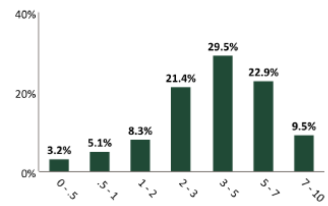
Top Issuers

USA	35.14%
Federal Home Loan Banks	9.98%
Federal Home Loan Mortgage Corp	9.72%
Farm Credit System	6.49%
Tennessee Valley Authority	2.95%
Northern Trust Corporation	1.97%
American Honda Finance Corporation	1.78%
Hyundai Auto Receivables Trust	1.46%

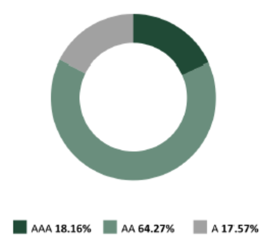
Sector Allocation



Maturity Distribution



Credit Quality*



Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (02/01/23)
MCWD Long Term Reserves	0.18%	(0.06%)	0.39%	1.84%	3.16%	4.39%	--	--	3.99%
Benchmark Return	0.17%	(0.07%)	0.16%	1.54%	2.87%	3.99%	--	--	3.25%

PORTFOLIO SUMMARY

MCWD LADWP Settlement Fund | Account #10992 | As of August 31, 2026

Portfolio Characteristics

Average Modified Duration	3.44
Average Coupon	3.92%
Average Purchase YTM	4.25%
Average Market YTM	4.57%
Average Credit Quality*	AA
Average Final Maturity	4.12
Average Life	3.92

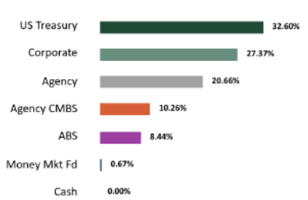
Account Summary

	End Values as of 07/31/2026	End Values as of 08/31/2026
Market Value	2,333,801.42	2,340,857.34
Accrued Interest	20,392.45	17,468.67
Total Market Value	2,354,193.86	2,358,326.01
Income Earned	8,410.60	8,379.11
Cont/WD	0.00	0.00
Par	2,392,656.63	2,403,487.88
Book Value	2,365,559.45	2,376,799.11
Cost Value	2,342,321.73	2,352,687.15

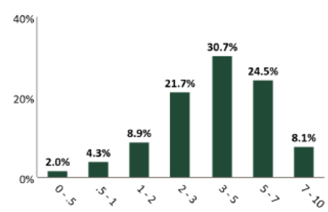
Top Issuers

United States	32.60%
Farm Credit System	10.30%
Federal Home Loan Mortgage Corp	10.26%
Federal Home Loan Banks	7.00%
Blackrock, Inc.	1.93%
PACCAR Inc	1.92%
UnitedHealth Group Incorporated	1.91%
Tennessee Valley Authority	1.88%

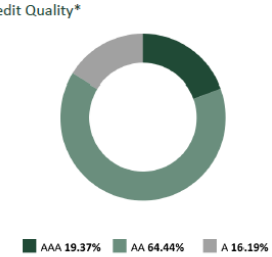
Sector Allocation



Maturity Distribution



Credit Quality*



Performance Review

Total Rate of Return**	1M	3M	YTD	1YR	2YRS	3YRS	5YRS	10YRS	Since Inception (10/01/22)
MCWD LADWP Settlement Fund	0.18%	(0.08%)	0.42%	1.87%	3.17%	4.41%	--	--	4.02%
Benchmark Return	0.17%	(0.07%)	0.16%	1.54%	2.87%	3.99%	--	--	3.64%

Mammoth Community Water District Cons | Account #10988 | As of August 31, 2026

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
ACQUISITIONS										
Purchase	08/03/2026	31846V203	1,752.83	FIRST AMER:GVT OBLG Y	1.000	3.27%	(1,752.83)	0.00	(1,752.83)	0.00
Purchase	08/03/2026	31846V203	8,764.12	FIRST AMER:GVT OBLG Y	1.000	3.27%	(8,764.12)	0.00	(8,764.12)	0.00
Purchase	08/04/2026	31846V203	383.41	FIRST AMER:GVT OBLG Y	1.000	3.27%	(383.41)	0.00	(383.41)	0.00
Purchase	08/04/2026	31846V203	16.24	FIRST AMER:GVT OBLG Y	1.000	3.27%	(16.24)	0.00	(16.24)	0.00
Purchase	08/04/2026	31846V203	411.44	FIRST AMER:GVT OBLG Y	1.000	3.27%	(411.44)	0.00	(411.44)	0.00
Purchase	08/05/2026	31846V203	175.00	FIRST AMER:GVT OBLG Y	1.000	3.27%	(175.00)	0.00	(175.00)	0.00
Purchase	08/07/2026	31846V203	596.10	FIRST AMER:GVT OBLG Y	1.000	3.26%	(596.10)	0.00	(596.10)	0.00
Purchase	08/07/2026	31846V203	3,079.85	FIRST AMER:GVT OBLG Y	1.000	3.26%	(3,079.85)	0.00	(3,079.85)	0.00
Purchase	08/12/2026	31846V203	615.00	FIRST AMER:GVT OBLG Y	1.000	3.26%	(615.00)	0.00	(615.00)	0.00
Purchase	08/12/2026	31846V203	3,177.50	FIRST AMER:GVT OBLG Y	1.000	3.26%	(3,177.50)	0.00	(3,177.50)	0.00
Purchase	08/14/2026	31846V203	2,625.00	FIRST AMER:GVT OBLG Y	1.000	3.26%	(2,625.00)	0.00	(2,625.00)	0.00
Purchase	08/17/2026	31846V203	46,801.56	FIRST AMER:GVT OBLG Y	1.000	3.27%	(46,801.56)	0.00	(46,801.56)	0.00
Purchase	08/17/2026	31846V203	3,837.49	FIRST AMER:GVT OBLG Y	1.000	3.27%	(3,837.49)	0.00	(3,837.49)	0.00
Purchase	08/17/2026	31846V203	31,240.24	FIRST AMER:GVT OBLG Y	1.000	3.27%	(31,240.24)	0.00	(31,240.24)	0.00
Purchase	08/18/2026	31846V203	3,600.00	FIRST AMER:GVT OBLG Y	1.000	3.27%	(3,600.00)	0.00	(3,600.00)	0.00
Purchase	08/19/2026	91159HJV3	175,000.00	U.S. BANCORP 5.083 05/15/2031	100.353	4.98%	(175,617.75)	(2,322.65)	(177,940.40)	0.00

Mammoth Community Water District Cons | Account #10988 | As of August 31, 2026

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Purchase	08/19/2026	95000U3W1	175,000.00	WELLS FARGO & CO 5.15 04/23/2031	100.584	4.97%	(176,022.00)	(2,904.03)	(178,926.03)	0.00
Purchase	08/19/2026	002824BS8	175,000.00	ABBOTT LABORATORIES 4.0 03/15/2031	96.783	4.79%	(169,370.25)	(3,111.11)	(172,481.36)	0.00
Purchase	08/20/2026	31846V203	7,851.88	FIRST AMER:GVT OBLG Y	1.000	3.26%	(7,851.88)	0.00	(7,851.88)	0.00
Purchase	08/20/2026	31846V203	895.34	FIRST AMER:GVT OBLG Y	1.000	3.26%	(895.34)	0.00	(895.34)	0.00
Purchase	08/20/2026	31846V203	4,533.34	FIRST AMER:GVT OBLG Y	1.000	3.26%	(4,533.34)	0.00	(4,533.34)	0.00
Purchase	08/21/2026	31846V203	8,958.75	FIRST AMER:GVT OBLG Y	1.000	3.27%	(8,958.75)	0.00	(8,958.75)	0.00
Purchase	08/21/2026	31846V203	69.79	FIRST AMER:GVT OBLG Y	1.000	3.27%	(69.79)	0.00	(69.79)	0.00
Purchase	08/21/2026	31846V203	418.69	FIRST AMER:GVT OBLG Y	1.000	3.27%	(418.69)	0.00	(418.69)	0.00
Purchase	08/24/2026	31846V203	5,568.75	FIRST AMER:GVT OBLG Y	1.000	3.28%	(5,568.75)	0.00	(5,568.75)	0.00
Purchase	08/25/2026	31846V203	90,502.21	FIRST AMER:GVT OBLG Y	1.000	3.28%	(90,502.21)	0.00	(90,502.21)	0.00
Purchase	08/25/2026	31846V203	1,885.19	FIRST AMER:GVT OBLG Y	1.000	3.28%	(1,885.19)	0.00	(1,885.19)	0.00
Purchase	08/25/2026	31846V203	9,578.52	FIRST AMER:GVT OBLG Y	1.000	3.28%	(9,578.52)	0.00	(9,578.52)	0.00
Purchase	08/26/2026	31846V203	6,062.50	FIRST AMER:GVT OBLG Y	1.000	3.28%	(6,062.50)	0.00	(6,062.50)	0.00
Purchase	08/26/2026	31846V203	970.00	FIRST AMER:GVT OBLG Y	1.000	3.28%	(970.00)	0.00	(970.00)	0.00
Purchase	08/26/2026	31846V203	3,637.50	FIRST AMER:GVT OBLG Y	1.000	3.28%	(3,637.50)	0.00	(3,637.50)	0.00
Purchase	08/27/2026	31846V203	848.75	FIRST AMER:GVT OBLG Y	1.000	3.28%	(848.75)	0.00	(848.75)	0.00
Purchase	08/27/2026	31846V203	3,637.50	FIRST AMER:GVT OBLG Y	1.000	3.28%	(3,637.50)	0.00	(3,637.50)	0.00

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Purchase	08/28/2026	31846V203	5,896.80	FIRST AMER:GVT OBLG Y	1.000	3.28%	(5,896.80)	0.00	(5,896.80)	0.00
Purchase	08/28/2026	31846V203	3,825.00	FIRST AMER:GVT OBLG Y	1.000	3.28%	(3,825.00)	0.00	(3,825.00)	0.00
Purchase	08/28/2026	31846V203	1,012.50	FIRST AMER:GVT OBLG Y	1.000	3.28%	(1,012.50)	0.00	(1,012.50)	0.00
Purchase	08/31/2026	3133EWXN5	45,000.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.25 08/03/2029	99.782	4.33%	(44,901.90)	(148.75)	(45,050.65)	0.00
Purchase	08/31/2026	3133EWXN5	260,000.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.25 08/03/2029	99.782	4.33%	(259,433.20)	(859.44)	(260,292.64)	0.00
Purchase	08/31/2026	31846V203	20,218.75	FIRST AMER:GVT OBLG Y	1.000	3.29%	(20,218.75)	0.00	(20,218.75)	0.00
Total Purchase			**1,113,447.54**				**(1,108,792.64)**	**(9,345.98)**	**(1,118,138.62)**	**0.00**
TOTAL ACQUISITIONS			**1,113,447.54**				**(1,108,792.64)**	**(9,345.98)**	**(1,118,138.62)**	**0.00**
DISPOSITIONS										
Sale	08/18/2026	31846V203	(2,857.74)	FIRST AMER:GVT OBLG Y	1.000	3.27%	2,857.74	0.00	2,857.74	0.00
Sale	08/19/2026	437076CN0	(270,000.00)	HOME DEPOT INC 2.875 04/15/2027	99.197	4.37%	267,831.90	(2,673.75)	270,505.65	321.13
Sale	08/19/2026	31846V203	(8,236.31)	FIRST AMER:GVT OBLG Y	1.000	3.27%	8,236.31	0.00	8,236.31	0.00
Sale	08/19/2026	931142ER0	(250,000.00)	WALMART INC 1.05 09/17/2026	99.799	1.06%	249,497.50	(1,108.33)	250,605.83	(499.62)
Sale	08/31/2026	3130ATUS4	(35,000.00)	FEDERAL HOME LOAN BANKS 4.25 12/10/2027	99.988	4.02%	34,995.80	(334.69)	35,330.49	(97.63)
Sale	08/31/2026	3130ATUS4	(175,000.00)	FEDERAL HOME LOAN BANKS 4.25 12/10/2027	99.988	3.88%	174,979.00	(1,673.44)	176,652.44	(766.63)

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Sale	08/31/2026	31846V203	(9,720.16)	FIRST AMER:GVT OBLG Y	1.000	3.29%	9,720.16	0.00	9,720.16	0.00
Sale	08/31/2026	31846V203	(83,640.20)	FIRST AMER:GVT OBLG Y	1.000	3.29%	83,640.20	0.00	83,640.20	0.00
Total Sale			**(834,454.41)**				**831,758.61**	**(5,790.21)**	**837,548.82**	**(1,042.75)**
TOTAL DISPOSITIONS			**(834,454.41)**				**831,758.61**	**(5,790.21)**	**837,548.82**	**(1,042.75)**
OTHER TRANSACTIONS										
Coupon	08/01/2026	61747YFA8	0.00	MORGAN STANLEY 5.123 02/01/2029		4.64%	3,842.25	0.00	3,842.25	0.00
Coupon	08/01/2026	61747YFA8	0.00	MORGAN STANLEY 5.123 02/01/2029		4.64%	768.45	0.00	768.45	0.00
Coupon	08/01/2026	3137HRKH1	0.00	FHMS K-765 A2 4.17 02/25/2033		4.55%	173.75	0.00	173.75	0.00
Coupon	08/01/2026	3137HRKH1	0.00	FHMS K-765 A2 4.17 02/25/2033		4.55%	868.75	0.00	868.75	0.00
Coupon	08/01/2026	3137FQ3Z4	0.00	FHMS K-101 A2 2.524 10/25/2029		4.43%	441.70	0.00	441.70	0.00
Coupon	08/01/2026	3137FETN0	0.00	FHMS K-073 A2 3.35 01/25/2028		4.34%	656.04	0.00	656.04	0.00
Coupon	08/01/2026	3137FJXV6	0.00	FHMS K-083 A2 4.05 09/25/2028		4.31%	793.13	0.00	793.13	0.00
Coupon	08/01/2026	3137FJXV6	0.00	FHMS K-083 A2 4.05 09/25/2028		4.31%	151.88	0.00	151.88	0.00
Coupon	08/01/2026	3137FPJG1	0.00	FHMS K-099 A2 2.595 09/25/2029		4.29%	346.00	0.00	346.00	0.00
Coupon	08/01/2026	880591FB3	0.00	TENNESSEE VALLEY AUTHORITY 4.375 08/01/2034		4.24%	984.38	0.00	984.38	0.00

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Coupon	08/01/2026	880591FB3	0.00	TENNESSEE VALLEY AUTHORITY 4.375 08/01/2034		4.24%	4,921.87	0.00	4,921.87	0.00
Coupon	08/01/2026	3137HBC51	0.00	FHMS K-754 A2 4.94 11/25/2030		4.23%	658.67	0.00	658.67	0.00
Coupon	08/01/2026	3137HBC51	0.00	FHMS K-754 A2 4.94 11/25/2030		4.23%	164.67	0.00	164.67	0.00
Coupon	08/01/2026	3137FEZU7	0.00	FHMS K-076 A2 3.9 04/25/2028		4.16%	162.50	0.00	162.50	0.00
Coupon	08/01/2026	3137FEZU7	0.00	FHMS K-076 A2 3.9 04/25/2028		4.16%	893.75	0.00	893.75	0.00
Coupon	08/01/2026	3137FX3Q9	0.00	FHMS K-117 A2 1.406 08/25/2030		4.01%	410.08	0.00	410.08	0.00
Coupon	08/01/2026	3137FLN91	0.00	FHMS K-091 A2 3.505 03/25/2029		3.99%	1,168.33	0.00	1,168.33	0.00
Coupon	08/01/2026	3137FNAE0	0.00	FHMS K-095 A2 2.785 06/25/2029		3.92%	580.21	0.00	580.21	0.00
Coupon	08/01/2026	3137FLYV0	0.00	FHMS K-092 A2 3.298 04/25/2029		3.85%	893.21	0.00	893.21	0.00
Coupon	08/01/2026	3137FLYV0	0.00	FHMS K-092 A2 3.298 04/25/2029		3.85%	164.90	0.00	164.90	0.00
Coupon	08/01/2026	3137FJEH8	0.00	FHMS K-081 A2 3.9 08/25/2028		3.73%	1,300.00	0.00	1,300.00	0.00
Coupon	08/01/2026	31307PNB1	0.00	FH J33086 3.0 11/01/2030		2.38%	13.53	0.00	13.53	0.00
Coupon	08/01/2026	3138YDAS8	0.00	FN AY0016 2.5 01/01/2030		2.16%	7.63	0.00	7.63	0.00
Coupon	08/01/2026	31307PEF2	0.00	FH J32834 2.5 09/01/2030		2.08%	10.33	0.00	10.33	0.00
Coupon	08/01/2026	3137BSRE5	0.00	FHMS K-059 A2 3.12 09/25/2026		1.98%	585.75	0.00	585.75	0.00

Mammoth Community Water District Cons | Account #10988 | As of August 31, 2026

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Coupon	08/05/2026	3135G05Q2	0.00	FEDERAL NATIONAL MORTGAGE ASSOCIATION 0.875 08/05/2030		3.62%	175.00	0.00	175.00	0.00
Coupon	08/07/2026	06051GHQ5	0.00	BANK OF AMERICA CORPORATION 3.974 02/07/2030		4.33%	596.10	0.00	596.10	0.00
Coupon	08/07/2026	06051GHQ5	0.00	BANK OF AMERICA CORPORATION 3.974 02/07/2030		4.33%	3,079.85	0.00	3,079.85	0.00
Coupon	08/12/2026	92826CAZ5	0.00	VISA INC. 4.1 02/12/2031		4.23%	615.00	0.00	615.00	0.00
Coupon	08/12/2026	92826CAZ5	0.00	VISA INC. 4.1 02/12/2031		4.23%	3,177.50	0.00	3,177.50	0.00
Coupon	08/14/2026	532457CQ9	0.00	ELI LILLY AND COMPANY 4.2 08/14/2029		4.25%	2,625.00	0.00	2,625.00	0.00
Coupon	08/15/2026	47786WAD2	0.00	JDOT 2024-B A3 5.2 03/15/2029		5.81%	300.66	0.00	300.66	0.00
Coupon	08/15/2026	47787CAC7	0.00	JDOT 2023-C A3 5.48 05/15/2028		5.55%	224.18	0.00	224.18	0.00
Coupon	08/15/2026	44934QAD3	0.00	HART 2024-B A3 4.84 03/15/2029		5.45%	138.75	0.00	138.75	0.00
Coupon	08/15/2026	161571HT4	0.00	CHAIT 2023-1 A 5.16 09/15/2028		5.23%	752.50	0.00	752.50	0.00
Coupon	08/15/2026	05522RDJ4	0.00	BACCT 2024-1 A 4.93 05/15/2029		4.93%	369.75	0.00	369.75	0.00
Coupon	08/15/2026	44935KAD5	0.00	HART 2026-B A3 4.51 02/18/2031		4.86%	451.00	0.00	451.00	0.00
Coupon	08/15/2026	44935CAD3	0.00	HART 2025-A A3 4.32 10/15/2029		4.84%	468.00	0.00	468.00	0.00
Coupon	08/15/2026	89240JAD3	0.00	TAOT 2025-A A3 4.64 08/15/2029		4.69%	483.33	0.00	483.33	0.00

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Coupon	08/15/2026	58768YAD7	0.00	MBALT 2025-A A3 4.61 04/16/2029		4.66%	422.58	0.00	422.58	0.00
Coupon	08/15/2026	02582JKM1	0.00	AMXCA 2025-1 A 4.56 12/17/2029		4.57%	893.00	0.00	893.00	0.00
Coupon	08/15/2026	91282CJZ5	0.00	UNITED STATES TREASURY 4.0 02/15/2034		4.55%	5,000.00	0.00	5,000.00	0.00
Coupon	08/15/2026	47800UAD8	0.00	JDOT 2025-B A3 4.17 12/17/2029		4.52%	52.13	0.00	52.13	0.00
Coupon	08/15/2026	47800UAD8	0.00	JDOT 2025-B A3 4.17 12/17/2029		4.52%	260.63	0.00	260.63	0.00
Coupon	08/15/2026	171239AL0	0.00	CHUBB INA HOLDINGS LLC 4.65 08/15/2029		4.52%	3,487.50	0.00	3,487.50	0.00
Coupon	08/15/2026	171239AL0	0.00	CHUBB INA HOLDINGS LLC 4.65 08/15/2029		4.52%	697.50	0.00	697.50	0.00
Coupon	08/15/2026	91282CHT1	0.00	UNITED STATES TREASURY 3.875 08/15/2033		4.52%	871.88	0.00	871.88	0.00
Coupon	08/15/2026	171239AL0	0.00	CHUBB INA HOLDINGS LLC 4.65 08/15/2029		4.50%	4,417.50	0.00	4,417.50	0.00
Coupon	08/15/2026	91282CHT1	0.00	UNITED STATES TREASURY 3.875 08/15/2033		4.46%	4,359.37	0.00	4,359.37	0.00
Coupon	08/15/2026	92970QAJ4	0.00	WFCIT 2025-1 A 4.34 05/15/2030		4.33%	72.33	0.00	72.33	0.00
Coupon	08/15/2026	92970QAJ4	0.00	WFCIT 2025-1 A 4.34 05/15/2030		4.33%	343.58	0.00	343.58	0.00
Coupon	08/15/2026	912810FE3	0.00	UNITED STATES TREASURY 5.5 08/15/2028		4.32%	10,312.50	0.00	10,312.50	0.00
Coupon	08/15/2026	91282CFF3	0.00	UNITED STATES TREASURY 2.75 08/15/2032		4.30%	3,437.50	0.00	3,437.50	0.00

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Coupon	08/15/2026	92970QAE5	0.00	WFCIT 2024-2 A 4.29 10/15/2029		4.29%	375.38	0.00	375.38	0.00
Coupon	08/15/2026	34532BAG6	0.00	FORDO 2025-B A3 3.91 04/15/2030		4.27%	342.12	0.00	342.12	0.00
Coupon	08/15/2026	912810FP8	0.00	UNITED STATES TREASURY 5.375 02/15/2031		4.23%	5,375.00	0.00	5,375.00	0.00
Coupon	08/15/2026	9128286B1	0.00	UNITED STATES TREASURY 2.625 02/15/2029		4.21%	4,593.75	0.00	4,593.75	0.00
Coupon	08/15/2026	437921AD1	0.00	HAROT 252 A3 4.15 10/15/2029		4.18%	51.87	0.00	51.87	0.00
Coupon	08/15/2026	437921AD1	0.00	HAROT 252 A3 4.15 10/15/2029		4.17%	259.37	0.00	259.37	0.00
Coupon	08/15/2026	89240KAD0	0.00	TAOT 2026-A A3 3.86 09/15/2030		4.13%	289.50	0.00	289.50	0.00
Coupon	08/15/2026	89240JAD3	0.00	TAOT 2025-A A3 4.64 08/15/2029		3.93%	522.00	0.00	522.00	0.00
Coupon	08/15/2026	89240JAD3	0.00	TAOT 2025-A A3 4.64 08/15/2029		3.93%	96.67	0.00	96.67	0.00
Coupon	08/15/2026	91282CGM7	0.00	UNITED STATES TREASURY 3.5 02/15/2033		3.93%	4,725.00	0.00	4,725.00	0.00
Coupon	08/15/2026	44935XAD7	0.00	HART 2025-B A3 4.36 12/17/2029		3.85%	672.17	0.00	672.17	0.00
Coupon	08/15/2026	44935XAD7	0.00	HART 2025-B A3 4.36 12/17/2029		3.85%	127.17	0.00	127.17	0.00
Coupon	08/15/2026	91282CFF3	0.00	UNITED STATES TREASURY 2.75 08/15/2032		3.80%	618.75	0.00	618.75	0.00
Coupon	08/15/2026	91282CGM7	0.00	UNITED STATES TREASURY 3.5 02/15/2033		3.74%	787.50	0.00	787.50	0.00

Mammoth Community Water District Cons | Account #10988 | As of August 31, 2026

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Coupon	08/15/2026	912828V98	0.00	UNITED STATES TREASURY 2.25 02/15/2027		3.30%	5,062.50	0.00	5,062.50	0.00
Coupon	08/16/2026	362549AD9	0.00	GMCAR 2025-2 A3 4.28 04/16/2030		4.71%	178.34	0.00	178.34	0.00
Coupon	08/16/2026	362549AD9	0.00	GMCAR 2025-2 A3 4.28 04/16/2030		4.71%	17.83	0.00	17.83	0.00
Coupon	08/16/2026	362549AD9	0.00	GMCAR 2025-2 A3 4.28 04/16/2030		4.71%	107.00	0.00	107.00	0.00
Coupon	08/18/2026	713448FL7	0.00	PEPSICO INC 3.6 02/18/2028		4.49%	3,600.00	0.00	3,600.00	0.00
Coupon	08/20/2026	362962AD4	0.00	GMALT 2025-2 A3 4.58 05/22/2028		4.84%	381.67	0.00	381.67	0.00
Coupon	08/20/2026	362962AD4	0.00	GMALT 2025-2 A3 4.58 05/22/2028		4.84%	38.17	0.00	38.17	0.00
Coupon	08/20/2026	362962AD4	0.00	GMALT 2025-2 A3 4.58 05/22/2028		4.84%	209.92	0.00	209.92	0.00
Coupon	08/20/2026	36271VAD9	0.00	GMALT 2025-1 A3 4.66 02/21/2028		4.66%	349.50	0.00	349.50	0.00
Coupon	08/20/2026	36271VAD9	0.00	GMALT 2025-1 A3 4.66 02/21/2028		4.66%	38.83	0.00	38.83	0.00
Coupon	08/20/2026	36271VAD9	0.00	GMALT 2025-1 A3 4.66 02/21/2028		4.66%	194.17	0.00	194.17	0.00
Coupon	08/20/2026	92348KDY6	0.00	VZMT 2025-3 A1A 4.51 03/20/2030		4.51%	601.33	0.00	601.33	0.00
Coupon	08/20/2026	92348KDY6	0.00	VZMT 2025-3 A1A 4.51 03/20/2030		3.81%	507.37	0.00	507.37	0.00
Coupon	08/20/2026	92348KDY6	0.00	VZMT 2025-3 A1A 4.51 03/20/2030		3.81%	93.96	0.00	93.96	0.00
Coupon	08/21/2026	438123AC5	0.00	HAROT 2023-4 A3 5.67 06/21/2028		5.74%	96.23	0.00	96.23	0.00
Coupon	08/21/2026	43813YAC6	0.00	HAROT 2024-3 A3 4.57 03/21/2029		4.66%	274.04	0.00	274.04	0.00

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Coupon	08/21/2026	43814VAC1	0.00	HAROT 2025-1 A3 4.57 09/21/2029		4.57%	609.33	0.00	609.33	0.00
Coupon	08/21/2026	43814VAC1	0.00	HAROT 2025-1 A3 4.57 09/21/2029		4.57%	57.13	0.00	57.13	0.00
Coupon	08/21/2026	43814VAC1	0.00	HAROT 2025-1 A3 4.57 09/21/2029		4.57%	342.75	0.00	342.75	0.00
Coupon	08/23/2026	3133EPBM6	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.125 08/23/2027		4.35%	5,568.75	0.00	5,568.75	0.00
Coupon	08/25/2026	05592XAD2	0.00	BMWOT 2023-A A3 5.47 02/25/2028		5.47%	18.65	0.00	18.65	0.00
Coupon	08/25/2026	096919AD7	0.00	BMWOT 2024-A A3 5.18 02/26/2029		5.18%	196.50	0.00	196.50	0.00
Coupon	08/25/2026	05594YAD8	0.00	BMWLT 2026-1 A3 4.15 05/25/2029		4.85%	34.58	0.00	34.58	0.00
Coupon	08/25/2026	05594YAD8	0.00	BMWLT 2026-1 A3 4.15 05/25/2029		4.85%	190.21	0.00	190.21	0.00
Coupon	08/25/2026	096924AD7	0.00	BMWOT 2025-A A3 4.56 09/25/2029		4.56%	56.59	0.00	56.59	0.00
Coupon	08/25/2026	096924AD7	0.00	BMWOT 2025-A A3 4.56 09/25/2029		4.56%	282.95	0.00	282.95	0.00
Coupon	08/25/2026	096924AD7	0.00	BMWOT 2025-A A3 4.56 09/25/2029		4.56%	528.18	0.00	528.18	0.00
Coupon	08/26/2026	17275RBR2	0.00	CISCO SYSTEMS INC 4.85 02/26/2029		4.91%	3,637.50	0.00	3,637.50	0.00
Coupon	08/26/2026	17275RBR2	0.00	CISCO SYSTEMS INC 4.85 02/26/2029		4.84%	6,062.50	0.00	6,062.50	0.00
Coupon	08/26/2026	17275RBR2	0.00	CISCO SYSTEMS INC 4.85 02/26/2029		4.84%	970.00	0.00	970.00	0.00
Coupon	08/27/2026	14913UAJ9	0.00	CATERPILLAR FINANCIAL SERVICES CORP 4.85 02/27/2029		5.05%	848.75	0.00	848.75	0.00

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Coupon	08/27/2026	14913UAJ9	0.00	CATERPILLAR FINANCIAL SERVICES CORP 4.85 02/27/2029		4.40%	3,637.50	0.00	3,637.50	0.00
Coupon	08/28/2026	857477CU5	0.00	STATE STREET CORPORATION 4.536 02/28/2028		4.51%	5,896.80	0.00	5,896.80	0.00
Coupon	08/28/2026	3133EPUN3	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 08/28/2028		4.32%	3,825.00	0.00	3,825.00	0.00
Coupon	08/28/2026	3133EPUN3	0.00	FEDERAL FARM CREDIT BANKS FUNDING CORP 4.5 08/28/2028		4.32%	1,012.50	0.00	1,012.50	0.00
Coupon	08/31/2026	91282CFJ5	0.00	UNITED STATES TREASURY 3.125 08/31/2029		4.43%	5,937.50	0.00	5,937.50	0.00
Coupon	08/31/2026	91282CQD6	0.00	UNITED STATES TREASURY 3.5 02/28/2031		3.84%	6,125.00	0.00	6,125.00	0.00
Coupon	08/31/2026	91282CNX5	0.00	UNITED STATES TREASURY 3.625 08/31/2030		3.68%	8,156.25	0.00	8,156.25	0.00
Total Coupon			**0.00**				**153,628.41**	**0.00**	**153,628.41**	**0.00**
Custody Fee	08/25/2026	CCYUSD	(278.79)	Cash		0.00%	(278.79)	0.00	(278.79)	0.00
Total Custody Fee			**(278.79)**				**(278.79)**	**0.00**	**(278.79)**	**0.00**
Dividend	08/31/2026	31846V203	0.00	FIRST AMER:GVT OBLG Y		3.28%	976.92	0.00	976.92	0.00
Total Dividend			**0.00**				**976.92**	**0.00**	**976.92**	**0.00**
Management Fee	08/18/2026	CCYUSD	(2,857.74)	Cash		0.00%	(2,857.74)	0.00	(2,857.74)	0.00
Total Management Fee			**(2,857.74)**				**(2,857.74)**	**0.00**	**(2,857.74)**	**0.00**
Principal Paydown	08/01/2026	3137FETN0	39.55	FHMS K-073 A2 3.35 01/25/2028		4.34%	39.55	--	39.55	(0.00)
Principal Paydown	08/01/2026	31307PNB1	141.20	FH J33086 3.0 11/01/2030		2.38%	141.20	--	141.20	(0.00)

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Principal Paydown	08/01/2026	3138YDAS8	108.63	FN AY0016 2.5 01/01/2030		2.16%	108.63	--	108.63	(0.00)
Principal Paydown	08/01/2026	31307PEF2	129.19	FH J32834 2.5 09/01/2030		2.08%	129.19	--	129.19	0.00
Principal Paydown	08/01/2026	3137BSRE5	70,352.62	FHMS K-059 A2 3.12 09/25/2026		1.98%	70,352.62	--	70,352.62	(0.00)
Principal Paydown	08/15/2026	47786WAD2	4,980.55	JDOT 2024-B A3 5.2 03/15/2029		5.81%	4,980.55	--	4,980.55	0.00
Principal Paydown	08/15/2026	47787CAC7	6,769.63	JDOT 2023-C A3 5.48 05/15/2028		5.55%	6,769.63	--	6,769.63	0.00
Principal Paydown	08/15/2026	44934QAD3	2,756.72	HART 2024-B A3 4.84 03/15/2029		5.45%	2,756.72	--	2,756.72	0.00
Principal Paydown	08/15/2026	89240JAD3	2,219.32	TAOT 2025-A A3 4.64 08/15/2029		4.69%	2,219.32	--	2,219.32	(0.00)
Principal Paydown	08/15/2026	89240JAD3	2,396.87	TAOT 2025-A A3 4.64 08/15/2029		3.93%	2,396.87	--	2,396.87	0.00
Principal Paydown	08/15/2026	89240JAD3	443.86	TAOT 2025-A A3 4.64 08/15/2029		3.93%	443.86	--	443.86	(0.00)
Principal Paydown	08/20/2026	36271VAD9	6,519.38	GMALT 2025-1 A3 4.66 02/21/2028		4.66%	6,519.38	--	6,519.38	(0.00)
Principal Paydown	08/20/2026	36271VAD9	724.38	GMALT 2025-1 A3 4.66 02/21/2028		4.66%	724.38	--	724.38	0.00
Principal Paydown	08/20/2026	36271VAD9	3,621.88	GMALT 2025-1 A3 4.66 02/21/2028		4.66%	3,621.88	--	3,621.88	(0.00)
Principal Paydown	08/21/2026	438123AC5	2,203.03	HAROT 2023-4 A3 5.67 06/21/2028		5.74%	2,203.03	--	2,203.03	0.00
Principal Paydown	08/21/2026	43813YAC6	5,641.11	HAROT 2024-3 A3 4.57 03/21/2029		4.66%	5,641.11	--	5,641.11	0.00
Principal Paydown	08/21/2026	43814VAC1	135.01	HAROT 2025-1 A3 4.57 09/21/2029		4.57%	135.01	--	135.01	0.00
Principal Paydown	08/21/2026	43814VAC1	12.66	HAROT 2025-1 A3 4.57 09/21/2029		4.57%	12.66	--	12.66	0.00
Principal Paydown	08/21/2026	43814VAC1	75.94	HAROT 2025-1 A3 4.57 09/21/2029		4.57%	75.94	--	75.94	(0.00)

Mammoth Community Water District Cons | Account #10988 | As of August 31, 2026

Transaction Type	Settlement Date	CUSIP	Quantity	Security Description	Price	Acq/ Disp Yield	Amount	Interest Pur/ Sold	Total Amount	Gain/Loss
Principal Paydown	08/25/2026	05592XAD2	972.99	BMWOT 2023-A A3 5.47 02/25/2028		5.47%	972.99	--	972.99	0.00
Principal Paydown	08/25/2026	096919AD7	4,072.11	BMWOT 2024-A A3 5.18 02/26/2029		5.18%	4,072.11	--	4,072.11	(0.00)
Principal Paydown	08/25/2026	096924AD7	976.32	BMWOT 2025-A A3 4.56 09/25/2029		4.56%	976.32	--	976.32	0.00
Principal Paydown	08/25/2026	096924AD7	4,881.59	BMWOT 2025-A A3 4.56 09/25/2029		4.56%	4,881.59	--	4,881.59	0.00
Principal Paydown	08/25/2026	096924AD7	9,112.29	BMWOT 2025-A A3 4.56 09/25/2029		4.56%	9,112.29	--	9,112.29	(0.00)
Total Principal Paydown			**129,286.83**				**129,286.83**	**--**	**129,286.83**	**0.01**
TOTAL OTHER TRANSACTIONS			**126,150.30**				**280,755.63**	**0.00**	**280,755.63**	**0.01**

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-4

Engineering Department Report

09-17-2026

September 2026

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

Active Capital Projects

Project	**Status**
Seismic/Snow Risk Assessment	Structural retrofits for the vehicle maintenance building and the welding/maintenance shop will be next.
Structural Roof Replacements	**All structural work and waterproofing is complete and the project is in the close-out phase.**
Fire Protection Projects (in partnership with MLFPD and USFS)	**USFS permits were issued and the new fire hydrant on the Scenic Loop is complete. The Twin Lakes fire hydrant and LMWTP draft stand are being scheduled.**
Admin Building Seismic/ADA/Energy Assessment and Alternatives	**See Item C-2 Administration Building Facility Assessment and Capital Improvement Analysis.**
Wells and Water Supply Study	A UES task order scope is being defined. This project will inform long-term planning and future capital budgeting.
Tank Coatings	**Tank T-2 (Juniper Ridge) structural retrofits and coatings are complete, and the project is in the close-out phase.**
2026 Wastewater Treatment Plant Improvements	**This project is going out to bid** and includes: • Adding air diffusers and piping in aeration basins • Replacing isolation gates in aeration basins • Installing replacement weir troughs in secondary clarifier • Rehabilitating concrete cracking and leaks
Industrial Park (Zone 4/5) Connector	This project will connect the Mammoth Mountain RV Park to the Industrial Park with a new ductile iron water pipeline to improve water distribution system reliability. **Permits with the USFS are pending. Easement agreements are being finalized with property owners. Construction is being scheduled for fall.**
Wastewater Collection Improvements	**These projects are under construction:** • Slip lining sewer segments and installing top-hats at lateral connections • Rehabbing manholes
Laurel Pond Basin Plan Amendment Study	**Monitoring well sampling and analysis in ongoing. UES is updating the study proposal and consulting with biologists on survey recommendations.** Lahontan is reviewing the requested Monitoring and Reporting Program (MRP) updates. Staff is working to install continuous water level transducers.

Sewer Lift Station and Force Main Project	**Engineering is working with Line Maintenance and Mechanical Maintenance to define a project to improve lift station pump systems, structures, generator sheds, etc.** **The project also includes potentially cleaning and inspecting sewer force mains with "ice pigging" and/or other new technologies.**
Lake Mary Inlet Structure and Pipeline Project	**This is a new project that is going into planning and preliminary engineering this fall and winter. Some of the pipeline and valves are steel and significant corrosion has been identified in some components. We need to explore the extent of the corrosion.**

<u>Engineering Department Activities</u>

Activities	**Status**
North Snowcreek (I-III) Recycled Water Expansion Project	A representative from the Snowcreek I Homeowner's Association approached staff about the possibility of using recycled water for landscape irrigation. The North Snowcreek HOAs are planning for improvements to their roads and want to prepare their landscaping/irrigation to comply with the upcoming "Conservation as a Way of Life" regulations. **Staff are preparing a feasibility analysis to potentially convert one of the two recycled water supply lines into an on-demand system to serve new customers without the requirement for on-site recycled water storage.**
Ormat CD IV Geothermal Monitoring and Response Plan (GMRP)	UES continues to perform ongoing monitoring and the pass-through agreement with Ormat is functioning as planned.
Out-of-District (OOD) Service	**Sierra Meadows Ranch continues to pursue a permit for a cabin hotel expansion with the Inyo National Forest. INF does not have staff resources to process the application and wants them to get MCWD OOD water and sewer service before they will start the necessary planning work to determine if it is allowable.**
Meter Map GPS Updates	**The Engineering Interns made great progress collecting GPS location data for meter pits this summer. The work will continue as staff resources allow**.
Lake Mary Dam Permitting	**Staff met with a USFS Dam Safety Engineer who was in town for inspections in the Lakes Basin. A staff member from the INF also attended. His findings were minor – only noting brush that needs to be cleared along the USFS road at the outlet of Lake Mary, and the fact that the 1969 USFS-installed gate is not operable. This visit may re-open old conversations on the expired use permit for the Langemann Gate at the Lake Mary outfall.**

Permits with Recent Activity

Project Name	Description	Status
Mammoth Hospital North Wing	Permits have been issued for the North Wing. Temporary meters have been installed and construction is underway and expected to last three years.	Construction
Snowcreek VIII	The following items are outstanding: • **Recycled Water Supply and Demand Analysis Update** • Phase 1A Water and Sewer plan review (in process) • 2-year Untreated Water Sale Agreement (updated for time delays and re-sent to developer for approval in April, 2025) • Negotiate new long-term Recycled Water Agreement • Snowcreek Recycled Water System Engineering Report Update and System Re-design (required from developer/developer's engineer) • Follow-up with Mono County on unpermitted golf course clubhouse sewage holding tank.	Engineering/ Permitting
The Parcel 2.2 & Parcel 2.1 Utilities	Connection and Construction permits have been issued for Phase 2.2. A permit has been issued for Phase 2.1 Building G. Construction is underway.	Construction
The Parcel 3	**The Town and Mammoth Unified School District are negotiating an exchange of a portion of this land for construction of MUSD employee housing.**	On-Hold
The Villas (Obsidian)	**This project is in the transfer agreement close-out phase and final tv inspections are being scheduled.**	Close-out
Residence Inn by Marriott	**Construction is underway.**	Construction
Rockspring Resort (6060 Minaret Road)	A temporary meter has been installed and construction is underway.	Construction
Mammoth Unified School District Projects	This summer MUSD installed significant water-intensive turf without complying with MWELO or obtaining MCWD permits. MUSD is also constructing a new Transitional Kindergarten (TK) classroom building at the Elementary School, also without a permit.	Construction
TOML Civic Center	Construction is underway. Occupancy is expected fall 2026.	Construction
TOML Old Mammoth Road Landscaping	**This summer the Town hired a contractor to repair irrigation for the purpose of re-installing landscaping along Old Mammoth Road.**	**Planning**

Highmark Hotel (Sierra Center Mall)	MCWD has issued a construction and connection permit for the demolition and “core and shell” phase of this project. The developer has requested TOML Building Permit extensions. Demolition may have started in December, meeting the minimum requirement to keep the permit from expiring, but no progress has been observed since.	Construction?
McCoy Arts and Cultural Center (MACC) 100 College Parkway	Construction is underway. Construction of main water lines is expected in late 2026 or 2027.	Construction
Woodsite Condos	**Construction is underway.** The project entitlements include a map condition for an easement to ensure that Well #17 (located on a small parcel that is surrounded by the project) is not negatively impacted and setbacks are preserved for future replacement.	Permitting/ Construction
474 Joaquin Condos	This is a new proposal to construct approximately 39 PUD townhome units on Joaquin Road just east of the south entrance to Obsidian. This project is expected to go to the PEDC when wetlands remediation is addressed.	Permitting
Mammoth Crossing	The proposal is to construct resort hotel/condo development on each of the three corners (in addition to the Rockspring Residences) at Minaret Road and Lake Mary Road. Preliminary plans have been submitted to the Town Planning Department. Demolition has begun and the developer is working with the Town on density planning.	Planning
“Golden State Connect” (GSC) Last Mile Fiber Project	This grant-funded project is expected to bring improved fiberoptic service to the Town of Mammoth Lakes. After receiving MCWD comments, GSC has canceled bids while they apparently update the plans to address utility conflicts with underground infrastructure owned by MCWD, SCE, and AmeriGas. An updated schedule for bidding and construction has not been released.	Planning
Caltrans Highway 203 Rehab	This project will rehabilitate Highway 203 from Highway 395 to Minaret Summit. MCWD has provided as-built records to assist the design process. Construction is anticipated in 2029.	Planning
Mammoth View	**The latest project proposal, a 34-unit townhome/single family residence development, is in Planning and could come to the Planning Commission this fall.**	Planning

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-5

Information Systems Report

09-17-2026

September 2026

Executive Summary

The Information Services Department (ISD) continued to advance District technology, cybersecurity, operational resilience, and business-system initiatives while providing reliable support for core infrastructure and staff services. Key accomplishments and active initiatives during the reporting period included:

- Launch of a GovAI pilot program to evaluate secure, practical public-sector AI use cases
- MCWD Security Committee quarterly meetings and activities
- Deployment of the first core network switch at the Wastewater Treatment Plant (WWTP)
- Completion of workstation replacements for Regulatory Services and Finance
- Collaboration with Regulatory Services on an infraMAP-based backflow test reporting pilot

Hardware Systems

District hardware systems continued to operate reliably, supported by lifecycle management, preventive maintenance, and ongoing operational oversight by ISD.

The District SCADA system remained stable. An ISD staff member completed SCADA InTouch Human-Machine Interface (HMI) training, strengthening internal support capabilities for this critical operational system.

ISD completed workstation replacements for the Regulatory Services Division (RSD) and the Finance Department. To date, eight of the 16 planned FY 2027 replacement computers have been deployed, improving hardware reliability and standardizing supported workstations across these departments.

The first switch in the District's planned core network switch upgrade was deployed at the WWTP, replacing the switch that failed earlier in the summer. Replacement core switches have been purchased, and ISD is planning for phased deployment over the coming months to improve network reliability, resilience, and supportability on the heels of the fiber backbone project.

The District's AMI infrastructure continued to perform well, maintaining a 98.4% read rate. Routine monthly coordination meetings continued to support system reliability and timely resolution of operational issues. Staff continued troubleshooting a recurring issue with the Knolls R450 collector, following vendor-recommended corrective actions while maintaining strong overall AMI read rates.

Software Systems

District software platforms continued to be maintained and enhanced through operational support and cross-departmental collaboration, including:

- Regulatory Services and ISD initiated a pilot program using the infraMAP platform for third-party backflow testers to submit test reports electronically. Under the pilot, four participating testers entered reports directly through infraMAP, while Regulatory Services staff performed office-based quality control and program management. This capability has the potential to improve report timeliness, data quality, workflow visibility, and customer service within the District's backflow testing program.

- GIS parcel and aerial imagery services were re-established within EnerGov. All applicable GeoRules were populated correctly in permit records, improving the accuracy and availability of location-based information during permit review and processing.
- ISD continued configuration of EnerGov email notifications for Plan Check tasks. In addition, new EnerGov inspection software users were added, and staff continued expanding utilization of EnerGov Hub Cards to improve access to relevant permit and inspection information.
- ISD continued evaluation of enterprise AI solutions for secure and practical agency-wide use, including the GovAI pilot program described below.

GovAI Pilot Program

ISD began rolling out GovAI to a manager pilot group as a controlled first phase for exploring how artificial intelligence could support District operations. GovAI provides a secure environment for staff to use AI-assisted tools for practical work activities such as drafting, summarizing, research support, procedure development, and administrative analysis, while maintaining appropriate organizational controls.

Pilot participants received training and began working at the department-head level to identify, test, and document high-value use cases before any broader staff deployment. The pilot also included an AI training component focused on effective use, responsible decision-making, appropriate handling of District information, and staff accountability for reviewing AI-generated content.

Administrative

Administrative support continued across governance, user services, communications, security, and core business technology platforms. Focused support included:

- Onboarding and offboarding support for staff changes, including account provisioning, equipment deployment and recovery, system-access administration, and coordination with affected departments.
- Auditing and managing Intranet document permissions to ensure departmental information was appropriately accessible to authorized staff.
- Continued development of a District AI policy to promote effective, responsible, and secure use of AI technologies at MCWD.
- Continued development of a security camera policy to establish clear procedures and administrative standards for the District’s security camera system.
- Routine ISD administrative support continues for user services, communications systems, and core business platforms.

Network and Cybersecurity

District network infrastructure and cybersecurity systems continued to operate securely and reliably, with redundant internet service and fail-over protections supporting operational continuity.

ISD continued administration of District cybersecurity protections, including Cybersecurity and Infrastructure Security Agency (CISA) security services, cybersecurity awareness training, secure remote access, and backup and disaster-recovery preparedness.

Quarterly security coordination activity was conducted on September 9, 2026, with CISA and the Mammoth Lakes Police Department (MLPD) participating on site. The meeting continued the District's coordination on physical-security and cybersecurity priorities, risk awareness, and protective measures for District personnel, facilities, and systems.

CISA enrolled MCWD in a Validated Architecture Design Review (VADR) assessment planned for the first quarter of 2027. The assessment will update District SCADA operational technology/information technology (OT/IT) connectivity diagrams and provide technical input to support planning for the next SCADA upgrade.

GIS

The District's GIS and Utility Network platforms continued to support daily operations, planning, field work, and infrastructure management across departments. This month's highlights included:

- Completion of monthly patches and updates across GIS Utility Network infrastructure.
- Approximately 60% of District meters have been collected and updated with the new Bad Elf GPS equipment, advancing the accuracy and completeness of the District's meter location records.

MCWD Websites & Digital Communications

ISD continued maintenance, security, and support for the District website, Intranet, and GIS Portal.

Work included maintaining Board governance, compliance, and public-transparency materials, including meeting records, financial documents, planning publications, and required notices.

ISD also supported public communications through website and social-media updates, including press releases, employment postings, streamflow reporting, permit and program information, bid opportunities, construction updates, and customer resources. Ongoing Intranet maintenance and departmental content updates were also completed.

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-6

Personnel Services Department Report

09-17-2025

September 2026

Administration

- Continuous and ongoing activities associated with day-to-day administration, including but not limited to:
  - Administrative, organizational, and operational policy development, guidelines, implementation, and related day-to-day projects
  - Non-personnel and personnel-based legal matters, e.g., ADA/FEHA, COBRA/CalCOBRA, etc.
  - Received completed and signed L12 MOU for the term of July 1, 2026 - March 31, 2029 (in the month of August)
- Legislative/Client Update 09/2026 (provided by LCW/CSDA):
  - None to report at this time

Workforce Planning

- Effective Sunday, 09/13/2026, please congratulate Melissa McKenzie, Principal Administrative Analyst, on her promotion to the Finance Manager, Finance Department
- Ongoing administration of two recruitments for:
  - Finance – opened 07/27/2026, closed 08/24/2026; interviews conducted
  - Operations – reopened recruitment; open until filled

Risk/Safety/Training

- Risk/Safety:
  - Continuous and ongoing activities associated with Safety and Risk Management Programs (i.e. SDS Management, IIPP, CalARP/RMP/PSM Compliance Workbooks, EPA/CERs, etc.)
  - Continuous and ongoing review of required employee certifications and credentials to ensure compliance
  - Scheduled and coordinated Annual Fire Extinguisher Servicing, concluded Thursday, 08/20/2026
  - Scheduled and conducted pressure vessel A044080-13 inspection to complete permit process with state, concluded on Friday, 08/28/2026
  - Completed ACWA JPIA'S Certificate of Liability Coverage program renewal, concluded Tuesday, 09/01/2026
- Claims received and/or processed:
  - None received or processed
- Training:
  - On 8/11 & 8/12, the GM, Maintenance, Operations, PSD, and ISD department heads attended G626-2-26 Emergency Action Plan training
  - On 8/19, under OSHA, staff completed annual fire extinguisher training
  - Various webcasts/onsite/offsite training processed, provided, attended, and/or proctored

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-7

Regulatory Services Report

09-17-2025

September 2026

Conservation

Leaks

Regulatory Services Division (RSD) staff continue to use WaterSmart for leak detection and send direct messages to customers. Staff communication includes a message and a link to the Tyler Customer Portal, where customers can enroll in leak notifications. In July, 113 customers were notified and in August, 64 customers received leak notifications.

The most common cause of leaks during this time of the year are due to irrigation system malfunctions or broken parts. These leaks have the potential to be significant as water can continually leak from the irrigation system when sprinklers are not running in some instances, or leak at multiple points while it is running, reducing the system's pressure and causing an increase in consumption.

Rebate Program

The FY 2027 Indoor Rebate Program began April 1 and to date, staff have approved 39 applications. Rebates have been approved for 43 toilets, 7 clothes washers, and 7 dishwashers. The table below displays the results thus far of the FY 2027 program, along with the previous four years for comparison.

Indoor Rebate Program	FY 2027	FY 2026	FY 2025	FY 2024	FY 2023
Applications Processed	39	105	141	121	116
High-efficiency Toilets	43	104	144	112	186
Clothes Washers	7	10	22	18	25
Dishwashers	7	23	31	22	38
Estimated Annual Savings (gallons)	170,984	363,043	640,741	608,004	944,387
Rebate Awards	$11,801	$28,705	$42,377	$33,388	$48,612

The FY 2027 Turf Replacement Rebate Program application acceptance period opened May 1. Currently, two applications have been approved for two multifamily condominium complexes. RSD will continue to advertise the Turf Replacement Rebate Program with messaging focused on cost savings. Applications will be accepted until October 16, 2026.

Turf Replacement Rebate Program	FY 2027	FY 2026	FY 2025	FY 2024	FY 2023
Applications processed	2	4	3	2	12
Square-feet converted	3,370	4,204	3,568	3,122	50,270
Estimated water savings (gallons)	76,608	95,669	79,040	70,215	1,052,559
Rebate Awards	$6,740	$8,408	$7,136	$6,244	$87,620

Violations

Daily watering has been the most common Irrigation Violation cited in the last two months. Contact with customers regarding their irrigation is an opportunity for staff to educate District customers about responsible watering. In July, 56 violations were issued and 39 were issued in August. The table below displays the total number of each violation-type issued.

	First Violation	Second Violation	Third Violation	Forth Violation	Total Violations
July	42	11	2	1	56
August	31	8	0	0	39

Violations for exceeding the Maximum Allowed Water Allocation (MAWA) for properties with dedicated irrigation meters:

	MAWA First Violation	MAWA Second Violation	MAWA Third Violation	Total MAWA Violations
July	4	2	0	6
August	7	4	3	14

RSD staff work with property managers to adjust their irrigation schedules to lower consumption and thereby meet their respective MAWAs. However, in July, following issuance of a Third Violation in June, a citation of $250 was issued to a multi-family complex for failing to adjust their irrigation schedule. The violation was corrected after five days and staff continue to monitor the property.

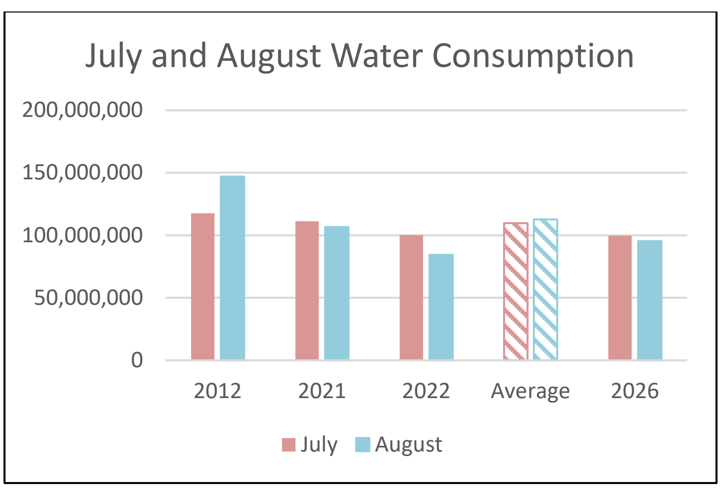
Variance

After issuance of a violation, there are often instances when customers express the need for additional watering days to reestablish landscapes. These instances provide RSD staff the opportunity to explain the availability of the Variance application and inquire whether thresholds are met requiring a Landscape Permit. In July, 7 Variances were approved to residential customers for the purpose of reestablishing landscape. No Variance applications were submitted in August.

MCWD Customer Water Consumption

Water consumption for July and August 2026 is presented in the chart below. The chart also includes consumption totals from 2012, 2021, and 2022, which are used to establish the comparison average. These years were selected because their April 1 snowpack levels were similar to this year's 56% snowpack. For comparison, the April 1 snowpack was 47% in 2012, 63% in 2021, and 56% in 2022.

July 2026 consumption was approximately 9% less than average consumption. August 2026 consumption was approximately 15% less than average consumption.



MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-7

Regulatory Services Report

09-17-2025

September 2026

Regulatory

Fats, Oil and Grease Control Program (FOG)
RSD continues to conduct regular inspections and monitor grease interceptors. In July, six inspections were completed, and no violations were issued; in August, one inspection was completed, and no violations were issued. In July, staff approved one FOG application for a new Food Service Establishment.

Cross Contamination Control (Backflow) Program
To date, there are a total of 1,914 active backflow assemblies in the system. So far in 2026, 1,494 assemblies have been tested, 30 waviers have been issued, and 390 tests remain due. First Notices for testing have been sent out to all customers at this time. 306 tests are currently past due.

Staff have issued a total of 754 Past Due notices, and 297 second Past Due notices this year. No Shut-Off notices have been issued to date.

During July and August, RSD and IT staff worked with an InfraMap customer service representative to develop a digital test reporting platform for electronic field submittals. The platform was completed in August, and four testers agreed to participate. RSD staff met with each tester to demonstrate the platform and guide them through completing a digital submittal. The platform will be used for the remainder of the testing season.

The District already uses InfraMap for a variety of functions, and the pilot program is being implemented at no additional cost. Following this pilot program, RSD will work with InfraMap to make any necessary improvements and determine the feasibility of continuing to use the platform in the future.

Public Affairs and Outreach

Fourth of July Parade


On July 4th, District staff, family, and friends participated in the Town of Mammoth Lakes' annual parade. The District's theme this year was "Protect Your Pipes", a play on the Teenage Mutant Ninja Turtles and wastewater collection system. Staff members (Sewer Heroes) wore Ninja Turtle costumes and carried signs and pizza boxes featuring images and messaging to educate the public about the importance of not pouring grease or flushing wet wipes down the drain. Additionally, the District's Water Bar, water bottle filling station, was set up outside Footloose Sports on Main Street, to provide the public with free drinking water.

Mammoth Lakes Wildfire Task Force (MLWTF)
On July 31, the group held an event in the Old Mammoth neighborhood, and on August 28th in the Canyon Lodge residential neighborhood. Mammoth Disposal provided a woodchipper and yard-waste bags, and the events included a barbeque for

participants. The next event will take place on September 25th in the Pines neighborhood. RSD staff will continue to participate in meetings and events to share information about the District, water and wastewater regulations, and rebate opportunities.

Conservation Advertisements

Currently advertisements are running on KMMT and KIBS for the indoor rebate program, turf rebate program, the customer portal, and outdoor watering schedule. Print ads within The Sheet newspaper were published throughout July and August highlighting the watering schedule. As temperatures begin to cool, winterizing advertisements will begin to run.

Press Release

No press releases were issued in July. On August 4, a press release was issued on the release of the 2025-26 Annual Report. Following the press release, RSD published a social media post on Facebook and Instagram with images of each page and a link to the report. On August 17, a press release was issued on the installation of new fire hydrants and tanker fire truck filling station on the periphery of Town.

Brian Venneman Memorial Cancer Outreach Golf Tournament

The 23rd Annual Brian Venneman Memorial Cancer Outreach Golf Tournament occurred on August 8. The District provided a hole sponsorship at the event, where $130,000 was raised for the hospital's Cancer Outreach Program. The Foundation is very appreciative of MCWD's continued support for this event.

MAMMOTH COMMUNITY WATER DISTRICT

Agenda Item: B-8

General Manager's Report

09-17-2026

September 2026

Executive Summary

July and August were productive months for District operations. Seasonal crews continued advancing construction, maintenance, and rehabilitation work, with several projects moving toward completion. Staff is also beginning to identify, scope, and prioritize projects for the next fiscal year to maintain progress and align upcoming work with system needs.

The irrigation season is beginning to wind down. Recycled water deliveries to local golf courses are being curtailed during September as seasonal demand declines. Administrative work during the reporting period included security committee training, development of a revised District mission statement, planning for the District's 70th anniversary celebration next summer, and continued coordination on legislative matters.

Highlights

- Staff began identifying and developing potential projects for the next fiscal year
- Completed Security Committee Emergency Action Plan training
- Installed the scenic loop fire hydrant
- Began planning for the District's 70th anniversary celebration next summer

Administrative Updates

- Successfully recruited a Mechanical Maintenance Supervisor
- Successfully recruited a Finance Manager
- Began the recruitment of the Principal Finance Analyst
- Began development of a revised District mission statement
- Held the Administration Building Needs Committee follow-up meeting
- Completed the former Human Resources Manager's retirement transition; the individual is now officially retired and remains in the applicable early retirement benefit period.
- Received notice of the Executive Assistant's planned retirement and began the recruitment and succession-planning process to support an orderly transition.
- Facilitated a District-wide presentation by the third-party consultant that completed the compensation study, providing all staff with an overview of the findings and recommendations.
- Convened a Pension Committee meeting with the trustees to review Secure 2.0 Act updates and discuss potential options for Board consideration.

Community Outreach

To strengthen local wildfire suppression capability, MCWD announced the installation of two new fire hydrants and a tanker fire truck filling station in coordination with the Mammoth Lakes Fire Protection District, Town of Mammoth Lakes, and U.S. Forest Service. MCWD also promoted its support for Clean Up The Lake's September cleanup of Crystal Lake, Arrowhead Lake, and Lake Mary, encouraging community volunteers to participate in litter removal and aquatic invasive species documentation. These initiatives were communicated to the community through District press releases.

District staff and a Board member also attended Clean Up The Lake's donor appreciation dinner, where MCWD was recognized as a valued supporter of the organization's lake stewardship and cleanup efforts.

SB 1153 Wildfire Preparedness Legislation Update

The District previously submitted a letter of support for SB 1153. As of August 31, the bill had been sent to Governor Gavin Newsom for consideration. The Governor has until the end of September to sign or veto the bill.

Letters of Support, Contracts, and Agreements

- Provided a letter of support to the Town of Mammoth Lakes for its Beverage Container Recycling Grant application
- Approved Change Order No. 2 with AMP United for Tank T-2 structural retrofits in the amount of $20,850
- Awarded the Annual Manhole Repairs contract to Ayala Engineering in the amount of $149,010
- Awarded the Annual CIPP Sewer Repairs contract to Tunnelworks Services in the amount of $338,210
- Awarded the Annual Utility Collars contract to Villar Construction in the amount of $79,888
- Awarded the MCWD campus pavement sealing contract to Riverside Slurry Seal in the amount of $89,759.70
- Approved Change Order No. 1 with Tunnelworks Services for the CIPP Project in the amount of $135,257
- Approved Change Order No. 1 with Villar Construction for Manhole Rehabilitation in the amount of $36,663
- Received a temporary construction permit from the U.S. Forest Service for installation of three fire hydrants
- Executed the Local 12 Memorandum of Understanding

MAMMOTH COMMUNITY WATER DISTRICT

Presentation to the Board of Directors

For the Fiscal Year Ended
March 31, 2026

NIGRO & NIGRO PC

NIGRO & NIGRO PC
A Professional Accountancy Corporation

SCOPE OF WORK

Perform Audit Testwork of the Entity's Annual Financial Statements/Report

Report on the Entity's internal control over financial reporting and on compliance in accordance with Government Auditing Standards

OUR RESPONSIBITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

1. Form and express an opinion about whether the Annual Financial Statements results, that have been prepared by management, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
2. Our responsibility is to plan and perform the audit to obtain ***reasonable assurance*** **(not absolute assurance)** about whether the Annual Financial Statements are free of material misstatements.
3. We are to consider the Entity's internal controls and segregations of duties over accounting procedures and financial reporting as we perform our audit testwork. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

AUDIT RESULTS

An Auditor's ***Unmodified Opinion*** has been issued on the Annual Financial Statements.

- The Annual Financial Statements are fairly presented in all material respects.
- The adopted significant accounting policies have been consistently applied.
- Estimates are considered reasonable for Depreciation expense.
- Required disclosures are properly reflected in the Annual Financial Statements.

AU-C 265 – Communicating Internal Control Related Matters Identified in an Audit

No Material Issues Arose to be Reported to the Governing Board/Management

Any Minor Issues Were Discussed Orally and Corrected by Management

How Do We Make You Better?

Best Practice Solutions Were Conveyed to Management – That's the Audit ROI

Jeff Nigro, CPA, CFE | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA | Jessica Berry, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
WALNUT CREEK OFFICE 2121 N. California Blvd. Suite 290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444
www.nncpas.com • Licensed by the California Board of Accountancy

Mammoth Community Water District

Dashboard – Audited Financial Statements

June 30, 2026 vs 2025

Revenues & Expenses		2026		2025		Variance
Operating Revenues:						
Water consumption sales	$	1,929,015	$	1,926,527	$	2,488
Water service charges		1,999,698		1,916,872		82,826
Wastewater service charges		3,410,532		3,304,063		106,469
Permit and connection fees		606,840		1,397,058		(790,218)
Other operating revenues		202,354		240,055		(37,701)
Non-Operating Revenues:						
Property taxes 9.5%		11,608,707		10,597,372		1,011,335
Investment earnings		1,810,795		2,323,510		(512,715)
Sale of capital assets		235,145		194,011		41,134
Other non-operating revenues		296,910		270,180		26,730
Total Revenues		22,099,996		22,169,648		(69,652)
Operating Expenses:						
Water operations		2,703,266		2,865,504		(162,238)
Wastewater operations		3,174,894		2,617,781		557,113
General and administrative		6,332,314		5,822,799		509,515
Operating expenses before depr.		12,210,474		11,306,084		904,390
Depreciation expense		4,080,642		3,907,957		172,685
Total Expenses		16,291,116		15,214,041		1,077,075
Change in Revenues & Expenses	$	5,808,880	$	6,955,607	$	(1,146,727)
Capital Outlay:						
Capital Asset Additions	$	(6,870,867)	$	(4,636,602)	$	(2,234,265)
Depreciation Expense		4,080,642		3,907,957		172,685
Change in Capital Expense	$	(2,790,225)	$	(728,645)	$	(2,061,580)
Cash & Investments	$	42,936,825	$	41,081,286	$	1,855,539
Quick Summary:						
Change in Revenues & Expenses	$	5,808,880				
Change in Capital Expense		(2,790,225)		Use of cash		
Change in Inventory		(199,356)		Change to Cash		
Change in other balance sheet accounts		142,871		Change to Cash		
Issuance of Emp. Notes Receivable, net		(1,075,673)		Change to Cash		
Change in Compensated Absences		37,375		Change to Cash		
Change in Cash & Investments	$	1,923,872		**Approximately**	**$**	**68,333**
Investment Earnings to Portfolio		**4.31%**				

MAMMOTH COMMUNITY WATER DISTRICT

Report to the Board of Directors

For the Fiscal Year Ended
March 31, 2026

NIGRO & NIGRO PC

MAMMOTH COMMUNITY WATER DISTRICT
Table of Contents
For the Fiscal Year Ended March 31, 2026

Page

NIGRO & NIGRO PC

A Professional Accountancy Corporation

Board of Directors
Mammoth Community Water District
Mammoth Lakes, California

We are pleased to present this report related to our audit of the financial statements of the Mammoth Community Water District (District) as of and for the year ended March 31, 2026. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Nigro & Nigro, PC

Nigro & Nigro, PC
Murrieta, California
September 17, 2026

Jeff Nigro, CPA, CFE | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA | Jessica Berry, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
WALNUT CREEK OFFICE 2121 N. California Blvd. Suite 290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444
www.nncpas.com • Licensed by the California Board of Accountancy

Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area		Comments
Our Responsibilities with Regard to the Financial Statement Audit		Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated March 1, 2026. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit		An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
Accounting Policies and Practices		**Accounting Policies and Practices** Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted. **Adoption of, or Change in, Significant Accounting Polies or Their Application** Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period. **Significant or Unusual Transactions** We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. **Management's Judgments and Accounting Estimates** Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.
Audit Adjustments		Audit adjustments are summarized in the attached **Summary of Adjusting Journal Entries**.
Uncorrected Misstatements		We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Area		Comments
Discussions With Management		We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Disagreements With Management		We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations With Other Accountants		We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management		No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit		No significant difficulties were encountered in performing our audit.
Required Supplementary Information		We applied certain limited procedures to the: 1. Management's Discussion and Analysis Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Area		Comments
Supplementary Information		We were engaged to report on the, Supplementary Information: 1. Combining Schedules of Balance Sheets 2. Combining Schedules of Revenues, Expenses and Changes in Net Position Which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Our Audit Methodology

As part of our firm's standard audit methodology, once our Audit Team has uploaded management's trial balance into our audit software, we are required to report to the Governance Board and Management all adjustments made to the trial balance during the audit process. This includes any proposed audit adjustments identified by our auditors as well as any adjustments provided by management. Our policy is designed to ensure full transparency and to give the Governance Board and Management a clear understanding of the nature and extent of changes considered during the audit, thereby reinforcing the integrity and depth of the audit procedures performed.

Disclosure of Audit Adjustments and Reclassifications

As part of our external audit engagement, we operate under the presumption that the District's books and records are materially accurate and appropriately closed prior to the commencement of audit fieldwork. Nonetheless, audit adjustments and reclassifications are often proposed during the course of the audit to ensure the District's financial statements are presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and to enhance comparability with prior-year financial data. In the interest of transparency and governance, we have included, as an attachment to this letter, a summary of audit adjustments and reclassification journal entries identified during the audit.

Disclosure of Audit Adjustments and Reclassifications (continued)

The existence or absence of such adjustments does not inherently indicate deficiencies but rather reflects the auditor's role in enhancing the fair presentation of the financial statements. Disclosure of these items provides the Board of Directors with insight into the scope and depth of the audit procedures performed.

To promote timely and accurate financial reporting, we recommend that management continue to enhance oversight and strengthen internal controls over the year-end financial close process. Improving these procedures can help reduce the number of post-closing audit adjustments and reclassifications, enhance the accuracy and reliability of interim and year-end financial reporting, and support the District's ongoing efforts to comply with financial reporting requirements and fiscal governance best practices.

Management Override of Controls

Professional auditing standards require auditors to consider the risk that management may override established internal controls, regardless of the perceived effectiveness of those controls. During our audit, we identified management override of controls as a significant risk due to the inherent ability of management to initiate, authorize, record, or adjust transactions and financial records. Such override could occur through inappropriate journal entries, management bias in accounting estimates, or the circumvention of established approval and review processes, potentially resulting in material misstatement of the financial statements, whether due to error or fraud.

While our audit procedures did not identify any instances of inappropriate management override, the presence of this risk is inherent in all organizations and warrants continued attention. We recommend that the District continue to strengthen governance and oversight practices, including active involvement by the Governance Board, consistent monitoring of journal entries and significant estimates, segregation of duties where feasible, and periodic independent reviews of key financial processes. These measures help mitigate the risk of management override and support the integrity and reliability of the District's financial reporting.

Summary of Adjusting Journal Entries

MAMMOTH COMMUNITY WATER DISTRICT
Summary of Adjusting Journal Entries
For the Fiscal Year Ended March 31, 2026

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To adjust interest receivable			
10-000-1105	A/R - Interest	23,407.86	
10-000-4206	Interest Income		23,407.86
Total		**23,407.86**	**23,407.86**
Adjusting Journal Entries JE # 2			
To adjust beginning Fund Balance/Net Position to agree to the 2025 audit report overall and by fund.			
10-000-3000	Fund Balance	391.46	
10-000-6180	Operating Supplies		391.46
Total		**391.46**	**391.46**
Adjusting Journal Entries JE # 3			
To reclass debit balance in accounts payable to prepaid expenses for an expense that was for FY2027 but paid in FY2026. FOR FINANCIAL REPORTING. DO NOT POST.			
96-000-1132	Prepaid - Other	36,704.59	
96-000-2000	Payable		36,704.59
Total		**36,704.59**	**36,704.59**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 4			
To reclass retention payable to the correct account and to clear old unreconciled payables and receivables. ENTRY PROVIDED BY CLIENT			
10-000-1050	Claim on Cash - Fund 10	80,614.05	
10-000-1050	Claim on Cash - Fund 10	10,090.64	
10-000-2152	Flex Spending Acct. Payable	40.06	
10-000-2165	Accrued Workers Comp	1,816.28	
10-000-2999	Bank Interest - Due to Other Fund	23,548.28	
10-000-6227	Prior Year Expense	35,766.88	
20-000-1050	Claim on Cash - Fund 20	35,766.88	
20-000-1141	Payroll Clearing	22,571.68	
20-000-2000	Payable	45,972.71	
20-000-2165	Accrued Workers Comp	4,901.19	
21-000-1141	Payroll Clearing	102.62	
22-000-1141	Payroll Clearing	4,828.70	
22-000-1415	Retention Account	14,223.77	
23-000-1050	Claim on Cash - Fund 23	1,771.30	
23-000-1141	Payroll Clearing	2,128.24	
23-000-1415	Retention Account	10,230.00	
30-000-1141	Payroll Clearing	16,968.76	
30-000-2000	Payable	1,358.10	
30-000-2161	Ee Deferred Comp Contribution	0.03	
30-000-2165	Accrued Workers Comp	5,189.45	
30-310-6145	M & R - Line Repair/Equipment	1,849.10	
10-000-1050	Claim on Cash - Fund 10		35,766.88
10-000-1100	A/R - Billing		4,134.76
10-000-1102	A/R - Tax Liens		20,349.76
10-000-1141	Payroll Clearing		46,664.54
10-000-2161	Ee Deferred Comp Contribution		5,930.93
10-000-2200	Payroll Taxes - Federal		98.20
10-000-2210	Payroll Taxes - State		11.52
10-000-4206	Interest Income		23,548.28
10-000-6227	Prior Year Expense		3,416.40
10-000-6227	Prior Year Expense		11,906.92
10-100-2210	Payroll Taxes - State		48.00
20-000-1050	Claim on Cash - Fund 20		55,460.96
20-000-1050	Claim on Cash - Fund 20		4,901.19
20-000-1102	A/R - Tax Liens		1,920.74
20-000-2004	UB Pre-payments		35,766.88
20-000-2150	Ee Insurance Benefits Payable		3,377.67
20-000-2160	Pension Contribution Payable		95.99
20-000-2161	Ee Deferred Comp Contribution		0.03
20-000-2200	Payroll Taxes - Federal		99.98
20-000-2210	Payroll Taxes - State		555.25
20-000-4211	Other Revenue		7,033.77
21-000-1050	Claim on Cash - Fund 21		42.73
21-000-2150	Ee Insurance Benefits Payable		59.89
22-000-1050	Claim on Cash - Fund 22		11,630.35
22-000-2015	Retention Account		7,190.00
22-000-2150	Ee Insurance Benefits Payable		232.12
23-000-1100	A/R - Billing		2,012.86
23-000-1415	Retention Account		1,849.10
23-000-2015	Retention Account		10,230.00
23-000-2150	Ee Insurance Benefits Payable		37.58
30-000-1050	Claim on Cash - Fund 30		15,251.31
30-000-1050	Claim on Cash - Fund 30		5,189.45
30-000-1102	A/R - Tax Liens		1,388.14
30-000-2150	Ee Insurance Benefits Payable		2,686.30
30-000-2152	Flex Spending Acct. Payable		40.06
30-000-2160	Pension Contribution Payable		96.01
30-000-2200	Payroll Taxes - Federal		99.96
30-000-2210	Payroll Taxes - State		614.21
Total		**319,738.72**	**319,738.72**

MAMMOTH COMMUNITY WATER DISTRICT
Summary of Adjusting Journal Entries (continued)
For the Fiscal Year Ended March 31, 2026

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 5			
To reclass a portion of loan payment from interest revenue to principal. Entry Provided by client.			
96-000-4206	Interest Income	1,000.00	
96-000-1400	Notes Receivable		1,000.00
Total		**1,000.00**	**1,000.00**
Adjusting Journal Entries JE # 6			
To true up estimated property tax revenue to actual after the receipt of the delayed May 2026 payment, as well as allocate accross funds. PROVIDED BY CLIENT.			
10-000-1104	A/R - Fiscal Agent	3,920,654.52	
20-000-1050	Claim on Cash - Fund 20	500,000.00	
21-000-1050	Claim on Cash - Fund 21	50,000.00	
22-000-1050	Claim on Cash - Fund 22	250,000.00	
22-000-2600	Deferred Inflow of Resources	1,049,000.00	
22-000-4200	Property Tax Revenue	1,049,000.00	
23-000-1050	Claim on Cash - Fund 23	350,000.00	
23-000-2600	Deferred Inflow of Resources	1,049,000.00	
23-000-4200	Property Tax Revenue	1,049,000.00	
30-000-1050	Claim on Cash - Fund 30	841,578.63	
96-000-1050	Claim on Cash - Fund 96	100,000.00	
10-000-1050	Claim on Cash - Fund 10		2,091,578.63
10-000-2600	Deferred inflow of Resources		1,829,075.89
20-000-4200	Property Tax Revenue		500,000.00
21-000-4200	Property Tax Revenue		50,000.00
22-000-1104	A/R - Fiscal Agent		2,098,000.00
22-000-4200	Property Tax Revenue		250,000.00
23-000-1104	A/R - Fiscal Agent		2,098,000.00
23-000-4200	Property Tax Revenue		350,000.00
30-000-4200	Property Tax Revenue		841,578.63
96-000-4200	Property Tax Revenue		100,000.00
Total		**10,208,233.15**	**10,208,233.15**
Adjusting Journal Entries JE # 7			
To True up Fixed Asset and Depreciation balances			
22-000-1320	Vehicles	53,892.51	
22-000-1317	Equipment		53,892.51
Total		**53,892.51**	**53,892.51**
	Total Adjusting Journal Entries	**10,643,368.29**	**10,643,368.29**

MAMMOTH COMMUNITY WATER DISTRICT

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT

For the Fiscal Years Ended
March 31, 2026
(With Comparative Amounts as of March 31, 2025)

MAMMOTH COMMUNITY WATER DISTRICT
For the Fiscal Year Ended March 31, 2026
Table of Contents

FINANCIAL SECTION

SUPPLEMENTARY INFORMATION

OTHER INDEPENDENT AUDITORS' REPORTS

Financial Section

NIGRO & NIGRO PC
A Professional Accountancy Corporation

INDEPENDENT AUDITORS' REPORT

Board of Directors
Mammoth Community Water District
Mammoth Lakes, California

Opinion

We have audited the accompanying financial statements of the Mammoth Community Water District (District), which comprise the balance sheet as of March 31, 2026, and related statements of revenue, expenses, and changes in net position, and cash flows for the year then ended, and related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of March 31, 2026, and the respective changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Jeff Nigro, CPA, CFE | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA | Jessica Berry, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
WALNUT CREEK OFFICE 2121 N. California Blvd. Suite 290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444
www.nncpas.com • *Licensed by the California Board of Accountancy*

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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. Misstatements 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.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, 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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements as a whole. The Balance Sheets – Combined – Internal Funds and Schedule of Revenues, Expenses and Changes in Net Position – Combined – Internal Funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued a separate report dated September 17, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
September 17, 2026

Management's Discussion and Analysis (MD&A) offers readers of Mammoth Community Water District's (District's) financial statements a narrative overview of the District's financial activities for the fiscal year ended March 31, 2026 and comparison to fiscal year 2025. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- In fiscal year 2026, the District's net position increased 5.03%, or $5,808,880 from the prior year's net position of $115,554,345 to $121,363,225, as a result of the year's operations.
- In fiscal year 2026, operating revenues decreased by $636,136, or 7.24%, from $8,784,575 in the prior year to $8,148,439. The decrease was primarily attributable to a $790,218 decline in permit and connection fee revenue compared to fiscal year 2025, when development activity generated unusually high fee revenue. Because permit and connection fee revenue is directly tied to development activity, it can vary significantly from year to year and is not considered a consistent source of revenue. The decline was partially offset by a 3% increase in rate revenue during fiscal year 2026.
- In fiscal year 2026, operating expenses, excluding depreciation, increased by $904,390, or 8.00%, from $11,306,084 in the prior year to $12,210,474. The increase was primarily attributable to one-time costs incurred for sewer treatment equipment repairs and specialized consulting services related to seismic and snow load assessments. As these expenditures were nonrecurring in nature, they contributed significantly to the year-over-year increase in operating expenses.

REQUIRED FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Balance Sheet, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Balance Sheet includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Balance Sheet and the Statement of Revenues, Expenses and Changes in Net Position report information about the District in a way that helps answer this question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements present the District's net position and changes in net position during the fiscal year. You can think of the District's net position – assets less liabilities and deferred inflows of resources – as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position provide one indicator of whether its financial health is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation.

Condensed Balance Sheets

	March 31, 2026	March 31, 2025	Change
Assets:			
Current assets	$ 12,479,980	$ 11,413,788	$ 1,066,192
Non-current assets	41,839,092	39,922,428	1,916,664
Capital assets, net	70,695,130	67,904,905	2,790,225
Total assets	125,014,202	119,241,121	5,773,081
Total assets and deferred outflows of resources	$ 125,014,202	$ 119,241,121	$ 5,773,081
Liabilities:			
Current liabilities	$ 1,019,329	$ 891,497	$ 127,832
Non-current liabilities	802,572	836,212	(33,640)
Total liabilities	1,821,901	1,727,709	94,192
Deferred inflows of resources	1,829,076	1,959,067	(129,991)
Net position:			
Investment in capital assets	70,695,130	67,904,905	2,790,225
Unrestricted	50,668,095	47,649,440	3,018,655
Total net position	121,363,225	115,554,345	5,808,880
Total liabilities, deferred inflows of resources and net position	$ 125,014,202	$ 119,241,121	$ 5,773,081

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities and deferred inflows of resources by $121,363,225 and $115,554,345 as of March 31, 2026, and March 31, 2025, respectively.

FINANCIAL ANALYSIS OF THE DISTRICT (continued)

Condensed Balance Sheets (continued)
A large portion of the District's net position (58% and 59% as of March 31, 2026, and 2025, respectively) reflects the District's investment in capital assets (net of accumulated depreciation). The District uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending.

At the end of year 2026, the District showed a positive balance in its unrestricted net position of $50,668,095 which may be utilized in future years.

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	March 31, 2026	March 31, 2025	Change
Operating revenues	$ 8,148,439	$ 8,784,575	$ (636,136)
Operating expenses	(12,210,474)	(11,306,084)	(904,390)
Operating loss before depreciation	(4,062,035)	(2,521,509)	(1,540,526)
Depreciation expense	(4,080,642)	(3,907,957)	(172,685)
Operating loss	(8,142,677)	(6,429,466)	(1,713,211)
Non-operating revenues(expenses), net	13,951,557	13,385,073	566,484
Change in net position	5,808,880	6,955,607	(1,146,727)
Net position:			
Beginning of year	115,554,345	108,598,738	6,955,607
End of year	$ 121,363,225	$ 115,554,345	$ 5,808,880

The statement of revenues, expenses and changes in net position shows how the District's net position changed during the fiscal years. In fiscal year 2026, the District's net position increased 5.03%, or $5,808,880 from the prior year's net position of $115,554,345 to $121,363,225, as a result of the year's operations.

FINANCIAL ANALYSIS OF THE DISTRICT (continued)

The following table presents the detailed breakdown of the information presented in the condensed summary.

Total Revenues

	March 31, 2026	March 31, 2025	Increase (Decrease)
Operating revenues:			
Water consumption sales	$ 1,929,015	$ 1,926,527	$ 2,488
Water service charges	1,999,698	1,916,872	82,826
Wastewater service charges	3,410,532	3,304,063	106,469
Permit and connection fees	606,840	1,397,058	(790,218)
Other operating revenues	202,354	240,055	(37,701)
Total operating revenues	8,148,439	8,784,575	(636,136)
Non-operating revenues:			
Property taxes	11,608,707	10,597,372	1,011,335
Investment earnings	1,810,795	2,323,510	(512,715)
Sale of capital assets	235,145	194,011	41,134
Other non-operating revenues	296,910	270,180	26,730
Total non-operating revenues	13,951,557	13,385,073	566,484
Total revenues	$ 22,099,996	$ 22,169,648	$ (69,652)

In fiscal year 2026, operating revenues decreased by $636,136, or 7.24%, from $8,784,575 in the prior year to $8,148,439. The decrease was primarily attributable to a $790,218 decline in permit and connection fee revenue compared to fiscal year 2025, when development activity generated unusually high fee revenue. Because permit and connection fee revenue is directly tied to development activity, it can vary significantly from year to year and is not considered a consistent source of revenue. The decline was partially offset by a 3% increase in rate revenue during fiscal year 2026.

FINANCIAL ANALYSIS OF THE DISTRICT (continued)

Total Expenses

	March 31, 2026	March 31, 2025	Increase (Decrease)
Operating expenses:			
Water operations	$ 2,703,266	$ 2,865,504	$ (162,238)
Wastewater operations	3,174,894	2,617,781	557,113
General and administrative	6,332,314	5,822,799	509,515
Total operating expenses	12,210,474	11,306,084	904,390
Depreciation expense	4,080,642	3,907,957	172,685
Total expenses	$ 16,291,116	$ 15,214,041	$ 1,077,075

In fiscal year 2026, operating expenses, excluding depreciation, increased by $904,390, or 8.00%, from $11,306,084 in the prior year to $12,210,474. The increase was primarily attributable to one-time costs incurred for sewer treatment equipment repairs and specialized consulting services related to seismic and snow load assessments. As these expenditures were nonrecurring in nature, they contributed significantly to the year-over-year increase in operating expenses.

Capital Assets

Capital assets:	Balance March 31, 2026	Balance March 31, 2025
Non-depreciable assets	$ 1,476,135	$ 2,589,358
Depreciable assets	151,915,607	144,698,209
Accumulated depreciation	(82,696,612)	(79,382,662)
Total capital assets, net	$ 70,695,130	$ 67,904,905

At March 31, 2026, the District's investment in capital assets amounted to $70,695,130 (net of accumulated depreciation), respectively. Capital asset additions for fiscal year 2026 amounted to $6,870,867 for various projects and equipment. See Note 5 for further information.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

CONDITIONS AFFECTING CURRENT AND FUTURE FINANCIAL POSITION

The financial position of the District is significantly influenced by weather, with both operating cost and revenue affected. In years of low snowfall, the District must impose water use restrictions and operating costs increase as the water source shifts from surface to groundwater. When there is average or above average snowfall, more recreational visitors generate additional revenue, and water treatment and delivery costs decrease with the use of surface water. The budget for fiscal year 2027 was developed with the assumption of average snowfall, average water use revenue, and average water treatment and distribution costs.

Because of the wide and unpredictable variation in snowfall, the District has established operating reserves that can be used to offset the loss of revenue from water sales. Since approximately 95% of the District's operating costs are fixed, the adopted rate structure matches fixed and variable costs and revenue.

Water sales typically provide between 10% and 15% of the District's total revenue. This segment of our revenue increased by $2,488 (0.10% increase in water consumption sales revenue) from fiscal year 2025 to fiscal year 2026.

Property valuation increased substantially over the year, mirroring the trend across the country. The corresponding increase to property tax revenue historically lags by about two years. New housing development generates connection fee revenue designated for infrastructure maintenance and increases the assessed valuation of our tax base. The District has projected revenue conservatively and anticipated rising operating costs in the preparation of the budget for the 2027 fiscal year. The fiscal year 2027 capital budget of $5,079,100 includes improvements to the water and wastewater distribution and collection systems, Water tank rehabilitations, roof replacements, vehicle replacements, and additions to the District's employee housing program.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Finance Manager, at P.O. Box 597, Mammoth Lakes, California 93546.

MAMMOTH COMMUNITY WATER DISTRICT

Balance Sheets

March 31, 2026 (With Comparable Amounts as of March 31, 2025)

ASSETS	2026	2025
Current assets:		
Cash and cash equivalents (Note 2)	$ 6,565,163	$ 5,569,982
Restricted – cash and cash equivalents (Note 2 and 3)	156,827	142,397
Accrued interest receivable	305,013	297,000
Accounts receivable –utility customers	509,020	507,126
Property tax receivable	3,920,655	3,985,076
Other receivables	121,422	76,525
Notes receivable (Note 4)	33,357	28,420
Materials and supplies inventory	747,266	547,910
Prepaid expenses	121,257	259,352
Total current assets	12,479,980	11,413,788
Non-current assets:		
Investments (Note 2)	36,214,835	35,368,907
Notes receivable (Note 4)	5,624,257	4,553,521
Capital assets – not being depreciated (Note 5)	1,476,135	2,589,358
Capital assets – being depreciated, net (Note 5)	69,218,995	65,315,547
Total non-current assets	112,534,222	107,827,333
Total assets	$ 125,014,202	$ 119,241,121
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Current liabilities:		
Accounts payable and accrued expenses	$ 896,713	$ 750,637
Deposits and unearned revenues	33,440	47,949
Long-term liabilities – due within one year:		
Compensated absences (Note 6)	89,176	92,911
Total current liabilities	1,019,329	891,497
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	802,572	836,212
Total non-current liabilities	802,572	836,212
Total liabilities	1,821,901	1,727,709
Deferred inflows of resources:		
Unearned property taxes and assessments	1,829,076	1,959,067
Total deferred inflows of resources	1,829,076	1,959,067
Net position:		
Investment in capital assets	70,695,130	67,904,905
Unrestricted	50,668,095	47,649,440
Total net position	121,363,225	115,554,345
Total liabilities, deferred inflows of resources and net position	$ 125,014,202	$ 119,241,121

MAMMOTH COMMUNITY WATER DISTRICT

Statements of Revenues, Expenses and Changes in Net Position

For the Fiscal Year Ended March 31, 2026 (With Comparable Amounts as of March 31, 2025)

	2026	2025
Operating revenues:		
Water consumption sales	$ 1,929,015	$ 1,926,527
Water service charges	1,999,698	1,916,872
Wastewater service charges	3,410,532	3,304,063
Permit and connection fees	606,840	1,397,058
Other operating revenues	202,354	240,055
Total operating revenues	8,148,439	8,784,575
Operating expenses:		
Water operations	2,703,266	2,865,504
Wastewater operations	3,174,894	2,617,781
General and administrative	6,332,314	5,822,799
Total operating expenses	12,210,474	11,306,084
Operating loss before depreciation	(4,062,035)	(2,521,509)
Depreciation expense	(4,080,642)	(3,907,957)
Operating loss	(8,142,677)	(6,429,466)
Non-operating revenues(expenses):		
Property taxes	11,608,707	10,597,372
Investment earnings	1,810,795	2,323,510
Sale of capital assets	235,145	194,011
Other non-operating revenues	296,910	270,180
Total non-operating revenues	13,951,557	13,385,073
Change in net position	5,808,880	6,955,607
Net position:		
Beginning of year	115,554,345	108,598,738
End of year	$ 121,363,225	$ 115,554,345

MAMMOTH COMMUNITY WATER DISTRICT

Statements of Cash Flows

For the Fiscal Year Ended March 31, 2026 (With Comparable Amounts as of March 31, 2025)

	2026	2025
Cash flows from operating activities:		
Cash receipts from customers and others	$ 8,398,558	$ 9,166,726
Cash paid to employees for salaries and wages	(5,509,384)	(5,261,568)
Cash paid to vendors and suppliers for materials and services	(6,668,159)	(5,853,940)
Net cash used in operating activities	(3,778,985)	(1,948,782)
Cash flows from non-capital financing activities:		
Proceeds from property taxes	11,543,137	10,473,313
Net cash provided by non-capital financing activities	11,543,137	10,473,313
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(6,870,867)	(4,636,602)
Proceeds from the sale of capital assets	235,145	194,011
Principal paid on right-to-use SBITA payable	-	(55,092)
Net cash used in capital and related financing activities	(6,635,722)	(4,497,683)
Cash flows from investing activities:		
Purchase of investments, net	(845,928)	(581,859)
Issuance of employee notes receivable	(1,239,250)	(1,208,400)
Proceeds from repayment of employee notes receivable	163,577	669,847
Proceeds from repayment of other note receivable	-	52,676
Investment earnings	1,802,782	2,193,378
Net cash provided by (used in) investing activities	(118,819)	1,125,642
Net increase(decrease) in cash and cash equivalents	1,009,611	5,152,490
Cash and cash equivalents:		
Beginning of year	5,712,379	559,889
End of year	$ 6,721,990	$ 5,712,379
Reconciliation of cash and cash equivalents:		
Cash and cash equivalents	$ 6,565,163	$ 5,569,982
Restricted –cash and cash equivalents	156,827	142,397
Total cash and cash equivalents	$ 6,721,990	$ 5,712,379

MAMMOTH COMMUNITY WATER DISTRICT
Statements of Cash Flows (continued)
For the Fiscal Year Ended March 31, 2026 (With Comparable Amounts as of March 31, 2025)

	2026	2025
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss	$ (8,142,677)	$ (6,429,466)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	4,080,642	3,907,957
Other non-operating revenues	296,910	270,180
Change in assets – (increase)decrease:		
Accounts receivable –utility customers	(1,894)	(11,763)
Other receivables	(44,897)	123,734
Materials and supplies inventory	(199,356)	7,640
Prepaid expenses	138,095	69,780
Change in liabilities – increase(decrease):		
Accounts payable and accrued expenses	146,076	45,683
Deposits and unearned revenues	(14,509)	(12,133)
Compensated absences	(37,375)	79,606
Total adjustments	4,363,692	4,480,684
Net cash used in operating activities	$ (3,778,985)	$ (1,948,782)

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Mammoth Community Water District (District) was organized in 1957, under provisions of the County Water District Act (Sections 30000 et. seq. of the Water Code of the State of California). The District is governed by a Board of Directors, which consists of five directors, each of whom is elected at-large for a four-year term by the registered voters living within the District's Mammoth Lakes service area. The District was formed in order to furnish potable water and provide wastewater collection and treatment services for the residents and businesses of the Mammoth Lakes area. The District's basic financial statements include the operations of all organizations for which the District Board of Directors exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Standards Board Statement No. 61, The Financial Reporting Entity (GASB Statement No. 61). The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

B. Basis of Presentation, Basis of Accounting

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied.

Operating revenues are those revenues that are generated from the primary operations of the District. The District reports a measure of operations by presenting the change in net position from operations as operating income in the statement of revenues, expenses, and changes in net position. Operating activities are defined by the District as all activities other than financing and investing activities (interest expense and investment income), grants and subsidies, and other infrequently occurring transactions of a non-operating nature. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as non-operating expenses.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation, Basis of Accounting (continued)

The basic financial statements include the activities of the New Enterprise Division (employee housing and other activities), the Water Division (water distribution services), the Wastewater Division (wastewater collection and treatment facilities), Trout Habitat Enhancement Program (see Note 11) and the Los Angeles Department of Water and Power (LADWP) settlement reserve (see Note 11). The activities for each division and the settlement reserve are reflected in the combining schedules.

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents
For purposes of the statement of cash flows, the District considers all highly liquid investments with a maturity of 90 days or less, when purchased, to be cash equivalents. Cash deposits are reported at the carrying amount, which reasonably estimates fair value.

2. Investments
Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

3. Restricted Assets

Amounts shown as restricted assets have been restricted by either bond indentures, external constraints, or laws and regulations of other governments.

4. Receivables and Allowance for Doubtful Accounts

Customer accounts receivable consists of amounts owed by private individuals and organizations for services rendered in the regular course of business operations. The District does not provide an allowance for uncollectible accounts. Based upon prior experience and management's assessment of the collectability of existing specific accounts, all past due accounts have been paid. When accounts become past due, they are transferred to the tax roll and eventually collected.

5. Materials and Supplies Inventory

These items consist of pipes, meters, and other items that are used for the repairs and maintenance of the District's transmission and distribution system. These items are stated at cost using the average cost method for inventory valuation.

6. Prepaids

Certain payments of vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

7. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over $5,000. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the District's classes of assets are as follows:

Description	Estimated Lives
Transmission and distribution system	5-60 years
Wastewater system	30-60 years
Structures and improvements	20-50 years
Equipment	5-15 years

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Deferred Outflows/Inflows of Resources
In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

9. Compensated Absences
The District's employee benefits provide for accumulation of vacation and sick leave. Liabilities for vacation and sick leave are recorded when benefits are earned. Full cash payment for all unused vacation leave is available to employees upon retirement or termination. Cash payment for all unused sick leave is available at 100% of the employee's current rate of pay upon retirement or 50% of the employee's current rate of pay at termination before retirement. The cost of vacation is recorded in the period accrued.

In accordance with GASB No. 101, Compensated Absences, leave is recognized when it is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Management evaluates sick leave for other District employees to determine the amount that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This analysis includes assessing relevant factors such as historical information about the use, payment or forfeiture of compensated absences and the District's portion of Medicare, social security taxes, and pension contribution.

10. Net Position
Net position is classified into three components: net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets -** This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- **Unrestricted net position -** This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

E. Property Taxes

The Mono County Assessor's Office assesses all real and personal property within the County each year. The Mono County Tax Collector's Office bills and collects the District's share of property taxes. The Mono County Auditor-Controller's Office remits current property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article XIIIA of the State Constitution at one percent (1%) of countywide assessed valuations. Property taxes receivable at year-end are related to property taxes collected by the Mono County Tax Collector's Office, which have not been credited to the District's cash balance as of March 31.

The property tax calendar is as follows:

Lien date January 1
Levy date July 1
Due dates November 1 and February 1
Collection dates December 10 and April 10

F. Reclassifications

Certain amounts from the prior year have been reclassified to conform to the current year's presentation.

G. Capital Contributions

Capital contributions represent cash and/or capital asset additions contributed to the District by outside parties.

NOTE 2 – CASH AND INVESTMENTS

Cash and cash investments were classified in the accompanying financial statements as follows:

Description	March 31, 2026
Cash and cash equivalents	$ 6,565,163
Restricted – cash and investments	156,827
Investments	36,214,835
Total cash and cash equivalents	$ 42,936,825

Cash and investments consisted of the following:

Description	March 31, 2026
Cash on hand	$ 300
Demand deposits held with financial institutions	514,958
Local Agency Investment Fund (LAIF)	6,206,732
Investments	36,214,835
Total cash and cash equivalents	$ 42,936,825

Demand Deposits with Financial Institutions

At March 31, 2026, the carrying amount of the District's demand deposits was $514,958, and the financial institution's balances was $573,595. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year.

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to $250,000 by the FDIC. The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an agent of depositor has the effect of perfecting the security interest in the name of the local governmental agency. Accordingly, all collateral held by California agents of depository are considered to be held for, and in the name of, the local government.

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's investment policy requires that collateral be held by an independent third party with whom the District has a current custodial agreement.

NOTE 2 – CASH AND INVESTMENTS (continued)

Local Agency Investment Fund (LAIF)
The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests taxpayers' money to manage the State's cash flow and strengthen the financial security of local governmental entities. PMIA policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs to taxpayers, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and carries a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of March 31, 2026, the District held $6,206,732 in LAIF.

Investments
The District's investments as of March 31, 2026, are presented in the following Investment Table:

				Maturity		
Type of Investments	Measurement Input	Credit Rating	Total Fair Value	12 Months or Less	13 to 24 Months	25 to 120 Months
U.S. treasury obligations	Level 2	AAA	$ 12,775,251	$ 1,594,334	$ 550,141	$ 10,630,776
U.S. government sponsored agency securities	Level 2	A to AAA	6,769,719	1,094,168	2,213,331	3,462,220
Asset-backed securities	Level 2	A to AAA	3,477,499	57	200,050	3,277,392
Medium-term corporate notes	Level 2	BBB to AAA	9,665,279	1,533,841	1,920,876	6,210,562
Commercial mortgage-backed securities (Agency CMBS)	Level 2	A to AAA	2,941,536	236,243	232,031	2,473,262
Mortgage-backed Securities (Agency MBS)	Level 2	A to AAA	15,705	-	-	15,705
Supernational bonds	Level 2	A to AAA	315,264	315,264	-	-
Money-market mutual funds	N/A	N/A	254,582	-	-	254,582
Total investments			$ 36,214,835	$ 4,773,907	$ 5,116,429	$ 26,324,499

Concentration of Credit Risk
The District's investment policy contains no limitations on the amount that can be invested in any one governmental agency or non-governmental issuer beyond that stipulated by the California Government Code. Investments in any one issuer that represent 5% or more of total District investments are as follows:

Issuer	Amount
U.S. government sponsored agency securities:	
Federal Farm Credit Banks Funding Corporation	$ 3,212,937
Federal Home Loan Banks	$ 3,095,277
Freddie Mac Structured Securities (FHMS)	$ 2,941,536

NOTE 2 – CASH AND INVESTMENTS (continued)

Investments Authorized by the California Government Code and the District's Investment Policy
The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. The table does not address the investment of funds that are governed by an agreement between the District and a Trustee, rather than the general provisions of the California Government Code or the District's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio[1]	Maximum Investment in One Issuer
U.S. Treasury Obligations	5-years[4]	None	None
U.S. Government Sponsored Agency Securities	5-years[4]	None	25%
State Obligations - CA and Others	5-years	30%[2]	5%
CA Local Agency Obligations	5-years	30%[2]	5%
Asset-Backed Securities	5-years[4]	15%	5%
Banker's Acceptances	180 days	40%	5%
Negotiable Certificates-of-Deposit	5-years	30%	5%
Non-negotiable Certificates-of-Deposit	5-years	20%	None
Commercial Paper	270 days	25%[2]	5%
Repurchase agreements	1 year	None	None
Reverse Repurchase agreements	92 days	20%	None
Medium- Term Notes	5-years	30%	5%
Mutual Funds and Money-Market Funds	None	20%	10%[3]
Mortgage Backed Securities	5-years	15%	5%
Municipal Securities	5-years	20%	None
Supranational Obligations	5-years	30%	10%
Joint Powers Authority Pools	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
California Local Agency Investment Fund (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None

[1] Excludes amounts held by bond trustee that are not subject to California Government Code Restrictions.

[2] No more than 30% of the portfolio may be in Municipal Securities. Pooled funds can be 40% of the maximum percentage of the portfolio.

[3] The 10% limitation does not apply to money market funds.

[4] The California Government Code has a maximum of 5 years. Under Government Code Section 53601, the District's Board of Directors may grant authority to exceed this maximum maturity. For these investments, the

NOTE 2 – CASH AND INVESTMENTS (continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided in the Investment Table that shows the distribution of the District's investments by maturity as of March 31, 2026.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented in the Investment Table are Standard & Poor's credit ratings for the District's investments as of March 31, 2026. U.S. treasury obligations are not required to be rated and therefore no rating has been assigned.

Fair Value Measurements

The District categorizes its fair value measurement within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices for similar assets in active markets, and Level 3 inputs are significant unobservable inputs. All of the District's investments were assigned a Level 2 input on the Investment Table.

NOTE 3 – RESTRICTED – ASSETS AND RESTRICTED – NET POSITION

Restricted assets as of March 31 were classified in the accompanying financial statements as follows:

Description	March 31, 2026
Restricted – cash and cash equivalents	$ 156,827
Total restricted assets	$ 156,827

Restricted assets for the year ended March 31, were restricted as follows:

Description	March 31, 2026
Trout habitat enhancement cash	$ 156,827
Total restricted assets	$ 156,827
Less: Trout habitat enhancement payable	(156,827)
Total restricted – net position	$ -

NOTE 4 – NOTES RECEIVABLE

Changes in notes receivable amounts for the year ended March 31, 2026, were as follows:

Notes Receivable	Balance April 1, 2025	Additions	Deletions	Balance March 31, 2026	Due Within One Year	Due in More Than One Year
Employee Home Purchase Assistance Notes	$ 4,581,941	$ 1,239,250	$ (163,577)	$ 5,657,614	$ 33,357	$ 5,624,257

Employee Home Purchase Assistance Program Loans

The District's Employee Home Loan Purchase Assistance Program is designed to facilitate home ownership for District employees and to provide an incentive for recruiting potential employees to ensure the District maintains the most skilled workforce and professional workforce possible. The program offers three options for home loan assistance:

<u>Shared Value Program</u>– The District will contribute up to 50% of the home purchase price and share in the appreciation in value with the employee upon sale.

<u>Subordinate Loan Program</u>– The District will lend up to 35% of the home purchase price for a maximum term of 15-years and a variable interest rate set each year according to the yield of the 10-year Treasury note on the first business day of the year.

<u>Combined Primary Loan/Shared Value Program</u>– The District will provide primary financing at a fixed interest rate of 5% and contribute up to 50% of the purchase price as shared value to assist employees in the current high interest-rate, high priced local residential real estate market.

All loans are secured by the property being purchased and subject to the terms of each employee home purchase assistance agreement. As of March 31, 2026, the total loan receivable balance was $5,657,614. Future principal and interest payments on the notes are as follows:

Fiscal Year	Principal	Interest	Total
2027	$ 33,357	$ 85,342	$ 118,699
2028	35,064	83,635	118,699
2029	36,858	81,841	118,699
2030	38,744	79,955	118,699
2031	40,726	77,973	118,699
2032-2035	5,472,865	272,701	5,745,566
Total	5,657,614	$ 681,448	$ 6,339,061
Current	(33,357)		
Long-term	$ 5,624,257		

NOTE 5 – CAPITAL ASSETS AND DEPRECIATION

Changes in capital assets for the fiscal year ended March 31, 2026, were as follows:

Description	Balance April 1, 2025	Additions	Deletions	Transfers/ Adjustments	Balance March 31, 2026
Non-depreciable assets:					
Land	$ 444,330	$ -	$ -	$ -	$ 444,330
Construction-in-process	2,145,028	5,178,766	(2,464)	(6,289,525)	1,031,805
Total non-depreciable assets	2,589,358	5,178,766	(2,464)	(6,289,525)	1,476,135
Depreciable assets:					
Subsurface lines	33,956,098	266,576	-	-	34,222,674
General Plant	9,954,943	4,133,782	-	-	14,088,725
Water treatment facilities	29,366,250	1,724,785	-	(6,167)	31,084,868
Wastewater collection & treatment facilities	59,100,080	769,332	-	6,167	59,875,579
Source of Supply	4,999,348	-	-	-	4,999,348
Vehicles and equipment	7,321,490	1,089,615	(766,692)	-	7,644,413
Total depreciable assets	144,698,209	7,984,090	(766,692)	-	151,915,607
Accumulated depreciation:					
Subsurface lines	(13,157,944)	(818,899)	-	-	(13,976,843)
General Plant	(3,271,484)	(361,784)	-	-	(3,633,268)
Water treatment facilities	(20,855,361)	(1,054,315)	-	825	(21,908,851)
Wastewater collection & treatment facilities	(37,082,759)	(1,274,730)	-	(825)	(38,358,314)
Source of Supply	(1,352,582)	(144,357)	-	-	(1,496,939)
Vehicles and equipment	(3,662,532)	(426,557)	766,692	-	(3,322,397)
Total accumulated depreciation	(79,382,662)	(4,080,642)	766,692	-	(82,696,612)
Total depreciable assets, net	65,315,547	3,903,448	-	-	69,218,995
Total capital assets, net	$ 67,904,905	$ 9,082,214	$ (2,464)	$ (6,289,525)	$ 70,695,130

In fiscal year 2026, major capital asset additions amounted to $6,870,867, and depreciation expense amounted to $4,080,642.

NOTE 6 – COMPENSATED ABSENCES

As of March 31, 2026, the total liability for compensated absences was $891,748, of which $89,176 is expected to be paid within one year and is reported as a current liability.

Changes in compensated absences for the year ended March 31, 2026, were as follows:

Balance April 1, 2025	Net Change	Balance March 31, 2026	Due Within One Year	Due in More Than One Year
$ 929,123	$ (37,375)	$ 891,748	$ 89,176	$ 802,572

NOTE 7 – DEFINED CONTRIBUTION PLAN

The District provides pension benefits for all its eligible employees through a defined contribution plan (the "Plan"). The Money Purchase Pension Plan is administered for the District by Orion Portfolio Solutions, LLC. The District retains the authority to define and amend Plan provisions. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Full-time employees are eligible to participate from the first full month following the date of employment if they are over 18 years of age. The District's contributions for each employee vest annually at 20% per year after 1,000 hours of service for that year and are fully vested after five years of continuous service.

District's contributions for, and earnings forfeited by, employees who leave employment before five years of service are used to offset administration fees on the Plan. The District contributed an amount equal to 20% of the participants' total compensation for eligible employees. There were no changes to the Plans during the fiscal year ended March 31, 2026.

Employees are not required to, and do not, contribute to the Money Purchase Pension Plan. During the fiscal year ended March 31, 2026, payroll for covered employees was $5,278,834. Contributions for the fiscal year ended March 31, 2026, were $1,055,767.

NOTE 8 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death, or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District and are not subject to claims of the District's general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the accompanying financial statements. The District matches employees' contributions to a maximum of 2% of compensation. Contributions for the fiscal year ended March 31, 2026, were $98,715.

NOTE 9 – RISK MANAGEMENT POOL

The District is a member of the Association of California Water Agencies Joint Powers Insurance Authority (Insurance Authority). The Insurance Authority is a risk-pooling and self-insurance authority, created under provisions of California Government Code Sections 6500 et seq. The purpose of the Insurance Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. Further information about the Insurance Authority is as follows:

A.	**Entity**	ACWA-JPIA	
B.	**Purpose**	To pool member contributions and realize the advantages of self-insurance	
C.	**Participants**	As of September 30, 2025 – 401 member districts	
D.	**Governing board**	Eight representatives employed by members	
E.	**Condensed financial information**	September 30, 2025	
	Audit signed	March 26, 2026	
	Statement of financial position:		**Sept 30, 2025**
	Total assets		$ 317,463,759
	Deferred outflows		2,865,947
	Total liabilities		192,995,110
	Deferred inflows		4,012,555
	Net position		$ 123,322,041
	Statement of revenues, expenses and changes in net position:		
	Total revenues		$ 251,873,927
	Total expenses		(257,731,611)
	Change in net position		(5,857,684)
	Beginning – net position		129,179,725
	Ending – net position		$ 123,322,041
F.	**Member agencies share of year-end financial position**		Not Calculated

The District participated in the self-insurance programs of the Insurance Authority as follows:

Property Loss - The Insurance Authority has pooled self-insurance up to $100,000 per occurrence and has purchased excess insurance coverage up to $500,000,000 (total insurable value of $48,405,017). The District has a $25,000 deductible for buildings, personal property and fixed equipment, a $25,000/$50,000 deductible for accidental mechanical breakdown, a $5,000 deductible for mobile equipment, and a $5,000 deductible for Mobile vehicles.

General Liability - The Insurance Authority has pooled self-insurance up to $5,000,000 per occurrence and has purchased excess insurance coverage in layers up to $60,000,000. This program does not have a deductible.

NOTE 9 – RISK MANAGEMENT POOL (continued)

Auto Liability - The Insurance Authority has pooled self-insurance up to $5,000,000 per occurrence and has purchased excess insurance coverage in layers up to $60,000,000. This program does not have a deductible. Public Officials' Liability - The Insurance Authority has pooled self-insurance up to $5,000,000 per occurrence and has purchased excess insurance coverage in layers up to $60,000,000.

Cyber Liability - The Insurance Authority has purchased insurance coverage of $3,000,000 per occurrence/$5,000,000 aggregate. The coverage is subject to a $100,000 self-insured retention per occurrence.

Crime - The Insurance Authority has pooled self-insurance up to $1,000,000 limit. The District has a $100,000 deductible.

Public Official Bond - The District has purchased a $200,000 bond to cover the general manager's faithful performance of duty.

Workers' Compensation - The Insurance Authority is self-insured up to $2,000,000 and excess insurance coverage has been purchased up to the statutory limit for workers' compensation coverage.

Underground Storage Tank Pollution Liability - The Insurance Authority is self-insured up to $500,000 per occurrence and has purchased excess coverage of $3,000,000. The District has a $25,000 deductible.

The District pays annual premiums for these coverages. They are subject to retrospective adjustments based on claims expended. The nature and amount of these adjustments cannot be estimated and are charged to expenses as invoiced. There were no instances in the past three years where a settlement exceeded the District's coverage.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ending March 31, 2026, 2025, and 2024. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of March 31, 2026, 2025, and 2024.

NOTE 10 – RISK DISCLOSURE: CONCENTRATION OF REVENUE SOURCE (GASB STATEMENT NO. 102)

The District is subject to systematic risk due to receiving over 8.7% of its revenues from water sales. This dependence exposes the District to potential service interruptions or financial impacts in the event of drought conditions, regulatory restrictions, or contamination of the water source. Although the District has contingency plans and infrastructure in place to supplement supply in emergencies, such alternatives may not fully meet demand or could result in significant additional costs.

The District continues to evaluate and implement diversification strategies, including the development of additional groundwater sources, recycled water programs, and rate structure adjustments to mitigate these concentration risks.

NOTE 10 – RISK DISCLOSURE: CONCENTRATION OF REVENUE SOURCE (GASB STATEMENT NO. 102) (continued)

In accordance with GASB Statement No. 102, Certain Risk Disclosures, this note serves to disclose the concentration of revenue and associated risks that could significantly impact the District's financial position and results of operations.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Los Angeles Department of Water and Power Settlement
The District entered into a settlement agreement with the Los Angeles Department of Water and Power (LADWP) regarding water rights from the Mammoth Creek and the Owens River watershed. As part of the settlement, the District during the 2014 fiscal year paid LADWP $3,400,000 for implementation of, and on-going operation and maintenance of, water conservation and water use efficiency actions in the watershed. The settlement agreement is effective for a primary term of 50 years, until January 1, 2064, and can be extended for up to ten years subject to the District's savings in water consumption of less than 4,387 acre feet per year.

The agreement may extend for a second fifty-year term, after the primary term extension, subject to the District paying LADWP $2,400,000. The $2,400,000 will be adjusted for an annual escalation rate, from January 1, 2014, equal to the smaller of the consumer price index (CPI) for that year or three percent. The CPI as of January 1, 2026, was 3.3%. Therefore, the annual escalation rate used was 3.0% for fiscal year 2026. As of March 31, 2026, the LADWP adjusted extension payment was $3,207,121. This was an increase of $93,411 over the prior year's estimated adjusted extension payment. The Board of Directors has authorized to set aside annual amounts to pay the future obligation to LADWP. The interest earned on the fund balance was $98,871. The District did not set aside additional funds during the fiscal year. The balance of the amounts set aside was $2,337,304 as of March 31, 2026.

Fiscal Year	CPI-U[1]	Actual Factor	Adjusted Settlement Due	Funding	Reserve Balance[2]
2017	2.1%	2.1%	$ 2,521,388	$ 50,000	$ 50,188
2018	3.5%	3.0%	2,597,030	55,000	105,414
2019	3.2%	3.0%	2,674,941	55,000	164,095
2020	3.1%	3.0%	2,755,189	150,000	316,580
2021	0.9%	0.9%	2,779,986	50,000	368,467
2022	7.5%	3.0%	2,863,385	75,000	443,496
2023	5.8%	3.0%	2,949,287	600,000	1,059,560
2024	2.5%	2.5%	3,023,019	1,000,000	2,142,428
2025	3.3%	3.0%	3,113,710	-	2,238,433
2026	3.5%	3.0%	3,207,121	-	2,337,304

[1] The Consumer Price Index for All Urban Consumers (CPI-U) for Los Angeles area as of January 1st of each year.

NOTE 11 – COMMITMENTS AND CONTINGENCIES (continued)

Trout Habitat Enhancement Program

The District entered into a settlement agreement with the California Department of Fish and Game and the California Trout, Inc., regarding the fishery bypass flow requirements for Mammoth Creek. As part of the settlement, the District agreed to contribute $10,000 per year, adjusted annually for inflation or deflation using the ENR Construction Cost Index (CCI) to support appropriate projects selected for implementation under the Trout Habitat Enhancement Program. The contributions are required for 20 consecutive years beginning July 15, 2013. The Governance Committee, consisting of one member from each party above, will select projects to fund and implement and have designated the District as the fiscal agent. Currently, the District has $156,827 of restricted cash and cash equivalents and related accounts payable to this settlement agreement.

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, d*e minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Construction Contracts

The District has a variety of agreements with private parties relating to the installation, improvement or modification of water and wastewater facilities and distribution systems within its service area. The financing of such construction contracts is being provided by a combination of the District's replacement reserves and capital contributions. As of March 31, 2026, the District had approximately $696,989 in open construction contracts related to projects in construction-in-process.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 12 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through September 17, 2026, the date which the financial statements were available to be issued.

Supplementary Information

MAMMOTH COMMUNITY WATER DISTRICT

Balance Sheets – Combined – Internal Funds

March 31, 2026 (With Comparative Amounts as of March 31, 2025)

ASSETS	Water	Wastewater	New Enterprise	Trout Habitat Enhancement	LADWP	2026	2025
Current assets:							
Cash and cash equivalents	$ 2,342,609	$ 3,388,788	$ 476,386	$ -	$ 357,380	$ 6,565,163	$ 5,569,982
Restricted – cash and cash equivalents	-	-	-	156,827	-	156,827	142,397
Accrued interest receivable	152,507	152,506	-	-	-	305,013	297,000
Accounts receivable – utility customers	301,006	208,014	-	-	-	509,020	507,126
Property tax receivable	1,960,327	1,960,328	-	-	-	3,920,655	3,985,076
Other receivables	56,966	23,640	40,816	-	-	121,422	76,525
Notes receivable	-	-	33,357	-	-	33,357	28,420
Materials and supplies inventory	373,633	373,633	-	-	-	747,266	547,910
Prepaid expenses	42,276	42,276	36,705	-	-	121,257	259,352
Total current assets	5,229,324	6,149,185	587,264	156,827	357,380	12,479,980	11,413,788
Non-current assets:							
Investments	12,899,873	18,695,810	2,639,228	-	1,979,924	36,214,835	35,368,907
Notes receivable	-	-	5,624,257	-	-	5,624,257	4,553,521
Capital assets – not being depreciated	546,190	743,615	186,330	-	-	1,476,135	2,589,358
Capital assets – being depreciated, net	37,887,516	26,972,435	4,359,044	-	-	69,218,995	65,315,547
Total non-current assets	51,333,579	46,411,860	12,808,859	-	1,979,924	112,534,222	107,827,333
Total assets	$ 56,562,903	$ 52,561,045	$ 13,396,123	$ 156,827	2,337,304	$ 125,014,202	$ 119,241,121
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION							
Current liabilities:							
Accounts payable and accrued expenses	$ 393,708	$ 344,170	$ 2,008	$ 156,827	$ -	$ 896,713	$ 750,637
Deposits and unearned revenues	12,500	-	20,940	-	-	33,440	47,949
Long-term liabilities – due within one year:							
Compensated absences	43,095	46,081	-	-	-	89,176	92,911
Total current liabilities	449,303	390,251	22,948	156,827	-	1,019,329	891,497
Non-current liabilities:							
Long-term liabilities – due in more than one year:							
Compensated absences	387,849	414,723	-	-	-	802,572	836,212
Total non-current liabilities	387,849	414,723	-	-	-	802,572	836,212
Total liabilities	837,152	804,974	22,948	156,827	-	1,821,901	1,727,709
Deferred inflows of resources:							
Unearned property taxes and assessments	914,538	914,538	-	-	-	1,829,076	1,959,067
Total deferred inflows of resources	914,538	914,538	-	-	-	1,829,076	1,959,067
Net position:							
Investment in capital assets	38,433,706	27,716,050	4,545,374	-	-	70,695,130	67,904,905
Unrestricted	16,377,507	23,125,483	8,827,801	-	2,337,304	50,668,095	47,649,440
Total net position	54,811,213	50,841,533	13,373,175	-	2,337,304	121,363,225	115,554,345
Total liabilities, deferred inflows of resources and net position	$ 56,562,903	$ 52,561,045	$ 13,396,123	$ 156,827	$ 2,337,304	$ 125,014,202	$ 119,241,121

MAMMOTH COMMUNITY WATER DISTRICT

Schedule of Revenues, Expenses and Changes in Net Position – Combined – Internal Funds

For the Year Ended March 31, 2026 (With Comparative Amounts as of March 31, 2025)

	Water	Wastewater	New Enterprise	Trout Habitat Enhancement	LADWP	2026	2025
Operating revenues:							
Water consumption sales	$ 1,929,015	$ -	$ -	$ -	$ -	$ 1,929,015	$ 1,926,527
Water service charges	1,999,698	-	-	-	-	1,999,698	1,916,872
Wastewater service charges	-	3,410,532	-	-	-	3,410,532	3,304,063
Permit and connection fees	341,297	265,543	-	-	-	606,840	1,397,058
Other operating revenues	160,732	41,622	-	-	-	202,354	240,055
Total operating revenues	4,430,742	3,717,697	-	-	-	8,148,439	8,784,575
Operating expenses:							
Water operations	2,703,266	-	-	-	-	2,703,266	2,865,504
Wastewater operations	-	3,174,894	-	-	-	3,174,894	2,617,781
General and administrative	3,070,198	3,130,540	131,576	-	-	6,332,314	5,822,799
Total operating expenses	5,773,464	6,305,434	131,576	-	-	12,210,474	11,306,084
Operating loss before depreciation	(1,342,722)	(2,587,737)	(131,576)	-	-	(4,062,035)	(2,521,509)
Depreciation expense	(2,221,614)	(1,763,804)	(95,224)	-	-	(4,080,642)	(3,907,957)
Operating loss	(3,564,336)	(4,351,541)	(226,800)	-	-	(8,142,677)	(6,429,466)
Non-operating revenues(expenses):							
Property taxes	5,123,608	6,385,099	100,000	-	-	11,608,707	10,597,372
Investment earnings	688,157	942,128	81,639	-	98,871	1,810,795	2,323,510
Sale of capital assets	147,308	87,837	-	-	-	235,145	194,011
Other non-operating revenues	45,742	45,739	205,429	-	-	296,910	270,180
Transfers in/(out)	59,054	240,946	(300,000)	-	-	-	-
Total non-operating revenues(expenses), net	6,063,869	7,701,749	87,068	-	98,871	13,951,557	13,385,073
Change in net position before capital contribs.	2,499,533	3,350,208	(139,732)	-	98,871	5,808,880	6,955,607
Capital contributions:							
Contributed capital – developers	-	-	-	-	-	-	-
Total capital contributions	-	-	-	-	-	-	-
Change in net position	2,499,533	3,350,208	(139,732)	-	98,871	5,808,880	6,955,607
Net position:							
Beginning of year	52,311,680	47,491,325	13,512,907	-	2,238,433	115,554,345	108,598,738
End of year	$ 54,811,213	$ 50,841,533	$ 13,373,175	$ -	$ 2,337,304	$ 121,363,225	$ 115,554,345

Other Independent Auditors' Reports

NIGRO & NIGRO PC
A Professional Accountancy Corporation

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Mammoth Community Water District
Mammoth Lakes, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Mammoth Community Water District (District), which comprise the balance sheet as of March 31, 2026, and the related statement of revenues, expenses and changes in net position and cash flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 17, 2026.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Jeff Nigro, CPA, CFE | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA | Jessica Berry, CPA | Angelika Vartikyan, CPA | Jared Solmonsen, CPA

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
WALNUT CREEK OFFICE 2121 N. California Blvd. Suite 290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444
www.nncpas.com • *Licensed by the California Board of Accountancy*

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

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
September 17, 2026

AGENDA ITEM

Subject: Presentation and Direction to Staff Regarding the MCWD Administration Building Facility Assessment and Capital Improvement Analysis

Information Provided By: Garrett Higerd, District Engineer and Nolan Ferguson, Staff Engineer

Background

The MCWD Administration Building was originally constructed in 1971 and continues to serve as our administrative, executive, customer-service, and public meeting facility. Some minor remodeling was done in the mid-1990s, however much of the building structure and core systems are original. In the last several years, staff identified that the Administration Building needs improvements specifically in the areas of accessibility, seismic structure, and energy efficiency. Also, staff has recognized that the size of the existing Board Room is becoming constraining when we hold all-staff meetings, employee trainings, and regular Board meetings. Staff brought a preliminary architectural analysis of the Administration Building forward in the FY27 Budget process and the Board approved a budget of $30,000 to hire an architect to perform a preliminary assessment of the Administration Building and develop alternatives.

Discussion

In early 2026, staff selected local architect Elliott Brainard through a Request for Qualifications (RFQ) process, signed a Master Services Agreement with him, and negotiated and signed Task Order 1 to complete a preliminary analysis. See Attachment A for the complete presentation and report. The analysis included records research, site visits, meetings with management, and construction cost analysis. Early in our discussions, the following alternatives emerged:

1. Modernization, renovation, and expansion of the existing facility
2. Construction of a new Administration Building

If a project is approved, the following schedule could be achieved:

- Schematic Design (Through mid 2027)
- Construction Documents and Permitting (2028)
- Bidding Support (2028)
- Construction (2028-2029)

Fiscal Impact

The work performed to this point is within the $30,000 FY27 budget. In 2026 dollars, construction costs for Alternatives 1 and 2 are expected to be between $9.1M and $10.1M, respectively. See the Consolidated Budgets in Attachment A for more information. If Alternative 2 were to be constructed as a two-story building the required elevator, structure, and other costs would add approximately $1M.

Soft costs like surveying, architecture, engineering, permitting, and construction administration will likely be an additional 10% of construction costs. Both alternatives will also require temporary facilities and technology to maintain uninterrupted operations during demolition and construction. Actual costs will depend on the details but are assumed to be equal for both alternatives. Furniture, Fixtures, and Equipment (FF&E) would be in addition. For reference, the furniture contract for the Town's new building is approximately 5% of the original construction contract.

If Alternative 1 or 2 is selected, there will be additional work in this fiscal year which will be charged to a new capital project in the amount of $135,000 (approximately 1.5% of the total project cost) to complete the schematic design phase of the project. This additional cost will be offset by savings from other capital projects. Funding for future phases will be budgeted for in future fiscal years.

Requested Action

Direct staff to take next steps towards one of the following alternatives:

1. Modernization, renovation, and expansion of the existing facility
2. Construction of a new Administration Building
3. No Project (continue the status quo)

If Alternative 1 or 2 is selected, staff recommend the Board designate an ad-hoc committee to advise staff on the project.

Attachment A – MCWD Administration Building Facility Assessment & Capital Improvement Analysis (by Elliott Brainard, Architect)

MAMMOTH COMMUNITY WATER DISTRICT
ADMINISTRATION BUILDING
Facility Assessment & Capital Improvement Analysis

Project: Mammoth Community Water District Administration Building Modernization
Location: 1315 Meridian Boulevard, Mammoth Lakes, California 93526
Date: September 8, 2026
Prepared For: Mammoth Community Water District (MCWD)
Prepared By: Elliott Brainard, Architect

Table of Contents

1. PROJECT SCOPE – TASK ORDER #1 Opening Statement

The Mammoth Community Water District (MCWD) has engaged the consultant team to evaluate the future of its administrative headquarters located at 1315 Meridian Boulevard in Mammoth Lakes, California. The existing administrative building is an approximately 5,171-square-foot, single-story facility originally constructed in 1971. The building serves as the District's administrative, executive, customer-service, and public meeting facility and remains an important component of MCWD's public-facing operations.

Task Order #1 was established to provide the preliminary investigation, evaluation, and capital analysis necessary to assist MCWD in determining the appropriate long-term strategy for the facility. The two principal alternatives evaluated are:

1. Modernization, renovation, and expansion of the existing facility with a complete interior demolition and remodel; or
2. Demolition of the existing facility and construction of a new administrative building.

The work completed to date is financial in nature. It is intended to provide financial information, identify facility needs, compare alternative approaches, and provide a basis for decision-making. The concepts and budgets presented in this report should not be interpreted as final construction documents or as a bid-ready design.

Following MCWD's selection of a preferred strategic direction, the conceptual planning work can be advanced through subsequent phases, including schematic design, detailed architectural, structural, civil, mechanical, electrical, plumbing, technology, energy, permitting, and construction documentation.

The objective is not simply to determine how to address deficiencies in the existing building. The broader objective is to identify a facility strategy capable of supporting MCWD's operational, administrative, public-service, technological, sustainability, and workforce requirements over an anticipated 50-year planning horizon.

a. Consultants

The consultant team was engaged to provide multidisciplinary expertise appropriate to the complexity of the project and the unique conditions of the Eastern Sierra.

The project requires coordination among architectural planning, structural engineering, mechanical, electrical and plumbing systems, technology infrastructure, cost estimating, construction planning, and public-agency project delivery.

The consulting team was selected based on experience with, building modernization, structural evaluation, capital improvement planning, and construction in geographically isolated or environmentally demanding locations.

b. Consultant Roles

Principal Architect / Project Lead: Elliott Brainard
Responsible for overseeing and implementing the project scope. Future responsibilities may include facility planning, architectural programming, conceptual layouts, code considerations, coordination of the project team, and development of the overall modernization strategy.

Structural Engineering: Holmes Engineering
Responsible for evaluating the existing structural system, identifying deficiencies, including seismic, and establishing conceptual structural approaches for a renovation.

Cost Estimating / Project Management: Elliott Brainard
Responsible for establishing the estimating methodology, reviewing regional construction cost benchmarks, evaluating capital cost alternatives, and developing preliminary budgets.

2. HISTORY AND EXISTING BUILDING

a. History

The Mammoth Community Water District was established in 1957 following a local vote of 42 to 1 among 54 registered voters. Since its formation, MCWD has served as a central provider of water and wastewater services for the Mammoth Lakes community.

MCWD operates within the unique environmental and geographic conditions of the Eastern Sierra. The District's facilities must function through severe winter conditions, substantial seasonal population changes, and the operational requirements associated with a self-contained alpine water basin.

The District's administrative facility therefore serves a function beyond ordinary office space. It is the public-facing administrative center of an essential public utility and must provide an environment capable of supporting employees, customers, public meetings, executive functions, technology systems, and future operational requirements.

b. Contributing Documents

The assessment and conceptual planning process has relied on information and documentation identified by MCWD and the project team, including:

- Ward & Young Report – 1998
- GPa Standards and Needs Assessments, 2019
- DCSE Assessment, 2019
- Holmes Conceptual Structural Retrofit Plan, 2026
- Rob Motley “issues” Report 2026
- MCWD aerial, 2017
- Historical information concerning modifications to the administrative facility;
- Town of Mammoth Lakes public facility information and cost benchmarks;
- Field condition information and engineering observations provided by Elliott;
- Other historical and facility documentation made available to the consultant team.

c. Existing Building and Improvements

The existing MCWD administrative building was constructed in approximately 1971 and contains approximately 5,000 gross square feet of single-story administrative space.

The building has experienced modifications over its service life. Minor interior improvements were reportedly completed in 1994, including updates associated with data pathways and campus signage. In approximately 2010–2011, the wastewater treatment plant's electrical power feed was re-routed through the campus photovoltaic solar field and taken off the admin building service. Several attempts to fix the mechanical systems have been tried, including portable systems.

Although various technology and operational improvements have been made over time, the fundamental building configuration and many of its major systems remain associated with the original 1971 facility.

The age of the building, combined with changing building codes, public needs, technology requirements, accessibility standards, energy expectations, workforce needs, and meeting requirements, creates the need for a comprehensive evaluation rather than isolated repairs.

3. PROJECT OPTIONS – DELIVERABLES – 50-YEAR HORIZON

Project Purpose and Deliverables

The purpose of the planning effort is to establish the facility requirements necessary for MCWD to make an informed decision between complete renovation/expansion and new construction. The existing building is 50+ years old, and it has outlived its design and structural life. It is now extremely relevant to address the next 50+ years.

The assessment addresses:

- Mechanical, electrical, and plumbing modernization;
- Existing facility conditions and limitations;
- Future administrative and public-service space requirements;
- Structural and seismic considerations;
- Accessibility;
- Sustainability and energy performance;
- Technology infrastructure;
- Board meeting and public engagement requirements;
- Long-term growth and space flexibility;
- Preliminary construction cost methodology;
- Schedule and delivery considerations; and
- Long-term capital implications.

The ultimate deliverable is a decision-making tool and not to be considered a final construction design or budget.

a. 50-YEAR FACILITY HORIZON

The facility should be planned as a long-term public asset rather than solely as a response to current deficiencies.

The preliminary planning assumption identifies approximately 10 percent workforce growth, represented for planning purposes by approximately five additional full-time employees. However, the 50-year planning exercise should extend beyond simply adding additional workstations or offices.

A long-term facility should provide flexibility to respond to:

Changes in staffing and organizational structure;
Increased technology dependence;
Changing public-service delivery models;
Hybrid and remote work practices;
Future Board and public meeting requirements;
Changes in building systems and energy technology;
Increasing expectations for energy efficiency;
Accessibility requirements;
Maintenance and replacement cycles;
Changes in security requirements;
Future communications systems;
Emergency and operational resilience; and
Changes in how a public water utility delivers administrative and customer services.

The objective should be to avoid creating a facility that meets today's needs but requires another major reconstruction within a relatively short period.

A successful 50-year facility should therefore incorporate adaptable spaces, accessible infrastructure, flexible technology pathways, maintainable building systems, efficient energy use, and sufficient organizational flexibility.

b. Desired Space Needs and Outcomes

The preliminary planning process identifies the following principal facility needs:

Expanded and modernized Board Room;
Code-compliant accessible restroom facilities;
Modern mechanical, electrical, and plumbing systems;
Seismic improvements appropriate to the selected facility strategy;
Improved technology and communications infrastructure;
Improved energy efficiency and sustainability;
Appropriate administrative and executive workspace;
Additional workspace to accommodate anticipated workforce growth;
Improved public and customer-service functions;
Flexible space capable of adapting to future operational requirements;
Improved building functionality over a 50-year planning horizon.

The preliminary planning assumption is that approximately 3,000 additional square feet may ultimately be required, resulting in a potential facility size of approximately 8,171 square feet. This figure is a planning target and should be validated during subsequent programming and schematic design phase.

c. Remodel Option

The Remodel Option consists of substantially modernizing the existing approximately 5,000 square-foot building while expanding the facility by 3000 sq ft to accommodate identified future needs.

Because the proposed renovation would be extensive, the option should be understood as a major building modernization, targeting all outdated systems necessary, rather than a limited cosmetic remodel.

i. MEP Systems:

The existing building's mechanical systems are associated with the original age and configuration of the facility. Existing conditions identified during the assessment indicate aging heating and cooling equipment, limited zoning capability, electrical distribution constraints, and plumbing fixtures that do not reflect current efficiency expectations.

The modernization strategy would provide substantially new mechanical, electrical, and plumbing systems.

Potential mechanical strategies include a Variable Refrigerant Flow system or high-efficiency ground-source heat pump approach, subject to detailed engineering analysis. The final system selection should consider climate performance, energy consumption, maintenance requirements, equipment availability, controls, and life-cycle cost.

Electrical distribution would be evaluated and modified as necessary to support modern technology, building systems, and future loads.

Plumbing improvements would include modernization of restroom infrastructure to meet current code requirements, new water and waste piping and water-efficient fixtures.

ii. Seismic Upgrades:
The existing building predates many of the seismic design provisions incorporated into current California building standards.

A detailed structural investigation and engineering analysis will be required to determine the extent of seismic strengthening necessary for the existing building.

A preliminary review has been completed by the structural engineer, Holmes, 2026, and preliminary costs have been projected in the remodel budget.

The final retrofit scope cannot be established until the construction document phase has been completed.

iii. Accessibility Upgrades:
The existing restroom configuration is understood to have limitations with respect to contemporary accessibility requirements, including maneuvering clearances, turning radii, fixture clearances, and grab-bar support etc.

Accessibility will also be evaluated throughout the facility during subsequent design, including entrances, circulation, public areas, employee areas, restroom facilities, Board Room access, signage, and other applicable building elements.

iv. Sustainable Upgrades:

Sustainability is an important component of the modernization strategy given MCWD's role as a public utility and the District's existing investment in photovoltaic energy.

The existing relationship between the administrative facility and the campus photovoltaic system should be evaluated during future design phases.

Potential sustainability measures may include:

High-efficiency HVAC systems;
Improved building controls;
High-efficiency lighting;
LED lighting controls;
Water-efficient plumbing fixtures;
Improved building envelope performance;
Energy monitoring;
Integration with existing or expanded photovoltaic systems;
Energy-efficient equipment; and
Other measures identified through Title 24 and energy modeling.

The final sustainability strategy should be developed based on life-cycle cost, available incentives, energy performance, maintenance requirements, and compatibility with the District's existing infrastructure.

v. Advanced Technology:

Modern administrative operations increasingly depend on reliable communications, data, security, building automation, and public meeting technology.

The modernization strategy should provide a flexible technology backbone capable of supporting current and future requirements.

Potential systems may include enhanced data cabling, fiber infrastructure, building access control, security systems, building automation, smart lighting controls, environmental monitoring, and advanced Board Room audiovisual capabilities.

The exact technology architecture should be established during subsequent design phases in coordination with MCWD's operational and information-technology requirements.

The technology infrastructure should be designed with sufficient flexibility that future systems can be added without requiring major building reconstruction.

vi. Board Room:
The existing Board Room is a principal public-facing component of the facility and should be evaluated for expansion and modernization.

The preliminary planning concept identifies approximately 550 square feet of additional Board Room area.

The expanded space should support:
Public attendance;
Appropriate circulation;
Board and staff functions;
Modern audiovisual systems;
Hybrid meeting capabilities;
Acoustical performance;
Public accessibility;
Appropriate security and separation between public and administrative areas; and future changes in meeting technology.

The final size, configuration, acoustical treatment, technology systems, and seating arrangement will be established during subsequent design.

d. New Building Option

The New Building Option consists of constructing a new administrative facility capable of meeting MCWD's current and projected requirements over an approximately 50-year planning horizon.

Under this alternative, the fate of the current Administration Building is yet to be determined.

A new building provides an opportunity to establish building systems without being constrained by the geometry, structure, utilities, and existing conditions of the 1971 building.

The preliminary planning target for the new facility is approximately 8000 square feet, subject to confirmation through programming.

i. Single-Story New Building:
A single-story facility provides a straightforward approach for an administrative building of the anticipated size.

Potential advantages include:

Simple circulation;
Direct public access;
No elevator requirement associated solely with multiple floors;
Lower complexity of vertical circulation;
Simplified plumbing distribution;
Strong compatibility with the existing campus character; and
Simplified long-term operational access.

The principal disadvantage is the larger site footprint compared with a two-story alternative, which is not a constraint for the MCWD campus.

The resulting site-planning implications should be evaluated against snow storage, vehicle circulation, equipment operations, parking, landscaping, utilities, and future campus requirements.

ii. Two-Story New Building:

A total budget number was put together for a two-story building at the request of MCWD staff.
A two-story facility could reduce the building footprint and preserve additional ground-level campus area.

Potential advantages include:
Reduced site footprint;
Potential preservation of yard and operational space;
Potential flexibility in site planning.

However, a two-story facility introduces additional construction and operational considerations and costs, including stairs, elevator access, increased structural complexity, additional structural requirements, vertical mechanical and plumbing distribution, additional bathrooms, and long-term elevator maintenance. A two-story building also separates staff, which may contribute to loss of culture.

For a relatively modest administrative facility, the financial and operational advantages of a two-story building should therefore be carefully compared with the value of preserving additional site area.

The preferred building configuration should ultimately be based on site planning, operational requirements, capital cost, life-cycle cost, long-term campus and culture needs rather than building height alone.

4. COST ENGINEERING METHOD

a. Financial Modeling Strategies and Base Adjustments

i. TOML Base Budget Relevancy:

Baseline cost metrics were pulled from the recent Town of Mammoth Lakes (TOML) public facilities new building budget. Because TOML operates within the same geographic area, they are a public agency, have public access, have a prevailing wage contract, these baselines accurately capture the localized realities of mountain construction, including short summer build windows and high shipping costs for materials and disposals. TOML is also a public entity with the same requirements for bidding and construction as are applicable to MCWD.

ii. Prorated Share Concept:

For each budget presented, cost profiles have been prorated using the TOML contract as the basis. For the remodel budget there is a portion of the remodel that is a new build, appx 3000 sq ft, and the remodel portion, appx 5000 sq ft. The existing 5,000 sq ft footprint is priced under structural rehabilitation, complete interior demolition, including walls, ceilings and floors, and remodel construction. The new budget and the new 3,000 sq ft portion of the Remodel budget is priced, like for like with the TOML construction budget, along with some adjustment to better align with MCWD's intent.

iii. 3.5% Annual Inflation Adjustment:

The raw TOML facility cost data is exactly two years old. To account for regional market escalation, a compounding 3.5% annual inflation rate is applied to establish a realistic 2026 pricing baseline. The inflation escalation was added to the top line numbers, which are found in each line item on the budgets presented. The inflation number is a simple calculation and not compounding.

iv. Consolidated Remodel Budget:

This pricing model combines two distinct construction realities:

1. The 3,000 Sq Ft Addition: Priced at full local tier-1 rates for ground-up construction, tie-ins, and roof line matches.
2. The 5,000 Sq Ft Footprint Complete Interior Demo: Accounted for as a complete interior gut down to structural studs, requiring seismic reinforcements, layout re-mapping, and full MEP system integration.

v. Consolidated New Build Budget:

This model prices an independent 8,000 square foot facility from the ground up. It is assumed that the New Construction Building will be placed approximately in the same area as of the current Admin building. The new construction will include demoing and removing all of the existing structure. From that point the area will be graded for the construction of the new building. It is anticipated that a slab foundation with appropriate footing will be the base of the new facility. The actual location of the new building should be analyzed in the schematic plan phase to review all options.

vi. Spatial Analysis: 2-Story vs. Single-Story New Construction:

- Single-Story Construction: Requires a larger physical footprint. This approach increases foundation and roofing material costs but matches the surrounding campus aesthetic and eliminates the need for expensive ADA elevator systems.
- 2-Story Construction: Minimizes the campus footprint, saving yard space for snow storage and heavy equipment parking. However, it introduces complex structural framing costs, stairs, and an ADA-compliant elevator, and additional plumbing costs, which adds high long-term maintenance costs for a small staff footprint. Industry standard is to only go up if you don't have the land, because of the costs associated with multiple story construction.

b. Comparative Construction Schedule Analysis

- Remodel and Addition Construction: Projected timeline spans 24 - 28 months. This lengthy schedule is driven by the care required during surgical demolition, structural underpinning, tying old roofs to new framing, and managing temporary utility bypasses to keep the district operational.
- New Construction: Projected timeline spans 20 to 24 months. Building on a clean site allows for rapid grading, continuous concrete pours, and straightforward framing. This approach avoids the delays associated with working around old hidden structures.

Note: all projected scheduling is based on industry standards and will be solidified during the bidding process.

c. Cost Estimating Methodology

The preliminary capital cost evaluation uses regional public-facility construction information as a benchmark, including available Town of Mammoth Lakes public-facility cost information.

The Town of Mammoth Lakes represents a particularly relevant benchmark because of its geographic proximity, public-agency environment, local construction market, prevailing-wage requirements, seasonal construction limitations, and similar mountain-community conditions.

These factors can materially affect construction costs in Mammoth Lakes and the Eastern Sierra, including labor availability, transportation, material delivery, weather, construction duration, and site logistics.

The benchmark information is therefore considered a useful starting point for preliminary planning but should not be interpreted as a substitute for project-specific estimating during design.

d. Inflation Adjustment

Historical cost information requires adjustment to reflect current market conditions.
The previous analysis used a 3.5 percent annual escalation factor applied over two years:

Escalation Factor = $(1 + 0.035)^2 = 1.07$

This represents approximately a 7 percent cumulative escalation.

This methodology may be retained for the preliminary planning analysis, with the understanding that actual construction escalation between the date of this report and future bidding will require additional adjustment.

e. Soft Costs and Capital Management

A complete capital analysis must distinguish construction costs from the professional and project-management costs required to deliver the facility.

Potential soft costs include:

Land and boundary surveys;
Geotechnical investigation;
Environmental review;
Applicable CEQA requirements;
Utility investigation;
Architectural services;
Structural engineering;

MEP engineering;
Civil engineering;
Energy and Title 24 analysis;
Technology design;
Permitting;
Testing and inspection;
Construction administration;
Bidding support; and
Other project-specific professional services.

For a public agency, these costs should be viewed as necessary components of responsible capital planning rather than discretionary additions to the construction budget.

Early investment in investigation, design, and coordination can reduce the potential for avoidable conflicts, redesign, and construction-phase changes which help to make budgeting more comprehensive.

5. CONCLUSION & CAPITAL ANALYSIS

a. Comparative Financial Analysis

The ultimate financial decision between the Remodel Option and New Building Option can be based on consolidated project budgets presented.

The decision can also include not only direct construction costs, but also the significant differences between the alternatives, including:

Temporary facilities;
Operational impacts;
Professional services;
Permitting;
Construction duration;
Future maintenance;
Long-term facility adaptability and
Culture

The final decision should therefore not be based solely on the lowest initial construction number.

Final Consolidated Remodel Budget: $9,047,916.31, Budget attached

Final Consolidated New Building Budget: $10,068,336.71, Budget attached

b. Project Comparison

<u>Remodel Option:</u>

Remodel Option has unforeseen conditions, integrating new construction with the existing building and maintaining the required functionality of the facility during construction.

<u>New Building Option:</u>

New construction eliminates many of the physical constraints associated with modifying the existing building. It can provide a more predictable sequence. However, there will be integration issues that are not known.

The Remodel Option generally presents greater integration and operational-continuity challenges, while the New Building Option generally provides greater freedom of design and construction sequencing.

i. Existing Culture and Current Expectations

There currently exists a culture of family within MCWD. The culture creates and enables longevity of staff and a community within. Whether the Remodel Construction or New Building Construction is chosen, the culture should be considered relevant and a priority. In addition, the current district culture also values stability and fiscal responsibility. A renovation can be perceived by the public as a conservative preservation of assets.

6. Future Delivery Roadmap & Execution Process Example

Future Task Orders

Future work may be authorized through subsequent Task Orders under the governing Master Services Agreement.

Potential future phases include:

Task Order #2 – Schematic Design
Develop programing and concept.

Task Order #3 – Construction Documents and Permitting
Hire Necessary Engineers (MEP) and Consultants needed to complete the final construction documents
Prepare final architectural and engineering documents and complete applicable agency review and permitting.

Task Order #4 – Bidding Support
bidding administration, bidder questions, addenda, and bid evaluation.

Task Order #5 – Construction Administration and Closeout
construction-phase professional services, project observation, submittal and RFI review, punch-list services, and closeout support.

The exact scope, fees, and authorization for each future Task Order will be established by MCWD and the consultant team as the project advances.

a. Post Decision

If the Board selects either the Remodel or New Construction pathway, the project may follow the below phasing and approximate time-line:

1. Schematic Design Phase (Through mid 2027)

- Develop programing and concept.
- Creating a schematic design based on programing
    - Site plan, floor plans, elevations and possibly 3-D modeling
- Focuses on finalizing the selected layout option.

2. Design Development, Construction Documents (CDs) and Submittals (mid 2028)

- **Consultants:** Hire Necessary Engineers (MEP) and Consultants needed to complete the final construction documents
- **Draw Documents:** Transform approved schematics into construction documents. Prepare final architectural and engineering documents and complete applicable agency review and permitting.
- **Design Development:** Detail final technology routing, furniture/fixtures/equipment (FF&E) layouts, durable interior designs for snow tracking, and drought-tolerant landscaping.
- **Agency Submittals:** Submit plans to local building Agencies. Request formal "Will Serve" letters from utilities.

3. Bidding and Construction (2028–2029)

- **Bidding Administration**: establish bidder questions, addenda, solicit bids and provide evaluation.
- **Parallel Bidding:** Open the public bidding window while governmental agencies have concluded comments to optimize the timeline.
- **Contractor Selection:** Evaluate bids and award the contract to the lowest qualified bidder.
- **Construction Start:** Issue the formal notice to proceed and break ground.

4. **Construction Admin Closeout (2029 and beyond)**

- construction-phase professional services, project observation, submittal and RFI review, punch-list services, and closeout support.
- The exact scope, fees, and authorization for each future Task Order will be established by MCWD and the consultant team as the project advances.

7. CONCLUSION

The MCWD administrative building represents an important long-term public asset. The decision before the District is not simply whether to repair an aging building. It is whether to invest in a substantially modernized existing facility or establish a new administrative facility designed around the District's anticipated needs for the next several decades.

Both approaches are technically feasible and can address the principal deficiencies identified in the current facility. The Remodel Option provides an opportunity to retain and substantially improve the existing asset, while the New Building Option provides greater freedom to establish a purpose-designed facility with integrated modern systems.

After the decision is made, the next stage of the project should therefore focus on validating the space program, completing the comparative capital cost analysis, confirming site and operational constraints, refining the 50-year planning assumptions, and obtaining MCWD Board direction regarding the preferred project pathway.

Once that direction is established, the conceptual planning documented in this report can be advanced into a coordinated design and ultimately into Construction Documents suitable for permitting and public bidding.

MCWD Admin Building -- New Build Construction 9/8/2026

1315 Meridian Blvd, Mammoth Lakes, CA. 93546

8000 sq ft appx

	DESCRIPTION OF WORK by CATEGORIES	SCHEDULE. OF VALUE
	General Conditions - Insurances, Bonds, Mobilizations, Payroll, Temp Facilites, Close-Out	$ 1,028,345.16
	024119 - 334100 Survey, Selective Demolition, Earthwork, Asphalt Paving, Pavement Markings, Site Utilities, Storm Utility Drainage Piping	$ 678,404.36
	321313 - 072600 Rebar, Concrete Paving, Concrete Accessories, Cast-in-Place Concrete, Architectural Concrete, Vapor Retarders	$ 816,000.79
	329300 Planting, Site Furnishings, Masonry	$ 160,132.55
	033503 - 096623 Concrete Slab Finishing, Resinous Matrix Terrazzo	$ 18,902.99
	051200 - 055213 Structural Steel and Welding,	$ 708,333.74
	054000 - 092900 Exterior Metal Stud Framing, Gypsum Sheating, Joint Firestopping, Non-Structural Metal Framing, Gypsum Board	$ 943,684.67
	057000 - 077253 Metal, Formed Metal Wall Panels, Flashing and Sheet Metal, Roof Accessories, Snow Guards	$ 297,442.25
	064100 - 123600 Rough Carpentry, Architectural Wood Casework, Plastic Paneling, Decorative Glass Glazing, Countertops	$ 167,685.52
	070543 - 072100 Cladding Support Systems, Thermal Insulation	$ 156,440.61

	075419 Polyvinyl-Chloride (PVC) Roofing, Joint Sealants	$ 106,838.19
	081113 - 088100 Doors, Aluminum-Framed Entrances and Storefronts, Glass Glazing, Moisture Control	$ 354,167.56
	093000 Tiling	$ 61,068.29
	095113 - 095426 Acoustical Panel Ceilings, Linear Metal Ceilings,	$ 153,105.69
	096500 - 096813 Resilient Flooring, Resilient Base and Accessories, Tile Carpeting	$ 53,660.76
	097200 - 099100 Wall Coverings, Tackable Wall Coverings, Painting	$ 88,808.26
	101100 - 107500 Miscellaneous Accessories and Specialty Items	$ 47,403.98
	101400 - 101419 Signage, Dimensional Letter Signage	$ 15,641.49
	122413 Roller Window Shades	$ 36,911.69
	Solar	$ 325,000.00
	220500 Plumbing	$ 281,177.21
	230000 - 230923 HVAC, Direct Digital Control (DDC) System for HVAC	$ 768,138.21
	260000 - 270543 Electrical, Network Lighting Controls, Pathways for AV Systems, Conduits and Boxes for Communications Systems, Underground Ducts for Communications Systems	$ 737,932.46
	270500 - 282300 Communications, Common Work Results for Electronic Safety & Security, Physical Access Control System, Video Surveillance System	$ 346,962.55

	284621.11 Fire Alarm Systems	$ 123,235.82
	Overhead & Profit	$ 677,608.56
	BASE CONTRACT AMOUNT including P/OH	**$ 9,153,033.37**
	Contingency @ 10%	915,303.34
	TOTAL BASE CONTRACT AMOUNT including P/OH & Contingency	**$ 10,068,336.71**

MCWD Admin Building -- Remodel Construction 9/8/2026

1315 Meridian Blvd, Mammoth Lakes, CA. 93546

8000 sq ft appx (5000 sq ft remodel, 3000 sq ft new build)

	DESCRIPTION OF WORK by CATEGORIES	SCHEDULE. OF VALUE
	General Conditions - Insurances, Bonds, Mobilizations, Payroll, Temp Facilites, Close-Out	$ 1,057,615.75
	024119 - 334100 Survey, Demolition, Earthwork, Asphalt Paving, Pavement Markings, Site Utilities, Storm Utility Drainage Piping	$ 670,666.43
	321313 - 072600 Rebar, Concrete Paving, Concrete Accessories, Cast-in-Place Concrete, Architectural Concrete, Vapor Retarders	$ 645,110.05
	329300 Planting, Site Furnishings, Masonry	$ 160,132.55
	033503 - 096623 Concrete Slab Finishing, Resinous Matrix Terrazzo, Rough Carpentry	$ 18,902.99
	051200 - 055213 Structural Steel and Welding,	$ 177,638.45
	054000 - 092900 Exterior Metal Stud Framing, Gypsum Sheating, Joint Firestopping, Non-Structural Metal Framing, Gypsum Board	$ 943,684.67
	057000 - 077253 Metal, Formed Metal Wall Panels, Flashing and Sheet Metal, Roof Accessories, Snow Guards	$ 296,800.25
	064100 - 123600 Rough Carpentry, Architectural Wood Casework, Plastic Paneling, Decorative Glass Glazing, Countertops	$ 135,075.32
	070543 - 072100 Cladding Support Systems, Thermal Insulation	$ 156,440.61
	075419 Polyvinyl-Chloride (PVC) Roofing, Joint Sealants	$ 229,545.44

	081113 - 088100 Doors, Aluminum-Framed Entrances and Storefronts, Glass Glazing, Moisture Control	$ 355,107.08
	093000 Tiling	$ 38,167.68
	095113 - 095426 Acoustical Panel Ceilings, Linear Metal Ceilings,	$ 153,105.69
	096500 - 096813 Resilient Flooring, Resilient Base and Accessories, Tile Carpeting	$ 53,660.76
	097200 - 099100 Wall Coverings, Tackable Wall Coverings, Painting	$ 88,808.26
	101100 - 107500 Miscellaneous Accessories and Specialty Items	$ 35,514.59
	101400 - 101419 Signage, Dimensional Letter Signage	$ 11,833.33
	122413 Roller Window Shades	$ 36,911.69
	Solar System	$ 325,000.00
	220500 Plumbing	$ 177,649.58
	230000 - 230923 HVAC, Direct Digital Control (DDC) System for HVAC	$ 769,116.87
	260000 - 270543 Electrical, Network Lighting Controls, Pathways for AV Systems, Conduits and Boxes for Communications Systems, Underground Ducts for Communications Systems	$ 734,083.07
	270500 - 282300 Communications, Common Work Results for Electronic Safety & Security, Physical Access Control System, Video Surveillance System	$ 307,929.26

	211313 -284621.11 Fire Alarm Systems	$ 123,235.82
	Overhead & Profit	$ 523,642.27
	BASE CONTRACT AMOUNT including P/OH	**$8,225,378.46**
	Contingency @ 10%	$822,537.85
	TOTAL BASE CONTRACT AMOUNT including P/OH & Contingency	**$9,047,916.31**

MCWD ADMINISTRATION BUILDING ASSESSMENT
&
CAPITAL IMPROVEMENT ANALYSIS

CURRENT BUILDING

5,171 sq ft

single-story • constructed 1971

50 YEAR

PLANNING TERM

long-term facility strategy

Board Presentation • September 17, 2026 • 5:30 PM

CAPITAL IMPROVEMENT TO ADDRESS NEXT 50 YEARS

- The Report and Analysis is a decision-making tool.
- Establishes criteria and preliminary budget estimations.
- There are two options: Remodel + Addition or New Build
- Planning criteria:

Remodel + Addition approximately 5,000 sq ft existing building plus 3,000 sq ft addition = approximately 8,000 sq ft.

New Build approximately 8000 sq ft.

The planning target should be validated during programming and schematic design.

TWO STRATEGIC OPTIONS

1. REMODEL EXISTING PLUS ADDITION OPTION

- Complete demolition / remodel modernization

PRIMARY FACILITY IMPROVEMENTS

- Seismic
- Accessibility
- Energy sustainability
- Technology
- MEP modernization
- Board Room / public meetings
- Staff growth

2. NEW BUILD OPTION

- Addresses the same identified facility needs as the remodel option.
- Ground-up new administrative building.
- Greater freedom to establish a purpose-designed facility with integrated modern systems.

ESTIMATED CONSTRUCTION COST — REMODEL OPTION

Remodel Existing Plus Addition **+/- $9M**

TIME TO COMPLETE

24–28 months

Planning note

The remodel is a major modernization - not a cosmetic remodel.

OTHER BENEFITS / CONSIDERATIONS

- Retains and substantially improves the existing public asset.
- Lower preliminary cost than the new-build option.
- Supports continuity with the existing campus and District environment.

ESTIMATED CONSTRUCTION COST — NEW BUILD OPTION

New Build +/- **$10M**

TIME TO COMPLETE

20–24 months

Planning note

The preliminary consolidated new-building budget is $10.068M. Final site configuration and design would be developed during subsequent phases.

Approximately $1M higher than the remodel option at the preliminary planning level.

OTHER BENEFITS / CONSIDERATIONS

- Purpose-designed facility with greater freedom of layout and integration.
- Ground-up construction can provide a more predictable sequence.
- Avoids many physical constraints associated with modifying the existing building.
- Meets all new Building Standards
- Allows the site and building configuration to be evaluated as part of a new facility strategy.

The lowest initial cost is not the only decision criterion

Operations — temporary facilities, continuity and disruption.

Unknown - existing conditions versus new-site/building integration.

Campus — planning, snow storage, parking, utilities, operations and site flexibility.

Culture — stability, fiscal responsibility and staff community.

The report does not make a definitive recommendation; it frames the trade-offs

DELIVERY PATH AFTER DECISION

PROGRAMMING / SCHEMATIC

Through mid-2027

Develop program and concept; site plan, floor plans, elevations and layout validation.

DESIGN DEVELOPMENT / CONSTRUCTION DOCUMENTS

Mid-2028

MEP and consultant coordination; final architectural/engineering documents; agency review and permitting.

BIDDING AND CONSTRUCTION

2028–2029

Bidding administration, questions/addenda, bid evaluation, contractor selection, construction administration, project observation, RFI/submittal review, punch list and closeout.

CLOSEOUT

2029 and beyond

Contractor transitions building to MCWD

CONCLUSION -
REVIEW STRATEGIC OPTIONS

1. REMODEL PLUS ADDITION

- Modernize existing facility
- Add approximately 3,000 sq ft
- Address identified facility needs
- Preliminary cost ≈ $9M
- Projected construction: 24–28 months

2. NEW BUILD

- Ground-up new administrative building
- Purpose-designed facility
- Address the same identified needs
- Preliminary cost ≈ $10M
- Projected construction: 20–24 months

3. EXISTING BUILDING

- Retains the current 5,171 sq ft facility
- Does not address the identified modernization needs
- Does not provide the planned additional space
- Does not advance the 50-year facility strategy
- Would leave current constraints in place

AGENDA ITEM

Subject: Discuss and Consider Approving Resolution No. 09-17-26-19 Adopting the 2026 Mono County and Town of Mammoth Lakes Multi-Jurisdictional Hazard Mitigation Plan

Information Provided By: Michael Draper, Principal Administrative Analyst

Background

In 2006 AB 2140 was passed to help California counties and cities become more resilient to natural hazards. The bill allows entities to be considered for additional state cost-share on eligible Public Assistance projects by adopting a FEMA-approved local hazard mitigation plan (along with other requirements).

A Hazard Mitigation Plan ("Plan") is a comprehensive long-term planning document (updated every five years) that establishes strategies for eliminating or reducing risks associated with identified natural and human-caused hazards. Local jurisdictions are required to have a California Office of Emergency Services (OES) and Federal Emergency Management Agency (FEMA) approved Hazard Mitigation Plan in place to remain eligible for Hazard Mitigation and Pre-Disaster Mitigation funding. Hazard Mitigation Plans are required to be updated every five years and adopted via resolution by the governing body. Mono County and the Town of Mammoth Lakes Multi-Jurisdictional Local Hazard Mitigation Plan was last updated in 2019 and expired on June 6, 2024.

Discussion

In this most recent update cycle, Mono County invited local special districts to participate. The districts that chose to participate are included as separate "Annexes" to the "Base Plan". Inclusion as an annex enables the entity to be eligible for pre-disaster mitigation funding from FEMA and CalOES. MCWD was one of eight districts that opted to participate and worked closely with Mono County and the Town of Mammoth Lakes staff to produce the Annex specific to the District.

Hazards identified for MCWD include, but are not limited to:

- Dam Failure
- Drought
- Energy Shortages and Energy Resiliency
- Flood
- Severe Winter Weather and Snow
- Wildfire

In order for FEMA to provide final approval to the Plan and accompanying annexes, each jurisdiction needs to send a resolution adopted by its governing board to Mono County staff, who will then complete the process by sending all resolutions to FEMA and CalOES. This in turn will enable the District to be eligible to apply for FEMA funding to support Hazard Mitigation projects.

The MCWD Annex is attached or can be found starting on page 729 of the Mono County and Town of Mammoth Lakes Multi-Jurisdictional Hazard Mitigation Plan located at:
https://monocounty.ca.gov/DocumentCenter/View/3263/Multi-Jurisdictional-Local-Hazard-Mitigation-Plan_07072026

Fiscal Impact

There is no direct fiscal impact by adopting Mono County's Multi-Jurisdictional Hazard Mitigation Plan.

Requested Action

Approve Resolution No. 09-17-26-19 adopting the 2026 Mono County and Town of Mammoth Lakes Multi-Jurisdictional Hazard Mitigation Plan.

Attachment(s):

1. MCWD Annex to the Mono County Multi-Jurisdictional Hazard Mitigation Plan
2. Resolution No. 09-17-26-19

Mammoth Community Water District Special District Annex

2026

THIS PAGE INTENTIONALLY LEFT BLANK

Funding Resource	In place? (Y/N)	Has this funding resource been used in the past and for what types of activities?	Could this resource be used to fund future mitigation actions?	Can this be used as the local cost match for a federal grant?
Flood Mitigation Assistance (FMA)	Unsure	N/A	N/A	N/A
Public Assistance Mitigation (PA Mitigation/406)	No	N/A	N/A	N/A
Community Development Block Grant (CDBG)	No	N/A	N/A	N/A
Natural Resources Conservation Services (NRCS) Programs	Unsure	No	Yes	Unsure
US Army Corps (USACE) Programs	No	N/A	N/A	N/A
Property, Sales, Income, or Special Purpose Taxes	Yes	Yes, system improvements	No	No
Stormwater Utility Fee	No	N/A	N/A	N/A
Fees for Water, Sewer, Gas, or Electric Services	Yes	Yes, system improvements	No	No
Impact Fees from New Development and Redevelopment	Yes	Yes, system improvements	No	No
General Obligation or Special Purpose Bonds	No	N/A	N/A	N/A
Federally Funded Programs (Please describe)	No	N/A	N/A	N/A
State-Funded Programs (Please describe)	No	N/A	N/A	N/A
Private Sector or Nonprofit Programs	No	N/A	N/A	N/A
Other?	No	N/A	N/A	N/A

Education and Outreach

Education and outreach capabilities are programs and methods that could communicate about and encourage risk reduction.

Table 214: Mammoth Community Water District Education and Outreach Capabilities

Education and Outreach Capability	In place? (Y/N)	Does this resource currently incorporate hazard mitigation?	Notes
Community Newsletter(s)	No	N/A	N/A
Hazard Awareness Campaigns (such as Firewise, Storm Ready, Severe Weather Awareness Week, School Programs)	Yes	Yes	MCWD does campaigns via the newspaper, radio, and social media to communicate tips to customers for winterizing their water system updating their contact information on file with the District, and utilizing the MCWD Customer Portal to set up alerts.
Public Meetings/Events (Please describe.)	Yes	Yes	MCWD Board meetings are open to the public.
Emergency Management Listserv	No	N/A	N/A
Local News	Yes	Unsure	N/A
Distributing Hard Copies of Notices (e.g., public libraries, door-to-door outreach)	No	N/A	N/A
Insurance Disclosures/Outreach	Yes	No	N/A
Organizations that Represent, Advocate for, or Interact with Underserved and Vulnerable Communities (Please describe.)	No	N/A	N/A
Social Media (Please describe.)	Yes	Yes	N/A
Other? (Please describe.)	No	N/A	N/A

Ability to Expand and Improve Existing Capabilities

Capability Type	Opportunity to Expand and/or Improve
Planning and Regulations	MCWD would like to be able to monitor all landscape irrigation water usage, however many multi-family residential complexes do not have dedicated irrigation meters and the cost to install the meter is prohibiting them from doing so. MCWD will advocate for the inclusion of meters in future regulations in order to be able to monitor and reduce water usage during drought conditions
Administrative and Technical	The District has many staff that are trained and familiar with hazard mitigation principles. The District is pursuing training for staff on hazard mitigation grant writing, including how to apply for HMGP grants. Additionally, training on hazards and mitigation for the Chief Building Official.
Financial	The District could pursue new grants for mitigation activities, such as HMGP or PA Mitigation (406) post-disaster.
Education and Outreach	MCWD has difficulty communicating with second homeowners. Often, second homeowners do not return emails or phone calls, or they do not provide up to date contact information. There are few means to conduct public outreach. There is one newspaper in town and one local radio station. While MCWD does have a social media presence, not all customers utilize social media. The District could work with the Town to publicize hazard mitigation information and obtain contact information for second homeowners. Further, the District could link to the online hazard mitigation plan and ReadyMono to promote understanding of local risks and what to do about them.

National Flood Insurance Program Capability Assessment

Mammoth Community Water District does not participate in, nor is it eligible for, the National Flood Insurance Program (NFIP). The National Flood Insurance Program (NFIP) is a FEMA program that provides flood insurance to millions of policyholders across the country. This program is typically regulated at the local and county levels; however, FEMA mitigation planning guidelines still require information on how each plan participant supports or implements floodplain management regulations. Table 215 includes a high-level overview of what, if anything, the District does to support floodplain management for known risks.

Table 215: Mammoth Community Water District NFIP Capabilities

NFIP Capabilities Assessment	
What communities does your special district operate in? Are you aware of any flood concerns in these communities?	Town of Mammoth Lakes; No
Which of your assets are at-risk from flooding?	Nothing specifically in the Special Flood Hazard Area.
Is your organization involved in floodplain management? If so, how?	No

Mammoth Community Water District 2026–2031 Mitigation Strategy

The mitigation strategy is often known as the heart of the plan or the community's blueprint for disaster risk reduction. Updating the mitigation strategy to reflect current conditions, vulnerabilities, and action priorities reflects an ongoing process to identify, analyze, and address hazards of concern. The strategy is comprised of goals (included in the base plan), actions, and the mitigation action plan. The goals for this plan are as follows:

- GOAL 1. Avoid exposure of people and improvements to unreasonable risks of damage or injury from the hazards identified in this plan.
- GOAL 2. Keep Mono County and the Town of Mammoth Lakes a safe place to live, work, and play by reducing the risks from natural hazards through planning for safe development, increasing public awareness of the natural hazards in Mono County, and providing an integrated multi-agency approach to emergency response.
- GOAL 3. Prepare for changing climate conditions in Mono County.
- GOAL 4. Maintain adequate emergency response capabilities.
- GOAL 5. Build partnerships with local, state, federal, tribal, and other stakeholders to promote a whole community approach to response, recovery, and mitigation.
- GOAL 6. Identify, develop, and publicize evacuation routes to reduce risk from hazards like wildfire.
- GOAL 7. Study and implement mitigation actions to address potential impacts of compounding hazards such as flood following wildfire.
- GOAL 8. Utilize the mitigation planning process as a call to action demonstrating plan participants' commitment to work together toward implementing the mitigation actions identified in the plan.

Status of Previous Actions

The Mammoth Community Water District did not participate in the last hazard mitigation plan update and therefore has no status updates to report at this time.

2026 Mitigation Action Plan

The Mitigation Action Plan outlines the mitigation measures Mammoth Community Water District has identified. Actions may not be completed within five years. Including long-term actions and priorities in the mitigation plan reflects a comprehensive approach to managing community resilience and reducing risk. Further, it positions the plan participant to access post-disaster funding in the case of a disaster event. As funding and resources become available, the Mammoth Community Water District will pursue the mitigation actions included in this plan. Implementing mitigation actions like these will help save lives, protect property and livelihoods, and break the cycle of disaster damage and reconstruction.

Key components of the Mitigation Action Plan are defined as follows:

Hazards Addressed

- Dam Failure
- Disease/Pest Management
- Drought
- Earthquake/Seismic Hazards
- Energy Shortages and Energy Resiliency
- Epidemic/Pandemic
- Flood
- Hazardous Materials
- Severe Winter Weather and Snow
- Volcanoes
- Wildfire
- Wildlife Collisions

Responsible Agency

- The position, office, department or agency responsible for implementing/administrating the identified mitigation action.

Potential Funding

- Grants or local funding sources relevant to implementing the associated action.

Cost Estimate

- A rough estimate of the project's cost which may help determine which projects to pursue and when.

Timeframes

- Short-term: 1–2 years
- Medium-term: 2–5 years
- Long-term: 5+ years

Community Lifelines

The link below will provide more information on community lifelines.[272] Community lifelines are essential for the continuous operation of critical government and business functions and are vital for human health, safety, and economic security. They represent the most fundamental services in the community, and when they are stabilized, they enable all other aspects of society to function. The FEMA Community Lifelines are as follows:

- **Safety and Security**: Law Enforcement/Security, Fire Service, Search and Rescue, Government Service, Community Safety
- **Food, Hydration, Shelter**: Food, Hydration, Shelter, Agriculture
- **Health and Medical**: Medical Care, Public Health, Patient Movement, Medical Supply Chain, Fatality Management
- **Energy**: Power Grid, Fuel
- **Communications**: Infrastructure, Responder Communications, Alerts, Warnings and Messages, Finance, 911, and Dispatch
- **Transportation**: Highway/Roadway/Motor Vehicle, Mass Transit, Railway, Aviation, Maritime
- **Hazardous Materials**: Facilities, Hazmat, Pollutants, Contaminants
- **Water Systems**: Potable Water Infrastructure, Wastewater Management

---

[272] FEMA. "Community Lifelines Implementation Toolkit." https://www.fema.gov/emergency-managers/practitioners/lifelines-toolkit

Priorities

Priorities are defined by the community. After considering the following evaluation criteria and the definitions, assign a prioritization category of low, medium, or high to each natural hazard action item being retained or created. The criteria to calculate the following priority categories (Social, Technical, Administrative, Political, Legal, Economic, and Environmental) is included in Table 217:

- **Low:** Based on one to two STAPLEE criteria, the action is feasible and important for the District but has multiple potential challenges. The action should be implemented as funding becomes available.
- **Medium:** Based on three to four STAPLEE criteria, the action is feasible and important for the District, with some potential challenges. Its implementation is less urgent than a high-priority action item and can be implemented over time.
- **High:** Based on five or more STAPLEE criteria, the action is feasible and important for the District, with minimal to no concerns. It is essential for the District to implement and may be prioritized in the short term.

Table 216 shows the mitigation actions Mammoth Community Water District has selected for this planning cycle.

Table 216: Mammoth Community Water District 2026–2031 Mitigation Actions

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
1	Monitoring landscape irrigation with DIMs.	Drought	The lack of dedicated landscape irrigation meters at properties with existing landscaping limits our ability to track irrigation usage during times of restriction. MCWD would like to be able to provide the meters, rebates, or financial-assistance to incentivize installation of dedicated irrigation meters.	MCWD	TOML	MCWD General Fund	$252–$1,000/meter. ~$50,000	Long-term	Water Systems	High
2	Acquire potable water trucks	Energy Shortages and Energy Resilience	Provide mobile sources of potable water in the event of an energy shortage impacting the District's ability to	MCWD	TOML	MCWD General Fund	$500,000	Medium-term	Water Systems	Low

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
			distribute potable water.							
3	Implement structural mitigation measures	Earthquake, Severe Wind, Severe Winter Weather	Use structural mitigation measures to reduce damage from future seismic, wind, and winter weather events, such as: Strengthening and retrofitting non-reinforced masonry buildings, non-ductile concrete facilities, and above-ground water storage tanks that are particularly vulnerable to ground shaking. Retrofitting building veneers to prevent failure. Building a safe room to provide protection during an earthquake. Installing window film to prevent	MCWD		MCWD General Fund	$5,000,000	Short-term	Water Systems	Medium

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
			injuries from shattered glass. ▪ Anchoring rooftop-mounted equipment (HVAC units, satellite dishes, etc.).							
4	Conduct Winter Weather Educational Campaign	Severe Winter Weather and Snow	Educate property owners about freezing pipes and how to protect pipes to prevent bursting.	MCWD	TOML	MCWD General Fund	$5,000	Medium-term	Water Systems, Hydration	Low
5	Implement Defensible Space Program Around District Assets	Wildfire, Wildlife Collisions	On a 1–5-year basis, assess and complete defensible space around critical facilities.	MCWD	INF, TOML	MCWD General Fund	$50,000	Long-term	Water Systems, hydration	High
6	Source Water Protection	Disease/Pest Management, Wildfire	Support watershed-scale forest management to reduce disaster impacts on source water.	MCWD	INF, TOML, MLFPD	MCWD General Fund, Blue Forest Partnership	$100,000	Medium-term	Water Systems	Medium
7	Backup Tesla battery	Energy Shortages and Energy Resiliency	Purchase and install a backup Telsa battery to support existing	MCWD		MCWD General Fund	$2,300,000.	Long-term	Water Systems	Low

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
			onsite renewal energy production							
8	Generator/ Power Supply backup	Dam Failure, Drought, Earthquake/ Seismic Hazards, Energy Shortages and Energy Resiliency, Flood, Severe Wind, Severe Winter Weather and Snow, Volcanoes, Wildfire	Purchase and install backup energy supplies at critical facilities to maintain water service.	MCWD	SCE	MCWD General Fund, CA Public Utilities Commission	$25,000/ generator x 10 = $250,000	Short-term	Water Systems	Medium
9	Fire retardance for faculties	Wildfire	Purchase and install fire retardance	MCWD	TOML	MCWD General Fund	$10,000	Medium-term	Water Systems	Medium
10	Purchase snow removal equipment	Severe Winter Weather and Snow	Purchase and maintain snow removal equipment used at critical faculties necessary to continue operation of the water and wastewater system	MCWD	TOML	MCWD General Fund	$500,000	Long-term	Water Systems	Low

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
11	Construction of replacement Administration Building	Earthquake/ Seismic Hazard	The existing Administration Building currently does not meet structural seismic standards in the event of catastrophic earthquake. The building needs to be replaced with a new facility that meets current codes.	MCWD	TOML	MCWD General Fund	$6,000,000	Long-term	Water Systems	Medium
12	Facility air purification system	Wildfire, Hazardous Materials, Epidemic/ Pandemic, Volcanoes	MCWD Campus facilities lack an air purification system. In order to protect the health and safety of employees, necessary to maintain daily operations of the water and wastewater system, air purification is necessary.	MCWD		MCWD General Fund	$500,000	Long-term	Water Systems	Medium

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
13	Seismic/Snow Structural Risk Assessment	Earthquake, Severe Winter Weather and Snow	Analysis and mitigation plan for all water and wastewater infrastructure. Identify at-risk assets to structural collapse or failure in the event of a seismic or snow event.	MCWD	TOML	MCWD General Fund	$300,000	Complete in 2025	Water Systems	High
14	Update Groundwater Management Plan	Drought, Wildfire	Update the current Groundwater Management Plan with current data and information. Plan for long-term drought conditions. Identify opportunities to reduce long-term risk through the monitoring, operating, and administering groundwater in a sustainable manner.	MCWD	TOML	MCWD General Funding	$25,000	Short-Term	Water Systems, Hydration	Medium
15	Building Partnerships	Dam Failure, Flood	Coordinate with Inyo National	MCWD	Inyo National Forest, US	MCWD General Fund	$10,000	First meeting in 2026, and	Water Systems, Safety and Security	Low

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
	for Federal Dam Coordination		Forest and US Bureau of Reclamation on federally owned structures in Mammoth Lakes Basin including mitigation measures as appropriate.		Bureau of Reclamation			continue to meet yearly going forward		
16	PPE Planning	Epidemic/ Pandemic	Provide and enforce workforce PPE and adaptation planning.	MCWD	Mono County Public Health	MCWD General Fund	$10,000	Short-term	Health and Medical	Low

THIS PAGE INTENTIONALLY LEFT BLANK

Mitigation Action Prioritization

Mammoth Community Water District considered the STAPLEE criteria when prioritizing their actions. Table 217 documents how each action was prioritized.

Table 217: STAPLEE Prioritization for Mammoth Community Water District

Action #	Social	Technical	Administrative	Political	Legal	Economic	Environmental	Priority
1	2	4	4	2	2	2	4	High
2	4	4	4	4	4	3	4	Medium
3	2	2	4	3	3	3	4	Medium
4	3	3	3	3	3	3	3	Medium
5	4	4	4	4	4	4	4	High
6	3	3	4	4	2	2	4	Medium
7	3	3	4	4	2	2	4	Medium
8	3	3	4	4	2	2	4	Medium
9	3	3	4	3	2	2	3	Low
10	3	3	3	3	3	2	3	Low
11	2	3	3	2	2	2	3	Medium
12	2	3	3	3	3	3	3	Medium
13	4	3	4	4	4	4	4	High
14	3	4	4	4	4	4	4	Medium
15	4	4	2	2	2	2	3	Low
16	3	4	2	2	4	3	3	Low

Plan Integration

One way to demonstrate progress in local mitigation efforts and increase the likelihood of mitigation action implementation is through plan integration. An updated mitigation plan describes how each plan participant integrated the previous plan or could integrate the prior plan into their respective planning mechanisms. Planning mechanisms refer to the governance structures used to manage local land use development and community decision making, such as budgets, comprehensive plans, capital improvement plans, or other long-range plans, codes, and ordinances. Relevant components of the hazard mitigation that could be integrated into other mitigation plans include the following:

- The integration of the hazards the community is vulnerable to
- The data and analysis presented in the risk assessment
- The goals of the mitigation plan
- Potential projects or actions to carry out in the future

Past Integration Efforts

The Mammoth Community Water District did not meaningfully integrate the prior plan anywhere as the District was not a plan participant in the prior plan.

Future Integration Opportunities

Mammoth Community Water District identified future plan integration opportunities as described in Table 218.

Table 218: Mammoth Community Water District Future Plan Integration

Plan Name	Description	Process for Integration
MCWD Strategic Plan	A yearly planning document that outlines yearly strategic objectives and metrics for measuring progress.	The MJLHMP will be consulted on an annual basis to add mitigation actions into the Strategic Plan.

Conclusion

The Mammoth Community Water District is committed to carefully and effectively managing and maintaining local water resources. This includes planning and implementing hazard mitigation projects that increase community resilience. Mammoth Community Water District has taken multiple recent measures to reduce hazard risk, including the following:

- **Drought**: MCWD has developed a Water Shortage Contingency Plan with updates and refinement of proposed water conservation measures.
- **Energy Shortages and Energy Resiliency**: MCWD has developed energy system redundancy through the purchase and installation of backup power supplies at multiple facilities.
- **Epidemic/Pandemic**: MCWD updated its human resource operation in response to the COVID-19 pandemic.
- **Wildfire**: MCWD has expanded partnerships for community wildfire protection to protect the surface watershed and surface water treatment facilities.

- **Multi-Hazard**: Cyber security threats are an ongoing hazard which may be increased post-disaster when systems are more vulnerable. The District has increased cyber security posture and network resilience.
- **Earthquake and Severe Winter Weather and Snow:** The District has upgraded equipment to withstand earthquake shaking and improved planning for snow and ice removal during severe winter weather.

The District provides water and wastewater services to meet the health and safety needs of the community. The District's commitment to its customers and the environment is demonstrated through its active participation in this hazard mitigation plan. Participating in the mitigation plan not only provides the opportunity to evaluate risk and build partnerships for mitigation, but positions MCWD to be eligible for additional hazard mitigation grants. Implementing future mitigation measures will help the District continue to provide water and wastewater services to meet the health and safety needs of the community.

THIS PAGE INTENTIONALLY LEFT BLANK

Funding Resource	In place? (Y/N)	Has this funding resource been used in the past and for what types of activities?	Could this resource be used to fund future mitigation actions?	Can this be used as the local cost match for a federal grant?
Flood Mitigation Assistance (FMA)	Unsure	N/A	N/A	N/A
Public Assistance Mitigation (PA Mitigation/406)	No	N/A	N/A	N/A
Community Development Block Grant (CDBG)	No	N/A	N/A	N/A
Natural Resources Conservation Services (NRCS) Programs	Unsure	No	Yes	Unsure
US Army Corps (USACE) Programs	No	N/A	N/A	N/A
Property, Sales, Income, or Special Purpose Taxes	Yes	Yes, system improvements	No	No
Stormwater Utility Fee	No	N/A	N/A	N/A
Fees for Water, Sewer, Gas, or Electric Services	Yes	Yes, system improvements	No	No
Impact Fees from New Development and Redevelopment	Yes	Yes, system improvements	No	No
General Obligation or Special Purpose Bonds	No	N/A	N/A	N/A
Federally Funded Programs (Please describe)	No	N/A	N/A	N/A
State-Funded Programs (Please describe)	No	N/A	N/A	N/A
Private Sector or Nonprofit Programs	No	N/A	N/A	N/A
Other?	No	N/A	N/A	N/A

Education and Outreach

Education and outreach capabilities are programs and methods that could communicate about and encourage risk reduction.

Table 214: Mammoth Community Water District Education and Outreach Capabilities

Education and Outreach Capability	In place? (Y/N)	Does this resource currently incorporate hazard mitigation?	Notes
Community Newsletter(s)	No	N/A	N/A
Hazard Awareness Campaigns (such as Firewise, Storm Ready, Severe Weather Awareness Week, School Programs)	Yes	Yes	MCWD does campaigns via the newspaper, radio, and social media to communicate tips to customers for winterizing their water system updating their contact information on file with the District, and utilizing the MCWD Customer Portal to set up alerts.
Public Meetings/Events (Please describe.)	Yes	Yes	MCWD Board meetings are open to the public.
Emergency Management Listserv	No	N/A	N/A
Local News	Yes	Unsure	N/A
Distributing Hard Copies of Notices (e.g., public libraries, door-to-door outreach)	No	N/A	N/A
Insurance Disclosures/Outreach	Yes	No	N/A
Organizations that Represent, Advocate for, or Interact with Underserved and Vulnerable Communities (Please describe.)	No	N/A	N/A
Social Media (Please describe.)	Yes	Yes	N/A
Other? (Please describe.)	No	N/A	N/A

Ability to Expand and Improve Existing Capabilities

Capability Type	Opportunity to Expand and/or Improve
Planning and Regulations	MCWD would like to be able to monitor all landscape irrigation water usage, however many multi-family residential complexes do not have dedicated irrigation meters and the cost to install the meter is prohibiting them from doing so. MCWD will advocate for the inclusion of meters in future regulations in order to be able to monitor and reduce water usage during drought conditions
Administrative and Technical	The District has many staff that are trained and familiar with hazard mitigation principles. The District is pursuing training for staff on hazard mitigation grant writing, including how to apply for HMGP grants. Additionally, training on hazards and mitigation for the Chief Building Official.
Financial	The District could pursue new grants for mitigation activities, such as HMGP or PA Mitigation (406) post-disaster.
Education and Outreach	MCWD has difficulty communicating with second homeowners. Often, second homeowners do not return emails or phone calls, or they do not provide up to date contact information. There are few means to conduct public outreach. There is one newspaper in town and one local radio station. While MCWD does have a social media presence, not all customers utilize social media. The District could work with the Town to publicize hazard mitigation information and obtain contact information for second homeowners. Further, the District could link to the online hazard mitigation plan and ReadyMono to promote understanding of local risks and what to do about them.

National Flood Insurance Program Capability Assessment

Mammoth Community Water District does not participate in, nor is it eligible for, the National Flood Insurance Program (NFIP). The National Flood Insurance Program (NFIP) is a FEMA program that provides flood insurance to millions of policyholders across the country. This program is typically regulated at the local and county levels; however, FEMA mitigation planning guidelines still require information on how each plan participant supports or implements floodplain management regulations. Table 215 includes a high-level overview of what, if anything, the District does to support floodplain management for known risks.

Table 215: Mammoth Community Water District NFIP Capabilities

NFIP Capabilities Assessment	
What communities does your special district operate in? Are you aware of any flood concerns in these communities?	Town of Mammoth Lakes; No
Which of your assets are at-risk from flooding?	Nothing specifically in the Special Flood Hazard Area.
Is your organization involved in floodplain management? If so, how?	No

Mammoth Community Water District 2026–2031 Mitigation Strategy

The mitigation strategy is often known as the heart of the plan or the community's blueprint for disaster risk reduction. Updating the mitigation strategy to reflect current conditions, vulnerabilities, and action priorities reflects an ongoing process to identify, analyze, and address hazards of concern. The strategy is comprised of goals (included in the base plan), actions, and the mitigation action plan. The goals for this plan are as follows:

- GOAL 1. Avoid exposure of people and improvements to unreasonable risks of damage or injury from the hazards identified in this plan.
- GOAL 2. Keep Mono County and the Town of Mammoth Lakes a safe place to live, work, and play by reducing the risks from natural hazards through planning for safe development, increasing public awareness of the natural hazards in Mono County, and providing an integrated multi-agency approach to emergency response.
- GOAL 3. Prepare for changing climate conditions in Mono County.
- GOAL 4. Maintain adequate emergency response capabilities.
- GOAL 5. Build partnerships with local, state, federal, tribal, and other stakeholders to promote a whole community approach to response, recovery, and mitigation.
- GOAL 6. Identify, develop, and publicize evacuation routes to reduce risk from hazards like wildfire.
- GOAL 7. Study and implement mitigation actions to address potential impacts of compounding hazards such as flood following wildfire.
- GOAL 8. Utilize the mitigation planning process as a call to action demonstrating plan participants' commitment to work together toward implementing the mitigation actions identified in the plan.

Status of Previous Actions

The Mammoth Community Water District did not participate in the last hazard mitigation plan update and therefore has no status updates to report at this time.

2026 Mitigation Action Plan

The Mitigation Action Plan outlines the mitigation measures Mammoth Community Water District has identified. Actions may not be completed within five years. Including long-term actions and priorities in the mitigation plan reflects a comprehensive approach to managing community resilience and reducing risk. Further, it positions the plan participant to access post-disaster funding in the case of a disaster event. As funding and resources become available, the Mammoth Community Water District will pursue the mitigation actions included in this plan. Implementing mitigation actions like these will help save lives, protect property and livelihoods, and break the cycle of disaster damage and reconstruction.

Key components of the Mitigation Action Plan are defined as follows:

Hazards Addressed

- Dam Failure
- Disease/Pest Management
- Drought
- Earthquake/Seismic Hazards
- Energy Shortages and Energy Resiliency
- Epidemic/Pandemic
- Flood
- Hazardous Materials
- Severe Winter Weather and Snow
- Volcanoes
- Wildfire
- Wildlife Collisions

Responsible Agency

- The position, office, department or agency responsible for implementing/administrating the identified mitigation action.

Potential Funding

- Grants or local funding sources relevant to implementing the associated action.

Cost Estimate

- A rough estimate of the project's cost which may help determine which projects to pursue and when.

Timeframes

- Short-term: 1–2 years
- Medium-term: 2–5 years
- Long-term: 5+ years

Community Lifelines

The link below will provide more information on community lifelines.[272] Community lifelines are essential for the continuous operation of critical government and business functions and are vital for human health, safety, and economic security. They represent the most fundamental services in the community, and when they are stabilized, they enable all other aspects of society to function. The FEMA Community Lifelines are as follows:

- **Safety and Security**: Law Enforcement/Security, Fire Service, Search and Rescue, Government Service, Community Safety
- **Food, Hydration, Shelter**: Food, Hydration, Shelter, Agriculture
- **Health and Medical**: Medical Care, Public Health, Patient Movement, Medical Supply Chain, Fatality Management
- **Energy**: Power Grid, Fuel
- **Communications**: Infrastructure, Responder Communications, Alerts, Warnings and Messages, Finance, 911, and Dispatch
- **Transportation**: Highway/Roadway/Motor Vehicle, Mass Transit, Railway, Aviation, Maritime
- **Hazardous Materials**: Facilities, Hazmat, Pollutants, Contaminants
- **Water Systems**: Potable Water Infrastructure, Wastewater Management

---

[272] FEMA. "Community Lifelines Implementation Toolkit." https://www.fema.gov/emergency-managers/practitioners/lifelines-toolkit

Priorities

Priorities are defined by the community. After considering the following evaluation criteria and the definitions, assign a prioritization category of low, medium, or high to each natural hazard action item being retained or created. The criteria to calculate the following priority categories (Social, Technical, Administrative, Political, Legal, Economic, and Environmental) is included in Table 217:

- **Low:** Based on one to two STAPLEE criteria, the action is feasible and important for the District but has multiple potential challenges. The action should be implemented as funding becomes available.
- **Medium:** Based on three to four STAPLEE criteria, the action is feasible and important for the District, with some potential challenges. Its implementation is less urgent than a high-priority action item and can be implemented over time.
- **High:** Based on five or more STAPLEE criteria, the action is feasible and important for the District, with minimal to no concerns. It is essential for the District to implement and may be prioritized in the short term.

Table 216 shows the mitigation actions Mammoth Community Water District has selected for this planning cycle.

Table 216: Mammoth Community Water District 2026–2031 Mitigation Actions

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
1	Monitoring landscape irrigation with DIMs.	Drought	The lack of dedicated landscape irrigation meters at properties with existing landscaping limits our ability to track irrigation usage during times of restriction. MCWD would like to be able to provide the meters, rebates, or financial-assistance to incentivize installation of dedicated irrigation meters.	MCWD	TOML	MCWD General Fund	$252–$1,000/meter. ~$50,000	Long-term	Water Systems	High
2	Acquire potable water trucks	Energy Shortages and Energy Resilience	Provide mobile sources of potable water in the event of an energy shortage impacting the District's ability to	MCWD	TOML	MCWD General Fund	$500,000	Medium-term	Water Systems	Low

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
			distribute potable water.							
3	Implement structural mitigation measures	Earthquake, Severe Wind, Severe Winter Weather	Use structural mitigation measures to reduce damage from future seismic, wind, and winter weather events, such as: Strengthening and retrofitting non-reinforced masonry buildings, non-ductile concrete facilities, and above-ground water storage tanks that are particularly vulnerable to ground shaking. Retrofitting building veneers to prevent failure. Building a safe room to provide protection during an earthquake. Installing window film to prevent	MCWD		MCWD General Fund	$5,000,000	Short-term	Water Systems	Medium

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
			injuries from shattered glass. ▪ Anchoring rooftop-mounted equipment (HVAC units, satellite dishes, etc.).							
4	Conduct Winter Weather Educational Campaign	Severe Winter Weather and Snow	Educate property owners about freezing pipes and how to protect pipes to prevent bursting.	MCWD	TOML	MCWD General Fund	$5,000	Medium-term	Water Systems, Hydration	Low
5	Implement Defensible Space Program Around District Assets	Wildfire, Wildlife Collisions	On a 1–5-year basis, assess and complete defensible space around critical facilities.	MCWD	INF, TOML	MCWD General Fund	$50,000	Long-term	Water Systems, hydration	High
6	Source Water Protection	Disease/Pest Management, Wildfire	Support watershed-scale forest management to reduce disaster impacts on source water.	MCWD	INF, TOML, MLFPD	MCWD General Fund, Blue Forest Partnership	$100,000	Medium-term	Water Systems	Medium
7	Backup Tesla battery	Energy Shortages and Energy Resiliency	Purchase and install a backup Telsa battery to support existing	MCWD		MCWD General Fund	$2,300,000.	Long-term	Water Systems	Low

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
			onsite renewal energy production							
8	Generator/ Power Supply backup	Dam Failure, Drought, Earthquake/ Seismic Hazards, Energy Shortages and Energy Resiliency, Flood, Severe Wind, Severe Winter Weather and Snow, Volcanoes, Wildfire	Purchase and install backup energy supplies at critical facilities to maintain water service.	MCWD	SCE	MCWD General Fund, CA Public Utilities Commission	$25,000/ generator x 10 = $250,000	Short-term	Water Systems	Medium
9	Fire retardance for faculties	Wildfire	Purchase and install fire retardance	MCWD	TOML	MCWD General Fund	$10,000	Medium-term	Water Systems	Medium
10	Purchase snow removal equipment	Severe Winter Weather and Snow	Purchase and maintain snow removal equipment used at critical faculties necessary to continue operation of the water and wastewater system	MCWD	TOML	MCWD General Fund	$500,000	Long-term	Water Systems	Low

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
11	Construction of replacement Administration Building	Earthquake/ Seismic Hazard	The existing Administration Building currently does not meet structural seismic standards in the event of catastrophic earthquake. The building needs to be replaced with a new facility that meets current codes.	MCWD	TOML	MCWD General Fund	$6,000,000	Long-term	Water Systems	Medium
12	Facility air purification system	Wildfire, Hazardous Materials, Epidemic/ Pandemic, Volcanoes	MCWD Campus facilities lack an air purification system. In order to protect the health and safety of employees, necessary to maintain daily operations of the water and wastewater system, air purification is necessary.	MCWD		MCWD General Fund	$500,000	Long-term	Water Systems	Medium

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
13	Seismic/Snow Structural Risk Assessment	Earthquake, Severe Winter Weather and Snow	Analysis and mitigation plan for all water and wastewater infrastructure. Identify at-risk assets to structural collapse or failure in the event of a seismic or snow event.	MCWD	TOML	MCWD General Fund	$300,000	Complete in 2025	Water Systems	High
14	Update Groundwater Management Plan	Drought, Wildfire	Update the current Groundwater Management Plan with current data and information. Plan for long-term drought conditions. Identify opportunities to reduce long-term risk through the monitoring, operating, and administering groundwater in a sustainable manner.	MCWD	TOML	MCWD General Funding	$25,000	Short-Term	Water Systems, Hydration	Medium
15	Building Partnerships	Dam Failure, Flood	Coordinate with Inyo National	MCWD	Inyo National Forest, US	MCWD General Fund	$10,000	First meeting in 2026, and	Water Systems, Safety and Security	Low

#	Project Title	Hazard Addressed	Description	Responsible Agency	Potential Partners	Potential Funding	Cost Estimate	Timeframe	Community Lifelines	Priority
	for Federal Dam Coordination		Forest and US Bureau of Reclamation on federally owned structures in Mammoth Lakes Basin including mitigation measures as appropriate.		Bureau of Reclamation			continue to meet yearly going forward		
16	PPE Planning	Epidemic/ Pandemic	Provide and enforce workforce PPE and adaptation planning.	MCWD	Mono County Public Health	MCWD General Fund	$10,000	Short-term	Health and Medical	Low

THIS PAGE INTENTIONALLY LEFT BLANK

Mitigation Action Prioritization

Mammoth Community Water District considered the STAPLEE criteria when prioritizing their actions. Table 217 documents how each action was prioritized.

Table 217: STAPLEE Prioritization for Mammoth Community Water District

Action #	Social	Technical	Administrative	Political	Legal	Economic	Environmental	Priority
1	2	4	4	2	2	2	4	High
2	4	4	4	4	4	3	4	Medium
3	2	2	4	3	3	3	4	Medium
4	3	3	3	3	3	3	3	Medium
5	4	4	4	4	4	4	4	High
6	3	3	4	4	2	2	4	Medium
7	3	3	4	4	2	2	4	Medium
8	3	3	4	4	2	2	4	Medium
9	3	3	4	3	2	2	3	Low
10	3	3	3	3	3	2	3	Low
11	2	3	3	2	2	2	3	Medium
12	2	3	3	3	3	3	3	Medium
13	4	3	4	4	4	4	4	High
14	3	4	4	4	4	4	4	Medium
15	4	4	2	2	2	2	3	Low
16	3	4	2	2	4	3	3	Low

Plan Integration

One way to demonstrate progress in local mitigation efforts and increase the likelihood of mitigation action implementation is through plan integration. An updated mitigation plan describes how each plan participant integrated the previous plan or could integrate the prior plan into their respective planning mechanisms. Planning mechanisms refer to the governance structures used to manage local land use development and community decision making, such as budgets, comprehensive plans, capital improvement plans, or other long-range plans, codes, and ordinances. Relevant components of the hazard mitigation that could be integrated into other mitigation plans include the following:

- The integration of the hazards the community is vulnerable to
- The data and analysis presented in the risk assessment
- The goals of the mitigation plan
- Potential projects or actions to carry out in the future

Past Integration Efforts

The Mammoth Community Water District did not meaningfully integrate the prior plan anywhere as the District was not a plan participant in the prior plan.

Future Integration Opportunities

Mammoth Community Water District identified future plan integration opportunities as described in Table 218.

Table 218: Mammoth Community Water District Future Plan Integration

Plan Name	Description	Process for Integration
MCWD Strategic Plan	A yearly planning document that outlines yearly strategic objectives and metrics for measuring progress.	The MJLHMP will be consulted on an annual basis to add mitigation actions into the Strategic Plan.

Conclusion

The Mammoth Community Water District is committed to carefully and effectively managing and maintaining local water resources. This includes planning and implementing hazard mitigation projects that increase community resilience. Mammoth Community Water District has taken multiple recent measures to reduce hazard risk, including the following:

- **Drought**: MCWD has developed a Water Shortage Contingency Plan with updates and refinement of proposed water conservation measures.
- **Energy Shortages and Energy Resiliency**: MCWD has developed energy system redundancy through the purchase and installation of backup power supplies at multiple facilities.
- **Epidemic/Pandemic**: MCWD updated its human resource operation in response to the COVID-19 pandemic.
- **Wildfire**: MCWD has expanded partnerships for community wildfire protection to protect the surface watershed and surface water treatment facilities.

- **Multi-Hazard**: Cyber security threats are an ongoing hazard which may be increased post-disaster when systems are more vulnerable. The District has increased cyber security posture and network resilience.
- **Earthquake and Severe Winter Weather and Snow:** The District has upgraded equipment to withstand earthquake shaking and improved planning for snow and ice removal during severe winter weather.

The District provides water and wastewater services to meet the health and safety needs of the community. The District's commitment to its customers and the environment is demonstrated through its active participation in this hazard mitigation plan. Participating in the mitigation plan not only provides the opportunity to evaluate risk and build partnerships for mitigation, but positions MCWD to be eligible for additional hazard mitigation grants. Implementing future mitigation measures will help the District continue to provide water and wastewater services to meet the health and safety needs of the community.

THIS PAGE INTENTIONALLY LEFT BLANK

RESOLUTION NO. 09-17-26-19

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MAMMOTH COMMUNITY WATER DISTRICT ADOPTING THE 2026 MONO COUNTY AND TOWN OF MAMMOTH LAKES MULTI-JURISDICTIONAL LOCAL HAZARD MITIGATION PLAN

WHEREAS, the Mammoth Community Water District ("MCWD") recognizes the threat that natural, technological, and man-made hazards pose to people and property within the MCWD service area;

WHEREAS, MCWD collaborated with Mono County and the Town of Mammoth Lakes and participating special districts to prepare a multi-hazard mitigation plan, hereby known as the 2026 Mono County and Town of Mammoth Lakes Multi-Jurisdictional Local Hazard Mitigation Plan (the "Plan") in accordance with federal laws, including the Robert T. Staffard Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and the National Dam Safety Program Act, as amended;

WHEREAS, the Plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in the MCWD service area and throughout Mono County from the impacts of future hazards and disasters; and

WHEREAS, adoption of the Plan by MCWD demonstrates its commitment to hazard mitigation and achieving the goals outlined in the Plan.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Mammoth Community Water District as follows:

1. The Board of Directors of MCWD hereby adopts the 2026 Mono County and Town of Mammoth Lakes Multi-Jurisdictional Local Hazard Mitigation Plan by reference into the Safety Element of Mono County's General Plan in accordance with the requirements of AB 2140.

2. MCWD authorizes District staff to revise or amend the content related to MCWD in the Planas necessary to meet the plan approval requirements or to reflect the best available data over the 5-year lifecycle of the Plan, without the need for further Board approval to re-adopt any further iterations of the Plan during its five-year life.

3. The Board finds that adopting the Plan is exempt from CEQA pursuant to CEQA Guidelines sections 15262 (feasibility and planning studies), 15306 (data, research and information collection), and 15061(b)(3) (general rule); each on a separate and independent basis; provided that mitigation actions that may be undertaken under the Plan undergo CEQA review as required by law, once a full project scope is prepared and funding is obtained. The General Manager or his designee is authorized and directed to prepare and file a CEQA notice of exemption for adopting the Plan consistent with this paragraph.

4. District staff shall provide a copy of this resolution to Mono County, which will submit this adoption resolution with all other participants' resolutions to the California Office of Emergency Services and FEMA officials to enable the Plan's final approval in accordance with the requirements of the Disaster Mitigation Act of 2000 and to establish conformance with the requirements of AB 2140.

PASSED AND ADOPTED by the Board of Directors of the Mammoth Community Water District on this 17th day of September 2026, by the following vote:

AYES:
NOES:
ABSENT:

MAMMOTH COMMUNITY WATER DISTRICT

By: ______________________________________
Thomas R. Smith
President, Board of Directors

Attest:

____
Clay Murray
General Manager/Secretary

AGENDA ITEM

Subject: Discuss and Consider Adopting Resolution No. 09-17-26-20 Amending the MCWD Conflict of Interest Code

Information Provided By: Stephanie Hake, Executive Assistant

Background

The Mammoth Community Water District reviews its Conflict of Interest Code ("Code") biennially, as required by the 1974 Political Reform Act. A Code tells public officials, governmental employees, and consultants what financial interests they must disclose on their FPPC Statement of Economic Interests (Form 700). If, after reviewing the Code, the MCWD Board approves any amendments, the document is filed with Mono County Board of Supervisors, the code reviewing body for the Mammoth Community Water District. Amendments to the District's Code cannot take effect until after the Board of Supervisors approves it.

The Code was last reviewed in 2024.

Discussion

As required, the District's legal counsel conducted the biennial review of the District's Conflict of Interest Code and the attached reflects the new FPPC filing requirements imposed by Senate Bill (SB) 852 effective January 1, 2026.

SB 852 updated the 1974 Political Reform Act to mandate that public officials, trustees, and consultants with non-ministerial, discretionary authority over public funds i.e., the District's statutory filers, must now file their FPPC Statements of Economic Interests (Form 700) electronically directly with the FPPC through a portal it has set up for this purpose. In addition, SB 852 now requires "Investment Management Consultants", who are independent consultants who have any discretionary authority to invest District funds (for example, an employee of Chandler Investments who has authority to invest), to file a Form 700 with the FPPC based on their work for the District.

In addition, the code was amended to reflect that designated filers must file through the Mono County electronic filing system.

There are no further changes recommended to the District's Conflict of Interest Code.

Requested Action

It is requested that the Board of Directors adopt Resolution No. 09-17-26-20 amending the District's Conflict of Interest Code as presented.

Attachments:
1) PL-BOD-006 Conflict of Interest Code (revised)
2) Resolution No. 09-17-26-20
3) 2026 Mono County Local Agency Notice Instructions
4) 2026 Mono County Local Agency Form

MAMMOTH COMMUNITY WATER DISTRICT
CONFLICT OF INTEREST CODE

Adopted: September ~~19~~17, ~~2024~~2026

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, Section 18730 of Title 2 of the California Code of Regulations, which contains the terms of a standard conflict of interest code. This regulation can be incorporated by reference into any agency's code without publication in full within the code. After public notice and hearing, Section 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of that regulation, Title 2, section 18730 of the California Code of Regulations and any amendments to it duly adopted by the Fair Political Practices Commission from time to time are hereby incorporated by reference in full into this code and will be applied in accordance with the provisions existing on the date that any issue arising under this code adopted by the Mammoth Community Water District Board of Directors must be addressed. This cover page, the referenced and incorporated FPPC regulation, and the Appendix, which is attached hereto and incorporated herein, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the Mammoth Community Water District.

Recognizing that different employees have different levels of authority and responsibility, the Appendix to this Conflict of Interest Code establishes three categories of disclosure under which employees are designated based on the scope of their decision making authority. Employees with no significant decision making responsibility are classified as exempt, and are not required to file reports under this Code.

Non-exempt District employees and officers listed in the attached Appendix are designated as persons who are deemed to make, or participate in the making of, decisions that may have a material effect on a financial interest. Consultants are also subject to the disclosure requirements of this Conflict of Interest Code if they are in a position to make decisions, or influence decisions, that could have an effect on their financial interest.

MAMMOTH COMMUNITY WATER DISTRICT

CONFLICT OF INTEREST CODE

APPENDIX OF DESIGNATED POSITIONS AND DISCLOSURE CATEGORIES

Designated Positions. The officers and employees listed below are designated as persons who are deemed to make, or participate in the making of, decisions that may have a material effect on a financial interest. Persons holding designated positions listed below will disclose interests and investments in accordance with the corresponding disclosure categories as defined below.

Designated Position	Disclosure Categories
District Engineer	1
Human Resources Manager	3
Information Services Manager	3
Purchasing Agent	3
Operations Superintendent	2
Maintenance Superintendent	2
Principal Analyst	3
District Counsel	1
Consultants[1]	1

Officials Who Manage Public Investments. Officials who manage public investments are deemed to be "statutory filers" within the meaning of Government Code Section 87200 and California Code of Regulations, Title 2, section 18720 because they must file statements of economic interest (FPPC Form 700) pursuant to the state Political Reform Act instead of the District's Conflict of Interest Code. The District's statutory filers are: Members of the Board of Directors, General Manager/Board Secretary, ~~and~~ Finance Director/Board Treasurer, and Investment Management Consultants[2]. As a result, such persons are not designated in this code and are listed here for information only because they must file their FPPC Form 700 electronically with the Fair Political Practices Commission ("FPPC"). An individual holding one of the above-listed positions may contact the ~~Fair Political Practices Commission ("~~FPPC~~")~~ for assistance or written advice regarding their filing obligations if they believe that their position has been

[1] Unless the General Manager determines in writing that narrower disclosure is permitted in accordance with the standards provided on page 2 of this Appendix under the heading "Consultants."

[2] Investment Management Consultants include Consultants that direct the investment of District funds, formulate or approve District investment policies, approve or establish guidelines for District asset allocation, or approve District investment transactions. (2 C.C.R. section 18700.3(b)(1) & (e).)

categorized incorrectly. The FPPC makes the final determination whether or not a position is covered by Government Code Section 87200.

Disclosure Categories. The District's disclosure categories are defined as follows:

Category 1- Full Disclosure: All persons in this disclosure category will disclose all interests in real property within two miles of the District's boundaries, as well as all investments, business positions in business entities and sources of income, including receipt of gifts, loans and travel payments, from all sources.

Category 2 – Employees with Significant Contracting and Policy Authority, But Without Authority Over Acquisition of Interests in Real Property: All persons in this disclosure category will disclose all investments, business positions in business entities and sources of income, including receipt of gifts, loans and travel payments, in or from all sources that provide goods, equipment or services, including training or consulting services, of the type utilized by the District.

Category 3 – Employees with Specific Contracting or Policy Authority or Who Participate in Making Specific Contracts or Policies: All positions in this category will disclose all investments, business positions in business entities and sources of income, including the receipt of gifts, loans and travel payments, in or from all sources that provide services and supplies of the type utilized by the department or programs administered or managed by the designated position.

Consultants. "Consultant" means an individual who, pursuant to a contract with the District, either: (A) Makes a governmental decision whether to: (1) approve a rate, rule, or regulation; (2) adopt or enforce a law; (3) issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement; (4) authorize the District to enter into, modify, or renew a contract provided it is the type of contract that requires District approval; (5) grant District approval to a contract that requires District approval and to which the District is a party, or to the specifications for such a contract; (6) grant District approval to a plan, design, report, study, or similar item; or (7) adopt or grant District approval of policies, standards, or guidelines for the District, or for any subdivision thereof; or (B) Serves in a staff capacity with the District and in that capacity participates in making a governmental decision as defined in California Code of Regulations, Title 2, Section 18702.2 or performs the same or substantially all the same duties for the District that would otherwise be performed by an individual holding a position specified in the District's conflict of interest code under Government Code Section 87302. (See 2 CCR 18701(a)(2).)[3]

[3] A consultant serves in a staff capacity only if he or she has an on-going relationship with the District. A consultant who works on one project or a limited range of projects for the District is not deemed a consultant subject to the reporting requirements of this code unless the project or projects extend over a substantial period of time, generally more than one year. (See *Smith* Advice Letter, FPPC No. I-99-316; Travis Advice Letter, FPPC No. A-96-053; *Randolph* Advice Letter, FPPC No. A-95-045.)

"Consultants" are included in the list of designated positions and must disclose interests and investments in accordance with the broadest disclosure category in the District's conflict of interest code, subject to the following limitation: The General Manager may determine in writing that a particular consultant, although a "consultant" and "designated position," nevertheless is hired or retained to perform a range of duties that is limited in scope and therefore is not required to comply with any or some of the disclosure requirements described in this section. The General Manager's written determination will include a description of the consultant's duties, and, based on that description, a statement of the extent of disclosure requirements. The written determination is a public record and will be retained for public inspection in the same manner and location as the District's conflict of interest code as required by Government Code Section 81008.

New Position Added or New Consultant Hired Without Code Revision. If the District creates a new position that requires disclosure under this code without simultaneously amending the code, the employee appointed to fill such a position will file a Form 700 Assuming Office Statement and thereafter file annual Form 700 Disclosure of Economic Interest Statements using the broadest disclosure category until the District amends the code to designate the position and, if warranted, to authorize more narrow disclosure for the position. Alternatively, the General Manager may designate for any such position or consultant narrower disclosure obligations using a FPPC Form 804 (New Hire) or Form 805 (New Consultant) as appropriate. (See 2 CCR 18734.)

Filing of Form 700 Statements of Economic Interest. Persons holding designated positions shall file Form 700 statements of economic interests with the ~~Executive Assistant~~Mono County Clerk of the Board's Office via the County's electronic filing system.~~,~~ ~~who is~~ The Clerk of the Board will act as the District's ~~code~~ Code filing officer and retain all Forms 700 filed ~~. The Executive Assistant will retain all Forms 700 filed for the retention period provided in the District's records management policy~~ and will, upon request, make filed statements of economic interests available for public inspection and reproduction in accordance with Government Code Section 81008. ~~The Executive Assistant also shall file copies of all statements of economic interest with the County of Mono.~~

RESOLUTION NO. 09-17-26-20

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MAMMOTH COMMUNITY WATER DISTRICT ADOPTING AMENDED DISTRICT CONFLICT OF INTEREST CODE

WHEREAS, Government Code Section 87300 requires each local public agency to adopt and promulgate a conflict of interest code pursuant to the Political Reform Act for the purpose of ensuring that agency officials subject to the statute disclose economic interests that might be involved in the making or in the participation of making decisions that may foreseeably have a material effect on each official's financial interest;

WHEREAS, Government Code Section 87307 authorizes a local public agency to amend its conflict of interest code at any time; and

WHEREAS, the District's existing conflict of interest code, as last amended by the Board on September 19, 2024, requires updating due to changes to the Political Reform Act imposed by Senate Bill 852, effective January 1, 2026.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Mammoth Community Water District as follows:

1. The Board of Directors hereby adopts the revised District conflict of interest code attached hereto, which supersedes the amended conflict of interest code adopted by the Board on September 19, 2024, and all other prior inconsistent codes, resolutions or ordinances.

2. Designated employees and consultants shall file statements of economic interest on FPPC Form 700 electronically with the Mono County Clerk-Recorder's Office, which will make the statements available for public inspection and copying.

3. This conflict of interest code shall not take effect until the Mono County Board of Supervisors approves it in its capacity as code reviewing body under the Political Reform Act. The General Manager is hereby authorized and directed to submit a certified copy of this resolution with the amended District Conflict of Interest Code to the Board of Supervisors and request approval of that code.

4. After approval by the Mono County Board of Supervisors, the amended code attached hereto shall constitute the Conflict of Interest Code of the Mammoth Community Water District in accordance with subdivision (a) of Section 18730.

PASSED AND ADOPTED by the Board of Directors of the Mammoth Community Water District on this 17th day of September 2026, by the following vote:

AYES:
NOES:
ABSENT:

MAMMOTH COMMUNITY WATER DISTRICT

By: ______________________________________
Thomas R. Smith
President, Board of Directors

Attest:

____
Clay Murray
General Manager/Secretary

FAIR POLITICAL PRACTICES COMMISSION

2026 Conflict of Interest Code Biennial Notice Instructions for Local Agencies

The Political Reform Act requires every local government agency to review its conflict of interest code biennially. A conflict of interest code tells public officials, governmental employees, and consultants what financial interests they must disclose on their Statement of Economic Interests (Form 700).

By **July 1, 2026:** The code reviewing body must notify agencies and special districts within its jurisdiction to review their conflict of interest codes.

By **October 1, 2026:** The biennial notice must be filed with the agency's code reviewing body.

The FPPC has prepared a 2026 Local Agency Biennial Notice form for local agencies to complete or send to agencies within its jurisdiction to complete before submitting to the code reviewing body. The City Council is the code reviewing body for city agencies. The County Board of Supervisors is the code reviewing body for county agencies and any other local government agency whose jurisdiction is determined to be solely within the county (e.g., school districts, including certain charter schools). The FPPC is the code reviewing body for any agency with jurisdiction in ***more than one county*** and will contact them.

The Local Agency Biennial Notice is not forwarded to the FPPC.

If amendments to an agency's conflict of interest code are necessary, the amended code must be forwarded to the code reviewing body for approval within 90 days. An agency's amended code is not effective until it has been approved by the code reviewing body.

If you answer yes, to any of the questions below, your agency's code probably needs to be amended.

- Is the current code more than five years old?
- Have there been any substantial changes to the agency's organizational structure since the last code was approved?
- Have any positions been eliminated or re-named since the last code was approved?
- Have any new positions been added since the last code was approved?
- Have there been any substantial changes in duties or responsibilities for any positions since the last code was approved?

If you have any questions or are still not sure if you should amend your agency's conflict of interest code, please contact the FPPC. Additional information including an online webinar regarding how to amend a conflict of interest code is available on FPPC's website.

2026 Local Agency Biennial Notice

Name of Agency: ______________________________

Mailing Address: ______________________________

Contact Person: ____________________ Phone No. ____________________

Email: ____________________ Alternate Email: ____________________

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that *(check one BOX):*

☐ **An amendment is required. The following amendments are necessary:**

(Check all that apply.)

- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other *(describe)* ______________________________

☐ **The code is currently under review by the code reviewing body.**

☐ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

______________________________ ____________________

Signature of Chief Executive Officer *Date*

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2026**, or by the date specified by your agency, if earlier, to:

(PLACE RETURN ADDRESS OF CODE REVIEWING BODY HERE)

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

AGENDA ITEM

Subject: Appoint an Ad Hoc Committee to Conduct an Annual Performance Review of the General Manager

<u>There are no materials to support this agenda item</u>

RESOLUTION NO. 09-17-26-21

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MAMMOTH COMMUNITY WATER DISTRICT ESTABLISHING STAFF APPRECIATION DAY, OCTOBER 15, 2026

WHEREAS, the Mammoth Community Water District ("District") provides customers in Town of Mammoth Lakes and adjacent areas with both water and wastewater service;

WHEREAS, the District currently has 43 year-round employees and 4 temporary seasonal employees;

WHEREAS, staff are committed to meeting the District's mission for carefully and effectively managing and maintaining our local water resources to provide water and wastewater services which meet the health and safety needs of the community, and the Board finds that staff conducts all work and District operations in a safe, financially sound, and high quality manner and are committed to our customers and the environment in which we live;

WHEREAS, staff's dedication to the community also continues to be reflected in their many accomplishments in completing annual maintenance and construction project goals over the summer construction season which, due to inclement weather that prevents outside projects from taking place during the winter months, is only six-months long; and

WHEREAS, The Board of Directors desires to express their sincere appreciation for the services well and ably performed by all staff of the Mammoth Community Water District throughout the past year.

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

1. The Board hereby declares Thursday, October 15, 2026 as MCWD Staff Appreciation Day.

2. District offices will close for business at 11:30 a.m. and remain closed until the following morning at 7:30 a.m., except for continued operation of essential water and wastewater operations and emergency services.

3. The Board of Directors invites all staff to attend an MCWD Super-Q -- a feast prepared by the Board to be held on October 15, 2026 at 11:30 a.m. in the District's Engineering Building Lunch Room.

4. All staff attending the October 15, 2026 MCWD Super-Q shall receive the remainder of the afternoon following the event off as a paid holiday. Any staff that might be required to perform work or respond to an emergency between 11:30 a.m. and 4:30 p.m. on this day will receive the equivalent time off at a later date.

PASSED AND ADOPTED by the Board of Directors of the Mammoth Community Water District on this 17th day of September 2026, by the following vote:

AYES:
NOES:
ABSENT:

MAMMOTH COMMUNITY WATER DISTRICT

By: ______________________________________
Thomas R. Smith
President, Board of Directors

Attest:

____
Clay Murray
General Manager/Secretary