



**AGENDA**  
**REGULAR BOARD MEETING**  
**Friday, July 5 – 2:00 PM**

District Board Room, Community Services Building  
33540 Loop Road, Kirkwood, CA 95646

**BOARD MEMBERS**

Robert Epstein, President

Doug Mitarotonda, Vice President  
John Schroeder, Treasurer

Peter Dornbrook, Secretary  
Chris Tucher, Assistant Secretary

**IMPORTANT NOTICE REGARDING TELECONFERENCED MEETINGS:**

As authorized by Assembly Bill 361 and Governor Newsom’s Proclamation of Emergency dated March 1, 2023, this meeting will be held via video/teleconferencing with members of the Board attending from separate remote locations. This altered format is in observance of recommendations when state or local health officials have imposed or recommended measures to promote social distancing, during a proclaimed state of emergency held for the purpose of determining, by majority vote, whether meeting in person would present imminent risks to health or safety of attendees, and during a proclaimed state of emergency when the legislative body has determined that meeting in person would present imminent risks to the health or safety of attendees, as provided.

**HOW TO PARTICIPATE / OBSERVE THE MEETING:**

Public access is available at the physical location of the meeting. You may participate in person or via the Zoom Webinar.

**Telephone:** Listen to the meeting live by calling Zoom at (669) 900-6833 and enter the Webinar ID# **874 0646 8432** followed by the pound (#) key. Raise your hand to talk by pressing \*9.

**Computer:** Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/87406468432> using a computer with internet access the meets Zoom’s system requirements (see <https://support.zoom.us/hc/en-us/articles/204003179-System-Requirements-for-Zoom-Rooms>) Raise your hand to talk by clicking Participants/Raise Hand.

**Mobile:** Login through the Zoom mobile app on a smartphone and enter Meeting ID# **874 0646 8432**

**HOW TO SUBMIT PUBLIC COMMENTS:**

Prior to the meeting, please mail comments to P.O. Box 247, Kirkwood, CA 95646, fax your comments to (209) 258-8727 Attn: Erik Christeson or email at [echristeson@kmpud.com](mailto:echristeson@kmpud.com), write “Public Comments” in the subject line. Include the agenda item number and title, as well as your comments. During the meeting, the Board President will announce the opportunity to make public comments. Please utilize the “raise your hand” function via the Zoom application or your telephone if participating in this manner.

**ACCESSIBILITY INFORMATION:**

Board meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Carrie Williams, Clerk of the Board, at least 48-hours before the meeting at (209) 258-4444 or [cjwilliams@kmpud.com](mailto:cjwilliams@kmpud.com). Advanced notification will enable the District to swiftly resolve such requests and ensure accessibility.

**AGENDA**

- 1) **CALL TO ORDER** *President Epstein*
- 2) **ROLL CALL** *Secretary Dornbrook*
- 3) **ANNOUNCEMENTS** *General Manager Christeson*
- 4) **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)
- 5) **COMMENTS FROM THE AUDIENCE** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 6) **WRITTEN COMMENTS FROM THE PUBLIC** (This is an opportunity for Directors and Staff to share written comments received from the public. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 7) **ADOPTION OF THE CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be taken when the comment does not necessitate separate action.)
  - a) Approve June 7, 2024 Regular Meeting Minutes
  - b) Approve Current Consent for Claims
  - c) Review Receivables/Shut Offs Report
  - d) Re-Authorize AB 361 Teleconference Meetings
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
  - a) **Finances.** Discussion and possible action regarding the District's financials.
    - i) Overview & Budget Variances
    - ii) April Financials
    - iii) May Preliminaries
    - iv) Cash Flow
  - b) **FY 2024/25 Draft Operations Budget.** Discussion & possible adoption. *GM Christeson*
  - c) **FY 2024/25 Capital Improvement Budget.** Discussion & possible adoption. *GM Christeson*
  - d) **Schedule of Fees & Miscellaneous Fees.** Discussion & possible adoption. *GM Christeson*
  - e) **Third-Party Accounting/Audit Assistance.** Discussion & possible action. *GM Christeson*
  - f) **Sanitary Sewer Management Plan.** Discussion & possible adoption. *OM Benson*
  - g) **Wildfire Plan & Resolution 24-04.** Discussion & possible adoption. *OM Benson*
  - h) **Workplace Violence Prevention Program.** Discussion & possible adoption. *AGM Ansel*

- i) **KVFD Funding and Divestment Options.** *Chief Ansel*
- j) **5 Star Bank Endorsement.** Discussion & possible action. *GM Christeson*
- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 11) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 12) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 13) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **GENERAL BOARD DISCUSSION** Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.
- 16) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, August 2, 2024 at 2:00 PM.

The Kirkwood Meadows Public Utility District Board of Directors regularly meets the first Friday of each month. A complete Agenda packet is available for review at the meeting and at the District office during the hours of 8:00 a.m. and 4:30 p.m. Monday through Friday. This meeting is recorded and broadcast over Volcano Community Channel 19 and on the internet at [www.kmpud.com](http://www.kmpud.com). Items on the Agenda are numbered for identification purposes only and will not necessarily be considered in the order in which they appear. Designated times are for particular items only. Public Hearings will not be called to order prior to the time specified but may occur slightly later than the specified time.

Public participation is encouraged. Public comments on items appearing on the Agenda will be taken at the same time the Agenda items are heard; comments should be brief and directed to the specifics of the item being considered. Please provide the Clerk of the Board with a copy of all written materials presented at the meeting. Comments on items not on the Agenda can be heard during “Comments from the Audience”; however, action cannot be taken on items not on the Agenda.

Backup materials relating to an open session item on this Agenda, which are not included with the Board packet, will be made available for public inspection at the same time they are distributed or made available to the Board, and can be viewed at the District office, at the Board meeting and upon request to the Clerk of the Board.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the Clerk of the Board, Carrie Williams at (209) 258-4444, or by email at [cjwilliams@kmpud.com](mailto:cjwilliams@kmpud.com). Requests must be made as early as possible, and at least two business days before the meeting.

***The Kirkwood Meadows Public Utility District is an Equal Opportunity Provider and Employer***

| DocNbr  | TranDate   | PeriodPost | InvNbr     | PONbr  | BatchID  | Description                     | DiscAmt | Amount             | Paid Chk # | Doc Balance   |
|---|------------|------------|------------|--------|----------|---------------------------------|---------|--------------------|------------|---------------|
| <b>ACES001 ACES WASTE SERVICES, INC</b>               |            |            |            |        |          |                                 |         |                    |            |               |
| 21756   | 06/06/2024 | 2024-11    | 764163     |        | AP007511 | MAY SLUDGE REMOVAL              | 0.00    | 955.01             | 10371      | 0.00          |
| 21759   | 06/07/2024 | 2024-11    | 768958     |        | AP007513 | MAY SLUDGE REMOVAL              | 0.00    | 917.98             | 10371      | 0.00          |
| 21760   | 06/07/2024 | 2024-11    | 763621     |        | AP007513 | MAY WASTE REMOVAL               | 0.00    | 8,187.20           | 10371      | 0.00          |
|   |            |            |            |        |          |                                 |         | <b>\$10,060.19</b> |            | <b>\$0.00</b> |
| <b>ACWA001 ACWA/JPIA</b>                              |            |            |            |        |          |                                 |         |                    |            |               |
| 21835   | 06/24/2024 | 2024-12    | 10799      |        | AP007590 | EXCESS CRIME PROGRAM            | 0.00    | 781.00             | 10397      | 0.00          |
| 21755   | 06/05/2024 | 2025-01    | 0702970    |        | AP007507 | JULY HEALTH INSURANCE           | 0.00    | 35,533.95          | 10349      | 0.00          |
|   |            |            |            |        |          |                                 |         | <b>\$36,314.95</b> |            | <b>\$0.00</b> |
| <b>AIRG001 AIRGAS USA, LLC</b>                        |            |            |            |        |          |                                 |         |                    |            |               |
| 21793   | 06/12/2024 | 2024-11    | 5508599581 |        | AP007551 | CYLINDER RENTAL                 | 0.00    | 459.84             | 10372      | 0.00          |
|   |            |            |            |        |          |                                 |         | <b>\$459.84</b>    |            | <b>\$0.00</b> |
| <b>ALPI001 ALPINE CO. HEALTH &amp; HUMAN SERVICES</b> |            |            |            |        |          |                                 |         |                    |            |               |
| 21766   | 06/11/2024 | 2024-12    | INV00209   |        | AP007536 | ALPINE COUNTY FEES FY 2024-2025 | 0.00    | 1,699.00           | 10373      | 0.00          |
|   |            |            |            |        |          |                                 |         | <b>\$1,699.00</b>  |            | <b>\$0.00</b> |
| <b>ANSE001 RICK ANSEL</b>                             |            |            |            |        |          |                                 |         |                    |            |               |
| 21692   | 06/03/2024 | 2024-11    |            |        | AP007485 | MAY KVFD 2024                   | 0.00    | 450.00             | 8802177    | 0.00          |
| 21726   | 06/03/2024 | 2024-12    |            |        | AP007489 | JUNE PHONE CREDIT               | 0.00    | 35.00              | 8802158    | 0.00          |
| 21761   | 06/07/2024 | 2024-12    |            | 24-439 | AP007514 | KVFD PURCHASE REIMBURSEMENTS    | 0.00    | 49.34              | 10374      | 0.00          |
|   |            |            |            |        |          |                                 |         | <b>\$534.34</b>    |            | <b>\$0.00</b> |
| <b>AT&amp;T001 AT&amp;T</b>                           |            |            |            |        |          |                                 |         |                    |            |               |
| 21679   | 05/31/2024 | 2024-11    |            |        | AP007480 | LONG DISTANCE                   | 0.00    | 135.90             | 10350      | 0.00          |
|   |            |            |            |        |          |                                 |         | <b>\$135.90</b>    |            | <b>\$0.00</b> |

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| <u>DocNbr</u>                                    | <u>TranDate</u>                          | <u>PeriodPost</u> | <u>InvNbr</u> | <u>PONbr</u> | <u>BatchID</u> | <u>Description</u>               | <u>DiscAmt</u> | <u>Amount</u>     | <u>Paid Chk #</u> | <u>Doc Balance</u> |
|--|--|-------------------|---------------|--------------|----------------|----------------------------------|----------------|-------------------|-------------------|--------------------|
| <b>AT&amp;T002</b>                               | <b>AT&amp;T</b>                          |                   |               |              |                |                                  |                |                   |                   |                    |
| 21810  | 06/17/2024                               | 2024-12           | 0239440902    |              | AP007568       | KM BLUE/GREEN WASTEWATER PROJECT | 0.00           | 1,964.23          | 10385             | 0.00               |
| <b>AT&amp;T002 AT&amp;T</b>                      |  |                   |               |              |                |                                  |                | <b>\$1,964.23</b> |                   | <b>\$0.00</b>      |
| <b>BAGG001</b>                                   | <b>THOMAS BAGGETT</b>                    |                   |               |              |                |                                  |                |                   |                   |                    |
| 21706  | 06/03/2024                               | 2024-12           |               |              | AP007487       | JUNE HOUSING CREDIT              | 0.00           | 480.00            | 8802159           | 0.00               |
| 21718  | 06/03/2024                               | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT                | 0.00           | 35.00             | 8802159           | 0.00               |
| <b>BAGG001 THOMAS BAGGETT</b>                    |  |                   |               |              |                |                                  |                | <b>\$515.00</b>   |                   | <b>\$0.00</b>      |
| <b>BAIL001</b>                                   | <b>BAILEY CIVIL ENGINEERING</b>          |                   |               |              |                |                                  |                |                   |                   |                    |
| 21809  | 06/17/2024                               | 2024-11           | 333           |              | AP007567       | WINTERGREEN WASTEWATER PROJECT   | 0.00           | 1,805.00          | 10386             | 0.00               |
| <b>BAIL001 BAILEY CIVIL ENGINEERING</b>          |  |                   |               |              |                |                                  |                | <b>\$1,805.00</b> |                   | <b>\$0.00</b>      |
| <b>BART001</b>                                   | <b>BARTKIEWICZ KRONICK &amp; SHANHAN</b> |                   |               |              |                |                                  |                |                   |                   |                    |
| 21806  | 06/14/2024                               | 2024-11           |               |              | AP007565       | MAY LEGAL FEES                   | 0.00           | 4,886.65          | 10387             | 0.00               |
| <b>BART001 BARTKIEWICZ KRONICK &amp; SHANHAN</b> |  |                   |               |              |                |                                  |                | <b>\$4,886.65</b> |                   | <b>\$0.00</b>      |
| <b>BENS002</b>                                   | <b>ED BENSON</b>                         |                   |               |              |                |                                  |                |                   |                   |                    |
| 21720  | 06/03/2024                               | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT                | 0.00           | 35.00             | 8802160           | 0.00               |
| <b>BENS002 ED BENSON</b>                         |  |                   |               |              |                |                                  |                | <b>\$35.00</b>    |                   | <b>\$0.00</b>      |
| <b>BIRG001</b>                                   | <b>BARON BIRGE</b>                       |                   |               |              |                |                                  |                |                   |                   |                    |
| 21728  | 06/03/2024                               | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT                | 0.00           | 35.00             | 8802162           | 0.00               |
| 21710  | 06/03/2024                               | 2024-12           |               |              | AP007488       | JUNE GAS CREDIT                  | 0.00           | 60.00             | 8802162           | 0.00               |
| <b>BIRG001 BARON BIRGE</b>                       |  |                   |               |              |                |                                  |                | <b>\$95.00</b>    |                   | <b>\$0.00</b>      |
| <b>BMOF001</b>                                   | <b>BMO FINANCIAL GROUP</b>               |                   |               |              |                |                                  |                |                   |                   |                    |
| 21834  | 06/24/2024                               | 2024-12           | 181260723     |              | AP007589       | JUNE LOAN PAYMENT                | 0.00           | 972.49            | 8802198           | 0.00               |
| <b>BMOF001 BMO FINANCIAL GROUP</b>               |  |                   |               |              |                |                                  |                | <b>\$972.49</b>   |                   | <b>\$0.00</b>      |

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|--|--|-------------------|---------------|--------------|----------------|------------------------------------|----------------|-------------------|-------------------|--------------------|
| <b>BRAN001</b>                                   | <b>BRAND-GAUS, LLC</b>                   |                   |               |              |                |                                    |                |                   |                   |                    |
| 21813  | 06/17/2024                               | 2024-12           | 3317          | 24-444       | AP007570       | REBUILT MOTHERBOARD                | 0.00           | 1,521.00          | 10388             | 0.00               |
| <b>BRAN001 BRAND-GAUS, LLC</b>                   |  |                   |               |              |                |                                    |                | <b>\$1,521.00</b> |                   | <b>\$0.00</b>      |
| <b>BURG001</b>                                   | <b>BURGARELLO ALARM/MOUNTAIN ALARM</b>   |                   |               |              |                |                                    |                |                   |                   |                    |
| 21837  | 06/24/2024                               | 2024-12           | 4834248       |              | AP007590       | EH ANNUAL FIRE ALARM TESTING       | 0.00           | 137.50            | 10398             | 0.00               |
| 21838  | 06/24/2024                               | 2024-12           | 4834243       |              | AP007590       | CSB ANNUAL FIRE ALARM TESTING      | 0.00           | 275.00            | 10398             | 0.00               |
| 21795  | 06/12/2024                               | 2024-12           | 4744679       |              | AP007552       | EH/CSB ALARM LEASE                 | 0.00           | 372.00            | 10375             | 0.00               |
| 21844  | 06/25/2024                               | 2025-01           | 4852595       |              | AP007594       | PH ALARM MONITORING                | 0.00           | 238.50            | 10398             | 0.00               |
| <b>BURG001 BURGARELLO ALARM/MOUNTAIN ALARM</b>   |  |                   |               |              |                |                                    |                | <b>\$1,023.00</b> |                   | <b>\$0.00</b>      |
| <b>CALP002</b>                                   | <b>CALPERS</b>                           |                   |               |              |                |                                    |                |                   |                   |                    |
| 21799  | 06/12/2024                               | 2024-12           |               |              | AP007557       | CALPERS UNFUNDED LIABILITY PAYMENT | 0.00           | 7,756.75          | 8802192           | 0.00               |
| <b>CALP002 CALPERS</b>                           |  |                   |               |              |                |                                    |                | <b>\$7,756.75</b> |                   | <b>\$0.00</b>      |
| <b>CALP457</b>                                   | <b>CALPERS SUPPLEMENTAL INCOME PLANS</b> |                   |               |              |                |                                    |                |                   |                   |                    |
| 21745  | 06/05/2024                               | 2024-11           |               |              | AP007498       | PPE 05.25.2024 #100000017554967    | 0.00           | 2,695.11          | 8802154           | 0.00               |
| 21803  | 06/12/2024                               | 2024-12           |               |              | AP007557       | PPE06.08.2024 #100000017572437     | 0.00           | 2,695.11          | 8802189           | 0.00               |
| <b>CALP457 CALPERS SUPPLEMENTAL INCOME PLANS</b> |  |                   |               |              |                |                                    |                | <b>\$5,390.22</b> |                   | <b>\$0.00</b>      |
| <b>CAMP006</b>                                   | <b>JON CAMPBELL</b>                      |                   |               |              |                |                                    |                |                   |                   |                    |
| 21717  | 06/03/2024                               | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT                  | 0.00           | 35.00             | 8802163           | 0.00               |
| <b>CAMP006 JON CAMPBELL</b>                      |  |                   |               |              |                |                                    |                | <b>\$35.00</b>    |                   | <b>\$0.00</b>      |
| <b>CANO001</b>                                   | <b>CANON FINANCIAL SERVICES, INC.</b>    |                   |               |              |                |                                    |                |                   |                   |                    |
| 21811  | 06/17/2024                               | 2024-11           | 32662584      |              | AP007569       | COPY MACHINE LEASE                 | 0.00           | 441.14            | 10389             | 0.00               |
| 21836  | 06/24/2024                               | 2024-12           | 33216338      |              | AP007590       | COPY MACHINE LEASE                 | 0.00           | 482.54            | 10399             | 0.00               |
| <b>CANO001 CANON FINANCIAL SERVICES, INC.</b>    |  |                   |               |              |                |                                    |                | <b>\$923.68</b>   |                   | <b>\$0.00</b>      |

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| <u>DocNbr</u>                      | <u>TranDate</u>            | <u>PeriodPost</u> | <u>InvNbr</u> | <u>PONbr</u> | <u>BatchID</u> | <u>Description</u>     | <u>DiscAmt</u> | <u>Amount</u>      | <u>Paid Chk #</u> | <u>Doc Balance</u> |
|------------------------------------|----------------------------|-------------------|---------------|--------------|----------------|------------------------|----------------|--------------------|-------------------|--------------------|
| <b>CHRI001</b>                     | <b>ERIK CHRISTESON</b>     |                   |               |              |                |                        |                |                    |                   |                    |
| 21709                              | 06/03/2024                 | 2024-12           |               |              | AP007487       | JUNE HOUSING CREDIT    | 0.00           | 480.00             | 8802164           | 0.00               |
|                                    |                            |                   |               |              |                |                        |                | <b>\$480.00</b>    |                   | <b>\$0.00</b>      |
| <b>CHRI001 ERIK CHRISTESON</b>     |                            |                   |               |              |                |                        |                |                    |                   |                    |
| <b>COBA001</b>                     | <b>CoBANK</b>              |                   |               |              |                |                        |                |                    |                   |                    |
| 21753                              | 06/05/2024                 | 2024-11           |               |              | AP007506       | INTEREST OWED          | 0.00           | 11,369.85          | 8802157           | 0.00               |
|                                    |                            |                   |               |              |                |                        |                | <b>\$11,369.85</b> |                   | <b>\$0.00</b>      |
| <b>COBA001 CoBANK</b>              |                            |                   |               |              |                |                        |                |                    |                   |                    |
| <b>COLE001</b>                     | <b>JESSICA COLE</b>        |                   |               |              |                |                        |                |                    |                   |                    |
| 21693                              | 06/03/2024                 | 2024-11           |               |              | AP007485       | MAY KVFD 2024          | 0.00           | 1,585.00           | 8802178           | 0.00               |
|                                    |                            |                   |               |              |                |                        |                | <b>\$1,585.00</b>  |                   | <b>\$0.00</b>      |
| <b>COLE001 JESSICA COLE</b>        |                            |                   |               |              |                |                        |                |                    |                   |                    |
| <b>COMP001</b>                     | <b>COMPUTER COURAGE</b>    |                   |               |              |                |                        |                |                    |                   |                    |
| 21691                              | 06/03/2024                 | 2024-12           | 56266         |              | AP007486       | WEBSITE HOSTING FEE    | 0.00           | 1,800.00           | 10351             | 0.00               |
|                                    |                            |                   |               |              |                |                        |                | <b>\$1,800.00</b>  |                   | <b>\$0.00</b>      |
| <b>COMP001 COMPUTER COURAGE</b>    |                            |                   |               |              |                |                        |                |                    |                   |                    |
| <b>DORN001</b>                     | <b>DEREK DORNBROOK</b>     |                   |               |              |                |                        |                |                    |                   |                    |
| 21711                              | 06/03/2024                 | 2024-12           |               |              | AP007488       | JUNE GAS CREDIT        | 0.00           | 60.00              | 8802165           | 0.00               |
| 21724                              | 06/03/2024                 | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT      | 0.00           | 35.00              | 8802165           | 0.00               |
|                                    |                            |                   |               |              |                |                        |                | <b>\$95.00</b>     |                   | <b>\$0.00</b>      |
| <b>DORN001 DEREK DORNBROOK</b>     |                            |                   |               |              |                |                        |                |                    |                   |                    |
| <b>EDD001</b>                      | <b>EDD</b>                 |                   |               |              |                |                        |                |                    |                   |                    |
| 21748                              | 06/05/2024                 | 2024-12           |               |              | AP007499       | PPE 05.25.2024 SDI/PIT | 0.00           | 9,134.02           | 8802152           | 0.00               |
|                                    |                            |                   |               |              |                |                        |                | <b>\$9,134.02</b>  |                   | <b>\$0.00</b>      |
| <b>EDD001 EDD</b>                  |                            |                   |               |              |                |                        |                |                    |                   |                    |
| <b>EHSI001</b>                     | <b>EASY FLEET GPS, INC</b> |                   |               |              |                |                        |                |                    |                   |                    |
| 21697                              | 06/03/2024                 | 2024-12           | 2126          |              | AP007486       | MONTHLY GPS SERVICE    | 0.00           | 80.00              | 10352             | 0.00               |
|                                    |                            |                   |               |              |                |                        |                | <b>\$80.00</b>     |                   | <b>\$0.00</b>      |
| <b>EHSI001 EASY FLEET GPS, INC</b> |                            |                   |               |              |                |                        |                |                    |                   |                    |

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| <u>DocNbr</u>                                 | <u>TranDate</u> | <u>PeriodPost</u> | <u>InvNbr</u> | <u>PONbr</u> | <u>BatchID</u> | <u>Description</u>          | <u>DiscAmt</u> | <u>Amount</u>      | <u>Paid Chk #</u> | <u>Doc Balance</u> |
|---|-----------------|-------------------|---------------|--------------|----------------|-----------------------------|----------------|--------------------|-------------------|--------------------|
| <b>FICH001 BRANDI BENSON</b>                  |                 |                   |               |              |                |                             |                |                    |                   |                    |
| 21708   | 06/03/2024      | 2024-12           |               |              | AP007487       | JUNE HOUSING CREDIT         | 0.00           | 480.00             | 8802161           | 0.00               |
| 21725   | 06/03/2024      | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT           | 0.00           | 35.00              | 8802161           | 0.00               |
|   |                 |                   |               |              |                |                             |                | <b>\$515.00</b>    |                   | <b>\$0.00</b>      |
| <b>FICH001 BRANDI BENSON</b>                  |                 |                   |               |              |                |                             |                |                    |                   |                    |
| <b>FSBA001 FIVE STAR BANK</b>                 |                 |                   |               |              |                |                             |                |                    |                   |                    |
| 21752   | 06/05/2024      | 2024-11           | 7401          |              | AP007506       | SR EQUIPMENT LOAN           | 0.00           | 6,240.94           | 8802156           | 0.00               |
| 21814   | 06/17/2024      | 2024-11           |               |              | AP007571       | MAY MASTERCARD PAYMENT      | 0.00           | 8,635.01           | 8802194           | 0.00               |
| 21816   | 06/17/2024      | 2024-11           |               |              | AP007572       | APRIL CREDIT CARD FEES      | 0.00           | 1,003.26           | 8802193           | 0.00               |
| 21817   | 06/17/2024      | 2024-11           |               |              | AP007572       | MAY CREDIT CARD FEES        | 0.00           | 601.96             | 8802193           | 0.00               |
|   |                 |                   |               |              |                |                             |                | <b>\$16,481.17</b> |                   | <b>\$0.00</b>      |
| <b>FSBA001 FIVE STAR BANK</b>                 |                 |                   |               |              |                |                             |                |                    |                   |                    |
| <b>GOME001 GEORGE GOMEZ</b>                   |                 |                   |               |              |                |                             |                |                    |                   |                    |
| 21695   | 06/03/2024      | 2024-11           |               |              | AP007485       | MAY KVFD 2024               | 0.00           | 635.00             | 8802179           | 0.00               |
|   |                 |                   |               |              |                |                             |                | <b>\$635.00</b>    |                   | <b>\$0.00</b>      |
| <b>GOME001 GEORGE GOMEZ</b>                   |                 |                   |               |              |                |                             |                |                    |                   |                    |
| <b>GOME002 BETHANY AMANDA GOMEZ</b>           |                 |                   |               |              |                |                             |                |                    |                   |                    |
| 21713   | 06/03/2024      | 2024-12           |               |              | AP007488       | JUNE GAS CREDIT             | 0.00           | 60.00              | 8802166           | 0.00               |
| 21732   | 06/03/2024      | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT           | 0.00           | 35.00              | 8802166           | 0.00               |
|   |                 |                   |               |              |                |                             |                | <b>\$95.00</b>     |                   | <b>\$0.00</b>      |
| <b>GOME002 BETHANY AMANDA GOMEZ</b>           |                 |                   |               |              |                |                             |                |                    |                   |                    |
| <b>GOOD001 GOODWIN CONSULTING GROUP, INC.</b> |                 |                   |               |              |                |                             |                |                    |                   |                    |
| 21762   | 06/07/2024      | 2024-11           | 13229         |              | AP007515       | CFD SPECIAL TAX ADMIN 98-01 | 0.00           | 4,460.00           | 10376             | 0.00               |
|   |                 |                   |               |              |                |                             |                | <b>\$4,460.00</b>  |                   | <b>\$0.00</b>      |
| <b>GOOD001 GOODWIN CONSULTING GROUP, INC.</b> |                 |                   |               |              |                |                             |                |                    |                   |                    |
| <b>GRAI001 GRAINGER</b>                       |                 |                   |               |              |                |                             |                |                    |                   |                    |
| 21684   | 06/03/2024      | 2024-11           | 9118482083    | 24-418       | AP007482       | WW SUPPLIES                 | 0.00           | 476.95             | 10353             | 0.00               |
|   |                 |                   |               |              |                |                             |                | <b>\$476.95</b>    |                   | <b>\$0.00</b>      |
| <b>GRAI001 GRAINGER</b>                       |                 |                   |               |              |                |                             |                |                    |                   |                    |

| <u>DocNbr</u>                               | <u>TranDate</u> | <u>PeriodPost</u> | <u>InvNbr</u> | <u>PONbr</u> | <u>BatchID</u> | <u>Description</u>                    | <u>DiscAmt</u> | <u>Amount</u>      | <u>Paid Chk #</u> | <u>Doc Balance</u> |
|---|-----------------|-------------------|---------------|--------------|----------------|---------------------------------------|----------------|--------------------|-------------------|--------------------|
| <b>GUYS001 GUY'S SAW CENTER</b>             |                 |                   |               |              |                |                                       |                |                    |                   |                    |
| 21805                                       | 06/13/2024      | 2024-11           | 544521        | 24-395       | AP007564       | STIHL LEAF BLOWER                     | 0.00           | 592.61             | 10390             | 0.00               |
|   |                 |                   |               |              |                |                                       |                | <b>\$592.61</b>    |                   | <b>\$0.00</b>      |
| <b>HOLT001 HOLT OF CALIFORNIA</b>           |                 |                   |               |              |                |                                       |                |                    |                   |                    |
| 21681                                       | 05/31/2024      | 2024-11           | SW140068011   | 24-432       | AP007480       | PARTS/AIR FILTERS                     | 0.00           | 338.41             | 10354             | 0.00               |
|   |                 |                   |               |              |                |                                       |                | <b>\$338.41</b>    |                   | <b>\$0.00</b>      |
| <b>HOME001 HOME DEPOT CREDIT SERVICES</b>   |                 |                   |               |              |                |                                       |                |                    |                   |                    |
| 21686                                       | 06/03/2024      | 2024-11           | 2602756       | 24-401       | AP007482       | 3 BOXES LED LIGHTS / 25 LAMPS PER BOX | 0.00           | 689.59             | 10355             | 0.00               |
|   |                 |                   |               |              |                |                                       |                | <b>\$689.59</b>    |                   | <b>\$0.00</b>      |
| <b>HSBS001 HIGH SIERRA BUSINESS SYSTEMS</b> |                 |                   |               |              |                |                                       |                |                    |                   |                    |
| 21739                                       | 06/04/2024      | 2024-12           | 139458        |              | AP007493       | B/W COLOR COPIES                      | 0.00           | 132.64             | 10356             | 0.00               |
|   |                 |                   |               |              |                |                                       |                | <b>\$132.64</b>    |                   | <b>\$0.00</b>      |
| <b>HUNT001 HUNT &amp; SONS, INC.</b>        |                 |                   |               |              |                |                                       |                |                    |                   |                    |
| 21738                                       | 06/04/2024      | 2024-11           | 113824        |              | AP007492       | UNLEADED DELIVERY 05.30.2024          | 0.00           | 1,137.39           | 10357             | 0.00               |
| 21812                                       | 06/17/2024      | 2024-12           | 531484        | 24-316       | AP007570       | 50/50 COOLANT                         | 0.00           | 1,765.91           | 10391             | 0.00               |
|   |                 |                   |               |              |                |                                       |                | <b>\$2,903.30</b>  |                   | <b>\$0.00</b>      |
| <b>HUNT002 HUNT PROPANE</b>                 |                 |                   |               |              |                |                                       |                |                    |                   |                    |
| 21804                                       | 06/13/2024      | 2024-11           | 3596          |              | AP007563       | PROPANE DELIVERY 06.03.2024           | 0.00           | 11,085.00          | 10392             | 0.00               |
| 21737                                       | 06/04/2024      | 2024-11           | 1956          |              | AP007492       | PROPANE DELIVERY 05.22.2024           | 0.00           | 10,569.24          | 10358             | 0.00               |
|   |                 |                   |               |              |                |                                       |                | <b>\$21,654.24</b> |                   | <b>\$0.00</b>      |

| DocNbr  | TranDate   | PeriodPost | InvNbr  | PONbr | BatchID  | Description                 | DiscAmt | Amount                | Paid Chk # | Doc Balance   |
|---|------------|------------|---------|-------|----------|-----------------------------|---------|-----------------------|------------|---------------|
| <b>IRS001 INTERNAL REVENUE SERVICE</b>          |            |            |         |       |          |                             |         |                       |            |               |
| 21744   | 06/05/2024 | 2024-11    |         |       | AP007498 | PPE 05.25.2024 PR TAX       | 0.00    | 13,802.91             | 8802153    | 0.00          |
| 21800   | 06/12/2024 | 2024-12    |         |       | AP007557 | IRS PR TAX PAYMENT          | 0.00    | 14,176.99             | 8802191    | 0.00          |
| <b>IRS001 INTERNAL REVENUE SERVICE</b>          |            |            |         |       |          |                             |         | <b>\$27,979.90</b>    |            | <b>\$0.00</b> |
| <b>JACK002 COREY S JACKSON</b>                  |            |            |         |       |          |                             |         |                       |            |               |
| 21792   | 06/12/2024 | 2024-11    |         |       | AP007551 | IT SUPPORT                  | 0.00    | 512.50                | 10377      | 0.00          |
| <b>JACK002 COREY S JACKSON</b>                  |            |            |         |       |          |                             |         | <b>\$512.50</b>       |            | <b>\$0.00</b> |
| <b>KCA001 KIRKWOOD COMMUNITY ASSOCIATION</b>    |            |            |         |       |          |                             |         |                       |            |               |
| 21676   | 05/28/2024 | 2024-12    | 14932   |       | AP007478 | KCA DUES #111               | 0.00    | 101.40                | 10359      | 0.00          |
| 21843   | 06/25/2024 | 2025-01    | 15276   |       | AP007594 | KCA DUES #111               | 0.00    | 85.80                 | 10400      | 0.00          |
| <b>KCA001 KIRKWOOD COMMUNITY ASSOCIATION</b>    |            |            |         |       |          |                             |         | <b>\$187.20</b>       |            | <b>\$0.00</b> |
| <b>KGWC001 K.G. WALTERS CONSRUCTION CO. INC</b> |            |            |         |       |          |                             |         |                       |            |               |
| 21741   | 06/04/2024 | 2024-11    | 6       |       | AP007494 | WWTP IMPROVEMENT PROJECT    | 0.00    | 895,978.67            | 8802151    | 0.00          |
| 21839   | 06/24/2024 | 2024-12    |         |       | AP007591 | WWTP IMPROVEMENT PROJECT    | 0.00    | 742,805.17            | 8802197    | 0.00          |
| <b>KGWC001 K.G. WALTERS CONSRUCTION CO. INC</b> |            |            |         |       |          |                             |         | <b>\$1,638,783.84</b> |            | <b>\$0.00</b> |
| <b>KIVA001 KIVA ENERGY INC</b>                  |            |            |         |       |          |                             |         |                       |            |               |
| 21742   | 06/04/2024 | 2024-10    | 2436565 |       | AP007496 | PROPANE DELIVERY 04.12.2024 | 0.00    | 10,888.88             | 10360      | 0.00          |
| 21751   | 06/05/2024 | 2024-10    | 2437924 |       | AP007505 | PROPANE DELIVERY 04.01.2024 | 0.00    | 11,650.25             | 10360      | 0.00          |
| <b>KIVA001 KIVA ENERGY INC</b>                  |            |            |         |       |          |                             |         | <b>\$22,539.13</b>    |            | <b>\$0.00</b> |
| <b>LEA002 TERRI LEACH</b>                       |            |            |         |       |          |                             |         |                       |            |               |
| 21729   | 06/03/2024 | 2024-12    |         |       | AP007489 | JUNE PHONE CREDIT           | 0.00    | 35.00                 | 8802167    | 0.00          |
| 21715   | 06/03/2024 | 2024-12    |         |       | AP007488 | JUNE GAS CREDIT             | 0.00    | 60.00                 | 8802167    | 0.00          |
| <b>LEA002 TERRI LEACH</b>                       |            |            |         |       |          |                             |         | <b>\$95.00</b>        |            | <b>\$0.00</b> |

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|---|-------------------------------------|-------------------|---------------|--------------|----------------|---------------------------------|----------------|-----------------|-------------------|--------------------|
| <b>MCCU001</b>                              | <b>DAVID MCCULLERS</b>              |                   |               |              |                |                                 |                |                 |                   |                    |
| 21696                                       | 06/03/2024                          | 2024-11           |               |              | AP007485       | MAY KVFD 2024                   | 0.00           | 265.00          | 8802180           | 0.00               |
|   |                                     |                   |               |              |                |                                 |                | <b>\$265.00</b> |                   | <b>\$0.00</b>      |
| <b>MCCU001 DAVID MCCULLERS</b>              |                                     |                   |               |              |                |                                 |                |                 |                   |                    |
| <b>MCGO001</b>                              | <b>TERRANCE MCGOVERN</b>            |                   |               |              |                |                                 |                |                 |                   |                    |
| 21698                                       | 06/03/2024                          | 2024-11           |               |              | AP007485       | MAY KVFD 2024                   | 0.00           | 340.00          | 8802181           | 0.00               |
|   |                                     |                   |               |              |                |                                 |                | <b>\$340.00</b> |                   | <b>\$0.00</b>      |
| <b>MCGO001 TERRANCE MCGOVERN</b>            |                                     |                   |               |              |                |                                 |                |                 |                   |                    |
| <b>MEEK001</b>                              | <b>MEEK'S LUMBER &amp; HARDWARE</b> |                   |               |              |                |                                 |                |                 |                   |                    |
| 21685                                       | 06/03/2024                          | 2024-11           | 15005065      | 24-416       | AP007482       | PALLETS 5000 PLUS CONCRETE BAGS | 0.00           | 751.89          | 10361             | 0.00               |
|   |                                     |                   |               |              |                |                                 |                | <b>\$751.89</b> |                   | <b>\$0.00</b>      |
| <b>MEEK001 MEEK'S LUMBER &amp; HARDWARE</b> |                                     |                   |               |              |                |                                 |                |                 |                   |                    |
| <b>MORR002</b>                              | <b>BRITTNIE MORRIS</b>              |                   |               |              |                |                                 |                |                 |                   |                    |
| 21699                                       | 06/03/2024                          | 2024-11           |               |              | AP007485       | MAY KVFD 2024                   | 0.00           | 150.00          | 8802182           | 0.00               |
|   |                                     |                   |               |              |                |                                 |                | <b>\$150.00</b> |                   | <b>\$0.00</b>      |
| <b>MORR002 BRITTNIE MORRIS</b>              |                                     |                   |               |              |                |                                 |                |                 |                   |                    |

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|------------------------------|------------|------------|--------|-------|----------|-------------------------------|---------|-----------------|------------|---------------|
| <b>NCJP001 NCJPA</b>         |            |            |        |       |          |                               |         |                 |            |               |
| 21798                        | 06/12/2024 | 2024-11    | 4018   |       | AP007555 | NCJPA ANNUAL FEE              | 0.00    | 845.94          | 10378      | 0.00          |
| 21770                        | 06/11/2024 | 2024-12    | 4106   |       | AP007536 | SPIDA SUBSCRIPTION FEE        | 0.00    | 0.25            | 10378      | 0.00          |
| 21771                        | 06/11/2024 | 2024-12    | 3731   |       | AP007536 | SPIDA                         | 0.00    | 0.14            | 10378      | 0.00          |
| 21772                        | 06/11/2024 | 2024-12    | 4278   |       | AP007536 | MONTHLY ASSESSMENT MAY 2024   | 0.00    | 0.64            | 10378      | 0.00          |
| 21773                        | 06/11/2024 | 2024-12    | 4235   |       | AP007536 | MONTHLY ASSESSMENT APR 2024   | 0.00    | 0.65            | 10378      | 0.00          |
| 21774                        | 06/11/2024 | 2024-12    | 4192   |       | AP007536 | MONTHLY ASSESSMENT MARCH 2024 | 0.00    | 0.61            | 10378      | 0.00          |
| 21775                        | 06/11/2024 | 2024-12    | 4149   |       | AP007536 | MONTHLY ASSESSMENT FEB 2024   | 0.00    | 0.60            | 10378      | 0.00          |
| 21776                        | 06/11/2024 | 2024-12    | 4065   |       | AP007536 | MONTHLY ASSESSMENT JAN 2024   | 0.00    | 0.77            | 10378      | 0.00          |
| 21777                        | 06/11/2024 | 2024-12    | 3973   |       | AP007536 | MONTHLY ASSESSMENT DEC 2023   | 0.00    | 0.60            | 10378      | 0.00          |
| 21778                        | 06/11/2024 | 2024-12    | 3930   |       | AP007536 | MONTHLY ASSESSMENT NOV 2023   | 0.00    | 0.66            | 10378      | 0.00          |
| 21779                        | 06/11/2024 | 2024-12    | 3887   |       | AP007536 | MONTHLY ASSESSMENT OCT 2023   | 0.00    | 0.55            | 10378      | 0.00          |
| 21780                        | 06/11/2024 | 2024-12    | 3842   |       | AP007536 | MONTHLY ASSESSMENT SEPT 2023  | 0.00    | 0.66            | 10378      | 0.00          |
| 21781                        | 06/11/2024 | 2024-12    | 3774   |       | AP007536 | MONTHLY ASSESSMENT AUG 2024   | 0.00    | 0.66            | 10378      | 0.00          |
| 21782                        | 06/11/2024 | 2024-12    | 3689   |       | AP007536 | MONTHLY ASSESSMENT JULY 2023  | 0.00    | 0.54            | 10378      | 0.00          |
| 21783                        | 06/11/2024 | 2024-12    | 3646   |       | AP007536 | MONTHLY ASSESSMENT JUNE 2023  | 0.00    | 0.65            | 10378      | 0.00          |
| 21784                        | 06/11/2024 | 2024-12    | 3603   |       | AP007536 | MONTHLY ASSESSMENT MAY 2023   | 0.00    | 0.61            | 10378      | 0.00          |
| 21785                        | 06/11/2024 | 2024-12    | 3560   |       | AP007536 | MONTHLY ASSESSMENT APR 2023   | 0.00    | 0.60            | 10378      | 0.00          |
| 21786                        | 06/11/2024 | 2024-12    | 3517   |       | AP007536 | MONTHLY ASSESSMENT MAR 2023   | 0.00    | 0.90            | 10378      | 0.00          |
| 21787                        | 06/11/2024 | 2024-12    | 3474   |       | AP007536 | MONTHLY ASSESSMENT FEB 2023   | 0.00    | 0.75            | 10378      | 0.00          |
| 21788                        | 06/11/2024 | 2024-12    | 3431   |       | AP007536 | MONTHLY ASSESSMENT JAN 2023   | 0.00    | 0.59            | 10378      | 0.00          |
| 21789                        | 06/11/2024 | 2024-12    | 3337   |       | AP007536 | MONTHLY ASSESSMENT DEC 2022   | 0.00    | 0.61            | 10378      | 0.00          |
| <b>NCJP001 NCJPA</b>         |            |            |        |       |          |                               |         | <b>\$857.98</b> |            | <b>\$0.00</b> |
| <b>NEFF001 STEVEN NEFF</b>   |            |            |        |       |          |                               |         |                 |            |               |
| 21714                        | 06/03/2024 | 2024-12    |        |       | AP007488 | JUNE GAS CREDIT               | 0.00    | 60.00           | 8802168    | 0.00          |
| 21719                        | 06/03/2024 | 2024-12    |        |       | AP007489 | JUNE PHONE CREDIT             | 0.00    | 35.00           | 8802168    | 0.00          |
| <b>NEFF001 STEVEN NEFF</b>   |            |            |        |       |          |                               |         | <b>\$95.00</b>  |            | <b>\$0.00</b> |
| <b>NOSS001 ARYAH NOSSRAT</b> |            |            |        |       |          |                               |         |                 |            |               |
| 21700                        | 06/03/2024 | 2024-11    |        |       | AP007485 | MAY KVFD 2024                 | 0.00    | 700.00          | 8802175    | 0.00          |
| <b>NOSS001 ARYAH NOSSRAT</b> |            |            |        |       |          |                               |         | <b>\$700.00</b> |            | <b>\$0.00</b> |

| DocNbr  | TranDate   | PeriodPost | InvNbr | PONbr  | BatchID  | Description                            | DiscAmt | Amount             | Paid Chk # | Doc Balance   |
|---|------------|------------|--------|--------|----------|--|---------|--------------------|------------|---------------|
| <b>NV5001 NV5, INC.</b>                         |            |            |        |        |          |  |         |                    |            |               |
| 21764   | 06/11/2024 | 2024-11    | 391985 |        | AP007535 | SSMP UPDATE                            | 0.00    | 7,680.00           | 10379      | 0.00          |
| 21819   | 06/19/2024 | 2024-11    | 393491 |        | AP007578 | QUARTERLY DETECTION MONITORING         | 0.00    | 635.00             | 10401      | 0.00          |
| 21820   | 06/19/2024 | 2024-11    | 389520 |        | AP007578 | QUARTERLY DETECTION MONITORING         | 0.00    | 3,370.00           | 10401      | 0.00          |
| <b>NV5001 NV5, INC.</b>                         |            |            |        |        |          |  |         | <b>\$11,685.00</b> |            | <b>\$0.00</b> |
| <b>PART001 THE PARTS HOUSE</b>                  |            |            |        |        |          |  |         |                    |            |               |
| 21763   | 06/07/2024 | 2024-11    | 146024 | 24-408 | AP007534 | PARTS AND OIL FOR TRACKLESS            | 0.00    | 892.06             | 10380      | 0.00          |
| 21749   | 06/05/2024 | 2024-11    | 148763 | 24-429 | AP007504 | OIL/ FILTERS/ SHOP TOWELS FOR RAM 1500 | 0.00    | 196.55             | 10362      | 0.00          |
| 21750   | 06/05/2024 | 2024-11    | 148764 | 24-429 | AP007504 | SHOP TOWELS FOR RAM 1500               | 0.00    | 154.14             | 10362      | 0.00          |
| <b>PART001 THE PARTS HOUSE</b>                  |            |            |        |        |          |  |         | <b>\$1,242.75</b>  |            | <b>\$0.00</b> |
| <b>PATT001 SPENCER J PATTERSON</b>              |            |            |        |        |          |  |         |                    |            |               |
| 21701   | 06/03/2024 | 2024-11    |        |        | AP007485 | MAY KVFD 2024                          | 0.00    | 680.00             | 8802183    | 0.00          |
| 21716   | 06/03/2024 | 2024-12    |        |        | AP007488 | JUNE GAS CREDIT                        | 0.00    | 60.00              | 8802169    | 0.00          |
| 21727   | 06/03/2024 | 2024-12    |        |        | AP007489 | JUNE PHONE CREDIT                      | 0.00    | 35.00              | 8802169    | 0.00          |
| <b>PATT001 SPENCER J PATTERSON</b>              |            |            |        |        |          |  |         | <b>\$775.00</b>    |            | <b>\$0.00</b> |
| <b>PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC</b> |            |            |        |        |          |  |         |                    |            |               |
| 21794   | 06/12/2024 | 2024-12    | 10128  |        | AP007552 | HOSTING FEES                           | 0.00    | 667.00             | 10381      | 0.00          |
| <b>PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC</b> |            |            |        |        |          |  |         | <b>\$667.00</b>    |            | <b>\$0.00</b> |
| <b>PELL001 JOSEPH PELLERIN</b>                  |            |            |        |        |          |  |         |                    |            |               |
| 21723   | 06/03/2024 | 2024-12    |        |        | AP007489 | JUNE PHONE CREDIT                      | 0.00    | 35.00              | 8802170    | 0.00          |
| <b>PELL001 JOSEPH PELLERIN</b>                  |            |            |        |        |          |  |         | <b>\$35.00</b>     |            | <b>\$0.00</b> |
| <b>PERR001 ANNE-FLORE PERROUD DWYER</b>         |            |            |        |        |          |  |         |                    |            |               |
| 21694   | 06/03/2024 | 2024-11    |        |        | AP007485 | MAY KVFD 2024                          | 0.00    | 1,560.00           | 8802176    | 0.00          |
| <b>PERR001 ANNE-FLORE PERROUD DWYER</b>         |            |            |        |        |          |  |         | <b>\$1,560.00</b>  |            | <b>\$0.00</b> |

| DocNbr  | TranDate   | PeriodPost | InvNbr         | PONbr  | BatchID  | Description                             | DiscAmt | Amount             | Paid Chk # | Doc Balance   |
|---|------------|------------|----------------|--------|----------|---|---------|--------------------|------------|---------------|
| <b>PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM</b> |            |            |                |        |          |   |         |                    |            |               |
| 21746   | 06/05/2024 | 2024-11    |                |        | AP007498 | PPE 05.25.2024 #26403                   | 0.00    | 3,855.77           | 8802155    | 0.00          |
| 21747   | 06/05/2024 | 2024-11    |                |        | AP007498 | PPE 05.25.2024 #1765                    | 0.00    | 6,493.90           | 8802155    | 0.00          |
| 21801   | 06/12/2024 | 2024-12    |                |        | AP007557 | PPE 06.08.2024 #26403                   | 0.00    | 4,075.02           | 8802190    | 0.00          |
| 21802   | 06/12/2024 | 2024-12    |                |        | AP007557 | PPE 06.08.2024 #1765                    | 0.00    | 6,493.90           | 8802190    | 0.00          |
| <b>PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM</b> |            |            |                |        |          |   |         | <b>\$20,918.59</b> |            | <b>\$0.00</b> |
| <b>POST003 DAVID POSTE</b>                        |            |            |                |        |          |   |         |                    |            |               |
| 21702   | 06/03/2024 | 2024-11    |                |        | AP007485 | MAY KVFD 2024                           | 0.00    | 330.00             | 8802184    | 0.00          |
| 21721   | 06/03/2024 | 2024-12    |                |        | AP007489 | JUNE PHONE CREDIT                       | 0.00    | 35.00              | 8802171    | 0.00          |
| <b>POST003 DAVID POSTE</b>                        |            |            |                |        |          |   |         | <b>\$365.00</b>    |            | <b>\$0.00</b> |
| <b>QUAD001 QUADIANT LEASING USA, INC.</b>         |            |            |                |        |          |   |         |                    |            |               |
| 21832   | 06/24/2024 | 2024-12    | Q1388547       |        | AP007588 | POSTAGE MACHINE LEASE                   | 0.00    | 832.52             | 10402      | 0.00          |
| <b>QUAD001 QUADIANT LEASING USA, INC.</b>         |            |            |                |        |          |   |         | <b>\$832.52</b>    |            | <b>\$0.00</b> |
| <b>RACK001 RACKSPACE TECHNOLOGY</b>               |            |            |                |        |          |   |         |                    |            |               |
| 21790   | 06/11/2024 | 2024-10    | B1-74940958    |        | AP007550 | RACKSPACE REPORT SERVER                 | 0.00    | 483.83             | 8802195    | 0.00          |
| <b>RACK001 RACKSPACE TECHNOLOGY</b>               |            |            |                |        |          |   |         | <b>\$483.83</b>    |            | <b>\$0.00</b> |
| <b>REPU001 FORWARD, INC.</b>                      |            |            |                |        |          |   |         |                    |            |               |
| 21736   | 06/04/2024 | 2024-11    | 4204-00006457- |        | AP007492 | SLUDGE REMOVAL                          | 0.00    | 689.81             | 10363      | 0.00          |
| <b>REPU001 FORWARD, INC.</b>                      |            |            |                |        |          |   |         | <b>\$689.81</b>    |            | <b>\$0.00</b> |
| <b>RILE001 RILEY PLUMBING &amp; HEATING LTD</b>   |            |            |                |        |          |   |         |                    |            |               |
| 21733   | 06/03/2024 | 2024-10    | 32149615       | 24-433 | AP007490 | DIAGNOSTIC FEE FOR WATER HEATER SUN MEA | 0.00    | 220.00             | 10364      | 0.00          |
| 21734   | 06/03/2024 | 2024-10    | 31996536       | 24-434 | AP007490 | DIAGNOSTIC FEE FOR BOILER IN SHOP       | 0.00    | 275.00             | 10364      | 0.00          |
| <b>RILE001 RILEY PLUMBING &amp; HEATING LTD</b>   |            |            |                |        |          |   |         | <b>\$495.00</b>    |            | <b>\$0.00</b> |

| <u>DocNbr</u>   | <u>TranDate</u> | <u>PeriodPost</u> | <u>InvNbr</u> | <u>PONbr</u> | <u>BatchID</u> | <u>Description</u>                     | <u>DiscAmt</u> | <u>Amount</u>      | <u>Paid Chk #</u> | <u>Doc Balance</u> |
|---|-----------------|-------------------|---------------|--------------|----------------|--|----------------|--------------------|-------------------|--------------------|
| <b>ROBE001 TIMOTHY ROBERTS</b>                            |                 |                   |               |              |                |  |                |                    |                   |                    |
| 21722   | 06/03/2024      | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT                      | 0.00           | 35.00              | 8802172           | 0.00               |
|   |                 |                   |               |              |                |  |                | <b>\$35.00</b>     |                   | <b>\$0.00</b>      |
| <b>SCHR001 CRAIG SCHROEDER</b>                            |                 |                   |               |              |                |  |                |                    |                   |                    |
| 21703   | 06/03/2024      | 2024-11           |               |              | AP007485       | MAY KVFD 2024                          | 0.00           | 965.00             | 8802185           | 0.00               |
|   |                 |                   |               |              |                |  |                | <b>\$965.00</b>    |                   | <b>\$0.00</b>      |
| <b>SDRM001 SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY</b> |                 |                   |               |              |                |  |                |                    |                   |                    |
| 21765   | 06/11/2024      | 2024-12           | 75828         |              | AP007536       | WORKERS COMP 2024-2025                 | 0.00           | 91,068.86          | 10382             | 0.00               |
|   |                 |                   |               |              |                |  |                | <b>\$91,068.86</b> |                   | <b>\$0.00</b>      |
| <b>SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.</b>      |                 |                   |               |              |                |  |                |                    |                   |                    |
| 21824   | 06/19/2024      | 2024-11           | MAY 2024      |              | AP007580       | MAY 2024 INITIAL T+9B                  | 0.00           | 47,946.02          | 8802196           | 0.00               |
| 21825   | 06/19/2024      | 2024-11           | FEB 2024      |              | AP007580       | FEB 2024 T+70B                         | 0.00           | (546.68)           | 8802196           | 0.00               |
|   |                 |                   |               |              |                |  |                | <b>\$47,399.34</b> |                   | <b>\$0.00</b>      |
| <b>SIGN003 DESIGNS OF TAHOE, INC</b>                      |                 |                   |               |              |                |  |                |                    |                   |                    |
| 21808   | 06/14/2024      | 2024-12           | 240612        | 24-443       | AP007566       | GRAPHICS AND LOGO FOR KVFD FIRE TRUCKS | 0.00           | 631.50             | 10393             | 0.00               |
|   |                 |                   |               |              |                |  |                | <b>\$631.50</b>    |                   | <b>\$0.00</b>      |
| <b>SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION</b>         |                 |                   |               |              |                |  |                |                    |                   |                    |
| 21754   | 06/05/2024      | 2024-11           | 1070          | 24-436       | AP007508       | GARAGE SPECIAL ASSESSMENT              | 0.00           | 13,992.80          | 10365             | 0.00               |
| 21833   | 06/24/2024      | 2024-12           | 1113          |              | AP007588       | SM3&4 HOA DUES                         | 0.00           | 592.20             | 10403             | 0.00               |
|   |                 |                   |               |              |                |  |                | <b>\$14,585.00</b> |                   | <b>\$0.00</b>      |
| <b>STAN001 STANTEC CONSULTING SERVICES INC.</b>           |                 |                   |               |              |                |  |                |                    |                   |                    |
| 21680   | 05/31/2024      | 2024-11           | 2237457       |              | AP007480       | WWTP IMPROVEMENT PROJECT               | 0.00           | 13,475.50          | 10366             | 0.00               |
|   |                 |                   |               |              |                |  |                | <b>\$13,475.50</b> |                   | <b>\$0.00</b>      |

| <u>DocNbr</u>                                  | <u>TranDate</u> | <u>PeriodPost</u> | <u>InvNbr</u> | <u>PONbr</u> | <u>BatchID</u> | <u>Description</u>            | <u>DiscAmt</u> | <u>Amount</u>       | <u>Paid Chk #</u> | <u>Doc Balance</u> |
|--|-----------------|-------------------|---------------|--------------|----------------|-------------------------------|----------------|---------------------|-------------------|--------------------|
| <b>TAYL001 SCOTT TAYLOR</b>                    |                 |                   |               |              |                |                               |                |                     |                   |                    |
| 21704  | 06/03/2024      | 2024-11           |               |              | AP007485       | MAY KVFD 2024                 | 0.00           | 765.00              | 8802186           | 0.00               |
|  |                 |                   |               |              |                |                               |                | <b>\$765.00</b>     |                   | <b>\$0.00</b>      |
| <b>TAYL001 SCOTT TAYLOR</b>                    |                 |                   |               |              |                |                               |                |                     |                   |                    |
| <b>THAT001 THATCHER COMPANY</b>                |                 |                   |               |              |                |                               |                |                     |                   |                    |
| 21791  | 06/12/2024      | 2024-11           | 2024400102515 | 24-445       | AP007551       | WW ALUMINUM SULFATE DRUMS     | 0.00           | 1,167.14            | 10383             | 0.00               |
|  |                 |                   |               |              |                |                               |                | <b>\$1,167.14</b>   |                   | <b>\$0.00</b>      |
| <b>THAT001 THATCHER COMPANY</b>                |                 |                   |               |              |                |                               |                |                     |                   |                    |
| <b>USAB001 USA BLUEBOOK</b>                    |                 |                   |               |              |                |                               |                |                     |                   |                    |
| 21821  | 06/19/2024      | 2024-12           | INV00394079   | 24-449       | AP007579       | WW SUPPLIES                   | 0.00           | 307.79              | 10404             | 0.00               |
| 21823  | 06/19/2024      | 2024-12           | INV00394333   | 24-449       | AP007579       | WW SUPPLIES                   | 0.00           | 13.94               | 10404             | 0.00               |
|  |                 |                   |               |              |                |                               |                | <b>\$321.73</b>     |                   | <b>\$0.00</b>      |
| <b>USAB001 USA BLUEBOOK</b>                    |                 |                   |               |              |                |                               |                |                     |                   |                    |
| <b>USDA002 USDA / RURAL DEVELOPMENT</b>        |                 |                   |               |              |                |                               |                |                     |                   |                    |
| 21840  | 06/24/2024      | 2024-12           | 060047        |              | AP007591       | RUSS INTEREST AND PRINCIPAL   | 0.00           | 729,449.96          | 8802199           | 0.00               |
|  |                 |                   |               |              |                |                               |                | <b>\$729,449.96</b> |                   | <b>\$0.00</b>      |
| <b>USDA002 USDA / RURAL DEVELOPMENT</b>        |                 |                   |               |              |                |                               |                |                     |                   |                    |
| <b>VOLC001 VOLCANO COMMUNICATION GROUP</b>     |                 |                   |               |              |                |                               |                |                     |                   |                    |
| 21682  | 05/31/2024      | 2024-12           |               |              | AP007481       | 209-258-444 CSB               | 0.00           | 1,890.01            | 10367             | 0.00               |
| 21683  | 05/31/2024      | 2024-12           |               |              | AP007481       | KVFD 209-258-8407             | 0.00           | 101.69              | 10367             | 0.00               |
|  |                 |                   |               |              |                |                               |                | <b>\$1,991.70</b>   |                   | <b>\$0.00</b>      |
| <b>VOLC001 VOLCANO COMMUNICATION GROUP</b>     |                 |                   |               |              |                |                               |                |                     |                   |                    |
| <b>WEST001 WESTERN NEVADA SUPPLY</b>           |                 |                   |               |              |                |                               |                |                     |                   |                    |
| 21743  | 06/04/2024      | 2024-12           | 11278029      | 24-415       | AP007497       | PROPANE / W SUPPLIES          | 0.00           | 2,684.90            | 10368             | 0.00               |
|  |                 |                   |               |              |                |                               |                | <b>\$2,684.90</b>   |                   | <b>\$0.00</b>      |
| <b>WEST001 WESTERN NEVADA SUPPLY</b>           |                 |                   |               |              |                |                               |                |                     |                   |                    |
| <b>WEST004 WEST YOST &amp; ASSOCIATES, INC</b> |                 |                   |               |              |                |                               |                |                     |                   |                    |
| 21675  | 05/28/2024      | 2024-11           | 2058312       |              | AP007477       | CROSS-CONNECTION CONTROL PLAN | 0.00           | 1,195.00            | 10369             | 0.00               |
| 21842  | 06/25/2024      | 2024-11           | 2058827       |              | AP007593       | CROSS CONNECTION CONTROL PLAN | 0.00           | 6,112.75            | 10405             | 0.00               |
|  |                 |                   |               |              |                |                               |                | <b>\$7,307.75</b>   |                   | <b>\$0.00</b>      |
| <b>WEST004 WEST YOST &amp; ASSOCIATES, INC</b> |                 |                   |               |              |                |                               |                |                     |                   |                    |

| <u>DocNbr</u>                         | <u>TranDate</u> | <u>PeriodPost</u> | <u>InvNbr</u> | <u>PONbr</u> | <u>BatchID</u> | <u>Description</u>                           | <u>DiscAmt</u> | <u>Amount</u>     | <u>Paid</u> | <u>Chk #</u> | <u>Doc Balance</u> |
|---------------------------------------|-----------------|-------------------|---------------|--------------|----------------|--|----------------|-------------------|-------------|--------------|--------------------|
| <b>WILL001 CHRIS WILLIAMS</b>         |                 |                   |               |              |                |  |                |                   |             |              |                    |
| 21730                                 | 06/03/2024      | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT                            | 0.00           | 35.00             |             | 8802173      | 0.00               |
|                                       |                 |                   |               |              |                |  |                | <b>\$35.00</b>    |             |              | <b>\$0.00</b>      |
| <b>WILL002 CARRIE WILLIAMS</b>        |                 |                   |               |              |                |  |                |                   |             |              |                    |
| 21705                                 | 06/03/2024      | 2024-11           |               |              | AP007485       | MAY KVFD 2024                                | 0.00           | 775.00            |             | 8802187      | 0.00               |
| 21707                                 | 06/03/2024      | 2024-12           |               |              | AP007487       | JUNE HOUSING CREDIT                          | 0.00           | 480.00            |             | 8802174      | 0.00               |
| 21731                                 | 06/03/2024      | 2024-12           |               |              | AP007489       | JUNE PHONE CREDIT                            | 0.00           | 35.00             |             | 8802174      | 0.00               |
|                                       |                 |                   |               |              |                |  |                | <b>\$1,290.00</b> |             |              | <b>\$0.00</b>      |
| <b>WIRE001 WIRED SOLUTIONS</b>        |                 |                   |               |              |                |  |                |                   |             |              |                    |
| 21767                                 | 06/11/2024      | 2024-12           | 302801        |              | AP007536       | IT SUPPORT                                   | 0.00           | 3,000.00          |             | 10384        | 0.00               |
| 21768                                 | 06/11/2024      | 2024-12           | 302814        |              | AP007536       | MICROSOFT 365/NETWORK MONITORING/CYBER       | 0.00           | 1,050.00          |             | 10384        | 0.00               |
| 21769                                 | 06/11/2024      | 2024-12           | 302820        |              | AP007536       | MICROSOFT AZURE/ACTIVE DIRECTORY             | 0.00           | 213.51            |             | 10384        | 0.00               |
|                                       |                 |                   |               |              |                |  |                | <b>\$4,263.51</b> |             |              | <b>\$0.00</b>      |
| <b>YEAG001 YEAGER TRANSPORT, INC.</b> |                 |                   |               |              |                |  |                |                   |             |              |                    |
| 21735                                 | 06/04/2024      | 2024-10           | 17986         |              | AP007491       | PROPANE DELIVERY 04.12.2024                  | 0.00           | 941.54            |             | 10370        | 0.00               |
|                                       |                 |                   |               |              |                |  |                | <b>\$941.54</b>   |             |              | <b>\$0.00</b>      |
| <b>ZZ000222 DEBRA KNOLL</b>           |                 |                   |               |              |                |  |                |                   |             |              |                    |
| 21826                                 | 06/19/2024      | 2024-12           |               |              | AP007581       | CREDIT REFUNDS - 13283 1120 KMD #129 THE ME. | 0.00           | 13.59             |             | 10394        | 0.00               |
|                                       |                 |                   |               |              |                |  |                | <b>\$13.59</b>    |             |              | <b>\$0.00</b>      |
| <b>ZZ000223 DEAN JARNAC</b>           |                 |                   |               |              |                |  |                |                   |             |              |                    |
| 21827                                 | 06/19/2024      | 2024-12           |               |              | AP007581       | CREDIT REFUNDS - 20926 972 KMD #14 EDELWEIS  | 0.00           | 541.97            |             | 10395        | 0.00               |
|                                       |                 |                   |               |              |                |  |                | <b>\$541.97</b>   |             |              | <b>\$0.00</b>      |

| <u>DocNbr</u>                   | <u>TranDate</u>       | <u>PeriodPost</u> | <u>InvNbr</u> | <u>PONbr</u> | <u>BatchID</u> | <u>Description</u>                          | <u>DiscAmt</u> | <u>Amount</u>          | <u>Paid Chk #</u> | <u>Doc Balance</u> |
|---------------------------------|-----------------------|-------------------|---------------|--------------|----------------|---|----------------|------------------------|-------------------|--------------------|
| <b>ZZ000224</b>                 | <b>EDWARD SHELTON</b> |                   |               |              |                |   |                |                        |                   |                    |
| 21828                           | 06/19/2024            | 2024-12           |               |              | AP007581       | CREDIT REFUNDS - 21081 1120 KMD #23 THE MEA | 0.00           | 208.78                 | 10396             | 0.00               |
|                                 |                       |                   |               |              |                |   |                | <b>\$208.78</b>        |                   | <b>\$0.00</b>      |
| <b>All Vendors Report Total</b> |                       |                   |               |              |                |   |                | <b>\$ 2,801,794.73</b> |                   |                    |

|                              |  |
|------------------------------|--|
| Database: Insight Production | Report: D:\Program Files\PCS\Insight Accounting\InstalledReports\AP-Vouchers.rpt   |
| Parameters:                  | ({APDoc.DocNbr} in [21844, 21843, 21842, 21840, 21839, 21838, 21837, 21836, 21835, 21834, 21833, 21832, 21828, 21827, 21826, 21825, 21824, 21823, 21821, 21820, 21819, 21817, 21816, 21814, 21813, 21812, 21811, 21810, 21809, 21808, 21806, 21805, 21804, 21803, 21802, 21801, 21800, 21799, 21798, 21795, 21794, 21793, 21792, 21791, 21790, 21789, 21788, 21787, 21786, 21785, 21784, 21783, 21782, 21781, 21780, 21779, 21778, 21777, 21776, 21775, 21774, 21773, 21772, 21771, 21770, 21769, 21768, 21767, 21766, 21765, 21764, 21763, 21762, 21761, 21760, 21759, 21756, 21755, 21754, 21753, 21752, 21751, 21750, 21749, 21748, 21747, 21746, 21745, 21744, 21743, 21742, 21741, 21739, 21738, 21737, 21736, 21735, 21734, 21733, 21732, 21731, 21730, 21729, 21728, 21727, 21726, 21725, 21724, 21723, 21722, 21721, 21720, 21719, 21718, 21717, 21716, 21715, 21714, 21713, 21711, 21710, 21709, 21708, 21707, 21706, 21705, 21704, 21703, 21702, 21701, 21700, 21699, 21698, 21697, 21696, 21695, 21694, 21693, 21692, 21691, 21686, 21685, 21684, 21683, 21682, 21681, 21680, 21679, 21676, 21675]) |



## Past Due Balances

There is currently 0 locked off account for non-payment.

| <u>Acct</u>  | <u>Current</u><br><u>Bal</u> | <u>PastDue</u><br><u>1to30</u> | <u>PastDue</u><br><u>31to60</u> | <u>PastDue</u><br><u>61to90</u> | <u>PastDue</u><br><u>Over90</u> | <u>Total</u><br><u>Balance</u> | <u>Last</u><br><u>Payment</u><br><u>Date</u> |
|--------------|------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------------------------|--|
| 12073        | 361.07                       | 11.13                          | 0.00                            | 0.00                            | 0.00                            | 372.20                         | 6/14/2024                                    |
| 12793        | 311.21                       | 326.12                         | 0.00                            | 0.00                            | 0.00                            | 637.33                         | 5/22/2024                                    |
| 13292        | 412.99                       | 194.42                         | 0.00                            | 0.00                            | 0.00                            | 607.41                         | 6/5/2024                                     |
| 17241        | 284.66                       | 74.75                          | 0.00                            | 0.00                            | 0.00                            | 359.41                         | 6/5/2024                                     |
| 18753        | 953.11                       | 1,626.16                       | 1,711.72                        | 0.00                            | 0.00                            | 4,290.99                       | 6/18/2024                                    |
| 19227        | 251.04                       | 275.85                         | 0.00                            | 0.00                            | 0.00                            | 526.89                         | 5/20/2024                                    |
| 21450        | 241.09                       | 309.08                         | 381.60                          | 0.00                            | 0.00                            | 931.77                         | 3/19/2024                                    |
| 21472        | 727.95                       | 971.82                         | 0.00                            | 0.00                            | 0.00                            | 1,699.77                       | 4/30/2024                                    |
| 22533        | 416.71                       | 471.78                         | 86.25                           | 0.00                            | 0.00                            | 974.74                         | 5/20/2024                                    |
| 22660        | 646.60                       | 232.83                         | 0.00                            | 0.00                            | 0.00                            | 879.43                         | 6/7/2024                                     |
| 23610        | 288.92                       | 414.09                         | 0.00                            | 0.00                            | 0.00                            | 703.01                         | 4/16/2024                                    |
| <b>TOTAL</b> | <b>4,895.35</b>              | <b>4,908.03</b>                | <b>2,179.57</b>                 | <b>0.00</b>                     | <b>0.00</b>                     | <b>11,982.95</b>               |  |

## Shutoffs

| <u>Acct</u>  | <u>Current</u> | <u>1 to 30</u> | <u>31 to 60</u> | <u>61 to 90</u> | <u>Over 90</u> | <u>Total</u> | <u>Last</u> |
|--------------|----------------|----------------|-----------------|-----------------|----------------|--------------|-------------|
| <b>TOTAL</b> | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>    | <b>0.00</b>  |             |

## Secondary AR Past Due Balances

| <u>Acct</u>   | <u>1 to 30</u> | <u>31 to 60</u> | <u>61 to 90</u> | <u>Over 90</u> | <u>NOTES</u> |
|---------------|----------------|-----------------|-----------------|----------------|--------------|
| KMR001        | 887.50         | 875.00          | 800.00          | -              |              |
| MEAD002       | 75.00          | -               | -               | -              |              |
| <b>TOTALS</b> | <b>962.50</b>  | <b>875.00</b>   | <b>800.00</b>   | <b>0.00</b>    |              |

Period Ending 04/30/2024 Finances.

## Overview and Budget Variances

Other revenue is built up from

Operating Other Income: \$920,934

- \$695,700.00 snow removal contract services
- \$49,604 penalties across funds
- \$54,327 fire assessment
- \$8,065 credit card fees
- \$47,620 employee housing rent
- \$65,618 hydrant meter billing, AFD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Non-Operating Other Income: \$291,228

- \$84,509 in CARB auction sales.
- \$145,000 property tax allocation
- \$61,719 connection fees.

Balance Sheet:

Under Current Assets, Total Operating is low and Total Capital Reserve is high due to transferring money from Operating into Reserves in order to earn interest. We have made YTD \$47,076 in interest income.

Income Statement combined:

Income across all funds for YTD is better than budget by \$606,006 after the \$395,000 501c3 contribution.

Income Statement for General:

Operating expenses not allocated out to funds is due to other revenue and electric property tax allocation.

Income Statement for Fire Department:

Income in YTD is worse from budget by \$30,220, after the \$395,000 501c3 contribution.

Income Statement for Water Fund:

Income in YTD is better than budget by \$91,692. Contract services are worse than budget due to \$50,119 for cross connection control plan. Salaries and wages are lower than budget due to more time spent in Solid Waste, unpaid leaves, and a vacant position.

Income Statement for Wastewater Fund:

Income in YTD is better than budget by \$108,536. Salaries and wages are lower than budget due to a vacant position.

Income Statement for Employee Housing Fund:

Income in YTD is worse than the budget by \$31,026 due to dedicated snow removal housing and operator on call housing provided at no charge.

Income Statement for Electric Fund:

Income in YTD is better than the budget by \$144,499.  
Overage in Operations and Maintenance is due to transformer testing among other expenses.  
Overage in COGS is due to a Shell invoice for February 2022 that Shell billed incorrectly.

Income Statement for Snow Removal Fund:

Income YTD is worse than the budget by \$92,423 due to timing of expenses. Overage in Operations and Maintenance in YTD is primarily due to \$8,746 for oil delivery and \$19,423 in chains for equipment.

Income Statement for Propane Fund:

Income in YTD is better than budget by \$184,191. COGS is down from plan due to a more favorable market.

Income Statement for Solid Waste Fund:

Income in YTD is better than the budget by \$39,931.

May Preliminaries:

KMPUD Internal Usage is a negative due to estimate of wastewater plant meter that has been trued up.

# Balance Sheet - Consolidated

April 30, 2024

|  | Actual<br><u>April, 2024</u> | Budget<br><u>April, 2024</u> | <u>Variance</u> |
|--|------------------------------|------------------------------|-----------------|
| <b><u>ASSETS</u></b>                       |                              |                              |                 |
| Current Assets - Funds                     |                              |                              |                 |
| Total Operating                            | 2,091,531.63                 | 3,098,072.00                 | (1,006,540.37)  |
| Total KVFD Reserve                         | 152,664.94                   | 150,329.00                   | 2,335.94        |
| Total Restricted                           | 816,486.29                   | 536,330.00                   | 280,156.29      |
| Total Capital Reserve                      | 2,624,808.20                 | 546,684.00                   | 2,078,124.20    |
| Total COP Reserve Fund                     | 0.00                         | 5,045.00                     | (5,045.00)      |
| Total Current Assets - Funds               | 5,685,491.06                 | 4,336,460.00                 | 1,349,031.06    |
| Current Assets - Other                     |                              |                              |                 |
| Total Accounts Receivable, net             | 1,348,638.41                 | 1,241,305.00                 | 107,333.41      |
| Total Materials & Supplies                 | 468,756.34                   | 212,000.00                   | 256,756.34      |
| Total Prepaid Expenses                     | 121,950.13                   | 96,000.00                    | 25,950.13       |
| Total Current Assets - Other               | 1,939,344.88                 | 1,549,305.00                 | 390,039.88      |
| Capital Assets                             |                              |                              |                 |
| Total Buildings                            | 12,748,164.95                | 12,696,913.00                | 51,251.95       |
| Total Generation Equipment                 | 16,915,965.85                | 16,910,479.00                | 5,486.85        |
| Total Intangible Assets                    | 15,854,083.31                | 15,854,083.00                | 0.31            |
| Total General Plant & Other                | 44,460,501.31                | 44,217,007.00                | 243,494.31      |
| Total Construction in Progress             | 2,098,705.91                 | 786,064.00                   | 1,312,641.91    |
| Total Less: Accumulated Depreciation       | (33,293,815.72)              | (33,292,483.00)              | (1,332.72)      |
| Total Capital Assets                       | 58,783,605.61                | 57,172,063.00                | 1,611,542.61    |
| Non-Current Assets                         |                              |                              |                 |
| Total Capitalized Interest Bond Proceeds   | 0.00                         | 0.00                         | 0.00            |
| Total Restricted Funds                     | 0.00                         | 0.00                         | 0.00            |
| Total Unamortized Debt Expenses, net       | 3,116,851.23                 | 3,115,150.00                 | 1,701.23        |
| Total Other Non-Current Assets             | 0.00                         | 0.00                         | 0.00            |
| Total Non-Current Assets                   | 3,116,851.23                 | 3,115,150.00                 | 1,701.23        |
| Deferred Outflows                          |                              |                              |                 |
| Total Deferred Outflows                    | 736,105.98                   | 470,500.00                   | 265,605.98      |
| <b>Total Deferred Outflows</b>             | 736,105.98                   | 470,500.00                   | 265,605.98      |
| <b>Total Assets</b>                        | 69,525,292.78                | 66,172,978.00                | 3,352,314.78    |
| <b>Total Assets and Deferred Outflows</b>  | <b>70,261,398.76</b>         | 66,643,478.00                | 3,617,920.76    |
| <b><u>LIABILITIES</u></b>                  |                              |                              |                 |
| Current Liabilities                        |                              |                              |                 |
| Total Accounts Payable                     | 278,235.04                   | 355,824.00                   | (77,588.96)     |
| Total Accrued Interest Payable             | 124,027.13                   | 124,327.00                   | (299.87)        |
| Total Customer Deposits                    | 13,329.69                    | 0.00                         | 13,329.69       |
| Total Current Portion of Long-Term Debt    | 356,684.82                   | 356,636.00                   | 48.82           |
| Total Other Current Liabilities            | 985,492.57                   | 642,050.00                   | 343,442.57      |
| Total Current Liabilities                  | 1,757,769.25                 | 1,478,837.00                 | 278,932.25      |
| Non-Current Liabilities                    |                              |                              |                 |
| Total Long-term Debt, less Current Portion | 48,820,863.32                | 48,820,918.00                | (54.68)         |
| Total Installment Loans                    | 2,054,683.54                 | 379,000.00                   | 1,675,683.54    |
| Total Unearned Revenues                    | 2,000.00                     | 0.00                         | 2,000.00        |
| Total Net Pension Liability                | 1,246,616.00                 | 1,033,961.00                 | 212,655.00      |
| Total Cushion of Credit                    | 0.00                         | 0.00                         | 0.00            |
| Total Net OPEB Liability                   | 993,902.00                   | 1,857,523.00                 | (863,621.00)    |

# Balance Sheet - Consolidated

April 30, 2024

|  | Actual<br><u>April, 2024</u> | Budget<br><u>April, 2024</u> | <u>Variance</u> |
|--|------------------------------|------------------------------|-----------------|
| Total Non-Current Liabilities                          | 53,118,064.86                | 52,091,402.00                | 1,026,662.86    |
| Deferred Inflows                                       |                              |                              |                 |
| Total Deferred Inflows                                 | 1,477,990.99                 | 0.00                         | 1,477,990.99    |
| <b>Total Deferred Inflows</b>                          | 1,477,990.99                 | 0.00                         | 1,477,990.99    |
| <b>Total Liabilities</b>                               | 54,875,834.11                | 53,570,239.00                | 1,305,595.11    |
| <b>Total Liabilities and Deferred Inflows</b>          | <b>56,353,825.10</b>         | 53,570,239.00                | 2,783,586.10    |
| <b><u>EQUITY</u></b>                                   |                              |                              |                 |
| Net Assets   |                              |                              |                 |
| Total Restricted for Debt Service                      | 0.00                         | 0.00                         | 0.00            |
| Total Unrestricted                                     | 13,907,573.66                | 12,763,871.00                | 1,143,702.66    |
| Total Net Assets                                       | 13,907,573.66                | 12,763,871.00                | 1,143,702.66    |
| <b>Total Equity</b>                                    | 13,907,573.66                | 12,763,871.00                | 1,143,702.66    |
| <b>Total Liabilities, Deferred Inflows, and Equity</b> | <b>70,261,398.76</b>         | 66,334,110.00                | 3,927,288.76    |

Database: Insight Production

Report: D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt

Parameters: {GlAcct.AcctType} in ["A", "L", "Q"] and

Last Modified: 10/13/2017

{?Period to Post} = {GlAcctBal.PeriodPost}

# Balance Sheet - Consolidated

April 30, 2024

|                               |   |  | Actual              | Budget              |                       |
|-------------------------------|---|--|---------------------|---------------------|-----------------------|
|                               |   |  | <u>April, 2024</u>  | <u>April, 2024</u>  | <u>Variance</u>       |
| <b><u>ASSETS</u></b>          |   |  |                     |                     |                       |
| <b>Current Assets - Funds</b> |   |  |                     |                     |                       |
| 01                            | 0 | 13180  | 19,506.56           | 3,098,072.00        | (3,078,565.44)        |
| 02                            | 0 | 13180  | 0.00                | 0.00                | 0.00                  |
| 10                            | 0 | 13180  | 39,259.89           | 0.00                | 39,259.89             |
| 20                            | 0 | 13180  | 289,472.26          | 0.00                | 289,472.26            |
| 40                            | 0 | 13180  | 52,259.81           | 0.00                | 52,259.81             |
| 50                            | 0 | 13180  | 776,751.08          | 0.00                | 776,751.08            |
| 60                            | 0 | 13180  | 4,025.18            | 0.00                | 4,025.18              |
| 70                            | 0 | 13180  | (102,470.36)        | 0.00                | (102,470.36)          |
| 80                            | 0 | 13180  | 286,212.12          | 0.00                | 286,212.12            |
| 90                            | 0 | 13180  | 57,208.91           | 0.00                | 57,208.91             |
| 13180                         |   | Cash - 5 Star - Revenue Account                        | 1,422,225.45        | 3,098,072.00        | (1,675,846.55)        |
|                               |   | <b>Total Operating</b>                                 | <b>1,422,225.45</b> | <b>3,098,072.00</b> | <b>(1,675,846.55)</b> |
|                               |   | <b>Total Current Assets - Funds</b>                    | <b>1,422,225.45</b> | <b>3,098,072.00</b> | <b>(1,675,846.55)</b> |
|                               |   | <b>Total Assets</b>                                    | <b>1,422,225.45</b> | <b>3,098,072.00</b> | <b>(1,675,846.55)</b> |
|                               |   | <b>Total Assets and Deferred Outflows</b>              | <b>1,422,225.45</b> | <b>3,098,072.00</b> | <b>(1,675,846.55)</b> |
|                               |   | <b>Total Liabilities, Deferred Inflows, and Equity</b> | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>           |

|  |   |
|--|---|
| Database: Insight Production                         | Report: D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt |
| Parameters: {GIAcct.AcctType} in ["A", "L", "Q"] and | Last Modified: 10/13/2017   |
| {?Period to Post} = {GIAcctBal.PeriodPost}           |   |

# Budget Income Statement - Combined

25

|                               | -----Month Totals----- |                     |                    |                     | -----Year to Date Totals----- |                       |                    |                     |
|-------------------------------|------------------------|---------------------|--------------------|---------------------|-------------------------------|-----------------------|--------------------|---------------------|
|                               | This Year<br>April     | Budget<br>April     | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD         | Variance<br>Dollar | Variance<br>Percent |
| <b>April 30, 2024</b>         |                        |                     |                    |                     |                               |                       |                    |                     |
| Commercial                    | 319,823.13             | 173,508.00          | 146,315.13         | 84.33%              | 2,295,453.63                  | 2,040,439.00          | 255,014.63         | 12.50%              |
| Commercial Base Rates         | 236,001.79             | 234,376.00          | 1,625.79           | 0.69%               | 2,359,909.24                  | 2,343,760.00          | 16,149.24          | 0.69%               |
| Residential                   | 191,670.40             | 183,200.00          | 8,470.40           | 4.62%               | 1,752,786.11                  | 1,892,797.00          | (140,010.89)       | -7.40%              |
| Residential Base Rates        | 159,340.62             | 158,557.00          | 783.62             | 0.49%               | 1,590,435.45                  | 1,585,668.00          | 4,767.45           | 0.30%               |
| KMPUD Internal Usage          | 90,218.13              | 75,364.00           | 14,854.13          | 19.71%              | 700,538.84                    | 684,806.00            | 15,732.84          | 2.30%               |
| Meter Charges                 | 8,210.40               | 8,241.00            | (30.60)            | -0.37%              | 81,968.69                     | 82,407.00             | (438.31)           | -0.53%              |
| Property Taxes                | 73,737.00              | 73,737.00           | 0.00               | 0.00%               | 760,468.81                    | 737,370.00            | 23,098.81          | 3.13%               |
| Other                         | 14,887.81              | 14,400.00           | 487.81             | 3.39%               | 920,933.67                    | 857,220.00            | 63,713.67          | 7.43%               |
| <b>Operating Revenues</b>     | <b>1,093,889.28</b>    | <b>921,383.00</b>   | <b>172,506.28</b>  | <b>18.72%</b>       | <b>10,462,494.44</b>          | <b>10,224,467.00</b>  | <b>238,027.44</b>  | <b>2.33%</b>        |
| Cost of Goods Sold            | 220,594.65             | 187,427.00          | 33,167.65          | 17.70%              | 1,677,596.04                  | 1,740,783.00          | (63,186.96)        | -3.63%              |
| Salaries and Wages            | 137,851.89             | 138,236.00          | (384.11)           | -0.28%              | 1,425,351.63                  | 1,437,843.00          | (12,491.37)        | -0.87%              |
| Payroll Taxes & EE Benefits   | 76,718.31              | 75,763.00           | 955.31             | 1.26%               | 747,309.01                    | 781,647.00            | (34,337.99)        | -4.39%              |
| Operations & Maintenance      | 83,795.45              | 76,000.00           | 7,795.45           | 10.26%              | 970,522.34                    | 861,719.00            | 108,803.34         | 12.63%              |
| Contract Services             | 15,347.35              | 12,730.00           | 2,617.35           | 20.56%              | 237,687.57                    | 129,100.00            | 108,587.57         | 84.11%              |
| Operating Expenses            | 56,435.41              | 45,591.00           | 10,844.41          | 23.79%              | 478,987.75                    | 473,352.00            | 5,635.75           | 1.19%               |
| G & A Allocations             | 0.00                   | 1,269.00            | (1,269.00)         | -100.00%            | 145,000.00                    | (11,507.00)           | 156,507.00         | -1,360.10%          |
| Internal Allocations          | 26,322.59              | 49,703.00           | (23,380.41)        | -47.04%             | 436,524.36                    | 459,609.00            | (23,084.64)        | -5.02%              |
| Board of Directors            | 7,719.72               | 8,071.00            | (351.28)           | -4.35%              | 78,593.52                     | 80,703.00             | (2,109.48)         | -2.61%              |
| Depreciation                  | 182,936.16             | 182,006.00          | 930.16             | 0.51%               | 1,814,279.93                  | 1,816,550.00          | (2,270.07)         | -0.12%              |
| <b>Operating Expenses</b>     | <b>807,721.53</b>      | <b>776,796.00</b>   | <b>30,925.53</b>   | <b>3.98%</b>        | <b>8,011,852.15</b>           | <b>7,769,799.00</b>   | <b>242,053.15</b>  | <b>3.12%</b>        |
| <b>Total Operating</b>        | <b>286,167.75</b>      | <b>144,587.00</b>   | <b>141,580.75</b>  | <b>97.92%</b>       | <b>2,450,642.29</b>           | <b>2,454,668.00</b>   | <b>(4,025.71)</b>  | <b>-0.16%</b>       |
| Contribution Revenues         | 0.00                   | 0.00                | 0.00               | na                  | 395,000.00                    | 0.00                  | 395,000.00         | na                  |
| Investment Income             | 15,383.53              | 0.00                | 15,383.53          | na                  | 47,076.25                     | 0.00                  | 47,076.25          | na                  |
| Other                         | 37.50                  | 0.00                | 37.50              | na                  | 291,227.86                    | 0.00                  | 291,227.86         | na                  |
| <b>Non-Operating Revenues</b> | <b>15,421.03</b>       | <b>0.00</b>         | <b>15,421.03</b>   | <b>na</b>           | <b>733,304.11</b>             | <b>0.00</b>           | <b>733,304.11</b>  | <b>na</b>           |
| Interest Expense              | 133,901.40             | 124,927.00          | 8,974.40           | 7.18%               | 1,320,882.98                  | 1,279,126.00          | 41,756.98          | 3.26%               |
| Amortization                  | 36,374.42              | 36,200.00           | 174.42             | 0.48%               | 360,497.86                    | 362,000.00            | (1,502.14)         | -0.41%              |
| Other                         | 0.00                   | 0.00                | 0.00               | na                  | 0.00                          | 0.00                  | 0.00               | na                  |
| <b>Non-Operating Expenses</b> | <b>170,275.82</b>      | <b>161,127.00</b>   | <b>9,148.82</b>    | <b>5.68%</b>        | <b>1,681,380.84</b>           | <b>1,641,126.00</b>   | <b>40,254.84</b>   | <b>2.45%</b>        |
| GASB 68 Pension Expense       | 0.00                   | 0.00                | 0.00               | na                  | 0.00                          | 0.00                  | 0.00               | na                  |
| GASB 75 OPEB Expense          | 0.00                   | 0.00                | 0.00               | na                  | 0.00                          | 0.00                  | 0.00               | na                  |
| GASB 68 & 75 Expense          | 0.00                   | 0.00                | 0.00               | na                  | 0.00                          | 0.00                  | 0.00               | na                  |
| <b>Total Non-Operating</b>    | <b>(154,854.79)</b>    | <b>(161,127.00)</b> | <b>6,272.21</b>    | <b>3.89%</b>        | <b>(948,076.73)</b>           | <b>(1,641,126.00)</b> | <b>693,049.27</b>  | <b>42.23%</b>       |
|                               | <b>131,312.96</b>      | <b>(16,540.00)</b>  | <b>147,852.96</b>  | <b>893.91%</b>      | <b>1,502,565.56</b>           | <b>813,542.00</b>     | <b>689,023.56</b>  | <b>84.69%</b>       |

# Budget Income Statement - General Fund

|                       |
|-----------------------|
| <b>April 30, 2024</b> |
|-----------------------|

|                                | -----Month Totals----- |                  |                    |                     | -----Year to Date Totals----- |                   |                     |                     |
|--------------------------------|------------------------|------------------|--------------------|---------------------|-------------------------------|-------------------|---------------------|---------------------|
|                                | This Year<br>April     | Budget<br>April  | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD     | Variance<br>Dollar  | Variance<br>Percent |
| <b>1 - General &amp; Admin</b> |                        |                  |                    |                     |                               |                   |                     |                     |
| Property Taxes                 | 73,737.00              | 73,737.00        | 0.00               | 0.00%               | 760,468.81                    | 737,370.00        | 23,098.81           | 3.13%               |
| Other                          | 689.85                 | 0.00             | 689.85             | na                  | 11,025.15                     | 0.00              | 11,025.15           | na                  |
| Operating Revenues             | 74,426.85              | 73,737.00        | 689.85             | 0.94%               | 771,493.96                    | 737,370.00        | 34,123.96           | 4.63%               |
| Salaries and Wages             | 57,279.45              | 53,803.00        | 3,476.45           | 6.46%               | 602,527.31                    | 554,382.00        | 48,145.31           | 8.68%               |
| Payroll Taxes & EE Benefits    | 50,171.61              | 41,457.00        | 8,714.61           | 21.02%              | 471,195.59                    | 413,570.00        | 57,625.59           | 13.93%              |
| Operations & Maintenance       | 3,639.07               | 4,900.00         | (1,260.93)         | -25.73%             | 44,229.73                     | 49,000.00         | (4,770.27)          | -9.74%              |
| Contract Services              | 9,694.10               | 6,800.00         | 2,894.10           | 42.56%              | 123,647.90                    | 75,500.00         | 48,147.90           | 63.77%              |
| Operating Expenses             | 41,913.05              | 37,811.00        | 4,102.05           | 10.85%              | 397,718.57                    | 375,752.00        | 21,966.57           | 5.85%               |
| G & A Allocations              | (173,955.14)           | (157,071.00)     | (16,884.14)        | 10.75%              | (1,592,876.19)                | (1,578,510.00)    | (14,366.19)         | 0.91%               |
| Internal Allocations           | 4,228.00               | 4,229.00         | (1.00)             | -0.02%              | 29,602.00                     | 29,603.00         | (1.00)              | 0.00%               |
| Board of Directors             | 7,719.72               | 8,071.00         | (351.28)           | -4.35%              | 78,593.52                     | 80,703.00         | (2,109.48)          | -2.61%              |
| Operating Expenses             | 689.86                 | 0.00             | 689.86             | na                  | 154,638.43                    | 0.00              | 154,638.43          | na                  |
| <b>Total Operating</b>         | <b>73,736.99</b>       | <b>73,737.00</b> | <b>(0.01)</b>      | <b>0.00%</b>        | <b>616,855.53</b>             | <b>737,370.00</b> | <b>(120,514.47)</b> | <b>-16.34%</b>      |
| Contribution Revenues          | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00                | na                  |
| Investment Income              | 0.00                   | 0.00             | 0.00               | na                  | 21.15                         | 0.00              | 21.15               | na                  |
| Other                          | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00                | na                  |
| Non-Operating Revenues         | 0.00                   | 0.00             | 0.00               | na                  | 21.15                         | 0.00              | 21.15               | na                  |
| Interest Expense               | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00                | na                  |
| Amortization                   | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00                | na                  |
| Non-Operating Expenses         | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00                | na                  |
| <b>Total Non-Operating</b>     | <b>0.00</b>            | <b>0.00</b>      | <b>0.00</b>        | <b>na</b>           | <b>21.15</b>                  | <b>0.00</b>       | <b>21.15</b>        | <b>na</b>           |
| <b>NET INCOME (LOSS)</b>       | <b>73,736.99</b>       | <b>73,737.00</b> | <b>(0.01)</b>      | <b>0.00%</b>        | <b>616,876.68</b>             | <b>737,370.00</b> | <b>(120,493.32)</b> | <b>-16.34%</b>      |

# Budget Income Statement - General Fund

|                       |
|-----------------------|
| <b>April 30, 2024</b> |
|-----------------------|

|                                   | -----Month Totals----- |                    |                    |                     | -----Year to Date Totals----- |                     |                    |                     |
|-----------------------------------|------------------------|--------------------|--------------------|---------------------|-------------------------------|---------------------|--------------------|---------------------|
|                                   | This Year<br>April     | Budget<br>April    | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD       | Variance<br>Dollar | Variance<br>Percent |
| <b><u>2 - Fire Department</u></b> |                        |                    |                    |                     |                               |                     |                    |                     |
| Other                             | 6,003.61               | 5,600.00           | 403.61             | 7.21%               | 70,117.25                     | 56,000.00           | 14,117.25          | 25.21%              |
| Operating Revenues                | 6,003.61               | 5,600.00           | 403.61             | 7.21%               | 70,117.25                     | 56,000.00           | 14,117.25          | 25.21%              |
| Salaries and Wages                | 0.00                   | 133.00             | (133.00)           | -100.00%            | 0.00                          | 1,330.00            | (1,330.00)         | -100.00%            |
| Payroll Taxes & EE Benefits       | 0.00                   | 70.00              | (70.00)            | -100.00%            | 0.00                          | 706.00              | (706.00)           | -100.00%            |
| Operations & Maintenance          | 10,739.62              | 5,550.00           | 5,189.62           | 93.51%              | 63,491.94                     | 55,500.00           | 7,991.94           | 14.40%              |
| Contract Services                 | 0.00                   | 0.00               | 0.00               | na                  | 20,437.50                     | 0.00                | 20,437.50          | na                  |
| Operating Expenses                | 805.63                 | 910.00             | (104.37)           | -11.47%             | 5,392.84                      | 9,100.00            | (3,707.16)         | -40.74%             |
| G & A Allocations                 | 15,308.05              | 13,822.00          | 1,486.05           | 10.75%              | 152,933.11                    | 137,260.00          | 15,673.11          | 11.42%              |
| Internal Allocations              | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| Depreciation                      | 5,854.33               | 4,500.00           | 1,354.33           | 30.10%              | 50,977.36                     | 45,000.00           | 5,977.36           | 13.28%              |
| Operating Expenses                | 32,707.63              | 24,985.00          | 7,722.63           | 30.91%              | 293,232.75                    | 248,896.00          | 44,336.75          | 17.81%              |
| <b>Total Operating</b>            | <b>(26,704.02)</b>     | <b>(19,385.00)</b> | <b>(7,319.02)</b>  | <b>37.76%</b>       | <b>(223,115.50)</b>           | <b>(192,896.00)</b> | <b>(30,219.50)</b> | <b>15.67%</b>       |
| Contribution Revenues             | 0.00                   | 0.00               | 0.00               | na                  | 395,000.00                    | 0.00                | 395,000.00         | na                  |
| Other                             | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| Non-Operating Revenues            | 0.00                   | 0.00               | 0.00               | na                  | 395,000.00                    | 0.00                | 395,000.00         | na                  |
| Interest Expense                  | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| Amortization                      | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| Non-Operating Expenses            | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| <b>Total Non-Operating</b>        | <b>0.00</b>            | <b>0.00</b>        | <b>0.00</b>        | <b>na</b>           | <b>395,000.00</b>             | <b>0.00</b>         | <b>395,000.00</b>  | <b>na</b>           |
| <b>NET INCOME (LOSS)</b>          | <b>(26,704.02)</b>     | <b>(19,385.00)</b> | <b>(7,319.02)</b>  | <b>37.76%</b>       | <b>171,884.50</b>             | <b>(192,896.00)</b> | <b>364,780.50</b>  | <b>-189.11%</b>     |

# Budget Income Statement - General Fund

|                       |
|-----------------------|
| <b>April 30, 2024</b> |
|-----------------------|

|  | -----Month Totals----- |                   |                    |                     | -----Year to Date Totals----- |                    |                    |                     |
|--|------------------------|-------------------|--------------------|---------------------|-------------------------------|--------------------|--------------------|---------------------|
|  | This Year<br>April     | Budget<br>April   | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD      | Variance<br>Dollar | Variance<br>Percent |
| <b><u>3 - Parks &amp; Recreation</u></b> |                        |                   |                    |                     |                               |                    |                    |                     |
| Other                                    | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Operating Revenues                       | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Salaries and Wages                       | 10.67                  | 0.00              | 10.67              | na                  | 4,048.74                      | 6,842.00           | (2,793.26)         | -40.83%             |
| Payroll Taxes & EE Benefits              | 74.86                  | 0.00              | 74.86              | na                  | 5,266.58                      | 3,805.00           | 1,461.58           | 38.41%              |
| Operations & Maintenance                 | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 900.00             | (900.00)           | -100.00%            |
| Operating Expenses                       | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| G & A Allocations                        | 2,609.33               | 2,356.00          | 253.33             | 10.75%              | 26,068.16                     | 22,032.00          | 4,036.16           | 18.32%              |
| Internal Allocations                     | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Depreciation                             | 0.00                   | 315.00            | (315.00)           | -100.00%            | 0.00                          | 3,150.00           | (3,150.00)         | -100.00%            |
| Operating Expenses                       | 2,694.86               | 2,671.00          | 23.86              | 0.89%               | 35,383.48                     | 36,729.00          | (1,345.52)         | -3.66%              |
| <b>Total Operating</b>                   | <b>(2,694.86)</b>      | <b>(2,671.00)</b> | <b>(23.86)</b>     | <b>0.89%</b>        | <b>(35,383.48)</b>            | <b>(36,729.00)</b> | <b>1,345.52</b>    | <b>-3.66%</b>       |
| Contribution Revenues                    | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Other                                    | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Non-Operating Revenues                   | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Interest Expense                         | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Amortization                             | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Non-Operating Expenses                   | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| <b>Total Non-Operating</b>               | <b>0.00</b>            | <b>0.00</b>       | <b>0.00</b>        | <b>na</b>           | <b>0.00</b>                   | <b>0.00</b>        | <b>0.00</b>        | <b>na</b>           |
| <b>NET INCOME (LOSS)</b>                 | <b>(2,694.86)</b>      | <b>(2,671.00)</b> | <b>(23.86)</b>     | <b>0.89%</b>        | <b>(35,383.48)</b>            | <b>(36,729.00)</b> | <b>1,345.52</b>    | <b>-3.66%</b>       |

# Budget Income Statement - Water Fund

| April 30, 2024              | -----Month Totals----- |                   |                    |                     | -----Year to Date Totals----- |                    |                    |                     |
|-----------------------------|------------------------|-------------------|--------------------|---------------------|-------------------------------|--------------------|--------------------|---------------------|
|                             | This Year<br>April     | Budget<br>April   | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD      | Variance<br>Dollar | Variance<br>Percent |
| <b>0 - Default</b>          |                        |                   |                    |                     |                               |                    |                    |                     |
| Commercial                  | 10,649.11              | 5,783.00          | 4,866.11           | 84.15%              | 86,677.14                     | 79,604.00          | 7,073.14           | 8.89%               |
| Commercial Base Rates       | 18,479.50              | 18,131.00         | 348.50             | 1.92%               | 185,216.00                    | 181,310.00         | 3,906.00           | 2.15%               |
| Residential                 | 7,925.60               | 6,024.00          | 1,901.60           | 31.57%              | 107,764.78                    | 98,728.00          | 9,036.78           | 9.15%               |
| Residential Base Rates      | 26,115.52              | 25,855.00         | 260.52             | 1.01%               | 261,832.99                    | 258,550.00         | 3,282.99           | 1.27%               |
| KMPUD Internal Usage        | 49.27                  | 0.00              | 49.27              | na                  | 566.43                        | 0.00               | 566.43             | na                  |
| Meter Charges               | 3,801.26               | 3,802.00          | (0.74)             | -0.02%              | 38,023.82                     | 38,017.00          | 6.82               | 0.02%               |
| Other                       | 230.74                 | 500.00            | (269.26)           | -53.85%             | 17,580.49                     | 5,000.00           | 12,580.49          | 251.61%             |
| Operating Revenues          | 67,251.00              | 60,095.00         | 7,156.00           | 11.91%              | 697,661.65                    | 661,209.00         | 36,452.65          | 5.51%               |
| Salaries and Wages          | 5,174.56               | 14,559.00         | (9,384.44)         | -64.46%             | 86,758.72                     | 140,246.00         | (53,487.28)        | -38.14%             |
| Payroll Taxes & EE Benefits | 1,966.58               | 7,729.00          | (5,762.42)         | -74.56%             | 40,582.93                     | 75,031.00          | (34,448.07)        | -45.91%             |
| Operations & Maintenance    | 2,980.89               | 1,515.00          | 1,465.89           | 96.76%              | 28,914.98                     | 24,600.00          | 4,314.98           | 17.54%              |
| Contract Services           | 4,518.50               | 1,680.00          | 2,838.50           | 168.96%             | 66,919.00                     | 16,800.00          | 50,119.00          | 298.33%             |
| Operating Expenses          | 2,263.26               | 1,400.00          | 863.26             | 61.66%              | 13,789.30                     | 14,000.00          | (210.70)           | -1.51%              |
| G & A Allocations           | 29,398.42              | 26,968.00         | 2,430.42           | 9.01%               | 293,701.07                    | 267,329.00         | 26,372.07          | 9.87%               |
| Internal Allocations        | 3,427.56               | 6,361.00          | (2,933.44)         | -46.12%             | 27,849.87                     | 60,697.00          | (32,847.13)        | -54.12%             |
| Depreciation                | 8,867.45               | 9,000.00          | (132.55)           | -1.47%              | 86,654.35                     | 90,000.00          | (3,345.65)         | -3.72%              |
| Operating Expenses          | 58,597.22              | 69,212.00         | (10,614.78)        | -15.34%             | 645,170.22                    | 688,703.00         | (43,532.78)        | -6.32%              |
| <b>Total Operating</b>      | <b>8,653.78</b>        | <b>(9,117.00)</b> | <b>17,770.78</b>   | <b>-194.92%</b>     | <b>52,491.43</b>              | <b>(27,494.00)</b> | <b>79,985.43</b>   | <b>-290.92%</b>     |
| Contribution Revenues       | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Investment Income           | 985.74                 | 0.00              | 985.74             | na                  | 2,934.21                      | 0.00               | 2,934.21           | na                  |
| Other                       | 0.00                   | 0.00              | 0.00               | na                  | 8,296.00                      | 0.00               | 8,296.00           | na                  |
| Non-Operating Revenues      | 985.74                 | 0.00              | 985.74             | na                  | 11,230.21                     | 0.00               | 11,230.21          | na                  |
| Interest Expense            | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Amortization                | 0.00                   | 0.00              | 0.00               | na                  | (476.42)                      | 0.00               | (476.42)           | na                  |
| Non-Operating Expenses      | 0.00                   | 0.00              | 0.00               | na                  | (476.42)                      | 0.00               | (476.42)           | na                  |
| GASB 68 Pension Expense     | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| GASB 75 OPEB Expense        | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| GASB 68 & 75 Expense        | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| <b>Total Non-Operating</b>  | <b>985.74</b>          | <b>0.00</b>       | <b>985.74</b>      | <b>na</b>           | <b>11,706.63</b>              | <b>0.00</b>        | <b>11,706.63</b>   | <b>na</b>           |
| <b>NET INCOME (LOSS)</b>    | <b>9,639.52</b>        | <b>(9,117.00)</b> | <b>18,756.52</b>   | <b>-205.73%</b>     | <b>64,198.06</b>              | <b>(27,494.00)</b> | <b>91,692.06</b>   | <b>-333.50%</b>     |

# Budget Income Statement - Wastewater Fund

30

| April 30, 2024              | -----Month Totals----- |                    |                    |                     | -----Year to Date Totals----- |                     |                    |                     |
|-----------------------------|------------------------|--------------------|--------------------|---------------------|-------------------------------|---------------------|--------------------|---------------------|
|                             | This Year<br>April     | Budget<br>April    | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD       | Variance<br>Dollar | Variance<br>Percent |
| <b>0 - Default</b>          |                        |                    |                    |                     |                               |                     |                    |                     |
| Commercial                  | 44,000.04              | 25,354.00          | 18,646.04          | 73.54%              | 390,229.54                    | 322,305.00          | 67,924.54          | 21.07%              |
| Commercial Base Rates       | 33,465.78              | 32,834.00          | 631.78             | 1.92%               | 335,420.14                    | 328,340.00          | 7,080.14           | 2.16%               |
| Residential                 | 22,576.89              | 18,767.00          | 3,809.89           | 20.30%              | 254,046.73                    | 259,118.00          | (5,071.27)         | -1.96%              |
| Residential Base Rates      | 43,540.30              | 43,549.00          | (8.70)             | -0.02%              | 435,204.39                    | 435,588.00          | (383.61)           | -0.09%              |
| KMPUD Internal Usage        | 88.94                  | 0.00               | 88.94              | na                  | 1,102.49                      | 0.00                | 1,102.49           | na                  |
| Meter Charges               | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| Other                       | 268.51                 | 625.00             | (356.49)           | -57.04%             | 16,063.72                     | 6,250.00            | 9,813.72           | 157.02%             |
| Operating Revenues          | 143,940.46             | 121,129.00         | 22,811.46          | 18.83%              | 1,432,067.01                  | 1,351,601.00        | 80,466.01          | 5.95%               |
| Salaries and Wages          | 17,834.46              | 22,055.00          | (4,220.54)         | -19.14%             | 176,258.27                    | 226,670.00          | (50,411.73)        | -22.24%             |
| Payroll Taxes & EE Benefits | 10,598.47              | 12,208.00          | (1,609.53)         | -13.18%             | 88,739.04                     | 126,382.00          | (37,642.96)        | -29.79%             |
| Operations & Maintenance    | 19,093.44              | 15,250.00          | 3,843.44           | 25.20%              | 179,228.05                    | 152,500.00          | 26,728.05          | 17.53%              |
| Contract Services           | 1,134.75               | 3,750.00           | (2,615.25)         | -69.74%             | 23,761.67                     | 31,800.00           | (8,038.33)         | -25.28%             |
| Operating Expenses          | 5,103.08               | 2,600.00           | 2,503.08           | 96.27%              | 20,574.80                     | 26,000.00           | (5,425.20)         | -20.87%             |
| G & A Allocations           | 31,485.88              | 28,853.00          | 2,632.88           | 9.13%               | 314,555.59                    | 286,271.00          | 28,284.59          | 9.88%               |
| Internal Allocations        | 16,081.87              | 36,259.00          | (20,177.13)        | -55.65%             | 358,840.31                    | 343,983.00          | 14,857.31          | 4.32%               |
| Depreciation                | 24,668.16              | 26,000.00          | (1,331.84)         | -5.12%              | 247,950.95                    | 260,000.00          | (12,049.05)        | -4.63%              |
| Operating Expenses          | 126,000.11             | 146,975.00         | (20,974.89)        | -14.27%             | 1,409,908.68                  | 1,453,606.00        | (43,697.32)        | -3.01%              |
| <b>Total Operating</b>      | <b>17,940.35</b>       | <b>(25,846.00)</b> | <b>43,786.35</b>   | <b>-169.41%</b>     | <b>22,158.33</b>              | <b>(102,005.00)</b> | <b>124,163.33</b>  | <b>-121.72%</b>     |
| Contribution Revenues       | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| Investment Income           | 1,441.66               | 0.00               | 1,441.66           | na                  | 3,840.69                      | 0.00                | 3,840.69           | na                  |
| Other                       | 0.00                   | 0.00               | 0.00               | na                  | 7,227.00                      | 0.00                | 7,227.00           | na                  |
| Non-Operating Revenues      | 1,441.66               | 0.00               | 1,441.66           | na                  | 11,067.69                     | 0.00                | 11,067.69          | na                  |
| Interest Expense            | 7,774.00               | 0.00               | 7,774.00           | na                  | 27,417.93                     | 0.00                | 27,417.93          | na                  |
| Amortization                | 0.00                   | 0.00               | 0.00               | na                  | (723.05)                      | 0.00                | (723.05)           | na                  |
| Non-Operating Expenses      | 7,774.00               | 0.00               | 7,774.00           | na                  | 26,694.88                     | 0.00                | 26,694.88          | na                  |
| GASB 68 Pension Expense     | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| GASB 75 OPEB Expense        | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| GASB 68 & 75 Expense        | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00                | 0.00               | na                  |
| <b>Total Non-Operating</b>  | <b>(6,332.34)</b>      | <b>0.00</b>        | <b>(6,332.34)</b>  | <b>na</b>           | <b>(15,627.19)</b>            | <b>0.00</b>         | <b>(15,627.19)</b> | <b>na</b>           |
| <b>NET INCOME (LOSS)</b>    | <b>11,608.01</b>       | <b>(25,846.00)</b> | <b>37,454.01</b>   | <b>-144.91%</b>     | <b>6,531.14</b>               | <b>(102,005.00)</b> | <b>108,536.14</b>  | <b>-106.40%</b>     |

# Budget Income Statement - Employee Housing Fund

31

| April 30, 2024              | -----Month Totals----- |                   |                    |                     | -----Year to Date Totals----- |                    |                    |                     |
|-----------------------------|------------------------|-------------------|--------------------|---------------------|-------------------------------|--------------------|--------------------|---------------------|
|                             | This Year<br>April     | Budget<br>April   | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD      | Variance<br>Dollar | Variance<br>Percent |
| <b>0 - Default</b>          |                        |                   |                    |                     |                               |                    |                    |                     |
| Other                       | 5,760.00               | 4,660.00          | 1,100.00           | 23.61%              | 47,620.00                     | 64,120.00          | (16,500.00)        | -25.73%             |
| Operating Revenues          | 5,760.00               | 4,660.00          | 1,100.00           | 23.61%              | 47,620.00                     | 64,120.00          | (16,500.00)        | -25.73%             |
| Salaries and Wages          | 470.08                 | 414.00            | 56.08              | 13.55%              | 6,868.32                      | 2,820.00           | 4,048.32           | 143.56%             |
| Payroll Taxes & EE Benefits | 327.33                 | 220.00            | 107.33             | 48.79%              | 4,104.14                      | 1,543.00           | 2,561.14           | 165.98%             |
| Operations & Maintenance    | 3,162.66               | 2,625.00          | 537.66             | 20.48%              | 43,728.57                     | 26,250.00          | 17,478.57          | 66.59%              |
| Contract Services           | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Operating Expenses          | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| G & A Allocations           | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Internal Allocations        | 1,013.49               | 954.00            | 59.49              | 6.24%               | 8,391.40                      | 9,042.00           | (650.60)           | -7.20%              |
| Depreciation                | 4,244.94               | 4,900.00          | (655.06)           | -13.37%             | 42,516.08                     | 49,000.00          | (6,483.92)         | -13.23%             |
| Operating Expenses          | 9,218.50               | 9,113.00          | 105.50             | 1.16%               | 105,608.51                    | 88,655.00          | 16,953.51          | 19.12%              |
| <b>Total Operating</b>      | <b>(3,458.50)</b>      | <b>(4,453.00)</b> | <b>994.50</b>      | <b>-22.33%</b>      | <b>(57,988.51)</b>            | <b>(24,535.00)</b> | <b>(33,453.51)</b> | <b>136.35%</b>      |
| Contribution Revenues       | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Investment Income           | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Other                       | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Non-Operating Revenues      | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Interest Expense            | 165.44                 | 600.00            | (434.56)           | -72.43%             | 3,572.01                      | 6,000.00           | (2,427.99)         | -40.47%             |
| Amortization                | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| Non-Operating Expenses      | 165.44                 | 600.00            | (434.56)           | -72.43%             | 3,572.01                      | 6,000.00           | (2,427.99)         | -40.47%             |
| GASB 68 Pension Expense     | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| GASB 75 OPEB Expense        | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| GASB 68 & 75 Expense        | 0.00                   | 0.00              | 0.00               | na                  | 0.00                          | 0.00               | 0.00               | na                  |
| <b>Total Non-Operating</b>  | <b>(165.44)</b>        | <b>(600.00)</b>   | <b>434.56</b>      | <b>-72.43%</b>      | <b>(3,572.01)</b>             | <b>(6,000.00)</b>  | <b>2,427.99</b>    | <b>-40.47%</b>      |
| <b>NET INCOME (LOSS)</b>    | <b>(3,623.94)</b>      | <b>(5,053.00)</b> | <b>1,429.06</b>    | <b>-28.28%</b>      | <b>(61,560.52)</b>            | <b>(30,535.00)</b> | <b>(31,025.52)</b> | <b>101.61%</b>      |

# Budget Income Statement - Electricity Fund

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| April 30, 2024              | -----Month Totals----- |                     |                    |                     | -----Year to Date Totals----- |                       |                     |                     |
|-----------------------------|------------------------|---------------------|--------------------|---------------------|-------------------------------|-----------------------|---------------------|---------------------|
|                             | This Year<br>April     | Budget<br>April     | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD         | Variance<br>Dollar  | Variance<br>Percent |
| <b>0 - Default</b>          |                        |                     |                    |                     |                               |                       |                     |                     |
| Commercial                  | 107,768.71             | 57,633.00           | 50,135.71          | 86.99%              | 861,079.26                    | 730,254.00            | 130,825.26          | 17.92%              |
| Commercial Base Rates       | 182,468.31             | 181,838.00          | 630.31             | 0.35%               | 1,823,421.26                  | 1,818,380.00          | 5,041.26            | 0.28%               |
| Residential                 | 49,688.69              | 37,638.00           | 12,050.69          | 32.02%              | 418,002.66                    | 410,872.00            | 7,130.66            | 1.74%               |
| Residential Base Rates      | 86,742.18              | 86,221.00           | 521.18             | 0.60%               | 864,083.67                    | 862,210.00            | 1,873.67            | 0.22%               |
| KMPUD Internal Usage        | 78,138.86              | 63,612.00           | 14,526.86          | 22.84%              | 616,464.90                    | 602,733.00            | 13,731.90           | 2.28%               |
| Meter Charges               | 2,703.51               | 2,711.00            | (7.49)             | -0.28%              | 26,939.28                     | 27,110.00             | (170.72)            | -0.63%              |
| Other                       | 571.09                 | 1,000.00            | (428.91)           | -42.89%             | 24,133.26                     | 10,000.00             | 14,133.26           | 141.33%             |
| Operating Revenues          | 508,081.35             | 430,653.00          | 77,428.35          | 17.98%              | 4,634,124.29                  | 4,461,559.00          | 172,565.29          | 3.87%               |
| Cost of Goods Sold          | 74,023.22              | 82,740.00           | (8,716.78)         | -10.54%             | 906,933.82                    | 714,058.00            | 192,875.82          | 27.01%              |
| Salaries and Wages          | 23,422.36              | 20,752.00           | 2,670.36           | 12.87%              | 215,640.62                    | 199,617.00            | 16,023.62           | 8.03%               |
| Payroll Taxes & EE Benefits | (90.28)                | 0.00                | (90.28)            | na                  | 28.77                         | 0.00                  | 28.77               | na                  |
| Operations & Maintenance    | 27,324.28              | 22,800.00           | 4,524.28           | 19.84%              | 323,345.24                    | 232,000.00            | 91,345.24           | 39.37%              |
| Contract Services           | 0.00                   | 500.00              | (500.00)           | -100.00%            | 1,074.00                      | 5,000.00              | (3,926.00)          | -78.52%             |
| Operating Expenses          | 5,717.08               | 1,200.00            | 4,517.08           | 376.42%             | 16,550.01                     | 12,000.00             | 4,550.01            | 37.92%              |
| G & A Allocations           | 36,878.49              | 33,299.00           | 3,579.49           | 10.75%              | 368,429.74                    | 332,665.00            | 35,764.74           | 10.75%              |
| Internal Allocations        | 422.00                 | 423.00              | (1.00)             | -0.24%              | 2,960.00                      | 2,958.00              | 2.00                | 0.07%               |
| Depreciation                | 125,968.91             | 126,000.00          | (31.09)            | -0.02%              | 1,258,384.53                  | 1,260,000.00          | (1,615.47)          | -0.13%              |
| Operating Expenses          | 293,666.06             | 287,714.00          | 5,952.06           | 2.07%               | 3,093,346.73                  | 2,758,298.00          | 335,048.73          | 12.15%              |
| <b>Total Operating</b>      | <b>214,415.29</b>      | <b>142,939.00</b>   | <b>71,476.29</b>   | <b>50.00%</b>       | <b>1,540,777.56</b>           | <b>1,703,261.00</b>   | <b>(162,483.44)</b> | <b>-9.54%</b>       |
| Contribution Revenues       | 0.00                   | 0.00                | 0.00               | na                  | 0.00                          | 0.00                  | 0.00                | na                  |
| Investment Income           | 10,372.82              | 0.00                | 10,372.82          | na                  | 32,547.62                     | 0.00                  | 32,547.62           | na                  |
| Other                       | 37.50                  | 0.00                | 37.50              | na                  | 274,724.86                    | 0.00                  | 274,724.86          | na                  |
| Non-Operating Revenues      | 10,410.32              | 0.00                | 10,410.32          | na                  | 307,272.48                    | 0.00                  | 307,272.48          | na                  |
| Interest Expense            | 124,027.13             | 124,327.00          | (299.87)           | -0.24%              | 1,272,964.17                  | 1,273,126.00          | (161.83)            | -0.01%              |
| Amortization                | 36,374.42              | 36,200.00           | 174.42             | 0.48%               | 362,451.82                    | 362,000.00            | 451.82              | 0.12%               |
| Non-Operating Expenses      | 160,401.55             | 160,527.00          | (125.45)           | -0.08%              | 1,635,415.99                  | 1,635,126.00          | 289.99              | 0.02%               |
| GASB 68 Pension Expense     | 0.00                   | 0.00                | 0.00               | na                  | 0.00                          | 0.00                  | 0.00                | na                  |
| GASB 75 OPEB Expense        | 0.00                   | 0.00                | 0.00               | na                  | 0.00                          | 0.00                  | 0.00                | na                  |
| GASB 68 & 75 Expense        | 0.00                   | 0.00                | 0.00               | na                  | 0.00                          | 0.00                  | 0.00                | na                  |
| <b>Total Non-Operating</b>  | <b>(149,991.23)</b>    | <b>(160,527.00)</b> | <b>10,535.77</b>   | <b>-6.56%</b>       | <b>(1,328,143.51)</b>         | <b>(1,635,126.00)</b> | <b>306,982.49</b>   | <b>-18.77%</b>      |
| <b>NET INCOME (LOSS)</b>    | <b>64,424.06</b>       | <b>(17,588.00)</b>  | <b>82,012.06</b>   | <b>-466.30%</b>     | <b>212,634.05</b>             | <b>68,135.00</b>      | <b>144,499.05</b>   | <b>212.08%</b>      |

# Budget Income Statement - Cable TV Fund

|                       |
|-----------------------|
| <b>April 30, 2024</b> |
|-----------------------|

|                             | -----Month Totals----- |                 |                    |                     | -----Year to Date Totals----- |                   |                    |                     |
|-----------------------------|------------------------|-----------------|--------------------|---------------------|-------------------------------|-------------------|--------------------|---------------------|
|                             | This Year<br>April     | Budget<br>April | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD     | Variance<br>Dollar | Variance<br>Percent |
| <b>0 - Default</b>          |                        |                 |                    |                     |                               |                   |                    |                     |
| Other                       | 915.00                 | 915.00          | 0.00               | 0.00%               | 9,150.00                      | 9,150.00          | 0.00               | 0.00%               |
| Operating Revenues          | 915.00                 | 915.00          | 0.00               | 0.00%               | 9,150.00                      | 9,150.00          | 0.00               | 0.00%               |
| Salaries and Wages          | 0.00                   | 0.00            | 0.00               | na                  | 95.49                         | 0.00              | 95.49              | na                  |
| Payroll Taxes & EE Benefits | 0.00                   | 0.00            | 0.00               | na                  | 47.40                         | 0.00              | 47.40              | na                  |
| Operations & Maintenance    | 0.00                   | 150.00          | (150.00)           | -100.00%            | 0.00                          | 1,500.00          | (1,500.00)         | -100.00%            |
| Operating Expenses          | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| G & A Allocations           | 1,739.55               | 1,571.00        | 168.55             | 10.73%              | 17,378.76                     | 14,138.00         | 3,240.76           | 22.92%              |
| Internal Allocations        | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Depreciation                | 0.00                   | 45.00           | (45.00)            | -100.00%            | 138.25                        | 450.00            | (311.75)           | -69.28%             |
| Operating Expenses          | 1,739.55               | 1,766.00        | (26.45)            | -1.50%              | 17,659.90                     | 16,088.00         | 1,571.90           | 9.77%               |
| <b>Total Operating</b>      | <b>(824.55)</b>        | <b>(851.00)</b> | <b>26.45</b>       | <b>-3.11%</b>       | <b>(8,509.90)</b>             | <b>(6,938.00)</b> | <b>(1,571.90)</b>  | <b>22.66%</b>       |
| Contribution Revenues       | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Investment Income           | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Other                       | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Non-Operating Revenues      | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Interest Expense            | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Amortization                | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Non-Operating Expenses      | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| GASB 68 Pension Expense     | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| GASB 75 OPEB Expense        | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| GASB 68 & 75 Expense        | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| <b>Total Non-Operating</b>  | <b>0.00</b>            | <b>0.00</b>     | <b>0.00</b>        | <b>na</b>           | <b>0.00</b>                   | <b>0.00</b>       | <b>0.00</b>        | <b>na</b>           |
| <b>NET INCOME (LOSS)</b>    | <b>(824.55)</b>        | <b>(851.00)</b> | <b>26.45</b>       | <b>-3.11%</b>       | <b>(8,509.90)</b>             | <b>(6,938.00)</b> | <b>(1,571.90)</b>  | <b>22.66%</b>       |

# Budget Income Statement - Snow Removal Fund

| April 30, 2024              | -----Month Totals----- |                    |                    |                     | -----Year to Date Totals----- |                   |                    |                     |
|-----------------------------|------------------------|--------------------|--------------------|---------------------|-------------------------------|-------------------|--------------------|---------------------|
|                             | This Year<br>April     | Budget<br>April    | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD     | Variance<br>Dollar | Variance<br>Percent |
| <b>0 - Default</b>          |                        |                    |                    |                     |                               |                   |                    |                     |
| KMPUD Internal Usage        | 6,338.00               | 6,343.00           | (5.00)             | -0.08%              | 44,402.00                     | 44,401.00         | 1.00               | 0.00%               |
| Other                       | 0.00                   | 0.00               | 0.00               | na                  | 709,132.37                    | 695,700.00        | 13,432.37          | 1.93%               |
| Operating Revenues          | 6,338.00               | 6,343.00           | (5.00)             | -0.08%              | 753,534.37                    | 740,101.00        | 13,433.37          | 1.82%               |
| Salaries and Wages          | 24,065.98              | 12,858.00          | 11,207.98          | 87.17%              | 212,315.20                    | 172,290.00        | 40,025.20          | 23.23%              |
| Payroll Taxes & EE Benefits | 7,895.21               | 6,826.00           | 1,069.21           | 15.66%              | 70,429.25                     | 89,247.00         | (18,817.75)        | -21.09%             |
| Operations & Maintenance    | 1,425.29               | 1,900.00           | (474.71)           | -24.98%             | 105,557.77                    | 58,120.00         | 47,437.77          | 81.62%              |
| Contract Services           | 0.00                   | 0.00               | 0.00               | na                  | 1,400.00                      | 0.00              | 1,400.00           | na                  |
| Operating Expenses          | 488.67                 | 1,000.00           | (511.33)           | -51.13%             | 24,395.18                     | 29,800.00         | (5,404.82)         | -18.14%             |
| G & A Allocations           | 14,264.32              | 12,880.00          | 1,384.32           | 10.75%              | 142,505.85                    | 124,488.00        | 18,017.85          | 14.47%              |
| Internal Allocations        | 0.00                   | 100.00             | (100.00)           | -100.00%            | 0.00                          | 900.00            | (900.00)           | -100.00%            |
| Depreciation                | 7,504.49               | 5,246.00           | 2,258.49           | 43.05%              | 69,723.29                     | 48,950.00         | 20,773.29          | 42.44%              |
| Operating Expenses          | 55,643.96              | 40,810.00          | 14,833.96          | 36.35%              | 626,326.54                    | 523,795.00        | 102,531.54         | 19.57%              |
| <b>Total Operating</b>      | <b>(49,305.96)</b>     | <b>(34,467.00)</b> | <b>(14,838.96)</b> | <b>43.05%</b>       | <b>127,207.83</b>             | <b>216,306.00</b> | <b>(89,098.17)</b> | <b>-41.19%</b>      |
| Contribution Revenues       | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Investment Income           | 1,601.80               | 0.00               | 1,601.80           | na                  | 4,341.53                      | 0.00              | 4,341.53           | na                  |
| Other                       | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Non-Operating Revenues      | 1,601.80               | 0.00               | 1,601.80           | na                  | 4,341.53                      | 0.00              | 4,341.53           | na                  |
| Interest Expense            | 1,934.83               | 0.00               | 1,934.83           | na                  | 7,666.82                      | 0.00              | 7,666.82           | na                  |
| Amortization                | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Non-Operating Expenses      | 1,934.83               | 0.00               | 1,934.83           | na                  | 7,666.82                      | 0.00              | 7,666.82           | na                  |
| GASB 68 Pension Expense     | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| GASB 75 OPEB Expense        | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| GASB 68 & 75 Expense        | 0.00                   | 0.00               | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| <b>Total Non-Operating</b>  | <b>(333.03)</b>        | <b>0.00</b>        | <b>(333.03)</b>    | <b>na</b>           | <b>(3,325.29)</b>             | <b>0.00</b>       | <b>(3,325.29)</b>  | <b>na</b>           |
| <b>NET INCOME (LOSS)</b>    | <b>(49,638.99)</b>     | <b>(34,467.00)</b> | <b>(15,171.99)</b> | <b>44.02%</b>       | <b>123,882.54</b>             | <b>216,306.00</b> | <b>(92,423.46)</b> | <b>-42.73%</b>      |

# Budget Income Statement - Propane Fund

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| April 30, 2024              | -----Month Totals----- |                  |                    |                     | -----Year to Date Totals----- |                   |                    |                     |
|-----------------------------|------------------------|------------------|--------------------|---------------------|-------------------------------|-------------------|--------------------|---------------------|
|                             | This Year<br>April     | Budget<br>April  | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD     | Variance<br>Dollar | Variance<br>Percent |
| <b>0 - Default</b>          |                        |                  |                    |                     |                               |                   |                    |                     |
| Commercial                  | 155,217.82             | 84,738.00        | 70,479.82          | 83.17%              | 933,907.59                    | 908,276.00        | 25,631.59          | 2.82%               |
| Commercial Base Rates       | 1,588.20               | 1,573.00         | 15.20              | 0.97%               | 15,851.84                     | 15,730.00         | 121.84             | 0.77%               |
| Residential                 | 80,861.40              | 90,147.00        | (9,285.60)         | -10.30%             | 666,950.93                    | 817,839.00        | (150,888.07)       | -18.45%             |
| Residential Base Rates      | 2,942.62               | 2,932.00         | 10.62              | 0.36%               | 29,314.40                     | 29,320.00         | (5.60)             | -0.02%              |
| KMPUD Internal Usage        | 5,603.06               | 5,409.00         | 194.06             | 3.59%               | 38,003.02                     | 37,672.00         | 331.02             | 0.88%               |
| Meter Charges               | 1,705.63               | 1,728.00         | (22.37)            | -1.29%              | 17,005.59                     | 17,280.00         | (274.41)           | -1.59%              |
| Other                       | 351.47                 | 1,000.00         | (648.53)           | -64.85%             | 8,589.75                      | 10,000.00         | (1,410.25)         | -14.10%             |
| Operating Revenues          | 248,270.20             | 187,527.00       | 60,743.20          | 32.39%              | 1,709,623.12                  | 1,836,117.00      | (126,493.88)       | -6.89%              |
| Cost of Goods Sold          | 146,571.43             | 104,687.00       | 41,884.43          | 40.01%              | 770,662.22                    | 1,026,725.00      | (256,062.78)       | -24.94%             |
| Salaries and Wages          | 7,522.38               | 11,963.00        | (4,440.62)         | -37.12%             | 85,061.96                     | 116,628.00        | (31,566.04)        | -27.07%             |
| Payroll Taxes & EE Benefits | 5,056.52               | 6,351.00         | (1,294.48)         | -20.38%             | 54,653.72                     | 62,282.00         | (7,628.28)         | -12.25%             |
| Operations & Maintenance    | 1,411.65               | 1,505.00         | (93.35)            | -6.20%              | 22,060.65                     | 47,295.00         | (25,234.35)        | -53.36%             |
| Contract Services           | 0.00                   | 0.00             | 0.00               | na                  | 447.50                        | 0.00              | 447.50             | na                  |
| Operating Expenses          | 0.00                   | 670.00           | (670.00)           | -100.00%            | 75.00                         | 6,700.00          | (6,625.00)         | -98.88%             |
| G & A Allocations           | 34,269.16              | 30,943.00        | 3,326.16           | 10.75%              | 342,361.60                    | 308,989.00        | 33,372.60          | 10.80%              |
| Internal Allocations        | 727.67                 | 1,377.00         | (649.33)           | -47.16%             | 5,920.78                      | 12,003.00         | (6,082.22)         | -50.67%             |
| Depreciation                | 5,386.01               | 6,000.00         | (613.99)           | -10.23%             | 53,516.42                     | 60,000.00         | (6,483.58)         | -10.81%             |
| Operating Expenses          | 200,944.82             | 163,496.00       | 37,448.82          | 22.91%              | 1,334,759.85                  | 1,640,622.00      | (305,862.15)       | -18.64%             |
| <b>Total Operating</b>      | <b>47,325.38</b>       | <b>24,031.00</b> | <b>23,294.38</b>   | <b>96.93%</b>       | <b>374,863.27</b>             | <b>195,495.00</b> | <b>179,368.27</b>  | <b>91.75%</b>       |
| Contribution Revenues       | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Investment Income           | 931.59                 | 0.00             | 931.59             | na                  | 3,088.03                      | 0.00              | 3,088.03           | na                  |
| Other                       | 0.00                   | 0.00             | 0.00               | na                  | 980.00                        | 0.00              | 980.00             | na                  |
| Non-Operating Revenues      | 931.59                 | 0.00             | 931.59             | na                  | 4,068.03                      | 0.00              | 4,068.03           | na                  |
| Interest Expense            | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Amortization                | 0.00                   | 0.00             | 0.00               | na                  | (754.49)                      | 0.00              | (754.49)           | na                  |
| Non-Operating Expenses      | 0.00                   | 0.00             | 0.00               | na                  | (754.49)                      | 0.00              | (754.49)           | na                  |
| GASB 68 Pension Expense     | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| GASB 75 OPEB Expense        | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| GASB 68 & 75 Expense        | 0.00                   | 0.00             | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| <b>Total Non-Operating</b>  | <b>931.59</b>          | <b>0.00</b>      | <b>931.59</b>      | <b>na</b>           | <b>4,822.52</b>               | <b>0.00</b>       | <b>4,822.52</b>    | <b>na</b>           |
| <b>NET INCOME (LOSS)</b>    | <b>48,256.97</b>       | <b>24,031.00</b> | <b>24,225.97</b>   | <b>100.81%</b>      | <b>379,685.79</b>             | <b>195,495.00</b> | <b>184,190.79</b>  | <b>94.22%</b>       |

# Budget Income Statement - Solid Waste Fund

| April 30, 2024              | -----Month Totals----- |                 |                    |                     | -----Year to Date Totals----- |                   |                    |                     |
|-----------------------------|------------------------|-----------------|--------------------|---------------------|-------------------------------|-------------------|--------------------|---------------------|
|                             | This Year<br>April     | Budget<br>April | Variance<br>Dollar | Variance<br>Percent | This Year<br>YTD              | Budget<br>YTD     | Variance<br>Dollar | Variance<br>Percent |
| <b>0 - Default</b>          |                        |                 |                    |                     |                               |                   |                    |                     |
| Commercial                  | 2,187.45               | 0.00            | 2,187.45           | na                  | 23,560.10                     | 0.00              | 23,560.10          | na                  |
| Residential                 | 30,617.82              | 30,624.00       | (6.18)             | -0.02%              | 306,021.01                    | 306,240.00        | (218.99)           | -0.07%              |
| Other                       | 97.54                  | 100.00          | (2.46)             | -2.46%              | 7,521.68                      | 1,000.00          | 6,521.68           | 652.17%             |
| Operating Revenues          | 32,902.81              | 30,724.00       | 2,178.81           | 7.09%               | 337,102.79                    | 307,240.00        | 29,862.79          | 9.72%               |
| Salaries and Wages          | 2,071.95               | 1,699.00        | 372.95             | 21.95%              | 35,777.00                     | 17,018.00         | 18,759.00          | 110.23%             |
| Payroll Taxes & EE Benefits | 718.01                 | 902.00          | (183.99)           | -20.40%             | 12,261.59                     | 9,081.00          | 3,180.59           | 35.02%              |
| Operations & Maintenance    | 14,018.55              | 19,805.00       | (5,786.45)         | -29.22%             | 159,965.41                    | 214,054.00        | (54,088.59)        | -25.27%             |
| Contract Services           | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Operating Expenses          | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| G & A Allocations           | 8,001.94               | 7,648.00        | 353.94             | 4.63%               | 79,942.31                     | 73,831.00         | 6,111.31           | 8.28%               |
| Internal Allocations        | 422.00                 | 0.00            | 422.00             | na                  | 2,960.00                      | 423.00            | 2,537.00           | 599.76%             |
| Depreciation                | 441.87                 | 0.00            | 441.87             | na                  | 4,418.70                      | 0.00              | 4,418.70           | na                  |
| Operating Expenses          | 25,674.32              | 30,054.00       | (4,379.68)         | -14.57%             | 295,325.01                    | 314,407.00        | (19,081.99)        | -6.07%              |
| <b>Total Operating</b>      | <b>7,228.49</b>        | <b>670.00</b>   | <b>6,558.49</b>    | <b>978.88%</b>      | <b>41,777.78</b>              | <b>(7,167.00)</b> | <b>48,944.78</b>   | <b>-682.92%</b>     |
| Contribution Revenues       | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Investment Income           | 28.74                  | 0.00            | 28.74              | na                  | 248.31                        | 0.00              | 248.31             | na                  |
| Other                       | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Non-Operating Revenues      | 28.74                  | 0.00            | 28.74              | na                  | 248.31                        | 0.00              | 248.31             | na                  |
| Interest Expense            | 0.00                   | 0.00            | 0.00               | na                  | 9,262.05                      | 0.00              | 9,262.05           | na                  |
| Amortization                | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| Non-Operating Expenses      | 0.00                   | 0.00            | 0.00               | na                  | 9,262.05                      | 0.00              | 9,262.05           | na                  |
| GASB 68 Pension Expense     | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| GASB 75 OPEB Expense        | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| GASB 68 & 75 Expense        | 0.00                   | 0.00            | 0.00               | na                  | 0.00                          | 0.00              | 0.00               | na                  |
| <b>Total Non-Operating</b>  | <b>28.74</b>           | <b>0.00</b>     | <b>28.74</b>       | <b>na</b>           | <b>(9,013.74)</b>             | <b>0.00</b>       | <b>(9,013.74)</b>  | <b>na</b>           |
| <b>NET INCOME (LOSS)</b>    | <b>7,257.23</b>        | <b>670.00</b>   | <b>6,587.23</b>    | <b>983.17%</b>      | <b>32,764.04</b>              | <b>(7,167.00)</b> | <b>39,931.04</b>   | <b>-557.15%</b>     |

# Budget Income Statement - Combined

**May 31, 2024**

|                        | -----Month Totals----- |                   |                    | -----Year to Date Totals----- |                      |                    |
|------------------------|------------------------|-------------------|--------------------|-------------------------------|----------------------|--------------------|
|                        | This Year<br>May       | Budget<br>May     | Variance<br>Dollar | This Year<br>YTD              | Budget<br>YTD        | Variance<br>Dollar |
| Commercial             | 124,291.23             | 86,082.00         | 38,209.23          | 2,419,744.86                  | 2,126,521.00         | 293,223.86         |
| Commercial Base Rates  | 236,001.79             | 234,376.00        | 1,625.79           | 2,595,911.03                  | 2,578,136.00         | 17,775.03          |
| Residential            | 114,781.61             | 109,287.00        | 5,494.61           | 1,867,567.72                  | 2,002,084.00         | (134,516.28)       |
| Residential Base Rates | 159,394.83             | 158,557.00        | 837.83             | 1,749,830.28                  | 1,744,225.00         | 5,605.28           |
| KMPUD Internal Usage   | (30,221.80)            | 60,082.00         | (90,303.80)        | 670,317.04                    | 744,888.00           | (74,570.96)        |
| Meter Charges          | 8,215.69               | 8,241.00          | (25.31)            | 90,184.38                     | 90,648.00            | (463.62)           |
| Property Taxes         | 73,737.00              | 73,737.00         | 0.00               | 834,205.81                    | 811,107.00           | 23,098.81          |
| Other                  | 11,836.93              | 14,400.00         | (2,563.07)         | 932,770.60                    | 871,620.00           | 61,150.60          |
| Operating Revenues     | <u>698,037.28</u>      | <u>744,762.00</u> | <u>(46,724.72)</u> | <u>11,160,531.72</u>          | <u>10,969,229.00</u> | <u>191,302.72</u>  |

Cash Flow

| FYE 2024                                |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | Jul-23             | Aug-23             | Sep-23             | Oct-23             | Nov-23             | Dec-23             | Jan-24             | Feb-24             | Mar-24             | Apr-24             | May-24             | Jun-24             |
| <b>Revenue/Expenses</b>                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| AR Revenue                              | \$1,312,961        | \$796,679          | \$612,955          | \$601,279          | \$703,082          | \$1,018,636        | \$991,248          | \$998,944          | \$1,047,606        | \$939,986          | \$632,290          | \$547,415          |
| Snow Removal Revenue                    |                    |                    |                    | \$6,343            | \$354,193          | \$6,343            | \$354,193          | \$6,343            | \$6,343            | \$6,343            |                    |                    |
| Property Tax Revenue                    | \$35,000           |                    |                    |                    |                    | \$83,258           | \$347,778          |                    |                    | \$75,000           |                    | \$326,884          |
| Operating Expenses (w/out depreciation) | (\$644,804)        | (\$666,221)        | (\$675,627)        | (\$714,270)        | (\$781,419)        | (\$925,049)        | (\$895,921)        | (\$870,738)        | (\$846,181)        | (\$780,805)        | (\$780,639)        | (\$619,387)        |
| Capital Expenses                        |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Loans</b>                            |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| COP Interest                            |                    | (\$11,900)         |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| COP Principal                           |                    | (\$595,000)        |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| RUS Interest                            |                    |                    | (\$393,852)        |                    |                    | (\$383,229)        |                    |                    | (\$371,721)        |                    |                    | (\$372,980)        |
| RUS Principal                           |                    |                    | (\$336,091)        |                    |                    | (\$346,609)        |                    |                    | (\$358,007)        |                    |                    | (\$356,636)        |
| Employee Housing Condos                 | (\$975)            | (\$975)            | (\$975)            | (\$975)            | (\$975)            | (\$975)            | (\$975)            | (\$975)            | (\$975)            | (\$975)            | (\$975)            | (\$3,175)          |
| Five Star Equipment Loan                |                    |                    |                    |                    |                    |                    |                    |                    |                    | (\$6,241)          | (\$6,241)          | (\$6,241)          |
| Net Changes                             | \$702,182          | (\$477,417)        | (\$793,590)        | (\$107,623)        | \$274,881          | (\$547,625)        | \$796,323          | \$133,574          | (\$522,935)        | \$233,308          | (\$155,565)        | (\$484,120)        |
| <b>Updated Operating Forecast</b>       | \$2,795,649        | \$2,492,164        | \$2,430,949        | \$1,550,284        | \$982,816          | \$2,689,203        | \$1,605,102        | \$1,966,444        | \$908,070          | \$2,084,360        | \$2,337,400        | \$1,853,280        |
| <b>LAIF Balance</b>                     | \$86,916           | \$86,916           | \$86,916           | \$87,699           | \$1,087,699        | \$587,699          | \$591,751          | \$591,751          | \$591,751          | \$598,076          | \$598,076          | \$598,076          |
| <b>Reserve Fund</b>                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Transfer in from Operating Cash         | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                | \$1,000,000        | \$508,845          | \$600,000          | \$0                | \$0                | \$0                |
| Capital Expenses                        |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Reserve Fund Interest Earned            |                    |                    |                    |                    |                    | \$916              | \$2,003            | \$5,123            | \$7,683            | \$9,058            | \$9,523            |                    |
| <b>Reserve Fund Balance</b>             | <b>\$491,179</b>   | <b>\$491,179</b>   | <b>\$491,179</b>   | <b>\$491,179</b>   | <b>\$491,179</b>   | <b>\$492,095</b>   | <b>\$1,494,098</b> | <b>\$2,008,066</b> | <b>\$2,615,750</b> | <b>\$2,624,808</b> | <b>\$2,634,331</b> | <b>\$2,634,331</b> |
| <b>Total Operating Cash</b>             | <b>\$3,373,744</b> | <b>\$3,070,258</b> | <b>\$3,009,044</b> | <b>\$2,129,162</b> | <b>\$2,561,694</b> | <b>\$3,768,997</b> | <b>\$3,690,951</b> | <b>\$4,566,261</b> | <b>\$4,115,571</b> | <b>\$5,307,244</b> | <b>\$5,569,807</b> | <b>\$5,085,687</b> |
| <b>Budget</b>                           | <b>\$3,454,579</b> | <b>\$2,815,166</b> | <b>\$2,052,296</b> | <b>\$2,264,565</b> | <b>\$2,573,253</b> | <b>\$2,415,979</b> | <b>\$3,252,106</b> | <b>\$3,560,185</b> | <b>\$3,088,498</b> | <b>\$3,317,811</b> | <b>\$3,302,831</b> | <b>\$2,785,432</b> |
| Variance to Budget                      | (\$80,835)         | \$255,092          | \$956,748          | (\$135,403)        | (\$11,559)         | \$1,353,018        | \$438,845          | \$1,006,076        | \$1,027,073        | \$1,989,433        | \$2,266,976        | \$2,300,255        |

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
GENERAL AND ADMINISTRATION**

| Recap Revenues Less Expenses         | Budget<br>2024 | Projected<br>Year End Actuals | Budget<br>2025 | Budget<br>2026 | Budget<br>2027 | Budget<br>2028 | Budget<br>2029 |
|--------------------------------------|----------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>REVENUES</b>                      |                |                               |                |                |                |                |                |
| Property Taxes                       | 884,854        | 920,563                       | 929,769        | 939,066        | 948,457        | 957,942        | 967,521        |
|                                      | 884,854        | 920,563                       | 929,769        | 939,066        | 948,457        | 957,942        | 967,521        |
| <b>EXPENSES:</b>                     |                |                               |                |                |                |                |                |
| Salaries and Wages                   | 665,266        | 718,643                       | 699,383        | 727,358        | 756,453        | 786,711        | 818,179        |
| Payroll Taxes & EE Benefits          | 496,091        | 555,295                       | 508,365        | 528,700        | 549,848        | 571,842        | 594,715        |
| Operating Expenses                   | 614,042        | 663,438                       | 702,220        | 723,287        | 744,985        | 767,335        | 790,355        |
| Board of Directors                   | 96,845         | 99,915                        | 92,144         | 94,908         | 97,755         | 100,688        | 103,709        |
| <b>SUMMARY OF OPERATING EXPENSES</b> | 1,872,244      | 2,037,291                     | 2,002,112      | 2,074,253      | 2,149,041      | 2,226,576      | 2,306,958      |
| <b>ALLOCATIONS:</b>                  |                |                               |                |                |                |                |                |
| Property Tax Allocation              | 884,854        | 920,563                       | 929,769        | 939,066        | 948,457        | 957,942        | 967,521        |
| General and Administration           | (1,775,399)    | (1,937,376)                   | (1,909,968)    | (1,979,345)    | (2,051,286)    | (2,125,887)    | (2,203,250)    |
| Board of Directors                   | (96,845)       | (99,915)                      | (92,144)       | (94,908)       | (97,755)       | (100,688)      | (103,709)      |
| <b>TOTAL NET ALLOCATIONS</b>         | (987,390)      | (1,116,728)                   | (1,072,344)    | (1,135,187)    | (1,200,584)    | (1,268,634)    | (1,339,437)    |

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
FIRE DEPARTMENT FUND**

| Recap Revenues Less Expenses                                   | Budget<br>2024    | Projected<br>Year End Actuals | Budget<br>2025   | Budget<br>2026   | Budget<br>2027   | Budget<br>2028   | Budget<br>2029   |
|--|-------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>REVENUES</b>  |                   |                               |                  |                  |                  |                  |                  |
| Annual Assesment   | 64,800            | 65,184                        | 65,160           | 65,812           | 66,470           | 67,134           | 67,806           |
| 501c3 Stipend Donation   | 50,000            | 53,720                        | 55,000           | 55,000           | 55,000           | -                | -                |
| Other  | 2,400             | 5,866                         | 2,400            | 2,400            | 2,400            | 2,400            | 2,400            |
|  | <u>117,200</u>    | <u>124,770</u>                | <u>122,560</u>   | <u>123,212</u>   | <u>123,870</u>   | <u>69,534</u>    | <u>70,206</u>    |
| <b>EXPENSES</b>  |                   |                               |                  |                  |                  |                  |                  |
| Salaries and Wages   | 1,592             | 278                           | 1,669            | 1,736            | 1,805            | 1,877            | 1,952            |
| Payroll Taxes & EE Benefits                                    | 845               | 140                           | 870              | 905              | 941              | 979              | 1,018            |
| Operating Expenses   | 77,520            | 113,242                       | 143,520          | 147,826          | 155,217          | 159,873          | 164,670          |
| G&A Allocation Expense   | 164,757           | 180,528                       | 176,186          | 181,471          | 190,545          | 196,261          | 202,149          |
| KMPUD Interfund Allocation                                     | -                 | 250                           | -                | -                | -                | -                | -                |
| Depreciation   | 54,000            | 59,977                        | 54,000           | 48,650           | 42,600           | 39,750           | 38,400           |
| <b>SUMMARY OF EXPENSES</b>                                     | <u>298,715</u>    | <u>354,415</u>                | <u>376,245</u>   | <u>380,587</u>   | <u>391,108</u>   | <u>398,741</u>   | <u>408,189</u>   |
| <b>NET SUMMARY</b>   | <u>(181,515)</u>  | <u>(229,645)</u>              | <u>(253,685)</u> | <u>(257,376)</u> | <u>(267,238)</u> | <u>(329,206)</u> | <u>(337,983)</u> |
| <b>EXPENSES IN EXCESS OF REVENUES<br/>WITHOUT DEPRECIATION</b> |                   |                               |                  |                  |                  |                  |                  |
|  | <u>(127,515)</u>  | <u>(169,667)</u>              | <u>(199,685)</u> | <u>(208,726)</u> | <u>(224,638)</u> | <u>(289,456)</u> | <u>(299,583)</u> |
| <b>Capital Projects</b>  |                   |                               |                  |                  |                  |                  |                  |
| Fire Capital Reserve   | \$ 150,300        | \$ 150,328                    | \$ 152,138       | \$ 98,638        | \$ 38,138        | \$ 9,638         | \$ -             |
| Capital Expense  | \$ 19,000         | \$ -                          | \$ (53,500)      | \$ (60,500)      | \$ (28,500)      | \$ (13,500)      | \$ (13,500)      |
| Capital Property Tax Allocation                                |                   | \$ -                          |                  |                  |                  | \$ 3,862         | \$ 13,500        |
| Ending Capital Reserve   | <u>\$ 169,300</u> | <u>\$ 152,138</u>             | <u>\$ 98,638</u> | <u>\$ 38,138</u> | <u>\$ 9,638</u>  | <u>\$ -</u>      | <u>\$ -</u>      |
| <b>Operating Cash</b>  |                   |                               |                  |                  |                  |                  |                  |
| Beginning Balance  | \$ -              | \$ -                          | \$ 146,911       | \$ 227,227       | \$ 338,501       | \$ 433,863       | \$ 474,407       |
| Operating Contribution   | \$ (127,515)      | \$ (169,667)                  | \$ (199,685)     | \$ (208,726)     | \$ (224,638)     | \$ (289,456)     | \$ (299,583)     |
| Operating Property Tax Allocation                              | \$ 127,515        | \$ 316,579                    | \$ 280,000       | \$ 320,000       | \$ 320,000       | \$ 330,000       | \$ 330,000       |
| Ending Cash Balance  | \$ -              | \$ 146,911                    | \$ 227,227       | \$ 338,501       | \$ 433,863       | \$ 474,407       | \$ 504,824       |
| Total Property Tax Allocation                                  |                   | \$ 316,579                    | \$ 280,000       | \$ 320,000       | \$ 320,000       | \$ 333,862       | \$ 343,500       |

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
PARKS & RECREATION**

| Recap Revenues Less Expenses                                     | Budget<br>2024     | Projected<br>Year End Actuals | Budget<br>2025     | Budget<br>2026     | Budget<br>2027     | Budget<br>2028     | Budget<br>2029     |
|--|--------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>REVENUES</b>  |                    |                               |                    |                    |                    |                    |                    |
| Parks & Rec Contribution Revenues                                | -                  | -                             | -                  | -                  | -                  | -                  | -                  |
| <b>EXPENSES</b>  |                    |                               |                    |                    |                    |                    |                    |
| Salaries and Wages   | 7,600              | 4,646                         | 3,397              | 3,533              | 3,675              | 3,822              | 3,974              |
| Payroll Taxes & EE Benefits                                      | 4,199              | 5,566                         | 1,889              | 1,964              | 2,043              | 2,125              | 2,210              |
| Operating Expenses   | 1,100              | -                             | 1,100              | 1,133              | 1,167              | 1,202              | 1,238              |
| G&A Allocation Expense   | 28,084             | 30,772                        | 30,032             | 30,933             | 31,861             | 32,816             | 33,801             |
| Depreciation   | 3,780              | 3,780                         | 3,780              | 5,780              | 5,780              | 5,780              | 5,780              |
| <b>SUMMARY OF EXPENSES</b>                                       | <b>44,762</b>      | <b>44,764</b>                 | <b>40,198</b>      | <b>43,343</b>      | <b>44,525</b>      | <b>45,745</b>      | <b>47,003</b>      |
| <b>NET SUMMARY</b>   | <b>(44,762)</b>    | <b>(44,764)</b>               | <b>(40,198)</b>    | <b>(43,343)</b>    | <b>(44,525)</b>    | <b>(45,745)</b>    | <b>(47,003)</b>    |
| <b>EXPENSES IN EXCESS OF REVENUES<br/>EXCLUDING DEPRECIATION</b> | <b>\$ (40,982)</b> | <b>\$ (40,984)</b>            | <b>\$ (36,418)</b> | <b>\$ (37,563)</b> | <b>\$ (38,745)</b> | <b>\$ (39,965)</b> | <b>\$ (41,223)</b> |
| Capital Projects   |                    |                               |                    |                    |                    |                    |                    |
| Parks Capital Reserve  | \$ -               | \$ -                          | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Capital Expense  | \$ (45,000)        | \$ (1,500)                    | \$ -               | \$ (1,500)         | \$ -               | \$ (1,500)         | \$ -               |
| Capital Property Tax Allocation                                  | \$ -               | \$ 1,500                      | \$ -               | \$ 1,500           | \$ -               | \$ 1,500           | \$ -               |
| 501c3 Specific Contribution                                      | \$ 25,000          | \$ -                          | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Grant Reimbursement (OGALS)                                      | \$ 20,000          | \$ -                          | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Ending Capital Reserve   | \$ -               | \$ -                          | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Operating Cash   |                    |                               |                    |                    |                    |                    |                    |
| Beginning Balance  | \$ -               | \$ -                          | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Operating Contribution   | \$ (40,982)        | \$ (40,984)                   | \$ (36,418)        | \$ (37,563)        | \$ (38,745)        | \$ (39,965)        | \$ (41,223)        |
| Operating Property Tax Allocation                                | \$ 40,982          | \$ 40,984                     | \$ 36,418          | \$ 37,563          | \$ 38,745          | \$ 39,965          | \$ 41,223          |
| Ending Cash Balance  | \$ -               | \$ -                          | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Property Tax Allocation  | \$ 40,982          | \$ 40,984                     | \$ 36,418          | \$ 39,063          | \$ 38,745          | \$ 41,465          | \$ 41,223          |

SUMMARY OF REVENUES AND EXPENSES  
ELECTRIC FUND

| Recap Revenues Less Expenses                               | Budget<br>2024   | Projected<br>Year End Actuals | Budget<br>2025   | Budget<br>2026   | Budget<br>2027   | Budget<br>2028   | Budget<br>2029   |
|--|------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| KWH SALES  | 6,700,026        | 6,673,068                     | 6,739,799        | 6,807,197        | 6,875,269        | 6,944,022        | 7,013,462        |
| BUDGETED COST PER KWH                                      | 0.090            | 0.129                         | 0.090            | 0.090            | 0.093            | 0.095            | 0.098            |
| EDU's for BASE RATES                                       | 2,546            | 2,546                         | 2,563            | 2,546            | 2,546            | 2,546            | 2,546            |
| RATE PER KWH BUDGETED                                      | 0.220            | 0.230                         | 0.240            | 0.240            | 0.247            | 0.255            | 0.262            |
| BASE RATE  | 121.33           | 121.33                        | 121.88           | 122.43           | 122.98           | 123.53           | 124.09           |
| METER CHARGE RATE  | 3.53             | 3.53                          | 3.64             | 3.74             | 3.86             | 3.97             | 4.09             |
| <b>COMMERCIAL USE REVENUES</b>                             | 798,607          | 847,224                       | 711,723          | 865,875          | 900,770          | 937,071          | 974,835          |
| COMMERCIAL BASE RATES                                      | 2,182,062        | 2,197,024                     | 2,215,618        | 2,215,745        | 2,225,716        | 2,235,732        | 2,245,793        |
| RESIDENTIAL USE REVENUES                                   | 459,692          | 487,297                       | 566,143          | 522,793          | 543,861          | 565,779          | 588,580          |
| RESIDENTIAL BASE RATES                                     | 1,034,647        | 1,037,066                     | 1,039,435        | 979,030          | 983,435          | 987,861          | 992,306          |
| KMPUD INTER-FUND REVENUES                                  | 215,706          | 339,686                       | 339,686          | 245,059          | 254,935          | 265,209          | 275,897          |
| KMPUD INTERNAL BASE RATES                                  | 495,185          | 493,026                       | 493,026          | 493,775          | 495,997          | 498,229          | 500,471          |
| METER CHARGES  | 32,532           | 32,687                        | 33,465           | 34,514           | 35,549           | 36,616           | 37,714           |
| OTHER  | 12,000           | 26,811                        | 12,484           | 12,987           | 13,510           | 14,055           | 14,621           |
| <b>TOTAL REVENUES</b>                                      | <b>5,230,432</b> | <b>5,460,821</b>              | <b>5,411,579</b> | <b>5,369,778</b> | <b>5,453,774</b> | <b>5,540,551</b> | <b>5,630,217</b> |
| <b>EXPENSES</b>  |                  |                               |                  |                  |                  |                  |                  |
| Power Purchase Expense                                     | 723,603          | 878,397                       | 727,898          | 735,177          | 764,805          | 795,627          | 827,690          |
| REC Expenses   | 131,298          | 131,403                       | 131,298          | 131,097          | 130,709          | 130,522          | 138,897          |
| Schedule Coordinating Expense                              | 60,000           | 57,732                        | 66,000           | 66,000           | 66,000           | 66,000           | 66,000           |
| Diesel Fuel  | 65,000           | 10,516                        | 25,000           | 25,750           | 26,523           | 27,318           | 28,138           |
| Salaries Wages Taxes & Benefits                            | 242,226          | 243,737                       | 252,345          | 262,439          | 272,937          | 283,854          | 295,208          |
| Operating Expenses   | 237,000          | 342,517                       | 289,680          | 301,267          | 313,318          | 325,851          | 338,885          |
| G&A Allocation Expense                                     | 396,916          | 437,554                       | 424,448          | 437,181          | 450,297          | 463,806          | 477,720          |
| KMPUD Interfund Allocation                                 | 2,960            | 2,715                         | 2,960            | 3,049            | 3,140            | 3,234            | 3,332            |
| Interest Expense   | 1,521,782        | 1,521,605                     | 1,521,833        | 1,433,729        | 1,372,128        | 1,295,065        | 1,243,662        |
| GASB 68 & 75 Expenses                                      | 65,000           | 65,000                        | 65,000           | 65,000           | 65,000           | 65,000           | 65,000           |
| Depreciation & Amortization                                | 1,946,400        | 1,983,936                     | 1,961,400        | 1,967,600        | 1,994,300        | 2,005,950        | 2,007,275        |
| <b>SUMMARY OF EXPENSES</b>                                 | <b>5,392,185</b> | <b>5,675,112</b>              | <b>5,467,863</b> | <b>5,428,290</b> | <b>5,459,156</b> | <b>5,462,226</b> | <b>5,491,806</b> |
| <b>NET SUMMARY</b>   | <b>(161,753)</b> | <b>(214,290)</b>              | <b>(56,284)</b>  | <b>(58,512)</b>  | <b>(5,382)</b>   | <b>78,325</b>    | <b>138,410</b>   |
| <b>REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION</b> |                  |                               |                  |                  |                  |                  |                  |
|  | <b>1,784,647</b> | <b>1,769,646</b>              | <b>1,905,116</b> | <b>1,909,088</b> | <b>1,988,918</b> | <b>2,084,275</b> | <b>2,145,685</b> |
| Electric Capital Reserve                                   | \$ 140,531       | \$ 205,712                    | \$ 153,941       | \$ 153,941       | \$ 153,941       | \$ 153,941       | \$ 153,941       |
| Excess COP Reserve Contribution                            | 20,000           | \$21,795                      |                  |                  |                  |                  |                  |
| Capital Expense  | \$ (98,000)      | \$ (77,112)                   | \$ (124,000)     | \$ (534,000)     | \$ (233,000)     | \$ (26,500)      | \$ (148,000)     |
| Operating Contribution                                     |                  | \$ 3,546                      | \$ 124,000       | \$ 534,000       | \$ 233,000       | \$ 26,500        | \$ 148,000       |
| Ending Capital Reserve                                     | \$ 62,531        | \$ 153,941                    | \$ 153,941       | \$ 153,941       | \$ 153,941       | \$ 153,941       | \$ 153,941       |
| <b>Operating Cash</b>                                      |                  |                               |                  |                  |                  |                  |                  |
| Beginning Balance  | \$ 2,201,976     | \$ 1,651,508                  | \$ 2,168,801     | \$ 3,000,575     | \$ 2,235,802     | \$ 2,633,814     | \$ 2,252,153     |
| Operating Contribution                                     | \$ 1,784,647     | \$ 1,769,646                  | \$ 1,905,116     | \$ 1,909,088     | \$ 1,988,918     | \$ 2,084,275     | \$ 2,145,685     |
| Property Tax Allocation                                    | \$ 450,000       | \$ 145,000                    | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       |
| Capital Expense  | \$ -             | \$ -                          | \$ 124,000       | \$ 534,000       | \$ 233,000       | \$ 26,500        | \$ 148,000       |
| Principal Payment  | \$ (1,397,298)   | \$ (1,397,353)                | \$ (1,397,342)   | \$ (3,407,860)   | \$ (2,023,907)   | \$ (2,692,435)   | \$ (1,877,744)   |
| Ending Balance   | \$ 3,039,325     | \$ 2,168,801                  | \$ 3,000,575     | \$ 2,235,802     | \$ 2,633,814     | \$ 2,252,153     | \$ 2,868,095     |
| Interfund Loan Payback                                     | \$ 18,068        | \$ 40,658                     | \$ 18,068        | \$ 23,063        | \$ 22,563        | \$ 22,563        | \$ 22,563        |
| RUS Loan Principal Balance                                 | \$ 48,820,918    | \$ 48,820,918                 | \$ 45,413,074    | \$ 43,389,191    | \$ 40,696,779    | \$ 38,819,035    | \$ 36,214,121    |

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
PROPANE FUND**

|  | Budget            | Projected         | Budget            | Budget            | Budget            | Budget            | Budget             |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Recap Revenues Less Expenses                               | 2024              | Year End Actuals  | 2025              | 2026              | 2027              | 2028              | 2029               |
| <b>PROPANE SALES (CUBIC FEET)</b>                          | 20,493,921        | 19,359,382        | 19,310,983        | 19,262,706        | 19,214,549        | 19,166,513        | 19,118,597         |
| <b>BUDGETED COST PER CF</b>                                | 0.054             | 0.062             | 0.056             | 0.057             | 0.059             | 0.061             | 0.063              |
| <b>EDU's for BASE RATES</b>                                | 670               | 670               | 657               | 655               | 653               | 652               | 650                |
| <b>RATE PER CUBIC FOOT BUDGETED</b>                        | 0.093             | 0.093             | 0.096             | 0.099             | 0.102             | 0.107             | 0.110              |
| <b>BASE RATE</b>   | 7.18              | 7.18              | 7.40              | 7.62              | 7.85              | 8.08              | 8.32               |
| <b>METER CHARGE</b>  | 3.91              | 3.91              | 4.03              | 4.15              | 4.27              | 4.40              | 4.53               |
| <b>COMMERCIAL REVENUE</b>                                  | 971,098           | 918,753           | 947,355           | 971,395           | 998,036           | 1,045,917         | 1,074,601          |
| <b>RESIDENTIAL REVENUE</b>                                 | 882,447           | 741,215           | 861,957           | 895,207           | 919,758           | 963,884           | 990,318            |
| <b>INTERFUND SALES</b>                                     | 41,599            | 42,028            | 40,611            | 38,094            | 39,139            | 41,016            | 42,141             |
| <b>BASE RATES</b>  | 54,060            | 55,541            | 58,270            | 59,868            | 61,510            | 63,197            | 64,930             |
| <b>METER CHARGES</b>                                       | 20,739            | 20,720            | 21,361            | 21,952            | 22,610            | 23,289            | 23,987             |
| <b>OTHER REVENUES</b>                                      | 12,000            | 11,933            | 12,000            | -                 | -                 | -                 | -                  |
| <b>TOTAL REVENUES</b>                                      | <u>1,981,942</u>  | <u>1,790,190</u>  | <u>1,941,553</u>  | <u>1,986,516</u>  | <u>2,041,053</u>  | <u>2,137,302</u>  | <u>2,195,978</u>   |
| <b>EXPENSES</b>  |                   |                   |                   |                   |                   |                   |                    |
| Propane Fuel   | 1,102,719         | 925,102           | 1,074,077         | 1,103,533         | 1,133,798         | 1,164,892         | 1,196,839          |
| Salaries and Wages   | 140,632           | 110,104           | 147,155           | 152,305           | 157,636           | 163,153           | 168,863            |
| Payroll Taxes & EE Benefits                                | 74,657            | 60,984            | 76,744            | 79,430            | 82,210            | 85,087            | 88,065             |
| Operating Expenses   | 59,390            | 28,178            | 38,595            | 39,752            | 40,945            | 42,173            | 43,438             |
| G&A Allocation Expense                                     | 368,832           | 407,223           | 394,416           | 425,969           | 447,268           | 460,686           | 474,506            |
| KMPUD Interfund Allocation                                 | 13,623            | 8,229             | 15,451            | 16,687            | 17,521            | 18,047            | 18,588             |
| Interest Expense   | -                 | -                 | -                 |                   |                   |                   |                    |
| Depreciation & Amortization                                | 72,000            | 64,516            | 66,000            | 103,100           | 140,200           | 173,300           | 176,400            |
| <b>SUMMARY OF EXPENSES</b>                                 | <u>1,831,852</u>  | <u>1,604,335</u>  | <u>1,812,436</u>  | <u>1,920,776</u>  | <u>2,019,577</u>  | <u>2,107,338</u>  | <u>2,166,701</u>   |
| <b>NET SUMMARY</b>   | <u>150,091</u>    | <u>185,854</u>    | <u>129,117</u>    | <u>65,740</u>     | <u>21,476</u>     | <u>29,964</u>     | <u>29,277</u>      |
| <b>REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION</b> | <u>222,091</u>    | <u>250,371</u>    | <u>195,117</u>    | <u>168,840</u>    | <u>161,676</u>    | <u>203,264</u>    | <u>205,677</u>     |
| <b>Capital Projects</b>                                    | -                 | -                 | 371,000           | 371,000           | 331,000           | 31,000            | 81,000             |
| Propane Capital Reserve, Beginning Balance                 | \$ 185,753        | \$ 167,252        | \$ 171,798        | \$ 152,462        | \$ 152,462        | \$ 152,462        | \$ 20,764          |
| Excess COP Reserve Contribution                            | \$ 20,000         | \$ 20,757         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -               |
| Capital Expense  | \$ (111,000)      | \$ (16,212)       | \$ (211,000)      | \$ (71,000)       | \$ (91,000)       | \$ (331,000)      | \$ (401,000)       |
| Operating Contribution                                     |                   | \$ 965            | \$ 191,664        | \$ 71,000         | \$ 91,000         | \$ 199,302        | \$ 365,000         |
| Ending Capital Reserve                                     | <u>\$ 94,753</u>  | <u>\$ 171,798</u> | <u>\$ 152,462</u> | <u>\$ 152,462</u> | <u>\$ 152,462</u> | <u>\$ 20,764</u>  | <u>\$ (15,236)</u> |
| <b>Operating Cash</b>                                      |                   |                   |                   |                   |                   |                   |                    |
| Beginning Balance  | \$ 372,512        | \$ 339,285        | \$ 573,444        | \$ 576,897        | \$ 674,737        | \$ 745,413        | \$ 749,375         |
| Operating Contribution                                     | \$ 177,254        | \$ 250,371        | \$ 195,117        | \$ 168,840        | \$ 161,676        | \$ 203,264        | \$ 205,677         |
| Property Tax Allocation                                    | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -               |
| Capital Expense  | \$ -              | \$ (16,212)       | \$ (191,664)      | \$ (71,000)       | \$ (91,000)       | \$ (199,302)      | \$ (365,000)       |
| Ending Balance   | <u>\$ 364,562</u> | <u>\$ 573,444</u> | <u>\$ 576,897</u> | <u>\$ 674,737</u> | <u>\$ 745,413</u> | <u>\$ 749,375</u> | <u>\$ 590,052</u>  |

Capital excludes the New Roof Structure(s) project as they it be financed and rates/terms are as yet unknown. Effects intentionally omitted.

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
WATER FUND**

|  | <b>Budget<br/>2024</b> | <b>Projected<br/>Year End Actuals</b> | <b>Budget<br/>2025</b> | <b>Budget<br/>2026</b> | <b>Budget<br/>2027</b> | <b>Budget<br/>2028</b> | <b>Budget<br/>2029</b> |
|--|------------------------|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Recap Revenues Less Expenses</b>                            |                        |                                       |                        |                        |                        |                        |                        |
| <b>WATER SALES (CUBIC FEET)</b>                                | 1,427,221              | 1,390,735                             | 1,404,643              | 1,418,689              | 1,432,876              | 1,447,205              | 1,461,677              |
| <b>IRRIGATION SALES (CUBIC FEET)</b>                           | 59,306                 | 41,119                                | 41,530                 | 41,945                 | 42,365                 | 42,789                 | 43,216                 |
| <b>SNOWMAKING WATER (CUBIC FEET)</b>                           | 78,836                 | 19,149                                | 19,340                 | 19,534                 | 19,729                 | 19,927                 | 20,126                 |
| <b>WATER RATE PER 100 CF BUDGETED</b>                          | <b>13.47</b>           | <b>13.47</b>                          | <b>13.74</b>           | <b>14.29</b>           | <b>14.86</b>           | <b>15.45</b>           | <b>16.07</b>           |
| <b>IRRIGATION RATE PER 100 CF BUDGETED</b>                     | <b>13.47</b>           | <b>13.47</b>                          | <b>13.74</b>           | <b>14.29</b>           | <b>14.86</b>           | <b>15.45</b>           | <b>16.07</b>           |
| <b>INDOOR BASE RATE BUDGETED</b>                               | <b>37.93</b>           | <b>37.93</b>                          | <b>38.69</b>           | <b>40.24</b>           | <b>41.85</b>           | <b>43.52</b>           | <b>45.26</b>           |
| <b>IRRIGATION BASE RATE BUDGETED</b>                           | <b>12.64</b>           | <b>12.64</b>                          | <b>12.89</b>           | <b>13.41</b>           | <b>13.94</b>           | <b>14.50</b>           | <b>15.08</b>           |
| <b>METER CHARGE BUDGETED</b>                                   | <b>4.34</b>            | <b>4.34</b>                           | <b>4.43</b>            | <b>4.60</b>            | <b>4.79</b>            | <b>4.98</b>            | <b>5.18</b>            |
| <b>REVENUES</b>  |                        |                                       |                        |                        |                        |                        |                        |
| <b>Commercial Use</b>  | 76,801                 | 88,017                                | 84,136                 | 99,331                 | 104,337                | 109,596                | 115,119                |
| <b>Residential Use</b>   | 99,604                 | 75,745                                | 108,853                | 103,385                | 108,596                | 114,069                | 119,818                |
| <b>Irrigation Use</b>  | 7,330                  | 39,613                                | 5,696                  | 5,994                  | 6,296                  | 6,613                  | 6,946                  |
| <b>Snowmaking Use (Commercial Revenue)</b>                     | 9,744                  | 2,171                                 | 2,390                  | 2,791                  | 2,932                  | 3,080                  | 3,235                  |
| <b>Commercial Base Rates</b>                                   | 217,566                | 222,175                               | 247,917                | 230,795                | 240,026                | 249,627                | 259,612                |
| <b>Residential Base Rates</b>                                  | 284,930                | 292,374                               | 293,879                | 302,254                | 314,344                | 326,918                | 339,995                |
| <b>Irrigation Base Rates</b>                                   | 25,331                 | 27,725                                | 43,320                 | 28,801                 | 29,954                 | 31,152                 | 32,398                 |
| <b>Meter Charges</b>   | 45,622                 | 45,922                                | 46,481                 | 49,114                 | 51,079                 | 53,122                 | 55,247                 |
| <b>Other</b>   | 6,000                  | 19,003                                | 6,242                  | 6,493                  | 6,755                  | 7,027                  | 7,310                  |
|  | <u>772,928</u>         | <u>812,745</u>                        | <u>838,914</u>         | <u>828,958</u>         | <u>864,318</u>         | <u>901,203</u>         | <u>939,681</u>         |
| <b>EXPENSES</b>  |                        |                                       |                        |                        |                        |                        |                        |
| <b>Salaries and Wages</b>                                      | 171,328                | 120,448                               | 188,748                | 196,298                | 204,150                | 212,316                | 220,809                |
| <b>Payroll Taxes &amp; EE Benefits</b>                         | 91,070                 | 57,484                                | 98,639                 | 102,584                | 106,688                | 110,955                | 115,393                |
| <b>Operating Expenses</b>                                      | 64,590                 | 122,321                               | 85,638                 | 88,207                 | 90,853                 | 93,579                 | 96,386                 |
| <b>G&amp;A Allocation Expense</b>                              | 316,409                | 344,073                               | 338,357                | 348,508                | 358,963                | 369,732                | 380,824                |
| <b>KMPUD Interfund Allocation</b>                              | 74,049                 | 44,088                                | 86,231                 | 88,818                 | 91,483                 | 94,227                 | 97,054                 |
| <b>Interest Expense</b>  | 1,541                  | -                                     | 1,541                  |                        |                        |                        |                        |
| <b>Depreciation &amp; Amortization</b>                         | 108,000                | 103,322                               | 100,008                | 126,308                | 152,608                | 169,908                | 191,908                |
| <b>SUMMARY OF EXPENSES</b>                                     | <u>826,988</u>         | <u>791,735</u>                        | <u>899,162</u>         | <u>950,723</u>         | <u>1,004,744</u>       | <u>1,050,717</u>       | <u>1,102,374</u>       |
| <b>NET SUMMARY</b>   | <u>(54,059)</u>        | <u>21,010</u>                         | <u>(60,248)</u>        | <u>(121,765)</u>       | <u>(140,426)</u>       | <u>(149,514)</u>       | <u>(162,693)</u>       |
| <b>REVENUES IN EXCESS OF EXPENSES<br/>WITHOUT DEPRECIATION</b> | 53,941                 | 124,332                               | 39,760                 | 4,543                  | 12,182                 | 20,394                 | 29,215                 |
| <b>Water Capital Reserve, Beginning Balance</b>                | \$ 126,192             | \$ 132,848                            | \$ 139,008             | \$ 1,008               | \$ 3,008               | \$ 3,008               | \$ 3,008               |
| <b>Excess COP Reserve Contribution</b>                         | \$ 7,000               | \$ 7,785                              |                        |                        |                        |                        |                        |
| <b>Capital Expense</b>   | \$ (66,000)            | \$ (52,588)                           | \$ (263,000)           | \$ (263,000)           | \$ (173,000)           | \$ (220,000)           | \$ (158,000)           |
| <b>Operating Contribution</b>                                  | \$ 50,962              | \$ 50,962                             | \$ 125,000             | \$ 265,000             | \$ 173,000             | \$ 220,000             | \$ 155,000             |
| <b>Ending Capital Reserve</b>                                  | <u>\$ 67,192</u>       | <u>\$ 139,008</u>                     | <u>\$ 1,008</u>        | <u>\$ 3,008</u>        | <u>\$ 3,008</u>        | <u>\$ 3,008</u>        | <u>\$ 8</u>            |
| <b>Operating Cash</b>  |                        |                                       |                        |                        |                        |                        |                        |
| <b>Beginning Balance</b>                                       | \$ 47,415              | \$ 162,852                            | \$ 354,976             | \$ 362,736             | \$ 212,279             | \$ 161,460             | \$ 71,855              |
| <b>Operating Contribution</b>                                  | \$ 48,441              | \$ 124,332                            | \$ 39,760              | \$ 4,543               | \$ 12,182              | \$ 20,394              | \$ 29,215              |
| <b>Property Tax Allocation</b>                                 | \$ 63,000              | \$ 93,000                             | \$ 93,000              | \$ 110,000             | \$ 110,000             | \$ 110,000             | \$ 110,000             |
| <b>Capital Expense</b>   | \$ (25,192)            | \$ (25,208)                           | \$ (125,000)           | \$ (265,000)           | \$ (173,000)           | \$ (220,000)           | \$ (155,000)           |
| <b>Ending Balance</b>  | <u>\$ 56,611</u>       | <u>\$ 354,976</u>                     | <u>\$ 362,736</u>      | <u>\$ 212,279</u>      | <u>\$ 161,460</u>      | <u>\$ 71,855</u>       | <u>\$ 56,070</u>       |

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUE AND EXPENSES  
WASTEWATER FUND**

| Recap Revenues Less Expenses                                   | Budget<br>2024   | Projected<br>Year End Actuals | Budget<br>2025   | Budget<br>2026   | Budget<br>2027   | Budget<br>2028   | Budget<br>2029   |
|--|------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>WASTEWATER SALES (CF)</b>                                   | 1,433,162        | 1,356,125                     | 1,369,686        | 1,383,383        | 1,397,217        | 1,411,189        | 1,425,301        |
| <b>USAGE RATE PER 100 CF</b>                                   | <b>38.95</b>     | <b>38.95</b>                  | <b>42.46</b>     | <b>43.73</b>     | <b>45.04</b>     | <b>46.39</b>     | <b>47.78</b>     |
| <b>HS USAGE RATE PER 100 CF</b>                                | <b>121.54</b>    | <b>121.54</b>                 | <b>132.48</b>    | <b>136.45</b>    | <b>140.55</b>    | <b>144.76</b>    | <b>149.11</b>    |
| <b>BASE RATE BUDGETED</b>                                      | <b>68.69</b>     | <b>68.69</b>                  | <b>74.87</b>     | <b>77.12</b>     | <b>79.43</b>     | <b>81.81</b>     | <b>84.27</b>     |
| <b>REVENUES</b>  |                  |                               |                  |                  |                  |                  |                  |
| <b>Commercial Use</b>  | 340,731          | 379,758                       | 371,978          | 382,224          | 393,194          | 404,607          | 416,480          |
| <b>Residential Use</b>   | 281,638          | 292,380                       | 319,829          | 332,718          | 346,127          | 360,076          | 374,587          |
| <b>Commercial Base Rates</b>                                   | 394,006          | 402,352                       | 480,679          | 442,350          | 455,621          | 469,289          | 483,368          |
| <b>Residential Base Rates</b>                                  | 522,594          | 522,227                       | 568,728          | 579,312          | 596,692          | 614,593          | 633,030          |
| <b>Other</b>   | 7,500            | 17,919                        | 7,802            | 8,117            | 8,444            | 8,784            | 9,138            |
|  | <u>1,546,468</u> | <u>1,614,635</u>              | <u>1,749,017</u> | <u>1,744,721</u> | <u>1,800,078</u> | <u>1,857,349</u> | <u>1,916,603</u> |
| <b>EXPENSES</b>  |                  |                               |                  |                  |                  |                  |                  |
| Salaries and Wages   | 277,200          | 218,919                       | 234,696          | 244,084          | 253,847          | 264,001          | 274,561          |
| Payroll Taxes & EE Benefits                                    | 153,467          | 111,140                       | 128,955          | 134,113          | 139,478          | 145,057          | 150,859          |
| Operating Expenses   | 258,100          | 267,565                       | 252,800          | 260,384          | 268,196          | 276,241          | 284,529          |
| G&A Allocation Expense   | 338,876          | 368,504                       | 362,382          | 373,254          | 384,451          | 395,985          | 407,865          |
| KMPUD Interfund Allocation                                     | 408,168          | 418,647                       | 477,606          | 491,934          | 506,692          | 521,893          | 537,549          |
| KMPUD Interfund Loan Payback                                   | 8,000            | 8,000                         | 8,000            | 8,000            | 7,500            | 7,500            | 7,500            |
| Interest Expense   | 2,230            | 2,230                         |                  |                  | 9,500            | 9,500            | 9,500            |
| Depreciation & Amortization                                    | 311,700          | 297,228                       | 300,000          | 651,900          | 904,250          | 959,250          | 1,006,250        |
| <b>SUMMARY OF EXPENSES</b>                                     | <u>1,757,741</u> | <u>1,692,232</u>              | <u>1,764,439</u> | <u>2,163,669</u> | <u>2,473,914</u> | <u>2,579,427</u> | <u>2,678,613</u> |
| <b>NET SUMMARY</b>   | <u>(211,273)</u> | <u>(77,597)</u>               | <u>(15,422)</u>  | <u>(418,948)</u> | <u>(673,836)</u> | <u>(722,078)</u> | <u>(762,010)</u> |
| <b>REVENUES IN EXCESS OF EXPENSES<br/>WITHOUT DEPRECIATION</b> | 100,427          | 219,631                       | 284,578          | 232,952          | 230,414          | 237,172          | 244,240          |
| Wastewater Capital Reserve                                     | \$ 75,438        | \$ 64,121                     | \$ 1,236,675     | \$ 641,529       | \$ 217,265       | \$ 117,265       | \$ 97,265        |
| Excess COP Reserve Contribution                                | \$ 8,000         | \$ 11,418                     |                  |                  |                  |                  |                  |
| Capital Expense  | \$ (3,617,660)   | \$ (1,942,560)                | \$ (3,519,000)   | \$ (2,523,500)   | \$ (550,000)     | \$ (470,000)     | \$ (350,000)     |
| USDA/CoBank Financing  | \$ 3,400,000     | \$ 2,952,740                  | \$ 2,473,854     | \$ 1,649,236     |                  |                  |                  |
| Operating Contribution   | \$ 140,000       | \$ 150,956                    | \$ 450,000       | \$ 450,000       | \$ 450,000       | \$ 450,000       | \$ 450,000       |
| Ending Capital Reserve   | \$ 5,778         | \$ 1,236,675                  | \$ 641,529       | \$ 217,265       | \$ 117,265       | \$ 97,265        | \$ 197,265       |
| <b>Operating Cash</b>  |                  |                               |                  |                  |                  |                  |                  |
| Beginning Balance  | \$ 426,874       | \$ 540,847                    | \$ 979,478       | \$ 1,114,056     | \$ 1,147,008     | \$ 1,190,922     | \$ 1,241,593     |
| Operating Contribution   | \$ 100,427       | \$ 219,631                    | \$ 284,578       | \$ 232,952       | \$ 230,414       | \$ 237,172       | \$ 244,240       |
| Property Tax Allocation  | \$ 325,000       | \$ 325,000                    | \$ 300,000       | \$ 250,000       | \$ 250,000       | \$ 250,000       | \$ 250,000       |
| Principal Payments   | \$ -             | \$ -                          |                  |                  | \$ 13,500        | \$ 13,500        | \$ 13,500        |
| Capital & Interest Expenses                                    | \$ -             | \$ -                          | \$ (450,000)     | \$ (450,000)     | \$ (450,000)     | \$ (450,000)     | \$ (450,000)     |
| USDA Reserve Accounts  | \$ (106,000)     | \$ (106,000)                  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| Ending Balance   | \$ 746,301       | \$ 979,478                    | \$ 1,114,056     | \$ 1,147,008     | \$ 1,190,922     | \$ 1,241,593     | \$ 1,299,333     |

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUE AND EXPENSES  
EMPLOYEE HOUSING FUND**

| Recap Revenues Less Expenses                                   | Budget<br>2024  | Projected<br>Year End Actuals | Budget<br>2025  | Budget<br>2026  | Budget<br>2027  | Budget<br>2028  | Budget<br>2029  |
|--|-----------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>REVENUES</b>  |                 |                               |                 |                 |                 |                 |                 |
| Rental Income  | 73,440          | 60,420                        | 60,420          | 60,420          | 60,420          | 60,420          | 60,420          |
|  | <u>73,440</u>   | <u>60,420</u>                 | <u>60,420</u>   | <u>60,420</u>   | <u>60,420</u>   | <u>60,420</u>   | <u>60,420</u>   |
| <b>EXPENSES</b>  |                 |                               |                 |                 |                 |                 |                 |
| Salaries and Wages   | 3,730           | 7,730                         | 3,879           | 4,034           | 4,195           | 4,363           | 4,538           |
| Payroll Taxes & EE Benefits                                    | 2,013           | 4,537                         | 2,070           | 2,153           | 2,239           | 2,329           | 2,422           |
| Operating Expenses   | 31,500          | 47,063                        | 20,004          | 20,604          | 21,222          | 21,859          | 22,515          |
| KMPUD Interfund Allocation                                     | 10,663          | 9,790                         | 12,491          | 12,865          | 13,251          | 13,649          | 14,058          |
| Interest Expense   | 7,200           | 4,772                         | 7,200           | 13,800          | 13,200          | 12,600          | 12,000          |
| Depreciation & Amortization                                    | 58,800          | 50,850                        | 50,004          | 51,204          | 58,204          | 59,154          | 68,654          |
| <b>SUMMARY OF EXPENSES</b>                                     | <u>113,906</u>  | <u>124,741</u>                | <u>95,648</u>   | <u>104,661</u>  | <u>112,312</u>  | <u>113,954</u>  | <u>124,187</u>  |
| <b>NET SUMMARY</b>   | <u>(40,466)</u> | <u>(64,321)</u>               | <u>(35,228)</u> | <u>(44,241)</u> | <u>(51,892)</u> | <u>(53,534)</u> | <u>(63,767)</u> |
| <b>EXPENSES IN EXCESS OF REVENUES<br/>WITHOUT DEPRECIATION</b> | <u>18,334</u>   | <u>(13,471)</u>               | <u>14,776</u>   | <u>6,963</u>    | <u>6,312</u>    | <u>5,620</u>    | <u>4,887</u>    |
| Operating Cash   |                 |                               |                 |                 |                 |                 |                 |
| Beginning Balance  | 2,148           | 214,169                       | 67,005          | 68,281          | 80,745          | 91,556          | 107,677         |
| Operating Contribution   | 18,334          | (13,471)                      | 14,776          | 6,963           | 6,312           | 5,620           | 4,887           |
| Capital Expense  | (12,000)        | (13,575)                      | (21,500)        | (2,500)         | (15,500)        | (9,500)         | (16,500)        |
| Principal Payment  | (26,000)        | (120,117)                     | (12,000)        | (12,000)        |                 |                 |                 |
| Property Tax Allocation  | 27,000          | 0                             | 20,000          | 20,000          | 20,000          | 20,000          | 20,000          |
| Ending Balance   | 9,481           | 67,005                        | 68,281          | 80,745          | 91,556          | 107,677         | 116,064         |

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUE AND EXPENSES  
CABLE FUND**

| Recap Revenues Less Expenses                                   | Budget<br>2024 | Projected<br>Year End Actuals | Budget<br>2025 | Budget<br>2026 | Budget<br>2027 | Budget<br>2028 | Budget<br>2029 |
|--|----------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>REVENUES</b>  |                |                               |                |                |                |                |                |
| Contract Fees  | 11,000         | 11,988                        | 12,000         | 12,000         | 12,000         | 12,000         | 12,000         |
|  | 11,000         | 11,988                        | 12,000         | 12,000         | 12,000         | 12,000         | 12,000         |
| <b>EXPENSES</b>  |                |                               |                |                |                |                |                |
| Operating Expenses   | 1,800          | 243                           | 600            | 606            | 612            | 618            | 624            |
| G&A Allocation Expense   | 18,722         | 20,515                        | 20,021         | 20,422         | 20,830         | 21,247         | 21,672         |
| Depreciation & Amortization                                    | 540            | 228                           | 540            | 640            | 740            | 840            | 940            |
| <b>SUMMARY OF EXPENSES</b>                                     | 21,062         | 20,986                        | 21,161         | 21,668         | 22,182         | 22,705         | 23,236         |
| <b>NET SUMMARY</b>   | (10,062)       | (8,998)                       | (9,161)        | (9,668)        | (10,182)       | (10,705)       | (11,236)       |
| <b>EXPENSES IN EXCESS OF REVENUES<br/>WITHOUT DEPRECIATION</b> |                |                               |                |                |                |                |                |
|  | (9,522)        | (8,769)                       | (8,621)        | (9,028)        | (9,442)        | (9,865)        | (10,296)       |
| Capital Projects   | -              | -                             | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| Operating Cash   |                |                               |                |                |                |                |                |
| Beginning Balance  | \$ 7,904       | \$ 12,029                     | \$ 3,260       | \$ (6,361)     | \$ (16,389)    | \$ (26,831)    | \$ (37,696)    |
| Operating Contribution   | \$ 153         | \$ (8,769)                    | \$ (8,621)     | \$ (9,028)     | \$ (9,442)     | \$ (9,865)     | \$ (10,296)    |
| Capital Expense  | \$ (1,000)     | \$ -                          | \$ (1,000)     | \$ (1,000)     | \$ (1,000)     | \$ (1,000)     | \$ (1,000)     |
| Ending Balance   | \$ 7,057       | \$ 3,260                      | \$ (6,361)     | \$ (16,389)    | \$ (26,831)    | \$ (37,696)    | \$ (48,991)    |

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUE AND EXPENSES  
SOLID WASTE FUND**

| Recap Revenues Less Expenses                                   | Budget<br>2024   | Projected<br>Year End Actuals | Budget<br>2025  | Budget<br>2026  | Budget<br>2027  | Budget<br>2028   | Budget<br>2029   |
|--|------------------|-------------------------------|-----------------|-----------------|-----------------|------------------|------------------|
| <b>RATE PER UNIT BUDGETED</b>                                  | <b>48.61</b>     | <b>48.61</b>                  | <b>48.61</b>    | <b>48.61</b>    | <b>48.61</b>    | <b>48.61</b>     | <b>48.61</b>     |
| <b>Units</b>   | <b>630.00</b>    | <b>630</b>                    | <b>635</b>      | <b>635</b>      | <b>635</b>      | <b>635</b>       | <b>635</b>       |
| <b>REVENUES</b>  |                  |                               |                 |                 |                 |                  |                  |
| Solid Waste  | 367,492          | 391,316                       | 370,408         | 370,408         | 370,408         | 370,408          | 370,408          |
| Other Revenue  | 1,200            | 7,722                         | 1,200           | 1,212           | 1,224           | 1,236            | 1,249            |
|  | <u>368,692</u>   | <u>399,037</u>                | <u>371,608</u>  | <u>371,620</u>  | <u>371,632</u>  | <u>371,645</u>   | <u>371,657</u>   |
| <b>EXPENSES</b>  |                  |                               |                 |                 |                 |                  |                  |
| Cost of Sales  | 250,000          | 181,197                       | 207,000         | 213,210         | 219,606         | 226,194          | 232,980          |
| Salaries and Wages   | 20,418           | 38,848                        | 18,441          | 19,178          | 19,945          | 20,743           | 21,573           |
| Payroll Taxes & EE Benefits                                    | 10,834           | 13,802                        | 9,613           | 9,997           | 10,397          | 10,813           | 11,245           |
| Operating Expenses   | 1,200            | 969                           | 1,200           | 1,236           | 1,273           | 1,311            | 1,351            |
| G&A Allocation Expense   | 86,123           | 94,374                        | 92,097          | 94,860          | 97,706          | 100,637          | 103,656          |
| KMPUD Interfund Allocation                                     | 2,960            | 3,806                         | 2,960           | 3,049           | 3,140           | 3,234            | 3,332            |
| KMPUD Interfund Loan Payback                                   |                  | 44,000                        |                 |                 |                 |                  |                  |
| Depreciation & Amortization                                    | 500              | 5,319                         | 500             | 500             | 500             | 500              | 500              |
| <b>SUMMARY OF EXPENSES</b>                                     | <u>372,035</u>   | <u>382,313</u>                | <u>331,810</u>  | <u>342,030</u>  | <u>352,568</u>  | <u>363,433</u>   | <u>374,637</u>   |
| <b>NET SUMMARY</b>   | <u>(3,343)</u>   | <u>16,724</u>                 | <u>39,798</u>   | <u>29,590</u>   | <u>19,064</u>   | <u>8,211</u>     | <u>(2,980)</u>   |
| <b>EXPENSES IN EXCESS OF REVENUES<br/>WITHOUT DEPRECIATION</b> | (2,843)          | 22,043                        | 40,298          | 30,090          | 19,564          | 8,711            | (2,480)          |
| Capital Expense  | 8416             | 0                             | 0               | 0               | 0               | 0                | 0                |
| Operating Cash   |                  |                               |                 |                 |                 |                  |                  |
| Beginning Balance  | <u>\$4,230</u>   | <u>\$65,672</u>               | <u>\$4,230</u>  | <u>\$44,528</u> | <u>\$74,618</u> | <u>\$94,182</u>  | <u>\$102,893</u> |
| Operating Contribution   | (\$2,843)        | 22,043                        | 40,298          | 30,090          | 19,564          | 8,711            | (2,480)          |
| Capital Expense  | (\$8,416)        | \$0                           | \$0             | \$0             | \$0             | \$0              | \$0              |
| Ending Balance   | <u>(\$7,029)</u> | <u>\$87,714</u>               | <u>\$44,528</u> | <u>\$74,618</u> | <u>\$94,182</u> | <u>\$102,893</u> | <u>\$100,413</u> |

**Without KMA**  
**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**SUMMARY OF REVENUE AND EXPENSES**  
**SNOW REMOVAL FUND**

| Recap Revenues Less Expenses                                   | Budget<br>2024 | Projected<br>Year End Actuals | Budget<br>2025 | Budget<br>2026 | Budget<br>2027 | Budget<br>2028 | Budget<br>2029 |
|--|----------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>REVENUES</b>  |                |                               |                |                |                |                |                |
| Snow Removal - HOAs  | 695,600        | 695,700                       | 686,200        | 690,900        | 695,600        | 705,000        | 728,500        |
| Snow Removal - Lava Rock/CSB                                   | 29,600         | 29,600                        | 29,200         | 29,400         | 29,600         | 30,000         | 31,000         |
| Utility Use of SR Equipment                                    | 14,800         | 14,800                        | 14,600         | 14,700         | 14,800         | 15,000         | 15,500         |
|  | 740,000        | 740,100                       | 730,000        | 735,000        | 740,000        | 750,000        | 775,000        |
| <b>EXPENSES</b>  |                |                               |                |                |                |                |                |
| Salaries and Wages   | 176,034        | 159,868                       | 192,965        | 200,683        | 208,710        | 217,059        | 225,741        |
| Payroll Taxes & EE Benefits                                    | 106,391        | 75,613                        | 99,042         | 103,003        | 107,123        | 111,408        | 115,865        |
| Operating Expenses   | 93,420         | 113,365                       | 93,420         | 96,223         | 99,109         | 102,083        | 105,145        |
| G&A Allocation Expense   | 152,550        | 168,319                       | 165,710        | 170,681        | 175,801        | 181,075        | 186,508        |
| KMPUD Interfund Allocation                                     | 1,200          | -                             | 600            | 618            | 637            | 656            | 675            |
| KMPUD Interfund Loan Payback                                   | 10,068         | -                             | 10,068         | 15,063         | 15,063         | 15,063         | 15,063         |
| Depreciation & Amortization                                    | 62,952         | 84,723                        | 90,000         | 108,139        | 119,578        | 129,817        | 143,639        |
| <b>SUMMARY OF EXPENSES</b>                                     | 602,615        | 601,889                       | 651,803        | 694,410        | 726,022        | 757,161        | 792,636        |
| <b>NET SUMMARY</b>   | 137,385        | 138,211                       | 78,197         | 40,590         | 13,978         | (7,161)        | (17,636)       |
| <b>REVENUES IN EXCESS OF EXPENSES<br/>WITHOUT DEPRECIATION</b> | 200,337        | 222,934                       | 168,197        | 148,729        | 133,556        | 122,656        | 126,003        |
|  | -              | -                             | -              | -              | -              | -              | -              |
| Capital Expenses   | 197,816        | 183,533                       | 181,391        | 114,391        | 102,391        | 138,220        | 175,720        |
| <b>Operating Cash</b>  |                |                               |                |                |                |                |                |
| Beginning Balance  | 0              | 0                             | 39,401         | 26,207         | 60,545         | 91,710         | 76,146         |
| Operating Contribution   | 200,337        | 222,934                       | 168,197        | 148,729        | 133,556        | 122,656        | 126,003        |
| Interfund Loan From Electric                                   | 0              | 0                             | 0              | 0              | 0              | 0              | 0              |
| Capital Expense  | (197,816)      | (183,533)                     | (181,391)      | (114,391)      | (102,391)      | (138,220)      | (175,720)      |
| Ending Balance   | 2,522          | 39,401                        | 26,207         | 60,545         | 91,710         | 76,146         | 26,429         |
| Balance of Interfund Loan*                                     | 141,298        | 170,034                       | 159,966        | 144,903        | 129,840        | 114,777        | 99,714         |

\*Interest Earned Calculated Using Actual Quarterly LAIF Apportionment Rates and Estimates for Future Quarters

\*\* Assumes 5 Year Loans at 8% on Large Equipment Purchases

\*\*\* 1st and 2nd Electric Loan Payback Payback Date begins FYE 2025.

\*\*\*\* 3rd Electric Loan Payback Starting FYE 2026.

**With KMA (Roads Pads Only)**  
**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**SUMMARY OF REVENUE AND EXPENSES**  
**SNOW REMOVAL FUND**

| Recap Revenues Less Expenses                               | Budget<br>2024 | Projected<br>Year End Actuals | Budget<br>2025 | Budget<br>2026 | Budget<br>2027 | Budget<br>2028 | Budget<br>2029  |
|--|----------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|
| <b>REVENUES</b>  |                |                               |                |                |                |                |                 |
| Snow Removal - HOAs  | 695,600        | 695,700                       | 814,800        | 814,800        | 834,200        | 853,600        | 873,000         |
| Snow Removal - Lava Rock/CSB                               | 29,600         | 29,600                        | 16,800         | 16,800         | 17,200         | 17,600         | 18,000          |
| Utility Use of SR Equipment                                | 14,800         | 14,800                        | 8,400          | 8,400          | 8,600          | 8,800          | 9,000           |
|  | <u>740,000</u> | <u>740,100</u>                | <u>840,000</u> | <u>840,000</u> | <u>860,000</u> | <u>880,000</u> | <u>900,000</u>  |
| <b>EXPENSES</b>  |                |                               |                |                |                |                |                 |
| Salaries and Wages   | 176,034        | 159,868                       | 209,865        | 218,259        | 226,989        | 236,069        | 245,512         |
| Payroll Taxes & EE Benefits                                | 106,391        | 75,613                        | 105,693        | 109,920        | 114,317        | 118,890        | 123,645         |
| Operating Expenses   | 93,420         | 113,365                       | 93,420         | 96,223         | 99,109         | 102,083        | 105,145         |
| G&A Allocation Expense                                     | 152,550        | 168,319                       | 252,111        | 259,674        | 267,465        | 275,489        | 283,753         |
| KMPUD Interfund Allocation                                 | 1,200          | -                             | 600            | 618            | 637            | 656            | 675             |
| KMPUD Interfund Loan Payback                               | 10,068         | -                             | 10,068         | 15,063         | 15,063         | 15,063         | 15,063          |
| Depreciation & Amortization                                | 62,952         | 84,723                        | 90,000         | 108,139        | 119,578        | 129,817        | 143,639         |
| <b>SUMMARY OF EXPENSES</b>                                 | <u>602,615</u> | <u>601,889</u>                | <u>761,756</u> | <u>807,897</u> | <u>843,158</u> | <u>878,066</u> | <u>917,433</u>  |
| <b>NET SUMMARY</b>   | <u>137,385</u> | <u>138,211</u>                | <u>78,244</u>  | <u>32,103</u>  | <u>16,842</u>  | <u>1,934</u>   | <u>(17,433)</u> |
| <b>REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION</b> |                |                               |                |                |                |                |                 |
|  | 200,337        | 222,934                       | 168,244        | 140,242        | 136,420        | 131,751        | 126,206         |
|  | <u>-</u>       | <u>-</u>                      | <u>-</u>       | <u>-</u>       | <u>-</u>       | <u>-</u>       | <u>-</u>        |
| Capital Projects & Interest Expense                        | <u>197,816</u> | <u>183,533</u>                | <u>181,391</u> | <u>114,391</u> | <u>102,391</u> | <u>138,220</u> | <u>175,720</u>  |
| <b>Operating Cash</b>                                      |                |                               |                |                |                |                |                 |
| Beginning Balance  | 0              | 0                             | 39,401         | 26,254         | 52,105         | 86,134         | 79,665          |
| Operating Contribution                                     | 200,337        | 222,934                       | 168,244        | 140,242        | 136,420        | 131,751        | 126,206         |
| Interfund Loan From Electric                               | 0              | 0                             | 0              | 0              | 0              | 0              | 0               |
| Capital & Interest Expense                                 | (197,816)      | (183,533)                     | (181,391)      | (114,391)      | (102,391)      | (138,220)      | (175,720)       |
| Ending Balance   | 2,522          | 39,401                        | 26,254         | 52,105         | 86,134         | 79,665         | 30,151          |
| Balance of Interfund Loan*                                 | 141,298        | 170,034                       | 159,966        | 144,903        | 129,840        | 114,777        | 99,714          |

\*Interest Earned Calculated Using Actual Quarterly LAIF Apportionment Rates and Estimates for Future Quarters

\*\* Assumes 5 Year Loans at 8% on Large Equipment Purchases

\*\*\* 1st and 2nd Electric Loan Payback Payback Date begins FYE 2025.

\*\*\*\* 3rd Electric Loan Payback Starting FYE 2026.

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects**

|                                  | 5 Yr Total        | 2024-2025        | 2025-2026        | 2026-2027        | 2027-2028        | 2028-2029        |
|----------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Capacity Component</b>        |                   |                  |                  |                  |                  |                  |
| Water                            | 348,000           | 193,000          | 65,000           | 0                | 90,000           | 0                |
| Wastewater                       | 776,000           | 541,000          | 235,000          | 150,000          | 187,500          | 97,500           |
| Employee Housing                 | 0                 | 0                | 0                | 0                | 0                | 0                |
| Fire                             | 0                 | 40,000           | 0                | 0                | 0                | 0                |
| Electric                         | 120,000           | 20,000           | 0                | 50,000           | 0                | 50,000           |
| Propane                          | 145,000           | 55,000           | 40,000           | 0                | 0                | 50,000           |
| Snow Removal                     | 0                 | 0                | 0                | 0                | 0                | 0                |
| Cable                            | 0                 | 0                | 0                | 0                | 0                | 0                |
| Parks and Rec                    | 20,000            | 20,000           | 0                | 0                | 0                | 0                |
| Solid Waste                      | 0                 | 0                | 0                | 0                | 0                | 0                |
| Operations Shared                | 0                 | 0                | 0                | 0                | 0                | 0                |
|                                  |                   |                  |                  |                  |                  |                  |
| <b>Total Capacity Expense</b>    | <b>1,409,000</b>  | <b>869,000</b>   | <b>340,000</b>   | <b>200,000</b>   | <b>277,500</b>   | <b>197,500</b>   |
|                                  |                   |                  |                  |                  |                  |                  |
| <b>Replacement Component</b>     |                   |                  |                  |                  |                  |                  |
| Water                            | 729,000           | 70,000           | 198,000          | 173,000          | 130,000          | 158,000          |
| Wastewater                       | 6,201,500         | 2,978,000        | 2,288,500        | 400,000          | 282,500          | 252,500          |
| Employee Housing                 | 86,500            | 27,000           | 2,500            | 25,500           | 5,000            | 26,500           |
| Fire                             | 129,500           | 13,500           | 60,500           | 28,500           | 13,500           | 13,500           |
| Electric                         | 995,500           | 54,000           | 84,000           | 533,000          | 226,500          | 98,000           |
| Propane                          | 3,120,000         | 316,000          | 2,031,000        | 91,000           | 331,000          | 351,000          |
| Snow Removal                     | 460,000           | 106,500          | 39,500           | 27,500           | 252,500          | 40,000           |
| Cable                            | 5,000             | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            |
| Parks and Rec                    | 28,000            | 25,000           | 1,500            | 0                | 1,500            | 0                |
| Solid Waste                      | 0                 | 0                | 0                | 0                | 0                | 0                |
| Operations Shared                | 541,000           | 49,500           | 241,500          | 25,000           | 80,000           | 145,000          |
|                                  |                   |                  |                  |                  |                  |                  |
| <b>Total Replacement Expense</b> | <b>12,296,000</b> | <b>3,640,500</b> | <b>4,948,000</b> | <b>1,304,500</b> | <b>1,323,500</b> | <b>1,085,500</b> |
|                                  |                   |                  |                  |                  |                  |                  |
| <b>Total Capital Expense</b>     | <b>13,705,000</b> | <b>4,509,500</b> | <b>5,288,000</b> | <b>1,504,500</b> | <b>1,601,000</b> | <b>1,283,000</b> |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Water**

|   | 5 Yr Total       | Cycle                  | Priority                | 2024-2025          | 2025-2026      | 2026-2027      | 2027-2028      | 2028-2029      |
|---|------------------|------------------------|-------------------------|--------------------|----------------|----------------|----------------|----------------|
| Capacity Component                                |                  |                        | Scale 1~5<br>1=Critical | Updated<br>4/15/24 |                |                |                |                |
| <i>Distribution</i>                               |                  |                        |                         |                    |                |                |                |                |
| Hazard Assessment                                 | 145,000          | One Time               | 1                       | 80,000             | 65,000         |                |                |                |
| Lead Service Line Inventory                       | 50,000           | One Time               | 1                       | 50,000             |                |                |                |                |
| Pressure Recorders                                | 3,000            | One Time               | 1                       | 3,000              |                |                |                |                |
| Sample Stations                                   | 10,000           | One Time               | 1                       | 10,000             |                |                |                |                |
| Pressure Reducing Stations (2)                    | 90,000           | One Time               | 4                       |                    |                |                | 90,000         |                |
| Test Wells  | 0                | As Needed              | 5                       |                    |                |                |                |                |
| Well 6 Hydrology Study & Permitting               | 0                | One Time               | 5                       |                    |                |                |                |                |
| Well 6 Installation                               | 0                | As Needed              | 5                       |                    |                |                |                |                |
| Well Transmission Mains to Upper Zones            | 0                | One Time               | 5                       |                    |                |                |                |                |
| <i>Storage</i>                                    |                  |                        |                         |                    |                |                |                |                |
| Tanks (1.4 Mgal additional)                       | 0                | As Needed              | 5                       |                    |                |                |                |                |
| <i>General</i>                                    |                  |                        |                         |                    |                |                |                |                |
| Connection Fee Study                              | 20,000           | As Needed              | 1                       | 20,000             |                |                |                |                |
| Water/Wastewater 218 Rate Study (Split)           | 30,000           | Five Years             | 1                       | 30,000             |                |                |                |                |
|   |                  |                        |                         |                    |                |                |                |                |
| <b>Total Water Capacity Expense</b>               | <b>348,000</b>   |                        |                         | <b>193,000</b>     | <b>65,000</b>  | <b>0</b>       | <b>90,000</b>  | <b>0</b>       |
| <b>Replacement Component</b>                      |                  |                        |                         |                    |                |                |                |                |
| Fire Hydrant Replacements                         | 40,000           | Annual                 | 1                       | 8,000              | 8,000          | 8,000          | 8,000          | 8,000          |
| Pressure Reducing Valve Replacement               | 75,000           | Five Over Five Years   | 1                       | 15,000             | 15,000         | 15,000         | 15,000         | 15,000         |
| Well 2 Telemetry                                  | 15,000           | One Time               | 1                       | 15,000             |                |                |                |                |
| Well 3 Flow Meter / Telemetry                     | 20,000           | One Time               | 1                       | 20,000             |                |                |                |                |
| Well Pumps  | 12,000           | Five Years             | 1                       | 12,000             |                |                |                |                |
| Distribution System Valve Replacement             | 25,000           | Three Years            | 2                       |                    | 25,000         |                |                | 25,000         |
| Tank (Dangburg) Recoating                         | 150,000          | Thirty Years           | 2                       |                    | 150,000        |                |                |                |
| Tank (Lodge) Recoating                            | 150,000          | Thirty Years           | 3                       |                    |                | 150,000        |                |                |
| Well 4/5 Building Replacement/Hardening           | 107,000          | One Time               | 4                       |                    |                |                | 107,000        |                |
| Well 3 Building Replacement/Hardening             | 0                | One Time               | 5                       |                    |                |                |                | 110,000        |
| Well 2 Building Replacement/Hardening             | 0                | One Time               | 5                       |                    |                |                |                |                |
| Remote Read Meter Replacement                     | 0                | Twenty over Five Years | 5                       |                    |                |                |                |                |
| Tank Diving / Inspection                          | 0                | Five Years             | 5                       |                    |                |                |                |                |
| <i>General</i>                                    |                  |                        |                         |                    |                |                |                |                |
| EV Light Duty Service Truck (Split w/Solid Waste) | 0                | Ten Years              | 5                       |                    |                |                |                |                |
|   |                  |                        |                         |                    |                |                |                |                |
| <b>Total Water Replacement Expense</b>            | <b>729,000</b>   |                        |                         | <b>70,000</b>      | <b>198,000</b> | <b>173,000</b> | <b>130,000</b> | <b>158,000</b> |
|   |                  |                        |                         |                    |                |                |                |                |
| <b>Total Water Capital Expense</b>                | <b>1,077,000</b> |                        |                         | <b>263,000</b>     | <b>263,000</b> | <b>173,000</b> | <b>220,000</b> | <b>158,000</b> |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Wastewater**

|   | 5 Yr Total     | Cycle        | Priority                        | 2024-2025                    | 2025-2026      | 2026-2027      | 2027-2028      | 2028-2029     |
|---|----------------|--------------|---------------------------------|------------------------------|----------------|----------------|----------------|---------------|
| <b>Capacity Component</b>                           |                |              | <b>Scale 1-5<br/>1=Critical</b> | <b>Updated<br/>4/15/2024</b> |                |                |                |               |
| <i>Collection</i>                                   |                |              |                                 |                              |                |                |                |               |
| East Lift Upgrade/Replacement (50%)                 | 150,000        | Thirty Years | 3                               |                              |                | 150,000        |                |               |
| Main Lift Upgrade/Replacement (50%)                 | 187,500        | Thirty Years | 4                               |                              |                |                | 187,500        |               |
| Lower Lift Upgrade/Replacement (50%)                | 97,500         | Thirty Years | 5                               |                              |                |                |                | 97,500        |
| <i>Treatment</i>                                    |                |              |                                 |                              |                |                |                |               |
| Black Tank Telemetry                                | 16,000         | As Needed    | 1                               | 16,000                       |                |                |                |               |
| Centrifuge Upgrade/Replacement (50%)                | 325,000        | As Needed    | 1                               | 325,000                      |                |                |                |               |
| EQ Tank Replacement (50%)                           | 0              | As Needed    | 5                               |                              |                |                |                |               |
| Headworks/Hycore Upgrade/Replacement (50%)          | 215,000        | As Needed    | 2                               |                              | 215,000        |                |                |               |
| Aeration Blower                                     | 0              | As Needed    | 5                               |                              |                |                |                |               |
| <i>Disposal</i>                                     |                |              |                                 |                              |                |                |                |               |
| Leachfield Depth Telemetry (Fields 3/4/9)           | 20,000         | One Time     | 1                               | 20,000                       |                |                |                |               |
| Effluent Pumps                                      | 0              | As Needed    | 5                               |                              |                |                |                |               |
| Leachfield Expansion                                | 0              | As Needed    | 5                               |                              |                |                |                |               |
| <i>General</i>                                      |                |              |                                 |                              |                |                |                |               |
| Wastewater Master Plan                              | 150,000        | One Time     | 1                               | 150,000                      |                |                |                |               |
| Water/Wastewater 218 Rate Study                     | 30,000         | Five Years   | 1                               | 30,000                       |                |                |                |               |
| Connection Fee Study                                | 20,000         | As Needed    | 2                               |                              | 20,000         |                |                |               |
|   |                |              |                                 |                              |                |                |                |               |
| <b>Total Wastewater Capacity Expense</b>            | <b>776,000</b> |              |                                 | <b>541,000</b>               | <b>235,000</b> | <b>150,000</b> | <b>187,500</b> | <b>97,500</b> |
|   |                |              |                                 |                              |                |                |                |               |
| <b>Replacement Component</b>                        |                |              |                                 |                              |                |                |                |               |
| <i>Collection</i>                                   |                |              |                                 |                              |                |                |                |               |
| Collection Manole Infiltration/Inflow Replacement   | 170,000        | As Needed    | 1                               | 40,000                       | 40,000         | 40,000         | 25,000         | 25,000        |
| Collection Pipeline Infiltration/Inflow Replacement | 195,000        | As Needed    | 1                               | 55,000                       | 35,000         | 35,000         | 35,000         | 35,000        |
| Filtrate Pumpe #2 VFD                               | 25,000         | As Needed    | 1                               | 25,000                       |                |                |                |               |
| Main Life Pump Replacement                          | 15,000         | As Needed    | 1                               | 15,000                       |                |                |                |               |
| Lift Station Pumps                                  | 20,000         | Three Years  | 1                               | 10,000                       |                |                | 10,000         |               |
| Main Lift Roof Replacement/Hardening                | 50,000         | As Needed    | 1                               | 50,000                       |                |                |                |               |
| East Lift Equipment/Controls Moved from Vault       | 165,000        | One Time     | 2                               |                              | 165,000        |                |                |               |
| East Lift Upgrade/Replacement (50% Repl)            | 150,000        | Thirty Years | 3                               |                              |                | 150,000        |                |               |
| Lift Transducers                                    | 10,000         | Five Years   | 3                               |                              |                | 10,000         |                |               |
| Main Lift Upgrade/Replacement (50% Repl)            | 187,500        | Thirty Years | 4                               |                              |                |                | 187,500        |               |
| Lower Lift Upgrade/Replacement (50% Repl)           | 97,500         | Thirty Years | 5                               |                              |                |                |                | 97,500        |
| SSMP Update   | 60,000         | Five Years   | 5                               |                              |                |                |                | 60,000        |
| <i>Treatment</i>                                    |                |              |                                 |                              |                |                |                |               |
| Centrifuge Upgrade/Replacement (50%)*               | 325,000        | One Time     | 1                               | 325,000                      |                |                |                |               |
| Microscope  | 2,500          | One Time     | 1                               | 2,500                        |                |                |                |               |
| Replace Anoxic / MBR Recirc / Filtrate Pumps*       | 460,000        | One Time     | 1                               | 460,000                      |                |                |                |               |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Wastewater**

|   | 5 Yr Total       | Cycle                 | Priority | 2024-2025        | 2025-2026        | 2026-2027      | 2027-2028      | 2028-2029      |
|---|------------------|-----------------------|----------|------------------|------------------|----------------|----------------|----------------|
| Replace Basin Area Exhaust Fans*            | 70,000           | One Time              | 1        | 70,000           |                  |                |                |                |
| Replace MBR Pneumatic Valves*               | 120,000          | One Time              | 1        | 120,000          |                  |                |                |                |
| Electrical Upgrades*                        | 110,000          | One Time              | 1        | 110,000          |                  |                |                |                |
| Misc. Sitework / Piping / Electrical*       | 657,000          | One Time              | 1        | 328,500          | 328,500          |                |                |                |
| CIP Tank Canopy*                            | 95,000           | One Time              | 2        |                  | 95,000           |                |                |                |
| Demolish A-Frame*                           | 245,000          | One Time              | 2        |                  | 245,000          |                |                |                |
| Repair/Repaint Exterior Walls*              | 110,000          | One Time              | 2        |                  | 110,000          |                |                |                |
| Replace Chemical Feed Pumps*                | 75,000           | Ten Years             | 2        |                  | 75,000           |                |                |                |
| Headworks/Hycore Upgrade/Replacement (50%)* | 215,000          | One Time              | 2        |                  | 215,000          |                |                |                |
| Upgrade Instrumentation*                    | 25,000           | One Time              | 2        |                  | 25,000           |                |                |                |
| General Conditions/Overhead/Profit (20%)    | 450,000          | One Time              | 1        | 250,000          | 200,000          |                |                |                |
| Financing (Per Stifel Estimate)*            | 230,000          | One Time              | 1        | 165,000          | 65,000           |                |                |                |
| Construction Phase Services                 | 450,000          | One Time              | 1        | 250,000          | 200,000          |                |                |                |
| SCADA/PLC/Controls System Replacement*      | 700,000          | One Time              | 1        | 400,000          | 300,000          |                |                |                |
| Contingency (15% of Construction Estimate)  | 200,000          | One Time              | 1        | 100,000          | 100,000          |                |                |                |
| Membrane Replacement                        | 200,000          | Fifteen Years         | 1        | 200,000          |                  |                |                |                |
| Concrete Basin Refurbishment & Recoating    | 150,000          | Thirty Years          | 3        |                  |                  | 150,000        |                |                |
| CIP Tank Replacement                        | 0                | Thirty Years          | 5        |                  |                  |                |                |                |
| EQ Tank Replacement (50% Replacement)*      | 0                | One Time              | 5        |                  |                  |                |                |                |
| <i>Disposal</i>                             |                  |                       |          |                  |                  |                |                |                |
| VFD Replacement                             | 20,000           | Two Years             | 2        |                  | 10,000           |                | 10,000         |                |
| Leachfield Cleanouts                        | 45,000           | One Time Over 5 Years | 3        |                  |                  | 15,000         | 15,000         | 15,000         |
| Effluent Disposal Line                      | 0                | One Time              | 5        |                  |                  |                |                |                |
| Leachfield Lateral Replacement              | 0                | Twenty Years          | 5        |                  |                  |                |                |                |
| Monitoring Well Replacement & New WDR       | 0                | One Time              | 5        |                  |                  |                |                |                |
| Pumps/Controls, Absorption Beds             | 0                | Ten Years             | 5        |                  |                  |                |                |                |
| <i>General</i>                              |                  |                       |          |                  |                  |                |                |                |
| Washer/Dryer                                | 2,000            | Ten Years             | 1        | 2,000            |                  |                |                |                |
| EV Light Duty Service Truck                 | 80,000           | Ten Years             | 2        |                  | 80,000           |                |                |                |
| Lift Equipment                              | 20,000           | Ten Years             | 5        |                  |                  |                |                | 20,000         |
| Walk-Behind Snowblower                      | 0                | Ten Years             | 5        |                  |                  |                |                |                |
|   |                  |                       |          |                  |                  |                |                |                |
| <b>Total Wastewater Replacement Expense</b> | <b>6,201,500</b> |                       |          | <b>2,978,000</b> | <b>2,288,500</b> | <b>400,000</b> | <b>282,500</b> | <b>252,500</b> |
|   |                  |                       |          |                  |                  |                |                |                |
| <b>Total Wastewater Capital Expense</b>     | <b>6,977,500</b> |                       |          | <b>3,519,000</b> | <b>2,523,500</b> | <b>550,000</b> | <b>470,000</b> | <b>350,000</b> |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Employee Housing**

|   | 5 Yr Total    | Cycle   | Priority                        | 2024-2025     | 2025-2026    | 2026-2027     | 2027-2028    | 2028-2029     |
|---|---------------|---|---------------------------------|---------------|--------------|---------------|--------------|---------------|
| <b>Capacity Component</b>                         |               |   | <b>Scale 1~5<br/>1=Critical</b> |               |              |               |              |               |
| [No Capital Capacity Improvements]                | 0             |   |                                 |               |              |               |              |               |
| <b>Total Employee Housing Capacity Expense</b>    | <b>0</b>      |   |                                 | <b>0</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>      |
| <b>Replacement Component</b>                      |               |   |                                 |               |              |               |              |               |
| Flooring  | 30,000        | Two Years (Until all 8 Replaced, then 10 Years)       | 1                               | 10,000        |              | 10,000        |              | 10,000        |
| Hot Water Heaters                                 | 42,000        | Two Years (Until Remaining 5 Replaced, then 10 Years) | 1                               | 13,000        |              | 14,000        |              | 15,000        |
| Refrigerators                                     | 4,500         | Two Years (Until Remaining 5 Replaced, then 10 Years) | 1                               | 1,500         |              | 1,500         |              | 1,500         |
| Window Replacement                                | 5,000         | Three Years   | 1                               | 2,500         |              |               | 2,500        |               |
| Dishwashers                                       | 1,000         | Two Years (Until all 7 Replaced, then 10 Years)       | 2                               |               | 500          |               | 500          |               |
| Washers/ Dryers                                   | 4,000         | Two Years (Until Remaining 3 Replaced, then 10 Years) | 2                               |               | 2,000        |               | 2,000        |               |
| Door Replacement                                  | 0             | Ten Years   | 5                               |               |              |               |              |               |
| <b>Total Employee Housing Replacement Expense</b> | <b>86,500</b> |   |                                 | <b>27,000</b> | <b>2,500</b> | <b>25,500</b> | <b>5,000</b> | <b>26,500</b> |
| <b>Total Employee Housing Capital Expense</b>     | <b>86,500</b> |   |                                 | <b>27,000</b> | <b>2,500</b> | <b>25,500</b> | <b>5,000</b> | <b>26,500</b> |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Fire**

|  | 5 Yr Total     | Cycle     | Priority                        | 2024-2025     | 2025-2026     | 2026-2027     | 2027-2028     | 2028-2029     |
|--|----------------|-----------|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Capacity Component</b>                |                |           | <b>Scale 1~5<br/>1=Critical</b> |               |               |               |               |               |
| 218 Special Assessment Engineering Study | 40,000         | As Needed | 1                               | 40,000        |               |               |               |               |
| Type 1 Fire Truck                        | 0              | 20 years  | 5                               |               |               |               |               |               |
| <b>Total Fire Capacity Expense</b>       | <b>0</b>       |           |                                 | <b>40,000</b> | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |
| <b>Replacement Component</b>             |                |           |                                 |               |               |               |               |               |
| Hose Replacement                         | 7,500          | Annual    | 1                               | 1,500         | 1,500         | 1,500         | 1,500         | 1,500         |
| Radio Equipment                          | 10,000         | Annual    | 1                               | 2,000         | 2,000         | 2,000         | 2,000         | 2,000         |
| Structure Gear / PPE                     | 50,000         | Annual    | 1                               | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        |
| Boiler - Fire Bay                        | 37,000         | As Needed | 2                               |               | 37,000        |               |               |               |
| Extrication Equipment                    | 10,000         | 15 years  | 2                               |               | 10,000        |               |               |               |
| Ladder Replacement                       | 15,000         | 10 years  | 3                               |               |               | 15,000        |               |               |
| Command Vehicle                          | 0              | 10 years  | 5                               |               |               |               |               |               |
| Type 1 Fire Truck                        | 0              | 20 years  | 5                               |               |               |               |               |               |
| Type 6 Mini-Pumper Vehicle               | 0              | 15 years  | 5                               |               |               |               |               |               |
| <b>Total Fire Replacement Expense</b>    | <b>129,500</b> |           |                                 | <b>13,500</b> | <b>60,500</b> | <b>28,500</b> | <b>13,500</b> | <b>13,500</b> |
| <b>Total Fire Capital Expense</b>        | <b>129,500</b> |           |                                 | <b>53,500</b> | <b>60,500</b> | <b>28,500</b> | <b>13,500</b> | <b>13,500</b> |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Electric**

|  | 5 Yr Total       | Cycle              | Priority                        | 2024-2025     | 2025-2026     | 2026-2027      | 2027-2028      | 2028-2029      |
|--|------------------|--------------------|---------------------------------|---------------|---------------|----------------|----------------|----------------|
| <b>Capacity Component</b>                        |                  |                    | <b>Scale 1~5<br/>1=Critical</b> |               |               |                |                |                |
| Upgrades the PH/ future capacity (8MW)           | 0                | As Needed          | 5                               |               |               |                |                |                |
| <i>General</i>                                   |                  |                    |                                 |               |               |                |                |                |
| Connection Fee Study                             | 20,000           | As Needed          | 1                               | 20,000        |               |                |                |                |
| Electric 218 Rate Study                          | 50,000           | Five Years         | 3                               |               |               | 50,000         |                |                |
| Mini-Excavator (Split with Propane)              | 50,000           | One Time           | 5                               |               |               |                |                | 50,000         |
| <b>Total Electric Capacity Expense</b>           | <b>120,000</b>   |                    |                                 | <b>20,000</b> | <b>0</b>      | <b>50,000</b>  | <b>0</b>       | <b>50,000</b>  |
| <b>Replacement Component</b>                     |                  |                    |                                 |               |               |                |                |                |
| CEMS Screen Replacement                          | 9,000            | Two Years          | 1                               | 3,000         |               | 3,000          |                | 3,000          |
| Out Valley Switching Cabinet Replacement         | 60,000           | One Time           | 1                               | 20,000        | 20,000        | 20,000         |                |                |
| Powerhouse Door                                  | 4,000            | One Time           | 1                               | 4,000         |               |                |                |                |
| Radiator Safety Rails                            | 5,000            | One Time           | 1                               | 5,000         |               |                |                |                |
| Riser Vaults (8)                                 | 40,000           | Annual for 4 years | 1                               | 10,000        | 10,000        | 10,000         | 10,000         |                |
| Transformer Replacement                          | 12,000           | As Needed          | 1                               | 12,000        |               |                |                |                |
| Meadow Direct Burial Line Replacement            | 550,000          | One Time           | 2                               |               | 50,000        | 500,000        |                |                |
| Service Lines                                    | 8,000            | Two Years          | 2                               |               | 4,000         |                | 4,000          |                |
| Distribution System FCIs                         | 12,500           | One Time           | 4                               |               |               |                | 12,500         |                |
| Powerhouse Radiator Roof                         | 200,000          | One Time           | 4                               |               |               |                | 200,000        |                |
| Phase 3 Loop Road Project                        | 95,000           | One Time           | 5                               |               |               |                |                | 95,000         |
| EV Heavy Duty Service Truck (Split with Propane) | 0                | Ten Years          | 5                               |               |               |                |                |                |
| Snowmobiles                                      | 0                | Fifteen Years      | 5                               |               |               |                |                |                |
| Walk-Behind Snowblower                           | 0                | Ten Years          | 5                               |               |               |                |                |                |
| <b>Total Electric Replacement Expense</b>        | <b>995,500</b>   |                    |                                 | <b>54,000</b> | <b>84,000</b> | <b>533,000</b> | <b>226,500</b> | <b>98,000</b>  |
| <b>Total Electric Capital Expense</b>            | <b>1,115,500</b> |                    |                                 | <b>74,000</b> | <b>84,000</b> | <b>583,000</b> | <b>226,500</b> | <b>148,000</b> |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Propane**

|   | 5 Yr Total       | Cycle         | Priority                        | 2024-2025      | 2025-2026        | 2026-2027     | 2027-2028      | 2028-2029      |
|---|------------------|---------------|---------------------------------|----------------|------------------|---------------|----------------|----------------|
| <b>Capacity Component</b>                         |                  |               | <b>Scale 1~5<br/>1=Critical</b> |                |                  |               |                |                |
| [No Capital Capacity Improvements]                | 0                |               |                                 |                |                  |               |                |                |
| <i>General</i>                                    |                  |               |                                 |                |                  |               |                |                |
| Propane Master Plan                               | 55,000           | One Time      | 1                               | 55,000         |                  |               |                |                |
| Propane Rate Study                                | 40,000           | Five Years    | 2                               |                | 40,000           |               |                |                |
| Mini-Excavator (Split with Electric)              | 50,000           | One Time      | 5                               |                |                  |               |                | 50,000         |
|   |                  |               |                                 |                |                  |               |                |                |
| <b>Total Propane Capacity Expense</b>             | <b>145,000</b>   |               |                                 | <b>55,000</b>  | <b>40,000</b>    | <b>0</b>      | <b>0</b>       | <b>50,000</b>  |
|   |                  |               |                                 |                |                  |               |                |                |
| <b>Replacement Component</b>                      |                  |               |                                 |                |                  |               |                |                |
| Leak Survey                                       | 20,000           | Five Years    | 1                               |                |                  |               |                | 20,000         |
| Meter Replacement (Commercial)                    | 40,000           | 10% a year    | 1                               | 8,000          | 8,000            | 8,000         | 8,000          | 8,000          |
| Meter Replacement (Residential)                   | 40,000           | 10% a year    | 1                               | 8,000          | 8,000            | 8,000         | 8,000          | 8,000          |
| Propane Vaporizer                                 | 125,000          | Fifteen Years | 1                               | 125,000        |                  |               |                |                |
| Regulator Replacement                             | 75,000           | 10% a year    | 1                               | 15,000         | 15,000           | 15,000        | 15,000         | 15,000         |
| Roof Structure(s) for Tanks & Vaporizer           | 2,160,000        | One Time      | 1                               | 160,000        | 2,000,000        |               |                |                |
| Propane Service Line Replacement                  | 660,000          | One Time      | 3                               |                |                  | 60,000        | 300,000        | 300,000        |
| Upsize Liquid Line to 2-Inch                      | 0                | One Time      | 5                               |                |                  |               |                |                |
| EV Heavy Duty Service Truck (Split with Electric) | 0                | Ten Years     | 5                               |                |                  |               |                |                |
| <b>Total Propane Replacement Expense</b>          | <b>3,120,000</b> |               |                                 | <b>316,000</b> | <b>2,031,000</b> | <b>91,000</b> | <b>331,000</b> | <b>351,000</b> |
|   |                  |               |                                 |                |                  |               |                |                |
| <b>Total Propane Capital Expense</b>              | <b>3,265,000</b> |               |                                 | <b>371,000</b> | <b>2,071,000</b> | <b>91,000</b> | <b>331,000</b> | <b>401,000</b> |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Snow Removal**

|   | 5 Yr Total     | Cycle                    | Priority                        | 2024-2025      | 2025-2026     | 2026-2027     | 2027-2028      | 2028-2029     |
|---|----------------|--------------------------|---------------------------------|----------------|---------------|---------------|----------------|---------------|
| <b>Capacity Component</b>                     |                |                          | <b>Scale 1~5<br/>1=Critical</b> |                |               |               |                |               |
|   |                |                          |                                 |                |               |               |                |               |
| <b>Total Snow Removal Capacity Expense</b>    | <b>0</b>       |                          |                                 | <b>0</b>       | <b>0</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      |
|   |                |                          |                                 |                |               |               |                |               |
| <b>Replacement Component</b>                  |                |                          |                                 |                |               |               |                |               |
|   |                |                          |                                 |                |               |               |                |               |
| 924 Hydraulic Diagnosis                       | 6,000          | As Needed                | 1                               | 6,000          |               |               |                |               |
| 950F & 950GC Tires                            | 30,500         | 3 Years w/5 Year Spacing | 1                               | 8,000          | 10,000        |               |                | 12,500        |
| Trackless Tires                               | 12,500         | Annual                   | 1                               | 2,500          | 2,500         | 2,500         | 2,500          | 2,500         |
| Trackless Repairs (Injectors/Radiators/Pumps) | 30,000         | As Needed                | 1                               | 30,000         |               |               |                |               |
| ICE Light Duty Service Truck                  | 60,000         | Ten Years                | 1                               | 60,000         |               |               |                |               |
| Exhaust / Fume Collection (Split w/Shared)    | 15,000         | One Time                 | 2                               |                | 15,000        |               |                |               |
| 924G Tires                                    | 12,000         | Five Years               | 2                               |                | 12,000        |               |                |               |
| Diesel Fill Station (Powerhouse)              | 20,000         | One Time                 | 3                               |                |               | 20,000        |                |               |
| Gantry Crane                                  | 5,000          | One Time                 | 3                               |                |               | 5,000         |                |               |
| Trackless Replacement                         | 250,000        | As Needed                | 4                               |                |               |               | 250,000        |               |
| RPM Upper Assembly Manufacturer Refurb.       | 25,000         | Five Years               | 5                               |                |               |               |                | 25,000        |
| RPM Replacement                               | 0              | Twenty Years             | 5                               |                |               |               |                |               |
|   |                |                          |                                 |                |               |               |                |               |
| <b>Total Snow Removal Replacement Expense</b> | <b>460,000</b> |                          |                                 | <b>106,500</b> | <b>39,500</b> | <b>27,500</b> | <b>252,500</b> | <b>40,000</b> |
|   |                |                          |                                 |                |               |               |                |               |
| <b>Total Snow Removal Capital Expense</b>     | <b>460,000</b> |                          |                                 | <b>106,500</b> | <b>39,500</b> | <b>27,500</b> | <b>252,500</b> | <b>40,000</b> |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Cable**

|  | 5 Yr Total   | Cycle      | Priority                        | 2024-2025    | 2025-2026    | 2026-2027    | 2027-2028    | 2028-2029    |
|--|--------------|------------|---------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>Capacity Component</b>              |              |            | <b>Scale 1~5<br/>1=Critical</b> |              |              |              |              |              |
| [No Capital Capacity Improvements]     | 0            |            |                                 |              |              |              |              |              |
| <b>Total Cable Capacity Expense</b>    | <b>0</b>     |            |                                 | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     |
| <b>Replacement Component</b>           |              |            |                                 |              |              |              |              |              |
| Channel 19 Equipment/ Education        | 5,000        | Annual     | 1                               | 1,000        | 1,000        | 1,000        | 1,000        | 1,000        |
| Cable Equipment                        | 0            | Five Years | 5                               |              |              |              |              |              |
| <b>Total Cable Replacement Expense</b> | <b>5,000</b> |            |                                 | <b>1,000</b> | <b>1,000</b> | <b>1,000</b> | <b>1,000</b> | <b>1,000</b> |
| <b>Total Cable Capital Expense</b>     | <b>5,000</b> | <b>0</b>   |                                 | <b>1,000</b> | <b>1,000</b> | <b>1,000</b> | <b>1,000</b> | <b>1,000</b> |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Parks and Rec**

|  | 5 Yr Total    | Cycle     | Priority                        | 2024-2025     | 2025-2026    | 2026-2027 | 2027-2028    | 2028-2029 |
|--|---------------|-----------|---------------------------------|---------------|--------------|-----------|--------------|-----------|
| <b>Capacity Component</b>                      |               |           | <b>Scale 1~5<br/>1=Critical</b> |               |              |           |              |           |
| OGALS Project                                  | 20,000        | One Time  | 1                               | 20,000        |              |           |              |           |
| <b>Total Parks and Rec Capacity Expense</b>    | <b>20,000</b> |           |                                 | <b>20,000</b> | <b>0</b>     | <b>0</b>  | <b>0</b>     | <b>0</b>  |
| <b>Replacement Component</b>                   |               |           |                                 |               |              |           |              |           |
| Playground Retaining Wall                      | 25,000        | One Time  | 1                               | 25,000        |              |           |              |           |
| Playground Appurtenance Repair/Replace         | 3,000         | Two Years | 2                               |               | 1,500        |           | 1,500        |           |
| <b>Total Parks and Rec Replacement Expense</b> | <b>28,000</b> |           |                                 | <b>25,000</b> | <b>1,500</b> | <b>0</b>  | <b>1,500</b> | <b>0</b>  |
| <b>Total Parks and Rec Capital Expense</b>     | <b>48,000</b> |           |                                 | <b>45,000</b> | <b>1,500</b> | <b>0</b>  | <b>1,500</b> | <b>0</b>  |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Solid Waste**

|  | 5 Yr Total | Cycle     | Priority                        | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|--|------------|-----------|---------------------------------|-----------|-----------|-----------|-----------|-----------|
| <b>Capacity Component</b>                    |            |           | <b>Scale 1~5<br/>1=Critical</b> |           |           |           |           |           |
| [No Capital Capacity Improvements]           | 0          |           |                                 |           |           |           |           |           |
| <b>Total Solid Waste Capacity Expense</b>    | <b>0</b>   |           |                                 | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  |
| <b>Replacement Component</b>                 |            |           |                                 |           |           |           |           |           |
| Dumpsters                                    | 0          | As Needed | 5                               |           |           |           |           |           |
| EV Light Duty Service Truck (Split w/Water)  | 0          | Ten Years | 5                               |           |           |           |           |           |
| Recycling                                    | 0          | As Needed | 5                               |           |           |           |           |           |
| <b>Total Solid Waste Replacement Expense</b> | <b>0</b>   |           |                                 | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  |
| <b>Total Solid Waste Capital Expense</b>     | <b>0</b>   |           |                                 | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  |

**Kirkwood Meadows Public Utility District  
FY 23/24 Capital Improvement Projects - Operations Shared**

|   | 5 Yr Total     | Cycle         | Priority                        | 2024-2025     | 2025-2026      | 2026-2027     | 2027-2028     | 2028-2029      |
|---|----------------|---------------|---------------------------------|---------------|----------------|---------------|---------------|----------------|
| <b>Capacity Component</b>                         |                |               | <b>Scale 1~5<br/>1=Critical</b> |               |                |               |               |                |
| [No Capital Capacity Improvements]                |                |               |                                 |               |                |               |               |                |
| <b>Total Operations_Shared Capacity Expense</b>   | <b>0</b>       |               |                                 | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>0</b>      | <b>0</b>       |
| <b>Replacement Component</b>                      |                |               |                                 |               |                |               |               |                |
| Asphalt Repair                                    | 50,000         | Annual        | 1                               | 20,000        | 5,000          | 10,000        | 5,000         | 10,000         |
| Computers   | 25,000         | Annual        | 1                               | 5,000         | 5,000          | 5,000         | 5,000         | 5,000          |
| Fire Bay/Shop LED Light Fixture Upgrade           | 5,000          | One Time      | 1                               | 5,000         |                |               |               |                |
| Roof Heat Tape - Shop                             | 5,000          | One Time      | 1                               | 5,000         |                |               |               |                |
| Office Equipment                                  | 15,000         | Biannual      | 1                               | 5,000         |                | 5,000         |               | 5,000          |
| Sensus Flexnet Handheld                           | 4,500          | Five Years    | 1                               | 4,500         |                |               |               |                |
| Vehicle Tires                                     | 15,000         | Biannual      | 1                               | 5,000         |                | 5,000         |               | 5,000          |
| Backhoe   | 180,000        | Fifteen Years | 2                               |               | 180,000        |               |               |                |
| Exhaust / Fume Collection (Split w/Snow Rem.)     | 15,000         | One Time      | 2                               |               | 15,000         |               |               |                |
| Fall Protection                                   | 1,500          | Five Years    | 2                               |               | 1,500          |               |               |                |
| Heat Pumps & Infrastructure @ CSB (Phase 2)       | 35,000         | One Time      | 2                               |               | 35,000         |               |               |                |
| 10 Wheel Dump Truck                               | 50,000         | One Time      | 4                               |               |                |               | 50,000        |                |
| CSB Window Replacement                            | 20,000         | Ten Years     | 4                               |               |                |               | 20,000        |                |
| CSB Carpet Replacement                            | 0              | Fifteen Years | 5                               |               |                |               |               |                |
| Mud Room Concrete Floor & Pallet Racks            | 120,000        | One Time      | 5                               |               |                |               |               | 120,000        |
| Scaffolding                                       | 0              | Ten Years     | 5                               |               |                |               |               |                |
| Shoring   | 0              | Fifteen Years | 5                               |               |                |               |               |                |
| Walk-Behind Snowblower                            | 0              | Ten Years     | 5                               |               |                |               |               |                |
| <b>Total Operations_Shared Replacement Expens</b> | <b>541,000</b> |               |                                 | <b>49,500</b> | <b>241,500</b> | <b>25,000</b> | <b>80,000</b> | <b>145,000</b> |
| <b>Total Operations_Shared Capital Expense</b>    | <b>541,000</b> |               |                                 | <b>49,500</b> | <b>241,500</b> | <b>25,000</b> | <b>80,000</b> | <b>145,000</b> |

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# STAFF REPORT

## Schedule of Connection Fees and Services & Miscellaneous Fees

### **Background:**

Annually, the District updates its Schedule of Connection Fees and Services schedule and its Miscellaneous Fees schedule to reflect actual costs of materials, labor, and overhead.

Connection Fees are annually adjusted by the annual U.S. Bureau of Labor Statistics, Consumer Price Index, San Francisco Area - June. The 2024 June CPI is not normally released until mid-July, so items that are highlighted will be finalized at that time.

Changes this year are minor, generally reflective of inflations, and are attached.

Staff recommends the attached update to the District's fees.

### **Reviewed By:**

Finance concurs with the recommendations.

### **Prepared By:**

Erik M. Christeson, P.E.

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**

**~ Schedule of Connection Fees and Services ~  
Concerning the Provision, Extension, and Continuation of Utility Service to  
New Development and Construction Projects**

**Water:**

Connection Fees: Residential: \$#### / EDU  
Commercial: Estimated EDU ÷ 3-yr. avg. residential EDU.

## Meters:

|                         |    |                        |
|-------------------------|----|------------------------|
| 3/4" Ally:              | \$ | <del>520</del> 500     |
| 1" SRII Commercial      | \$ | <del>520</del> 500     |
| 1.5" Omni T2 Commercial | \$ | <del>1,070</del> 1,100 |
| 2" Omni T2 Commercial:  | \$ | <del>1,270</del> 1,300 |

MXU Battery Pack (for remote reads): \$ 250

Thermal Coil Meter Box (with insulation pad & lid):

|              |    |                        |
|--------------|----|------------------------|
| 3/4" Meter   | \$ | 2,500                  |
| 1.5" Meters: | \$ | <del>3,500</del> 3,600 |
| 2" Meters:   | \$ | 5,000                  |

**Wastewater:**

Connection Fees: \$#### / EDU (Members of CFD No. 98-01)  
\$#### / EDU (Non-Members of CFD No. 98-01)

**Electric:**

Connection Fees: Residential: \$#### / EDU  
Commercial: Estimated EDU ÷ 3-yr. avg. residential EDU.

|         |                | <u>Type</u>    | <u>Voltage</u> |                      |
|---------|----------------|----------------|----------------|----------------------|
| Meters: | Single Family: | 2S             | 120/240        | <del>\$210</del> 250 |
|         | Multi Family:  | 12S            | 120/208        | <del>\$260</del> 300 |
|         | Commercial:    | 9S/16S/36S/45S | 120-480        | <del>\$640</del> 700 |

**Propane:**

Connection Fees: Residential: \$#### / EDU  
Commercial: Estimated EDU ÷ 3-yr. avg. residential EDU.

|         |                  |    |                    |
|---------|------------------|----|--------------------|
| Meters: | Residential 3/4" | \$ | <del>390</del> 500 |
|         | Commercial       | \$ | Varies             |

Residential Remote Read Index: \$~~145~~200

Residential 3/4" Regulator: \$~~145~~200

**Fire Impact Fee:** Alpine County: \$0.47 per combustible square foot (incl. decks)  
Amador County: \$0.81 per combustible square foot (incl. decks)

## KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT SCHEDULE OF MISCELLANEOUS FEES & CHARGES

The following fee schedules shall be applicable to all Kirkwood Meadows Public Utility District services.

### START SERVICE OR STOP SERVICE (EACH OCCURRENCE)

| SERVICE  | BUSINESS HOURS | AFTER HOURS |
|----------|----------------|-------------|
| Electric | \$50           | \$150       |
| Propane  | \$50           | \$150       |
| Water    | \$50           | \$150       |

- 1) The District reserves the right to refuse to turn services off/on between 4:00 pm and 8:00 am or when snow prevents ready access, unless a bona-fide emergency can be established.
- 2) No service will be turned off/on at the meter by anyone other than District Personnel.
- 3) The service call fee shall be charged to the customer's account, or, at the discretion of the District, be required to be paid by the customer prior to service being rendered.

### LOCK REPLACEMENT FEE

For each District service lock is damaged or removed \$25

### METER TAMPERING FEE

Includes Staff time, materials, and testing \$100

### RESTRICTED ACCESS TO METER

For meter reading & maintenance of obstructed meters \$100

### WATER METER TESTING

The following fee will be added to the customer's account should the customer request their meter be tested for accuracy. Should the meter be found, upon test, to register more than 5% fast under conditions of normal operation, the fee will be returned to the customer.

5/8" or 3/4" \$50  
Larger than 3/4" Time & Materials

### CUSTOM METER READ REPORTS

Per occurrence \$75

### FIRE FLOW TESTING

Per Hydrant Tested \$250

### UNAUTHORIZED CONNECTIONS TO FIRE HYDRANTS

Includes Staff time, materials, water quality testing \$500

## KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT SCHEDULE OF MISCELLANEOUS FEES & CHARGES

### BACKFLOW PREVENTION DEVICE INSPECTIONS

|  |       |
|--|-------|
| Backflow Prevention Assembly Test up to 2" | \$100 |
| Greater than 2"                            | \$200 |

### BACKFLOW PREVENTION DEVICE TESTING

|                                     |       |
|-------------------------------------|-------|
| Double Check/Detector Assembly      | \$250 |
| Reduced Pressure Principal Assembly | \$500 |

### TEMPORARY WATER SERVICE THROUGH A FIRE HYDRANT

Temporary/construction water service may be available at a time and location selected by the District. In addition to paying for water used at the current usage rate, a hydrant meter deposit is required in advance to cover the cost of installation, relocation, removal, damage or replacement of the meter. Meters are inspected by District staff upon checkout and return for proper working order. \$30.00 of the deposit is not refundable.

|   |                           |
|---|---------------------------|
| Temporary Hydrant Meter Deposit (without Backflow Device) | \$1,500                   |
| Temporary Hydrant Meter Deposit (with Backflow Device)    | \$3,500                   |
| Installation / Removal / Relocation (each occurrence)     | \$50                      |
| Monthly Service Fee                                       | \$50                      |
| Usage Rate  | See Current Rate Schedule |

### GREASE TRAP INSPECTIONS

|  |                               |
|--|-------------------------------|
| Inspection / Reinspection (per occurrence) | <del>\$100</del> <u>\$250</u> |
|--|-------------------------------|

### ANNEXATION REQUESTS

Property owners wishing to annex to the District shall be financially responsible for costs incurred in processing such a request.

|                                 |       |
|---------------------------------|-------|
| Annexation Fee (Non-Refundable) | \$750 |
|---------------------------------|-------|

### AGENDA/PACKET/PUBLIC RECORDS REQUEST FEE SCHEDULE

The following fee shall be charged for Copies of an Identifiable Public Record or Certified Copy of Such Record:

|   |             |
|---|-------------|
| Black and White 8 ½ x 11:                 | \$0.15/page |
| Black and White 11 x 14:                  | \$0.20/page |
| Black and White 11 x 17:                  | \$0.30/page |
| Color 8 ½ x 11:                           | \$0.50/page |
| Color 11 x 14:                            | \$0.75/page |
| Color 11 x 17:                            | \$1.00/page |
| Digital copy of documents to flash drive: | \$5.00/each |
| Maps (D, C or B Size):                    | \$5.00/page |

## KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT SCHEDULE OF MISCELLANEOUS FEES & CHARGES

### MEETING ROOM USE

|  |       |
|--|-------|
| Local government agencies  | Free  |
| All other groups (includes set-up, disinfection, & 8 hours of use) | \$50  |
| Refundable Deposit   | \$100 |

### RETURN CHECK CHARGE

|                     |      |
|---------------------|------|
| Return Check Charge | \$25 |
|---------------------|------|

State Law Concerning Returned Check Notification:

\*\*\*California Civil Code, Chapter 522, Section 1719\*\*\* Any person who issues a check on insufficient funds shall be liable for three times the amount of the check or \$100.00, whichever is greater. The maximum amount which can be collected is \$1,500.00, plus the face value of the check, court costs and accrued interest. A cause of action under this section may be brought in small claims court, if it does not exceed the jurisdiction of that court, or in any other appropriate court.

### PLAN REVIEW & INSPECTIONS

The following deposits shall be applicable when a person applies for utility services or a construction permit for commercial business or development. The applicant shall pay to the District a deposit for anticipated work relating to the project which includes plan review, site visits and inspections. Applicant will be billed actual costs incurred by the District for their project. Deposits may be utilized up to 50% with the remaining 50% held until completion of the project and either applied to the remaining balance due or refunded back to applicant. Customer shall replenish the deposit should it drop below \$100.

|                           |         |
|---------------------------|---------|
| Single Family Residential | \$500   |
| Multi-Family Residential  | \$1,000 |
| Commercial                | \$1,500 |
| Developer                 | \$5,000 |

|                                     |                                   |
|-------------------------------------|-----------------------------------|
| <u>FIRE SERVICE PLAN REVIEW FEE</u> | \$250 + Consultant Costs (if any) |
|-------------------------------------|-----------------------------------|

|                                    |                                   |
|------------------------------------|-----------------------------------|
| <u>FIRE SERVICE INSPECTION FEE</u> | \$250 + Consultant Costs (if any) |
|------------------------------------|-----------------------------------|

### LABOR

District labor shall be charged on a time and materials basis, including overhead.

### EQUIPMENT

District's equipment shall be charged on a time and materials basis. The hourly rate shall equal the current Caltrans Equipment Rental Rates for specific equipment utilized.

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# STAFF REPORT

## Third-Party Accounting/Audit Assistance

### **Background:**

After the Fiscal Year 2023/2024 Audit, the Finance Committee formed an Audit Subcommittee to investigate the issues that arose in that audit. The subcommittee and the District's auditor, Olga Darling of Moss Adams discussed options for the future.

A request for proposals was developed based on discussions with Moss Adams and included these services:

1. Assistance with Controller duties:
  - a. Month-end reconciliation.
  - b. Internal fund allocations.
2. Assistance with annual audit preparation:
  - a. Pre-audit trial balance review
  - b. Journal entries
3. On-call mentoring and training of District staff.

Moss Adams was able to provide one suggested firm for these tasks that was based in Northern California. The General Manager met with Terri Ryland, owner of Ryland SBC and her staff in June to discuss the above assistance. They have familiarity with most areas of finance, excepting USDA RUS accounting, and have Staff available to provide assistance both locally and remotely. Moss Adams and Staff are unaware of any other third-party firms that could provide the recommended services.

### **Fiscal Impact:**

Dependent upon usage, hourly rates are \$215 Principal, \$185 Financial Consultant, and expenses.

### **Recommendation:**

That the Board direct Staff to enter into a contract with Ryland SBC for the tasks noted above for two years and that the Board set an upper limit on the contract amount.

### **Reviewed By:**

Finance concurs with the recommendations.

### **Prepared By:**

Erik M. Christeson, P.E.



## RYLAND STRATEGIC BUSINESS CONSULTING CONTRACT

This contract is made by and between STLR Corp, dba RYLAND STRATEGIC BUSINESS CONSULTING (Contractor) and the KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT (District). Contractor will provide financial and strategic consulting services (described more specifically below) as needed and directed by District staff. In consideration of the services provided, the KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT will pay to Contractor hourly fees of \$215 for Principal and \$185 for Financial Consultant for professional services and travel time. All charges, including expenses, will be approved by the General Manager of the KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT. Expenses are defined as actual, out-of-pocket expenses, such as lodging, meals, telephone charges, express or overnight mail charges, etc. The District will be billed on a monthly basis for fees and expenses. The term of this contract is two years through June 30, 2026.

RYLAND SBC will provide general financial planning and strategic consulting services to KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT which may include but are not limited to the following: reconciliations and general accounting; year-end closing of the books; budget support; assistance with specialized reporting; service delivery analysis; general financial analysis related to funding; advising on components and requirements of possible district reorganization including preparation of feasibility study; planning and research on special tax or other revenue generating opportunities; providing recommendations for policy; and presentations to the governing board.

It is expressly understood and agreed to by both parties that the Contractor, while carrying out and complying with any of the terms and conditions of this agreement, is a corporation licensed in California and not an employee of the City. This contract may be terminated by either party with 30 days' notice. In the case of early termination, KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT will be entitled to completion of all work in progress at its option, and RYLAND SBC will be entitled to payment in full of all expenses and fees incurred.

AGREED:

\_\_\_\_\_  
 Erik M. Christeson, P.E., General Manager  
 KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

\_\_\_\_\_  
*s/ Teresa R Ryland*  
 President  
 RYLAND STRATEGIC BUSINESS CONSULTING

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Date



## CONSULTING STAFF EXPERIENCE

Ryland Strategic Business Services has been in business since 2004. Originally a sole proprietorship, the firm has incorporated with over a dozen full-time and part-time associates. We provide services to school districts, community colleges, county offices of education, law firms, charter schools, and special districts. We specialize in

- interim assignments
- closing the books
- building budgets
- facilities accounting
- maintenance plans
- feasibility studies
- local agency reorganizations
- fraud audits
- coaching
- training
- internal control and systems reviews
- strategic business consulting

Relevant experience for Kirkwood Meadows PUD includes:

- Placer County Environmental Engineering & Utilities Department – provided capital planning, rate analysis, financial modeling, and special district reorganization services for wastewater division.
- Provide contracted audit services for Moss Adams, Seattle for their audits of Seattle Public Utilities and the Port of Seattle.
- South Placer Fire District - creation of a Community Facilities District for fire services, work on an upcoming fire special tax measure, and annual Gann Limit alternative calculations.
- Linda Fire Protection District – provided strategic planning, annexation analysis, operational funding analysis, Gann Limit alternative calculations, development mitigation, and long-range facilities planning
- Tuolumne County – creation of a Community Facilities District for public safety services, analysis comparing contract for service with Cal Fire versus an in-house County-delivered fire model, revenue analysis evaluating ability to fund ongoing deferred maintenance and capital projects of fire and road projects from existing revenues.
- Salida Sanitary District – development and implementation of new rate model, board and community education and outreach strategies, connection fee analysis, and capital planning.

For additional information on the firm, our team, and our experience, please visit our website at [www.rylandsbc.com](http://www.rylandsbc.com).

The team members that would work on the Kirkwood Meadows PUD engagement include:

**Terri Ryland**

Terri Ryland is the founder and president of Ryland Strategic Business Consulting. Since the mid-80s, Terri has worked with and held positions in numerous public school districts as Internal Auditor, Director of Budget, Director of Finance, and Associate Superintendent of Business/CBO. Prior to establishing the firm in 2004, she had been personally involved in working with outside third-party consultants on the planning of numerous borrowings, including certificates of participation, Mello-Roos bonds, and general obligation bonds. Terri also has experience in long-range facilities master planning, developer fee studies, internal control reviews, training of staff and boards, and audits.

Ms. Ryland is a member of the California Society of Certified Public Accountants, the American Institute of Certified Public Accountants, the Association of Certified Fraud Examiners, and the California Association of School Business Officials where she is an active contributor to project development, writing articles and making presentations at workshops. Terri has served on the Board of Directors of her local fire district for the last twelve years.

Ms. Ryland holds a Bachelor of Arts degree in Economics with an emphasis in Accounting from Claremont McKenna College.

**Cathy Dominico**

Cathy Dominico has almost 25 years of experience related to public agency finance, including work with school and college districts, cities, counties, and special districts. Cathy has advised over 200 public agencies with financial and facility planning, comprehensive analytic reports, and communication strategies. Cathy is an expert in tax base demographic analysis, financial modeling, agency reorganization, facilitating community engagement, and development mitigation strategies. She is known for managing complex financial projects while understanding both technical details and high-level political strategies. An important part of her consulting expertise relates to communicating complex financial matters to governing boards and community members to best ensure that public agency staff is well-supported in obtaining direction and decisions on projects.

Ms. Dominico holds a Bachelor of Science Degree from the University of California, Davis, and Municipal Advisor Representative (Series 50) and Municipal Advisor Principal (Series 54) licenses.

**Shannon Norris, CPA**

Shannon Norris has over twenty years experience in the finance and accounting sector. She has worked in accounting capacities for professional firms and obtained her CPA certification working for an audit firm that specializes in public agency and not-for-profit audits. She has ten years' experience working specifically for school districts and charter organizations in the areas of budgeting, accounting, and financial reporting. She also holds a certificate in Governmental & Non-Profit Accounting and provides critical services to clients in the areas of State and Federal reporting as well as compliance with Governmental Accounting Standards Board (GASB) requirements.

Ms. Norris is a member of the California Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the California Association of School Business Officials.

Ms. Norris holds a Bachelor of Arts in Business Administration, Finance from CSU San Bernardino.

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# STAFF REPORT

## Sewer System Management Plan (SSMP) Update

### **Background:**

In 2006, the State Water Resources Control Board (SWRCB) issued Water Quality Order No. 2006-003, which requires each public collection system agency (Enrollee) in California that owns or operates collection systems comprised of more than one mile of pipe or sewer lines that convey untreated wastewater to a publicly owned facility, to prepare a Sewer System Management Plan (SSMP).

The purpose of the SSMP is to describe an Enrollee's activities in managing its wastewater collection system in order to: Further eliminate preventable sewer spills and minimize those spills that may occur. Additionally, an SSMP must contain a spill response plan that establishes standard procedures for immediate response to a spill in a manner designed to minimize water quality impacts and potential nuisance conditions.

The Kirkwood Meadows Public Utilities District's (District) Board of Directors approved Resolution No. 08-13 on December 11, 2008, which described the Goals, Organization, and Schedule elements of the District's SSMP and subsequently produced the District's first SSMP in 2012.

In 2022, the SWRCB issued Order No. 2022-0003-DWQ, which requires Enrollees to update their SSMPs every 6 years after the date of its last Plan. The District's most recent SSMP update was completed in 2014. District staff initiated the process of producing an update immediately following the Order.

### **SSMP Update:**

District staff updated the District's Spill Emergency Response Plan in accordance with the Order's June 4, 2023 deadline. The District's engineering consultant, NV5 was contracted to complete the remainder of the SSMP update. NV5 provided a draft update to District staff in April of 2024. District staff provided review and edits of the draft update to NV5 which then produced a final draft in May 2024.

District staff has provided the SSMP update to the District Board for review and adoption as an agenda item for the Board meeting of July 5, 2024

### **Prepared By:**

Derek Dornbrook

# SEWER SYSTEM MANAGEMENT PLAN

April 2024

Prepared For:

## KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

33540 Loop Road  
Kirkwood, CA 95646

209.258.4444



N|V|5

2525 Natomas Park Drive  
Suite 300  
Sacramento, CA 95833

KMUD-23-11901

## SSMP CERTIFICATION

This technical report, which is required under General Waste Discharge Requirements Order No. 2022-0103-DWQ adopted by the State Water Resources Control Board, was prepared for Kirkwood Meadows Public Utility District by NV5, Inc. The report is based on information provided by the client that is believed to be reliable and was prepared in accordance with accepted engineering practices. No other warranty is implied or intended.



Matthew C. Moore  
RCE 56780, Expires 6/30/2025

## SSMP REVISION LOG

| Version Date | Summary            | Revisions by | Revision Description   |
|--------------|--------------------|--------------|--|
| April 2024   | 2022 Order updates | NV5          | Updated SSMP document for compliance with 2022 General Order |
|              |                    |              |  |
|              |                    |              |  |
|              |                    |              |  |
|              |                    |              |  |



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## 1.0 ELEMENT 1 – GOALS AND INTRODUCTION

This document is the Sewer System Management Plan (SSMP) for the Kirkwood Meadows Public Utility District (KMPUD) located in Alpine, Amador, and El Dorado Counties, California. This document describes the activities that KMPUD uses to manage its wastewater collection system effectively. The development of this SSMP was required when the State Water Resources Control Board (SWRCB) updated the previous Statewide General Waste Discharge Requirement (GWDR) and Monitoring and Reporting Program (MRP) with Order WQ 2022-0103-DWQ, the General Order for Sanitary Sewer Systems, on December 6, 2022 (2022 Order). The 2022 Order defines requirements for operating, maintaining, and managing wastewater collection systems. The Order applies to all public collection system agencies in California that own or operate collection systems comprised of more than one mile of pipe or sewer lines that convey untreated wastewater to a publicly owned treatment facility, and requires each agency to prepare an SSMP. This section fulfills the Element 1 – Goal and Introduction requirements of the 2022 Order. Regulatory Requirements

### 1.1 REGULATORY REQUIREMENTS

The summarized requirements (from the 2022 Order) for the Goals element of the SSMP are as follows:

“The goal of the SSMP is to provide a plan and schedule to properly manage, operate, and maintain all parts of the sanitary sewer (collection) system. This will help reduce and prevent Sewer System Spills, as well as mitigate any spills that do occur.”

### 1.2 SYSTEM DESCRIPTION

The KMPUD wastewater collection system consists of approximately 8 miles of gravity collection mains, 3,250 linear feet of sewer force mains, and approximately 250 sewer manholes.

#### 1.2.1 Gravity Mains and Manholes

The gravity pipelines are 6, 8 and 10 inches in diameter. The gravity collection system varies in age from newly constructed up to 50-years old. Pipe materials are typically plastic (PVC) or asbestos concrete. Sewer transitions (flow direction and/or pipe diameter changes) occur at manholes. All manholes within the system are precast or cast-in- place concrete with cast iron grade rings and covers.

#### 1.2.2 Pump Stations and Force Mains

The District collection system includes a pump station (East Lift) near the northern end and a main pump station (Main Lift) centrally located near the Wastewater Treatment Plant (WWTP). All of the sewage collected in the District’s service area flows to the main pump station and is pumped to the WWTP for treatment and disposal. The pump station force main is an 8-inch diameter PVC pipe. Pumped flows can be diverted to one flow equalization/storage basin prior to treatment.

### 1.2.3 Service Laterals

The term “service lateral” in this document refers to the sewer line beginning at the foundation wall of a building and terminating at (connecting to) the District’s sewer main. Service laterals consist of mainly small diameter (3 and 4-inch) sewer lines that serve individual residences or commercial buildings. Most sewer laterals within the KMPUD service area were installed at the time the District’s collection system was constructed and were funded by the developers of commercial and multi-family developments.

Residential and commercial sewer laterals are constructed by individual property owners and inspected by the District to adhere to the District’s Design Standards. Service laterals are owned and maintained by the owners of the properties served by the lateral(s).

## 1.3 GOALS DISCUSSION

KMPUD’s identified Goals for this SSMP are as follows:

1. To properly manage, operate and maintain all portions of the District’s wastewater collection system.
2. To prevent public health hazards.
3. To use funds available for sewer operations in the most efficient manner.
4. To perform all operations in a safe manner to avoid personal injury and property damage.
5. To protect the large investment in collection systems by maintaining adequate capacities and extending useful life.
6. To convey wastewater to treatment facilities with a minimum of infiltration and inflow.
7. To provide adequate capacity to convey the peak wastewater flows.
8. To minimize inconveniences by responsibly handling interruptions in service.
9. To minimize the frequency of Sanitary Sewer Spills.
10. To mitigate the impacts that are associated with any spill that may occur.
11. To meet all applicable regulatory notification and reporting requirements.
12. To prevent Fats, Oils, and Grease (FOG) from entering collection system by regularly inspecting, repairing and pumping all Grease Interceptors within the District’s service area.

The SSMP supplements and supports the District’s existing operation and maintenance programs and SSMP goals by providing high level, consolidated guidelines, and procedures for all aspects of the District’s sewer system management.

## 2.0 ELEMENT 2 - ORGANIZATION

This element of the SSMP identifies District staff responsible for implementing the SSMP, responding to spill events, and meeting the spill reporting requirements according to SWRCB order number 2022-0103-DWQ. This section also includes the designation of the Authorized Representative to meet the SWRCB requirements for completing and certifying monthly reports electronically.

### 2.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order for the Organization element of the SSMP are as follows:

“The Plan must identify organizational staffing responsible and integral for implementing the local Sewer System Management Plan through an organization chart or similar narrative documentation that includes:

- The name of the Legally Responsible Official as required in section 5.1 (Designation of a Legally Responsible Official) of this General Order;
- The position titles, telephone numbers, and email addresses for management, administrative, and maintenance positions responsible for implementing specific Sewer System Management Plan elements;
- Organizational lines of authority; and
- Chain of communication for reporting spills from receipt of complaint or other information, including the person responsible for reporting spills to the State and Regional Water Boards and other agencies, as applicable. (For example, county health officer, county environmental health agency, and State Office of Emergency Services.)”

According to Section J of the Order, the Authorized Representative shall sign and certify all applications, reports, or information as follows:

1. All reports required by this Order and other information required by the State or Regional Water Board shall be signed and certified by a person designated, for a municipality, state, federal, or other public agency, as either a principal executive officer or ranking elected official, or by a duly authorized representative of that person, as described in paragraph 2 of this provision. (For purposes of electronic reporting, an electronic signature and accompanying certification, which is in compliance with the Online spill database procedures, meet this certification requirement.)
2. An individual is a duly authorized representative only if:
  - a. The authorization is made in writing by a person described in paragraph 1 of this provision; and
  - b. The authorization specifies either an individual or a position having responsibility for the overall operation of the regulated facility or activity.



## SSMP Element 2 – Organization

### 2.2 ORGANIZATIONAL CONTACTS

Names and contact information for KMPUD personnel identified in Element 2 is included in Appendix A. This appendix includes the following information:

- Personnel names for designated titles/positions in the District’s organizational chart (attributable to sewer systems)
- Contact information (e-mail and telephone numbers) for listed personnel

This information shall be actively updated as necessary, so as to remain current.

### 2.3 ORGANIZATIONAL DISCUSSION

This section outlines the KMPUD organizational structure, general and SSMP responsibilities of personnel, Authorized Representative, and chain of communication for spill response and reporting. Staff and personnel positions are listed by title, with specific responsibility descriptions attributed to the title/position. Staff names and contact information are included in Appendix A.

The Kirkwood Meadows Public Utility District is a relatively small sewer district with an operations and maintenance staff appropriately sized to serve its customers. As a result, the responsibilities for implementing the measures outlined in this SSMP are shared among the individuals which comprise the management, administrative, and O&M staff positions at the District.

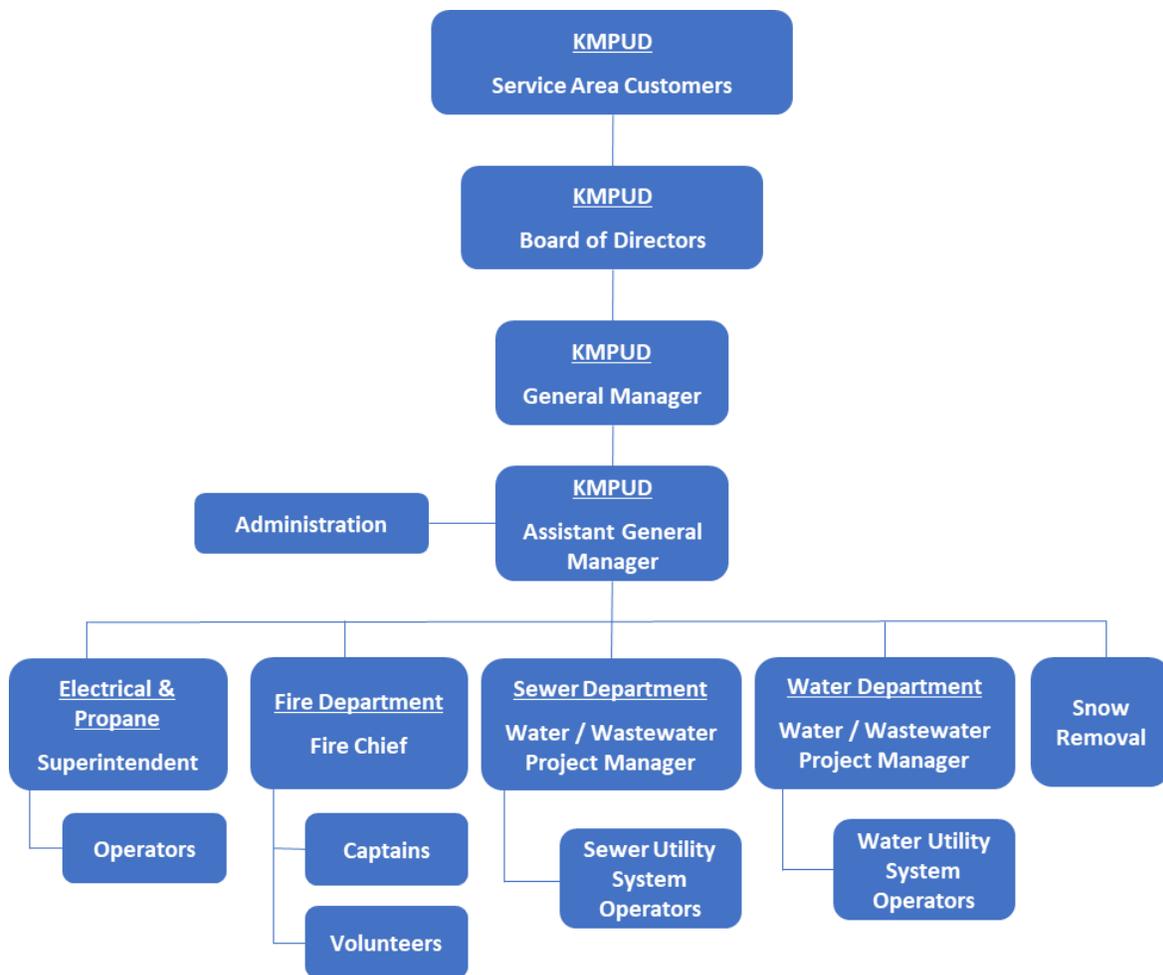
#### 2.3.1 Authorized Representative

The District General Manager serves under the direction of the KMPUD Board of Directors and fulfills the requirements and responsibilities of the Authorized Representative as described in the 2022 Order. The General Manager is responsible for implementation of the SSMP and online registry and reporting through the California Integrated Water Quality System (CIWQS).

#### 2.3.2 Organization Chart

The Organization Chart for the administration, management, operation, and maintenance of the District’s collection system is illustrated in Figure 1. The names and contact information for individuals filling these positions are included in Appendix A.

Figure 2-1. KMPUD Organization Chart



## 2.4 DESCRIPTION OF GENERAL RESPONSIBILITIES

This section includes a brief description of the job title, authority, and representative responsibilities (related to the sewer collection system) associated with each position.

### General Manager

Plans, organizes, and directs the activities of the District. Advises Board of Directors on utility matters including those related to the collection system. Prepares and controls District budget. Reviews project plans and specifications for residential and commercial development projects which pertain to water and wastewater service provided by the District. Directs engineering planning studies and capital improvements projects on behalf of the District. Confers with engineering consultants, contractors, and the general public on construction and maintenance problems and procedures. Corresponds with regulatory officials from local, state, and federal jurisdictional agencies. Oversees and manages sewer maintenance operations. Leads development of utility plans and programs, including SSMP.



## SSMP Element 2 – Organization

### Water / Wastewater Project Manager

Reports to the General Manager. Acts as Chief Plant Operator for wastewater treatment facility. Directs and participates in (with assistance of Utility Systems Operations staff) cleaning, repairing, inspection, and maintenance of District sewer collection system infrastructure. Investigates sewer related complaints or alerts from the general public. Maintains the District's online database reporting to CIWQS on behalf of the General Manager.

### Utility Systems Operator (Sewer)

Reports to the Water / Wastewater Project Manager. Performs a variety of technical and field tasks involving the operation, enforcement, maintenance, and problem resolution in connection with the operation of the wastewater treatment plant and sewer collection system. Performs cleaning and repair of sewer mains and lines. Operates a variety of collection system maintenance equipment and tools. Performs collection system preventative maintenance and spill response. Performs skilled tasks in the treatment of wastewater; checks and records daily flow into treatment plant, maintains logs of daily operations, performs preventative maintenance, obtains wastewater samples, maintains pump and processing equipment, responds to service alarms and/or emergencies.

### District Safety Officer (Fire Chief)

Reports to the General Manager. Oversees safety plans and procedures for the District on behalf of the General Manager. Coordinates or conducts safety training for District staff. Investigates workplace injury reports, near misses, and other reports of safety needs or alerts.

### Administrative Assistants

Provides administrative support for the water and sewer utility operators and reports directly to the General Manager. This position performs secretarial, receptionist, and administrative tasks, some of which are complex and confidential in nature. The administrative assistants provide technical assistance to the general public, County, and jurisdictional agencies regarding District procedures.

## 2.5 CHAIN OF COMMUNICATION

Emergency or spill reports which come to District staff via alarms, notifications by the general public, or other reporting entities will be immediately directed to the Utility Systems Operator on duty or on-call for emergency response. The General Manager and Water/Wastewater Project Manager will then be notified of the emergency or spill for further investigation and tracking according to the Spill Emergency Response Program (Element 6 of the SSMP). The Water/Wastewater Project Manager will include information regarding the emergency or spill in the monthly spill report via the CIWQS reporting system.

## 3.0 LEGAL AUTHORITY

This element of the SSMP details the basis of the Kirkwood Meadows Public Utility District’s authority to operate, inspect, maintain, repair, and/or replace its sewer collection system infrastructure within the KMPUD service area. This element lists the specific regulations and agreements which comprise the District’s authority to manage the system and enforce its rules.

### 3.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order, Attachment D for the Legal Authority element of the SSMP are as follows:

“The Plan must include copies or an electronic link to the Enrollee’s current sewer system use ordinances, service agreements and/or other legally binding procedures to demonstrate the Enrollee possesses the necessary legal authority to:

- Prevent illicit discharges into its sanitary sewer system from inflow and infiltration (I&I); unauthorized stormwater; chemical dumping; unauthorized debris; roots; fats, oils, and grease; and trash, including rags and other debris that may cause blockages;
- Collaborate with storm sewer agencies to coordinate emergency spill responses, ensure access to storm sewer systems during spill events, and prevent unintentional cross connections of sanitary sewer infrastructure to storm sewer infrastructure;
- Require that sewer system components and connections be properly designed and constructed;
- Ensure access for maintenance, inspection, and/or repairs for portions of the service lateral owned and/or operated by the Enrollee;
- Enforce any violation of its sewer ordinances, service agreements, or other legally binding procedures; and
- Obtain easement accessibility agreements for locations requiring sewer system operations and maintenance, as applicable.”

### 3.2 LEGAL AUTHORITY DOCUMENTS

Supporting information for Element 3 will be included in the appendix to this SSMP (Appendix D). The appendix shall include the following information:

- Complete copies of current regulations referenced in this Element
- Complete copies of service agreements pertaining to sewer service referenced in this Element
- This information shall be actively updated as necessary, so as to remain current.

**SSMP Element 3 – Legal Authority**

### 3.3 KMPUD REGULATIONS

The KMPUD has developed regulations (adopted/ratified by District ordinances and resolutions) which establish the District’s legal authority to maintain the sanitary sewer system as required by the 2022 Order. Table 3-1 lists the KMPUD Regulations (by number) that fulfill the requirements. The regulations are grouped by the 2022 Order’s requirements (a) through (e) listed in Section 3.1 above.

Through the course of this SSMP development process, the District may need to adopt additional regulations to address a particular need or legal requirement of the Order. If new or amended regulations are necessary, they will be listed as such in this section. Once new regulations are adopted or amended which fulfill requirements listed herein, this section shall be revised to reflect the updated information.

*Table 3-1. KMPUD Regulations that Fulfill Legal Authority Requirements*

| 2022 Order Requirement | Description of Requirement                                   | Relevant Documents   |
|------------------------|--|--|
| D-13-iii (a)           | Prevent Illicit Discharges into Sanitary Sewer System        | Regulation # 620.03 Conditions for Use of Public Sewers  |
| D-13-iii (b)           | Design and Construction Standards for Sewers and Connections | Regulation # 610.04 Capital Connection Fees - Sewer;<br>Regulation # 620.05 Requirements for Constructing Private Gravity Sewer Systems;<br>Regulation # 630.01 Extension or Betterment of Facilities;<br>KMPUD Design and Construction Standards; and<br>Policy Statement 230 |
| D-13-iii (c)           | Access for Maintenance, Inspection, or Repairs               | Regulation # 620.06 Private Sewers and Connections – Conditions; and<br>Regulation # 630.01 Extension or Betterment of Facilities  |
| D-13-iii (d)           | Fats, Oils, and Grease (FOG) and Other Debris Control        | Ordinance # 99-02 Amending Grease Interceptor Maintenance Regulation; and<br>Regulation # 620.03 Conditions for Use of Public Sewers   |
| D-13-iii (e)           | Enforcement  | Regulation # 610.04 Capital Connection Fees – Sewer;<br>Regulation # 620.03 Conditions for Use of Public Sewers;<br>Regulation # 640.01 Discontinuance of Service; and<br>Policy Statement 240   |

## 4.0 ELEMENT 4 – OPERATION AND MAINTENANCE PROGRAM

This element of the SSMP details the District’s operation and maintenance (O&M) program and other related activities for its wastewater collection system that are required for the O&M Program element of the 2022 Order. The major items discussed in this element are as follows:

- Regulatory Requirements
- Map of Sewer System
- Routine Operation and Maintenance Activities
- Rehabilitation and Replacement Plan
- Staff Training in Sewer Operations
- Equipment and Replacement Inventories

### 4.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order, Attachment D for the Operation and Maintenance Program element of the SSMP are below. The Plan must include the items listed below that are appropriate and applicable to the Enrollee’s system.

- a) An up-to-date map(s) of the sanitary sewer system, and procedures for maintaining and providing State and Regional Water Board staff access to the map(s). The map(s) must show gravity line segments and manholes, pumping facilities, pressure pipes and valves, and applicable stormwater conveyance facilities within the sewer system service.
- b) A scheduling system and a data collection system for preventive operation and maintenance activities conducted by staff and contractors. The scheduling system must include:
  - Inspection and maintenance activities;
  - Higher-frequency inspections and maintenance of known problem areas, including areas with tree root problems;
  - Regular visual and closed-circuit television (CCTV) inspections of manholes and sewer pipes.

The data collection system must document data from system inspection and maintenance activities, including system areas/components prone to root-intrusion potentially resulting in system backup and/or failure.

- c) In-house and external training provided on a regular basis for sanitary sewer system operations and maintenance staff and contractors. The training must cover:
  - The requirements of this General Order;
  - The Enrollee’s Spill Emergency Response Plan procedures and practice drills;

- Skilled estimation of spill volume for field operators; and
  - Electronic CIWQS reporting procedures for staff submitting data.
- d) An inventory of sewer system equipment, including the identification of critical replacement and spare parts.

## 4.2 MAP OF SEWER SYSTEM

The current maps are a compilation of individual development plans, capital improvement projects, and as-built drawings of the original sewer system construction. The existing sewer system maps are retained in hard-copy format and portions of the sewer system maps are also available in electronic format.

The District's intent is to update the KMPUD sewer system maps into a comprehensive sewer collection system atlas. The updated maps will be available to district operations staff in electronic format and in a bound printed version for use. The maps will be actively updated based on information gathered in the field regarding physical features, condition assessments, and/or maintenance activities performed.

## 4.3 ROUTINE OPERATION AND MAINTENANCE ACTIVITIES

The KMPUD sewer collection system is broken into service areas in the sewer collection system atlas based on residential and commercial developments. Known problem areas are inspected and cleaned when necessary, as part of the overall operation and maintenance activities.

Video inspection of the KMPUD sewer collection system is performed by District staff using KMPUD owned video inspection equipment. One-fifth of the District's collection system is planned to be videoed on an annual basis. Every year, a new (one-fifth) portion of the sewer collection system will be scheduled for video inspection. Therefore a comprehensive inspection of the entire KMPUD sewer collection system will be completed every five years in compliance with the 2022 Order.

## 4.4 REHABILITATION AND REPLACEMENT PLAN

The KMPUD Capital Improvement Plan is updated regularly as part of the overall operation and maintenance program for the sanitary sewer collection system. The Plan addresses the current sanitary sewer system needs and future needs based on data collected during the course of staff inspections and historical records. The Sewer Master Plan informs the Capital Improvement Plan on priority updates and funding requirements. The Capital Improvement Plan is updated regularly and is prepared by the General Manager, Utility System Staff, and the District Engineer with input from the KMPUD Capital Projects Committee.

## 4.5 STAFF TRAINING IN SEWER OPERATIONS

KMPUD places a high level of importance on safety and technical training. The District budget includes a training budget to ensure that all Utility Systems Operation staff are properly trained. New staff receive on-the-job training specific to the collection system and maintenance equipment used. Staff also attend outside workshops whenever practical. Grade Certification in Collection System

Maintenance is encouraged as well as self-improvement training through applicable professional organizations and online courses.

All staff is trained on new equipment and facility operation by the contractor or manufacturer. Equipment manuals are reviewed by staff for maintenance and operational parameters.

The District provides much of the required safety training through outside training workshops. Staff receives training in confined space entry, hazardous materials management, and First Aid and CPR. Training includes on-line training, formal classroom training, informal “tailgate” training, and hands-on training. Utility Systems Operation staff is also being trained to respond to emergencies and disasters.

Proficiency is required for all job positions and promotions, and training records are maintained to monitor completed classes and schedule additional employee training. KMPUD staff will also be trained on the Spill Emergency Response Plan (SERP) and reporting procedures for spills.

#### 4.6 EQUIPMENT AND REPLACEMENT INVENTORIES

KMPUD maintains an inventory of old and new (Pamtube) manholes. Manhole replacements are primarily completed by KMPUD staff. Replacement of underground pipelines is typically contracted out to licensed contractors who have the equipment, materials, and staff to complete the work. The District has permanent generators available for emergency use that are kept in a ready-state in case of emergency.

## 5.0 ELEMENT 5 – DESIGN AND PERFORMANCE PROVISIONS

This element of the SSMP details the design and performance provisions for construction and maintenance of sewer collection system infrastructure within the KMPUD service area. The District has adopted Design Standards (plans and specifications) to ensure that sanitary sewer lines and connections are properly designed and constructed. The purpose of the Design Standards is to provide minimum standards for the design, location, types, and uses of materials, the preparation of plans for construction, repair, or alteration of District facilities, and to provide sufficient basis for plan checking and inspection of facilities by District staff.

### 5.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order, Attachment D for the Design and Performance Provisions element of the SSMP are below. The Plan must include the following items as appropriate and applicable to the District’s system:

- a) Updated design criteria, and construction standards and specifications, for the construction, installation, repair, and rehabilitation of existing and proposed system infrastructure components, including but not limited to pipelines, pump stations, and other system appurtenances. If existing design criteria and construction standards are deficient to address the necessary component-specific hydraulic capacity as specified in section 8 (System Evaluation, Capacity Assurance and Capital Improvements), the procedures must include component-specific evaluation of the design criteria.
- b) Procedures, and standards for the inspection and testing of newly constructed, newly installed, repaired, and rehabilitated system pipelines, pumps, and other equipment and appurtenances. Procedures and standards for inspecting and testing the installation of new sewers, pumps, and other appurtenances and for rehabilitation and repair projects.

### 5.2 DESIGN AND CONSTRUCTION STANDARDS

Installation of all new sanitary sewer systems, pump stations, manholes, wet wells, clean-outs, service laterals, and other appurtenances, as well as rehabilitation and repair of existing sanitary sewer systems, must adhere to the latest KMPUD Design Standards. The KMPUD Design Standards are available at the KMPUD District Office and on the District website. The General Manager and/or Operations Manager reviews plans for construction of new collection system infrastructure. Plan review includes verification that the proposed improvements adhere to the District’s Design Standards.

### 5.3 INSPECTION STANDARDS

District staff or contract inspectors inspect all new (sewer) construction, repairs, and rehabilitation work within the KMPUD service area. Inspection staff verifies that construction meets District standards and requirements. All new and rehabilitated sewers are cleaned, pressure tested, and CCTV inspected before acceptance. Plastic pipe is also mandrel-tested to identify deflection defects. The District requires that all new and rehabilitated sewers be warranted for a period of one (1) year after acceptance by the District. Prior to the expiration of the warranty period, these facilities are visually inspected, CCTV inspected as required, and maintenance records are reviewed to ensure that the facilities are functioning properly.

## 6.0 ELEMENT 6 – SPILL EMERGENCY RESPONSE PROGRAM

This element of the SSMP details the District’s Spill Emergency Response Program (SERP). The District’s existing plans and practices are in place and will be modified and incorporated into this document to meet the new requirements.

### 6.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order, Attachment D for the Spill Emergency Response Plan element of the SSMP are below. The Plan must include an up to date Spill Emergency Response Plan to ensure prompt detection and response to spills to reduce spill volumes and collect information for prevention of future spills. The Spill Emergency Response Plan must include procedures to:

- Notify primary responders, appropriate local officials, and appropriate regulatory agencies of a spill in a timely manner;
- Notify other potentially affected entities (for example, health agencies, water suppliers, etc.) of spills that potentially affect public health or reach waters of the State;
- Comply with the notification, monitoring, and reporting requirements of this General Order, State law and regulations, and applicable Regional Water Board Orders;
- Ensure that appropriate staff and contractors implement the Spill Emergency Response Plan and are appropriately trained;
- Address emergency system operations, traffic control and other necessary response activities;
- Contain a spill and prevent/minimize discharge to waters of the State or any drainage conveyance system;
- Minimize and remediate public health impacts and adverse impacts on beneficial uses of waters of the State;
- Remove sewage from the drainage conveyance system;
- Clean the spill area and drainage conveyance system in a manner that does not inadvertently impact beneficial uses in the receiving waters;
- Implement technologies, practices, equipment, and interagency coordination to expedite spill containment and recovery;
- Implement pre-planned coordination and collaboration with storm drain agencies and other utility agencies/departments prior, during, and after a spill event;
- Conduct post-spill assessments of spill response activities;
- Document and report spill events as required in this General Order; and
- Annually, review and assess effectiveness of the Spill Emergency Response Plan, and update the Plan as needed.”

### 6.1.1 Spill Categories

Individual spill notification, monitoring and reporting must be in accordance with the following spill categories:

#### Category 1 Spill

A Category 1 spill is a spill of any volume of sewage from or caused by a sanitary sewer system regulated under this General Order that results in a discharge to:

- A surface water, including a surface water body that contains no flow or volume of water; or
- A drainage conveyance system that discharges to surface waters when the sewage is not fully captured and returned to the sanitary sewer system or disposed of properly.

Any spill volume not recovered from a drainage conveyance system is considered a discharge to surface water unless the drainage conveyance system discharges to a dedicated stormwater infiltration basin or facility. A spill from District-owned and/or operated lateral that discharges to a surface water is a Category 1 spill.

The Enrollee shall report all Category 1 spills per section 3.1 of Attachment E1 (Notification, Monitoring, Reporting and Recordkeeping Requirements) of the General Order.

#### Category 2 Spill

A Category 2 spill is a spill of 1,000 gallons or greater, from or caused by a sanitary sewer system regulated under the General Order that does not discharge to a surface water.

A spill of 1,000 gallons or greater that spills out of a lateral and is caused by a failure or blockage in the sanitary sewer system, is a Category 2 spill.

#### Category 3 Spill

A Category 3 spill is a spill of equal to or greater than 50 gallons and less than 1,000 gallons, from or caused by a sanitary sewer system regulated under this General Order that does not discharge to a surface water.

A spill of equal to or greater than 50 gallons and less than 1,000 gallons, that spills out of a lateral and is caused by a failure or blockage in the sanitary sewer system is a Category 3 spill.

#### Category 4 Spill

A Category 4 spill is a spill of **less than 50 gallons**, from or caused by a sanitary sewer system regulated under this General Order that **does not discharge to a surface water**.

A spill of less than 50 gallons that spills out of a lateral and is caused by a failure or blockage in the sanitary sewer system is a Category 4 spill.

## 6.2 SPILL EMERGENCY RESPONSE PLAN DISCUSSION

The SERP is summarized below. The SERP addresses several issues such as spill notification, response, detection, mitigation, clean up, investigation, documentation, and reporting.

## 6.3 SPILL NOTIFICATION

The SERP covers spill detection including the procedures for dispatching the first responders to the site of a potential spill. The District receives telephone calls at one main telephone number (209) 258-4444 during business hours. The District publishes this number in the local directories and on the KMPUD web site. During non-business hours (evenings, weekends, and holidays) an emergency contact phone number is listed (209) 296-8668 which connects callers to the on-call utility systems operator.

If District staff members observe a spill during the course of their regular activities, they are instructed to notify the District Office and begin responding to the situation immediately, if applicable. The utility system operators are on-call on a rotational basis, which provides a First Responder twenty-four (24) hours per day, seven (7) days per week and are aware of areas that may have the highest risk of blockage or spill.

## 6.4 SPILL RESPONSE

The on-call utility system operator becomes the spill First Responder and is responsible for mitigation, calling for additional support staff and equipment, documentation, initial reporting, and follow-up. The District's policy is to respond to all spills from the collection & conveyance system within the KMPUD service area boundary and to take all steps possible to prevent the spills from reaching the storm drains, roadside ditches, flood control channels, swales, or waters of the State.

During regular business hours, District administrative staff notifies operations staff and operations staff is dispatched to respond to a potential spill. The District response to a spill during business hours is immediate from receipt of a call. Standby operations staff will respond to potential spills during non-business hours. The District's goal for response during non-business hours is 45 minutes from receipt of the call, until the first responder is on-site. Element 2 further addresses the organizational structure of the District and details the lines of authority along with the responsibilities of District personnel during an emergency.

In the event of a possible wastewater spill, or when staff is contacted concerning odors, standing water, or an overflowing manhole, the following steps shall be taken to verify the report and ensure public safety:

- District staff obtains any description of the problem and the name, address, and phone number of the caller for follow-up information.
- Operations staff proceeds to the location to verify report and the KMPUD Spill Response Report is initiated.
- Operations staff shall request appropriate support to assist in response mitigation. Operations staff will keep administrative staff informed of progress, as necessary.



- The First Responder shall notify the General Manager and/or other District representatives, as necessary.
- The General Manager, or his/her designee, will notify all appropriate public or regulatory agencies as required by the severity of the spill.
- Upon mitigation, containment, and clean-up of the spill, the General Manager, or his designee, will use information entered in the KMPUD Spill Response Report to complete the final spill report(s) to the SWRCB California Integrated Water Quality System (CIWQS) database, the RWQCB, (Alpine/Amador/El Dorado) County Environmental Health Department, and/or Office of Emergency Services (OES) as needed. The General Manager shall certify all CIWQS spill reports.

KMPUD response procedure indicates that the first priority is to stop the flow or ongoing spill. However, personnel and public safety are of utmost importance. Therefore, traffic control and crowd control measures may initially take precedence over containment or work on the failing infrastructure. Secondary measures include clean-up, monitoring, and posting of warning signs for affected areas.

## 6.5 SPILL IMPACT MITIGATION

The District maintains several gas-powered and electric powered pumps with sufficient temporary (fire hose) piping for bypass pumping, should the need arise. The District takes all reasonable steps to contain sewage and prevent sewage discharges to surface waters and minimize or correct any adverse impact on the environment resulting from the spill, including such additional monitoring as may be necessary to determine the nature and impact of the discharge. The operations staff will use suitable materials to block entrances to storm-drains and will also vacuum up spills and provide wash-down water where appropriate. The District may use the storm drain system (pipes and roadside ditches) as a containment device if necessary. This would be accomplished by plugging the storm drain outlet downstream of the affected area, washing the area down with water and disinfectant, and then vacuuming the pipe or ditch until clean.

For mitigation purposes, the County Environmental Health Department is available to provide assistance in post-spill monitoring. In the event of a spill which affects an active waterway (drainage course or creek), the Environmental Health Department is notified immediately along with other applicable agencies. The District may then utilize the Environmental Health Department for the service of monitoring water quality post-spill. The District will also provide any necessary support, equipment, or staff as necessary to assist in the water quality monitoring.

## 6.6 TRAINING

The District has not experienced any large spills since implementation of the SSMP. The District recognizes the value of proper staff training for emergency purposes and intends to conduct annual training on spill mitigation and response procedures.

Sufficient training will include practicing implementation of the Field Guide measures. The District has not established specific responsibilities for utility operations staff, but rather chooses to train all members for all positions, including basic emergency response. Any District management,

administrative, or temporary staff called upon to respond will be required to have been trained to provide necessary support roles.

Additional resources outside District staff (neighboring agency staff, contractors, and other emergency response contacts), which have been identified in the emergency contact list, will be invited to participate in District training activities for spill response.

### **6.6.1 Field Guide**

The District has developed an SERP field guide that provides spill response and operational guidelines. The SERP field guide includes forms, emergency contacts, and detailed response procedures directed at First Responders and/or response support personnel. These guidelines include procedures and forms for use during and after response to a sewer backup. These guidelines also include charts to determine the source of the backup, instructions on filling out appropriate forms, containment procedures, guidelines for estimating spill volume and flow, blockage clearing, posting of warning signs, and area clean up for a spill. The KMPUD Field Guide is included in Appendix B of this SSMP document.

### **6.6.2 Traffic Control**

The SERP field guide includes procedures to address emergency operations such as traffic control, crowd control, and safety procedures during a spill response. District operations staff has basic traffic control equipment, including:

- Safety tape and cones
- Barricades
- Emergency flashers on vacuum truck

## **6.7 SANITARY SEWER SPILL REPORTING**

The District's policy is to report all spills that occur in the District's service area that originated in the District's system regardless of size and whether or not the spill reaches a surface water.

The District's policy is to track all private lateral sewage spills that District staff responds to for mitigation and/or containment. However, the District is not required to report private lateral spills in the Spill Report submitted to the State.

## **6.8 SANITARY SEWER SPILL CHAIN OF COMMUNICATION**

The District's Authorized Representative in wastewater collection system matters is the General Manager. The General Manager is the authorized individual at this time to certify electronic spill reports submitted via the State-wide database, CIWQS. The Utility Systems Operator(s) are authorized to submit spill reports and to initiate proper regulatory and government agency notifications as required by the nature of the spill. Tables 6-1 through 6-5 summarize the notification, monitoring, and reporting requirements for spills, depending on the spill category.

During business hours office administrative staff notifies operations staff of a sewer spill call and response to the spill is conducted. The General Manager is primarily responsible for reporting spills to the SWRCB, RWQCB, and other applicable agencies as required. Table 6-6 shows contact information for the agencies to be notified under a Category 1 spill.

The spill form documents the time of spill and any corrective actions that took place. The data collected by staff is then entered into the CIWQS system for regulatory compliance.

## **6.9 SUMMARY OF NOTIFICATION, MONITORING, AND REPORTING REQUIREMENTS**

This section summarizes the notification, monitoring, and reporting requirements for the various spill categories. The District is registered with the SWRCB CIWQS electronic sewage spill reporting system and is actively utilizing these procedures. When the District enrolled in the spill Database, a “Collection System Questionnaire” was completed, which contains pertinent information regarding the District’s collection system. The “Collection System Questionnaire” must be updated at least every 12 months according to the SWRCB Monitoring and Reporting Program.

A KMPUD Spill Report will be completed for all reportable spills. The information recorded on an KMPUD Spill Report is to be entered into CIWQS in accordance with the mandated reporting timelines. A copy of the KMPUD Spill Response Report Form is included in Appendix C of this SSMP document. Copies of the KMPUD Spill Response Report Form will be located in the District office in hard-copy and electronic formats.

When there are no spills during the calendar month, the District will provide, within 30 days after the end of each calendar month, a statement through the Online spill Database certifying that there were no spills for the designated month (in accordance with the SWRCB MRP).

At a minimum, the following mandatory information must be provided during notification:

- a) Location of spill by entering GPS coordinates;
- b) Identify that the spill occurred in Region 5b (Central Valley RWQCB);
- c) Identify that the spill occurred in (Alpine/Amador/El Dorado) County;
- d) Whether or not the spill entered a drainage channel and/or surface water;
- e) Whether or not the spill was discharged to a storm drain pipe that was not fully captured and returned to the sanitary sewer system;
- f) Estimated spill volume in gallons;
- g) Spill source (manhole, cleanout, etc.);
- h) Spill cause (mainline blockage, root intrusion, etc.);
- i) Time of spill notification or discovery;
- j) Estimated First Responder arrival time;
- k) Spill destination;
- l) Estimated spill end time;

## SSMP Element 6 – Spill Emergency Response Program



m) Spill Certification;

and the following additional information is required for reporting

- n) Estimated spill volume that reached surface water, drainage channel, or not recovered from a storm drain;
- o) Estimated spill amount recovered
- p) Response and corrective action taken;
- q) If samples were taken, identify which regulatory agencies received sample results (if applicable). If no samples were taken, NA must be indicated;
- r) Parameters that samples were analyzed for (if applicable);
- s) Identification of whether or not health warnings were posted;
- t) Whether or not there is an ongoing investigation;
- u) Steps taken or planned to reduce, eliminate, and prevent reoccurrence of the spill and a schedule of major milestones for those steps;
- v) OES control number (if applicable);
- w) Date OES was called (if applicable);
- x) Time OES was called (if applicable);
- y) Identification of whether or not County Health Officers were called;
- z) Date County Health Officer was called (if applicable); and
- aa) Time County Health Officer was called (if applicable).

The District will also record the following information for internal tracking:

- Name and address of reporting party;
- Discussion of clean up and any public notices posted;
- Discussion of measures taken to prevent spills at this location;
- List of other public agencies notified; and
- List of customers/individuals notified.

Potential public notification measures may include temporary signage to indicate pollution of surface water or groundwater due to a spill and notification through media outlets. The General Manager will be the authorized contact person for media notification.

SSMP Element 6 – Spill Emergency Response Program



Table 6-1. Category 1 Spills

| Category 1 Spill Requirement | Due   | Method  |
|------------------------------|---|---|
| Notification                 | <p><b>Within two (2) hours</b> of the District's knowledge of a Category 1 spill of 1,000 gallons or greater, discharging or threatening to discharge to surface waters:</p> <p>Notify the California Office of Emergency Services and obtain a notification control number.</p>  | <p>California Office of Emergency Services at: (800) 852-7550</p> <p>Section 1 of Attachment E1</p> |
| Monitoring                   | <p>Conduct spill-specific monitoring;</p> <p>Conduct water quality sampling of the receiving water <b>within 18 hours</b> of initial knowledge of spill of 50,000 gallons or greater to surface waters.</p>   | <p>Section 2 of Attachment E1</p>   |
| Reporting                    | <p>Submit Draft Spill Report <b>within three (3) business days</b> of the District's knowledge of the spill;</p> <p>Submit Certified Spill Report <b>within 15 calendar days</b> of the spill end date;</p> <p>Submit Technical Report within <b>45 calendar days</b> after the spill end date for a Category 1 spill in <b>which 50,000 gallons or greater</b> discharged to surface waters; and</p> <p>Submit Amended Spill Report within <b>90 calendar days</b> after the spill end date.</p> | <p>Section 3.1 of Attachment E1</p>   |

## SSMP Element 6 – Spill Emergency Response Program



Table 6-2. Category 2 Spills

| Category 2 Spill Requirement | Due  | Method  |
|------------------------------|--|---|
| Notification                 | <p><b>Within two (2) hours</b> of the District's knowledge of a Category 2 spill of 1,000 gallons or greater, discharging or threatening to discharge to waters of the State:</p> <p>Notify California Office of Emergency Services and obtain a notification control number.</p>  | <p>California Office of Emergency Services at: (800) 852-7550</p> <p>Section 1 of Attachment E1</p> |
| Monitoring                   | Conduct spill-specific monitoring  | Section 2 of Attachment E1  |
| Reporting                    | <ul style="list-style-type: none"> <li>• Submit Draft Spill Report <b>within three (3) business days</b> of the District's knowledge of the spill;</li> <li>• Submit Certified Spill Report <b>within 15 calendar days</b> of the spill end date; and</li> <li>• Submit Amended Spill Report <b>within 90 calendar days</b> after the spill end date.</li> </ul> | Section 3.2 of Attachment E1  |

## SSMP Element 6 – Spill Emergency Response Program



Table 6-3. Category 3 Spills

| Category 3 Spill Requirement | Due  | Method                               |
|------------------------------|--|--------------------------------------|
| Notification                 | Not Applicable   | Not Applicable                       |
| Monitoring                   | Conduct spill-specific monitoring.   | Section 2 of Attachment E1           |
| Reporting                    | <ul style="list-style-type: none"> <li>• Submit monthly Certified Spill Report to the online CIWQS Sanitary Sewer System Database within <b>30 calendars days</b> after the end of the month in which the spills occur; and</li> <li>• Submit Amended Spill Reports <b>within 90 calendar days</b> after the Certified Spill Report due date.</li> </ul> | Section 3.3 and 3.5 of Attachment E1 |

**SSMP Element 6 – Spill Emergency Response Program**



Table 6-4. Category 4 Spills

| Spill Requirement | Due   | Method   |
|-------------------|---|--|
| Notification      | Not Applicable  | Not Applicable                                 |
| Monitoring        | Conduct spill-specific monitoring.  | Section 2 of Attachment E1                     |
| Reporting         | <ul style="list-style-type: none"> <li>• If, during any calendar month, Category 4 spills occur, certify monthly, the estimated total spill volume exiting the sanitary sewer system, and the total number of all Category 4 spills into the online CIWQS Sanitary Sewer System Database, within 30 days after the end of the calendar month in which the spills occurred.</li> <li>• Upload and certify a report, in an acceptable digital format, of all Category 4 spills to the online CIWQS Sanitary Sewer System Database, by February 1st after the end of the calendar year in which the spills occur.</li> </ul> | Section 3.4, 3.6, 3.7 and 4.4 of Attachment E1 |

**SSMP Element 6 – Spill Emergency Response Program**



*Table 6-5. District owned and/or Operated Lateral Spills (no discharge to surface water)*

| Lateral Spill Requirement | Due  | Method  |
|---------------------------|--|---|
| Notification              | <p>Within two (2) hours of the Enrollee’s knowledge of a spill of 1,000 gallons or greater, from an enrollee-owned and/or operated lateral, discharging or threatening to discharge to waters of the State:</p> <p>Notify California Office of Emergency Services and obtain a notification control number.</p> <p><i>Not applicable to a spill of less than 1,000 gallons.</i></p>  | <p>California Office of Emergency Services at: (800) 852-7550</p> <p>Section 1 of Attachment E1</p> |
| Monitoring                | Conduct visual monitoring.   | Section 2 of Attachment E1  |
| Reporting                 | <ul style="list-style-type: none"> <li>• Upload and certify a report, in an acceptable digital format, of all lateral spills (that do not discharge to a surface water) to the online CIWQS Sanitary Sewer System Database, by February 1st after the end of the calendar year in which the spills occur.</li> <li>• Report a lateral spill of any volume that discharges to a surface water as a Category 1 spill.</li> </ul> | Sections 3.6, 3.7 and 4.4 of Attachment E1  |

If a Private Lateral Sewage Discharge is recorded in the spill Database, the District must identify the sewage discharge as occurring and caused by a private lateral, and a responsible party (other than the District) should be identified, if known.

## SSMP Element 6 – Spill Emergency Response Program



Table 6-6. Outside Agency Contact Information for Spills

| Organization   | Contact Person                        | Phone Number                          |
|--|---------------------------------------|---------------------------------------|
| Central Valley Regional Water Quality Control Board – Region 5b (Contact within 24 hours, submit written report within 5 days) | Susan Kelly (CIWQS Database)          | (916) 464-4734                        |
| County Environmental Health Department<br><br>(Contact immediately if public contact)  | Alpine County: Stacy Olson            | (530) 694-2235 x233                   |
|  | Director Health and Human Services    | Fax: (530) 694-2252                   |
|  | Amador County:                        | (209) 223-6439                        |
|  | On Call Operator                      | Fax: (209) 223-6228                   |
|  | El Dorado County:<br>On Call Operator | (530) 573-3450<br>Fax: (530) 542-3364 |
| County Office of Emergency Services<br><br>(Contact within 24 hours if spill over 1,000 gallons)                               | Alpine County: Stacy Olson            | (530) 694-2235 x233                   |
|  | Director Health and Human Services    | Fax: (530) 694-2252                   |
|  | Amador County: John Silva             | (209) 223-2684                        |
|  | OES Coordinator                       | Fax: (209) 223-1609                   |
|  | El Dorado County:<br>On Call Operator | (530) 621-5655<br>Fax: (530) 626-8091 |
| County Sheriff's Office  | Alpine County:<br>On Call Operator    | (530) 694-2231<br>Fax: (530) 694-2956 |
|  | Amador County: John Silva             | (209) 223-2684                        |
|  | OES Coordinator                       | Fax: (209) 223-1609                   |
|  | El Dorado County:                     | (530) 621-5655                        |
|  | On Call Operator                      | Fax: (530) 626-8091                   |
| Cal-EMA Warning Center<br><br>(Contact within 24 hours if spill over 1,000 gallons)  | N/A                                   | (800) 852-7550                        |
| California Department of Fish and Game<br><br>(Contact within 24 hours if spill may affect fish and/or wildlife)               | Kent Smith (Regional Manager)         | (916) 358-2900                        |



## 6.10 RECORD KEEPING

Individual spill records will be maintained by the District for a minimum of five years from the date of the spill. Additional information for use of spill records will be presented in Element 9 – Monitoring, Measurement, and Program Modifications.

## 7.0 ELEMENT 7 – SEWER PIPE BLOCKAGE CONTROL PROGRAM

This element of the SSMP details the Kirkwood Meadows Public Utility District's Sewer Pipe Blockage Control Program and other related activities for its wastewater collection system. The major items discussed in this element are as follows:

- Regulatory Requirements
- Public Outreach Program
- Sewer Pipe Blockage (FOG) Disposal Plan
- Legal Authorities
- Grease Removal Devices
- Best Management Practices (BMPs)
- Enforcement Staff
- Problem Areas
- Source Control

### 7.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order, Attachment D for the Sewer Pipe Blockage Control Program element of the SSMP are provided below.

The Sewer System Management Plan must include procedures for the evaluation of the Enrollee's service area to determine whether a sewer pipe blockage control program is needed to control fats, oils, grease, rags, and debris. If the Enrollee determines that a program is not needed, the Enrollee shall provide justification in its Plan for why a program is not needed. The procedures must include, at minimum:

- An implementation plan and schedule for a public education and outreach program that promotes proper disposal of pipe-blocking substances;
- A plan and schedule for the disposal of pipe-blocking substances generated within the sanitary sewer system service area. This may include a list of acceptable disposal facilities and/or additional facilities needed to adequately dispose of substances generated within a sanitary sewer system service area;
- The legal authority to prohibit discharges to the system and identify measures to prevent spills and blockages;
- Requirements to install grease removal devices (such as traps or interceptors), design standards for the removal devices, maintenance requirements, best management practices requirements, recordkeeping, and reporting requirements;
- Authority to inspect grease producing facilities, enforcement authorities, and whether the Enrollee has sufficient staff to inspect and enforce the fats, oils, and grease ordinance;

## SSMP Element 7 – Sewer Pipe Blockage Control Program



- An identification of sanitary sewer system sections subject to fats, oils, and grease blockages and establishment of a cleaning schedule for each section; and
- Implementation of source control measures for all sources of fats, oils, and grease reaching the sanitary sewer system for each section identified above.

Each enrollee shall evaluate its service area to determine whether a sewer pipe blockage control program is needed. If an Enrollee determines that a sewer pipe blockage program is not needed, the Enrollee must provide justification for why it is not needed. If sewer pipe blockages are found to be a problem, the Enrollee must prepare and implement a sewer pipe blockage source control program to reduce the amount of these substances discharged to the sanitary sewer system. This plan shall include the following as appropriate:

- a) An implementation plan and schedule for a public education outreach program that promotes proper disposal of sewer pipe blockages;
- b) A plan and schedule for the disposal of sewer pipe blockages generated within the sanitary sewer system service area. This may include a list of acceptable disposal facilities and/or additional facilities needed to adequately dispose of sewer pipe blockages generated within a sanitary sewer system service area;
- c) The legal authority to prohibit discharges to the system and identify measures to prevent spills and blockages caused by sewer pipe blockages;
- d) Requirements to install grease removal devices (such as traps or interceptors), design standards for the removal devices, maintenance requirements, BMP requirements, record keeping, and reporting requirements;
- e) Authority to inspect grease producing facilities, enforcement authorities, and whether the Enrollee has sufficient staff to inspect and enforce the sewer pipe blockage ordinance;
- f) An identification of sanitary sewer system sections subject to sewer pipe blockages and establishment of a cleaning maintenance schedule for each section; and
- g) Development and implementation of source control measures for all sources of sewer pipe blockage discharged to the sanitary sewer system for each section identified in (f) above.

### 7.2 PUBLIC OUTREACH PROGRAM

The KMPUD Sewer Pipe Blockage Control Program includes a public outreach program intended to inform and educate the District's customers on topics related to sewer system management and their ability to affect the long-term health and reliability of the sewer collection system. Outreach mechanisms may include newspaper articles, information on the District's web site, open-house tours of District facilities and equipment, pamphlets mailed to rate payers, and presentations at public workshops.

A record of previous and planned outreach events will be maintained in the Appendix of this document. (Appendix F).

### 7.3 SEWER PIPE BLOCKAGE DISPOSAL PLAN

The KMPUD wastewater treatment facility is not designed to accept sewer pipe blockages for treatment and/or disposal. Currently, and for the near future, a septage/sewer pipe blockage hauler

## SSMP Element 7 – Sewer Pipe Blockage Control Program



must remove sewer pipe blockages from grease interceptors, clogged sewer mains, and the District's lift station wet wells. Sewer pipe blockages are transported by the septage hauler(s) to an acceptable treatment/disposal facility.

### 7.4 LEGAL AUTHORITIES

KMPUD has the legal authority necessary to conduct its Sewer Pipe Blockage Control Program, as adopted by KMPUD Regulation Number 620.03 Conditions for Use of Public Sewers. SSMP Element 3 – Legal Authority also addresses this item.

### 7.5 GREASE REMOVAL DEVICES

The District requires installation and proper maintenance of grease removal devices in food service (and preparation) establishments by adopted ordinance. Sizing and installation of grease traps and grease interceptors shall conform to the current edition of the California Plumbing Code, according to the adopted ordinance. Grease traps or grease interceptors may also be required in non-cooking or cold dairy or frozen foodstuffs establishments and other commercial establishments when they are deemed necessary by the KMPUD for the proper handling of wastes containing fats, oils, or grease.

Grease traps and interceptors must be maintained and pumped out by an independent contractor on a quarterly schedule (or other schedule as deemed appropriate by the KMPUD), and records of the cleaning and maintenance activities shall be made available to the District upon request.

### 7.6 BEST MANAGEMENT PRACTICES

The District has adopted Best Management Practices (BMPs) for sewer pipe blockage control and handling in accordance with the requirements of the State Order. The BMPs for sewer pipe blockage control include the following:

- Source control
- Sewer pipe blockage removal from privately owned facilities
- Sewer pipe blockage removal from District facilities

#### Source Control

The source control BMPs are outlined in the District Ordinances and include requirements for installation, inspection, and maintenance of grease traps at commercial/industrial facilities which have the potential to generate sewer pipe blockages. The individual business or property owner is required to operate and maintain sewer pipe blockage control devices which are protective of District sewer collection system infrastructure; else they are subject to fines, penalties, and/or disconnection from the District's sewer service.

#### Sewer Pipe Blockage Removal from Privately Owned Facilities

Accumulated sewer pipe blockages in privately owned facilities (collection lines and grease traps) must be removed on an annual basis (minimum) or more frequently as required based on quarterly inspection reports. The owner must contract with a licensed sewer pipe blockage or septage hauler for removal and disposal at an appropriate facility.

### Sewer Pipe Blockage Removal from District Facilities

Sewer pipe blockages which are discovered in the District’s collection system during normal maintenance and inspection or as a result of a blockage is cleaned by KMPUD Utility Systems Operations staff. The District utilizes a video inspection and hydro-jetting contractor to clean accumulated sewer pipe blockages from collection system pipes, which breaks up debris for conveyance to the KMPUD wastewater treatment plant headworks. Sewer system blockages which cause a minor back-up and potential overflow are pumped out by a septage hauler (vacuum truck) for removal and disposal at an appropriate facility. KMUPD also owns a hydro-jetter and vacuum truck to be used for maintenance and pipe blockage removal.

Sewer pipe blockages which are conveyed to the KMPUD wastewater treatment plant headworks is removed from the waste stream via the Hycor primary solids screen. Screened solids are dewatered and collected in waste bins for disposal at an appropriate facility. Any residual sewer pipe blockages which collect in the District’s lift station wet wells are cleaned on a routine basis during normal wash down and maintenance. Solids removed from lift stations (including sewer pipe blockages) are de-watered and collected in the waste bins for ultimate disposal at an appropriate facility.

## **7.7 ENFORCEMENT STAFF**

The District has sufficient staff to inspect commercial/industrial waste dischargers’ collection systems and grease interceptor devices, and to enforce the Sewer Pipe Blockage Control Program as required by the 2022 Order. Existing and proposed food preparation facilities and industrial water use facilities are required to install these devices, and all new commercial/industrial facilities are subject to installation of sewer pipe blockage removal devices. The Utility System Operators are qualified Pre-treatment Program Inspectors that will inspect grease removal devices and sewer pipe blockage disposal BMP execution. The operators will inspect all of the sewer pipe blockage removal devices within the District’s service area on a monthly basis. Ad hoc inspections may also be conducted after a sewer pipe blockage problem has been detected. To aid in this type of inspection, a video inspection crew may be utilized to inspect the sewer main in which problems occur in order to help determine which service laterals are causing the problem.

For remodeling, expanding, and construction of new commercial/industrial sites within the KMPUD service area, the District has several stages of review and inspection to ensure that grease removal devices are designed and installed properly. The General Manager and Operations Manager review the design of facilities, and the Utility System Operators inspect the installation of grease removal devices and on-site sewer collection systems.

## **7.8 PROBLEM AREAS**

The District has a list of known problem sewer areas that experience recurring sewer pipe blockage problems. As a result, these areas are inspected and cleaned on a more regular than the rest of the collection system. The District’s mapping and cleaning schedule are discussed in Element 4 – Operation and Maintenance Program.



## 7.9 SOURCE CONTROL

KMPUD is updating and will be implementing source control measures for sewer pipe blockage sources (sewer pipe blockage dischargers to the collection system) tributary to the problem areas discussed above. Source control measures include the District's sewer pipe blockage disposal public outreach program, requirements for grease removal devices, inspections, and sewer pipe blockage disposal BMPs.

## 8.0 ELEMENT 8 – SYSTEM EVALUATION, CAPACITY ASSURANCE AND CAPITAL IMPROVEMENTS

This element of the SSMP details the system evaluation and capacity assurance procedures for the sewer collection system infrastructure within the KMPUD service area.

### 8.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order, Attachment D for the System Evaluation and Capacity Assurance Plan element of the SSMP are below. The Plan must include procedures and activities for:

- a) **Routine Evaluation and Condition Assessment:** Actions needed to evaluate those portions of the sanitary sewer system that are experiencing or contributing to a spill discharge caused by hydraulic deficiency. The evaluation must provide estimates of peak flows (including flows from spills that escape from the system) associated with conditions similar to those causing spill events, estimates of the capacity of key system components, hydraulic deficiencies (including components of the system with limiting capacity) and the major sources that contribute to the peak flows associated with spill events. The assessment should prioritize system areas that:
  - Hold a high level of environmental consequences if vulnerable to collapse, failure, blockage, capacity issues, or other system deficiencies;
  - Are located in or within the vicinity of surface waters, steep terrain, high groundwater elevations, and environmentally sensitive areas;
  - Are within the vicinity of a receiving water with a bacterial-related impairment on the most current Clean Water Act section 303(d) List;
  
- b) **Capacity Assessment and Design Criteria:** The Plan must include procedures to identify system components that are experiencing or contributing to spills caused by hydraulic deficiency and/or limited capacity, including procedures to identify the appropriate hydraulic capacity of key system elements for:
  - Dry-weather peak flow conditions that cause or contributes to spill events;
  - The appropriate design storm(s) or wet weather events that causes or contributes to spill events;
  - The capacity of key system components; and
  - Identify the major sources that contribute to the peak flows associated with sewer spills.

The capacity assessment must consider:

- Data from existing system condition assessments, system inspections, system audits, spill history, and other available information;
- Capacity of flood-prone systems subject to increased infiltration and inflow, under normal local and regional storm conditions;
- Capacity of systems subject to increased infiltration and inflow due to larger and/or higher-intensity storm events as a result of climate change;

- Increases of erosive forces in canyons and streams near underground and above-ground system components due to larger and/or higher-intensity storm events;
  - Capacity of major system elements to accommodate dry weather peak flow conditions, and updated design storm and wet weather events; and
  - Necessary redundancy in pumping and storage capacities.
- c) **Prioritization of Corrective Actions:** The steps needed to establish a short- and long-term Capital Improvements Plan (CIP) to address identified hydraulic deficiencies, including prioritization, alternatives analysis, and schedules. The CIP may include increases in pipe size, I/I reduction programs, increases and redundancy in pumping capacity, and storage facilities. The CIP shall include an implementation schedule and shall identify sources of funding; and
- d) **Capital Improvement Plan:** The Enrollee shall develop a schedule of completion dates for all portions of the capital improvement program developed in (a)-(c) above. This schedule shall be reviewed and updated consistent with the SSMP review and update requirements as described in Attachment D.

## 8.2 SEWER SYSTEM IMPROVEMENTS

The KMPUD requires that development projects fund expansion of the sewer collection system, treatment, and disposal systems necessary to provide additional capacity to serve the proposed development. The District's wastewater treatment facility includes two flow equalization basins, which provide detention storage capacity for high sewer flow events.

## 8.3 KMPUD CAPITAL IMPROVEMENTS PLAN

KMPUD performs an annual update of its 5-year A Capital Improvements Plan (CIP). Long-term KMPUD Water and Sewer Master CIP updates are included with water and sewer system master plan updates. The master plan updates and associated CIP will include the necessary system evaluation, capital improvement plan outlays, budget/funding recommendations, and a prioritization of improvements to meet current and future flow projections on a 35-year planning horizon.

## 8.4 DESIGN CRITERIA

KMPUD has adopted Design Standards as outlined in *Element 5 – Design and Performance Provisions*, which are sufficient to meet the needs of the District.

## 9.0 ELEMENT 9 – MONITORING, MEASUREMENTS, AND PROGRAM MODIFICATIONS

This element of the SSMP details the monitoring provisions Kirkwood Meadows Public Utility District will follow to measure the performance of the sanitary sewer collection system and the effectiveness of the SSMP. Where program modifications are necessary, the SSMP will be updated to meet the intent of the 2022 Order.

### 9.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order, Attachment D for the Monitoring, Measurement, and Program Modifications element of the SSMP are below. The Plan must include an Adaptive Management section that addresses Plan-implementation effectiveness and the steps for necessary Plan improvement, including:

- Maintaining relevant information, including audit findings, to establish and prioritize appropriate Plan activities;
- Monitoring the implementation and measuring the effectiveness of each Plan Element;
- Assessing the success of the preventive operation and maintenance activities;
- Updating Plan procedures and activities, as appropriate, based on results of monitoring and performance evaluations; and
- Identifying and illustrating spill trends, including spill frequency, locations, and estimated volumes.

### 9.2 MONITORING AND MEASUREMENT

If sewer plugging or a spill occurs within the KMPUD service area, the information collected during maintenance or emergency response will be documented and electronically reported to the SWRCB CIWQS database in accordance with the 2022 Order.

The information will also be tracked and used in planning activities, programs, and policies that will help eliminate future spills and their causes. Data tracking may include the following:

- Number of spills or blockages by cause (roots, grease, pipe failure, capacity, pump station failure, etc.)
- Spill volume (gallons)
- Percentage of spill volume recovered (e.g., via vacuum truck) compared to total volume spilled.
- Number (and total volume) of Category 1 spills
- Method of restoration of service (pipe repair, hydro-jetting, replacement, etc.)

### 9.3 IDENTIFYING TRENDS

The information gathered under Section 9.2 above will be evaluated bi-annually (every two years) according to the program outlined in Element 10 - SSMP Audits. This evaluation will be used to identify and illustrate any trends in the above performance measures and to identify “hot spots” in the District’s collection system which require elevated monitoring and maintenance. This evaluation will be used to make any necessary adjustments to the District’s preventative maintenance program.

### 9.4 PROGRAM MODIFICATIONS

The District shall update program elements, as appropriate, based on monitoring or performance evaluations. The SSMP and its elements will be updated in accordance with the results of the monitoring and staff recommendations.



## 10.0 ELEMENT 10 – INTERNAL AUDITS

This element outlines the steps KMPUD will take to conduct audits of the SSMP. This element also identifies requirements for updating the SSMP according to the schedule outlined in the 2022 Order.

### 10.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order, Attachment D for the SSMP Program Audits element of the SSMP are as follows:

“The Plan shall include internal audit procedures, appropriate to the size and performance of the system, for the Enrollee to comply with section 5.4 (Sewer System Management Plan Audits) of this General Order.”

### 10.2 SSMP PROGRAM AUDITS

Every three (3) years the General Manager, Operations Manager and Utility Systems Operators will audit the effectiveness of all elements of this SSMP. The audit process will identify findings from prior years’ implementation of the plan and recommend changes to the SSMP in a written report to the General Manager. The audit reports will be made available to the public upon request.

These audit reports will be kept on file and will become part of the Appendix to this SSMP document. Minor changes to the SSMP, such as changes to the operation and maintenance element, contact information changes, and emergency response will be made at the staff level. Significant changes, such as changes to legal authority or updates to ordinances, must be reviewed and approved by the KMPUD Board of Directors.

### 10.3 SSMP UPDATES

The SSMP must be updated every six (6) years according to Attachment D of the 2022 Order. This update must include any significant program changes. Re-certification by the KMPUD Board of Directors is required when significant updates to the SSMP are made.

## 11.0 ELEMENT 11 – COMMUNICATION PROGRAM

This element of the SSMP details with the communication and public outreach programs of Kirkwood Meadows Public Utility District for functions related to the SSMP implementation and performance.

### 11.1 REGULATORY REQUIREMENTS

The summarized requirements from the 2022 Order, Attachment D for the Communication Program element of the SSMP are below. The Plan must include procedures for the Enrollee to communicate with:

- The public for:
  - Spills and discharges resulting in closures of public areas, or that enter a source of drinking water, and
  - The development, implementation, and update of its Plan, including opportunities for public input to Plan implementation and updates.
- Owners/operators of systems that connect into the Enrollee’s system, including satellite systems, for:
  - System operation, maintenance, and capital improvement-related activities.

### 11.2 COMMUNICATION PROGRAM

The KMPUD Board of Directors will consider approval of this SSMP document during a public Board Meeting. The meeting will be publicly noticed and the Draft SSMP will be available for public review prior to the meeting. The public will have the opportunity to comment on the SSMP prior to Board approval.

The final, adopted SSMP document will be available for public viewing at the District Office, and copies of the document (or portions of) will be made upon request, at the regular charge for copies. The final SSMP document will be posted on the District’s web site for viewing by the general public.

Changes to the adopted SSMP suggested by the public at a Board Meeting or in regular communication with District Staff will be incorporated into the SSMP during the program audit process outlined in Element 10 – SSMP Audits.

### 11.3 TRIBUTARY AND SATELLITE SYSTEMS

The KMPUD sewer collection system does not have any tributary or satellite collection systems which contribute wastewater to District facilities.



## APPENDIX A – NAMES AND CONTACT INFORMATION

## SSMP Appendix A – Names and Contact Information



Appendix A contains the personnel names and contact information for the designated positions/titles listed in Figure 2-1: KMPUD Organization Chart, attributable to the Kirkwood Meadows Public Utility District sewer system facilities.

### KMPUD Board of Directors

|                      |                  |  |
|----------------------|------------------|--|
| Board President      | Bob Epstein      | <a href="mailto:bepstein@kmpud.com">bepstein@kmpud.com</a>         |
| Board Vice President | Doug Mitarotonda | <a href="mailto:dmitarotonda@kmpud.com">dmitarotonda@kmpud.com</a> |
| Secretary:           | Peter Dornbrook  | <a href="mailto:pdornbrook@kmpud.com">pdornbrook@kmpud.com</a>     |
| Treasurer:           | John Schroeder   | <a href="mailto:jschroeder@kmpud.com">jschroeder@kmpud.com</a>     |
| Assistant Secretary: | Chris Toucher    | <a href="mailto:ctoucher@kmpud.com">ctoucher@kmpud.com</a>         |

### KMPUD District Staff

|  |                 |  |              |
|--|-----------------|--|--------------|
| General Manager:                                 | Erik Christeson | <a href="mailto:echristeson@kmpud.com">echristeson@kmpud.com</a> | 209-256-0394 |
| Assistant General Manager:                       | Rick Ansel      | <a href="mailto:ransel@kmpud.com">ransel@kmpud.com</a>           | 775-781-2505 |
| Operations Manager:                              | Brandi Benson   | <a href="mailto:benson@kmpud.com">benson@kmpud.com</a>           | 916-873-3747 |
| Water/Wastewater Project Manager                 | Baron Birge     | <a href="mailto:bbirge@kmpud.com">bbirge@kmpud.com</a>           | 209-304-6889 |
| Chief Plant Operator<br>Wastewater<br>Operations | Derek Dornbrook | <a href="mailto:ddornbrook@kmpud.com">ddornbrook@kmpud.com</a>   | 775-881-8877 |
| Administrative Manager                           | Tommy Baggett   | <a href="mailto:tbaggett@kmpud.com">tbaggett@kmpud.com</a>       | 925-323-9499 |



## APPENDIX B - KMPUD SSMP FIELD GUIDE



## SSMP Appendix B – KMPUD SSMP Field Guide

The KMPUD SSMP FIELD GUIDE is a tool used by the KMPUD Utility System Operators during an investigation of a sewer plug or spill within the District service area. This field guide contains the following information for reference and use:

- Spill Emergency Response Procedures
- Traffic Control
- Stop the Spill
- Spill Impact Mitigation
- Spill Documentation
- Reporting Tables for various Spill Categories
- Outside Agency Contact Information for Category 1 Spill
- Spill Categories and Reporting Procedures
- Emergency Contact List
- KMPUD Spill Response Report Forms

### Spill Emergency Response Procedures

In the event of a possible wastewater spill, or when staff is contacted concerning odors, standing water, or an overflowing manhole, the following steps shall be taken to verify the report and ensure public safety:

- Obtain a description of the problem and the name, address, and phone number of the caller for follow-up information.
- Proceed to the location to verify report and initiate the KMPUD Spill Response Report.
- Request appropriate support to assist in response mitigation (additional man- power, equipment, safety/enforcement resources). Emergency Contacts are listed at the end of this Field Guide.
- The First Responder shall notify the General Manager and/or other District representatives, as necessary.
- The General Manager, or his/her designee, will notify all appropriate public or regulatory agencies as required by the severity of the spill (see Element 6 of SSMP Document).

- Priority 1: Personnel and Public Safety
- Priority 2: Stop the flow or ongoing Spill
- Priority 3: Clean-up, monitoring, and post warning signs for affected areas
- Priority 4: Investigate and Report (use form)



## Traffic and Crowd Control

Follow proper traffic control safety procedures during a spill response including use of:

- Safety tape and cones
- Barricades
- Emergency flashing arrows on hydro-jetting trailer
- District vehicles with roof-mounted emergency (orange) flashers

## Stop the Spill

If the spill is large and ongoing, containment may not be possible without first stopping the flow. Steps must be taken to stop the flow of sewage from the collection system. Prior to starting work with any large/powered equipment, call additional staff or emergency contacts for personnel support. Do not work alone. Possible methods (depending on the nature of the failure) may include:

- Utilize gas-powered (trash) pumps and lay-flat hose to bypass affected sewer main. Jump flow from upstream manhole to another manhole downstream of break/plug or to an adjacent branch of the collection system.
- If possible, determine the source of the flow and remove the source (water main break entering sewer system, pump station discharging into a plugged line, surface water entering the collection system, etc.)
- Utilize the District's Vacuum Trailer to temporarily remove sewage from affected collection system.
- Utilize the District's Hydro-Jetter to clear a blocked sewer pipe.
- Contact a commercial septic/vacuum tanker to conduct emergency bypass if anticipated volume is larger than District equipment can handle.

## Spill Impact Mitigation

- Take all reasonable steps to contain sewage and prevent sewage discharges to surface waters.
- Utilize suitable (available) materials to block entrances to storm-drains, vacuum up spills, and provide wash-down water where appropriate.
- Use storm drain system (pipes and roadside ditches) as a containment device if necessary.
  - Plug storm drain outlet downstream of the affected area
  - Vacuum pipe or ditch to remove contained sewage
  - Wash the area down with water and disinfectant
  - Vacuum the pipe or ditch (again) until clean



## Sanitary Sewer Spill Documentation

Priority 4 in the Spill Response Procedures is to investigate and document the spill. The KMPUD Spill Response Report Form (included in Appendix C of the SSMP) shall be used to document the information.

## Spill Categories and Reporting Procedures

Individual spill notification, monitoring and reporting must be in accordance with the following spill categories:

### Category 1 Spill

A Category 1 spill is a spill of any volume of sewage from or caused by a sanitary sewer system regulated under this General Order that results in a discharge to:

- A surface water, including a surface water body that contains no flow or volume of water; or,
- A drainage conveyance system that discharges to surface waters when the sewage is not fully captured and returned to the sanitary sewer system or disposed of properly.

Any spill volume not recovered from a drainage conveyance system is considered a discharge to surface water, unless the drainage conveyance system discharges to a dedicated stormwater infiltration basin or facility. A spill from District-owned and/or operated lateral that discharges to a surface water is a Category 1 spill.

The Enrollee shall report all Category 1 spills per section 3.1 of Attachment E1 (Notification, Monitoring, Reporting and Recordkeeping Requirements) of the General Order.

### Category 2 Spill

A Category 2 spill is a spill of 1,000 gallons or greater, from or caused by a sanitary sewer system regulated under the General Order that does not discharge to a surface water.

A spill of 1,000 gallons or greater that spills out of a lateral and is caused by a failure or blockage in the sanitary sewer system, is a Category 2 spill.

### Category 3 Spill

A Category 3 spill is a spill of equal to or greater than 50 gallons and less than 1,000 gallons, from or caused by a sanitary sewer system regulated under this General Order that does not discharge to a surface water.

A spill of equal to or greater than 50 gallons and less than 1,000 gallons, that spills out of a lateral and is caused by a failure or blockage in the sanitary sewer system is a Category 3 spill.

**Category 4 Spill**

A Category 4 spill is a spill of less than 50 gallons, from or caused by a sanitary sewer system regulated under this General Order that does not discharge to a surface water.

A spill of less than 50 gallons that spills out of a lateral and is caused by a failure or blockage in the sanitary sewer system is a Category 4 spill.

Tables B-1 through B-5 summarize the notification, monitoring, and reporting requirements for the various spill categories.



Table B-1. Category 1 Spills

| Category 1 Spill Requirement | Due   | Method  |
|------------------------------|---|---|
| Notification                 | <p><b>Within two (2) hours</b> of the District's knowledge of a Category 1 spill of 1,000 gallons or greater, discharging or threatening to discharge to surface waters:</p> <p>Notify the California Office of Emergency Services and obtain a notification control number.</p>  | <p>California Office of Emergency Services at: (800) 852-7550</p> <p>Section 1 of Attachment E1</p> |
| Monitoring                   | <p>Conduct spill-specific monitoring;</p> <p>Conduct water quality sampling of the receiving water <b>within 18 hours</b> of initial knowledge of spill of 50,000 gallons or greater to surface waters.</p>   | <p>Section 2 of Attachment E1</p>   |
| Reporting                    | <p>Submit Draft Spill Report <b>within three (3) business days</b> of the District's knowledge of the spill;</p> <p>Submit Certified Spill Report <b>within 15 calendar days</b> of the spill end date;</p> <p>Submit Technical Report within <b>45 calendar days</b> after the spill end date for a Category 1 spill in <b>which 50,000 gallons or greater</b> discharged to surface waters; and</p> <p>Submit Amended Spill Report within <b>90 calendar days</b> after the spill end date.</p> | <p>Section 3.1 of Attachment E1</p>   |



Table B-2. Category 2 Spills

| Category 2 Spill Requirement | Due  | Method  |
|------------------------------|--|---|
| Notification                 | <p><b>Within two (2) hours</b> of the District's knowledge of a Category 2 spill of 1,000 gallons or greater, discharging or threatening to discharge to waters of the State:</p> <p>Notify California Office of Emergency Services and obtain a notification control number.</p>  | <p>California Office of Emergency Services at: (800) 852-7550</p> <p>Section 1 of Attachment E1</p> |
| Monitoring                   | Conduct spill-specific monitoring  | Section 2 of Attachment E1  |
| Reporting                    | <ul style="list-style-type: none"> <li>• Submit Draft Spill Report <b>within three (3) business days</b> of the District's knowledge of the spill;</li> <li>• Submit Certified Spill Report <b>within 15 calendar days</b> of the spill end date; and</li> <li>• Submit Amended Spill Report <b>within 90 calendar days</b> after the spill end date.</li> </ul> | Section 3.2 of Attachment E1  |



Table B-3. Category 3 Spills

| Category 3 Spill Requirement | Due  | Method                               |
|------------------------------|--|--------------------------------------|
| Notification                 | Not Applicable   | Not Applicable                       |
| Monitoring                   | Conduct spill-specific monitoring.   | Section 2 of Attachment E1           |
| Reporting                    | <ul style="list-style-type: none"> <li>• Submit monthly Certified Spill Report to the online CIWQS Sanitary Sewer System Database within <b>30 calendars days</b> after the end of the month in which the spills occur; and</li> <li>• Submit Amended Spill Reports <b>within 90 calendar days</b> after the Certified Spill Report due date.</li> </ul> | Section 3.3 and 3.5 of Attachment E1 |



Table B-4. Category 4 Spills

| Spill Requirement | Due   | Method   |
|-------------------|---|--|
| Notification      | Not Applicable  | Not Applicable                                 |
| Monitoring        | Conduct spill-specific monitoring.  | Section 2 of Attachment E1                     |
| Reporting         | <ul style="list-style-type: none"> <li>• If, during any calendar month, Category 4 spills occur, certify monthly, the estimated total spill volume exiting the sanitary sewer system, and the total number of all Category 4 spills into the online CIWQS Sanitary Sewer System Database, within 30 days after the end of the calendar month in which the spills occurred.</li> <li>• Upload and certify a report, in an acceptable digital format, of all Category 4 spills to the online CIWQS Sanitary Sewer System Database, by February 1st after the end of the calendar year in which the spills occur.</li> </ul> | Section 3.4, 3.6, 3.7 and 4.4 of Attachment E1 |



Table B-5. Lateral Spills

| Lateral Spill Requirement | Due  | Method  |
|---------------------------|--|---|
| Notification              | <p>Within two (2) hours of the Enrollee’s knowledge of a spill of 1,000 gallons or greater, from an enrollee-owned and/or operated lateral, discharging or threatening to discharge to waters of the State:</p> <p>Notify California Office of Emergency Services and obtain a notification control number.</p> <p><i>Not applicable to a spill of less than 1,000 gallons.</i></p>  | <p>California Office of Emergency Services at: (800) 852-7550</p> <p>Section 1 of Attachment E1</p> |
| Monitoring                | Conduct visual monitoring.   | Section 2 of Attachment E1  |
| Reporting                 | <ul style="list-style-type: none"> <li>• Upload and certify a report, in an acceptable digital format, of all lateral spills (that do not discharge to a surface water) to the online CIWQS Sanitary Sewer System Database, by February 1st after the end of the calendar year in which the spills occur.</li> <li>• Report a lateral spill of any volume that discharges to a surface water as a Category 1 spill.</li> </ul> | Sections 3.6, 3.7 and 4.4 of Attachment E1  |

Table B-6 shows contact information for the agencies to be notified under a Category 1 spill. The spill form documents the time of spill and any corrective actions that took place.



## SSMP Appendix B – KMPUD SSMP Field Guide

Table B-6. Outside Agency Contact Information for Spills

| Organization   | Contact Person                        | Phone Number                          |
|--|---------------------------------------|---------------------------------------|
| Central Valley Regional Water Quality Control Board – Region 5b (Contact within 24 hours, submit written report within 5 days) | Susan Kelly (CIWQS Database)          | (916) 464-4734                        |
| County Environmental Health Department<br><br>(Contact immediately if public contact)  | Alpine County: Stacy Olson            | (530) 694-2235 x233                   |
|  | Director Health and Human Services    | Fax: (530) 694-2252                   |
|  | Amador County:                        | (209) 223-6439                        |
|  | On Call Operator                      | Fax: (209) 223-6228                   |
|  | El Dorado County:<br>On Call Operator | (530) 573-3450<br>Fax: (530) 542-3364 |
| County Office of Emergency Services<br><br>(Contact within 24 hours if spill over 1,000 gallons)                               | Alpine County: Stacy Olson            | (530) 694-2235 x233                   |
|  | Director Health and Human Services    | Fax: (530) 694-2252                   |
|  | Amador County: John Silva             | (209) 223-2684                        |
|  | OES Coordinator                       | Fax: (209) 223-1609                   |
|  | El Dorado County:                     | (530) 621-5655                        |
|  | On Call Operator                      | Fax: (530) 626-8091                   |
| County Sheriff's Office  | Alpine County:                        | (530) 694-2231                        |
|  | On Call Operator                      | Fax: (530) 694-2956                   |
|  | Amador County: John Silva             | (209) 223-2684                        |
|  | OES Coordinator                       | Fax: (209) 223-1609                   |
|  | El Dorado County:                     | (530) 621-5655                        |
|  | On Call Operator                      | Fax: (530) 626-8091                   |
| Cal-EMA Warning Center<br><br>(Contact within 24 hours if spill over 1,000 gallons)  | N/A                                   | (800) 852-7550                        |
| California Department of Fish and Game<br><br>(Contact within 24 hours if spill may affect fish and/or wildlife)               | Kent Smith (Regional Manager)         | (916) 358-2900                        |



## Emergency Contacts

The following is a priority list of contacts/resources for spill response:

|  |                   |          |
|--|-------------------|----------|
| On Call Emergency:                               | 209-296-8668      |          |
|  | 209-258-4444 x104 |          |
| Baron Birge, Water/Wastewater Project Manager    | 209-304-6889      | (cell)   |
| Brandi Benson, Operations Manager                | 916-873-3747      | (cell)   |
| Erik Christeson, KMPUD General Manager           | 209-258-4444 x102 | (office) |
|  | 209-256-0394      | (cell)   |
| Summit Plumbing, Hydro-jetter & Video Contractor | 775-267-9987      |          |
| Mark Frederick Pump & Supply                     | 209-223-3731      | (office) |
|  | 209-256-0364      | (cell)   |
| Tesco Controls:                                  | 916-395-8800      |          |
| Aqua Sierra Controls                             | 530-823-3241      |          |
| EDCO Enterprises, Vactor & Video Contractor      | 916-869-7271      |          |

## Record Keeping

Individual spill records must be maintained by the District for a minimum of five years from the date of the spill.



## APPENDIX C - SPILL RESPONSE FORM



## SSMP Appendix C – Spill Response Form

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The Kirkwood Meadows Public Utility District Sanitary Sewer Spill Response Report Form is a tool used by the District's Utility System Operators during an investigation of a sewer plug or spill within the District service area. The Spill Response Report Form is also considered a part of the SSMP Field Guide.

Several blank copies of the Spill Response Report Form are included in this Appendix and shall be made available in the SSMP Field Guides contained in the Utility System Operators' vehicles for use during spill response and investigation.



### Step-By-Step Spill Response Checklist

- Upon notification of spill location, gather report data on spill type, and volume from reporting party.
- Notify General Manager, Water/Wastewater Project Manager, and Operations Manager.
- Obtain and work from a copy of the SSMP Field Guide.
- Proceed to spill Location.
- Identify type and amount of spill.
- If spill is a category I, spilling into a waterway, must notify CAL OES as soon as possible or 2 hours after report of spill.
- If spill is ongoing notify administrative staff to begin calling customers and request that no water services be used.
- Assign Incident Commander (IC) duties to a staff member. Superintendent, if available, should be IC.
- Assign staff to spill response
- Transport Spill Kit and traffic control tools to spill Location.
- Isolate spill area from public.
- Determine if the blockage is in Manhole or similar feature, or if blockage is in collection line.
- Check upstream Manhole status. If upstream Manhole is backing up, check next upstream Manhole status. Assign staff for response to additional Manholes if needed.
- Contact Summit Septic for assistance if needed. 775-267-9987.
- Traffic control when needed.
- Transport Vac-Truck to site if available and sufficient staff is on-hand to operate.
- Transport Sewer Rods to site if sufficient staff is on-hand to assist.
- Control and stop spill.
- Investigate cause of spill.
- Report spill.
- Fill out KMPUD Spill Response Report Form located in Appendix C of SSMP.
- File Form in Appendix H of SSMP.
- Cleanup.

**KMPUD SPILL RESPONSE REPORT FORM**

Report I.D. \_\_\_\_\_

Page 1 of 3

Staff Individual Completing Form: \_\_\_\_\_ Date: \_\_\_\_\_

| Description of Problem or Call                    |  |  |
|---|--|--|
| Date & Time of First Notification or Discovery    | Reported Location of Problem (address, cross street, etc.) |  |
| Nature of Call (spill, odor, etc.)                |  |  |
| Reporting Party / Individual (name)               | Phone Number   | Address  |
| Spill Response                                    |  |  |
| First Responder - Name                            | First Responder Arrival Time & Date                        |  |
| Location of Problem (address, cross street, etc.) | GPS Coordinates  | Region: RWQCB Region 5b<br>County in which spill occurred (circle):<br>El Dorado / Alpine / Amador |
| Names of all Responders                           | Arrival Time   | Departure Time   |
| Name  | Arrival Time   | Departure Time   |
| Name  | Arrival Time   | Departure Time   |
| Name  | Arrival Time   | Departure Time   |
| Name  | Arrival Time   | Departure Time   |
| Name  | Arrival Time   | Departure Time   |
| Time Spill Started and Description of Problem     | Sketch   |  |
|   |  |  |
|   |  |  |
|   |  |  |
|   |  |  |
|   |  |  |
| Cause of Spill (narrative)                        |  |  |
|   |  |  |
|   |  |  |

# KMPUD SPILL RESPONSE REPORT FORM

Report I.D. \_\_\_\_\_

| Spill Mitigation  |   |  |
|---|---|--|
| Corrective Steps Taken  | Sketch                                    |  |
|   |   |  |
|   |   |  |
|   |   |  |
|   |   |  |
| Safety Measures Employed  |   |  |
|   |   |  |
|   |   |  |
|   |   |  |
|   |   |  |
| Time Spill was Contained  | Time Spill Ended                          | Time Clean-Up was Completed                      |
| Actions Recommended / Taken to Prevent Future Spills  |   |  |
|   |   |  |
| Spill Categorization (circle one after completing this section): Category 1 / 2 / 3 / 4 / Private Lateral Spill |   |  |
| Was there a sewage spill? Y / N   | Source of spill (manhole, cleanout, etc.) |  |
| Was the spill / blockage on a privately owned sewer lateral? Y / N  |   | If yes; Categorized as a "Private Lateral Spill" |
| Number of gallons spilled:  |   | If > 1,000 gallons; then "Category 1 Spill"      |
| Did spill enter storm drain pipe or roadside ditch? Y / N   |   |  |
| Was entire spill captured and returned to system? Y / N   |   | If no; then "Category 1 Spill"                   |
| Did any portion of spill reach a drainage channel or surface water? Y / N                                       |   | If yes; then "Category 1 Spill"                  |

# KMPUD SPILL RESPONSE REPORT FORM

Report I.D. \_\_\_\_\_

Page 3 of 3

|  |                   |                      |                      |
|--|-------------------|----------------------|----------------------|
| Number of gallons that reached surface water, or was not recovered from storm drain: |                   |                      |                      |
| Destination of spill (parcel, creek name, etc.)                                      |                   |                      |                      |
| Water bodies impacted (names)  |                   |                      |                      |
| Were health warnings posted? Y / N   |                   | Posted Locations     |                      |
| <b>Samples Collected</b> (state N/A if none)   |                   |                      |                      |
| Description (Sample 1a)  | Location & Volume | Delivered to (Lab)   | Analyzed for         |
| Description (Sample 1b)  | Location & Volume | Delivered to (Lab)   | Analyzed for         |
| Description (Sample 2)   | Location & Volume | Delivered to (Lab)   | Analyzed for         |
| <b>Reporting / Certification</b>   |                   |                      |                      |
| Included in online monthly Spill Report? Y / N                                       |                   | Date:                |                      |
| Customers / Individuals Notified (names)   |                   |                      |                      |
|  |                   |                      |                      |
|  |                   |                      |                      |
| <b>Category 1 Spills</b>   |                   |                      |                      |
| Immediate Report to RWQCB: Y / N   |                   | Date / Time          | Reporting Individual |
| Report to Cal-EMA: Y / N   | Date / Time       | Reporting Individual | Control Number       |
| [      ] Environmental Health Dept: Y / N<br>County                                  | Date / Time       | Reporting Individual |                      |
| [      ] OES: Y / N<br>County (if > 1,000 gallons)                                   | Date / Time       | Reporting Individual | Control Number       |
| [      ] Sheriff: Y / N<br>County  | Date / Time       | Reporting Individual |                      |
| Department of Fish & Game: Y / N<br>(if wildlife affected)                           | Date / Time       | Reporting Individual |                      |
| Other Agency (specify)   | Date / Time       | Reporting Individual |                      |
| Other Agency (specify)   | Date / Time       | Reporting Individual |                      |
| Other Agency (specify)   | Date / Time       | Reporting Individual |                      |
| Ongoing Investigation? Y / N   |                   |                      |                      |



## APPENDIX D – KMPUD SEWER REGULATIONS



## SSMP Appendix D – KMPUD Sewer Regulations

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The following KMPUD sewer regulations are included in this Appendix for reference:

- Schedule of Connection Fees and Services
- Regulation # **620.03** Conditions for Use of Public Sewers
- Regulation # **620.05** Requirements for Constructing Private Gravity Sewer Systems
- Regulation # **620.06** Private Sewers and Connections – Conditions Ordinance # 99-02 Amending Grease Interceptor Maintenance Regulation
- Regulation # **630.01** Extension or Betterment of Facilities
- Regulation # **640.01** Discontinuance of Service

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**

**~ Schedule of Connection Fees and Services ~  
Concerning the Provision, Extension, and Continuation of Utility Service to  
New Development and Construction Projects**

**Water:**

Connection Fees: Residential: \$4,148 / EDU  
Commercial: Estimated EDU ÷ 3-yr. avg. residential EDU.

Meters:

|                         |          |
|-------------------------|----------|
| 3/4" Ally:              | \$ 520   |
| 1" SRII Commercial      | \$ 520   |
| 1.5" Omni T2 Commercial | \$ 1,070 |
| 2" Omni T2 Commercial:  | \$ 1,270 |

MXU Battery Pack (for remote reads): \$ 250

Thermal Coil Meter Box (with insulation pad & lid):

|              |          |
|--------------|----------|
| 3/4" Meter   | \$ 2,500 |
| 1.5" Meters: | \$ 3,500 |
| 2" Meters:   | \$ 5,000 |

**Wastewater:**

Connection Fees: \$2,231 / EDU (Members of CFD No. 98-01)  
\$7,227 / EDU (Non-Members of CFD No. 98-01)

**Electric:**

Connection Fees: Residential: \$5,691 / EDU  
Commercial: Estimated EDU ÷ 3-yr. avg. residential EDU.

|         |                | <u>Type</u>    | <u>Voltage</u> |       |
|---------|----------------|----------------|----------------|-------|
| Meters: | Single Family: | 2S             | 120/240        | \$210 |
|         | Multi Family:  | 12S            | 120/208        | \$260 |
|         | Commercial:    | 9S/16S/36S/45S | 120-480        | \$640 |

**Propane:**

Connection Fees: Residential: \$ 980 / EDU  
Commercial: Estimated EDU ÷ 3-yr. avg. residential EDU.

|         |                  |          |
|---------|------------------|----------|
| Meters: | Residential 3/4" | \$ 390   |
|         | Commercial       | \$Varies |

|                                |       |
|--------------------------------|-------|
| Residential Remote Read Index: | \$145 |
| Residential 3/4" Regulator:    | \$145 |

**Fire Impact Fee:** Alpine County: \$0.47 per combustible square foot (incl. decks)  
Amador County: \$0.81 per combustible square foot (incl. decks)

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Enacted: 3/20/85  
Modified: 3/25/99  
Deleted:

**REGULATION NO. 620.03**  
**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**CONDITIONS FOR USE OF PUBLIC SEWERS**

A. GENERAL

1. No person shall discharge or cause to be discharged any storm water, surface water, ground water, roof runoff, subsurface drainage, cooling water, garbage, or polluted industrial wastes to any sanitary sewer.
2. The owner of any parcel or lot who discharges, or causes to discharge, any storm water, surface water, ground water, or roof runoff into any sanitary sewer of the District shall pay an additional charge to the District in accordance with this paragraph. The amount of the charge shall equal the amount of drainage water, or portion thereof, in cubic feet per month, which is discharged, or caused to be discharged, into the District's sanitary sewer multiplied by the applicable sewer consumption rate for the particular use on the property (i.e., domestic, commercial/Timber Creek Lodge, commercial/Main Lodge, commercial/Inn and Ski Touring Center, or commercial/Whiskey Run Restaurant and Bar, see Regulation No. 610.01). The District Manager shall calculate the amount of drainage water, in cubic feet per month, that is discharged, or caused to be discharged, into the District sanitary sewer from a particular parcel or lot based on the size and slope of the parcel or lot and the roof or roofs, other impervious surfaces, and unimproved land, the amount of precipitation, and generally accepted engineering practices.
3. No person shall discharge or cause to be discharged any of the following described waters or wastes to any public sewer:
  - a. Any liquid or vapor having a temperature higher than 150 degrees Fahrenheit.
  - b. Any water or waste which may contain more than 100 parts per million by weight of fat, oil, or gas.
  - c. Any gasoline, benzene, naphtha, fuel oil, or other flammable or explosive liquid, solid, or gas.
  - d. Any garbage that has not been properly shredded.
  - e. Any ashes, cinders, sand, mud, straw, shavings, metal, glass, rags, feathers, tar, plastics, wood, or any other solid or viscous substance capable of causing

obstruction to the flow in the sewers, or other interference with the proper operation of the sewer works.

- f. Any waters or wastes having a pH lower than 5.5 or higher than 9.0, or having any other corrosive properties capable of causing damage or hazard to structures, equipment, and personnel of the sewage works.
- g. Any waters or wastes containing a toxic or poisonous substance in sufficient quantity to injure or interfere with any sewage treatment process or constitute a hazard in the receiving waters of the sewage treatment plant.
- h. Any waters or wastes containing suspended solids of such character and quantity that unusual attention or expense is required to handle such materials at the sewage treatment plant.
- i. Any noxious or malodorous gas or substance capable of creating a public nuisance.

## B. GREASE, OIL, AND SAND INTERCEPTORS

1. When in the opinion of the District Engineer, grease, oil, and sand interceptors are necessary for the proper handling of liquid wastes containing grease in excessive amounts, or any flammable wastes, sand and other harmful ingredients, the same shall be installed. Grease, oil, and sand interceptors are required for garages, service stations, restaurants and day lodges. These interceptors shall not be required for family dwelling units or structures, unless designated by the District. All interceptors shall be of a type and capacity approved by the District Manager in accordance with the District Design Standards, and shall be constructed as follows:
  - a. They shall be of impervious materials capable of withstanding abrupt and extreme changes in temperature.
  - b. They shall be of substantial construction and watertight.
  - c. They shall be located where readily accessible for cleaning and inspection in a location subject to approval by the District Manager.
  - d. Except for cleaning by the District as provided in subsection B(2), an interceptor shall be maintained by the owner, or occupant of the premises, at his/her expense, in continuously efficient operation at all times.
  - e. A reproducible as-built map shall be filed with the District office within 5 days after completion of construction of an interceptor.
  - f. Interceptor to be so located and constructed as to permit intervening inspection by the District.
2. Interceptors shall be cleaned out by the District on at least a quarterly basis, or more frequently as determined to be necessary by the District Manager, subject to reimbursement of the District's costs by the owner or occupant. The District shall contract with an independent contractor to provide the interceptor cleaning and pump-

Regulation No. 620.03  
Modified: 3-25-99

out service. The contractor shall bill the District on a per interceptor basis. After each cleaning, the District shall submit a billing to the customer of record for each interceptor requesting payment of the cleaning cost for the customer's interceptor, plus an additional sum not to exceed 10% to cover the District staff time in interceptor inspection and contract administration. The bill shall be due and payable within 30 days. The billing may be collected in the same manner as the regular sewer service charges. Failure to timely pay the billing shall be grounds to terminate water service to the subject premises.

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**REGULATION NO. 620.05**  
**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**REQUIREMENTS FOR CONSTRUCTING PRIVATE GRAVITY SEWER SYSTEMS**

**A. BUILDING SEWER MATERIALS**

The building sewer, beginning two feet (2') from any building or structure, shall be:

- Three inch (3") minimum asbestos cement pipe, class 1500;
- Three inch (3") schedule 40 PVC pipe for single service; or
- Four inch (4") asbestos cement pipe, class 1500 for double service.

ABS is acceptable for each of the above, or an equal grade of vitrified clay pipe or cast iron pipe may be substituted pending previous KMPUD written approval. The size of the one-way cleanout at the property line will be determined by the size of the KMPUD service from the main to the property line.

**B. GRADE**

Building sewers shall run in practical alignment and at a uniform slope of not less than one-fourth inch ( $\frac{1}{4}$ " ) per foot toward the point of disposal provided that where it is impractical to obtain one-fourth inch ( $\frac{1}{4}$ " ) per foot, any such pipe may have a slope of not less than one-eighth inch ( $\frac{1}{8}$ " ) per foot with prior approval by the District. Any trench over five feet (5') deep will require OSHA approved shoring for inspection of pipe as per California Construction Safety Orders Section.

**C. CLEANOUTS**

1. A two-way cleanout shall be provided at the beginning of the building sewer and shall not be closer than three feet (3') from any building sewer.
2. A cleanout shall be placed outside of, and adjacent to, the subscribed property line, where practicable.
3. Cleanouts shall be placed in every building sewer at intervals not to exceed one-hundred feet (100') in straight runs.
4. Every change in alignment or grade in excess of forty-five degrees ( $45^\circ$ ) in a building sewer shall be served by a cleanout, except that no cleanout shall be required for changes

- in direction not to exceed one (1) forty-five degree (45°) change of direction or one (1) forty-five degree (45°) offset, and no ninety degree (90°) elbows shall be permitted.
5. Each cleanout shall be installed so that it opens in a direction opposite to the flow of the soil or waste, or at right angles thereto, and except in the case of “wye” branch and end-of-line cleanouts, vertically above the flow of the pipe.
  6. All cleanouts shall be made accessible by boxes with covers marked “Sewer” exposed approximately two inches (2”) above grade. Use Brooks Products, Inc. No. 36 or 1 RD box or equal, marked “Sewer”.

#### D. TESTING OF SERVICE LINE FOR LEAKS

Prior to tying into the KMPUD system, the service line will be filled with water to grade to make sure the service line does not leak. This test is to be verified by the KMPUD inspector.

#### E. SEWER AND WATER PIPES

1. The bottom of the water piping at all points shall be at least twelve inches (12”) above the top of the sewer piping.
2. The water piping shall rest on a solid shelf at least twelve inches (12”) above and twelve inches (12”) to one side of the common trench.

#### F. INSPECTION

It shall be the duty of the subscriber, to notify the KMPUD, orally or in writing, that said work is ready for inspection. Such notification shall be given not less than twenty-four (24) hours before the work is to be inspected. It shall be the duty of the persons doing the work to be on the job site with the KMPUD inspector. In no case will work be accepted that cannot be visually checked.

#### G. INSPECTION REQUIREMENTS

An inspection fee of \$150 for each unit of service is payable at the time of application. Two (2) inspections must be made:

1. Before backfill from the house to the main;
2. After backfill and installation of cleanout boxes and lids.

Inspections are charged at \$20 per trip until finalized. After final inspection, a refund, less charges, will be made. If the first inspection is not requested within eight (8) months from the application date, or if the final inspection is not requested within ninety (90) days from

the date of the first inspection, inspection fees shall be forfeited and water service shall be locked off. Water will not be turned on until final inspection is passed.

INSPECTION WILL BE MADE ON TWENTY-FOUR (24) HOUR NOTICE.  
CALL (209) 258-4444

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**REGULATION NO. 620.06**  
**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**PRIVATE SEWERS AND CONNECTIONS - CONDITIONS**

**A. GENERAL**

1. No person without previous written authorization from the District shall uncover, make any connection with or opening into, use, alter or disturb any public sewer or appurtenance thereof.
2. No connection shall be made of any kind to the public sewer without first having obtained a connection permit from the District and having paid inspection and/or connection fee. All connection permits must be obtained prior to construction.

**B. FEES**

1. The fees for any use not specifically covered shall be fixed and determined by the Board upon findings of the Engineer and/or agent.
2. Any later increase or addition in the use for which the original connection permit has been issued shall require the payment of an additional connection fee based upon the schedule.
3. All connection and inspection fees shall be paid in advance, subject to adjustments as in the foregoing paragraph. Any fee not paid shall be a lien upon the property to which the connection is made. The owner of the connected property shall be personally liable for payment of said fees. Sewer service may be refused to any property which is delinquent in the payment of any fees. In any legal action brought to enforce collection of delinquent fees, the prevailing party shall be entitled to all of its court costs and attorney's fees.
4. The District may require of any person who applies for any connection permit to file a statement or affidavit for the guidance of the Board in ascertaining the amount of the connection fee and the monthly charges, payable by such person under the ordinance.

Each statement or affidavit shall contain such information as may be required by the District. Failure by any person to file such statement or affidavit containing such required information shall constitute a violation of this ordinance and may result in refusal of sewer service to said property. No statement or affidavit shall be conclusive as to the matters therein set forth, nor shall the filing of any statement or affidavit preclude the District from collection from the person responsible for payment (as herein provided) by appropriate action such sum as is actually due and payable for inspection fees, connection fees, and monthly sewer charges under the provisions of this ordinance. Each statement or affidavit, and each of the several items therein contained, shall be subject to verification by the District or its Agent.

**ORDINANCE NO. 99-02**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE  
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
AMENDING GREASE INTERCEPTOR MAINTENANCE REGULATION**

BE IT ENACTED by the Board of Directors of the Kirkwood Meadows Public Utility District as follows:

**SECTION 1. Purpose and Authority.** The purposes of this ordinance are to (a) provide for District cleaning of grease interceptors, and (b) impose a surcharge on customers with grease interceptors to finance the District's cleaning and related costs. This ordinance is adopted pursuant to Public Utilities Code sections 16072, 16461 and 16467, Government Code sections 54343, 54344 and 54350, Health and Safety Code section 5471, and other applicable law.

**SECTION 2. Regulation Amended.** Regulation No. 620.03, subsection B of the Kirkwood Meadows Public Utility District Policies and Regulations is hereby amended to read as follows:

**B. GREASE, OIL, AND SAND INTERCEPTORS**

1. When in the opinion of the District Engineer, grease, oil and sand interceptors are necessary for the proper handling of liquid wastes containing grease in excessive amounts, or any flammable wastes, sand and other harmful ingredients, the same shall be installed. Grease, oil, and sand interceptors are required for garages, and service stations, restaurants and day lodges. These interceptors shall not be required for family dwelling units or structures, unless designated by the District. All interceptors shall be of a type and capacity approved by ~~Agent~~ the District Manager in accordance with the District Design Standards, and shall be constructed as follows:
  - a. They shall be of impervious materials capable of withstanding abrupt and extreme changes in temperature.
  - b. They shall be of substantial construction and watertight.
  - c. They shall be located where readily accessible for cleaning and inspection in a location subject to approval by the District Manager.
  - d. Except for cleaning by the District as provided in subsection B(2), an interceptor shall be maintained by the owner, or occupant of the premises, at his/her expense, in continuously efficient operation at all times.
  - e. A reproducible as-built map shall be filed with the District office within 5 days after completion of construction of an interceptor.
  - f. Interceptor to be so located and constructed as to permit intervening inspection by the District.

2. Interceptors shall be cleaned out by the District on at least a quarterly basis, or more frequently as determined to be necessary by the District Manager, subject to reimbursement of the District's costs by the owner or occupant. The District shall contract with an independent contractor to provide the interceptor cleaning and pump-out service. The contractor shall bill the District on a per interceptor basis. After each cleaning, the District shall submit a billing to the customer of record for each interceptor requesting payment of the cleaning cost for the customer's interceptor, plus an additional sum not to exceed 10% to cover the District staff time in interceptor inspection and contract administration. The bill shall be due and payable within 30 days. The billing may be collected in the same manner as the regular sewer service charges. Failure to timely pay the billing shall be grounds to terminate water service to the subject premises.

**SECTION 3. Superseder.** This ordinance supersedes any prior inconsistent District ordinance, resolution, policy, regulation or procedure.

**SECTION 4. Effective Date.** This ordinance shall take effect 30 days after its passage.

**SECTION 5. Posting.** Within 23 days from the date of passage of this ordinance, the District Clerk shall post a copy of the ordinance in three public places in the District.

PASSED AND ADOPTED by the Board of Directors of the Kirkwood Meadows Public Utility District on the 25<sup>th</sup> day of March, 1999, by the following vote:

AYES: Dornbrook, Smith, Lacey, Majors, Reuter  
 NOES: None  
 ABSTAIN: None  
 ABSENT: None

  
 President

Attest:

  
 Secretary

Drafted: 11/25/85Enacted: 3/20/86Modified: 9/26/96

Deleted:

**REGULATION NO. 630.01**  
**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**EXTENSION OR BETTERMENT OF FACILITIES**

**A. SCOPE OF REGULATION**

This Regulation No. 630.01 shall apply when water and/or sewer service is requested for property within the District that does not abut an adequate District water or sewer main or that requires other extension or betterment of District water or sewer facilities, including mains and other distribution and collection improvements, fire hydrants, water storage reservoirs, pumps, pressure reducing stations, lift stations, water wells, new or expansion of existing water or wastewater treatment facilities, or wastewater disposal facilities.

**B. EXCEPTIONS**

Private water and sewer services which meet all of the criteria listed below as well as variances to these criteria approved by the District's Board of Directors are exempted from the requirement for extension or betterment of facilities.

1. Criteria for private water service:

- a. An extension of facilities to the property would not provide any benefit to other parcels along the same access road or to potential parcels resulting from a division of land,
- b. Betterment is not required to provide a minimum level of service,
- c. There are not more than four (4) parcels (including the subject property) located along the same roadway access which is in need of water service.
- d. The property to be served is located no more than 1,500 feet along a roadway from a six-inch main capable of providing 500 gpm.
- e. The District's responsibility shall end at the meter.

2. Criteria for private sewer service:

- a. An extension of facilities to the property would not provide any benefit to other parcels resulting from a division of land.
- b. System betterment is not required to provide a minimum level of service.
- c. The private sewer line shall be constructed by the property owner in accordance with District standards and shall be inspected by the District.

Subsequent maintenance and repair shall be the responsibility of the property owner.

- d. The District's responsibility shall end where the private line is connected to the cleanout at a public road right-of-way line or sewer easement line.

### C. APPLICATION

An extension or betterment of facilities shall be initiated by completing and submitting to the District Manager an application for approval of an extension or betterment of facilities agreement, along with payment of the application fee. The application shall be in a form and content as determined by the Manager, and shall include the date of the application, name, address and telephone number of the property owner or developer; description of property proposed to be served, explanation of the proposed development project, including number and type of connections to be served; and any other information as the Manager may require. The application must be signed by the developer and, if different, the property owner.

### D. PROJECT APPROVAL

1. Extension or betterment of facilities applications shall be reviewed by the District's Engineer and Manager. The District shall have no obligation to provide water or sewer service to any new development project subject to this regulation until the District and the developer have entered into an extension or betterment of facilities agreement. The agreement shall be in a form acceptable to the District and shall set forth each party's respective obligations, including: design, financing and construction of the water and sewer system improvements by the developer necessary for the project (including, but not necessarily limited to, mains and other distribution and collection improvements, fire hydrants, water storage reservoirs, pumps, pressure reducing stations, lift stations, water wells, or new expansion of existing water or wastewater treatment facilities, or wastewater disposal facilities); developer payment for District services and consultants provided to the project; dedication and transfer of necessary land and rights of way; performance and maintenance guarantees; District inspection, testing and acceptance of improvements; and other terms and conditions the District finds necessary or appropriate in the public interest. The agreement must be approved by the District Board of Directors. The developer and, if different, the property owner must sign the extension or betterment of facilities agreement.
2. Extension or betterment of facilities agreements and applications shall terminate and become null and void as follows:

- a. An application shall terminate six months after the date of the application, unless an extension or betterment of facilities agreement has been approved and signed by both parties by that date.
- b. An agreement shall terminate twelve months after the date of the District's signature on the agreement, unless construction has been started by that date.
- c. An agreement shall terminate eighteen months after the date construction commenced, unless construction has been completed and accepted by that date.

An applicant, developer or property owner may request an extension of these deadlines by submitting a written request to the Manager prior to the applicable deadline and explaining the reasons for the request. The manager may extend these deadlines for good cause shown by the applicant, developer or property owner.

#### E. ENVIRONMENTAL DOCUMENTATION

The District may determine that an environmental impact report or other environmental documentation on the proposed extension or betterment is necessary. The applicant shall then either have the necessary documentation prepared by any organization experienced in such activities and acceptable to the District or request the District to prepare the documentation.

#### F. DESIGN, INSTALLATION AND OWNERSHIP OF EXTENSION OF FACILITIES

The character of the extension or betterment of facilities required to serve any parcel of land shall be determined solely by the District. The applicant may choose to have the facilities designed by the District or the facilities may be designed by a qualified registered civil engineer, who is not a District employee. Design of the facilities shall be in accordance with the District's Minimum Design Standards and Improvement plans and shall be approved by the District's Engineer. The facilities shall be installed in accordance with the approved plans and specifications and the District's Standard Plans and Specifications as they exist at the time of approval.

The applicant must have the facilities installed by the employment of an experienced, competent contractor, licensed to perform such work in the State of California.

All construction materials such as pipe, valves, fittings, concrete, sand, asphalt, etc., shall be supplied by the applicant in accordance with Standard District Specifications. The District reserves the right to construct, with its own personnel or by contract, taps on existing mains, extensions involving complicated connection to, or interference with the District's existing facilities or other unusual facilities. Upon completion, inspection and acceptance by the District, the facilities shall be owned and operated by the District as part of its water and/or sewer systems.

## G. SIZING OF FACILITIES

Pipeline sizing shall be in accordance with the following:

1. The District's master planning.
2. If the Districts master planning does not define the size, the normal minimum pipeline size for water shall be six (6) inches and gravity sewer shall be six (6) inches except as provided below.
3. The District Engineer may require larger or allow smaller pipeline sizes, if in his opinion, a larger size is needed or a smaller pipeline size would be appropriate.

## H. LOCATION OF FACILITIES

The extension or betterment of facilities shall be located only on land owned by the District in fee or in an exclusive easement granted to the District for water and sewer purposes. The location *is* subject to the Districts approval of alignment, accessibility and safety of the facilities. The facilities may be located in a Public Utility Easement (PUE) if a parcel map or other document acceptable to the District is recorded.

The applicant shall convey or grant to the District without cost such land and/or easements the District determines necessary for the facilities. Land shall be conveyed to the District, free and clear of liens or encumbrances except encumbrances of record that are acceptable to the District, Easements shall be granted in a form mutually satisfactory to the District and the applicant. Wherever possible, pipelines shall be extended to the furthest parcel to be served. The pipeline shall abut all parcels served, except for approved private water/sewer services as defined in Paragraph B of this document. An extension shall include at least 10 feet of pipeline along a boundary of the parcel to be served except in cul-de-sacs, dead-end roadways, or other situations where the District determines that the pipeline may terminate and remote service be provided. The District may require an easement for future extensions.

## I. LAND RIGHTS SCHEDULE

The applicant shall provide all land, easements, and rights-of-way to the District as follows:

1. Non-subdivision and minor land divisions – prior to signing improvement plans.
2. Subdivision, offsite – prior to signing improvement plans.
3. Subdivision, onsite prior to recording final map or dedicated by the map.

#### J. PAYMENT OF COSTS

The applicant shall pay the District's actual costs including, but not limited to: engineering studies, designs, plan review, preparation of environmental impact documents, hearings, review or preparation of improvement plan, construction inspection, as-built drawings, project management, and usual overhead expenses allocated to such work. The applicant shall deposit the District's estimate of engineering review and project administrative costs after the District has signed the agreement and prior to performance of additional work. Prior to improvement plan approval by the District, the balance of the estimated cost of District services is due and payable. The deposit shall be in cash upon completion of the work. If the amount deposited with the District is less than actual cost, the difference shall be paid to the District prior to the commencement of service. Any amount deposited in excess of actual cost will be refunded.

#### K. INSPECTION AND NOTICE OF COMPLETION

The District Engineering Department shall inspect the construction of all facilities. The District will not accept or provide service through a facility which has not been inspected and accepted by the District Engineer.

#### L. ACCEPTANCE OF FACILITIES

Upon completion of the construction, final inspection by the District Engineer, submission of as-built drawings acceptable to the District and payment of any outstanding monies due, the project shall be accepted by the District Engineer. The facilities shall be owned, operated, and maintained by the District except as specified in Section M.

#### M. FIRST YEAR REPAIR RESPONSIBILITIES

For a period of one (1) year from the date of acceptance by title District the property owner shall be responsible for the repair of all defects, leaks, or failure occurring in the facilities, which are, as determined by the District, due to negligence in the manufacture and/or installation of the facilities exclusive of operation of the system by the District or its agents, acts of third party, or acts of God. Failure by the property owner to pay for any of the repairs described above after being billed by the District will result in a lien being placed against the property by the District.

When the facilities serve a subdivision, the applicant or applicant's contractor shall submit a one-year repair surety, a bond (in form acceptable to the District), certificate of deposit, or irrevocable letter or credit, in an amount not less than ten percent (10%) of the construction costs of the facilities.

A bond, certificate of deposit or letter of credit will not be required to be deposited with the District to the extent the applicant or applicant's contractor guarantees repair of the project by providing such surety to the City or County having jurisdiction for the project which satisfies the provisions of this section regarding amount, time, and scope.

#### N. REQUESTS FOR SERVICE

Applications for service may be accepted and County or City building permit signed upon acceptance of title facilities by the District Engineer when all of the following has been complied with:

1. Signing of the Extension of Facilities Agreement by all parties.
2. Payment of all District costs or estimated costs by the Applicant,
3. Submittal by the applicant or the applicant's contractor of the necessary surety for the construction. The surety to be as described in Section H of this document.

#### O. REIMBURSEMENT GENERAL

Property owners who extend or reinforce District water and/or sewer facilities may qualify for partial reimbursement of costs from the District and partial reimbursement from later users of the extended facilities as provided in sections S and T.

#### P. DOCUMENTATION OF PROJECT COSTS

For projects involving District reimbursement or reimbursement by other users, the applicant shall provide the District with copies of all invoices for materials, equipment, and labor for construction of the project marked "paid" and signed by the applicant or his authorized agent or an estimate shall be prepared at the applicant's expense either by the District or by a registered professional engineer establishing the best possible value of the project for accounting warranty, and other purposes.

#### Q. COSTS REIMBURSED BY THE DISTRICT

Reimbursement of costs to an applicant for extension of facilities required to be larger than facilities needed by the applicant for betterment will be made from the District reimbursement fund.

The following costs for extension or betterment of facilities (excluding costs of acquisition of lands and easement, and cost of temporary facilities) shall be eligible for District reimbursement payment:

1. A portion of the costs for treatment, storage, backup, and pumping facilities, allocated on a proportional use basis, to any capacity of said facilities greater than necessary to meet the ultimate requirements of the applicant's land (applicant's land includes all lands owned by the applicant or lands in which the applicant holds a financial interest which could benefit from the extension of the facilities).
2. The costs of all water and sewer mains eight (8) inch or greater in diameter which are of larger diameter than necessary to serve only applicant's land, less the District's estimate of cost of mains in the same location of the diameter necessary to serve the ultimate requirements of the applicant's land (the minimum size considered to serve the ultimate requirements of the applicant's land shall be six (6) inch diameter).

#### R. DISTRICT REIMBURSEMENT FUND

There is established in the District a Water and Sewer Capital Connection Reimbursement Fund. Monies collected the prior year are assigned to this fund by March 1 of each year the District credits to this fund a percentage of all the Water and Sewer Capital Connection Fees paid to the District the previous year. These credits are the sole source of income to this fund. Water Capital Connection Fees are used for water related projects. Sewer Capital Connection Fees are used for sewer related projects.

The District Finance Director shall make a recommendation to the Board of Directors each year to adjust the percentage of all water and sewer capital connection fees going into the reimbursement fund based on the previous year's experience.

#### S. DISTRICT REIMBURSEMENT

A property owner eligible for District reimbursement will receive the total amount of reimbursement due from the District upon the District's acceptance of the facilities providing sufficient funds are not available in the District Reimbursement Fund. Where sufficient funds are available from this fund, the amount in the fund shall be given to the property owner and payments shall be made to the property owner from the fund until the amount due has been paid off. In the case where more than one property owner is eligible for reimbursement, they shall be paid by the District, one at a time, in order of the date they became eligible.

## T. REIMBURSEMENT BY OTHER USERS

When an extension of facilities is constructed (other than of a Subdivision) which has the potential to serve other properties or future divisions of the parcel's owner by parties constructing the extension, reimbursement shall be paid by each subsequent party connecting to the facility during a ten-year period beginning on the date of completion of the extension. Each time a new party requests service from the extension, they shall pay a pro-rata share of the original cost of the extension and shall become a participant. As a participant, the new party becomes eligible for future reimbursement along with the original applicants. A new party requesting service from an extension shall also pay any current District Administrative Costs.

Ten participants finance construction of an extension, when the 11<sup>th</sup> party requests service from the line; he/she would pay 1/11 of the total cost to be reimbursed equally to 10 original participants. The 11<sup>th</sup> party would also pay the District's current Administrative Costs involved. When the 12<sup>th</sup> party requests service, he/she would pay 1/12 of the total cost of the line to be equally reimbursed to the previous 11 participants. He or she would also pay the District's current Administrative Costs. Each subsequent party requesting service would be handled in this manner until 10 years has expired or all parties who can benefit from the extension have connected.

In the case where a new party requests to extend the main facility rather than make a service connection to it, no reimbursement shall be required.

The reimbursement due to an applicant or participant shall run with the title ownership of the land and shall be paid to a new owner should the applicant or participant sell the property while reimbursement is due. Each subsequent party desiring connection to the extended facilities during the reimbursement period shall first be required to pay reimbursement to the District and the District shall refund such reimbursement to the original applicant and participants or their successors in interest.

There shall be no reimbursement on extension of facilities constructed to serve subdivisions (a division of land into (5) or more parcels).

In unusual situations, the District may establish an area of service, participate in the cost and establish a local surcharge to be collected prior to establishment of new service to parcels within that area.

Drafted: 7/2/85  
Enacted: 7/3/85  
Modified: 2/27/97,  
& 12/11/97  
Deleted:

**REGULATION NO. 640.01**  
**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**DISCONTINUANCE OF SERVICE**

**A. GENERAL**

This regulation governs discontinuance by “KMPUD” of water service, sewer service, garbage disposal service and refuse service (collectively referred to herein as “service”) provided to customers of KMPUD. KMPUD may discontinue service on any account for which service charges have remained due and unpaid for 60 days or more after the billing date. KMPUD also may discontinue service under other circumstances, as deemed necessary by the Board of Directors pursuant to KMPUD’s rules and regulations and applicable law. (Reference Policy 640).

**B. NOTICE OF PROPOSED DISCONTINUANCE**

**1. Prohibitions and Limitations Concerning Discontinuance of Residential Service for Nonpayment of Service Charges.**

**a. KMPUD shall not discontinue residential service for nonpayment of service charges in any of the following situations:**

- 1) During pendency of an investigation by KMPUD of a customer dispute or complaint involving the account.**
- 2) When KMPUD has granted the customer an extension of the period for payment on the account.**
- 3) When a licensed physician and surgeon has certified that discontinuance of service will be life-threatening to the customer, and the customer is financially unable to pay for service within the normal payment period and is willing to enter into an amortization agreement with KMPUD pursuant to section (B)(1)(b) of this regulation with respect to all charges that the customer is unable to pay before the delinquency.**

- 4) When a customer is complying with an amortization agreement entered with KMPUD pursuant to section (B)(1)(b) or section (B)(1)(c) and is keeping the account current as charges accrue in each subsequent billing period.
  - b. Upon request, KMPUD shall permit any customer meeting the requirements described above in section (B)(1)(a)(3) of this regulation to amortize, over a period not to exceed 12 months, the unpaid balance of any bill asserted to be beyond the means of the customer to pay within the normal payment period.
  - c. Any residential customer who has initiated a complaint or requested an investigation regarding service or charges within 5 days of receiving the contested bill, or who has, within thirteen (13) days of mailing of the Notice of Delinquency and Proposed Discontinuance of Service described in section (B)(2)(a) made a request for extension of the payment period of a bill asserted to be beyond the means of the customer to pay in full during the normal payment period, shall be given an opportunity to have the complaint, investigation, or request reviewed by KMPUD's District Manager. The District Manager's review shall include consideration of whether the customer shall be permitted to amortize the unpaid balance of the account over a reasonable period of time, not to exceed 12 months.
  - d. Any residential customer whose complaint or request for an investigation regarding service or charges has resulted in any adverse determination by KMPUD's District Manager may appeal the determination to the Board of Directors. Any subsequent appeal of the complaint or dispute to the Board of Directors is not subject to the requirements of this section.
2. Notice Prior to Discontinuance of Residential Service for Nonpayment of Service Charges.
  - a. At least 15 days before any proposed discontinuance of residential service for nonpayment of service charges, KMPUD shall mail a Notice of Delinquent Account and Proposed Discontinuance of Service, in the form described below in section (B)(2)(c), postage pre-paid, to the customer to whom the service is billed.
  - b. In addition to the Notice of Delinquent Account and Proposed Discontinuance of Service required under section (B)(2)(a) KMPUD shall make a reasonable, good faith effort to contact an adult person residing at the premises of the customer by telephone or in person at least 48 hours before discontinuance of service. If contact cannot be made by telephone or in person, KMPUD shall, at least 48

hours before continuance of service, give notice of the proposed termination by personally serving a written Notice of Proposed Discontinuance of Service, containing the information described below in sections (B)(2)(c)(1) through (B)(2)(c)(5), on an adult person residing at the premises of the customer, or by posting the Notice of Proposed Discontinuance of Service in a conspicuous location on those premises.

- c. Every Notice of Delinquent Account and Proposed Discontinuance of Service shall include all of the following information:
    - 1) The name and address of the customer whose account is delinquent.
    - 2) The amount of delinquent service charges on the account.
    - 3) The date by which payment, or arrangements for payment, must be made in order to avoid discontinuance of service.
    - 4) The procedure by which the customer may obtain information on the availability of financial assistance, including private, local, state, or federal sources, if applicable.
    - 5) The telephone number of a representative of KMPUD who can provide additional information or make arrangements for payment.
    - 6) The procedure by which the customer may initiate a complaint or request an investigation concerning his or her service or charges, unless KMPUD's bill for service already contains a description of that procedure.
    - 7) The procedure by which the customer may request amortization of the unpaid service charges.
3. Additional Requirements for Notice Prior to Discontinuance of Residential Service to Multi-Unit Structures, Mobile Home Parks and Farm Labor Camps
- a. Whenever KMPUD furnishes individually metered residential service to a multi-unit structure, mobile home park, or labor camp (as defined in Health & Safety Code section 17008), for which the owner, manager or operator is listed by KMPUD as the customer of record, KMPUD shall make every good faith effort to notify the residential occupants that their service will be discontinued due to the delinquent account, and that they have the right to become KMPUD

customers without being required to pay the amount due on the delinquent account.

- b. KMPUD is not required to make service available to the residential occupants unless each residential occupant, or a representative of all the residential occupants, agrees to the terms and conditions of service and meets all KMPUD rules and regulations and other legal requirements. If one or more of the residential occupants or a representative of the residential occupants are willing and able to assume responsibility for subsequent charges to the account to the satisfaction of KMPUD, or if there is a physical means legally available to KMPUD of selectively terminating service to those residential occupants who have not met KMPUD's rules and regulations and other legal requirements and for whom a representative of the residential occupants is not responsible, KMPUD shall make service available to the residential occupants who have met those requirements or on whose behalf the requirements have been met.
- c. Where KMPUD requires prior service for a specified period of time or some other demonstration of credit worthiness as a condition for establishing credit with KMPUD for purposes of a service account, residence and proof of prompt payment of rent and other credit obligations acceptable to KMPUD for that period of time shall be accepted as a satisfactory equivalent for purposes of service accounts opened under section (B)(3)(b) of this regulation.
- d. Any residential occupant who becomes a customer of KMPUD pursuant to section (B)(3)(b) and whose rental payments include charges for residential service, which charges are not separately stated, may deduct from the rental payment for each payment period all reasonable charges paid to KMPUD for the service during the preceding payment period.
- e. For residential service provided through a master meter to residential occupants in any of the premises described above in section (B)(3)(a), discontinuance of service is subject to the requirements:
  - 1.) The notice described in section (B)(3)(a) shall be given in writing as the Notice of Delinquent Account and Proposed Discontinuance of Service to Multi-Unit Premises, posted on the door of each residential unit on the premises at least 15 days before the proposed discontinuance of service. If it is unreasonable or impractical to post the notice on the door of each residential unit, KMPUD shall post two copies of the notice in each common area and at each point of access to the premises. The notice shall be typed in English and to the extent practical, any other language

that KMPUD determines is primarily spoken by a significant number of the residential occupants at the premises, and shall include all of the following information:

- a.) Measures the residential occupants must take in order to prevent discontinuance of service, or to reestablish service.
- b.) The estimated monthly cost of service to the residential units on the premises.
- c.) The title, address, and telephone number of a representative of KMPUD who can assist the residential occupants in continuing service or reestablishing service.
- d.) The address and telephone number of a legal services project, as defined in Business and Professions Code Section 6213, that has been recommended by the local county bar association.

2.) In addition to the situations described above in Section (B)(1)(a), KMPUD may not discontinue service in the following situations:

- a.) For an indebtedness that the customer of record incurred with, or owes to, another public agency.
- b.) For a delinquent account that related to another property owned, managed or operated by the customer of record.
- c.) When a public health or building official certifies that discontinuance of service would result in a significant threat to the health or safety of the residential occupants or the public.

4. Notice Prior to Discontinuance of Service to MOU – Residential Customers, and to Residential Customers for Reasons Other Than Non Payment

- a.) At least 10 days before any discontinuance of service other than a discontinuance of residential service for nonpayment of service charges, KMPUD shall provide the customer with a written notice specifying the reason for the proposed discontinuance. The notice also shall describe the opportunity and procedures for reviewing the basis for the proposed discontinuance with KMPUD's District Manager, or his or her designee, whose name and telephone number shall be included in the notice.

- b.) KMPUD's District Manager, or his or her designee, shall be authorized to review and resolve any disputes regarding the proposed discontinuance of service.

C. TIMING OF DISCONTINUANCE OF SERVICE

No service to any customer or user shall be discontinued for nonpayment of service charges on any Saturday, Sunday, legal holiday, or at any time during which the business offices of KMPUD are not open to the public.

D. RECONNECTION OF SERVICE

For service that is discontinued under this regulation for nonpayment of service charges, KMPUD will reinstate service after payment of the following amounts:

1. The delinquent charges, plus interest at the legal rate on past due accounts;
2. The monthly charges for the time the service is disconnected until starting date;
3. A reconnection fee of \$50; and
4. The Customer shall also reimburse the District for any additional labor and equipment costs exceeding one (1) hour to discontinue and/or reinstate service resulting from winter weather conditions.



## **APPENDIX E – DEVELOPMENT PLAN AND SCHEDULE**



The current SSMP Development Plan and Schedule including audits and updates, is included in this Appendix for reference.

## Sewer System Management Plan & Audit Required Due Dates Transition from General Order 2006-0003-DWQ to Reissued General Order

Search by Waste Discharge Identification (WDID) Number

Enter your Waste Discharge Identification (WDID) number in the search field to retrieve the required Sewer System Management Plan (SSMP) Update and Audit due dates for your system.



| Sewer System Management Plan & Subsequent Update Due Dates |             |                                 |                               |                               |                                |
|--|-------------|---------------------------------|-------------------------------|-------------------------------|--------------------------------|
| System Name  | WDID Number | Original Plan Required Due Date | Required Plan Update Due Date | Required Plan Update Due Date | Required Plan Update Due Date* |
| Kirkwood Meadows CS  | 5SSO10975   | 5/2/2010                        | 5/2/2015                      | 5/2/2020                      | 5/2/2026                       |

| Audit Due Dates     |             |                                       |                              |                              |                              |                              |                              |                                       |
|---------------------|-------------|---------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------------|
| System Name         | WDID Number | Original Required Plan Audit Due Date | End of Required 3-Year Audit Period** |
| Kirkwood Meadows CS | 5SSO10975   | 5/2/2012                              | 5/2/2014                     | 5/2/2016                     | 5/2/2018                     | 5/2/2020                     | 5/2/2022                     | 5/2/2025                              |

\* Per Section 5.5 and Attachment E1, Section 3.11 of the General Order, Plan updates are due within six years after the required due date of the Enrollee's last Plan Update.

\*\* Per Section 5.4 and Attachment E1, Section 3.10 of the General Order, the Audit Report is due within six months after the end of the required 3-year audit period.



## **APPENDIX F – PUBLIC EDUCATION AND OUTREACH**

## SSMP Appendix F – Public Education and Outreach



The KMPUD actively engages in public education and outreach activities within the District service area. Activities are intended to raise awareness among the community for sewer collection system and treatment issues, and how the behavior of community members and visitors can affect the District's systems

Additional outreach efforts are addressed by the District's monthly newsletter which often includes articles related to spill prevention measures that can be aided by public awareness and participation.



## APPENDIX G – AUDIT REPORTS

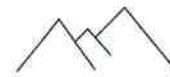


## SSMP Appendix G – Audit Reports

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Per the 2022 Order, KMPUD is required to conduct internal audits every three years of the District's SSMP, as detailed in Element 10 – SSMP Audits. Copies of SSMP Program Audit Reports are included in this Appendix in accordance with the regulatory requirements. Included reports (by date) are listed below:

- Self-Audit Report      June 2014
- Self-Audit Report      July 2016
- Self-Audit Report      October 2018
- Self-Audit Report      2020
- Self-Audit Report      2022



## Sewer System Management Plan Self-Audit Report

|   |  |
|---|--|
| <b>Name of agency</b>   | Kirkwood Meadows Public Utility District |
| <b>Date of audit</b>  | 06/26/14                                 |
| <b>Name of auditor</b>  | Matthew Wheeler, District Engineer       |
| <b>System Overview</b>  |  |
| <b>LF of gravity sewer mains</b>                                    | 42,240 LF (8 mi)                         |
| <b>LF of force mains</b>  | 3,250 LF                                 |
| <b>Total LF of all sewer lines</b>                                  | 45,490 LF (8.6 mi)                       |
| <b>Number of pump stations</b>                                      | 2  |
| <b>Population served</b>  | 250-6,000                                |
| <b>Number of connections</b>  | 664                                      |
| <b>Current average monthly single family residential sewer rate</b> | \$55                                     |

### I. GOALS

1. Are the goals stated in the SSMP still appropriate and accurate? (circle one)

(YES) / NO

2. If you answered NO to question 1, or have made any changes/updates to this element in the SSMP, please describe in detail.

The SSMP has been updated to reflect that it is based off the requirements of SWRCB order number 2006-0003-DWQ and also 2013-0058-EXEC (updated MRP).

### II. ORGANIZATION

REFERENCE MATERIAL

- Organization chart
- Phone list

3. Is the SSMP up-to-date with District organization and staffing contact information?

(YES) / NO

4. If you answered NO to question 3, or have made any changes/updates to this element in the SSMP, please describe in detail.

Appendix A – Names and Contact Information is referenced in this element, and has been updated to current contact information as of June 10, 2014.

### III. LEGAL AUTHORITY

REFERENCE MATERIAL

- **Ordinances**
- **Enforcement actions**

5. Does the SSMP contain up-to-date information about the District’s legal authority?

YES /  NO

6. Does the District have sufficient legal authority to control sewer use and maintenance?

YES /  NO

7. If you answered NO to questions 5 and/or 6, or have made any changes/updates to this element in the SSMP, please describe in detail.

Appendix D – KMPUD Sewer Regulations is referenced in this element, and Regulation #610.04 has been updated accordingly. Regulation #610.01 has also been included for reference.

### IV. OPERATION AND MAINTENANCE PROGRAM

**a. COLLECTION SYSTEM MAPS**

REFERENCE MATERIAL

- **Summary of information included in mapping system**

8. Does the SSMP contain up-to-date information about the District’s maps?

YES /  NO

9. Are the District’s collection system maps complete, up-to-date, and sufficiently detailed?

YES /  NO

10. If you answered NO to questions 8 and/or 9, or have made any changes/updates to this subsection in the SSMP, please describe in detail.

The District currently has basic sewer system maps. The intent is to create a comprehensive sewer collection system atlas that will be available to KMPUD operations staff in electronic format and in bound hard-copy version for use. The maps will be actively updated based on information gathered in the field regarding physical features, condition assessments, and/or maintenance activities.

However, there is currently no set timeline for producing a detailed sewer atlas.

**b. RESOURCES AND BUDGET**

REFERENCE MATERIAL

- **Current Capital Improvement Plan (CIP)**
- **Current operating budget**

- 11. Does the SSMP contain up-to-date information about the District’s resources? YES / NO
- 12. Are the District’s resources and budget sufficient to support effective sewer system management? YES / NO
- 13. Do the District’s planning efforts support long-term goals? YES / NO
- 14. If you answered NO to questions 11, 12, and/or 13, or have made any changes/updates to this subsection in the SSMP, please describe in detail.

**c. PRIORITIZED PREVENTATIVE MAINTENANCE**

REFERENCE MATERIAL

- Cleaning schedules
- List or map of hotspots
- Work orders
- Service call data
- Customer feedback

**Table 1. Annual Blockage Statistics and Preventative Maintenance Activities**

|   | 2012 | 2013 | 2014 | 2015 | 2016 |
|---|------|------|------|------|------|
| <b>Blockages in the past year</b>                           | 0    | 0    | 0    |      |      |
| <b>Blockages due to:</b>                                    |      |      |      |      |      |
| <b>Roots</b>  | 0    | 0    | 0    |      |      |
| <b>Grease</b>   | 0    | 0    | 0    |      |      |
| <b>Debris</b>   | 0    | 0    | 0    |      |      |
| <b>Other</b>  | 0    | 0    | 0    |      |      |
| <b>Average response time</b>                                | -    | -    | -    |      |      |
| <b>Ratio of planned cleaning to unplanned cleaning (LF)</b> | -    | -    | -    |      |      |
| <b>Number of customer complaints in the last year</b>       | 0    | 0    | 0    |      |      |
| <b>Number of positive customer responses</b>                | 0    | 0    | 0    |      |      |

- 15. Does the SSMP contain up-to-date information about the District’s preventative maintenance activities? YES / NO
- 16. Considering the information in Tables 1 – 3 (later in the form), are the District’s preventative maintenance activities sufficient and effective in reducing and preventing SSOs and blockages? YES / NO
- 17. If you answered NO to questions 15 and/or 16, or have made any changes/updates to this subsection in the SSMP, please describe in detail.

**d. SCHEDULED INSPECTIONS AND CONDITION ASSESSMENT**

REFERENCE MATERIAL

- Inspection reports
- Infiltration and Inflow (I/I) monitoring studies and reports
- Pipe and manhole condition data

18. Does the SSMP contain up-to-date information about the District’s inspections and condition assessment?

**YES** / NO

19. Are the District’s scheduled inspections and condition assessment system effective in locating, identifying, and addressing deficiencies?

**YES** / NO

20. If you answered NO to questions 18 and/or 19, or have made any changes/updates to this subsection in the SSMP, please describe in detail.

Capital Improvement Plan includes I/I investigation and repairs for short term (5-year) outlay.

**e. CONTINGENCY EQUIPMENT AND REPLACEMENT INVENTORIES**

REFERENCE MATERIAL

- Funds spent on equipment and materials
- Equipment and parts inventory

21. Does the SSMP contain up-to-date information about equipment and replacement inventories?

**YES** / NO

22. Are contingency equipment and replacement parts sufficient to respond to emergencies and properly conduct regular maintenance?

**YES** / NO

23. If you answered NO to questions 21 and/or 22, or have made any changes/updates to this subsection in the SSMP, please describe in detail.

Section 4.6 has been updated to include information about the District’s spare parts for pump stations, and temporary bypass equipment.

**f. TRAINING**

REFERENCE MATERIAL

- Employee training records

24. Does the SSMP contain up-to-date information about the District’s training expectations and programs?

**YES** / NO

25. Do supervisors believe that their staff is sufficiently trained?

**YES** / NO

26. Are staff satisfied with the training opportunities and support offered to them?

YES /  NO

27. If you answered NO to questions 24, 25, and/or 26, or have made any changes/updates to this subsection in the SSMP, please describe in detail.

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## V. DESIGN AND PERFORMANCE PROVISIONS

### REFERENCE MATERIAL

- Design and construction standards
- Ordinances

28. Does the SSMP contain up-to-date information about the District's design and construction standards?

YES /  NO

29. Are design and construction standards, as well as standards for inspection and testing of new and rehabilitated facilities sufficiently comprehensive and up-to-date?

YES /  NO

30. If you answered NO to questions 28 and/or 29, or have made any changes/updates to this element in the SSMP, please describe in detail.

The 1990 standards to which the District is currently adhering are incomplete and outdated. The District is considering an update to Design and Construction Standards during the 2014-2015 fiscal year.

**VI. OVERFLOW EMERGENCY RESPONSE PLAN**

REFERENCE MATERIAL

- Data submitted to CIWQS
- Service call data

**Table 2. Annual SSO Statistics**

|  | 2012 | 2013 | 2014   | 2015 | 2016 |
|--|------|------|--------|------|------|
| <b>Number of dry weather SSOs</b>                                  | 0    | 0    | 2      |      |      |
| <b>Number of wet weather SSOs</b>                                  | 0    | 0    | 0      |      |      |
| <b>Total number of SSOs</b>  | 0    | 0    | 2      |      |      |
| <b>Category 1 SSOs</b>   | 0    | 0    | 1      |      |      |
| <b>Category 2 SSOs</b>   | 0    | 0    | 0      |      |      |
| <b>Category 3 SSOs</b>   | 0    | 0    | 0      |      |      |
| <b>Private Lateral SSOs</b>  | 0    | 0    | 1      |      |      |
| <b>Total volume of SSOs</b>  | 0    | 0    | 170    |      |      |
| <b>Total volume recovered</b>                                      | 0    | 0    | 20     |      |      |
| <b>Net volume of SSOs (total minus recovered)</b>                  | 0    | 0    | 150    |      |      |
| <b>SSOs caused by:</b>   |      |      |        |      |      |
| <b>Roots</b>   | 0    | 0    | 0      |      |      |
| <b>Grease</b>  | 0    | 0    | 0      |      |      |
| <b>Debris</b>  | 0    | 0    | 0      |      |      |
| <b>Pipe failure</b>  | 0    | 0    | 0      |      |      |
| <b>Pump station failure</b>  | 0    | 0    | 2      |      |      |
| <b>Capacity-limited pipe segment (no debris)</b>                   | 0    | 0    | 0      |      |      |
| <b>Other</b>   | 0    | 0    | 0      |      |      |
| <b>Number of locations with more than one SSO in the past year</b> | 0    | 0    | 0      |      |      |
| <b>Average response time – during business hours</b>               | -    | -    | 0 min  |      |      |
| <b>Average response time - after business hours</b>                | -    | -    | 30 min |      |      |

31. Does the SSMP contain an up-to-date version of the District’s Overflow Emergency Response Plan? YES/ NO

32. Considering the information in Table 2, is the Overflow Emergency Response Plan effective in handling SSOs? YES/ NO

33. If you answered NO to questions 31 and/or 32, or have made any changes/updates to this element in the SSMP, please describe in detail.

Section 6.4 – The District only needs to contact Cal OES, not all other agencies, for Categories 1 SSOs. Section 6.6 – Omit the sentence saying there have been no SSOs since the WDR. Figure 6-1, Table 6-1, and all of Section 6.9 (in regards to SSO categories) have been updated with information from the amendment order 2013-0058-EXEC. Referenced in Element 6, the two Appendices B and C have been updated from the same amendment order. Section 6.10 – Include a sentence stating that Appendix H has been created to hold all SSO records and documentation.

**VII. FATS, OILS, AND GREASE (FOG) CONTROL PLAN**

REFERENCE MATERIAL

- List or map of FOG sources in service area
- List or map of hotspots
- Cleaning schedules
- Restaurant inspection reports or summaries
- Data submitted to CIWQS
- Service call data

**Table 3. FOG Control Statistics**

|  | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|------|------|------|------|------|
| <b>Number of SSOs caused by FOG</b>                | 0    | 0    | 0    |      |      |
| <b>Planned cleaning (LF)</b>                       | 0    | 0    | 0    |      |      |
| <b>Unplanned cleaning (LF)</b>                     | 0    | 0    | 0    |      |      |
| <b>Ratio of planned to unplanned cleaning (LF)</b> | 0    | 0    | 0    |      |      |
| <b>Number of FOG inspections completed</b>         | 0    | 0    | 0    |      |      |

34. Does the SSMP contain up-to-date information about the District’s FOG control program?

**YES / NO**

35. Considering the information in Table 3, is the current FOG program effective in documenting and controlling FOG sources?

**YES / NO**

36. If you answered NO to questions 34 and/or 35, or have made any changes/updates to this element in the SSMP, please describe in detail.

District staff inspects commercial grease interceptors on a monthly basis, however documentation protocols should be updated and implemented.

**VIII. SYSTEM EVALUATION AND CAPACITY ASSURANCE PLAN**

REFERENCE MATERIAL

- Capacity assessment reports
- CIP
- SSO data

**Table 4. SSOs Caused by Hydraulic Limitations**

|  | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|------|------|------|------|------|
| <b>Number of SSOs caused by capacity limitations</b> | 0    | 0    | 0    |      |      |

37. Does the SSMP contain up-to-date information about the District’s capacity assessment?

**YES / NO**

38. Has the District completed a capacity assessment and identified and addressed any hydraulic deficiencies in the system?

**YES / NO**

39. If you answered NO to questions 37 and/or 38, or have made any changes/updates to this element in the SSMP, please describe in detail. Includes updated information about the Capital Improvements Plan adopted May 10, 2014.

**IX. MONITORING, MEASUREMENT, AND PROGRAM MODIFICATIONS**

40. Does the SSMP contain up-to-date information about the District’s data collection and organization?  YES /  NO

41. Is the District’s data collection and organization sufficient to evaluate the effectiveness of your SSMP?  YES /  NO

42. If you answered NO to questions 40 and/or 41, or have made any changes/updates to this element in the SSMP, please describe in detail. Section 9.4 – added in sentence to state that all changes/updates to SSMP must be documented and attached to the SSMP. These changes are documented in the SSMP Audit Reports, found in Appendix G.

**X. SSMP AUDITS**

43. Will a copy of this SSMP Audit be included in the SSMP Document as an appendix?  YES /  NO

**XI. COMMUNICATION PROGRAM**

REFERENCE MATERIAL

- Mailings and mailing lists
- Website
- Other communication records such as newspaper ads, site postings, or other outreach
- Customer feedback

44. Does the SSMP contain up-to-date information about the District’s public outreach activities?  YES /  NO

45. Does the SSMP contain up-to-date information about the District’s communications with satellite and tributary agencies?  YES /  NO

46. Has the District effectively communicated with the public about the SSMP, and addressed feedback?  YES /  NO

47. If you answered NO to questions 44, 45, and/or 46, or have made any changes/updates to this element in the SSMP, please describe in detail. Section 11.2 – Updated to state the dates of the board meeting for accepting the original SSMP document and for anticipated acceptance of the amended SSMP.



## **Introduction**

This report serves to comply with Order No. 2006-0003, issued by the State Water Resources Control Board in 2006. Order No. 2006-0003, hereinafter referred to as the Statewide General Waste Discharge Requirements for Sanitary Sewer Systems (WDR), requires that all public entities that own or operate one or more miles of sewer system comply with the contents of this order. The purpose of the WDR is to ensure that sanitary sewer overflows (SSOs) are mitigated through the implementation of system-wide operation, maintenance, and a Sanitary Sewer Management Plan (SSMP). Included in the details of the SSMP is a necessary self-audit corresponding to the size of the system with a minimum biannual frequency. This report outlines Kirkwood Meadows Public Utility District's (District) SSMP program audit and its corresponding tasks. The SSMP audit shall:

- Evaluate the effectiveness of the current SSMP
- Identify potential weaknesses of the current SSMP
- Determine Improvement opportunities for modifying the current SSMP

## **WDR Requirements for SSMP Element 10: SSMP Program Audits**

*As part of the SSMP, the Enrollee shall conduct periodic internal audits, appropriate to the size of the system and the number of SSOs. At a minimum, these audits must occur every two years and a report must be prepared and kept on file. This audit shall focus on evaluating the effectiveness of the SSMP and the Enrollee's compliance with the SSMP requirements identified in this subsection, including identification of any deficiencies in the SSMP and steps to correct them.*

## **District Compliance Approach – As Stated in the SSMP**

The District prepared and adopted an updated SSMP in June, 2014. The updated SSMP expanded and improved the scope of the existing SSMP, which had last been updated in 2008. Section 10.2 of the District's updated SSMP document states that Beginning in June 2014, and every two years thereafter, the District will audit the effectiveness of all elements of the SSMP. The program audit will include a final report reviewing the District's performance and identifying findings. The report will be made available to the public and will be kept on file.

## **District System Description and Performance**

The District maintains approximately 8.6 miles of pipeline. The collection system pipeline consists of 6 and 8 inch diameter pipe constructed of both concrete asbestos and polyvinyl chloride materials. Approximately 1/2 mile of the collection system consists of a force main. Included in the system are two pump stations.

In the last 5 years, the system had two reported SSOs in the California Integrated Water Quality System (CIQWS) as detailed in **Table 1**. The WDR requires that SSO records be kept for the previous 5 years as a minimum.

**Table 1: CIQWS Summary of District SSOs June 2014-2016**

| Number | Date      | SSO Category | SSO Description   | SSO Vol. Gallons | Volume Recovered Gal. | Volume Reached Surface Water gal. |
|--------|-----------|--------------|---|------------------|-----------------------|-----------------------------------|
| 1      | 4/14/2014 | 3            | SSO occurred at privately owned pump station due to pump failure.   | 20               | 20                    | 0                                 |
| 2      | 5/30/2014 | 1            | Compressor governing pump controls at East Lift Pump Station failed. High level alarms failed. SSO occurred out of a nearby manhole. Small volume flowed into Kirkwood Creek. | 150              | 140                   | 10                                |

### **Audit Tasks**

The responsibility of this audit has been assigned to District Superintendent of Water and Wastewater Operations, Derek Dornbrook, a 14-year employee of the District, who is directly involved with the daily operations of the collection system. In addition to filling out the attached SSMP Audit Form, the following tasks are associated with the SSMP audits:

1. Review operation and maintenance philosophy/strategy with field staff including preventative maintenance.
2. Conduct interviews of operational staff and staff that respond to SSOs to verify familiarity with the SSMP and SSO response procedures.
3. Review condition assessment/rehabilitation philosophy/strategy. Ensure that there is a condition assessment/rehabilitation plan or strategy.
4. Review the past 2 years of District SSO data and verify if additional corrective action is needed.
5. Record all findings during the audit process on the attached SSMP Audit Form. This form will be the final audit report for the District's collection system performance and improvement opportunities. This report will be kept on file and made available to the public.

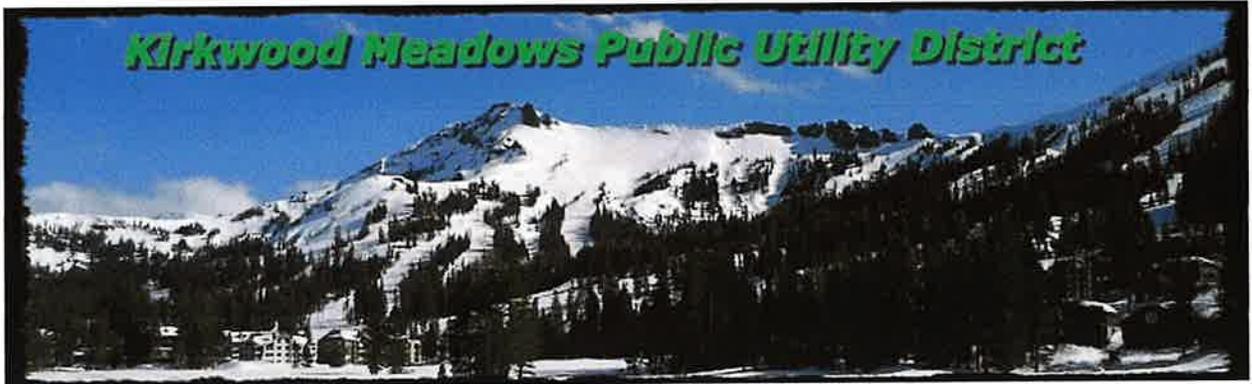
### **Conclusion**

The SSMP has been determined to be functioning successfully and does not need substantial updates for its performance. During the review period, the District experienced no SSOs. Additionally, during the past two years, there have been no SSOs due to collection system insufficiencies or pump station failures.

As a summary of the attached SSMP Audit Form, the following improvement opportunities were identified in **Table 2** below.

**Table 2: 2016 SSMP Audit Improvement Opportunities**

| <b>SSMP Section</b>                                    | <b>Improvement Opportunity</b>                                  | <b>Target Date</b> |
|--|---|--------------------|
| Element 4. Operation and Maintenance Program. Maps     | Map updates and a comprehensive atlas.                          |                    |
| Element 4. Operation and Maintenance Program. Training | CWEA Collection System Specialist certifications for operators. |                    |
| Element 5. Design and Performance Provisions.          | Design and Construction Standards update                        |                    |



## ATTACHMENT 1

## SSMP AUDIT FORM

(ADAPTED FROM FORMAT DEVELOPED BY BAY AREA CLEAN WATER AGENCIES)

**Table 3: Description of Sewer System Maintained by Kirkwood Meadows Public Utility District**

|   |   |
|---|---|
| <b>Name of agency</b>                                   | <b>Kirkwood Meadows Public Utility District</b> |
| <b>Date of audit</b>                                    | <b>5/20/2016</b>                                |
| <b>Name of auditor</b>                                  | <b>Derek Dornbrook, District Superintendent</b> |
| <b>System Overview</b>                                  |   |
| <b>LF of gravity sewer mains</b>                        | <b>42,240 LF (8 mi)</b>                         |
| <b>LF of force mains</b>                                | <b>3,250 LF</b>                                 |
| <b>Total LF of all sewer lines</b>                      | <b>45,490 LF (8.6 mi)</b>                       |
| <b>Number of pump stations</b>                          | <b>2</b>  |
| <b>Population served</b>                                | <b>250-6,000</b>                                |
| <b>Number of connections</b>                            | <b>664</b>                                      |
| <b>Current average monthly single family sewer rate</b> | <b>\$55</b>                                     |

## Audit Report – Elements 1-11

### Element 1. Goals.

- Are the goals stated in the SSMP still appropriate and accurate?

#### Audit Findings

Yes, the goals stated in the SSMP have not changed and are still appropriate and accurate. The SSMP supplements and supports the District's existing operation and maintenance programs and SSMP goals by providing high-level, consolidated guidelines and procedures for all aspects of the District's sewer system management

## Element 2. Organization

- Is the SSMP up-to-date with District organization and staffing contact information?

### Audit Findings

Yes, the SSMP contains up-to-date versions of the Organizational Chart, Implementation and SSO Response Plan and the SSO Reporting Chain of Communications. Names and contact information are included in this element and have been updated to current contact information as of May 19, 2016.

## Element 3. Legal Authority

### Reference Material

#### Ordinances

#### Enforcement Actions

- Does the SSMP contain up-to-date information about your agency's legal authority?
- Does your agency have sufficient legal authority to control sewer use and maintenance?

### Audit Findings

Yes, KMPUD Sewer Regulations are referenced in this element, and Regulation #610.04 has been updated accordingly. Regulation #610.01 has also been included for reference. All regulations, rates, connection fees, and ordinances can be referenced in Appendix D of the SSMP.

## Element 4. Operations and Maintenance Program

### A. Collection System Maps

#### Reference Material

#### Summary of information included in mapping system

- Does the SSMP contain up-to-date information about the District's maps?

- Are the District's collection system maps complete, up-to-date, and sufficiently detailed?

#### Audit Findings

Yes, the District currently has basic sewer system maps. However, the District's collection system maps are not complete, up-to-date, and sufficiently detailed. The intent is to create a comprehensive sewer collection system atlas that will be available to KMPUD operations staff in electronic format and in bound hard-copy version for use. The maps will be actively updated based on information gathered in the field regarding physical features, conditions assessments, and/or maintenance activities.

### **B. Resources and Budget**

#### Reference Material

**Current Capital Improvement Plan (CIP)**

**Current Operating budget**

**Wastewater Collection System Repairs and Maintenance 5-Year plan**

- Does the SSMP contain up-to-date information about the District's resources?
- Are the District's resources and budget sufficient to support effective sewer system management?
- Do the District's planning efforts support long-term goals?

#### Audit Findings

Yes, the above cited reference materials contain up-to-date information about District resources, budget, and long-term goals. Significant improvements to the District's collection system are detailed in the 5-year plan.

### **C. Prioritized Preventative Maintenance**

#### Reference Material

**Cleaning schedules**

**Work Orders**

**Service call data**

**Inspection reports.**

**Infiltration and inflow (I/I) monitoring studies and reports**

**Pipe and manhole condition data**

**Table 4. Annual Blockage Statistics and Preventative Maintenance Activities**

|   | 2013 | 2014 | 2015 | 2016 | 2017 |
|---|------|------|------|------|------|
| <b>Blockages in the past year</b>                           | 0    | 0    | 0    | 0    |      |
| <b>Blockages due to:</b>                                    |      |      |      |      |      |
| <b>Roots</b>  | 0    | 0    | 0    | 0    |      |
| <b>Grease</b>   | 0    | 0    | 0    | 0    |      |
| <b>Debris</b>   | 0    | 0    | 0    | 0    |      |
| <b>Other</b>  | 0    | 0    | 0    | 0    |      |
| <b>Average response time</b>                                | N/A  | N/A  | N/A  | N/A  |      |
| <b>Ratio of planned cleaning to unplanned cleaning (LF)</b> | N/A  | N/A  | N/A  | N/A  |      |
| <b>Number of customer complaints in last year</b>           | 0    | 0    | 0    | 0    |      |
| <b>Number of positive customer responses</b>                | 0    | 0    | 0    | 0    |      |

- Does the SSMP contain up-to-date information about your agency's preventative maintenance activities?
- Considering the information in Tables 4-6 (later in the form) are the District's preventative maintenance activities sufficient in reducing and preventing SSOs and blockages?
- Are the District's preventative maintenance activities sufficient and effective in reducing and preventing SSO's?
- Does the SSMP contain up-to-date information about the District's inspections and condition assessment
- Are the District's scheduled inspections and condition assessments effective in locating, identifying, and addressing deficiencies?

#### Audit Findings

Yes, the SSMP contains up-to-date information about the District's maintenance and inspection activities that remain sufficient and effective in reducing and preventing SSOs. The District's preventative maintenance activities have been exceptional in reducing and preventing SSOs and blockages as there have been no SSO incidents during the audit review period. Additionally, pump station alarm systems have been improved in response to a SSO in 2014 and all alarms systems are routinely inspected and tested. Improved documentation regarding FOG inspections has been implemented in addition to formalized documentation of said inspections and have served to prevent SSOs due to FOG and foster an improved relationship between the District and all Food Service Establishments (FSEs).

Video inspection of the District's sewer collection system is performed by an outside contractor on behalf of the District. Beginning in FY 2016-2017, one fifth of the District's collection system is planned to be videoed and hydro-jetted on an annual basis. Every year, a new (one-fifth) portion of the sewer collection system will be scheduled for video inspection and hydro-jetting. Based on these schedule maintenance activities, the entire District sewer collection system will be videoed and hydro-jetted every five years in compliance with the WDRs.

#### **D. Equipment and Replacement Inventory**

##### Reference Material

**Funds spent on equipment and materials  
Equipment and parts inventory**

- Does the SSMP contain up-to-date information about equipment and replacement inventories?
- Are contingency equipment and replacement parts sufficient to respond to emergencies and properly conduct regular maintenance?

##### Audit Findings

Yes, the District maintains spare parts for pump stations in the event of failure, including rebuild kits and level indicators. The District also has temporary bypass pumps available to respond to line blockage. Additionally, the District either has permanent generators or portable backup generators available for emergency use that are kept in a ready-state in case of emergency.

#### **E. Training**

##### Reference Material

**Employee training records  
Interviews with staff**

- Does the SSMP contain up-to-date information about your agency's training expectations and programs?
- Do supervisors believe that their staff is sufficiently trained?
- Are staff satisfied with the training opportunities and support offered?

##### Audit Findings

Yes, the District places a high level of importance on safety and technical training. The District budget includes a training budget to ensure that all Utility Systems Operations staff is properly trained. New staff receive on-the-job training specific to the collection system and maintenance equipment used.

Staff also attends outside workshops whenever practical. Opportunity for audit improvement exists in Collection System Grade Certification which is offered by the California Water Environment Association (CWEA). All operations staff is encouraged and will be given support to obtain these certifications.

## **Element 5. Design and Performance Provisions**

### Reference Material

**Design and construction standards**

**Ordinances**

- Does the SSMP contain up-to-date information about the District's design and construction standards?
- Are design and construction standards, as well as standards for inspection and testing of new and rehabilitated facilities sufficiently comprehensive and up-to-date?

### Audit Findings

Yes, the SSMP contains up-to-date information about design and construction standards. The design and construction standards and the standards for inspection and testing of new and rehabilitated facilities are sufficiently comprehensive and up-to-date. The District has adopted Design Standards (plans and specifications) to ensure that sanitary sewer lines and connections are properly designed and constructed. The General Manager and/or District Engineer reviews plans for construction of new collection system infrastructure. Plan review includes verification that the proposed improvements adhere to the District's Design Standards. The KMPUD Design Standards are available at the KMPUD District Office for purchase.

The District is considering an update to Design and Construction Standards which represents an audit improvement opportunity.

## Element 6. Regulatory Requirements

### Reference Material

Data submitted to CIQWS

Service call data

Table 5. Annual SSO Statistic

|  | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|------|------|------|------|------|
| <b>Number of dry weather SSOs</b>                                  | 0    | 2    | 0    | 0    |      |
| <b>Number of wet weather SSOs</b>                                  | 0    | 0    | 0    | 0    |      |
| <b>Total number of SSOs</b>  | 0    | 2    | 0    | 0    |      |
| <b>Category 1 SSOs</b>   | 0    | 1    | 0    | 0    |      |
| <b>Category 2 SSOs</b>   | 0    | 0    | 0    | 0    |      |
| <b>Category 3 SSOs</b>   | 0    | 0    | 0    | 0    |      |
| <b>Private Lateral SSOs</b>  | 0    | 1    | 0    | 0    |      |
| <b>Total volume of SSOs</b>  | 0    | 170  | 0    | 0    |      |
| <b>Total volume recovered</b>                                      | 0    | 20   | 0    | 0    |      |
| <b>Net volume of SSOs (total minus recovered)</b>                  | 0    | 150  | 0    | 0    |      |
| <b>SSOs caused by:</b>   |      |      |      |      |      |
| <b>Roots</b>   | 0    | 0    | 0    | 0    |      |
| <b>Grease</b>  | 0    | 0    | 0    | 0    |      |
| <b>Debris</b>  | 0    | 0    | 0    | 0    |      |
| <b>Pipe failure</b>  | 0    | 0    | 0    | 0    |      |
| <b>Pump station failure</b>  | 0    | 2    | 0    | 0    |      |
| <b>Capacity-limited pipe segment (no debris)</b>                   | 0    | 0    | 0    | 0    |      |
| <b>Other</b>   | 0    | 0    | 0    | 0    |      |
| <b>Number of locations with more than one SSO in the past year</b> | 0    | 0    | 0    | 0    |      |
| <b>Average response time-during business hours</b>                 | n/a  | 0    | n/a  | n/a  |      |
| <b>Average response time-after business hours</b>                  | n/a  | 30   | n/a  | n/a  |      |

- Does the SSMP contain an up-to-date version of the District's Overflow Emergency Response Plan

- Considering the information in Table 5, is the Overflow Emergency Response Plan effective in handling SSOs?

#### Audit findings

Yes, the SSMP contains an up-to-date version of the District's Overflow Emergency Response Plan and this plan has been very effective in handling SSOs. The District has experienced no SSOs since 2014.

## Element 7. Fats, Oils, and Grease (FOG) Control Plan

#### Reference Material

Restaurant inspection reports  
Data submitted to CIQWS  
Service call data

**Table 6. FOG Control Statistics**

|  | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|------|------|------|------|------|
| <b>Number of SSOs caused by FOG</b>                | 0    | 0    | 0    | 0    |      |
| <b>Planned cleaning (LF)</b>                       | 0    | 0    | 0    | 0    |      |
| <b>Unplanned cleaning (LF)</b>                     | 0    | 0    | 0    | 0    |      |
| <b>Ratio of planned to unplanned cleaning (LF)</b> | 0    | 0    | 0    | 0    |      |
| <b>Number of FOG inspections completed</b>         | 0    | 0    | 12   | 12   |      |

- Does the SSMP contain up-to-date information about the District's FOG control program?
- Considering the information in Table 6, is the current FOG program effective in documenting and controlling FOG sources?

#### Audit Findings

Yes, the SSMP contains up-to-date information about the District's FOG control program and this program is effective in documenting and controlling FOG sources. Documentation protocols were updated upon recommendation of the 2014 Audit Report and a highly formalized program has been instituted, wherein District staff works in cooperation with FSEs to ensure effective FOG control to prevent SSOs. District staff inspects all of the FOG removal devices within the District's service area on a monthly basis and documents all inspections and defects of FOG removal devices.

## Element 8. System Evaluation and Capacity Assurance Plan

### Reference Material

Capacity assessment reports

Capital improvement plan

SSO Data

**Table 7. SSOs Caused by Hydraulic Limitations**

|  | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|------|------|------|------|------|
| <b>Number of SSOs caused by capacity limitations</b> | 0    | 0    | 0    | 0    |      |

- Does the SSMP contain up-to-date information about the District's capacity assessment?
- Has the District completed a capacity assessment and identified and addressed any hydraulic deficiencies in the system?

### Audit Findings

Yes, a Capital Improvements Plan (CIP) for the District was adopted on May 10, 2014 by the District Board of Directors. The KMPUD Water and Sewer Master CIP includes in the budget dedicated funds for the next 6 years to identify and mitigate infiltration and inflow. Additionally, the District has adopted Design Standards as outlined in Element 5 which are sufficient to meet the needs of the District.

## Element 9. Monitoring, Measurement, and Program Modifications

- Does the SSMP contain up-to-date information about the District's data collection and organization?
- Is the District's data collection and organization sufficient to evaluate the effectiveness of your SSMP?

Audit Findings

Yes, the SSMP contains up-to-date information of data collection and organization that is sufficient to evaluate the effectiveness of the SSMP. Review of the SSO occurrences from the past two years supports that the SSMP is successful in maintaining minimal SSOs.

**Element 10. SSMP Audits**

- Discuss the effectiveness of this audit format and provide any suggestions for changes.
- Will a copy of this SSMP Audit be included in the SSMP document as an appendix?

Audit Findings

This 2016 SSMP Audit was conducted in a similar format to the 2014 Audit but with formatting changes required by the SWRCB which included narratives for Audit Findings replacing a simple Yes/No checklist. The current format was found to be effective in that it required a more thorough examination of the SSMP and included increased participation from operations staff. The effectiveness of the District's SSMP is evidenced by the absence of any SSOs or related incidents during the review period. A copy of this SSMP Audit will be included in the SSMP document as an appendix and will serve as a template for future Audits.

**Element 11. Communication Program**Reference Material

**Mailings and mailing list**

**Website**

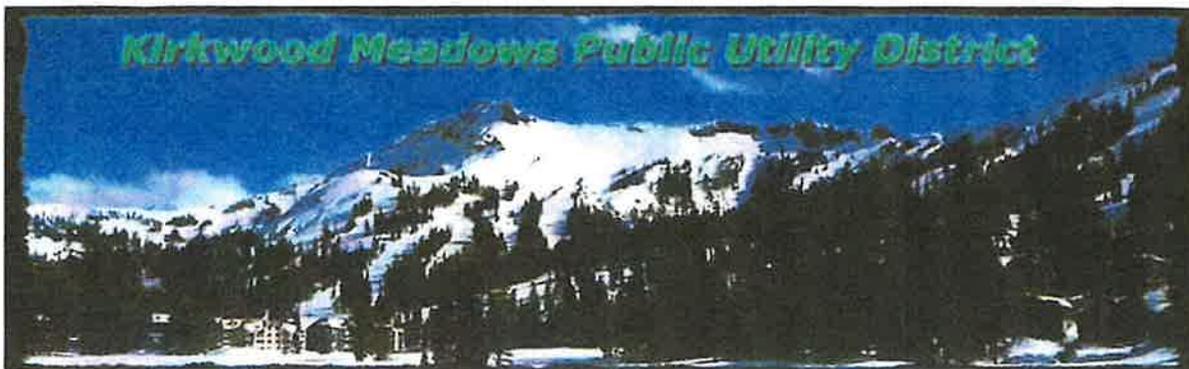
**Other communication records such as newspaper ads, site postings, or other outreach**

**Customer feedback**

- Does the SSMP contain up-to-date information about the District's public outreach activities?
- Does the SSMP contain up-to-date information about the District's communications with satellite and tributary agencies?
- Has the District effectively communicated with the public about the SSMP, and addressed feedback?

Audit Findings

Yes, the SSMP document is available for public viewing at the District Office, and copies of the document (or portions of) are available upon request, at the regular charge for copies. The final SSMP document is posted on the District's web site for viewing by the general public. The 2016 Audit Review will also be available by all aforementioned means. The District's sewer collection system does not have any tributary or satellite collection systems which contribute wastewater to District facilities. The District constantly strives to communicate with the public about the SSMP and addresses all feedback through public hearings or the District web site.



**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**SEWER SYSTEM MANAGEMENT PLAN 2020 AUDIT REPORT**

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Developed in compliance with Waste Discharge Requirement Water Quality Order No. 2006-003

This SSMP Audit Report was approved and adopted by the KMPUD Board of Directors during a public Board Meeting on

**Audit Report Prepared By:**

 6/4/21

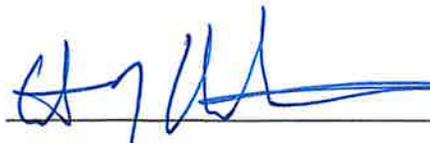
**Derek Dornbrook** Date  
*Supervisor Water/Wastewater Operations*

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**Approved By:**

 6/10/2021

**Eric Richert** Date  
*KMPUD Board President*

 6/11/2021

**Erik M. Christeson** Date  
*KMPUD General Manager*



**Table 1: CIQWS Summary of District SSOs January 2015-2020**

| No. | Date    | SSO Category | SSO Description  | SSO Vol. Gallons | Volume Recovered Gallons | Volume Reached Surface Water Gallons |
|-----|---------|--------------|--|------------------|--------------------------|--------------------------------------|
| 1   | 1/14/18 | 3            | Collection system Manhole overflow due to debris blockage.   | 900              | 900                      | 0                                    |
| 2   | 4/7/18  | 1            | Collection system Manhole overflow due to extreme storm event which overwhelmed Influent Pump Station. | 5000             | 4000                     | 1000                                 |
| 3   | 8/23/18 | 3            | Collection system Manhole overflow due to debris blockage.   | 400              | 400                      | 0                                    |
| 4   | 8/13/20 | 3            | Collection system Manhole overflow due to debris blockage.   | 20               | 20                       | 0                                    |

**Audit Tasks**

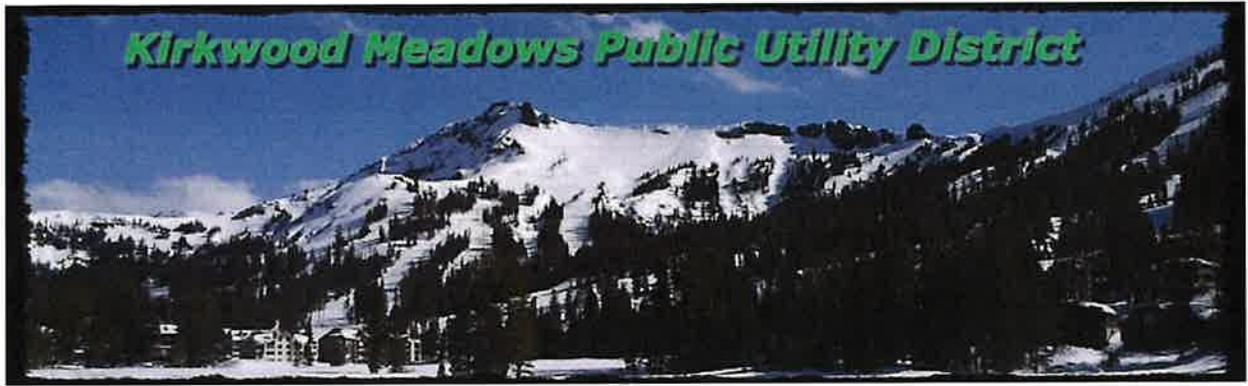
The responsibility of this audit has been assigned to District Supervisor of Water and Wastewater Operations, Derek Dornbrook, an 18-year employee of the District, who is directly involved with the daily operations of the collection system. In addition to completing the attached SSMP Audit Form, the following tasks are associated with the SSMP audits:

1. Review operation and maintenance protocols with field staff including preventative maintenance.
2. Conduct interviews of operational staff and staff that respond to SSOs to verify familiarity with the SSMP and SSO response procedures.
3. Review condition assessment and rehabilitation protocols.
4. Review the past 2 years of District SSO data and determine if additional corrective action is needed.
5. Record all findings during the audit process on the attached SSMP Audit Form. This form will be the final audit report for the District's collection system performance and improvement opportunities. This report will be kept on file and made available to the public.

**Conclusion**

The SSMP is functioning successfully and does not need substantial updates for adequate performance. Several minor updates will be made to the SSMP which will be detailed in the Audit Report. During the review period, the District experienced 4 SSOs due to collection system blockages or major storm events.

As a summary of the attached SSMP Audit Form, the following improvement opportunities were identified in **Table 2** below.



## ATTACHMENT 1

## SSMP AUDIT FORM

(ADAPTED FROM FORMAT DEVELOPED BY BAY AREA CLEAN WATER AGENCIES)

## Element 3. Legal Authority

### Reference Material

#### **Ordinances**

#### **Enforcement Actions**

- Does the SSMP contain up-to-date information about your agency's legal authority?
- Does your agency have sufficient legal authority to control sewer use and maintenance?

### Audit Findings

Yes, KMPUD Sewer Regulations are referenced in this element, and Regulation #610.04 have been updated accordingly. Regulation #610.01 has also been included for reference. All regulations, rates, connection fees, and ordinances can be referenced in Appendix D of the SSMP.

## Element 4. Operations and Maintenance Program

### **A. Collection System Maps**

#### Reference Material

#### **Summary of information included in mapping system**

- Does the SSMP contain up-to-date information about the District's maps?
- Are the District's collection system maps complete, up-to-date, and sufficiently detailed?

### Audit Findings

Yes, the District currently has basic sewer system maps. However, the District's collection system maps are not complete, up-to-date, and sufficiently detailed. The intent is to create a comprehensive sewer collection system atlas that will be available to KMPUD operations staff in electronic format and in bound hard-copy version for use. The maps will be actively updated based on information gathered in the field regarding physical features, conditions assessments, and/or maintenance activities.

### **B. Resources and Budget**

#### Reference Material

#### **Current Capital Improvement Plan (CIP)**

#### **Current Operating budget**

#### **Wastewater Collection System Repairs and Maintenance 5-Year plan**

- Does the SSMP contain up-to-date information about the District's resources?
- Are the District's resources and budget sufficient to support effective sewer system management?
- Do the District's planning efforts support long-term goals?

### Audit Findings

Yes, the above cited reference materials contain up-to-date information about District resources, and budget. However, the referenced 5-year plan has been augmented with a variety of short-term

workshops whenever practical. Opportunity for audit improvement exists in Collection System Grade Certification which is offered by the California Water Environment Association (CWEA). All operations staff is encouraged and will be given support to obtain these certifications. One operator received the Collections Systems Grade I Certification in 2019.

## **Element 5. Design and Performance Provisions**

### Reference Material

#### **Design and construction standards**

#### **Ordinances**

- Does the SSMP contain up-to-date information about the District's design and construction standards?
- Are design and construction standards, as well as standards for inspection and testing of new and rehabilitated facilities sufficiently comprehensive and up-to-date?

### Audit Findings

Yes, the SSMP contains up-to-date information about design and construction standards. However, the design and construction standards and the standards for inspection and testing of new and rehabilitated facilities are currently being updated and awaiting Board approval. These updated Design Standards (plans and specifications) will ensure that sanitary sewer lines and connections are properly designed and constructed. The General Manager and/or District Engineer reviews plans for construction of new collection system infrastructure which includes verification that the proposed improvements adhere to the District's Design Standards. The current KMPUD Design Standards are available at the KMPUD District Office.

## Element 6. Overflow Emergency Response Program

Reference Material

Data submitted to CIQWS

Service call data

Table 5. Annual SSO Statistic

|  | 2016 | 2017 | 2018   | 2019 | 2020 |
|--|------|------|--------|------|------|
| <b>Number of dry weather SSOs</b>                                  | 0    | 0    | 2      | 0    | 1    |
| <b>Number of wet weather SSOs</b>                                  | 0    | 0    | 1      | 0    | 0    |
| <b>Total number of SSOs</b>  | 0    | 0    | 3      | 0    | 1    |
| <b>Category 1 SSOs</b>   | 0    | 0    | 1      | 0    | 0    |
| <b>Category 2 SSOs</b>   | 0    | 0    | 0      | 0    | 0    |
| <b>Category 3 SSOs</b>   | 0    | 0    | 2      | 0    | 1    |
| <b>Private Lateral SSOs</b>  | 0    | 0    | N/A    | 0    | 0    |
| <b>Total volume of SSOs</b>  | 0    | 0    | 6300   | 0    | 20   |
| <b>Total volume recovered</b>                                      | 0    | 0    | 5300   | 0    | 20   |
| <b>Net volume of SSOs (total minus recovered)</b>                  | 0    | 0    | 1000   | 0    | 0    |
| <b>SSOs caused by:</b>   |      |      |        |      |      |
| <b>Roots</b>   | 0    | 0    | 0      | 0    | 0    |
| <b>Grease</b>  | 0    | 0    | 0      | 0    | 0    |
| <b>Debris</b>  | 0    | 0    | 2      | 0    | 1    |
| <b>Pipe failure</b>  | 0    | 0    | 0      | 0    | 0    |
| <b>Pump station failure</b>  | 0    | 0    | 0      | 0    | 0    |
| <b>Capacity-limited pipe segment (no debris)</b>                   | 0    | 0    | 1      | 0    | 0    |
| <b>Other</b>   | 0    | 0    | 0      | 0    | 0    |
| <b>Number of locations with more than one SSO in the past year</b> | 0    | 0    | 0      | 0    | 0    |
| <b>Average response time-during business hours</b>                 | N/A  | N/A  | 1/2 hr | N/A  | N/A  |
| <b>Average response time-after business hours</b>                  | N/A  | N/A  | N/A    | N/A  | N/A  |

- Does the SSMP contain an up-to-date version of the District's Overflow Emergency Response Plan
- Considering the information in Table 5, is the Overflow Emergency Response Plan effective in handling SSOs?

### Audit findings

Yes, the SSMP contains an up-to-date version of the District's Overflow Emergency Response Plan and this plan has been very effective in handling SSOs. The Response Plan was amended to include a detailed, step-by-step response guide for managers and field operators. Table 6-1: Outside Agency Contact Information was updated on June 30, 2020 and is included in Appendix B-KMPUD SSMP Field Guide.

## Element 8. System Evaluation and Capacity Assurance Plan

### Reference Material

Capacity assessment reports

Capital improvement plan

SSO Data

**Table 7. SSOs Caused by Hydraulic Limitations**

|  | 2016     | 2017     | 2018     | 2019     | 2020     |
|--|----------|----------|----------|----------|----------|
| <b>Number of SSOs caused by capacity limitations</b> | <b>0</b> | <b>0</b> | <b>1</b> | <b>0</b> | <b>0</b> |

- Does the SSMP contain up-to-date information about the District's capacity assessment?
- Has the District completed a capacity assessment and identified and addressed any hydraulic deficiencies in the system?

### Audit Findings

Yes, a Capital Improvements Plan (CIP) for the District was adopted on May 10, 2014 by the District. The KMPUD Water and Sewer Master CIP includes in the budget dedicated funds for the next 4 years to identify and mitigate infiltration and inflow. Additionally, the District has adopted Design Standards as outlined in Element 5 which are sufficient to meet the needs of the District.

## Element 9. Monitoring, Measurement, and Program Modifications

- Does the SSMP contain up-to-date information about the District's data collection and organization?
- Is the District's data collection and organization sufficient to evaluate the effectiveness of your SSMP?

### Audit Findings

Yes, the SSMP contains up-to-date information of data collection and organization that is sufficient to evaluate the effectiveness of the SSMP. Review of the SSO occurrences from the past two years supports that the SSMP is successful in maintaining minimal SSOs.



BOARD OF DIRECTORS  
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
33540 Loop Rd., P.O. Box 247, Kirkwood, CA 95646  
Telephone (209) 258-4444

**REGULAR MEETING OF THE BOARD OF DIRECTORS**  
**Saturday, November 14, 2020 – 8:00 AM**

**BOARD MEETING MINUTES**

Robert Epstein, Vice President  
Peter Dornbrook, Secretary

**BOARD MEMBERS**  
Eric Richert, President

Standish O'Grady, Treasurer  
Bertrand Perroud, Assistant Secretary

**Due to mandates by the Governor and the Alpine and Amador County Health Officers to shelter in place and guidance from the CDC to minimize the spread of COVID-19, this meeting took place via video/teleconference.**

**1. CALL TO ORDER**

*President Richert*

Determining a quorum present, President Richert called the meeting to order at 8:00 am.

**2. ROLL CALL**

*Secretary Dornbrook*

Board of Directors Present via Zoom: President Richert, Directors Epstein, Dornbrook, Perroud, and O'Grady

Staff Present via Zoom: General Manager Erik Christeson, Assistant General Manager Ansel, Administrative Manager Kelly McBride, Operations Manager Benson

Others Present via Zoom: Terry Woodrow, Alpine County Supervisor District 4, Olga Darlington, Moss Adams LLP

**3. ANNOUNCEMENTS**

*General Manager Christeson*

General Manager Christeson welcomed members of the public to the November 14 Board meeting.

**4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR**

Director Perroud requested to discuss Item 7a. Regular Meeting Minutes of September 12, 2020.

**5. COMMENTS FROM THE AUDIENCE**

None

**6. WRITTEN COMMENTS FROM THE PUBLIC**

None

**7. ADOPTION OF CONSENT CALENDAR**

- a. **Regular Board Meeting Minutes: September 12, 2020**  
Approve September 12, 2020 Regular Board Meeting Minutes
- b. **Regular Board Minutes: October 10, 2020**  
Approve October 10, 2020 Regular Board Meeting Minutes
- c. **Current Consent for Claims**

Approve Current Consent for Claims

- d. **Receivables / Shut Offs Report**  
Review Receivables /Shut Offs Report

Director O'Grady motioned to adopt Consent Calendar Items 6b. Regular Board Meeting Minutes October 10, 2020, 6c. Current Consent for Claims, and 6d. Receivables/Shut Offs Report as presented. Director Epstein seconded the motion and it carried by the following roll call vote:

AYES: President Richert, Directors Epstein, Dornbrook, Perroud, and O'Grady  
NOES: None  
ABSENT: None  
ABSTAINING: None

8. **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION / ACTION:**

Director Perroud proposed to amend draft Regular Board Meeting Minutes of September 12, 2020, Item 8k. Propane/Electric Meter Protection. Discussion ensued. President Richert asked Directors if they wish to accept Director Perroud's proposed amendment to draft Regular Board Meeting Minutes of September 12, 2020, Item 8k. Propane/Electric Meter Protection. A "Yes" vote would amend the September 12, 2020 Regular Board Meeting Minutes as proposed by Director Perroud and a "No" vote would adopt the draft Regular Board Meeting Minutes as presented.

AYES: Directors Epstein, and Perroud  
NOES: President Richert, Directors O'Grady, and Dornbrook  
ABSENT: None  
ABSTAINING: None

Draft Regular Board Meeting Minutes of September 12, 2020 are adopted as presented.

9. **ITEMS FOR BOARD ACTION**

- a. **Fiscal Year 2019/2020 Audit.** Discussion and possible action. *Olga Darlington (Moss Adams)*

Olga Darlington, Moss Adams LLP presented the Fiscal Year 2019/2020 Audit results, including the Auditor's Report, required communications and District responsibilities. Discussion ensued.

Director O'Grady motioned to adopt the Fiscal Year 2019/2020 Audit as presented. President Richert seconded the motion and it carried by the following voice vote:

AYES: President Richert, Directors Epstein, Dornbrook, Perroud, and O'Grady  
NOES: None  
ABSENT: None  
ABSTAINING: None

- b. **Finances.** Discussion and possible action regarding the District's financials. *Administrative Manager McBride*

- i. September Financials. Administrative Manager McBride presented the Consolidated Balance Sheet noting Total Operating Cash is better than plan. Combined Income Statement was presented noting Operating Revenues for September are down from plan and Year-to-Date Total Revenues are down from plan. Income Statements for each department were presented, highlighting the comparisons between residential and operating revenues for each department.
  - ii. October Preliminaries. October 2020 Preliminary Income Statement was presented noting Operating Revenues are down from plan.
  - iii. Cash Flow. Cash Flow for the month of October ended better than plan.
  - iv. Budget Variance Tracking. Known Budget Variances for Fiscal Year 2021 were updated.
- c. **Resolution 20-13 RUS Certificate of Authority.** Discussion and possible action. *AM McBride*

Administrative Manager McBride detailed RUS (Rural Utilities Service) requirements to have designated staff submit annual reporting requirements. Resolution 20-13 RUS Certificate of Authority designates Thomas Baggett, Accounting Specialist 2 as administrator on behalf of the District who shall be responsible for submitting required RUS forms and designates Kelly McBride, Administration Manager as Security Administrator on behalf of the District.

Director Dornbrook motioned to adopt Resolution 20-13 RUS Certificate of Authority as presented. Director O'Grady seconded the motion and it carried by the following voice vote:

AYES: President Richert, Directors Epstein, Dornbrook, Perroud, and O'Grady

NOES: None

ABSENT: None

ABSTAINING: None

- d. **Biannual Customer Survey Results.** Update. *GM Christeson*

General Manager Christeson presented a comparison of the 2018 and 2020 Customer Satisfaction Survey results. Discussion ensued.

- e. **Communications Policy 720.** Discussion and possible action. *GM Christeson*

General Manager Christeson presented revised Communications Policy 720. Discussion ensued. President Richert suggested an amendment to Written Communications section.

Director Epstein motioned to adopt Communications Policy 720 as amended. Director Perroud seconded the motion and it carried by the following roll call vote:

AYES: President Richert, Directors Epstein, Dornbrook, Perroud, and O'Grady

NOES: None

ABSENT: None

ABSTAINING: None

- f. **Resolution 20-14, Continuing Service Suspensions, Penalties, and Shutoffs During COVID-19.** Discussion and possible action. *GM Christeson*

General Manager Christeson presented Resolution 20-14, Continuing Service Suspension, Penalties, and Shutoffs During COVID-19. Resolution 20-14 updates and extends Resolution 20-03 Temporary Relief for Nonpayment of Utilities.

General Manager Christeson reported on:

- CMUA and ACWA Legislative and Regulatory Committee Meetings.
- Update on State Water Resources Control Board Notice of Violation on Wells 4 and 5 for exceeding Manganese limits.

#### **11. OPERATIONS REPORT**

Assistant General Manager Ansel reported on:

- Winter preparations.
- Fire Department Grant Application.
- Hazard Tree Removal along the Out Valley Electric Line.

#### **12. STANDING COMMITTEE REPORT**

##### **a. Finance Committee**

Director O'Grady reported on Committee discussions regarding:

- Wood Chipping.
- Alpine County Property Tax Allocations.
- Electric Rates.

##### **b. Planning Committee**

Did not meet in November.

It was noted the Planning Committee will be considering whether or not to offer propane to future subdivisions.

##### **c. Operations Committee**

All items were covered.

##### **d. Communications Committee**

Director Epstein reported on Committee discussions regarding:

- Addition to the Report Server of aggregate number of days per month that residential units were occupied.
- Renewable Electricity and Propane Offset Program.
- Future topics for the December Committee meeting.

##### **e. Personnel Committee**

Did not meet

#### **13. TEMPORARY ADVISORY COMMITTEE REPORT**

##### **a) Playground**

Did not meet.

President Richert noted that a temporary advisory committee is needed to address use of the Office of Grants and Local Services (OGALS) grant funds.

#### **14. GENERAL DISCUSSION**

Director O’Grady motioned to adopt Resolution 20-14, Continuing Service Suspension, Penalties, and Shutoffs During COVID-19 as presented. Director Perroud seconded the motion and it carried by the following roll call vote:

AYES: President Richert, Directors Epstein, Dornbrook, Perroud, and O’ Grady  
 NOES: None  
 ABSENT: None  
 ABSTAINING: None

g. **Performance Reporting & Aquifer Levels.** Update *OM Benson*

Operations Manager Benson presented Performance Reporting and Aquifer Levels for each department for the month of October. Discussion ensued.

h. **Sanitary Sewer Management Plan Audit.** Review & possible action. *OM Benson*

General Manger Christeson presented the Sanitary Sewer Management Plan 2020 Audit Report noting that the Management Plan and Audit are contained in the same document. The Operations Committee has reviewed and recommends adoption. Discussion ensued.

Director Dornbrook motioned to adopt the Kirkwood Meadows Public Utility District Sewer System Management Plan 2020 Audit Report as presented. Director O’Grady seconded the motion and it carried by the following roll call vote:

AYES: President Richert, Directors Epstein, Dornbrook, Perroud, and O’ Grady  
 NOES: None  
 ABSENT: None  
 ABSTAINING: None

i. **Termination of Emergency under Resolution 20-09 Authorizing Emergency Repair Work to the District Powerhouse to Remedy a Broken Pipe and/or Fitting and Other Work.** Discussion & possible action. *GM Christeson*

General Manager Christeson summarized repairs completed to the District Powerhouse authorized under Resolution 20-09 Authorizing Emergency Repair Work to the District Powerhouse to Remedy a Broken Pipe and/or Fitting and Other Work.

Director Dornbrook motioned to terminate Resolution 20-09 Authorizing Emergency Repair Work to the District Powerhouse to Remedy a Broken Pipe and/or Fitting and Other Work. Director O’Grady seconded the motion and it carried by the following roll call vote:

AYES: President Richert, Directors Epstein, Dornbrook, Perroud, and O’ Grady  
 NOES: None  
 ABSENT: None  
 ABSTAINING: None

**10. GENERAL MANAGER’S REPORT**

*General Manager Christeson*

Director Dornbrook noted that the unofficial Trick or Treaters record for Kirkwood was broken on Halloween 2020 with approximately sixteen Trick or Treaters visiting his house.

**15. ADJOURNMENT**

There being no further business, the meeting was adjourned at 9:38am.

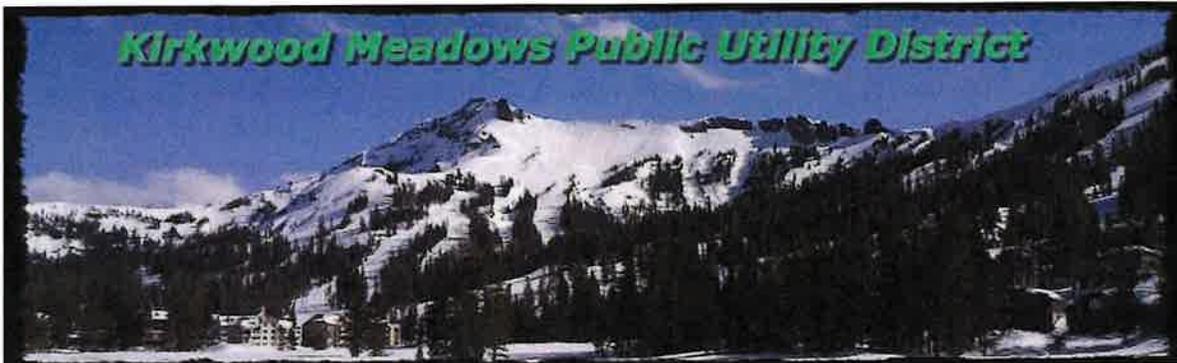
*(The next Regular Board Meeting is Saturday, December 12, 2020 at 8:00am)*

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Peter Dornbrook, Board Secretary  
Kirkwood Meadows Public Utility District

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Jessica Gillies, Clerk of the Board



**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**  
**SEWER SYSTEM MANAGEMENT PLAN 2022 AUDIT REPORT**

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Developed in compliance with Waste Discharge Requirement Water Quality Order No. 2006-003

This SSMP Audit Report was approved and adopted by the KMPUD Board of Directors during a public Board Meeting on

**Audit Report Prepared By:**

 12/15/22

**Derek Dornbrook**  
 Wastewater Operator 3

Date

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**Approved By:**

**Bob Epstein**  
 KMPUD Board President

Date

 12/13/2022

**Erik M. Christeson**  
 KMPUD General Manager

Date

### **Introduction**

This report serves to comply with Order No. 2006-0003, issued by the State Water Resources Control Board in 2006. Order No. 2006-0003, hereinafter referred to as the Statewide General Waste Discharge Requirements for Sanitary Sewer Systems (WDR), requires that all public entities that own or operate one or more miles of sewer system comply with the contents of this order. The purpose of the WDR is to ensure that sanitary sewer overflows (SSOs) are mitigated through the implementation of system-wide operation, maintenance, and a Sanitary Sewer Management Plan (SSMP). Included in the details of the SSMP is a necessary self-audit corresponding to the size of the system with a minimum biannual frequency. This report outlines Kirkwood Meadows Public Utility District's (District) SSMP program audit and its corresponding tasks. The SSMP audit shall:

- Evaluate the effectiveness of the current SSMP
- Identify potential weaknesses of the current SSMP
- Determine improvement opportunities in the current SSMP

### **WDR Requirements for SSMP Element 10: SSMP Program Audits**

*As part of the SSMP, the Enrollee shall conduct periodic internal audits, appropriate to the size of the system and the number of SSOs. At a minimum, these audits must occur every two years and a report must be prepared and kept on file. This audit shall focus on evaluating the effectiveness of the SSMP and the Enrollee's compliance with the SSMP requirements identified in this subsection, including identification of any deficiencies in the SSMP and steps to correct them.*

### **District Compliance Approach – As Stated in the SSMP**

The District prepared and adopted an updated SSMP in June 2014. The updated SSMP expanded and improved the scope of the existing SSMP, which had last been updated in 2008. Section 10.2 of the District's updated SSMP document states that Beginning in June 2014, and every two years thereafter, the District will audit the effectiveness of all elements of the SSMP. The most recent SSMP self-audit was completed in October 2022. The program audit will include a final report reviewing the District's performance and identifying findings. The report will be made available to the public and will be kept on file.

### **District System Description and Performance**

The District maintains approximately 8.6 miles of pipeline. The collection system pipeline consists of 6, 8, and 10-inch diameter pipe constructed of both concrete asbestos and polyvinyl chloride materials. Approximately 1/2 mile of the collection system consists of a force main. Included in the system are two pump stations.

In the last 5 years, the system had 4 reported SSOs in the California Integrated Water Quality System (CIQWS) as detailed in **Table 1**. The WDR requires that SSO records be kept for the previous 5 years as a minimum.



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*KMPUD Board President*

**Erik M. Christeson**                      Date  
*KMPUD General Manager*

**Table 1: CIQWS Summary of District SSOs January 2017-2022**

| No. | Date    | SSO Category | SSO Description  | SSO Vol. Gallons | Volume Recovered Gallons | Volume Reached Surface Water Gallons |
|-----|---------|--------------|--|------------------|--------------------------|--------------------------------------|
| 1   | 1/14/18 | 3            | Collection system Manhole overflow due to debris blockage.   | 900              | 900                      | 0                                    |
| 2   | 4/7/18  | 1            | Collection system Manhole overflow due to extreme storm event which overwhelmed Influent Pump Station. | 5000             | 4000                     | 1000                                 |
| 3   | 8/23/18 | 3            | Collection system Manhole overflow due to debris blockage.   | 400              | 400                      | 0                                    |
| 4   | 8/13/20 | 3            | Collection system Manhole overflow due to debris blockage.   | 20               | 20                       | 0                                    |

**Audit Tasks**

The responsibility of this audit has been assigned to District Wastewater Operator 3, Derek Dornbrook who is directly involved with the daily operations of the collection system. In addition to completing the attached SSMP Audit Form, the following tasks are associated with the SSMP audits:

1. Review operation and maintenance protocols with field staff including preventative maintenance.
2. Conduct interviews of operational staff and staff that respond to SSOs to verify familiarity with the SSMP and SSO response procedures.
3. Review condition assessment and rehabilitation protocols.
4. Review the past 2 years of District SSO data and determine if additional corrective action is needed.
5. Record all findings during the audit process on the attached SSMP Audit Form. This form will be the final audit report for the District's collection system performance and improvement opportunities. This report will be kept on file and made available to the public.

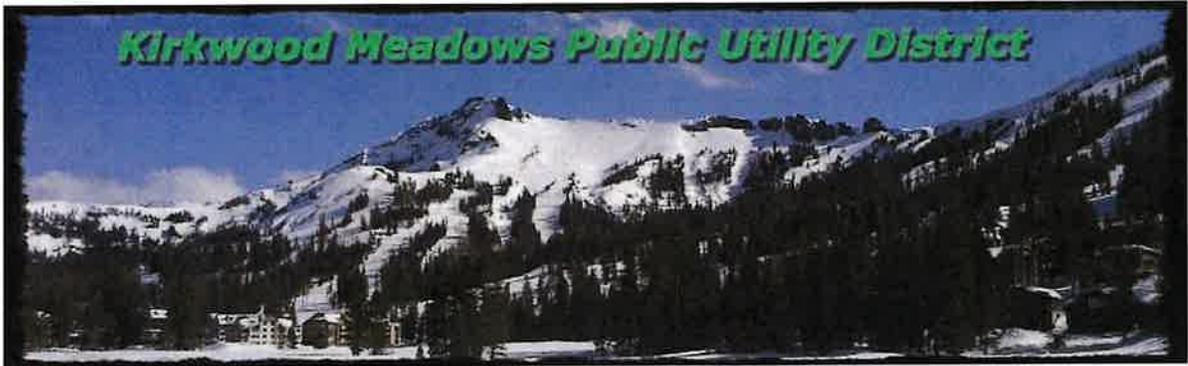
**Conclusion**

The SSMP is functioning successfully however, it is now due for the 5-year update for adequate performance as indicated by the Statewide Sanitary Sewer Systems general Order (Order No. 2006-0003-DWQ.) During the review period, the District experienced no SSOs due to collection system blockages or major storm events.

As a summary of the attached SSMP Audit Form, the following improvement opportunities were identified in **Table 2** below.

**Table 2: 2022 SSMP Audit Improvement Opportunities**

| <b>SSMP Section</b>                                     | <b>Improvement Opportunity</b>                                      | <b>Target Date</b>                         |
|---|---|--|
| Element 4. Operation and Maintenance Program. Maps.     | Map updates and a comprehensive atlas.                              | December 2023.                             |
| Element 4. Operation and Maintenance Program. Training. | CWEA Collection System Specialist certifications for key operators. | Operator to be certified by December 2022. |



## ATTACHMENT 1

## SSMP AUDIT FORM

(ADAPTED FROM FORMAT DEVELOPED BY BAY AREA CLEAN WATER AGENCIES)

**Table 3: Description of Sewer System Maintained by Kirkwood Meadows Public Utility District**

|   |   |
|---|---|
| <b>Name of agency</b>                                   | <b>Kirkwood Meadows Public Utility District</b> |
| <b>Date of audit</b>                                    | <b>September 30th, 2022</b>                     |
| <b>Name of auditor</b>                                  | <b>Derek Dornbrook, Wastewater Operator 3</b>   |
| <b>System Overview</b>                                  |   |
| <b>LF of gravity sewer mains</b>                        | <b>42,240 LF (8 mi)</b>                         |
| <b>LF of force mains</b>                                | <b>3,250 LF</b>                                 |
| <b>Total LF of all sewer lines</b>                      | <b>45,490 LF (8.6 mi)</b>                       |
| <b>Number of pump stations</b>                          | <b>2</b>  |
| <b>Population served</b>                                | <b>250-6,000</b>                                |
| <b>Number of connections</b>                            | <b>664</b>                                      |
| <b>Current average monthly single family sewer rate</b> | <b>\$75</b>                                     |

## Audit Report – Elements 1-11

### Element 1. Goals.

- Are the goals stated in the SSMP still appropriate and accurate?

#### Audit Findings

Yes, the goals stated in the SSMP are still appropriate and accurate. The SSMP supplements and supports the District's existing operation and maintenance programs and SSMP goals by providing high-level, consolidated guidelines and procedures for all aspects of the District's sewer system management

### Element 2. Organization

- Is the SSMP up-to-date with District organization and staffing contact information?

#### Audit Findings

No, Organizational Chart will be included as part of the SSMP update effort. The SSO Response Plan and the SSO Reporting Chain of Communications are up-to-date. Names and contact information have been updated to current contact information as of September 30, 2022, and are included in Appendix A of the revised 2022 SSMP.

### Element 3. Legal Authority

#### Reference Material

#### **Ordinances**

#### **Enforcement Actions**

- Does the SSMP contain up-to-date information about your agency's legal authority?
- Does your agency have sufficient legal authority to control sewer use and maintenance?

#### Audit Findings

No, the updated SSMP contains the formation document for KMPUD which is the basis of our legal authority.

Yes, the KMPUD Sewer Regulations are referenced in this element are current. All regulations, rates, connection fees, and ordinances can be referenced in Appendix D of the SSMP.

### Element 4. Operations and Maintenance Program

#### **A. Collection System Maps**

#### Reference Material

#### **Summary of information included in mapping system**

- Does the SSMP contain up-to-date information about the District's maps?
- Are the District's collection system maps complete, up-to-date, and sufficiently detailed?

#### Audit Findings

Yes, the District currently has basic sewer system maps.

Yes, the District's collection system maps are up-to-date. However, the District's collection system maps are not complete and sufficiently detailed. The District will be retaining a consulting engineer to create a comprehensive sewer collection system map that will be available to KMPUD operations staff in electronic format and in bound hard-copy version for use. The maps will be actively updated based on information gathered in the field regarding physical features, conditions assessments, and/or maintenance activities.

#### **B. Resources and Budget**

#### Reference Material

#### **Current Capital Improvement Plan (CIP)**

#### **Current Operating budget**

#### **Wastewater Collection System Repairs and Maintenance 5-Year plan**

- Does the SSMP contain up-to-date information about the District's resources?
- Are the District's resources and budget sufficient to support effective sewer system management?
- Do the District's planning efforts support long-term goals?

Audit Findings

Yes, the above cited reference materials contain up-to-date information about District resources.

Yes, after the 2020 Wastewater Rate Study, the District has sufficient budget to support effective sewer system management.

The referenced 5-year plan has been augmented with a variety of planning efforts. Additionally, the District will be retaining a consulting engineer to develop a long-term master plan. The SSMP will be updated to reflect these changes and activities.

**C. Prioritized Preventative Maintenance**Reference Material

Cleaning schedules

Work Orders

Service call data

Inspection reports.

Infiltration and inflow (I/I) monitoring studies and reports

Pipe and manhole condition data

**Table 4. Annual Blockage Statistics and Preventative Maintenance Activities**

|   | 2018     | 2019 | 2020     | 2021   | 2022   |
|---|----------|------|----------|--------|--------|
| <b>Blockages in the past year</b>                           | 3        | 0    | 1        | 0      | 0      |
| <b>Blockages due to:</b>                                    |          |      |          |        |        |
| <b>Roots</b>  | 0        | 0    | 0        | 0      | 0      |
| <b>Grease</b>   | 0        | 0    | 0        | 0      | 0      |
| <b>Debris</b>   | 3        | 0    | 1        | 0      | 0      |
| <b>Other</b>  | 0        | 0    | 0        | 0      | 0      |
| <b>Average response time</b>                                | 1/2 hour | N/A  | 1/2 hour | N/A    | N/A    |
| <b>Ratio of planned cleaning to unplanned cleaning (LF)</b> | 3 to 0   | N/A  | 1 to 0   | 1 to 0 | 1 to 0 |
| <b>Number of customer complaints in last year</b>           | 0        | 0    | 0        | 0      | 0      |
| <b>Number of positive customer responses</b>                | 1        | 0    | 0        | 0      | 0      |

- Does the SSMP contain up-to-date information about your agency's preventative maintenance activities?
- Considering the information in Tables 4-6, are the District's preventative maintenance activities sufficient in reducing and preventing SSOs and blockages?
- Are the District's preventative maintenance activities sufficient and effective in reducing and preventing SSO's?
- Does the SSMP contain up-to-date information about the District's inspections and condition assessment
- Are the District's scheduled inspections and condition assessments effective in locating, identifying, and addressing deficiencies?

Audit Findings

Yes, the SSMP contains up-to-date information about the District's maintenance and inspection activities.

Yes, the sufficiency and effectiveness of these activities in reducing and preventing SSOs are reflective of the aforementioned tables. The District's preventative maintenance activities have been exceptional in reducing and preventing SSOs and blockages as there have been no SSO incidents during the audit review period. Recent activities have included televising, recording, and cleaning large sections of the collection system. Additionally, pump station alarm systems have been improved in response to an SSO in 2014 and all alarms systems are routinely inspected and tested. Improved documentation regarding FOG inspections has been implemented in addition to formalized documentation of said inspections and have served to prevent SSOs due to FOG.

**D. Equipment and Replacement Inventory**Reference Material

**Funds spent on equipment and materials**  
**Equipment and parts inventory**

- Does the SSMP contain up-to-date information about equipment and replacement inventories?
- Are contingency equipment and replacement parts sufficient to respond to emergencies and properly conduct regular maintenance?

Audit Findings

Yes, the District maintains spare parts for pump stations in the event of failure, including rebuild kits and level indicators. The District also has a vac-truck, jetter trailer, and temporary bypass pumps available to respond to line blockage. Additionally, the District has full redundancy generators that are kept in a ready-state in case of power loss.

**E. Training**Reference Material

**Employee training records**  
**Interviews with staff**

- Does the SSMP contain up-to-date information about your agency's training expectations and programs?
- Do supervisors believe that their staff is sufficiently trained?
- Are staff satisfied with the training opportunities and support offered?

Audit Findings

Yes, the District places a high level of importance on safety and technical training. The District budget includes a training budget to ensure that all staff is properly trained. New staff receive on-the-job training specific to the collection system and maintenance equipment used. Staff also attends outside

workshops whenever practical. Opportunity for audit improvement exists in Collection System Grade Certification which is offered by the California Water Environment Association (CWEA). All operations staff is encouraged and will be given support to obtain these certifications.

## **Element 5. Design and Performance Provisions**

### Reference Material

**Design and construction standards  
Ordinances**

- Does the SSMP contain up-to-date information about the District's design and construction standards?
- Are design and construction standards, as well as standards for inspection and testing of new and rehabilitated facilities sufficiently comprehensive and up-to-date?

### Audit Findings

Yes, the SSMP contains up-to-date information about design and construction standards. The District Engineer reviews plans for construction of new collection system infrastructure which includes verification that the proposed improvements adhere to the District's Design Standards. The current KMPUD Design Standards are available at [www.kmpud.com](http://www.kmpud.com).

## Element 6. Overflow Emergency Response Program

Reference Material  
Data submitted to CIQWS  
Service call data

Table 5. Annual SSO Statistic

|   |        |     |     |     |     |
|---|--------|-----|-----|-----|-----|
| Number of wet weather SSOs                                  | 1      | 0   | 0   | 0   | 0   |
| Total number of SSOs  | 3      | 0   | 1   | 0   | 0   |
| Category 1 SSOs   | 1      | 0   | 0   | 0   | 0   |
| Category 2 SSOs   | 0      | 0   | 0   | 0   | 0   |
| Category 3 SSOs   | 2      | 0   | 1   | 0   | 0   |
| Private Lateral SSOs  | N/A    | 0   | 0   | 0   | 0   |
| Total volume of SSOs  | 6300   | 0   | 20  | 0   | 0   |
| Total volume recovered                                      | 5300   | 0   | 20  | 0   | 0   |
| Net volume of SSOs (total minus recovered)                  | 1000   | 0   | 0   | 0   | 0   |
| <b>SSOs caused by:</b>                                      |        |     |     |     |     |
| Roots   | 0      | 0   | 0   | 0   | 0   |
| Grease  | 0      | 0   | 0   | 0   | 0   |
| Debris  | 2      | 0   | 1   | 0   | 0   |
| Pipe failure  | 0      | 0   | 0   | 0   | 0   |
| Pump station failure  | 0      | 0   | 0   | 0   | 0   |
| Capacity-limited pipe segment (no debris)                   | 1      | 0   | 0   | 0   | 0   |
| Other   | 0      | 0   | 0   | 0   | 0   |
| Number of locations with more than one SSO in the past year | 0      | 0   | 0   | 0   | 0   |
| Average response time-during business hours                 | 1/2 hr | N/A | N/A | N/A | N/A |
| Average response time-after business hours                  | N/A    | N/A | N/A | N/A | N/A |

- Does the SSMP contain an up-to-date version of the District's Overflow Emergency Response Plan?
- Considering the information in Table 5, is the Overflow Emergency Response Plan effective in handling SSOs?

### Audit findings

Yes, the SSMP contains an up-to-date version of the District's Overflow Emergency Response Plan and this plan has been very effective in handling SSOs. The Response Plan was amended to include a detailed, step-by-step response guide for managers and field operators. Table 6-1: Outside Agency Contact Information was updated on September 30, 2022 and is included in Appendix B-KMPUD SSMP Field Guide.

## Element 7. Fats, Oils, and Grease (FOG) Control Plan

### Reference Material

Restaurant inspection reports

Data submitted to CIQWS

Service call data

**Table 6. FOG Control Statistics**

|  | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|------|------|------|------|------|
| <b>Number of SSOs caused by FOG</b>                | 0    | 0    | 0    | 0    | 0    |
| <b>Planned cleaning (LF)</b>                       | 3    | 6    | 3    | 4    | 5    |
| <b>Unplanned cleaning (LF)</b>                     | 0    | 0    | 0    | 0    | 0    |
| <b>Ratio of planned to unplanned cleaning (LF)</b> | N/A  | N/A  | N/A  | N/A  | N/A  |
| <b>Number of FOG inspections completed</b>         | 6    | 12   | 12   | 12   | 9    |

- Does the SSMP contain up-to-date information about the District's FOG control program?
- Considering the information in Table 6, is the current FOG program effective in documenting and controlling FOG sources?

### Audit Findings

Yes, the SSMP contains up-to-date information about the District's FOG control program and this program is effective in documenting and controlling FOG sources. Documentation protocols were updated upon recommendation of the 2014 Audit Report and a highly formalized program has been instituted, wherein District staff works in cooperation with FSEs to ensure effective FOG control to prevent SSOs. District staff inspects all of the FOG removal devices within the District's service area on a monthly basis and documents all inspections and defects of FOG removal devices.

## Element 8. System Evaluation and Capacity Assurance Plan

### Reference Material

Capacity assessment reports

Capital improvement plan

SSO Data

**Table 7. SSOs Caused by Hydraulic Limitations**

| Number of SSOs Caused by capacity limitations | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|------|------|------|------|------|
|   | 1    | 0    | 0    | 0    | 0    |

- Does the SSMP contain up-to-date information about the District's capacity assessment?
- Has the District completed a capacity assessment and identified and addressed any hydraulic deficiencies in the system?

### Audit Findings

Yes, a Capital Improvements Plan (CIP) for the District was adopted on May 10, 2014 by the District. The KMPUD Water and Sewer Master CIP includes in the budget dedicated funds to identify and mitigate infiltration and inflow. Additionally, the District has adopted Design Standards as outlined in Element 5 which are sufficient to meet the needs of the District.

## Element 9. Monitoring, Measurement, and Program Modifications

- Does the SSMP contain up-to-date information about the District's data collection and organization?
- Is the District's data collection and organization sufficient to evaluate the effectiveness of your SSMP?

### Audit Findings

Yes, the SSMP contains up-to-date information of data collection and organization that is sufficient to evaluate the effectiveness of the SSMP. Review of the lack of SSO occurrences from the past two years supports that the SSMP is successful in maintaining minimal SSOs.

## Element 10. SSMP Audits

- Discuss the effectiveness of this audit format and provide any suggestions for changes.
- Will a copy of this SSMP Audit be included in the SSMP document as an appendix?

### Audit Findings

This 2022 SSMP Audit was conducted in a similar format to the 2020 Audit. The current format was found to be effective in that it required a more thorough examination of the SSMP and included increased participation from operations staff. A copy of this SSMP Audit will be included in the SSMP document as an appendix and will serve as a template for future Audits.

## Element 11. Communication Program

### Reference Material

**Mailings and mailing list**

**Website**

**Other communication records such as newspaper ads, site postings, or other outreach**

**Customer feedback**

- Does the SSMP contain up-to-date information about the District's public outreach activities?
- Does the SSMP contain up-to-date information about the District's communications with satellite and tributary agencies?
- Has the District effectively communicated with the public about the SSMP, and addressed feedback?

### Audit Findings

Yes, the SSMP document is available for public viewing at the District Office, and copies of the document (or portions of) are available upon request, at the regular charge for copies. The final SSMP document is posted on the District's web site for viewing by the general public. The 2020 Audit Review will also be available by all aforementioned means. The District's sewer collection system does not have any tributary or satellite collection systems which contribute wastewater to District facilities. The District constantly strives to communicate with the public about the SSMP and addresses all feedback through public hearings or the District web site. Additional outreach efforts are addressed by the District's monthly newsletter which often includes articles related to SSO prevention measures that can be aided by public awareness and participation.



## APPENDIX H – SPILL RECORDS



## SSMP Appendix H – Spill Records

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In the event of a sanitary sewer spill, KMPUD will maintain records of each spill event for at least five years. Copies of field notes and CIWQS summaries for each spill are included in this Appendix.



**SSO - General Information**

SSO Event ID: 806252 Regional Water Board: 5S  
 Spill Location Name: Kirkwood Inn / Cross Country Center Agency: Kirkwood Meadows PUD  
 WVID: 5SSO10975 Sanitary Sewer System: Kirkwood Meadows CS

| File Name             | File Description                           | Date/Time Uploaded    | Status |
|-----------------------|--|-----------------------|--------|
| 806252_Version_1_.pdf | Certified spill pdf : 806252_Version_1.pdf | 05/23/2014 - 15:17:22 | OK     |

General Info

Glossary of Terms

Locate the spill on map

Certified by Derek Dornbrook on 2014-05-23 00:00:00.0

1 - Spill Type:

Category 3

2 - Estimate Spill Volumes

- a) Estimated spill volume that reached a separate storm drain that flows to a surface water body? 0
- b) Estimated spill volume recovered from the separate storm drain that flows to a surface water body? (Do not include water used for clean-up) 0
- c) Estimated spill volume that reached a drainage channel that flows to a surface water body? 0
- d) Estimated spill volume recovered from a drainage channel that flows to a surface water body? 0
- e) Estimated spill volume discharged directly to a surface water body? 0
- f) Estimated spill volume recovered from surface water body? 0
- g) Estimated spill volume discharged to land? (Includes discharges directly to land, and discharges to a storm drain system or drainage channel that flows to a storm water infiltration/retention structure, field, or other non-surface water location.) 20
- h) Estimated spill volume recovered from the discharge to land? (Do not include water used for clean-up) 20

| Estimated Total spill volume Reach Surface Water (a-b+c+e) | Estimated Total spill volume Reach Land (g) | Estimated Total spill volume Recovered (b+d+f+h) | Estimated Total spill volume (a+c+e+g) |
|--|---|--|--|
|  |   |  |  |

|   |    |    |    |
|---|----|----|----|
| 0 | 20 | 20 | 20 |
|---|----|----|----|

- 3 - Did the spill discharge to a drainage channel and/or surface water? No
- 4 - Did the spill reach a separate (i.e., not combined) storm drainpipe? No
- 5 - If spill reached to a separate storm drainpipe, was all of the wastewater fully captured from the separate storm drain and returned to the sanitary sewer system? Not Applicable - Spill did not reach a separate storm drainpipe

**Physical Location Details**

- 6 - Spill location name: Kirkwood Inn / Cross Country Center
- 7 - Latitude of spill location: 38.703061
- 8 - Longitude of spill location: -120.073183
- 9 - County: El Dorado
- 10 - Regional Water Quality Control Board: 5S
- 11 - Spill location description: This was a private spill, on private land. The spill was caused by a blocked line that forced sewer water to escape from the clean out.

**Spill Details**

- 12 - Number Of appearance points: 1
- 13 - Spill appearance point: Lateral Clean Out (Private)
- 14 - Spill appearance point explanation:
- 15 - Final spill destination: Unpaved surface
- 16 - Explanation of final spill destination: Spill was observed in a 10x10 area above ground.
- 17 - Estimated spill start date/time: 2014-04-17 10:30:00.0
- 18 - Date and time sanitary sewer system agency was notified of or discovered spill: 2014-04-17 10:30:00.0

2014-04-17 11:00:00.0

2014-04-17 10:30:00.0

Debris from Lateral

Other (specify below)

Private Lateral Cleanout

No

2

PVC

30

Upon observing the debris and staining around the spill location I estimate the spill to be surface spill withing a 10' x10' area.

Notification Details

30(a) - Name and Title (Contact person who can answer specific questions about this SSO) Derek Dornbrook

30(b) - Contact Person Phone Number 209258444

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You are logged-in as: PUBLIC.

## SSO - General Information

SSO Event ID: 806579 Regional Water Board: 5S  
 Spill Location Name: East Meadows Lift Station Agency: Kirkwood Meadows PUD  
 WDID: 5SSO10975 Sanitary Sewer System: Kirkwood Meadows CS

| File Name              | File Description                             | Date/Time Uploaded    | Status |
|------------------------|--|-----------------------|--------|
| 806579_Version_1.4.pdf | Certified spill pdf : 806579_Version_1.4.pdf | 06/03/2014 - 09:04:21 | OK     |

General Info :

[Glossary of Terms](#)

[Locate the spill on map](#)

Certified by Derek Dornbrook on 2014-06-03 00:00:00.0

1 - Spill Type:

Category 1

2 - Estimate Spill Volumes

- a) Estimated spill volume that reached a separate storm drain that flows to a surface water body? 0
- b) Estimated spill volume recovered from the separate storm drain that flows to a surface water body? (Do not include water used for clean-up) 0
- c) Estimated spill volume that reached a drainage channel that flows to a surface water body? 0
- d) Estimated spill volume recovered from a drainage channel that flows to a surface water body? 0
- e) Estimated spill volume discharged directly to a surface water body? 30
- f) Estimated spill volume recovered from surface water body? 0
- g) Estimated spill volume discharged to land? (Includes discharges directly to land, and discharges to a storm drain system or drainage channel that flows to a storm water infiltration/retention structure, field, or other non-surface water location.) 120
- h) Estimated spill volume recovered from the discharge to land? (Do not include water used for clean-up) 0

| Estimated Total spill volume Reach Surface Water (a-b+c+e) | Estimated Total spill volume Reach Land (g) | Estimated Total spill volume Recovered (b+d+f+h) | Estimated Total spill volume (a+c+e+g) |
|--|---|--|--|
|  |   |  |  |

|    |     |   |     |
|----|-----|---|-----|
| 30 | 120 | 0 | 150 |
|----|-----|---|-----|

- 3 - Did the spill discharge to a drainage channel and/or surface water? Yes
- 4 - Did the spill reach a separate (i.e., not combined) storm drainpipe? No
- 5 - If spill reached to a separate storm drainpipe, was all of the wastewater fully captured from the separate storm drain and returned to the sanitary sewer system? Not Applicable - Spill did not reach a separate storm drainpipe

**Physical Location Details**

- 6 - Spill location name: East Meadows Lift Station
- 7 - Latitude of spill location: 38.697669
- 8 - Longitude of spill location: -120.071683
- 9 - County: Alpine
- 10 - Regional Water Quality Control Board: 5S
- 11 - Spill location description: Overflow from a collection system manhole directly adjacent to the force main pump station and next to Kirkwood Creek.

**Spill Details**

- 12 - Number Of appearance points: 1
- 13 - Spill appearance point: Manhole
- 14 - Spill appearance point explanation:
- 15 - Final spill destination: Surface Water
- 16 - Explanation of final spill destination:
- 17 - Estimated spill start date/time: 2014-05-30 02:45:00.0

2014-05-30 03:00:00.0

18 - Date and time sanitary sewer system agency was notified of or discovered spill:

2014-05-30 03:15:00.0

19 - Estimated Operator arrival date/time:

2014-05-30 03:15:00.0

20 - Estimated spill end date/time:

Pump Station Failure-Controls

21 - Spill cause:

22 - Spill cause explanation: Bubblers level system failed to operate due to failure of compressors.

Pump Station-Controls

23 - Where did failure occur?

24 - Explanation of Where failure occurred:

25 - Was this spill associated with a storm event? No

26 - Diameter of sewer pipe at the point of blockage or failure: 8

27 - Material of sewer pipe at the point of blockage or failure: PVC

28 - Estimated age of sewer asset at the point of blockage or failure: 18

29 - Spill response activities: Cleaned-Up

30 - Explanation of spill response activities: KMPUD staff fenced off spill area, posted area, applied lime and cleaned up area. In process of removing and disposing of contaminated soil.

2014-06-03 02:00:00.0

31 - Spill response completion date:

Repaired Facilities or Replaced Defect

- 32 - Spill corrective action taken:
- 33 - Explanation of spill corrective action taken: NA
- 34a - Is there an ongoing investigation? No
- 34b - Reason for ongoing investigation?
- 35 - Visual inspection results from impacted receiving water: No visible nuisance or health impacts observed.
- 36 - Health warnings posted? Yes
- 37 - Did the spill result in a beach closure (if YES, answer questions 38)? No
- 38 - Name of impacted beach(es) (enter NA if not applicable):
- 39 - Name of impacted surface water(s) (enter NA if not applicable): Kirkwood Creek
- 40 - Water quality samples analyzed for: Biological indicator(s) - specify below
- 41 - Explanation of water quality samples analyzed for: Total Coliform sample taken to assess possible impact to public health.
- 42 - Water quality sample results reported to: Regional Water Quality Control Board
- 43 - Explanation of water quality sample results reported to:

**44 - Explanation of volume estimation method used:**

Volume was estimated by determining gallon volume of pump station wet well, gallon volume of collection system piping upstream to affected manhole. SCADA readings were analyzed to determine the time that the event began and ended. Visual observations determined that the spill was 1-2 gallons per minute. Combining all of this data allowed KMPUD to determine approximate gallon volume of spill.

**Notification Details**

**45 - Cal OES Control Number** 140365

**46 - Cal OES Called Date/Time** 2014-05-30 06:15:00.0

**47(a) - Name and Title (Contact person who can answer specific questions about this SSO)** Derek Dornbrook

**47(b) - Contact Person Phone Number** 2092584444



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You are logged-in as: PUBLIC.

### SSO - General Information

SSO Event ID: 844512 Regional Water Board: 5S  
 Spill Location Name: Fremont and Dangburg Intersection Agency: Kirkwood Meadows PUD  
 WDID: 5SSO10975 Sanitary Sewer System: Kirkwood Meadows CS

| File Name               | File Description                              | Date/Time Uploaded    | Status |
|-------------------------|---|-----------------------|--------|
| 844512_Version_1.1_.pdf | Certified spill pdf : 844512_Version_1.1_.pdf | 08/21/2018 - 08:59:07 | OK     |

#### General Info

[Glossary of Terms](#)

[Locate the spill on map](#)

Certified by Derek Dornbrook on 2018-08-21 00:00:00.0

#### 1 - Spill Type:

Category 3

#### 2 - Estimate Spill Volumes

- a) Estimated spill volume that reached a separate storm drain that flows to a surface water body? 0
- b) Estimated spill volume recovered from the separate storm drain that flows to a surface water body? (Do not include water used for clean-up) 0
- c) Estimated spill volume that reached a drainage channel that flows to a surface water body? 0
- d) Estimated spill volume recovered from a drainage channel that flows to a surface water body? 0
- e) Estimated spill volume discharged directly to a surface water body? 0
- f) Estimated spill volume recovered from surface water body? 0
- g) Estimated spill volume discharged to land? (Includes discharges directly to land, and discharges to a storm drain system or drainage channel that flows to a storm water infiltration/retention structure, field, or other non-surface water location.) 900
- h) Estimated spill volume recovered from the discharge to land? (Do not include water used for clean-up) 900

| Estimated Total spill volume Reach Surface Water (a-b+c+e) | Estimated Total spill volume Reach Land (g) | Estimated Total spill volume Recovered (b+d+f+h) | Estimated Total spill volume (a+c+e+g) |
|--|---|--|--|
|  |   |  |  |

|   |     |     |     |
|---|-----|-----|-----|
| 0 | 900 | 900 | 900 |
|---|-----|-----|-----|

- 3 - Did the spill discharge to a drainage channel and/or surface water? No
- 4 - Did the spill reach a separate (i.e., not combined) storm drainpipe? No
- 5 - If spill reached to a separate storm drainpipe, was all of the wastewater fully captured from the separate storm drain and returned to the sanitary sewer system? Not Applicable - Spill did not reach a separate storm drainpipe

**Physical Location Details**

6 - Spill location name: Fremont and Dangburg Intersection

7 - Latitude of spill location: 38.69353

8 - Longitude of spill location: -120.07618

9 - County: Amador

10 - Regional Water Quality Control Board: 5S

**Spill Details**

12 - Number Of appearance points: 1

13 - Spill appearance point: Manhole

14 - Spill appearance point explanation: Paved Surface

15 - Final spill destination: Paved Surface

16 - Explanation of final spill destination: Paved Surface

17 - Estimated spill start date/time: 2018-01-14 08:00:00.0

18 - Date and time sanitary sewer system agency was notified of or discovered spill: 2018-01-14 09:00:00.0

19 - Estimated Operator arrival date/time: 2018-01-14 09:30:00.0

2018-01-14 10:30:00.0

Debris from Lateral

Gravity Mainline

No

6

Asbestos Concrete

35

Area of spill with volume of manhole and main.

**Notification Details**

**30(a) - Name and Title (Contact person who can answer specific questions about this SSO)** Derek Dornbrook

**30(b) - Contact Person Phone Number** 2092584444

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**20 - Estimated spill end date/time:**

**21 - Spill cause:**

**22 - Spill cause explanation:**

**23 - Where did failure occur?**

**24 - Explanation of Where failure occurred:**

**25 - Was this spill associated with a storm event?**

**26 - Diameter of sewer pipe at the point of blockage or failure:**

**27 - Material of sewer pipe at the point of blockage or failure:**

**28 - Estimated age of sewer asset at the point of blockage or failure:**

**29 - Explanation of volume estimation method used:**



You are logged-in as: PUBLIC.

**SSO - General Information**

SSO Event ID: 846352 Regional Water Board: 5S  
 Spill Location Name: Kirkwood Meadows PUD Wastewater Treatment Plant Agency: Kirkwood Meadows PUD  
 WDID: 5SSO10975 Sanitary Sewer System: Kirkwood Meadows CS

| File Name              | File Description                             | Date/Time Uploaded    | Status |
|------------------------|--|-----------------------|--------|
| 846352_Version_1.3.pdf | Certified spill pdf : 846352_Version_1.3.pdf | 04/18/2018 - 12:47:53 | OK     |

General Info

[Glossary of Terms](#)

[Locate the spill on map](#)

Certified by Derek on 2018-04-18 00:00:00.0

1 - Spill Type:

Category 1

2 - Estimate Spill Volumes

- a) Estimated spill volume that reached a separate storm drain that flows to a surface water body? 0
- b) Estimated spill volume recovered from the separate storm drain that flows to a surface water body? (Do not include water used for clean-up) 0
- c) Estimated spill volume that reached a drainage channel that flows to a surface water body? 10000
- d) Estimated spill volume recovered from a drainage channel that flows to a surface water body? 0
- e) Estimated spill volume discharged directly to a surface water body? 0
- f) Estimated spill volume recovered from surface water body? 0
- g) Estimated spill volume discharged to land? (Includes discharges directly to land, and discharges to a storm drain system or drainage channel that flows to a storm water infiltration/retention structure, field, or other non-surface water location.) 40000
- h) Estimated spill volume recovered from the discharge to land? (Do not include water used for clean-up) 40000

| Estimated Total spill volume Reach Surface Water (a-b+c+e) | Estimated Total spill volume Reach Land (g) | Estimated Total spill volume Recovered (b+d+f+h) | Estimated Total spill volume (a+c+e+g) |
|--|---|--|--|
|  |   |  |  |

|     |       |       |       |
|-----|-------|-------|-------|
| 100 | 40000 | 40000 | 50000 |
|-----|-------|-------|-------|

- 3 - Did the spill discharge to a drainage channel and/or surface water? Yes
- 4 - Did the spill reach a separate (i.e., not combined) storm drainpipe? No
- 5 - If spill reached to a separate storm drainpipe, was all of the wastewater fully captured from the separate storm drain and returned to the sanitary sewer system? Not Applicable - Spill did not reach a separate storm drainpipe

**Physical Location Details**

- 6 - Spill location name: Kirkwood Meadows PUD Wastewater Treatment Plant
- 7 - Latitude of spill location: 38.6906
- 8 - Longitude of spill location: -120.07104
- 9 - County: Alpine
- 10 - Regional Water Quality Control Board: 5S
- 11 - Spill location description: Spilled out of a manhole directly adjacent to the wastewater treatment plant.

**Spill Details**

- 12 - Number Of appearance points: 1
- 13 - Spill appearance point: Manhole
- 14 - Spill appearance point explanation:
- 15 - Final spill destination: Other (specify below)
- 16 - Explanation of final spill destination: Most of the spill was absorbed by a snow bank that was removed and placed within the wastewater treatment plant.
- 17 - Estimated spill start date/time: 2018-04-07 08:30:00.0
- 18 - Date and time sanitary sewer system agency was notified of or discovered spill: 2018-04-07 09:00:00.0

|  |  |
|--|--|
| <b>19 - Estimated Operator arrival date/time:</b>                                  | 2018-04-07 09:00:00.0  |
| <b>20 - Estimated spill end date/time:</b>   | 2018-04-07 13:00:00.0  |
| <b>21 - Spill cause:</b>   | Rainfall Exceeded Design, I and I (Separate CS Only)   |
| <b>22 - Spill cause explanation:</b>   | Pump Station-Mechanical  |
| <b>23 - Where did failure occur?</b>   |  |
| <b>24 - Explanation of Where failure occurred:</b>                                 |  |
| <b>25 - Was this spill associated with a storm event?</b>                          | Yes  |
| <b>26 - Diameter of sewer pipe at the point of blockage or failure:</b>            | 6  |
| <b>27 - Material of sewer pipe at the point of blockage or failure:</b>            | Concrete Asbestos  |
| <b>28 - Estimated age of sewer asset at the point of blockage or failure:</b>      | 40   |
| <b>29 - Spill response activities:</b>   | Cleaned-Up;Mitigated Effects of Spill;Returned Portion of Spill to Sanitary Sewer System;Other Enforcement Agency Notified |
| <b>30 - Explanation of spill response activities:</b>                              |  |
| <b>31 - Spill response completion date:</b>  | 2018-04-18 13:46:00.0  |
| <b>32 - Spill corrective action taken:</b>   | Added sewer to preventive maintenance program  |
| <b>33 - Explanation of spill corrective action taken:</b>                          | Attempted to contain spill. Barricaded area off from public. Swept up debris. Washed down area. Removed contaminated snow. |
| <b>34a - Is there an ongoing investigation?</b>                                    | Yes  |
| <b>34b - Reason for ongoing investigation?</b>                                     | To determine impact of spill on Kirkwood Creek   |
| <b>35 - Visual inspection results from impacted receiving water:</b>               | None   |
| <b>36 - Health warnings posted?</b>  | Yes  |
| <b>37 - Did the spill result in a beach closure (If YES, answer questions 38)?</b> | No   |

38 - Name of impacted beach(es) (enter NA if not applicable): None

39 - Name of impacted surface water(s) (enter NA if not applicable): Kirkwood Creek

40 - Water quality samples analyzed for: Biological indicator(s) - specify below

41 - Explanation of water quality samples analyzed for: Total Coliform

42 - Water quality sample results reported to: Other (specify below)

43 - Explanation of water quality sample results reported to: County Health Agency and Regional Water Quality Control Board will receive results

44 - Explanation of volume estimation method used: Amount of Influent metered minus amount of Effluent metered to determine gallons spilled.

**Notification Details**

45 - Cal OES Control Number 182285

46 - Cal OES Called Date/Time 2018-04-07 13:00:00.0

47(a) - Name and Title (Contact person who can answer specific questions about this SSO) Derek Dornbrook

47(b) - Contact Person Phone Number 2092584444

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### SSO - General Information

SSO Event ID: 850623 Regional Water Board: 5S  
 Spill Location Name: Wintergreen Meadow Agency: Kirkwood Meadows PUD  
 WDID: 5SSO10975 Sanitary Sewer System: Kirkwood Meadows CS

| File Name              | File Description                             | Date/Time Uploaded    | Status |
|------------------------|--|-----------------------|--------|
| 850623_Version_1.1.pdf | Certified spill pdf : 850623_Version_1.1.pdf | 08/29/2018 - 11:12:07 | OK     |

General Info

[Glossary of Terms](#)

[Locate the spill on map](#)

Certified by Derek Dornbrook on 2018-08-29 00:00:00.0

#### 1 - Spill Type:

Category 3

#### 2 - Estimate Spill Volumes

- a) Estimated spill volume that reached a separate storm drain that flows to a surface water body? 0
- b) Estimated spill volume recovered from the separate storm drain that flows to a surface water body? (Do not include water used for clean-up) 0
- c) Estimated spill volume that reached a drainage channel that flows to a surface water body? 0
- d) Estimated spill volume recovered from a drainage channel that flows to a surface water body? 0
- e) Estimated spill volume discharged directly to a surface water body? 0
- f) Estimated spill volume recovered from surface water body? 0
- g) Estimated spill volume discharged to land? (Includes discharges directly to land, and discharges to a storm drain system or drainage channel that flows to a storm water infiltration/retention structure, field, or other non-surface water location.) 400
- h) Estimated spill volume recovered from the discharge to land? (Do not include water used for clean-up) 400

| Estimated Total spill volume Reach Surface Water (a-b+c+e) | Estimated Total spill volume Reach Land (g) | Estimated Total spill volume Recovered (b+d+f+h) | Estimated Total spill volume (a+c+e+g) |
|--|---|--|--|
|  |   |  |  |



- 3 - Did the spill discharge to a drainage channel and/or surface water? No
- 4 - Did the spill reach a separate (i.e., not combined) storm drainpipe? No
- 5 - If spill reached to a separate storm drainpipe, was all of the wastewater fully captured from the separate storm drain and returned to the sanitary sewer system? Not Applicable - Spill did not reach a separate storm drainpipe

**Physical Location Details**

- 6 - Spill location name: Wintergreen Meadow
- 7 - Latitude of spill location: 38.6985
- 8 - Longitude of spill location: -120.07577
- 9 - County: Amador
- 10 - Regional Water Quality Control Board: 5S
- 11 - Spill location description: Collection system Manhole overflowed. Manhole is located in the meadow.

**Spill Details**

- 12 - Number Of appearance points: 1
- 13 - Spill appearance point: Manhole
- 14 - Spill appearance point explanation:
- 15 - Final spill destination: Unpaved surface
- 16 - Explanation of final spill destination:
- 17 - Estimated spill start date/time: 2018-08-23 10:00:00.0
- 18 - Date and time sanitary sewer system agency was notified of or discovered spill: 2018-08-23 13:00:00.0

19 - Estimated Operator arrival date/time:

8-08-23 13:15:00.0

20 - Estimated spill end date/time:

2018-08-23 14:30:00.0

21 - Spill cause:

Debris-Wipes/Non-Dispersables

22 - Spill cause explanation:

Gravity Mainline

23 - Where did failure occur?

24 - Explanation of Where failure occurred:

No

25 - Was this spill associated with a storm event?

8

26 - Diameter of sewer pipe at the point of blockage or failure:

Asbestos Concrete

27 - Material of sewer pipe at the point of blockage or failure:

40

28 - Estimated age of sewer asset at the point of blockage or failure:

29 - Explanation of volume estimation method used:

Determined gallons per minute spilling and multiplied by length of time of spill.

Notification Details

30(a) - Name and Title (Contact person who can answer specific questions about this SSO) Derek Dornbrook

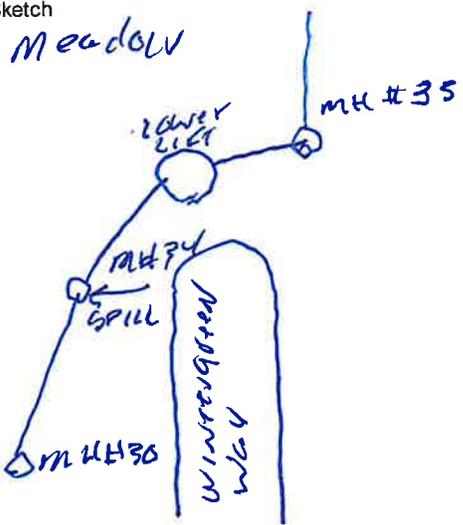
30(b) - Contact Person Phone Number

2092584444

# KMPUD SSO RESPONSE REPORT FORM

Report I.D. \_\_\_\_\_

Staff Individual Completing Form: Derek Dornbrodt Date: 8/14/20

| Description of Problem or Call   |   |   |
|--|---|---|
| Date & Time of First Notification or Discovery<br><u>8/13/20 4:10 PM</u>   | Reported Location of Problem (address, cross street, etc.)<br><u>Manhole #34 near Wintergreen Way.</u>          |   |
| Nature of Call (spill, odor, etc.)<br><u>sewage spilling out of top of manhole.</u>  |   |   |
| Reporting Party / Individual (name)<br><u>Peter Catalano</u>   | Phone Number<br><u>831-247-2036</u>   | Address<br><u>50977 Wintergreen Way</u>   |
| Spill Response   |   |   |
| First Responder - Name<br><u>Derek Dornbrodt</u>   | First Responder Arrival Time & Date<br><u>4:30 PM 8/13/20</u>   |   |
| Location of Problem (address, cross street, etc.)<br><u>Manhole #34 near 50977 Wintergreen Way</u>   | GPS Coordinates   | Region: RWQCB Region 5b<br>County in which spill occurred (circle):<br><u>El Dorado / Alpine / Amador</u> |
| Names of all Responders  | Arrival Time  | Departure Time  |
| Name<br><u>Erik Christesen</u>   | Arrival Time<br><u>4:30 PM</u>  | Departure Time<br><u>6:30 PM</u>  |
| Name<br><u>Brandi Benson</u>   | Arrival Time<br><u>4:30 PM</u>  | Departure Time<br><u>11:00 PM</u>   |
| Name<br><u>Derek Dornbrodt</u>   | Arrival Time<br><u>4:30 PM</u>  | Departure Time<br><u>11:00 PM</u>   |
| Name<br><u>David Wadello</u>   | Arrival Time<br><u>4:30 PM</u>  | Departure Time<br><u>11:00 PM</u>   |
| Name   | Arrival Time  | Departure Time  |
| Time Spill Started and Description of Problem<br><u>Spill started around 4:00 PM</u><br><u>sewage spilling out of manhole</u><br><u>with small spill radius at</u><br><u>manhole.</u>  | Sketch<br><u>Meadow</u><br> |   |
| Cause of Spill (narrative)<br><u>Debris, rocks, and asphalt</u><br><u>grindings blocked flow</u><br><u>channel between "Lower Lift"</u><br><u>manhole and manhole #35,</u><br><u>caused sewage to back up and</u><br><u>flow out of manhole #34.</u> |   |   |

# KMPUD SSO RESPONSE REPORT FORM

Report I.D. \_\_\_\_\_

| Spill Mitigation   |   |  |
|--|---|--|
| <p>Corrective Steps Taken</p> <p><u>Jetter trailer mobilized to clear blockage. Did not clear but opened flow sufficient to stop spill. Summit Septis vacor/jetter truck deployed to clear blockage and remove debris.</u></p>                                   | <p>Sketch</p>                                 |  |
| <p>Safety Measures Employed</p> <p><u>Caution tape deployed around spill area. Spill kit and lime employed to neutralize and clean spill.</u></p>  |   |  |
| <p>Time Spill was Contained</p> <p><u>4:45 PM</u></p>  | <p>Time Spill Ended</p> <p><u>5:00 PM</u></p> | <p>Time Clean-Up was Completed</p> <p><u>3:00 PM 8/14/20</u></p> |
| <p>Actions Recommended / Taken to Prevent Future Spills</p> <p><u>Flush and vac these lines regularly to remove asphalt accumulations. Video inspection of lines for possible breaks. Smoker test for main breaks, lateral breaks, or broken clean outs.</u></p> |   |  |
| <p>Spill Categorization (circle one after completing this section):</p> <p>Category 1 / Category 2 / <u>Category 3</u> / Private Lateral Spill</p>   |   |  |
| <p>Source of spill (<u>manhole</u>, cleanout, etc.)</p>  |   |  |
| <p>Was the spill / blockage on a privately owned sewer lateral? Y <u>N</u>      If yes; categorized as a "Private Lateral Spill"</p>   |   |  |
| <p>Did spill enter storm drain pipe or roadside ditch? Y <u>N</u>      If yes; then "Category 1 Spill"</p>   |   |  |
| <p>Was entire spill captured and returned to system? <u>Y</u> / N      If no; then "Category 1 Spill"</p>  |   |  |
| <p>Did any portion of spill reach a drainage channel or surface water? Y <u>N</u>      If yes; then "Category 1 Spill"</p>   |   |  |
| <p>If not a Category 1 Spill, as defined above, and the SSO ≥ 1,000 gallons:</p>   |   | <p>Then "Category 2 Spill"</p>                                   |
| <p>If not a Category 1 Spill, as defined above, and the SSO &lt; 1,000 gallons:</p>  |   | <p>Then <u>Category 3 Spill</u></p>                              |

# KMPUD SSO RESPONSE REPORT FORM

Report I.D. \_\_\_\_\_

|   |                   |   |                |
|---|-------------------|---|----------------|
| Number of gallons that reached surface water, or was not recovered from storm drain (if any): <i>NONE</i> |                   |   |                |
| Destination of spill (parcel, creek name, etc.)<br><i>Kirkwood Meadow</i>                                 |                   |   |                |
| Water bodies impacted (names)<br><i>NONE</i>  |                   |   |                |
| Were health warnings posted? <input checked="" type="radio"/> Y / N                                       |                   | Posted Locations<br><i>EMAIL NOTIFICATIONS SENT TO CUSTOMERS.</i> |                |
| Samples Collected (state N/A if none) <i>NA</i>   |                   |   |                |
| Description (Sample 1a)   | Location & Volume | Delivered to (Lab)  | Analyzed for   |
| Description (Sample 1b)   | Location & Volume | Delivered to (Lab)  | Analyzed for   |
| Description (Sample 2)  | Location & Volume | Delivered to (Lab)  | Analyzed for   |
| Reporting / Certification   |                   |   |                |
| Included in online monthly SSO Report? <input checked="" type="radio"/> Y / N                             |                   | Date: <i>9/1/20</i>   |                |
| Customers / Individuals Notified (names)  |                   |   |                |
|   |                   |   |                |
|   |                   |   |                |
| Report to Cal OES: Y / <input checked="" type="radio"/> N   | Date / Time       | Reporting Individual  | Control Number |
| Other Agency (specify)  | Date / Time       | Reporting Individual  |                |
| Other Agency (specify)  | Date / Time       | Reporting Individual  |                |
| Other Agency (specify)  | Date / Time       | Reporting Individual  |                |
| Ongoing Investigation? <input checked="" type="radio"/> Y / N   |                   |   |                |
| Notes: <i>SPILL WAS VERY SMALL AT LESS THAN 20 GALLONS.</i>   |                   |   |                |

N:\14600-Kirkwood Meadows PUD-District Engineer\14600-03 SSMP Update\SSMP 2014\SSO Response Report Form.docx



**MANAGEMENT PLAN  
LEACHFIELD MONITORING PORTS**

*Add this to E 6*

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**Kirkwood Meadows Public Utility District**

P.O. Box 247  
Kirkwood, CA 95646

**February 2018**

**Prepared By:**

**Derek Dornbrook**

**KMPUD Superintendent Water/Wastewater**

**Management Plan**

## **Management Plan**

**Subject: Leachfield Monitoring Ports**

**Date: February 22, 2018**

The Central Valley Regional Water Quality Control Board (Board), Notice of Violation (NOV) of December 30, 2017 mandated that the Kirkwood Meadows Public Utility District (District) complete a Management Plan, no later than February 28, 2017 to address deficiencies associated with the District's leachfield monitoring ports that were noted on the October 11, 2017 site inspection conducted by Board staff.

Section 3. of the NOV mandated that a Management Plan be submitted to the Board to:

- a. Seal all leachfield monitoring ports to prevent surface water infiltration.
- b. In the event that wastewater is observed within one foot of the ground surface, protocols to:
  1. collect samples;
  2. pump out riser pipes and fields in a timely manner, and;
  3. dispose of excess effluent while the plant has reduced capacity.

The District sealed all leachfield monitoring ports by utilizing mechanical gripper pipe plugs; ranging in size from 4" to 6" in diameter. This task was completed during January and February of 2018. An itemized list of plugs and potential issues for each monitoring port is as follows:

1. Leachfield #1: Accessible. Sealed with 6" plug.
2. Leachfield #2: Accessible. Sealed with 6" plug.
3. Leachfield #3: Accessible. Sealed with 4" plug
4. Leachfield #4: Accessible. Sealed with 4" plug. Monitoring port vault needs to be improved.
5. Leachfield #7a: Covered by asphalt grindings and compacted by Vail in 2015 in agreement with District. Sealed with 4" plug.
6. Leachfield #7b: Accessible. Sealed with 4" plug.
7. Leachfield #8a: Accessible. Replaced duct tape seal with 4" plug.
8. Leachfield #8b: Accessible. Sealed with 4" plug.
9. Leachfield #9a: Accessible. Confirmed 4" cap in place.
10. Leachfield #9b: Capped and buried in 2013. High traffic area for Vehicle Maintenance Shop. Covered by asphalt grindings and compacted by Vail in 2015 in agreement with District.
11. Leachfield #10: Accessible. Sealed with 4" plug.
12. Leachfield #10a: Accessible. Sealed with 4" plug.

In the event that wastewater is observed within one foot of the ground surface of leachfield monitoring port(s), violating Discharge Specification B.1. of the WDRs, the following protocols will be implemented:

1. Remove violating leachfield(s) from service.
2. Notify District's outside testing laboratory, WETlabs at 775-355-0202 to schedule pick up of samples taken from field(s) not in compliance with Discharge Specification B.1. of the WDRs.
3. Collect samples and test for total coliform organisms and total dissolved solids.
4. Contact District's waste pumping contractor, Summit Septic at 775-267-9987 to pump out riser pipe(s) not in compliance with Discharge Specification B.1. of the WDRs.
5. Dispose of excess effluent while the plant has reduced capacity to off-site disposal facility via Summit Septic.
6. Return to service at time that staff observes wastewater is one foot or more below ground surface of monitoring port.

# MANHOLE INSPECTION FORM

**INSPECTOR** \_\_\_\_\_

**MANHOLE NUMBER** \_\_\_\_\_

**DATE** \_\_\_\_\_

|  | COMMENTS |
|--|----------|
| SURFACE CONDITIONS                     |          |
| PONDING                                |          |
| CONDITION OF COVER & GASKET            |          |
| CONDITION OF CHIMNEY & RINGS           |          |
| CONDITION OF CONE                      |          |
| CONDITION OF JOINT SEALS               |          |
| CONDITION OF BASE                      |          |
| CONDITION OF FLOW CHANNEL              |          |
| CONDITION OF PIPE SEALS                |          |
| CONDITION OF STEPS                     |          |
| CONSTRUCTION MATERIAL                  |          |
| EVIDENCE OF LEAKAGE INTO MANHOLE       |          |
| AMOUNT & NATURE OF DEPOSITS IN CHANNEL |          |
| INCOMING & OUTGOING PIPE SIZE          |          |
| INCOMING & OUTGOING PIPE MATERIAL      |          |
| INCOMING & OUTGOING PIPE CONDITION     |          |
| INCOMING & OUTGOING PIPE DEPOSITS      |          |
| INCOMING & OUTGOING PIPE FLOW (GPM)    |          |
| INCOMING & OUTGOING PIPE VELOCITY      |          |
| INCOMING & OUTGOING PIPE CORROSION     |          |
| FLOW TEMP                              |          |



## APPENDIX I – CERTIFICATION PAGE



### CERTIFICATION PAGE

The Kirkwood Meadows Public Utility District (KMPUD / District) Sewer System Management Plan (SSMP) document has been prepared by the KMPUD District Engineer in conjunction with District Administrative and Operations Staff.

This Document was recommended for approval to the KMPUD Board of Directors on \_\_\_\_\_, 2024, in compliance with the State Water Resources Control Board Order Number 2022-0103-DWQ.

\_\_\_\_\_  
KMPUD District Engineer

\_\_\_\_\_  
Date

This SSMP document was approved and adopted by the KMPUD Board of Directors during a public Board Meeting on \_\_\_\_\_, 2024.

ATTEST:

\_\_\_\_\_  
KMPUD General Manager

\_\_\_\_\_  
Date

# Kirkwood Meadows Public Utility District



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# STAFF REPORT

## Wildfire Mitigation Plan

### **Background:**

The California Public Utilities Commission (“CPUC”) initiated proceedings in 2008 to address fires related to utility infrastructure. In 2016, Governor Brown signed Senate Bill (“SB”) 1028 (stats. 2016), which required publicly owned utilities (“POUs”) to identify additional wildfire mitigation measures, which were codified in Public Utilities Code Section 8387.

Annually, KMPUD reviews the Wildfire Mitigation Plan and makes any updates required. If updates are needed, the plan is then reviewed by an independent auditor and any comments are incorporated into the plan.

### **Wildfire Mitigation Plan Update:**

In 2024, KMPUD staff updated the Wildfire Mitigation Plan to include a few new requirements from the Wildfire Safety Advisory Board, including a mention of the plan on our website. The updated plan was reviewed by Amador Fire Protection District and no issues were found.

**Fiscal Impact:** None

### **Recommended Action:**

Staff recommends, pursuant to a state law related to electric utilities and wildfires, that the Board approve the 2024 Wildfire Mitigation Plan.

### **Prepared By:**

Jon Campbell

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
RESOLUTION NO. 24-04**

**RESOLUTION OF KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
ADOPTING ANNUAL WILDFIRE MITIGATION PLAN**

WHEREAS, Kirkwood Meadows Public Utility District (KMPUD) is authorized under various provisions of the California Constitution and the general laws of California (including, specifically, Article XI, Section 9(a) of the California Constitution, Public Utilities Code Section 10004, and Government Code section 39732(a)) to establish, purchase, and operate a public utility to furnish its inhabitants with, among other things, electricity; and

WHEREAS, KMPUD is generally subject to the legislative and regulatory requirements applicable to local publicly owned electric utilities ("POUs"); and

WHEREAS, Senate Bill ("SB") 1028 (stats. 2016), adding California Public Utilities Code, Section 8387, requires each POU to construct, maintain, and operate its electrical lines and equipment in a manner that will minimize the risk of wildfire posed by those electrical lines and equipment; and

WHEREAS, SB 901 (stats. 2018), amending California Public Utilities Code Section 8387, requires all POUs to prepare a wildfire mitigation plan before January 1, 2020, and annually thereafter; and

WHEREAS, California Public Utilities Code Section 8387(b)(2) specifies the content that must be included in each POU's wildfire mitigation plan; and

WHEREAS, California Public Utilities Code Section 8387(c) requires each POU to have a qualified independent evaluator review its wildfire mitigation plan to assess the comprehensiveness of its plan and to issue a report that is made available on the POU's website and presented at a public meeting; and

WHEREAS, California Public Utilities Code Section 8387(b)(3) requires each POU to present its wildfire mitigation plan at an appropriately noticed public meeting and to verify that its plan complies with all applicable rules, regulations, and standards, as appropriate; and

WHEREAS, SB 111 (stats. 2019), adding California Public Utilities Code Section 326.1, established the California Wildfire Safety Advisory Board; and

WHEREAS, SB 1054 (stats. 2019), amending California Public Utilities Code Section 8387, requires each POU to submit its wildfire mitigation plan to the California Wildfire Safety Advisory Board by July 1 of each year, starting in the year 2020; and

WHEREAS, pursuant to California Public Utilities Code Section 326.2, the California Wildfire Safety Advisory Board will review each POU’s wildfire mitigation plan and will provide comments and advisory opinions on the content and sufficiency of each plan; and

WHEREAS, KMPUD staff prepared a wildfire mitigation plan for calendar year 2024, addressing all statutory criteria; and

WHEREAS, KMPUD verified that the wildfire mitigation plan complies with all applicable rules, regulations, and standards; and

WHEREAS, KMPUD has secured a qualified independent evaluator to review KMPUD’s wildfire mitigation plan to determine that the plan meets the requirements of California Public Utilities Code Section 8387; and

WHEREAS, the qualified independent evaluator has prepared a report that will be presented at a public meeting of KMPUD’s governing board and will be posted to KMPUD’s website; and

WHEREAS, KMPUD staff will submit its wildfire mitigation plan, adopted today by KMPUD’s governing board, to the California Wildfire Safety Advisory Board.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

1. The KMPUD Board of Directors, pursuant to California Public Utilities Code Section 8387, adopts KMPUD’s Wildfire Mitigation Plan, dated June 23, 2024

**PASSED AND ADOPTED** by the Board of Directors of KMPUD this 5th day of July, 2024, by the following vote:

|          |            |
|----------|------------|
| Ayes:    | Directors: |
| Noes:    | Directors: |
| Abstain: | Directors: |
| Absent:  | Directors: |

\_\_\_\_\_  
President

Attest:

\_\_\_\_\_  
Clerk of the Board



# KMPUD 2024 Wildfire Mitigation Plan

Version 2.0



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## I. OVERVIEW

### A. POLICY STATEMENT

The overarching goal of Kirkwood Meadows Public Utility District ('KMPUD') is to provide safe, reliable, and economic electric service to its local community. In order to meet this goal, KMPUD constructs, maintains, and operates its electrical lines and equipment in a manner that minimizes the risk of catastrophic wildfire posed by its electrical lines and equipment.

### B. PURPOSE OF THE WILDFIRE MITIGATION PLAN

This Wildfire Mitigation Plan describes the activities that KMPUD takes to mitigate the threat of power-line ignited wildfires, including its various programs, policies, and procedures. This plan is subject to direct supervision by the KMPUD Board of Directors and is implemented by the General Manager. This plan complies with the requirements of Public Utilities Code section 8387 for publicly owned electric utilities to prepare a wildfire mitigation plan by January 1, 2020, and annually thereafter.

KMPUD coordinates with local fire and safety officials in Alpine, Amador and El Dorado Counties. KMPUD staff reviewed the CPUC's Fire Threat Map to determine the wildfire risk associated with KMPUD's overhead electric lines and equipment. This information was used to develop additional wildfire mitigation measures which will be presented to the KMPUD Board of Directors annually.

Table 1, below, is an information table to assist the Staff and Board members in understanding the unique characteristics of KMPUD.

**Table 1: Context-Setting Information**

| Utility Name                               | KMPUD  |   |
|--|--|---|
| <b>Service Territory Size</b>              | [1.875] square miles   |   |
| <b>Owned Assets</b>                        | ✕ Transmission ✕ Distribution ✕ Generation   |   |
| <b>Number of Customers Served</b>          | [752] customer accounts  |   |
| <b>Population Within Service Territory</b> | [100-6,500] people   |   |
| <b>Customer Class Makeup</b>               | <i>Number of Accounts</i>  | <i>Share of Total Load (MWh)</i>  |
|  | [88]% Residential;<br>[1]% Government;<br>[0]% Agricultural;<br>[0]% Small/Medium Business;<br>[11]% Commercial/Industrial | [47]% Residential;<br>[12]% Government;<br>[0]% Agricultural;<br>[0]% Small/Medium Business;<br>[41]% Commercial/Industrial |
| <b>Service Territory</b>                   | [0]% Agriculture<br>[10]% Barren/Other   |   |

|  |   |
|--|---|
| <b>Location/Topography<sup>1</sup></b>   | [42]% Conifer Forest<br>[0]% Conifer Woodland<br>[0]% Desert<br>[0]% Hardwood Forest<br>[0]% Hardwood Woodland<br>[31]% Herbaceous<br>[4]% Shrub<br>[10]% Urban<br>[0]% Water   |
| <b>Service Territory Wildland Urban Interface<sup>2</sup> (based on total area)</b>          | [3]% Wildland Urban Interface;<br>[7]% Wildland Urban Intermix;   |
| <b>Percent of Service Territory in CPUC High Fire Threat Districts (based on total area)</b> | <input type="checkbox"/> Includes maps<br>Tier 2: [0]%<br>Tier 3: [0]%  |
| <b>Prevailing Wind Directions &amp; Speeds by Season</b>                                     | <input type="checkbox"/> Includes maps<br>Winter: Wind blows from the Southwest at 15mph during the day drops off at night. Winter storms can increase wind to 40mph. Spring: Wind blows from the Southwest at 15mph during the day drops off at night. Summer: Wind blows from the Southwest at 15mph during the morning drops off during the day. Fall: Wind blows from the Southwest at 15mph during the day drops off at night. |
| <b>Miles of Owned Lines Underground and/or Overhead</b>                                      | Overhead Dist.: [0] miles<br>Overhead Trans.: [1.7] miles<br>Underground Dist.: [11.47] miles<br>Underground Trans.: [25.69] miles  |
|  | <b>Explanatory Note 1 - Methodology for Measuring "Miles":</b> [e.g., circuit miles, line miles.]   |
|  | <b>Explanatory Note 2 – Description of Unique Ownership Circumstances:</b> [_____]  |
|  | <b>Explanatory Note 3 – Additional Relevant Context:</b> [e.g., percentage of lines located outside service territory]  |
| <b>Percent of Owned Lines in CPUC High Fire Threat Districts</b>                             | <i>Overhead Distribution Lines as % of Total Distribution System (Inside and Outside Service Territory)</i>   |
|  | Tier 2: [0]%<br>Tier 3: [0]%  |

<sup>1</sup> This data shall be based on the California Department of Forestry and Fire Protection, California Multi-Source Vegetation Layer Map, depicting WHR13 Types (Wildlife Habitat Relationship classes grouped into 13 major land cover types) available at: <https://www.arcgis.com/home/item.html?id=b7ec5d68d8114b1fb2bfbf4665989eb3>.

<sup>2</sup> This data shall be based on the definitions and maps maintained by the United States Department of Agriculture, as most recently assembled in *The 2010 Wildland-Urban Interface of the Conterminous United States*, available at [https://www.fs.fed.us/nrs/pubs/rmap/rmap\\_nrs8.pdf](https://www.fs.fed.us/nrs/pubs/rmap/rmap_nrs8.pdf).

|  |  |
|--|--|
|  | <i>Overhead Transmission Lines as % of Total Transmission System<br/>(Inside and Outside Service Territory)</i>  |
|  | Tier 2: [100]%<br>Tier 3: [0]%   |
|  | <b>Explanatory Note 4 – Additional Relevant Context:</b> [e.g., explain any difference from data reported in WMP due to different numerator used for this form]  |
| <b>Customers have ever lost service due to an IOU PSPS event?</b>  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| <b>Customers have ever been notified of a potential loss of service to due to a forecasted IOU PSPS event?</b> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| <b>Has developed protocols to pre-emptively shut off electricity in response to elevated wildfire risks?</b>   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |
| <b>Has previously pre-emptively shut off electricity in response to elevated wildfire risk?</b>                | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If yes, then provide the following data for calendar year 2020:<br><i>Number of shut-off events:</i> [____]<br><i>Customer Accounts that lost service for &gt;10 minutes:</i> [____]<br><i>For prior response, average duration before service restored:</i> [____] |

Table 2, below, outlines the Wildfire Mitigation Plan's compliance with Public Utilities Code section 8387.

**Table 2 – Outline of PUC 8387 Compliance**

| PUC § 8387(b) | DESCRIPTION  | PLAN SECTION NUMBER |
|---------------|--|---------------------|
| (2) (A)       | An accounting of the responsibilities of persons responsible for executing the plan.   | III                 |
| (2) (B)       | The objectives of the wildfire mitigation plan.  | II                  |
| (2) (C)       | A description of the preventative strategies and programs to be adopted by the local publicly owned electric utility or electrical cooperative to minimize the risk of its electrical lines and equipment causing catastrophic wildfires, including consideration of dynamic climate change risks. | V                   |
| (2) (D)       | A description of the metrics the local publicly owned electric utility or electrical cooperative plans to use to evaluate the wildfire mitigation plan's performance and the assumptions that underlie the use of those metrics.   | VII                 |

|               |  |          |
|---------------|--|----------|
| (2) (E)       | A discussion of how the application of previously identified metrics to previous wildfire mitigation plan performances has informed the wildfire mitigation plan.  | VII      |
| (2) (F)       | Protocols for disabling reclosers and deenergizing portions of the electrical distribution system that consider the associated impacts on public safety, as well as protocols related to mitigating the public safety impacts of those protocols, including impacts on critical first responders and on health and communication infrastructure.                     | V(D); VI |
| (2) (G)       | Appropriate and feasible procedures for notifying a customer who may be impacted by the deenergizing of electrical lines. The procedures shall consider the need to notify, as a priority, critical first responders, health care facilities and operators of telecommunications infrastructure.   | V(E)     |
| (2) (H)       | Plans for vegetation management.   | V(B)     |
| (2) (I)       | Plans for inspections of the local publicly owned electric utility's or electrical cooperative's electrical infrastructure.  | V(C)     |
| (2) (J)       | List that identifies, describes, and prioritizes all wildfire risks, and drivers for those risks, throughout the local publicly owned electric utility's or electrical cooperative's service territory. The list shall include, but not be limited to both of the following:   | IV       |
| (2) (J) (i)   | Risks and risk drivers associated with design, construction, operation and maintenance of the local publicly owned electric utility's or electrical cooperative's equipment and facilities.  | V(A)     |
| (2) (J) (ii)  | Particular risks and risk drivers associated with topographic and climatological risk factors throughout the different parts of the local publicly owned electric utility's or electrical cooperative's service territory.   | IV(B)    |
| (2) (K)       | Identification of any geographic area in the local publicly owned electric utility's or electrical cooperative's service territory that is a higher wildfire threat than is identified in a commission fire threat map, and identification of where the commission should expand a high fire threat district based on new information or changes to the environment. | IV(D)    |
| (2) (L)       | A methodology for identifying and presenting enterprise-wide safety risk and wildfire-related risk.  | IV(C)    |
| (2) (M)       | A statement of how the local publicly owned electric utility or electrical cooperative will restore service after a wildfire.  | VI       |
| (2) (N)       | A description of the processes and procedures the local publicly owned electric utility or electrical cooperative shall use to do all of the following:  | VII      |
| (2) (N) (i)   | Monitor and audit the implementation of the wildfire mitigation plan.  | VII(C)   |
| (2) (N) (ii)  | Identify any deficiencies in the wildfire mitigation plan or its implementation and correct those deficiencies.  | VII(D)   |
| (2) (N) (iii) | Monitor and audit the effectiveness of electrical line and equipment inspections, including inspections performed by contractors that are carried out under the plan, other applicable statutes or commission rules.   | VII(E)   |

|         |   |        |
|---------|---|--------|
| (3)     | The local or publicly owned electric utility or electrical cooperative shall present each wildfire mitigation plan in an appropriately noticed public meeting. The local or publicly owned electric utility or electrical cooperative shall accept comments on its wildfire mitigation plan from the public, other local and state agencies and interested parties, and shall verify that the WMP complies with all applicable rules, regulations, and standards as appropriate.  | VII(D) |
| (3) (C) | The local publicly owned electric utility or electrical cooperative shall contract with a qualified independent evaluator with experience in assessing the safe operation of electrical infrastructure to review and assess the comprehensiveness of its wildfire mitigation plan. The independent evaluator shall issue a report that shall be made available on the internet web site of the local publicly owned electric utility or electrical cooperative and shall present the report at a public meeting of the local publicly owned electric utility's or electrical cooperative's governing board. | VIII   |

### C. ORGANIZATION OF THE WILDFIRE MITIGATION PLAN

This Wildfire Mitigation Plan includes the following elements:

- Objectives of the plan
- Roles and responsibilities for carrying out the plan.
- Identification of key wildfire risks and risk drivers
- Description of wildfire prevention, mitigation, and response strategies and programs
- Community outreach and education
- Metrics for evaluating the performance of the plan and identifying areas for improvement.
- Review and validation of the plan
- Timelines

### D. KMPUD OVERVIEW

Established in 1985, the Kirkwood Meadows Public Utility District (KMPUD) was formed as a public municipal corporation providing water and wastewater services under the California Public Utilities Code after detachment from the El Dorado Irrigation District. KMPUD is located in a remote area in the Sierra Nevada mountains within Alpine, Amador, and El Dorado Counties. KMPUD's service area encompasses an area of approximately 1.875 square miles. Kirkwood, California is a resort-oriented community and includes the key facilities of Kirkwood Mountain Resort, one of the top ski mountains in North America.

KMPUD is governed by a five-member Board of Directors elected by registered voters to serve staggered, four-year terms. The Board appoints the General Manager who is responsible for

enforcement of KMPUD ordinances, regulations, and master restrictions, as well as providing executive oversight and management of KMPUD Departments. KMPUD serves approximately 752 customers with water, wastewater, electric, and/or propane service.

The community size and operation of the ski resort create a dynamic demand on utilities and services which differ substantially from summer to winter. Typical of a mountain resort community, peak activity and population occur during snow season. There are approximately 100 full-time residents living in Kirkwood, but seasonal daily population maximums may reach 6,500 persons.

The geographic isolation and small electric demand of Kirkwood resulted in an islanded electric system owned by the ski resort. Until 2014, the community was not connected to the national electric grid, but rather all electricity for the resort and community was generated on-site at a diesel-fired generation facility that was built in the 1970's. In 2011, KMPUD acquired the electric and propane infrastructure and with that acquisition became the sole provider of electric and propane services for the Kirkwood Valley. A new diesel generation facility was constructed to house three Caterpillar and five Volvo generators. During the summer of 2013, KMPUD began construction on a power line that connected the Kirkwood community to the regional electric grid. The construction project included approximately 25 miles of buried line extending from Kirkwood to the south side of Bear River Reservoir in Amador County. From this point, approximately 1.7 miles of overhead transmission line connect the KMPUD system to the PG&E transmission system at KM Green Substation. On November 1, 2014, KMPUD shut down the diesel fired generators at the Powerhouse and connected to the national electric power grid for the first time in Kirkwood history.

Since connecting to the grid, the diesel generation facility serves as a reliable backup in case of any interruption of power supply from the grid. In addition to the diesel generation facility, the KMPUD electric system consists of approximately 1.7 miles of 34.5kV overhead transmission lines, 25.69 miles of 34.5kV underground transmission lines, 11.47 miles of 12kV distribution lines, two substations, 170 transformers, six circuit routing switches and 37 underground vaults.

## II. OBJECTIVES OF THE WILDFIRE MITIGATION PLAN

### A. MINIMIZING SOURCES OF IGNITION

The primary goal of this Wildfire Mitigation Plan is to minimize the probability that KMPUD's transmission and/or distribution system may be the origin or contributing source for the ignition of a fire. KMPUD has evaluated the prudent and cost-effective improvements to its physical assets, operations, and training that can help to meet this objective. KMPUD has implemented those changes consistent with this evaluation.

### B. RESILIENCY OF THE ELECTRIC GRID

The secondary goal of this Wildfire Mitigation Plan is to improve the resiliency of the electric grid. As part of the development of this plan, KMPUD assesses new industry practices and technologies that will reduce the likelihood of an interruption (frequency) in service and improve the restoration (duration) of service.

### C. IDENTIFYING UNNECESSARY OR INEFFECTIVE ACTIONS

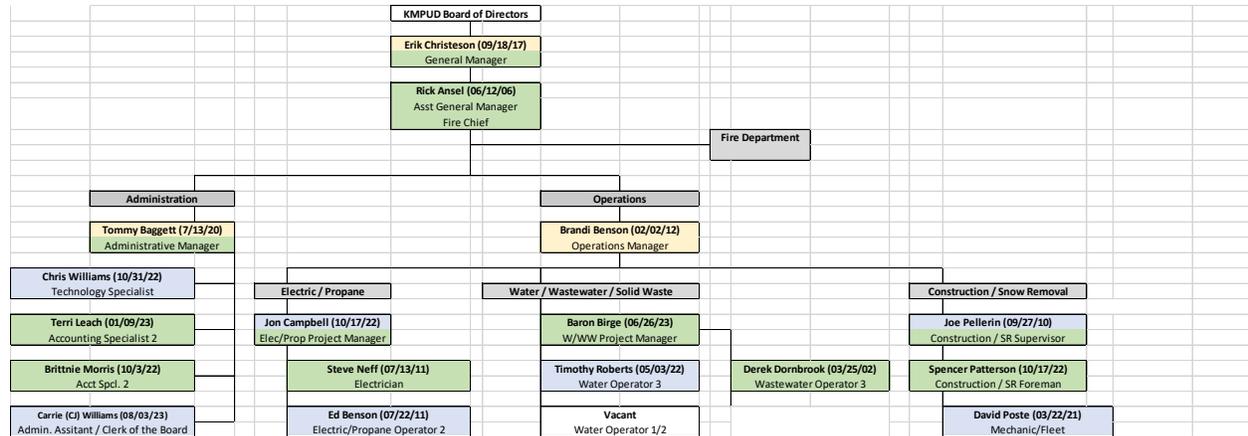
The final goal for this Wildfire Mitigation Plan is to measure the effectiveness of specific wildfire mitigation strategies. Where a particular action, program component, or protocol is determined to be unnecessary or ineffective, KMPUD will assess whether a modification or replacement is merited. This plan will also help determine if more cost-effective measures would produce the same or improved results. KMPUD'S existing Wildfire Mitigation Plan can be found by visiting its website, [kmpud.com](http://kmpud.com), and selecting the Fire Safety link at the top of the page.

### III. ROLES AND RESPONSIBILITIES

#### A. UTILITY GOVERNANCE STRUCTURE

KMPUD is a Special District governed by a five member, publicly elected Board of Directors. The organizational structure of the KMPUD is shown below.

**Table 3- Organizational Chart**



The Board of Directors makes policy decisions relative to the District and is responsible for approving and adopting the Wildfire Mitigation Plan. The General Manager supervises management staff responsible for operations and administration and is responsible for District finances. The Operations Manager supervises the Electric/Propane staff and other Operations staff. The Administrative Manager supervises customer service and financial staff and provides human resources support and administrative assistance to the General Manager, Operations Manager and Board of Directors.

The General Manager is responsible for executing the Wildfire Mitigation Plan. Staff will be directed as to their roles and responsibilities. The General Manager is responsible for communicating with public safety, media outlets, public agencies, first responders, local Office of Emergency Services and health agencies during an emergency or planned maintenance outages. The General Manager determines when and how to notify outside agencies in cases of wildfire emergency events.

## B. WILDFIRE PREVENTION

KMPUD Operations staff have the following obligations regarding fire prevention:

- Operate system in a manner that will minimize potential wildfire risks.
- Take reasonable and practicable actions to minimize the risk of a catastrophic wildfire that could be caused by KMPUD electric facilities.
- Coordinate with federal, state, and local fire management personnel as necessary or appropriate to implement KMPUD's Wildfire Mitigation Plan.
- Immediately report fires, pursuant to existing KMPUD practices and the requirements of this Wildfire Mitigation Plan.
- Take corrective action when the staff witnesses or is notified that fire protection measures have not been properly installed or maintained.
- Comply with relevant federal, state, and industry standards.
- Monitor wildfire data necessary for the implementation of this Wildfire Mitigation Plan.
- Provide regular training programs for all employees having obligations for implementation of this Wildfire Mitigation Plan.

Table 4, below, identifies the specific staff member and/or department responsible for tracking and implementing the various components of the Wildfire Mitigation Plan.

**Table 4 – Responsible Department/Staff**

| ACTIVITY  | RESPONSIBLE DEPARTMENT/STAFF      |
|---|-----------------------------------|
| Risk Analysis   | General Manager                   |
| Fire threat assessment in service territory                                   | Operations Manager                |
| Planned de-energization   | Electric/ Propane Project Manager |
| Transmission line patrols<br>Detailed line inspections                        | Electric/Propane Project Manager  |
| Substation visual and detailed inspections<br>Substation infrared inspections | Electric/Propane Project Manager  |
| Vegetation management<br>Line Patrols   | Electric/Propane Project Manager  |

## C. WILDFIRE RESPONSE AND RECOVERY

KMPUD Electric/Propane staff have the following obligations regarding fire prevention, response and investigation:

- Take all reasonable and practicable actions to prevent fires resulting from KMPUD electric facilities.
- Follow KMPUD protocols during Red Flag Warnings.

## IV. WILDFIRE RISKS AND DRIVERS ASSOCIATED WITH DESIGN, CONSTRUCTION, OPERATION, AND MAINTENANCE

### A. PARTICULAR RISKS AND RISK DRIVERS ASSOCIATED WITH TOPOGRAPHIC AND CLIMATOLOGICAL RISK FACTORS

Within KMPUD's service territory and the surrounding areas, the primary risk drivers for wildfire are the following:

- Extended drought
- Vegetation type
- Vegetation density
- Weather
- High winds
- Terrain
- Changing weather patterns (climate change)
- Fire history

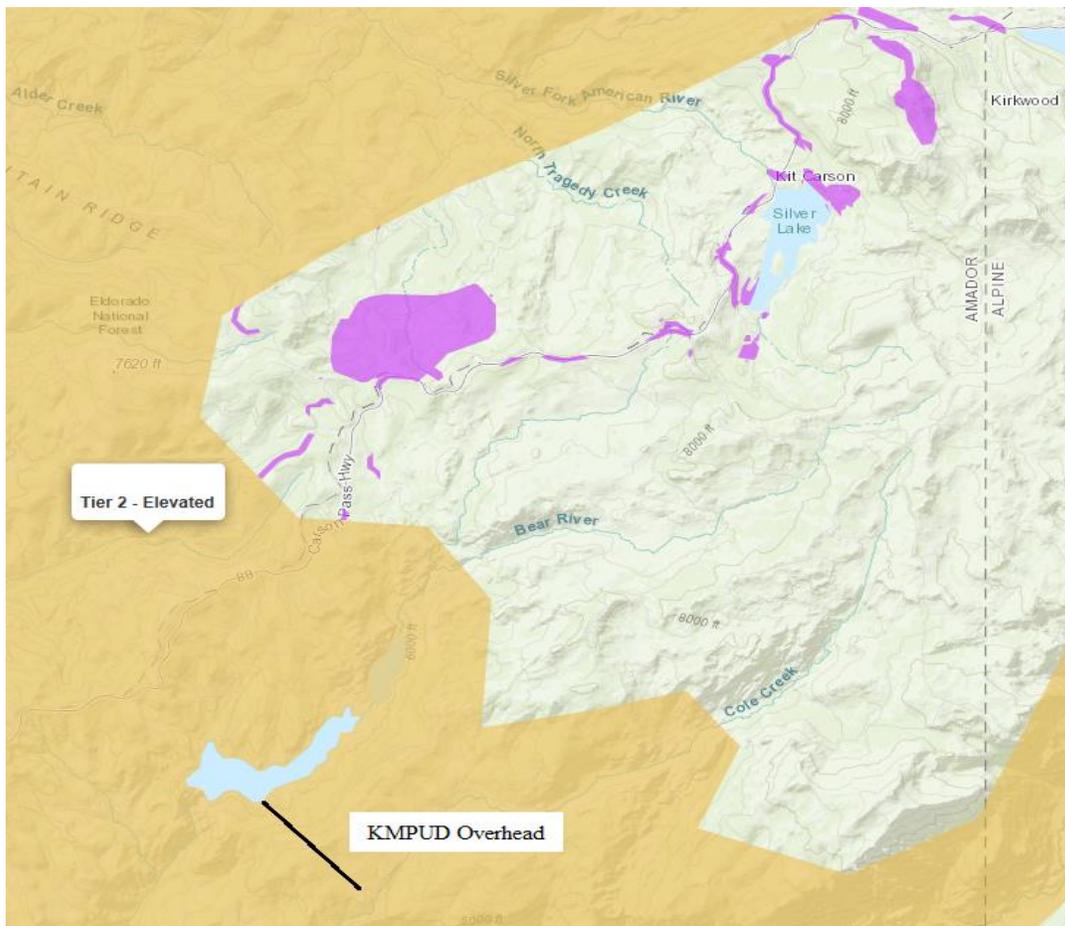
### B. ENTERPRISEWIDE SAFETY RISKS

Over 95% of KMPUD electric lines are located underground. The underground portion of the system includes all distribution lines. The only KMPUD overhead electric lines, approximately 1.7 miles of 34.5KV transmission facilities, are located near Bear River Reservoir. A statewide fire threat map was adopted by CPUC to delineate the boundaries to identify, evaluate, and potentially adopt stricter fire-safety regulations that apply to overhead power lines, electric equipment, and communications lines located within those boundaries. An overlay of KMPUD's overhead transmission line was created to identify wildfire safety risks.

The transmission line near Bear River Reservoir is in a Tier 2 (elevated risk) area. All other KMPUD transmission facilities are underground and located in Tier 2 or Tier 1 (low risk) areas. All KMPUD distribution facilities are located underground in a Tier 1 (low risk) area. The description of tiered fire threat zones are shown in Table 5, and the overlay over the CPUC fire threat map is shown in Figure1 below.

| Zone Category Description |  |
|---------------------------|--|
| Tier 3 Extreme            | Wildland areas where exposure to overhead power lines, the availability of water resources, and emergency responder circulation routes affect response times to combat wildland fires. |
| Tier 2 Elevated           | Elevated risk due to vegetation, high voltage regional transmission lines crossing the area, and adjacency to Tier 3 fire threat zones.  |
| Tier 1 Low                | Well developed areas, typically with underground high voltage circuitry.   |

**Table 5 - Description of tiered fire threat zones**



**Figure 1 – With Overlay of KMPUD Overhead Transmission Line**

The fourth California Climate Change Assessment has projected that climate change will make forests more susceptible to extreme wildfires. In the future, the Tier 2 area where KMPUD’s transmission lines are located may be impacted by drought or greater intensity wildfires as the Caldor Fire of 2021 already demonstrated.

### C. RISK ASSESSMENT METHODOLOGY

KMPUD's risk assessment process allows the General Manager, Operations Manager, key staff and stakeholders to collect information on potential and perceived risks. Relevant local plans, such as the Alpine County Wildfire Risk Mitigation Plan and the Amador County Local Hazard Mitigation Plan were reviewed for additional data.

There is no history of KMPUD equipment starting wildfires. The following table of risks reflecting hypothetical causes of wildfires caused by electrical equipment have been identified:

| Risk                 | Potential Outcome                   | Potential Consequences  |
|----------------------|-------------------------------------|---|
| Bare Wire Contact    | Wildfire Involving KMPUD Facilities | <ul style="list-style-type: none"> <li>• Injury</li> <li>• Fatalities</li> <li>• Property Damage</li> <li>• Financial Liability</li> <li>• Environmental Impact Due to Diesel Generators operation</li> </ul> |
| Wire Down            |                                     |   |
| Wire to Wire Contact |                                     |   |
| Equipment Failure    |                                     |   |

**Table 6 – Identified Wildfire Risks**

KMPUD assesses the likelihood of each risk and designs and implements best management practices based on this risk assessment.

### D. CHANGES TO CPUC FIRE THREAT MAP

Based on KMPUD's knowledge of wildfire events, the existing environment and current information, KMPUD believes that the CPUC map approximately identifies the level of wildfire risks within KMPUD's operational and service territory. Currently KMPUD does not propose any changes to the borders of the High Fire Threat District boundaries as indicated in CPUC's fire threat map (adopted by the CPUC January 19, 2018). KMPUD will monitor CPUC guidance and update the Wildfire Mitigation Plan if changes to High Fire Threat District boundaries impact transmission facilities.

## V. WILDFIRE PREVENTATIVE STRATEGIES

KMPUD employs five specific strategies to prevent wildfire:

- Design Standards – KMPUD adopts design standards for infrastructure with the goal of preventing contact between electric infrastructure and fuel sources.
- Vegetation Management – KMPUD employs vegetation management practices to minimize the risk of contact between electric infrastructure and fuel sources.
- Inspections – KMPUD follows the inspections guidelines set forth in CPUC GO 165 and CPUC GO 95, Rule 18.
- Reclosing Policy – KMPUD utilizes a reclosing policy that aims to prevent reclosing of breakers on a faulted circuit.
- De-energization – KMPUD has a policy that allows for de-energization of infrastructure, or Public Safety Power Shutoffs (PSPS), in response to fire-threat conditions.

### A. DESIGN STANDARDS

KMPUD design standards require that all distribution lines be installed underground. Underground distribution lines have been standard since the inception of the electric grid in Kirkwood, and all distribution lines are currently located underground. KMPUD's overhead infrastructure is limited to approximately 1.7 miles of 34.5KV transmission facilities installed in 2014. No expansion of overhead infrastructure is expected. As replacement or upgrade of overhead facilities is needed, design standards will be updated based on current best practices to prevent contact between infrastructure and fuel sources.

### B. VEGETATION MANAGEMENT

KMPUD meets or exceeds the minimum industry standard vegetation management practices. For transmission-level facilities, KMPUD complies with NERC FAC-003-4, where applicable. For both transmission and distribution level facilities, KMPUD meets: (1) Public Resources Code section 4292; (2) Public Resources Code section 4293; (3) GO 95 Rule 35; and (4) the GO 95 Appendix E Guidelines to Rule 35. These standards require significantly increased clearances in the High Fire Threat District. The recommended time-of-trim guidelines do not establish a mandatory standard, but instead provide useful guidance to utilities. KMPUD will use specific knowledge of growing conditions and tree species to determine the appropriate time of trim clearance in each circumstance.

| GO 95, Rule 35, Table 1 |  |   |   |  |  |
|-------------------------|--|---|---|--|--|
| Case                    | Type of Clearance  | Trolley Contact, Feeder and Span Wires, 0-5kv | Supply Conductors and Supply Cables, 750 - 22,500 Volts | Supply Conductors and Supply Cables, 22.5 - 300 kV | Supply Conductors and Supply Cables, 300 - 550 kV (mm) |
| 13                      | Radial clearance of bare line conductors from tree branches or foliage               | 18 inches                                     | 18 inches   | ¼ Pin Spacing                                      | ½ Pin Spacing  |
| 14                      | Radial clearance of bare line conductors from vegetation in the Fire-Threat District | 18 inches                                     | 48 inches   | 48 inches  | 120 inches   |

| Appendix E<br>Guidelines to Rule 35   |         |         |
|---|---------|---------|
| <p>The radial clearances shown below are recommended minimum clearances that should be established, at time of trimming, between the vegetation and the energized conductors and associated live parts where practicable. Reasonable vegetation management practices may make it advantageous for the purposes of public safety or service reliability to obtain greater clearances than those listed below to ensure compliance until the next scheduled maintenance. Each utility may determine and apply additional appropriate clearances beyond clearances listed below, which take into consideration various factors, including: line operating voltage, length of span, line sag, planned maintenance cycles, location of vegetation within the span, species type, experience with particular species, vegetation growth rate and characteristics, vegetation management standards and best practices, local climate, elevation, fire risk, and vegetation trimming requirements that are applicable to State Responsibility Area lands pursuant to Public Resource Code Sections 4102 and 4293.</p> |         |         |
| Voltage of Lines  | Case 13 | Case 14 |
| Radial clearances for any conductor of a line operating at 2,400 or more volts, but less than 72,000 volts  | 4 feet  | 12 feet |
| Radial clearances for any conductor of a line operating at 72,000 or more volts, but less than 110,000 volts  | 6 feet  | 20 feet |
| Radial clearances for any conductor of a line operating at 110,000 or more volts, but less than 300,000 volts   | 10 feet | 30 feet |
| Radial clearances for any conductor of a line operating at 300,000 or more volts  | 15 feet | 30 feet |

Within the High Fire Threat District, KMPUD performs an evaluation of every tree that has the potential to strike overhead facilities on an annual basis. KMPUD performs more frequent and detailed inspections of any such trees, and in cases where “hazard trees” (Dead, Dying, Diseased or leaning) could strike the facilities, KMPUD will work with the land owner to remove the tree or portion of the tree that poses a risk.

### C. INSPECTIONS

KMPUD meets or exceeds the minimum inspection requirements provided in CPUC GO 165 and CPUC GO 95, Rule 18. Pursuant to these rules, KMPUD inspects electric facilities in the High Fire Threat District more frequently than the other areas of its service territory. Additionally, KMPUD staff uses their knowledge of the specific environmental and geographical conditions to determine when areas outside of the High Fire Threat District require more frequent inspections.

If KMPUD staff discovers a facility in need of repair that is owned by an entity other than KMPUD, KMPUD will issue a notice to repair to the facility owner and work to ensure that necessary repairs are completed promptly.

KMPUD works to ensure that all inspections to be performed within the High Fire Threat District are completed before the beginning of the historic fire season, [typically September 1]. KMPUD monitors drought conditions and other relevant factors throughout the year to determine if inspections should be completed on a shorter timeframe.

### D. RECLOSING POLICY

KMPUD policy does not allow automatic reclosure of breakers on overhead lines during normal operation. KMPUD owns and operates an emergency generation facility that automatically restores system-wide power to the distribution system and all customers within 3 minutes of a transmission outage. The transmission system remains deenergized, and the emergency generation facility remains online until the cause of the outage is investigated and any required transmission line repairs are completed. In the case of a transmission outage during fire-threat conditions, KMPUD staff manually recloses breakers after a visual inspection of the line, which occurs after fire-threat conditions abate.

### E. DE-ENERGIZATION

KMPUD has the authority to preemptively shut off power due to fire-threat conditions; however, this option will only be used in extraordinary circumstances. KMPUD will make a case-by-case decision to shut off power based on the following considerations:

- Red Flag Warnings issued by the National Weather Service for fire weather zones that contain KMPUD overhead circuits.
- KMPUD staff assessments of local conditions, including wind speed (sustained and gust), humidity and temperature, fuel moisture, fuel loading and data from weather stations.

- Real-time information from staff located in areas identified as at risk of being subject to extreme weather conditions.
- Input from local and state fire authorities regarding the potential consequences of wildfires in select locations
- Awareness of mandatory or voluntary evacuation orders in place
- Expected impact of de-energizing circuits on essential services
- Other operational considerations to minimize potential wildfire ignitions, including the blocking of reclosers on the identified circuit(s)
- On-going fire activity throughout KMPUD territory and California
- Ability to notify customers.
- Notifications to local governments and public officials
- Potential impacts to communities and customers

In conditions where the fire-threat is limited to KMPUD's overhead transmission lines, KMPUD will de-energize the transmission line and use its emergency generation facility to restore power to the distribution system and all customers. No extended power outage for customers is expected, therefore, no additional public safety impacts are anticipated.

## 1. IMPACTS TO PUBLIC SAFETY

Pursuant to Public Utilities Code section 8387(b)(2), KMPUD has determined that it is not necessary to describe impacts to public safety in this Wildfire Mitigation Plan because of the unique characteristics of the service territory and operations of KMPUD, including KMPUD's ability to restore power to all customers using the KMPUD emergency generation facility and underground distribution system.

## 2. CUSTOMER NOTIFICATION PROTOCOLS

KMPUD has a small customer base of only 756 customers in KMPUD's service territory, stakeholder assets include:

- Cell Towers and telecommunications facilities (Verizon and Volcano)
- Local Volunteer Fire Department (Kirkwood Volunteer Fire Department)
- Water/Wastewater Facilities (KMPUD)
- Kirkwood Mountain Resort (Vail)

No schools, medical facilities, law enforcement or other critical stakeholder groups are located within the KMPUD service territory.

KMPUD uses an emergency notification system, which is available to all customers, to notify customers of outages or other impacts to fire-threat conditions. Other notification protocols include the use of the KMPUD website ([www.kmpud.com](http://www.kmpud.com)) and social media accounts.

## VI. RESTORATION OF SERVICE

KMPUD does not have a PSPS operational practice since its emergency generation facility and distribution facilities are not located in an elevated fire-threat area. If fire-threat conditions require the overhead transmission line to be de-energized, the emergency generation facility will be used to provide power to all customers for the duration of the fire-threat condition. Following the shutoff of the overhead transmission line due to elevated fire danger, KMPUD staff manually recloses breakers to re-energize the transmission line after a patrol of the line following the end of elevated fire danger conditions. If equipment or transmission lines are damaged in a wildfire, assessment and/or repairs will be completed as needed prior to re-energization.

If an outside emergency management agency requests a power shutdown of the KMPUD distribution system, or if KMPUD elects to de-energize the distribution system due to extreme weather, KMPUD staff will patrol the entire distribution system before the system is re-energized. After the patrol, KMPUD staff manually recloses breakers to restore power to the distribution system. If equipment or distribution lines are damaged in a wildfire, assessment and/or repairs will be completed as needed prior to re-energization. Periodic customer updates of restoration status will be made.

The following steps are followed by KMPUD staff prior to re-energizing electrical equipment or lines de-energized due to fire danger:

1. Patrol – KMPUD crews will visually inspect de-energized equipment and/or lines following the end of elevated fire danger conditions for damage.
2. Repair – If any damage is noted, KMPUD will plan repair work to be completed as soon as the affected areas become safe. Prioritization will be given to the distribution system to ensure that customers receive power as soon as possible.
3. Test – After repairs are completed equipment and lines are energized for testing.
4. Restore – After successful testing power is restored to customers.

## WMP Metrics [No Risk or Minimal Risk POUs and Co-ops]

### Performance Metrics

| Metric type                 | Progress metric name          | (Actual) | (Actual) | (Actual) | (Forecast) | (Forecast) | Unit(s)   | Comments |
|-----------------------------|-------------------------------|----------|----------|----------|------------|------------|-----------|----------|
|                             |                               | 2021     | 2022     | 2023     | 2024       | 2025       |           |          |
| 3. Transmission Inspections | Patrol Inspections            | 7        | 7        | 8        | 8          | 8          | 1.7 miles |          |
|                             | Detailed Inspections          | 5        | 6        | 8        | 8          | 8          | 1.7 miles |          |
|                             | Routine Vegetation Management | 3        | 3        | 3        | 3          | 3          | 1.7 miles |          |

### Outcome Metrics

| Event Category | Cause category | (Actual) | (Actual) | (Actual) | (Actual) | (To Date) | Unit(s)   | Comments |
|----------------|----------------|----------|----------|----------|----------|-----------|-----------|----------|
|                |                | 2019     | 2020     | 2021     | 2022     | 2023      |           |          |
| Outage Event   | Distribution   | 0        | 0        | 0        | 0        | 0         | 1.7 miles |          |
|                | Transmission   | 0        | 0        | 0        | 0        | 0         | 1.7 miles |          |
| Ignitions*     | Distribution   | 0        | 0        | 0        | 0        | 0         | 1.7 miles |          |
|                | Transmission   | 0        | 0        | 0        | 0        | 0         | 1.7 miles |          |

#### Notes:

\* An "ignition" is deemed to occur if each of the following conditions is met: (1) a utility owned or controlled facility was associated with the fire; (2) the fire was self-propagating and of a material other than electrical and/or communication facilities; (3) the resulting fire traveled greater than one linear meter from the ignition point; and (4) the utility has knowledge that the fire occurred.

## VII. EVALUATING OF THE PLAN

### A. METRICS AND ASSUMPTIONS FOR MEASURING PLAN PERFORMANCE

KMPUD tracks both performance metrics and outcome metrics to measure the effectiveness of this Wildfire Mitigation Plan. The performance metrics that KMPUD tracks are leading indicators that describe actions that are intended to reduce the risk of utility caused wildfires. Because the only above-ground component of KMPUD's system is a 1.7 mile transmission line, the only

performance metric is the number of routine inspections performed on the transmission line. The outcome metrics tracked by KMPUD are lagging indicators that measure outcomes that may be associated with an increased risk of utility-caused wildfires. These outcome metrics include outages, ignitions, and level 1 safety hazards.

## B. IMPACT OF METRICS ON PLAN

KMPUD reviews these metrics to identify areas of its operations and service territory that are disproportionately impacted by outages, ignitions, or level 1 safety hazards. KMPUD will then evaluate potential improvements to the plan or additional mitigation measures to address any such disproportionately affected areas.

## C. MONITORING AND AUDITING THE PLAN

This Wildfire Mitigation Plan will be presented to the KMPUD Board of Directors on an annual basis. Additionally, a report prepared by a qualified independent evaluator will be presented to the KMPUD Board of Directors.

## D. IDENTIFYING AND CORRECTING DEFICIENCIES IN THE PLAN

The KMPUD Wildfire Mitigation Plan will be internally audited for completeness and effectiveness annually in preparation for the presentation to the KMPUD Board of Directors. Additionally, a third-party auditor will review the plan and provide feedback to KMPUD staff and Board of Directors as described in VIII.C. Findings from the above audits will be recorded by KMPUD's Operations Manager and appropriate corrections to the Wildfire Mitigation Plan will be made.

## E. MONITORING THE EFFECTIVENESS OF INSPECTIONS

KMPUD utilizes the services of a Registered Professional Forester (RPF) to identify and mark hazard trees. Staff will be present during the annual inspection by the RPF. Results of the RPF's annual inspection will be submitted to the USFS as part of the KMPUD Vegetation Management Plan and permit. In addition, KMPUD Staff performs patrols and inspections referencing GO 165 as a guideline. The purpose of these inspections is to identify system issues and deficiencies. The results of these patrols and the associated corrective actions are recorded. The findings of these patrols together with any trending provided by the metrics tracked in VIII.A of this plan will provide evidence of the effectiveness of the KMPUD Wildfire Mitigation plan.

## VIII. INDEPENDENT AUDITOR

Public Utilities Code section 8387(c) requires KMPUD to contract with a qualified independent evaluator with experience in assessing the safe operation of electrical infrastructure to review and assess the comprehensiveness of this Wildfire Mitigation Plan. The independent evaluator must issue a report that is posted to KMPUD's website. This report must also be presented to KMPUD Board of Directors at a public meeting.

KMPUD will consult with local government officials and fire personnel when selecting an independent evaluator as required in PUC Section 8387 (c).

The above-referenced evaluator will perform an audit of the KMPUD Wildfire Mitigation Plan. The third-party evaluator will be provided with the plan and given the opportunity to review the KMPUD processes as necessary to complete the audit. Following the completion of the audit, the third-party evaluator shall provide a written report of findings which shall be presented to the KMPUD Board of Directors at a public meeting.

All records associated with these audits shall be retained by KMPUD for at least five years.

# AMADOR FIRE PROTECTION DISTRICT

810 Court Street, Jackson California 95642-2132 (209) 223-6391



May 9, 2024

Kirkwood Meadows P.U.D.  
Jon Campbell  
33540 Loop Road  
Kirkwood, CA 95646

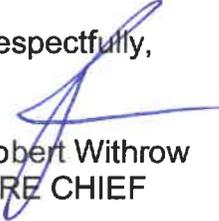
Re: KMPUD Wildfire Mitigation Plan Audit

Mr. Campbell,

At your request, the Amador Fire Protection District has reviewed the Kirkwood Meadows Public Utilities District (KMPUD) 2024 Wildfire Mitigation Plan. After careful review, we found the plan to be very comprehensive and complete. Potential wildfire threats from KMPUD electrical infrastructure are clearly identified along with appropriate measures to minimize those threats. This concurs with KMPUD's commitment to meeting or exceeding the minimum industry standard for vegetation management practices. The fact that 95% of the current infrastructure is underground, leaving only 1.7 miles of overhead transmission line, the potential threat of wildfire has or will be properly mitigated.

The Amador Fire Protection District has completed our independent audit of the plan and found no issues. Please feel free to contact me with any questions or concerns at (209)-223-4979.

Respectfully,

  
Robert Withrow  
FIRE CHIEF

cc: Ashley Anaya, Fire Prevention Officer (AFPD)

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# STAFF REPORT

## Workplace Violence Prevention Program

**Background:**

SB 553 – WORKPLACE VIOLENCE PREVENTION PROGRAM takes effect July 1, 2024. It requires covered employers to develop and create a workplace violence prevention plan as part of their Injury and Illness Prevention Program (IIPP). Plan requirements include many specific tasks that must be addressed. Employers who fail to comply with SB 553 can be subject to citations and civil penalties by the Division of Occupational Safety and Health. The requirement for a Workplace Violence Prevention Plan applies to all employers and employees in the State, with few limited exceptions.

To be compliant with SB 533 see attached Workplace Violence Prevention Program for the Kirkwood Meadows Public Utility District.

**Fiscal Impact:**

None.

**Recommend Action:**

That the Board adopt the Workplace Violence Prevention Program as presented.

**Prepared By:**

Rick Ansel

Kirkwood Meadows Public Utility District

# CALIFORNIA WORKPLACE VIOLENCE PREVENTION PLAN

Prepared: June 2024

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# WORKPLACE VIOLENCE PREVENTION PROGRAM FOR Kirkwood Meadows Public Utility District

282

**Date of Last Review:** July 5, 2024

**Date of Last Revision(s):** July 5, 2024

## Definitions

**Emergency** - Unanticipated circumstances that can be life threatening or pose a risk of significant injuries to employees or other persons.

**Engineering controls** - An aspect of the built space or a device that removes a hazard from the workplace or creates a barrier between the employee and the hazard.

**Log** - The violent incident log required by Labor Code ("LC") section 6401.9.

**Plan** - The workplace violence prevention plan required by LC section 6401.9.

**Serious injury or illness** - Any injury or illness occurring in a place of employment or in connection with any employment that requires inpatient hospitalization for other than medical observation or diagnostic testing, or in which an employee suffers an amputation, the loss of an eye, or any serious degree of permanent disfigurement, but does not include any injury or illness or death caused by an accident on a street or highway, unless the accident occurred in a construction zone.

**Threat of violence** - Any verbal or written statement, including, but not limited to, texts, electronic messages, social media messages, or other online posts, or any behavioral or physical conduct, that conveys an intent, or that is reasonably perceived to convey an intent, to cause physical harm or to place someone in fear of physical harm, and that serves no legitimate purpose.

**Workplace violence** - Any act of violence or threat of violence that occurs in a place of employment.

Workplace violence includes, but is not limited to, the following:

- The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the employee sustains an injury.
- An incident involving a threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether the employee sustains an injury.
- The following four workplace violence types:

**Type 1 violence** - Workplace violence committed by a person who has no legitimate business at the workplace, and includes violent acts by anyone who enters the workplace or approaches employees with the intent to commit a crime.

**Type 2 violence** - Workplace violence directed at employees by customers or visitors.

**Type 3 violence** - Workplace violence against an employee by a present or former employee, supervisor, or manager.

**Type 4 violence** - Workplace violence committed in the workplace by a person who does not work at the workplace, but has or is known to have had a personal relationship with an employee.

Workplace violence does not include lawful acts of self-defense or defense of others.

**Work practice controls** - Procedures and rules which are used to effectively reduce workplace violence hazards.

## **Responsibility**

The Workplace Violence Prevention Plan (“WVPP” or “Plan”) Administrator, Assistant General Manager, Rick Ansel has the authority and responsibility for implementing the provisions of this plan for Kirkwood Meadows Public Utility District (“KMPUD”).

All managers and supervisors are responsible for implementing and maintaining the WVPP in their work areas and for answering employee questions about the WVPP.

## **Employee Participation**

All KMPUD employees are expected to assist in maintaining a safe, healthy, and secure work environment. Everyone is responsible for using safe work practices, following this WVPP, following the applicable Injury and Illness Prevention Plan and the Employee Handbook, as well as complying with all related directives, policies, and procedures. All employees are invited to be actively involved in developing and implementing the WVPP by:

- Identifying, evaluating, and determining corrective measures to prevent workplace violence. As part of this Plan, KMPUD will survey all employees to obtain their feedback regarding workplace violence hazards and concerns in their specific workplace.
- Designing and implementing training. Employees are encouraged to participate in designing and implementing training programs, and their suggestions may be incorporated into the training materials. For example, an employee might suggest a new training scenario based on a recent incident.; and
- Reporting and investigating workplace violence incidents.

All employees will be required to attend workplace violence prevention training and to report, investigate, and record workplace violence incidents at work.

## **Employee Compliance**

Our system to ensure that supervisory and nonsupervisory employees comply with the WVPP includes:

- Recognizing employees who follow safe work practices that promote the WVPP in the workplace.
- Training and retaining employees, supervisors, and managers on the provisions of this WVPP and general workplace violence prevention principles.
- Training employees, supervisors, and managers in the provisions of Kirkwood Meadows Public Utility District Workplace Violence Prevention Plan (WVPP)
- Implementing effective procedures to ensure that all employees, regardless of their title or classification, comply with the WVPP by conducting periodic assessments and training.

## **Prohibition on Retaliation**

KMPUD has implemented effective procedures for accepting and responding to reports of workplace violence, as described below. We prohibit retaliation for reporting workplace violence incidents, and for participating in any investigation of such incidents. This commitment means that we will not discipline, terminate or otherwise take

negative action against any employee for reporting a legitimate workplace violence incident, or assisting KMPUD in investigating such an incident. If you believe someone has retaliated against you for engaging in such conduct please notify the WVPP Administrator immediately.

## Communication with Employees

We recognize that open, two-way communication between our management team and, staff about workplace violence issues is essential to a safe and productive workplace. Our communication system is designed to facilitate a continuous flow of workplace violence prevention information in a form that is readily understandable by all employees, and consists of the following:

- New employee orientation includes a presentation of workplace violence prevention policies and procedures.
- Workplace violence prevention training programs.
- Posted or distributed workplace violence prevention information.

Employees may report a violent incident, threat, or other workplace violence concern to KMPUD or law enforcement without fear of reprisal of adverse action.

Employees also will not be prevented from accessing their mobile or other communication devices to seek emergency assistance, assess the safety of a situation, or communicate with a person to verify their safety.

Employees' concerns will be investigated in a timely manner, and they will be informed of the results of the investigation and any corrective action to be taken. KMPUD also will provide updates to employees on the status of investigations and corrective actions thorough email, at safety meetings, and via other appropriate methods. These updates may include information about the progress of investigations, the results of investigations, and any corrective actions taken.

## Reporting Workplace Violence Incidents, Threats, and Concerns

Employees must report any violent incident, threat, hazard, or other workplace violence concern to a supervisor or manager, who immediately will inform the WVPP Administrator. If for any reason an employee does not feel comfortable or cannot inform a supervisor or manager, they may immediately contact law enforcement.

KMPUD will promptly investigate all employee reports of violent incidents, threats, or concerns, and will notify the reporting employees of the results of the investigation and any actions take to correct workplace violence hazards identified in the course of the investigation.

## Responding to Workplace Violence Emergencies

A "workplace" violence emergency" is any act of violence or threat of violence that occurs at work, including circumstances that can be life threatening or pose a risk of significant injuries to employees or persons.

In case of a workplace violence emergency, KMPUD will:

- Alert all employees of the presence, location, and nature of the workplace violence emergency by announcements and/or use of cell phones or KMPUD radios.
- Where appropriate and/or necessary, implement KMPUD's evacuation plans.

In case of a workplace violence emergency, employees may contact the following entities for help:

- Rick Ansel, Assistant General Manager, (775) 781-2505 (Cell) or Brandi Benson, Operations Manager

- Alpine County Sheriff's Department, (530) 694-2231 (Non-emergency)

If there is immediate danger, call for emergency assistance by dialing 9-1-1 and then notify the WVPP Administrator.

## Training

KMPUD will develop and facilitate workplace violence prevention training for all employees, including managers and supervisors.

The following topics will be covered in the training:

- KMPUD's WVPP, including how to obtain a copy of the Plan at no cost.
- How to participate in the development and implementation of the WVPP.
- Workplace violence prevention definitions and requirements under California law.
- How to report workplace violence incidents and concerns to KMPUD or law enforcement without fear of retaliation.
- Worksite and job-specific information, including:
  - Workplace violence hazards specific to employee's jobs.
  - Corrective measures KMPUD has implemented.
  - How to seek assistance to prevent or respond to workplace violence.
  - Strategies to avoid physical harm.
- Workplace Violent Incident Logs maintained by KMPUD for each workplace violence incident
- How to obtain copies of the following records:
  - Workplace violence hazard identification, evaluation, and correction.
  - Training Records.
  - Workplace Violent Incident Logs.
  - Records of workplace violence investigations.
- Opportunities for interactive questions and answers with a person knowledgeable about KMPUD's Plan
- Strategies to avoid/prevent workplace violence and physical harm, such as:
  - How to recognize workplace violence hazards including the risk factors associated with the four types of workplace violence.
  - Way to defuse hostile or threatening situations.

Training and instruction will be provided as follows:

- When the WVPP is implemented, and annually thereafter.
- To all employees with respect to workplace violence hazards specific to each employee's job assignment/work location.
- To all new employees and/or employee given new job assignments/work location for which they have not previously received training.
- When new processes or procedures are introduced to the workplace and present a new workplace violence hazard.
- When KMPUD is made aware of a new or previously unrecognized workplace violence hazard.
- When KMPUD makes changes to the WVPP.

## **Workplace Violence Hazard Assessment**

The WVPP will be in effect at all times and in all work areas and is specific to the hazards and corrective measures for each work area and operation.

KMPUD will implement and enforce procedures to identify and evaluate workplace violence hazards including, but not limited to, scheduled periodic inspections to identify unsafe conditions and work practices and employee reports and concerns.

Periodic inspections to identify and evaluate workplace violence hazards will be performed by the Assistant General Manager and/or their designee.

Periodic inspections are performed according to the following schedule:

- When the WVPP is implemented.
- After any workplace violence incident.
- When KMPUD is made aware of a new or previously unrecognized hazard.
- Inspections will include an assessment of:
  - The need for violence surveillance measures, such as cameras.
  - Procedures for reporting suspicious persons or activities.
  - Posting of emergency telephone numbers for law enforcement, fire and medical services.
  - Whether employees have an effective escape route from their work areas.
  - Whether employees have a designated safe area where they can retreat in an emergency.
  - The adequacy of workplace security systems, such as door locks, entry codes, physical barriers.
  - The effectiveness of systems and procedures to warn others of actual or potential workplace violence danger.

KMPUD will review all submitted and reported concerns of potential hazards and take appropriate steps to address them.

## Employee Access to the WVPP

All employees, and Cal/OSHA representatives have the right to examine and receive a copy of our WVPP. This access will be accomplished by providing access via email and KMPUD's current recordkeeping system.

### Recordkeeping

KMPUD will:

- Create and maintain records of workplace violence hazard identification, evaluation, and correction, for a minimum of five (5) years.
- Create and maintain training records for a minimum of one (1) year and include the following:
  - Training dates.
  - Contents or a summary of the training sessions.
  - Names and qualifications of persons conducting the training.
  - Names and job titles of all persons attending the training sessions.
- Maintain violent incident logs for minimum of five (5) years.
- Maintain records of workplace violence incident investigations for a minimum of five (5) years.
- The records shall not contain medical information per subdivision (j) of section 56.05 of the Civil Code.
- All records of workplace violence hazard identification, evaluation, and correction; training, incident logs and workplace violence incident investigations required by Labor Code Section 6401.9 (f) will be made available to Cal/OSHA upon request for examination and copying.

### Correcting Workplace Violence Hazards

KMPUD will correct workplace violence hazards in a timely manner, when they are observed or discovered, and according to the following procedures:

- When imminent workplace violence hazard exists that cannot be immediately abated without endangering employee(s), all exposed employee(s) KMPUD will remove all employees from the area, except those necessary to correct the existing condition.
- All corrective actions taken will be documented and dated on the appropriate forms, including the Workplace Violence Hazard Log and Workplace Violent Incident Investigation forms.
- Corrective measures for workplace violence hazards will be specific to a given work area.
- Provide workplace violence systems, such as door locks, and physical barriers.
  - Ensuring the adequacy of workplace violence systems.
  - Controlling access to, and freedom of movement within, the workplace by non-employees, include recently discharged employees or persons with whom one of our employees is having a dispute.
- Provide employee training/re-training (refreshers) on the WVPP, which could include but not limited to the following:
  - Recognizing and handling threatening or hostile situations that may lead to violent acts by persons who are service recipients of KMPUD.
  - Ensure that all reports of violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace are handled effectively by management and that the person making the report is not subject to retaliation by the person making the threat.
  - Improve how well KMPUD's management and employees communicate with each other.

## Post-Incident Response and Investigation

After a workplace incident, the WVPP administrator or their designee will implement the following post-incident procedures:

- Visit the scene of an incident as soon as safe and practicable.
- Interview employee and witnesses, and any other involved parties.
- Review security footage of existing security cameras.
- Examining the workplace for security risk factors associated with the incident, including any previous reports of inappropriate behavior by the perpetrator.
- Determine the cause of the incident.
- Take corrective action to prevent similar incidents from occurring.
- Record the findings and ensuring corrective actions are taken.
- Obtain any reports completed by law enforcement.
- Record the findings and corrective action taken, using a Workplace Violent Incident Log, which will include information such as:
  - The date, time, and location of the incident.
  - The workplace violence type or types involved.
  - A detailed description of the incident.
  - A description of the relationship of the perpetrator to the workplace, including whether the perpetrator was a client or customer, family or friend of a client or customer, stranger with criminal intent, coworker, supervisor or manager, partner or spouse, parent or relative, or other perpetrator.
  - A description of the circumstances at the time of the incident, including, but not limited to, whether the employee was completing usual job duties, working in poorly lit areas, rushed, working during a low staffing level, isolated or alone, unable to get help or assistance, working in a community setting, or working in an unfamiliar or new location.
  - A description of where the incident occurred, such as in the workplace, parking lot or other area outside the workplace, or other area.
- The type of incident, including, but not limited to, whether it involved any of the following:
  - Physical attack without a weapon, including, but not limited to, biting, choking, grabbing, hair pulling, kicking, punching, slapping, pushing, pulling, scratching, or spitting.
  - Attack with a weapon or object, including, but not limited to, a firearm, knife, or other object.
  - Threat of physical force or threat of the use of a weapon or other object.
  - Sexual assault or threat, including, but not limited to, rape, attempted rape, physical display, or

unwanted verbal or physical sexual contact.

- Animal attack.
- Other.
- Consequences of the incident, including, but not limited to:
  - Whether security or law enforcement was contacted and their response.
  - Actions taken to protect employees from a continuing threat or from any other hazards identified as a result of the incident.
  - Information about the person completing the log, including their name, job title, and the date completed.
- Reviewing all previous incidents.
- Ensure that no personal identifying information is recorded or documented in the Violent Incident Log. This includes information which would reveal identification of any person involved in a violent incident, such as the person's name, address, electronic mail address, telephone number, social security number, or other information that, alone or in combination with other publicly available information, reveals the person's identity.

## **Review and Revision of the WVPP**

KMPUD will implement and enforce procedures to review the effectiveness of this WVPP and revise it as needed including, but not limited to, obtaining the active involvement of employees in reviewing the Plan, as described above.

KMPUD will review the WVPP at least annually, when a deficiency is observed or becomes apparent, after a workplace incident, and as needed. All such reviews will include, but not be limited to:

- Review of incident investigation and Workplace Violent Incident Log(s).
- Assessment of the effectiveness of security systems, including alarms, emergency response, and security personnel availability (if applicable).
- Ensure violence risks are being properly identified, evaluated, and corrected. Any necessary revisions are made promptly and communicated to all employees.

KMPUD will also update the WVPP to include any procedures or other information determined by Cal/OSHA's Occupational Safety and Health Standards Board to be necessary and appropriate to protect the health and safety of employees.

## **District Reporting Responsibilities**

As required by California Code of Regulations (CCR), Title 8, Section 342(a). Reporting Work-Connected Fatalities and Serious Injuries, KMPUD will immediately report to Cal/OSHA any serious injury or illness (as defined by CCR, Title 8, Section 330(h)), or death (including any injury, illness, or death due to Workplace Violence) occurring at work or related to employment with KMPUD.

**Acknowledgement of Workplace Violence**  
**Prevention Plan Administration**

I, Rick Ansel, Assistant General Manager, of Kirkwood Meadows Public Utility District, hereby authorize and ensure, the establishment, implementation, and maintenance of this written workplace violence prevention plan and the documents/forms within this written plan. I am committed to promoting a culture of safety and violence prevention in our workplace and believe that these policies and procedures will help us achieve that goal.

\_\_\_\_\_  
Rick Ansel, KMPUD

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## WORKPLACE VIOLENT INCIDENT LOG

| INCIDENT INFORMATION:  |  |                   |  |           |  |
|--|--|-------------------|--|-----------|--|
| DATE OF INCIDENT:  |  | TIME OF INCIDENT: |  |           |  |
| INCIDENT LOCATION:   |  |                   |  |           |  |
| CITY:  |  | STATE:            |  | ZIP CODE: |  |
| WORKPLACE VIOLENCE TYPE:   |  |                   |  |           |  |
| <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Type 1:</b> Workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches workers with the intent to commit a crime.</li> <li><input type="checkbox"/> <b>Type 2:</b> Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.</li> <li><input type="checkbox"/> <b>Type 3:</b> Workplace violence against an employee by a present or former employee, supervisor, or manager.</li> <li><input type="checkbox"/> <b>Type 4:</b> Workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.</li> </ul> |  |                   |  |           |  |
| DETAILED DESCRIPTION OF THE INCIDENT:  |  |                   |  |           |  |
|  |  |                   |  |           |  |

**WAS THE PERPETRATOR OF VIOLENCE A:**

- Customer or client
- Family or friend of a customer or client
- Stranger with criminal intent
- Coworker
- Supervisor or manager
- Partner or spouse
- Parent or other relative
- Other:

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**AT THE TIME OF THE INCIDENT, WAS THE EMPLOYEE (CHECK ALL THAT APPLY):**

- Completing usual job duties
- Working in poorly lit area(s)
- Rushed
- Working during a low staffing level
- Isolated or alone
- Unable to get help or assistance
- Working in a community setting
- Working in an unfamiliar or new location

**WHERE DID THE INCIDENT OCCUR?**

- Inside the workplace
- In a parking lot or other area outside the workplace
- Other:

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**DID THE INCIDENT INVOLVE ANY OF THE FOLLOWING? (CHECK ALL THAT APPLY):**

- Physical attack without a weapon including, but not limited to biting, choking, grabbing, hair pulling, kicking, punching, slapping, pushing, pulling, scratching, or spitting

- Attack with a weapon or object including, but not limited to a firearm, knife, or other object
- Threat of physical force or threat of the use of a weapon or other object
- Sexual assault or threat including, but not limited to rape, attempted rape, physical display, or unwanted verbal or physical sexual contact
- Animal attack
- Other:

\_\_\_\_\_

\_\_\_\_\_

**WHERE THERE ANY INJURIES?**

- Yes
- No

Please explain:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**CONSEQUENCES OF THE INCIDENT:**

- Security or law enforcement was contacted  
 Agency contacted: \_\_\_\_\_  
 Agency response: \_\_\_\_\_

- Emergency medical responders (other than law enforcement) who were contacted, such as fire department, paramedics, on-site first aid certified personnel, etc. Explain:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

- Actions taken to protect employees from a continuing threat or from any other hazards identified as a result of the incident:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**RECEIVED BY:**

|             |  |                |  |
|-------------|--|----------------|--|
| NAME:       |  | DATE RECEIVED: |  |
| JOB TITLE:: |  |                |  |





|   |  |
|---|--|
|   |  |
| <b>CORRECTIVE ACTIONS TAKEN:</b>  |  |
| [Provide details, including potential solutions to the root cause(s), if applicable.]                       |  |
|   |  |
| <b>NEXT STEPS:</b>  |  |
| [For example, any corrective actions not completed, follow-up with employees involved, EAP referrals, etc.] |  |
|   |  |
| <b>FORM COMPLETED:</b>  |  |
| MANAGER RESPONSIBLE:  |  |
| DATE:   |  |

## EVALUATION OF WORKPLACE VIOLENCE HAZARDS

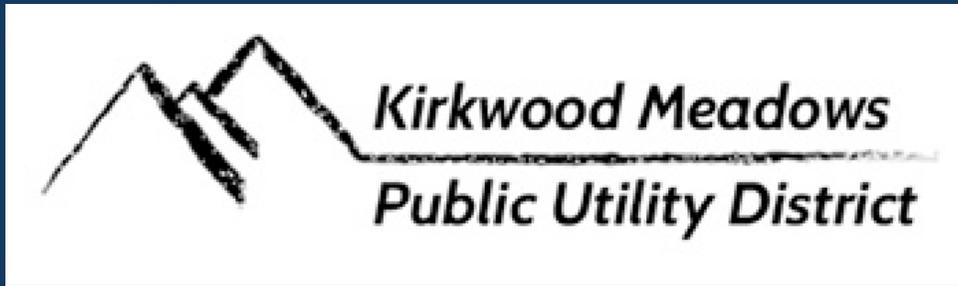
Person(s) conducting evaluation: [Insert name(s)]

Date: [Insert date]

Name(s) of employee and authorized employee representative who participated:

[Insert name(s)]

| Interaction, area, activity, work task, process, equipment, and material that potentially exposes employees to workplace violence hazards | Applicable Places and times              | Potential for workplace violence hazards | Existing and/or additional workplace violence prevention controls                            |
|---|--|--|--|
| [Reception area, exchanging money with the public, working with volatile, unstable people.]   | [Intermittently throughout the workday.] | [Low risk (visitors are infrequent).]    | [Employee training consistent with this WVPP, hired security guards, secure entrances, etc.] |
|   |  |  |  |
|   |  |  |  |
|   |  |  |  |
|   |  |  |  |



# Proposal for Engineering Study for Special Benefit Assessments and Assessment Administration

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May 3, 2024

Prepared by

**FRANCISCO  
AND ASSOCIATES**

Where Innovative Strategies  
Fund Tomorrow's Communities

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## Detailed Description of Qualifications

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Francisco & Associates (F&A) is a certified small business with its headquarters located in the City of Carlsbad. Founded in 2000, our firm is dedicated to delivering financial and engineering services and innovative solutions to public agencies across the state of California. Since inception, F&A has maintained a primary focus on the specialization of the establishment, management, and operation of special financing districts in the following areas:

- Assessment District Formation & Administration;
- Community Facilities District Formation & Administration (Mello-Roos);
- Maintenance District Formation & Administration (1972 Act);
- Property Related Fee Establishment & Administration;
- Special Tax Formation & Administration;
- Cost Reimbursement Districts;
- Geological Hazard Abatement Districts;
- Auditing Services;
- Proposition 26 and 218 Compliance;
- Public Relations/Noticing & Balloting; and
- Construction Cost Reimbursement and Audit Services.

The staff at F&A has performed a variety of tasks associated with the aforementioned services, including, but not limited to, preparation of Assessment Engineering Reports, Special Tax/Fee Reports and conducting Special Tax/Fee Audits, preparation of Feasibility Studies, development of special tax formulas and benefit spread methodologies, development of operational budgets, assisting with the coding of annual expenditures, cash flow and debt analysis, revenue modeling and forecasting, development of capital replacement studies, Proposition 218 compliance reviews, and public presentations to neighborhood groups (HOAs), organized community groups, City Councils, Boards of Supervisors, Board of Directors, and at public finance seminars such as the California Debt and Advisory Commission (CDIAC) conferences. In addition, we also assist with the preparation of special financing district formation proceedings, and the development of notices, resolutions, and staff reports.

Because the arena for professional services is competitive, and we know our competition well, we would like to point out why we believe F&A and your assigned project team is best qualified to assist the Kirkwood Meadows Public Utility District (District) with this important project. Some of these reasons are as follows:

- The principals of F&A are recognized industry leaders with over 50 years of municipal engineering and public finance experience. As an example, Ed Espinoza is the featured assessment engineer/panelist at California Debt and Investment Advisory Commission (CDIAC) seminars. Your project team has successfully created and implemented innovative benefit assessment, property-related fee, and special tax methodologies to fund public services and the construction and maintenance of improvements under several California statutes including, but not limited to, the Benefit Assessment Act, Improvement Act of 1913, Municipal Bond Act of 1915, Landscape and Lighting Act, and the Mello-Roos Community Facilities Act. Resumes detailing your project team's experience are included in Appendix A.
- Article XIID, Section 4(b) of the California Constitution states, "All assessments shall be supported by a detailed engineer's report prepared by a registered professional engineer certified by the State of California". Unlike virtually all our competition, F&A

## Detailed Description of Qualifications

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adheres to this requirement of state law and understands that complying brings added value and credibility to public agencies as it relates to Proposition 218 proceedings and Assessment Districts. The engineer's report for this project will be prepared under the direct supervision of Ed Espinoza, who is a registered professional civil engineer in the state of California.

- Another key factor that occurs behind the scenes in our company is our quality control program. When a company, such as ours, is responsible for the levying of over **\$450 million** in assessments, special taxes, and fees for over **3.8 million parcels** annually it is extremely important to have in place sound quality control measures. Our quality control program is comprehensive and extremely rigorous which is why if you talk to any of our clients you will hear that our work is accurate, clear, and concise.

Finally, when forming our company, we made it our goal not to take on a workload too large which could jeopardize our clients and our reputation. If we are given the opportunity to work with the District, we guarantee we have sufficient staffing capacity to manage your project within the timeframes you require.

The goals for our company are quite simple; listen to our clients, provide quality service with a personal touch, and be extremely responsive. Because these goals have always been instilled in our staff it has allowed us to say that none of our existing clients have ever strayed to one of our competitors. This unprecedented record is the result of our quality work, attention to detail and listening to our clients' needs.

## Proposed Services

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The Kirkwood Meadows Public Utility District (District) was formed in 1985 as an independent local public agency under the California Public Utilities Code after detachment from the El Dorado Irrigation District. The District's service area encompasses an area of approximately 1.875 square miles. The District also operates the Kirkwood Volunteer Fire Department (KVFD) from one fire station with no employees and a varying number of volunteers. KVFD responds to all types of emergency calls, including structure and wild land fires, medical emergencies, propane leaks, fire alarms, and hazardous material spills within Kirkwood Valley and surrounding areas through mutual aid agreements. Calls for service average less than 140 per year.

Currently, KVFD funding comes from an annual fire assessment, property taxes, and donations from the KVFD 501(c)(3) nonprofit corporation. KVFD incurs about \$300,000 of operating expenses annually. About 20% of these costs are covered through the annual assessment created in 1988 of \$.04 per square foot of combustible building space, paid as part of the District's monthly utility invoices. The remaining 80% of expenses are generally covered by property taxes that are returned to us by Alpine, Amador, and El Dorado Counties, or by reserves.

The District is requesting proposals from qualified consulting firms to assist with the preparation of an engineer's report to establish a new Fire Suppression Assessment pursuant to Proposition 218 and California Government Code Section 50078 et. seq. that will increase funding for services provided by KVFD commencing with Fiscal Year 2025-26. Francisco & Associates (F&A) proposes the scope of services described below in response to the District's request for proposals.

### SCOPE OF SERVICES

#### **PHASE I – BENEFIT ANALYSIS**

##### **Task 1 - Project Team Meetings**

Meet with District Staff, Legal Counsel, and other project team members on an as needed basis to collect and disseminate project information. Meetings will include, but not be limited to, a review of the scope of work, development of the project schedule with pertinent deliverables and milestone dates, etc.

##### **Task 2 - Collect Available Information**

Collect available information from the District. Information will include but is not limited to, formation documents corresponding to the current annual assessment established in 1988, a comprehensive description of services to be provided, budgets, cost estimates, and boundaries of the proposed assessment district.

Obtain assessor's parcel data and other real property information from the Alpine, Amador, and El Dorado Counties for all parcels within the District as required.

##### **Task 3 – Develop a Parcel Database**

Develop a parcel database with applicable property characteristics from the most recent County Assessor's data. In addition, a computer program will be developed to assist in the

## Proposed Services

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modeling of parcel assessments. Property characteristics will be reviewed, audited as necessary and validated for accuracy. The parcel database will be the basis for the modeling of assessments.

### **Task 4 – Identify Levels of Service, Service Area, and Cost Estimates**

Coordinate with District staff to identify the levels of service to be provided, service area, and corresponding cost estimates.

### **Task 5 – Perform Benefit Analysis**

Based on coordination with District staff and our review of the services to be funded using assessment revenues, a benefit analysis will be performed that quantifies and segregates the cost attributable to general benefit to the public at large from the special and direct benefit conferred to property pursuant to Proposition 218 as codified in Article XIII D of the California Constitution. The benefit analysis will also include the development of an assessment methodology that apportions all costs attributable to special benefit to each parcel.

Section 50078.5 of the California Government Code states:

(a) The legislative body may establish zones or areas of benefit within the local agency and may restrict the imposition of assessments to areas lying within one or more of the zones or areas of benefit established within the local agency.

(b) The benefit assessment shall be levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the boundaries of the local agency, zone, or area of benefit. The assessment may be levied against any parcel, improvement, or use of property to which such services may be made available whether or not the service is actually used.

### **Task 6 – Determine Assessment Rates**

Conduct virtual Zoom meetings to present the benefit analysis to District staff and the project team for review and comment. Based on comments received from District staff and project team on the benefit analysis, finalize the benefit analysis and assessment methodology to determine the proposed assessments.

### **Task 7 – Approve Proposed Assessments**

F&A will collaborate with District staff to present the cost estimates, benefit analysis, and proposed assessments to the District Board of Directors to obtain approval prior to the preparation of the engineer's report.

## **PHASE II – PREPARATION OF ENGINEER'S REPORT AND PUBLIC MEETINGS**

F&A will prepare a detailed draft engineer's report in accordance with the requirements of Proposition 218 and California Government Code Section 50078 et. seq. The engineer's report will quantify general benefit and substantiate the special benefits to property assigned to each parcel within the District. An assessment diagram will be prepared and included in the

## Proposed Services

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engineer's report. F&A will provide the draft engineer's report to District staff and legal counsel for review and comment.

F&A will address comments from District staff and legal counsel to prepare the final engineer's report and virtually attend at least three (3) District public meetings to review and discuss the contents of the engineer's report. F&A will attend the required public hearing in-person to address any questions from the public or the Board regarding the engineer's report.

### **PHASE III – PROPOSITION 218 PROCEEDINGS**

F&A will assist the District with Proposition 218 proceedings including; dissemination of information to stakeholders; preparation of a mailing database that will include the most current parcel information (property owner names, mailing addresses, etc.); production of notices, ballots, and outgoing and return envelopes; mailing of the notices and ballots; field property owner inquiries; preparation and mailing of replacement notices and ballots if requested by property owners; and tabulation of returned ballots. The specific tasks related to the Proposition 218 proceedings are as follows:

#### **Task 1 – Project Team Meetings**

F&A will attend virtual meetings with the project team to discuss public outreach strategy and information that will be provided to stakeholders.

#### **Task 2 – Assist with Dissemination of Information to Stakeholders**

Assist District staff to prepare information that will be provided to affected property owners and to address inquiries from the Board, property owners, and the community regarding the proposed Fire Suppression Assessment.

#### **Task 3 – Preparation of Mailing Database**

Coordinate with the County to obtain the most current property owner database and update property owner names and mailing address information for the parcels located within the boundaries of the District to prepare a mailing databases for the Proposition 218 notices and ballots.

#### **Task 4 – Preparation of Notices and Ballots**

Collaborate with project team to prepare draft of required notice and ballot in accordance with Proposition 218. Review draft notice and ballot with the project team and incorporate revisions as necessary to finalize for delivery to the mail house.

#### **Task 5 – Mail Merge and Print Notices, Ballots, Outgoing Envelopes and Return Envelopes**

Coordinate with the mail house to mail merge and print approximately 800 notices, ballots, outgoing and incoming envelopes. The outgoing envelopes will be white No. 10 windowed envelopes with the return address, stamp and statement that the envelopes contain an official ballot inside. The return envelopes will be light pastel colored No. 9 envelopes with the return address printed on them along with a prepaid postage stamp. The notice will be a tri-folded 11”

## Proposed Services

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x 17" color brochure and will include information regarding the proposed assessment as required by Proposition 218. The ballot will be printed on colored card stock.

### **Task 6 – Mailing of Notices and Ballots**

Coordinate with mail house to fold, stuff, and apply postage to outgoing and return envelopes and deliver notices and ballots to the post office to ensure delivery by the legal deadline. The notices and ballots will be mailed no less than 45 days prior to the scheduled public hearing.

### **Task 7 – Property Owner Inquiries and Replacement Notices and Ballots**

F&A's phone number will be printed on the notice for property owners to call if they have any questions related to the proposed assessment and/or Proposition 218 procedures. If requested by the District or property owner(s), F&A will prepare and mail replacement notices and ballots in the event they are lost, misplaced, or if a property owner wishes to change their vote. These ballots will be printed on a different colored card stock than the original ballots to ensure ballots are not counted twice.

### **Task 8 – Tabulation of Ballots**

After the close of the scheduled public hearing, open, sort, and tabulate all returned ballots and prepare a table of the ballot tabulation results. The table shall include but is not limited to; the number and total assessment amount corresponding to the returned ballots in favor of the proposed assessment, the number and total assessment amount corresponding to the ballots opposed to the proposed assessment, the number and total assessment amount corresponding to the ballots deemed invalid, and the number and total assessment amount corresponding to the ballots not returned. If a majority of ballots returned, weighted by proposed assessment, are not opposed to the proposed assessment, District Board may approve the proposed assessment and Engineer's Report.

## **PHASE IV – PLACEMENT OF ASSESSMENTS ON PROPERTY TAX ROLL**

Assuming favorable results from the Proposition 218 Proceedings described above, F&A will obtain the secured closed roll from Alpine, Amador, and El Dorado Counties and coordinate with the Counties on behalf of the District to submit the new Fire Suppression Assessment by their respective deadlines for inclusion on the Fiscal Year 2025-26 property tax roll.

## Assessment Defense

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In the event of a legal challenge to the new Fire Suppression Assessments or a claim by a property owner that they do not receive special benefits or other allegations, F&A will provide an analysis and supporting narrative in accordance with the special benefit methodology described in the engineer's report. If modification to an assessment is appropriate based on the analysis, F&A will make a recommendation to District staff for approval and implementation. The fees for these services will be billed on a time and materials basis at the billing rates included with this proposal under separate cover.

## Personnel to be Assigned

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The following is a listing of the key project personnel that will be assigned to this project. Ed Espinoza, P.E. will be your Project Manager/Principal Engineer, Joseph Francisco will provide Technical Assistance and Quality Control, and Brandon Holzauer, E.I.T., will assist the Project Manager/Principal Engineer. Pursuant to the District's Request for Proposal, Francisco and Associates certifies that the personnel identified in this proposal will perform the work described in this proposal at the estimated percentages of overall project time specified below.

For a detailed resume of each project team member, please refer to Appendix "A".

### **Ed Espinoza, P.E., Project Manager/Principal Engineer (Estimated 45% of Overall Project Time)**

Mr. Espinoza is a registered Civil Engineer in the state of California with seventeen (17) years of Public Finance and Municipal Engineering experience and will serve as Project Manager/Principal Engineer and the primary point of contact. Mr. Espinoza has served as either Principal-In-Charge, Principal Engineer, or Project Manager for the formation and administration of over 150 special financing districts throughout California. These special financing districts have been formed pursuant to the Landscape & Lighting Act of 1972, Mello-Roos Community Facilities Act of 1982, Benefit Assessment Act of 1982, 1913 Municipal Improvement Act, and other Special Fee/Tax Ordinances. Mr. Espinoza is the featured assessment engineer/panelist at California Debt and Investment Advisory Commission (CDIAC) seminars.

Mr. Espinoza is responsible for performing and overseeing various tasks pertaining to all aspects of the formation and administration of special financing districts. These duties include implementing and creating innovative benefit assessment methodologies, preparation of annual Engineer's Reports, Proposition 218 compliance reviews, creating special tax rate and method of apportionments, Council and Board presentations, community outreach meetings, design of factual informational brochures, GIS mapping and data manipulation, and creation and administration of the databases associated with the assessments and special taxes.

Prior to joining Francisco & Associates, Ed was a Project Engineer for Kimley-Horn and Associates and worked on several public and private sector projects including the preparation and analysis associated with due diligence reports for commercial and residential development, Flood Control and Water Quality Improvements, Roadway Improvements, Watershed Management Plans, and Environmental Impact Studies. Ed was responsible for civil improvements design including plan preparation and was a point of contact with clients and contractors. Ed also has extensive experience in the use of GIS and its various applications. This experience includes shapefile and geodatabase creation and manipulation for all aspects of mapping and layer management.

### **Joseph A. Francisco, P.E., Principal/Technical Advisor/Quality Control (Estimated 5% of Overall Project Time)**

Mr. Francisco is a registered Civil Engineer in the State of California and has over thirty-five (35) years of experience in the formation and administration of special financing districts. He will be responsible for providing technical assistance and quality control to the Project Manager/Principal Engineer.

## Personnel to be Assigned

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Prior to forming Francisco & Associates in 2000, Mr. Francisco was the Public Financing Chairman for the City of San Diego responsible for the formation and administration of all their special financing districts. In addition, Mr. Francisco was previously Vice President for Berryman & Henigar in their Pleasanton office. His duties as Vice President included managing their Management & Finance Division which was responsible for forming and administering assessment and special financing districts throughout Northern California. Mr. Francisco has formed and/or administered over 200 special financing districts throughout California.

### **Brandon Holzhauer, E.I.T., Associate Engineer (Estimated 40% of Overall Project Time)**

Mr. Holzhauer will assist the Project Manager/Principal Engineer with the development of the databases and preparation of the engineer's report. He has served as Associate Engineer for the formation and administration of several special financing districts pursuant to the Landscape & Lighting Act of 1972, 1913 Municipal Improvement Act, Mello-Roos Community Facilities Districts and Special Fee and Tax Districts. Mr. Holzhauer's duties will generally include the tasks associated with database development, GIS mapping, preparation of the engineer's report, and assisting with the submittal of the assessments and fees to the County.

## References

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F&A currently provides the Assessment Engineering and Proposition 218 services desired by the District throughout the state of California. As requested by the District, below are two public agency references for whom our firm has performed services within the last three years similar to those required by the District's request for proposals. We encourage you to give them a call and hear firsthand about our quality of service and commitment to their projects. If you should need additional references, we can provide them upon your request.

### **City of Hercules**

F&A has assisted the City of Hercules with the annual administration of their five Landscaping and Lighting Assessment Districts since 2008. Beginning in 2017, F&A has guided the City through six (6) separate successful Proposition 218 proceedings to increase assessments and eliminate funding shortfall. F&A is currently working with City staff and their public outreach consultant on another Proposition 218 effort to increase assessments for upcoming Fiscal Year 2024-25 for a neighborhood comprised of 800 single-family homes and an affordable housing complex. Our primary contact at the City of Hercules is below.

#### **Mike Roberts, City Engineer/Public Works Director**

City of Hercules  
111 Civic Drive  
Hercules, CA 94547  
(510) 799-8241  
[mikeroberts@herculesca.gov](mailto:mikeroberts@herculesca.gov)

### **City of Lincoln**

F&A has assisted the City of Lincoln with the annual administration of their Landscaping and Lighting Assessment District (LLAD) comprised of 33 Benefit Zones and their Benefit Assessment District since 2007. The City's LLAD is currently running a significant annual operating deficit. F&A has assisted the City to initiate the analysis and process to develop a viable strategy to approve a replacement LLAD through Proposition 218 proceedings. F&A staff has presented at City Council meetings and workshops on this matter. Our primary contact at the City of Lincoln is below.

#### **Lindy Childers, Engineering Manager**

City of Lincoln  
600 6<sup>th</sup> Street  
Lincoln, CA 95648  
(916) 434-2461  
[lindy.childers@lincolnca.gov](mailto:lindy.childers@lincolnca.gov)

## District Standard Consultant Agreement

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F&A accepts the District's standard services agreement attached as Appendix A to the request for proposals without modification.

# Appendix A

## Project Team Resumes

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**Ed Espinoza, P.E., Principal-In-Charge****Ed Espinoza, P.E.**  
Principal-In-Charge

Mr. Espinoza will be the primary point of contact for the District, responsible for overseeing and managing all aspects of the project. He will attend all meetings as requested.

**Education**

University of Florida  
Bachelor of Science, Civil Engineering

**Registrations**

Professional Engineer, California, No. 83709

**Affiliations**

Featured Speaker/Panelist for the California Debt and Advisory Investment Commission  
American Society of Civil Engineers  
American Public Works Association  
Committee on Assessments, Special Taxes, & Other Financing Facilities (CAST-OFF)

**Summary of Experience**

Ed Espinoza is a principal at Francisco and Associates and has served as the principal or assessment engineer on the formation and administration of a multitude of special financing districts throughout the state of California. Mr. Espinoza has created and implemented innovative benefit assessment, property-related fee, and special tax methodologies to fund public services and the construction and maintenance of improvements under several California statutes including, but not limited to, the Benefit Assessment Act, Improvement Act of 1913, Municipal Bond Act of 1915, Landscape and Lighting Act, and the Mello-Roos Community Facilities Act. Mr. Espinoza also specializes in conducting Proposition 218 compliance reviews, including benefit analyses quantifying general versus special benefit to property, and determining proportionate share of special benefit and cost of service. He has led many successful property owner ballot proceedings to implement new or increased property-related fees and assessments. Ed also has extensive experience in the use of Geographic Information Systems (GIS) and its various applications. This experience includes shapefile and geodatabase creation and manipulation for all aspects of mapping and layer management

Mr. Espinoza also works closely with developers and public agencies to streamline the acquisition of public facilities using bond proceeds generated from Community Facilities Districts and Assessment Districts. Mr. Espinoza has audited \$500 million in reimbursement requests submitted by developers comprised of development impact fees, and the design and construction of parks, roadway, sewer, water, storm drainage, traffic, and water quality improvements.

Prior to joining Francisco & Associates in January of 2013, Ed was a design engineer for Kimley-Horn and Associates, Inc. and worked on numerous small and large-scale public and private sector projects, including commercial and residential land development, roadway improvements, flood control and watershed management plans, and environmental impact studies.

**Joe Francisco, P.E., Principal**

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**Joe Francisco, P.E.**  
Principal

Mr. Francisco founded Francisco and Associates in 2000 and has served as Principal since the company was established.

**Education**

San Diego State University  
Bachelor of Science, Civil Engineering

**Registrations**

Professional Engineer, California, No. 40688  
Professional Engineer, Nevada, No. 12316

**Affiliations**

American Society of Civil Engineers  
American Public Works Association  
Municipal Management Assistants of Northern California

**Summary of Experience**

Mr. Francisco is a Registered Civil Engineer in the State of California and will be your Quality Control Engineer responsible for reviewing all aspects of your project. Mr. Francisco has more than thirty-five (35) years of professional Public Financing and Assessment Engineering experience. He has served as Project Manager, Quality Control Engineer, and Technical Advisor for the formation and administration of over 150 Special Financing Districts pursuant to the Landscape & Lighting Act of 1972, 1913 Municipal Improvement Act, Mello-Roos Community Facilities Act of 1982, Fire Suppression District Act, Benefit Assessment Act of 1982, Property and Business Improvement Law of 1994, and Special Fee and Tax Districts.

Mr. Francisco is extremely familiar with all the requirements of forming and administering Landscape & Lighting Assessment Districts. He has prepared numerous benefit spread methodologies, Engineer's Reports, Proposition 218 compliance reviews, conducted Proposition 218 elections, prepared and mailed required legal notices and ballots, etc.

Prior to forming Francisco & Associates, Mr. Francisco was the Public Financing Chairman for the City of San Diego, responsible for the formation and administration of all their special financing districts. This position required coordination between the City Attorney, City Auditor, City Engineer, Finance Director, and the City Treasurer along with outside Financial Advisors, Legal Counsels, Bond Underwriters, Developers and Property Owners. After working for the City of San Diego for twelve (12) years, Mr. Francisco joined Willdan Associates (which acquired Muni-Financial, a Financial Services Firm) in Southern California as their Southern California Assessment Engineer. Two (2) years later, he joined Berryman & Henigar's Management & Finance Division and worked with them for over seven (7) years. His last position at Berryman & Henigar was Vice President in charge of the Northern California Management & Finance Division, responsible for the formation and administration of their special financing districts.

**Brandon Holzauer, E.I.T., Associate Engineer**

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**Brandon Holzauer, E.I.T.**

Associate Engineer/Project Analyst

Mr. Holzauer will assist the Principal-In-Charge with all aspects of the project.

**Education**

San Diego State University

Bachelor of Science, Civil Engineering

**Summary of Experience**

Mr. Holzauer assists with the development of annual databases, GIS mapping, preparation of Engineer's Reports, Proposition 218 proceedings, and submittal of assessments, taxes, and charges to various counties in California. He has served as a project analyst for the formation and administration of many special financing districts pursuant to the Landscape & Lighting Act of 1972, Mello-Roos Community Facilities District Act of 1982, and Special Fee and Tax Districts. He also has served as an Associate Engineer reviewing and auditing reimbursement requests to be funded by bond proceeds generated from Community Facilities and Assessment Districts. Reimbursement requests reviewed include acquisition and construction costs associated with a multitude of public facilities and improvements, such as development impact fees, and the design and construction of parks, roadway, sewer, water, storm drainage, traffic, and water quality improvements.

Prior to joining Francisco & Associates, Mr. Holzauer worked as a land development engineer for Hunsaker & Associates – San Diego and Bowman Engineering, performing engineering design and analysis on large-scale residential and commercial developments throughout Southern California.

The following includes a **partial listing** of public financing projects Mr. Holzauer has worked on.

***Fee Districts***

- City of Maywood, CA, Sewer Service Charge
- City of Norwalk, CA, Sewer Service Charge

***Maintenance Assessment Districts***

- City of Maywood, CA, Streetlighting Assessment District

***Construction Cost Audit Services***

- California Municipal Finance Authority (BOLD) – Review of Construction Costs and Impact Fees submitted by developers to public agencies across the state.
- City of Sacramento, CA – Review of Construction Costs

## Fee Proposal

The Scope of Services included in this proposal is proposed to be performed on a time and materials basis at the hourly rates shown in the table below.

| <b>F&amp;A Rate Schedule</b>            |                    |
|---|--------------------|
| <b>F&amp;A Personnel Classification</b> | <b>Hourly Rate</b> |
| Principal/Assessment Engineer           | \$225              |
| Quality Control Engineer                | \$225              |
| Associate Engineer                      | \$160              |
| Clerical                                | \$75               |

The estimated labor hours and cost are summarized in the table below.

| <b>SUMMARY OF ESTIMATED LABOR HOURS</b>                         |  |   |   |                 |                                      |                          |
|---|--|---|---|-----------------|--------------------------------------|--------------------------|
| <b>Scope of Services per Response to RFP</b>                    | <b>Project Manager/<br/>Principal<br/>Engineer<br/>Hours</b> | <b>Quality<br/>Control<br/>Engineer<br/>Hours</b> | <b>Associate<br/>Engineer<br/>Hours</b> | <b>Clerical</b> | <b>Total<br/>Estimated<br/>Hours</b> | <b>Estimated<br/>Fee</b> |
| PHASE I - BENEFIT ANALYSIS                                      | 24   | 4   | 24                                      |                 | 52                                   | \$10,140                 |
| PHASE II – PREPARATION OF ENGINEER'S REPORT AND PUBLIC MEETINGS | 24   | 4   | 16                                      | 4               | 48                                   | \$9,160                  |
| PHASE III – PROPOSITION 218 PROCEEDINGS                         | 24   | 4   | 16                                      | 16              | 60                                   | \$10,060                 |
| PHASE IV – PLACEMENT OF ASSESSMENTS ON PROPERTY TAX ROLL        | 8  | 2   | 16                                      |                 | 26                                   | \$4,810                  |
| <b>Total Estimates:</b>   | <b>80</b>  | <b>14</b>   | <b>72</b>                               | <b>20</b>       | <b>186</b>                           | <b>\$34,170</b>          |

An additional \$5,000 corresponding to the printing and mailing of the required Proposition 218 notices and ballots is estimated to be incurred.

Therefore, F&A proposes a total time and materials fee not-to-exceed \$40,000 to perform the scope of services provided in this proposal.

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# STAFF REPORT

## KVFD Funding and Divestment Options

### Background:

At the March 2024 Board meeting, the Board directed Staff to:

1. Creates and distributes a Request for Proposal to various firms to conduct a 218 process. Once proposals are received, Staff to evaluate and make a recommendation to the Board for approval.
2. Fire Chief to evaluate future budget options for the KVFD that would allow for full and/or part-time professional staffing, considering and presenting multiple options that range from the Minimum and up to the Basic proposals presented in the survey.
3. General Manager to explore and present options for budgeting, staffing, and the organizational structure changes that would enable full and/or part-time professional staffing, including the position of the Fire Chief, beginning in fiscal year 2024-2025.
4. Staff continues conversations with Kirkwood Mountain Resort regarding funding and the exploration of opportunities for collaboration and complementary efforts for fire and emergency medical services.
5. Staff to investigate sources of funding other than from property owners, including, but not limited to, State Assistance by Hire, Transient Occupancy Tax, and Mutual Aid Agreements.

### Discussion:

1. The District received 3 responses to the Request for Proposals. After a thorough review and reference checks, Staff recommends Francisco & Associates. Please see the attached proposal.
2. In April 2024 and the Board directed Staff to “research the formation of a new entity with District Counsel in more detail and to pause any 218-assessment formation until it is clear if an assessment district and funds be transferred.” Please see the attached analysis of District Counsel.
3. Per District Counsel viable funding options, as noted previously, are practically limited to a Special Tax (Measure E) and a 218 Assessment District. Please see the attached analysis of District Counsel.
4. A contract with CalFire or “Assistance by Hire” would be cost prohibitive based on Staff discussions with various CalFire personnel. Please see attached analysis of District Counsel.
5. Conversations with Kirkwood Mountain Resort are still ongoing and have not produced an additional funding source for the fire department.

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6. Alternative Funding Sources

- a. Transient Occupancy Tax (“TOT”): The District receives TOT from Alpine County. Discussions with Amador County are in progress, it is unclear whether Amador collects any TOT in their portion of Kirkwood.
- b. Mutual Aid Agreements: The District has 2 mutual aid agreements, one with Amador Fire Protection District (“AFPD”) and one with Eastern Alpine Fire Department (“EAFD”). AFPD pays for the District’s worker’s compensation insurance as part of the agreement and Alpine County regularly donates surplus vehicles and equipment to KVFD. The District benefits from these agreements much more than our partners, and as such they do not believe any further compensation is warranted.
- c. Grants: Chief Ansel continues to pursue a variety of grants annually, though these efforts have not yielded substantial amounts.

**Fiscal Impact:**

None.

**Recommend Action:**

That the Board direct Staff on fire department funding next steps.

**Prepared By:**

Chief Rick Ansel



**To:** Board of Directors, KMPUD

**From:** Josh Horowitz & Gavin Ralphs

**Date:** July 1, 2024

**Re:** Fire Protection Services Divestment Options

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This memorandum discusses the Board’s questions about the Kirkwood Meadows Public Utility District’s (“District”) options to divest itself of its existing fire protection and emergency services obligations provided through the Kirkwood Volunteer Fire Department (“KVFD”). The analysis in this memorandum includes a discussion of the feasibility and the logistics of each possible option.

### **1. Options for the District to Divest Itself of its Fire Protection Services**

We have identified five options for the District to consider in divesting itself of its fire protection powers. They are: (1) ceasing the operation of KVFD by divesting the District’s fire protection powers; (2) petitioning Alpine LAFCo to form a new independent agency, (3) merging KVFD with a neighboring fire protection district to provide fire protection services within the jurisdictional boundaries of the District, (4) contracting with CalFire to provide such services, or (5) forming a dependent agency to provide the services. The requirements and likelihood of success of each option are discussed below.

#### **a. LAFCo Requirements for Divesting the District’s Fire Protection Power**

The Cortese–Knox–Hertzberg Local Government Reorganization Act of 2000 (the “Act”) provides that a special district may divest certain powers being exercised within its jurisdiction through a change of organization. (Gov. Code, § 56021(m).) By divesting its fire protection powers, the District would no longer possess the power to provide fire protection and emergency services within its jurisdictional boundaries. (Gov. Code, § 56037.2.)

In order for the District to initiate a change of organization, the Board of Directors must adopt a Resolution of Application and include a Plan for Services. (Gov. Code, §§ 56654, 56824.12(a).) A Resolution of Application must include at least the following information: the proposed terms of the change of organization, the rationale for the change, a description and map of the boundaries of affected territory, a designation of three individuals as chief petitioners, and whether the proposal is consistent with the sphere of influence of any affected city or district. (Gov. Code, § 56654.) A Plan for Services must include at least the following information: an identified agency that is to provide fire protection services within the jurisdictional boundaries of the District, a plan for financing the agency’s services, the

estimated costs to the residents within the jurisdictional boundaries of the District to complete the divestiture, and alternatives for the continued providing of the services within the jurisdictional boundaries. (Gov. Code, § 56824.12(a).)

The Resolution of Application and Plan for Services must be adopted at a noticed public hearing, in which any affected local agency, affected county, or interested person may appear and provide oral or written testimony on the proposed resolution. (Gov. Code, § 56824.12(c)(2).) After adoption, the Board Secretary must file the documents with the executive officer of Alpine County Local Agency Formation Commission (“Alpine LAFCo”). (Gov. Code, § 56824.12(b).) In filing the documents with the commission, the District also will be required to provide a statement of the nature of the proposal, a map of the affected territory, and any additional information required by the executive officer. (Gov. Code, § 56652.)

Once the documents have been filed with Alpine LAFCo, the commission would hold a hearing in which it would hear and consider oral or written protests presented by any affected local agency, affected county, or interested person. (Gov. Code, § 56824.14.) Based on the valid protests, the commission would either (1) complete the change of organization if less than 25% of the registered voters of the District protested the change of organization; (2) if between 25% and 50% of the registered voters or at least 25% of the number of owners of land who also own at least 25% of the assessed value of land within the affected territory protest the change of organization, an election of the registered voters within the District would be required; or (3) the proceedings would be terminated if 50% of the District’s registered voters protest the change of organization. (*Id.*; Gov. Code, §§ 56824.14(a)(2), 57078, 57091.) If an election is held and a majority of voters vote for the change of organization or less than 25% percent of voters protest, the Alpine LAFCo Executive Officer would execute a certificate of completion confirming the change of organization. (Gov. Code, § 57176.)

The District may face a challenge if it proposes to divest its fire protection powers. First, the District must persuade the Alpine LAFCo to approve the application to divest. Without the commission’s approval, the District will not be able to move forward with any divestiture. If the Board determines a divestiture is the best way forward for the District and its residents, District staff should engage in early discussions with Alpine LAFCo regarding the prospects of obtaining the commission’s approval. Second, although LAFCo’s approval is crucial, the District also must persuade its residents that a divestiture is in their best interests. Because residents are accustomed to the District providing fire protection services, a proposed divestiture of this power may present a hurdle. Thus, it would be imperative for the Board and staff to educate KMPUD residents on the realities of the District’s struggle to fund KVFD, the benefits of the District divesting itself of this power, and the risks of permitting other more distant fire agencies to provide service to the Kirkwood area.

#### **b. Cease Fire Protection Services**

The District’s best option going forward would likely be the divestment of its fire protection powers and the relinquishment of service in the Kirkwood area to neighboring fire departments and fire protection districts. Kirkwood falls within the jurisdiction and coverage areas of multiple fire protection districts and fire departments and, to date, KVFD relies on mutual aid agreements with these neighboring entities when KVFD is short-staffed or not staffed. Thus, the District could rely on these neighboring entities to provide fire protection

and emergency services if KVFD ceased operations. KVFD ceasing fire protection services would result in longer response times for residents, but, given the struggles that the District has faced in obtaining financing for KVFD, the District is unable to provide adequate fire protection and emergency services with its existing revenue stream. The Board should consider if, given the financial constraints the District faces, this is the best option to pursue.

**c. Formation of a New Independent Agency**

Of the five identified options for the District to divest itself of KVFD, forming a new district would require the most effort (assuming Alpine LAFCo approves a divestiture with a plan for a replacement agency). There are four special district types, in addition to a public utility district, that may provide fire protection services. These districts include fire protection districts, community services districts, county water districts, and municipal water districts. (Health & Safety Code, § 13862; Gov't Code § 61100(d); Water Code § 31120; Water Code § 71680.) Because community services districts, county water districts, and municipal water districts are authorized to provide fire services under the Fire Protection District Law, the formation of an independent fire protection district would make the most sense to pursue.

The District's interest in divesting itself of KVFD arises because of the District's past difficulty in funding fire and emergency services. Thus, the Board must consider the limitations on fire protection districts' authority to fund their services and how those limitations will affect Alpine LAFCo's analysis of the feasibility of the Plan for Services presented by the District to replace KVFD. The limitations on a successor agency's ability to raise revenues track the constitutional limitations that the District has been wrestling with.

The constitutional limitations are found in Propositions 218 and 26. Under these constitutional provisions, property-related services, defined as public services having a direct relationship to property ownership, such as water and sewer, are treated differently than special benefits, which are benefits that are conferred on real property located in the district or to the public at large. (Cal. Const., art. XIII D, § 2, subs. (h-i).) Fire protection and emergency services fall in this category. Property-related services are subject to a simpler notice and protest process. (Cal. Const., art. XIII D, § 6, subd. (2).) Conversely, a special benefit assessment proceeding is more intensive. A special benefit assessment must identify the amount of the proposed assessment for each identified parcel and at the public hearing the ballots must be calculated based on the basis of the proportional financial obligation of the affected properties of the voters. (Cal. Const., art. XIII D, § 4.) Thus, rather than a majority vote, a special benefit assessment must obtain approval of the property owners that hold a majority of the financial obligations that are to be imposed under the proposed assessment. (*Id.*)

As a statutory matter, fire protection districts are limited to collecting revenue through special taxes, assessments, and fees. (Health & Saf. Code, §§ 13911-13913, 13914, 13916.) Special taxes may be levied for a specific service and may not exceed the reasonable cost of providing the service. (Health & Saf. Code, § 13911.) A special tax requires an affirmative vote of two-thirds of the district's voters. (Gov. Code, §§ 50076-50077.) Fire protection districts also may levy fire suppression assessments on the property owners within the district's boundaries. (Health & Saf. Code, § 13914.) Fire suppression assessments may be imposed to obtain and or maintain fire suppression equipment or to pay the salaries and

benefits of firefighting personnel, whether or not fire suppression services are actually used on the subject land parcels. (Gov. Code, § 50078.) An assessment may be initiated by either ordinance or resolution and, once adopted, the district must hold a publicly noticed hearing. (Health & Saf. Code, § 13914; Gov. Code, § 53753.) Unless 50% of the district's landowners protest the assessment at the hearing, the assessment may be imposed. (Gov. Code, § 53753.) Lastly, a fire protection district may implement a fee to cover the cost of any service which it provides. (Health & Saf. Code, § 13916.) A fee is adopted if a majority vote of the property owners within the district vote in favor of the fee (or, at the Board's option, two-thirds of the district's voters approve). (Gov. Code, § 53755.5.)

If Alpine LAFCo determines that the formation of a new fire protection district to replace KVFD is unlikely to result in an increased ability to generate funding for services, then LAFCo might be more likely to deny the District's divestiture application. Alternatively, the LAFCo could conditionally approve the formation of the new district subject to residents' approval of an assessment or special tax sufficient to fund the new agency. While KMPUD residents might be educated to support a new fire protection district, the same process could just as easily result in approval of additional funding for KVFD, and at a much lower overall cost as the transaction costs of divestiture and a new district formation would be avoided. If the Board determines that pursuing a divestment of its fire protection powers and the formation of a fire protection district is in the best interests of the District and its residents, we would be happy to outline the formation process for a fire protection district then.

#### **d. Merger with a Neighboring Fire Protection District**

An alternative to pursuing the formation of an independent fire protection district is a consolidation or merger<sup>1</sup> of KVFD with a neighboring fire protection district. Assuming that the neighboring fire protection district is willing to agree to a reorganization that includes combining KVFD into that district, and Alpine or a neighboring LAFCo approves a consolidation or merger, there would be several benefits to pursuing a merger. These include: (1) the District would effectively divest itself of its fire protection responsibilities; and, (2) by merging the District's service area into the neighboring fire protection district's, the District's residents would be required to pay any increased fees, assessments, and special taxes of that district. (Gov. Code, § 57330; *Citizens Assn. of Sunset Beach v. Orange County LAFCo* (2012) 209 Cal.App.4<sup>th</sup> 1182). Furthermore, a neighboring fire protection district would be established within the area and maintain full-time employed firefighters. Thus, the District or a newly formed district would not have to recruit, hire, and pay compensation for full-time, professional staff. A merger might be appealing to a neighboring fire protection district because a merger would require the District to transfer its fire protection assets, including use of the District fire station. To increase the appeal of a merger, the District could also offer to transfer the portion of its property tax revenues currently used to fund KVFD.

District staff has discussed a potential merger with the Amador Fire Protection District ("AFPD"). In those discussions, the AFPD chief estimated that the cost to the District's residents to fund their share of AFPD's operation of a local fire station in Kirkwood Meadows would be about \$1.2 million a year. Currently, District staff estimates that the

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<sup>1</sup> A consolidation would involve a dissolution of both KVFD and a neighboring fire protection district and the creation of a new agency. A merger would dissolve KVFD and the transfer of all of its service obligations and assets into a neighboring fire protection district.

revenues from all available sources for KVFD are approximately \$320,000 a year. Given the likelihood that a merger of KVFD with a neighboring fire protection district is likely to be cost prohibitive to District residents and their past reluctance to increase funding for fire and emergency services, it appears that a merger with another fire protection district is unrealistic.

**e. Contract with CalFire**

Alternatively, the District may pursue a Cooperative Fire Protection Agreement (“Cooperative Agreement”) with CalFire to supplement KVFD’s services.<sup>2</sup> Currently, CalFire provides fire protection services to over 118 local agencies, including 25 fire districts and 42 other special districts and service areas. A Cooperative Agreement is dependent on the terms offered by CalFire. In past discussions, CalFire advised staff that the District would be required to upgrade its equipment and fire station for use by CalFire staff. In addition, CalFire estimated that the cost for a Cooperative Agreement with the District would likely be about \$2 million a year. Given the estimated costs, it is unlikely to be a viable option for the District.

**f. Establishing a Dependent District**

There are no practical legal options for making KVFD a dependent district of KMPUD. The District’s proposal to form a Mello-Roos financing district under Measure E would not have created KVFD as a true dependent district. The only option under the Public Utility District Act to form a dependent district would be to establish an improvement district which possesses the same powers as an irrigation district or municipal water district. (Pub. Util. Code, § 16407.) By definition, an improvement district is an area that is formed for the sole purpose of paying a special tax or assessment for an improvement benefiting that area. (Gov. Code, § 56041.) Because the District currently provides fire protection services throughout the entirety of its territory and levies a fire suppression assessment under Resolution No. 97-03 to fund those services, forming an improvement district would not provide any additional benefit to the District. Furthermore, the question of KVFD’s dissolution and transfer of its assets and obligations are not addressed in the improvement district statutes, which would be a necessary step because the District already provides fire protection and emergency services through the department to the entire District service area.

Finally, nothing in the improvement district statutes would provide any new or additional benefits that would solve KVFD’s funding shortfall that the Board could not already accomplish directly with KVFD as an existing department of the District. Even if the Board were interested in forming an improvement district, it is important to consider the limitations on fire protection districts’ authority to raise revenue through special taxes, assessments, and fees discussed above. Given these limitations, the Board would need to consider if an improvement district would be any more successful than the District in obtaining voters’ approval of a new special tax, assessment or fee.

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<sup>2</sup> Instead of a merger with a neighboring fire protection district, an option would be to contract with that agency for staffing and supplemental fire protection and emergency services support.

## **2. Transfer of Assets to a Different District**

If the District were authorized to divest its fire protection and emergency services obligations, the District would be empowered to transfer its fire protection assets to a new agency formed to provide the services. Under the Public Utility Code, public utility districts may dispose of district personal property if the Board of Directors determines that it is in the best interests of the district to do so. (Pub. Util. Code, § 16431.) Often public agency clients are concerned that a transfer or gifting of funds may lead to a violation under the California Gift of Public Funds Doctrine. Though the Doctrine prohibits the giving or lending of public funds to any person or entity, the appropriation of state funds or property for a public purpose is not considered a “gift” within the meaning of the doctrine. (Cal. Const., art. XVI, § 6.) Therefore, if the District’s Board of Directors determines that it is in the best interests of the District to divest itself of its fire protection assets, it may do so. In addition, as noted previously in this memorandum, a LAFCo approval of a divestiture or merger resulting in the dissolution of KVFD would statutorily validate a transfer of its assets to a new or existing agency.

## **3. Funding Transfer Between the District and New District**

A provision in the Act would permit the District to enter into an agreement to exchange a portion of its property tax revenues if it decided to divest itself of KVFD and either a new agency was formed to provide fire protection and emergency services within the District or KVFD is merged with a neighboring fire protection district. (Gov. Code, § 56810 et seq.) The Act allows local agencies to propose a property tax exchange to newly formed districts that are to assume services in an area. (Gov. Code, § 56810.) If Alpine LAFCo were to approve the formation of a new district and a subsequent property tax exchange, the parties would work with the Alpine County auditor to determine the revenue required for the new agency to provide fire protection services and the revenue from fees, charges, or assessments which are levied to specifically offset the cost of the services. (Gov. Code, § 56810(c)(1)(B).) The commission then would provide a provisional appropriations limit for the proposed district that would include an estimate of the amount of revenue anticipated to be received by the district from the proceeds of taxes for the first full fiscal year of operation and determine the estimated change in the cost of living and population in the next full fiscal year of operation. Once the necessary steps are taken, the commission would provide a decision supported by written findings. (Gov. Code, § 56811.) It is important to note that the amount of property tax the Board might desire to assign to a new fire protection agency might be different than the amount that the Alpine County Auditor and LAFCo might order. Thus, the Board would have to be flexible in the amount of property tax revenue it might have to relinquish to a new agency.<sup>3</sup>

## **4. 501c3 Donation to a New District**

Internal Revenue Code section 170(c)(1) provides that a charitable contribution to a political subdivision, here a district, is permitted if the contribution is made for exclusively public purposes. The Kirkwood Volunteer Fire Department 501c3 (“KVFD 501c3”) bylaws

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<sup>3</sup> If the District were required to provide a greater share of its property tax revenues than currently used to fund KVFD, the Board might have to either cut funding for other services or proposed a new rate proceeding to backfill any lost revenues.

state that KVFD 501c3's specific purpose is to perform fundraising activities in support of KVFD and/or to benefit the Kirkwood community. (See KVFD Bylaws, Section 3(b).) Because any donation by KVFD to a new agency would be in furtherance of fire protection services in the Kirkwood community, such contributions would therefore be authorized. To avoid any doubt, however, we would recommend that KVFD 501c3's bylaws be amended to specifically designate any successor agency to KVFD as a beneficiary of donations.

#### **5. Prop 218 Assessment Transferability to Separate District**

Government Code section 56886(t) provides that a LAFCo may determine to extend or continue "any previously authorized charge, fee, assessment, or tax by the local agency or a successor local agency in the affected territory" when presiding over a change of organization or reorganization. Thus, if the District were to pursue a divestment of its fire protection powers and form a new fire protection district or pursue a merger with a neighboring fire protection district, the District may include the transfer of its 218 assessment as an incentive for the agency undertaking fire protection duties within the District's territory.

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# STAFF REPORT

## 5 Star Bank Endorsement

### Background:

The District switched to 5 Star bank back in December of 2023. Every interaction that the District has had with 5 Star staff has been positive. Their customer service was always happy to help staff with the ins and outs of the transition from BMO and in day-to-day tasks. The District earned \$47,076 in interest income with the same accounts that were costing \$500 per month at BMO.

### 5 Star Bank Request:

5 Star has asked to see if the District would be willing to recommend them to potential clients. 5 Star would like the District to say a small blurb about their interaction with 5 Star, that they would use in 5 Star's marketing. Every staff member that I have spoken to that interacts with 5 Star has been extremely happy with their customer service, website, and wiliness to help the District in any way possible. I believe this is a small request to help a vendor that improves the District every day and continue to build this positive relationship.

Staff and the District will not receive any remuneration for this endorsement.

### Requested Action:

That the Board authorize Staff to provide an endorsement of 5 Star, to be used by 5 Star for marketing purposes.

### Prepared By:

Tommy Baggett



# Communications Committee Report

Meeting Date(s): [June 27, 2024](#)

## Attendees

- *KMPUD Board*: Chair Doug Mitarotonda, Chris Tucher
- *KMPUD Staff*: GM Erik Christeson, Assistant GM Rick Ansel, Administrative Assistant Carrie Williams
- *Community Committee Members*: Sandy Goldberg
- *Community Members*: None

## 1) FAQs

### a) Electric – Committee Comments

The Committee approved the revisions made by Chair Mitarotonda and instructed Staff to finalize the document.

### b) Propane – Committee Comments

The Committee approved the revisions made by Chair Mitarotonda and instructed Staff to finalize the document.

### c) Snow Removal – Committee Comments

The Committee approved the revisions made by Chair Mitarotonda and instructed Staff to finalize the document.

### d) Solid Waste – Committee Comments

The Committee approved the revisions made by Chair Mitarotonda and instructed Staff to finalize the document.

## 2) Newsletter Subscriber Campaign

The Committee discussed ways in which we can increase the number of subscribers to the KMPUD newsletter. In the short-term, Assistant GM Ansel will work with the KCA on having a sign-up form at the Summer Festival and GM Christeson will take sign-up forms to the annual HOA meetings that he attends.

Furthermore, the Committee discussed the newsletter subscription process. GM Christeson will research if it is possible for someone to sign up without having a KMPUD account.

Sandy Goldberg has agreed to lead this effort, working with Staff and other Committee members as needed, to formalize newsletter subscriber campaign ideas and timing.

## 3) Newsletter Content Policy

The Committee discussed suggestions Director Tucher drafted around formalizing newsletter content and timing. The suggestions include having sections covering topics such as: actions

taken by the Board, informative details on topics such as large capital projects, recurring reminders, highlighting members of the KMPUD team, and information on incentive programs. Furthermore, suggestions include reorganization of the formatting, placing recurring and seasonal items later in the newsletter with newer, timely topics at the top.

Director Tucher will, working with Staff and other Committee members as needed, formalize the newsletter content policy.

#### **4) District Survey Notification**

When KMPUD surveys are sent to the community, the numerical results are presented in aggregated form and open-ended responses are reported, without attribution. The Committee discussed adding a footnote in surveys stating this procedure more clearly.

Furthermore, GM Christeson raised a concern, and the Committee discussed, how we have seen a few open-ended responses on surveys written as personal attacks on KMPUD Staff. The Committee recommends that the Board consider this during the Bi-annual customer survey and discuss whether to continue to allow open-ended responses, and if so, should they be reported with or without attribution.

#### **5) Bi-annual Customer Survey**

The Committee agreed that we should not change historic questions to the survey (for longitudinal consistency), but perhaps could include new questions related to fire and emergency medical services, pending Board discussion on this topic.

#### **6) Road Map**

The Committee discussed and updated our Road Map, see attached.

| Order | Status    | Assigned  | Expected     | Area      | Topic  | Action Item                         | Description   |
|-------|-----------|-----------|--------------|-----------|--|-------------------------------------|---|
| 110   | In flight | Staff     | Jul 11, 2024 | Website   | Electricity FAQ  | Resolve redlines; finalize document | Create a FAQ about specific service questions to post on the website.   |
| 111   | In flight | Staff     | Jul 11, 2024 | Website   | Propane FAQ  | Resolve redlines; finalize document | Create a FAQ about specific service questions to post on the website.   |
| 112   | In flight | Staff     | Jul 11, 2024 | Website   | Snow Removal FAQ   | Resolve redlines; finalize document | Create a FAQ about specific service questions to post on the website.   |
| 113   | In flight | Staff     | Jul 11, 2024 | Website   | Solid Waste FAQ  | Resolve redlines; finalize document | Create a FAQ about specific service questions to post on the website.   |
| 120   | In flight | Staff     | Jul 11, 2024 | Website   | General FAQ  | Draft answers                       | Create a FAQ about general District questions to post on the website.   |
| 121   | In flight | Staff     | Jul 11, 2024 | Website   | Fire and Emergency Medical Services FAQ                    | Draft answers                       | Create a FAQ about specific service questions to post on the website.   |
| 174   | In flight | Committee | Jul 11, 2024 | Outbound  | Newsletter subscriber campaign                             | Formalize process (Sandy)           | Create a plan for Staff to execute in order to increase the number of KMPUD newsletter subscribers.               |
| 175   | In flight | Committee | Jul 11, 2024 | Outbound  | Newsletter content policy                                  | Formalize process (Chris)           | Define guidelines Staff should use to communicate content to customers in the newsletter.                         |
| 180   | In flight | Staff     | Jul 11, 2024 | Outbound  | Bi-annual customer survey                                  | Consider new Fire and EMS questions | Review questions and ensure goes out according to policies  |
| 200   | Scoped    | Staff     | Aug 8, 2024  | Website   | Water FAQ  | Draft answers                       | Create a FAQ about specific service questions to post on the website.   |
| 201   | Scoped    | Staff     | Aug 8, 2024  | Website   | Wastewater FAQ   | Draft answers                       | Create a FAQ about specific service questions to post on the website.   |
| 210   | Scoped    | Staff     | Aug 8, 2024  | Policy    | Community involvement for specific topics                  | Propose policy                      | What do we do when customers raise issues, whether they are:  |
| 1111  |           |           |              | Outbound  | Annual Report  |                                     | Define guidelines KMPUD Board Chair should use to communicate content to customers in the annual report.          |
| 1111  |           |           |              | Outbound  | Social Media Presence                                      |                                     | Should we consider hiring someone to focus on this.   |
| 1111  |           |           |              | Outbound  | Snow Removal talking points                                |                                     | Discuss key messaging around Snow Removal that should be included in outbound communications.                     |
| 1111  |           |           |              | Outbound  | Propane talking points                                     |                                     | Discuss key messaging around Propane that should be included in outbound communications.                          |
| 1111  |           |           |              | Website   | Update broken links to documents                           |                                     | Document links were broken when moving to a cloud service, fix the broken links.                                  |
| 1111  |           |           |              | Website   | Meeting dates  |                                     | They are currently shown going forward in the Calendar, but there are a few places mentioned.                     |
| 1111  |           |           |              | Outbound  | New customer onboarding materials                          |                                     | Review and update KMPUD onboarding documents  |
| 1111  |           |           |              | Outbound  | Energy Rebate program                                      |                                     | We need to communicate to customers the new Energy Rebate program approved by the Board, including pre-           |
| 1111  |           |           |              | Outbound  | Opt-in vs. Opt-out communications                          |                                     | Emergency communications related to phone/email/text - can we override preferences?                               |
| 1111  |           |           |              | Outbound  | Content of snow removal text messages                      |                                     | What is the content that should be in the texts   |
| 1111  |           |           |              | Outbound  | Should we echo non-KMPUD related topics                    |                                     | KMD potholes, KMR announcements that impact the community (e.g., parking reservations)                            |
| 1111  |           |           |              | Outbound  | EDU / AMU updates each year                                |                                     | For customers with AMU in progress, annual updates in April to tell them where they are / what final is - show it |
| 9999  | Done      | Staff     | Feb 8, 2024  | Policy    | General Protocols / Procedures                             |                                     | Create a document that outlines the Districts general protocols and procedures for customer communications.       |
| 9999  | Done      | Staff     | Apr 11, 2024 | Policy    | Snow Removal Protocols / Procedures                        |                                     | Create a document that outlines District communications for the specific service.                                 |
| 9999  | Done      | Staff     | Apr 11, 2024 | Policy    | Electricity Protocols / Procedures                         |                                     | Create a document that outlines District communications for the specific service.                                 |
| 9999  | Done      | Staff     | Apr 11, 2024 | Policy    | Propane Protocols / Procedures                             |                                     | Create a document that outlines District communications for the specific service.                                 |
| 9999  | Done      | Staff     | Apr 11, 2024 | Policy    | Water Protocols / Procedures                               |                                     | Create a document that outlines District communications for the specific service.                                 |
| 9999  | Done      | Staff     | Apr 11, 2024 | Policy    | Wastewater Protocols / Procedures                          |                                     | Create a document that outlines District communications for the specific service.                                 |
| 9999  | Done      | Staff     | Apr 11, 2024 | Policy    | Solid Waste Protocols / Procedures                         |                                     | Create a document that outlines District communications for the specific service.                                 |
| 9999  | Done      | Staff     | May 9, 2024  | Policy    | Fire and Emergency Medical Services Protocols / Procedures |                                     | Create a document that outlines District communications for the specific service.                                 |
| 9999  | Done      | Staff     | May 9, 2024  | Marketing | New KVFD logo  |                                     | The KVFD is drawing up a new logo and our Committee will provide feedback.  |
| 9999  | Done      | Staff     | Jun 13, 2024 | Outbound  | Noting that comments / results will be public              |                                     | When we create community surveys, note comments / results will be public (but not identifiable).                  |