



AGENDA
REGULAR BOARD MEETING
Friday, October 13 – 2:00 PM
 District Board Room, Community Services Building
 33540 Loop Road, Kirkwood, CA 95646

BOARD MEMBERS

Robert Epstein, President

John Schroeder, Vice President
 Doug Mitarotonda, Treasurer

Peter Dornbrook, Secretary
 Bertrand Perroud, 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, 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 Brittne Morris, Clerk of the Board, at least 48-hours before the meeting at (209) 258-4444 or bmorris@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 September 8, 2023 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. *AM Baggett*
 - i) Overview & Budget Variances
 - ii) August Financials
 - iii) September Preliminaries
 - iv) Cash Flow
 - b) **Property Tax Allocations.** Discussion & possible action. *GM Christeson*
 - c) **KVFD Temporary Advisory Committee Draft Survey.** Discussion & possible action. *Director Mitarotonda*
 - d) **KVFD Paid Employment Structure.** Discussion & possible action. *GM Christeson*
 - e) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
 - f) **Propane/Electric Meter Shed Status.** Update. *OM Benson*

- g) **Meadowstone Hot Water Meters.** Discussion & possible action. *GM Christeson*
- h) **Propane Storage Pre-Design.** Discussion & possible action. *GM Christeson*
- i) **Electricity Cost of Goods Sold Adjustment Charge.** 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 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) **CLOSED SESSION**
 - a) Closed session Conference with Legal Counsel – Anticipated Litigation
 - a. Consider initiating litigation involving one case.
(Government Code section 54956.9(d)(4).

17) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, November 10, 2023 at 2:00 PM.

The Kirkwood Meadows Public Utility District Board of Directors regularly meets the second 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. 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 Brittne Morris at (209) 258-4444, by email at bmorris@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



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

REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday September 9th, 2023 – 2:00 PM

BOARD MEETING MINUTES

John Schroeder, Vice President
 Peter Dornbrook, Secretary

BOARD MEMBERS
 Robert Epstein, President

Doug Mitarotonda, Treasurer
 Bertrand Perroud, Asst. Secretary

Under provisions of Assembly Bill No. 361 and authorization of the Kirkwood Meadows Public Utility District Board of Directors to hold meetings remotely, this meeting took place via a hybrid of in-person and video/teleconference.

1. CALL TO ORDER

President Epstein

Determining a quorum present, President Epstein called the meeting to order at 2:01 PM.

2. ROLL CALL

Secretary Dornbrook

Board of Directors Present:

President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

Board of Directors Present via Zoom:

None

Board of Directors Absent:

None

Staff Present:

General Manager Christeson, Assistant General Manager Ansel, Administration Manager Baggett, Operations Manager Benson.

Others Present and via Zoom:

Alan Sapp, Jerry Glazer, Howard Hoffman, Peter Samuel, Rachel Bitte, Anne-Flore Dwyer, Jack Longinotti, Supervisor Terry Woodrow, Caroline Scott, Blair Aas (SCI), John Bliss (SCI), Larry Parker, Toni Sarrica, John Reiter, Supervisor Jeff Brown, Andrew Coleman, Catherine Elmasian, Matt Jones, Connie Benz, Karen Higgins, Frank Pedrocchi, Paul, Beth McAllister, Christian, RHK, Josh Horowitz (BKS).

3. ANNOUNCEMENTS

General Manager Christeson

General Manager Christenson welcomed everyone to the September 9th, 2023, Board meeting and noted that if anybody would like to comment during the meeting to please use the raise your hand function.

4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR

Director Perroud would like to pull items 7a., 7b., and 7c. for itemized review.
 Director Perroud would like to move item 9d. to the last item.

5. COMMENTS FROM THE AUDIENCE

Howard Hoffman commented on the Fire Wise event and electric base rates.
 Andrew Coleman commented on snow removal.

Rick Ansel commented on the Fire Wise event.

6. WRITTEN COMMENTS FROM THE PUBLIC

None

7. ADOPTION OF CONSENT CALENDAR

- d. **Re-Authorize AB 361 Teleconference Meetings.**
Re-Authorize AB 361 Teleconference Meetings.

Director Mitarotonda motioned to approve Item 7d., Director Dornbrook seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

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

- a. **Approve July 14, 2023, Regular Board Meeting Minutes**
Approve July 14, 2023, Regular Board Meeting Minutes
- b. **Approve Current Consent for Claims.**
Approve Current Consent for Claims.
- c. **Review Receivables/Shut Offs Report**
Review Receivables/Shut offs Report.

Director Perroud motioned to approve Item 7a. with recommended changes, Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

Director Perroud motioned to approve Item 7b., Director Dornbrook seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

Director Perroud motioned to approve Item 7c., Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

9. ITEMS FOR BOARD ACTION

a. **KVFD Temporary Ad-Hoc Committee & 218 Process Presentation.** Discussion. *Director Mitarotonda*
Director Mitarotonda presented the KVFD Temporary Ad-Hoc Committee & 218 Process Presentation. Discussion ensued.

b. **Finances.** Discussion and Possible action. *AM Baggett*

- i. **Overview & Budget Variances**
Administrative Manager Baggett gave an overview of Budget Variances. Discussion Ensued.
- ii. **Updated June Financials**
Administrative Manager Baggett went over updated June Financials. Discussion ensued.

c. **RESOLUTION 23-09 OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT APPROVING, AUTHORIZING AND DIRECTING EXECUTION OF CERTAIN INSTALLMENT SALE REFINANCING DOCUMENTS FOR THE DISTRICT’S WASTEWATER PLANT PROJECT AND APPROVING RELATED DOCUMENTS AND OFFICIAL ACTIONS.**
Discussion & possible action. *GM Christeson*

General Manager Christeson Presented Resolution 23-09. Discussion ensued.

Director Mitarotonda motioned to approve Resolution 23-09, Director Dornbrook seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

Director Dornbrook motioned to approve USDA Loan Resolution which was a subset of Resolution 23-09, Director Schroeder seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

e. **RESOLUTION 23-11 OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT APPROVING CREDIT REQUESTS WITH BANK OF THE WEST AND**

REAFFIRMING AUTHORIZED DISTRICT OFFICERS AND SIGNATORIES ON BANK ACCOUNTS. Discussion & Possible action.*GM Christeson*

General Manager Christeson Presented Resolution 23-11. Discussion ensued.

Director Dornbrook motioned to approve Resolution 23-11, Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

- f. **Performance Reporting & Aquifer Levels.** Update.

OM Benson

Operations Manager Benson deferred till next month.

- g. **Wildfire Mitigation Plan.** Discussion & possible action.

OM Benson

Operations Manager Benson presented the Wildfire Mitigation Plan. Discussion ensued.

Director Dornbrook made a motion to adopt the Wildfire Mitigation Plan, Director Schroeder seconded the motion, and it carried by the following row call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

- h. **Propane/Electric Meter Shed Status.** Update.

OM Benson

Operations Manager Benson gave an update on the Propane/Electric Meter Shed Status.

- i. **Fiscal Year 2023/24 General Manager Goals & Objectives.** Discussion & possible action.
President Epstein

President Epstein Presented the Fiscal Year 2023/24 General Manager Goals & Objectives.

President Epstein made a motion to approve the General Manager Goals & Objectives. Director Dornbrook seconded the motion, and it carried by the following row call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

- j. **Snow Removal Budget & Allocations.** Discussion & possible action.

GM Christeson

General Manager Christeson presented the Snow Removal Budget & Allocations. Discussion ensued.

Director Schroeder made a motion to reallocate G&A percentages as presented. Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

Director Schroeder made a motion to increase the internal snow removal allocations from 3% to 6%. Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

Director Mitarotonda made a motion to purchase an internal combustion engine pickup instead of an EV, depending on price and availability, for FY 2024-25. Director Schroeder seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: Director Perroud.

Director Perroud made a motion to defer trackless repairs & equipment purchase as presented. Director Schroeder seconded, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

Director Mitarotonda made a motion to direct staff to track and come back with a policy for interfund loan benefit tracking. Director Schroeder seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: None

President Epstein made a motion to adopt the snow removal budget and allocations. Director Schroeder seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: Director Perroud.

- k. **Whiskey Towers Snow Removal Contract.** Discussion & possible action. *GM Christeson*

Assistant General Manager Ansel gave an overview of the Whiskey Towers Snow Removal Contract safety and operational issues. Discussion ensued.

The board was in agreement that staff should meet with Whiskey Towers to see if it is possible to resolve the operational and safety issues.

- d. **RESOLUTION 23-10 OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT APPROVING INTER-FUND TRANSFER AND LOAN.** Discussion & possible action *GM Christeson*

Director Schroeder motioned to approve Resolution 23-10, Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: Director Perroud

10. **CLOSED SESSION.**

President Epstein reported that the Board requested District counsel initiate litigation on the issue. The reported vote was as follows:

AYES: President Epstein, Directors Schroeder, Mitarotonda, Dornbrook.

NOES: None

ABSENT: None

ABSTAINING: Director Perroud

11. **MAJOR PROJECT UPDATES.**

General Manager Christeson gave updates on:

- WWTP Project

12. GENERAL MANAGER'S REPORT

General Manager Christeson stated there was nothing further to report on.

13. OPERATIONS REPORT

Assistant General Manager Ansel reported on:

- Operations are getting ready for winter.
- OGALS house grant.
- Fire Department

14. STANDING COMMITTEE REPORTS

a. Finance Committee

No further items.

b. Operations Committee

Director Dornbrook commented on the out of service fire hydrants.

c. Planning Committee

Director Mitarotonda requested guidance on finding agenda items for upcoming meetings that are in line with the board's objectives and needs.

Director Perroud recommends making a plan to discuss planning committee objectives.

d. Communications Committee

Director Dornbrook commented on Fire Wise, the Newsletter, the green waste dumpster, and chipping.

e. Personnel Committee

Did not meet.

f. LAFCO

Did not meet.

15. TEMPORARY ADVISORY COMMITTEE REPORTS

None

16. GENERAL DISCUSSION

President Epstein recommends the board come together and review a presentation about board responsibilities and working with staff.

17. ADJOURNMENT

There being no further business, the meeting was adjourned at 5:15 pm

(The next Special Board Meeting is scheduled for Friday, October 13th, 2023, at 2:00 PM)

Peter Dornbrook, Board Secretary

Kirkwood Meadows Public Utility District

Brittnie Morris, Clerk of the Board

**Consent for Claims
October 10th 2023**

USDA - RUS payment

\$730,332

OPERATING COSTS

\$494,624

TOTAL

\$1,224,956

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
ACES001 ACES WASTE SERVICES, INC										
20276	09/11/2023	2024-02	705206		AP006743	AUGUST WASTE REMOVAL	0.00	13,563.81	38386	0.00
20277	09/11/2023	2024-02	705742		AP006743	AUGUST SLUDGE REMOVAL	0.00	1,500.46	38386	0.00
20444	10/05/2023	2024-04	711559		AP006800	SLUDGE REMOVAL	0.00	925.23	38476	0.00
20445	10/05/2023	2024-04	711565		AP006800	GREEN WASTE	0.00	1,445.81	38476	0.00
ACES001 ACES WASTE SERVICES, INC								\$17,435.31		\$0.00
ACWA001 ACWA/JPIA										
20202	09/05/2023	2024-04	0700533		AP006721	OCTOBER HEALTH	0.00	39,541.86	38387	0.00
ACWA001 ACWA/JPIA								\$39,541.86		\$0.00
AIRG001 AIRGAS USA, LLC										
20316	09/14/2023	2024-02	5502094803		AP006753	CYLINDAR RENTAL	0.00	334.08	38440	0.00
AIRG001 AIRGAS USA, LLC								\$334.08		\$0.00
ALPI007 ALPINE COUNTY TREASURER - TAX COLLECTOR										
20361	09/26/2023	2024-03	006-100-003-00		AP006777	SM#111 PROPERTY TAX	0.00	2,540.50	38477	0.00
ALPI007 ALPINE COUNTY TREASURER - TAX COLLECTOR								\$2,540.50		\$0.00
ANSE001 RICK ANSEL										
20337	09/20/2023	2024-02		24-125	AP006762	MILEAGE REIMBURSEMENT FOR ACWA CONF.	0.00	323.57	38441	0.00
20233	09/11/2023	2024-02			AP006737	AUGUST - KVFD	0.00	750.00	38374	0.00
20250	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38388	0.00
20391	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	780.00	38464	0.00
20409	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38478	0.00
ANSE001 RICK ANSEL								\$1,923.57		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
AT&T001 AT&T										
20219	09/06/2023	2024-02			AP006729	LONG DISTANCE	0.00	163.36	38389	0.00
20385	10/02/2023	2024-03			AP006788	LONG DISTANCE	0.00	150.76	38479	0.00
AT&T001 AT&T								\$314.12		\$0.00
AT&T002 AT&T										
20334	09/18/2023	2024-03	3812141806		AP006758	KMN BLUE/GREEN BROADBAND	0.00	1,906.07	38442	0.00
AT&T002 AT&T								\$1,906.07		\$0.00
BAGG001 THOMAS BAGGETT										
20317	09/14/2023	2024-02		24-110	AP006753	MILEAGE & EXPENSES FOR CSDA CONFRANCE	0.00	325.21	38443	0.00
20234	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	25.00	38375	0.00
20383	10/02/2023	2024-02			AP006787	HOUSING DEPOSIT REFUND	0.00	1,100.00	38480	0.00
20392	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	115.00	38465	0.00
20259	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38390	0.00
20272	09/11/2023	2024-03			AP006742	SEPTEMBER HOUSING CREDIT	0.00	480.00	38390	0.00
20418	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38480	0.00
20382	10/02/2023	2024-04		24-146	AP006786	CPRA FOR WHISKEY TOWERS	0.00	9.65	38480	0.00
20429	10/03/2023	2024-04			AP006793	OCTOBER HOUSING CREDIT	0.00	480.00	38480	0.00
BAGG001 THOMAS BAGGETT								\$2,604.86		\$0.00
BART001 BARTKIEWICZ KRONICK & SHANHAN										
20312	09/14/2023	2024-02			AP006753	AUGUST LEGAL FEES	0.00	2,975.00	38444	0.00
BART001 BARTKIEWICZ KRONICK & SHANHAN								\$2,975.00		\$0.00
BENS002 ED BENSON										
20257	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38391	0.00
20416	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38481	0.00
BENS002 ED BENSON								\$70.00		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
BHBC001 BILL HEISSENBUTTEL CONSTRUCTION										
20352	09/21/2023	2024-03		24-118	AP006767	SHEET ROCK, TAPE TEXTURE IN FQ	0.00	2,400.00	38445	0.00
BHBC001 BILL HEISSENBUTTEL CONSTRUCTION								\$2,400.00		\$0.00
BIRG001 BARON BIRGE										
20248	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38392	0.00
20269	09/11/2023	2024-03			AP006741	SEPTEMBER GAS CREDIT	0.00	60.00	38392	0.00
20407	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38482	0.00
20427	10/03/2023	2024-04			AP006792	OCTOBER GAS CREDIT	0.00	60.00	38482	0.00
BIRG001 BARON BIRGE								\$190.00		\$0.00
BMOF001 BMO FINANCIAL GROUP										
20336	09/19/2023	2024-02			AP006760	AUGUST CC PAYMENT	0.00	5,619.98	8801872	0.00
20353	09/21/2023	2024-03	000001662768		AP006768	SM34 LOAN PAYMENT	0.00	972.49	8801873	0.00
BMOF001 BMO FINANCIAL GROUP								\$6,592.47		\$0.00
BRAU001 BRAUN BLAISING & WYNNE, P.C.										
20220	09/06/2023	2024-02	21362		AP006729	LEGAL FEES WILDFIRE MITIGATION PLAN	0.00	416.50	38393	0.00
20384	10/02/2023	2024-03	21418		AP006788	WILDFIRE MITIGATION PLAN	0.00	49.00	38483	0.00
BRAU001 BRAUN BLAISING & WYNNE, P.C.								\$465.50		\$0.00
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM										
20192	09/05/2023	2024-03	3822852		AP006719	ALARM LEASE	0.00	312.00	38394	0.00
20326	09/18/2023	2024-03	3907877		AP006758	FIRE ALARM MONITORING	0.00	217.89	38446	0.00
20377	10/02/2023	2024-04	3908100		AP006786	ALARM MONITORING PH	0.00	208.50	38484	0.00
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM								\$738.39		\$0.00

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CALP002 CALPERS										
20208	09/06/2023	2024-02			AP006722	PPE 08.19.2023 UNFUNDED CALPERS	0.00	7,756.75	8801864	0.00
20209	09/06/2023	2024-02			AP006722	PPE 08.19.2023 UNFUNDED PEPRA	0.00	700.00	8801865	0.00
20364	09/26/2023	2024-03			AP006778	PPE 09.16.2023 UNFUNDED CALPERS	0.00	7,756.75	8801876	0.00
CALP002 CALPERS								\$16,213.50		\$0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
20205	09/06/2023	2024-02			AP006722	PPE 08.19.2023 #100000017269417	0.00	2,300.00	8801862	0.00
20309	09/14/2023	2024-03			AP006749	PPE 09.02.2023 #100000017278101	0.00	2,300.00	8801867	0.00
20365	09/26/2023	2024-03			AP006778	PPE 09.16.2023 #100000017297149	0.00	1,576.59	8801877	0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS								\$6,176.59		\$0.00
CAMP006 JON CAMPBELL										
20332	09/18/2023	2024-03		24-117	AP006758	LOWES REFUND SM34 DEADBOLT	0.00	113.64	38447	0.00
20261	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38395	0.00
20420	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38485	0.00
CAMP006 JON CAMPBELL								\$183.64		\$0.00
CANO001 CANON FINANCIAL SERVICES, INC.										
20356	09/25/2023	2024-03	31271123		AP006772	COPIER LEASE	0.00	441.14	38486	0.00
CANO001 CANON FINANCIAL SERVICES, INC.								\$441.14		\$0.00
CEDJ001 CED- JACKSON										
20305	09/12/2023	2024-02	3385-1015061	24-106	AP006746	SUPPLIES FOR SVGN LINE	0.00	406.14	38396	0.00
20331	09/18/2023	2024-03	3385-1015497	24-108	AP006758	COPPER WIRE PAINT	0.00	380.92	38448	0.00
20341	09/20/2023	2024-03	3385-1015522	24-116	AP006763	4 GALLONS PULLING LUBE	0.00	151.15	38448	0.00
CEDJ001 CED- JACKSON								\$938.21		\$0.00

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CENT001 CENTRISYS CORPORATION										
20283	09/11/2023	2024-02	PSI-31678	24-69	AP006743	VIBRATION SWITCH	0.00	2,768.24	38397	0.00
								\$2,768.24		\$0.00
CHRI001 ERIK CHRISTESON										
20270	09/11/2023	2024-03			AP006742	SEPTEMBER HOUSING CREDIT	0.00	480.00	38398	0.00
20430	10/03/2023	2024-04			AP006793	OCOTBER HOUSING CREDIT	0.00	480.00	38487	0.00
								\$960.00		\$0.00
COBA001 CoBANK										
20318	09/14/2023	2024-02			AP006753	INTEREST OWED	0.00	402.71	8801869	0.00
								\$402.71		\$0.00
COLE001 JESSICA COLE										
20232	09/11/2023	2024-01			AP006736	JULY KVFD	0.00	10.00	38376	0.00
20235	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	60.00	38376	0.00
20393	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	40.00	38466	0.00
								\$110.00		\$0.00
CROS001 CROSS CANYON ENGINEERING, LLC										
20319	09/14/2023	2024-02	3081		AP006753	CALTRANS PEDDLER HILL	0.00	88.50	38449	0.00
								\$88.50		\$0.00

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DELT001 DELTA FIRE SYSTEMS											
20295	09/12/2023	2024-01	DFS043634	23-432	AP006745	PH FIRE INSPECTIONS	0.00	510.00		38399	0.00
20296	09/12/2023	2024-01	DFS043635	23-432	AP006745	PH FIRE INSPECTIONS	0.00	1,050.00		38399	0.00
20297	09/12/2023	2024-01	DFS044517	23-432	AP006745	VMS FIRE INSPECTIONS	0.00	1,050.00		38399	0.00
20298	09/12/2023	2024-01	DFS043039	23-432	AP006745	VMS FIRE INSPECTIONS	0.00	700.00		38399	0.00
20299	09/12/2023	2024-01	DFS043638	23-432	AP006745	LAVA ROCK FIRE INSPECTIONS	0.00	1,050.00		38399	0.00
20300	09/12/2023	2024-01	DFS043637	23-432	AP006745	LAVA ROCK FIRE INSPECTIONS	0.00	510.00		38399	0.00
20301	09/12/2023	2024-01	DFS043639	223-432	AP006745	CSB FIRE INSPECTIONS	0.00	1,050.00		38399	0.00
20302	09/12/2023	2024-01	DFS043636	23-432	AP006745	CSB FIRE INSPECTIONS	0.00	510.00		38399	0.00
DELT001 DELTA FIRE SYSTEMS								\$6,430.00			\$0.00
DORN001 DEREK DORNBROOK											
20264	09/11/2023	2024-03			AP006741	SEPTEMBER GAS CREDIT	0.00	60.00		38400	0.00
20252	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00		38400	0.00
20411	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00		38488	0.00
20424	10/03/2023	2024-04			AP006792	OCTOBER GAS CREDIT	0.00	60.00		38488	0.00
DORN001 DEREK DORNBROOK								\$190.00			\$0.00
DRIV001 DRIVELINE AND GEAR SERVICE											
20320	09/14/2023	2024-03	W 139180	24-88	AP006754	PTO SHAFTS FOR TRACKLESS	0.00	3,605.49		38450	0.00
DRIV001 DRIVELINE AND GEAR SERVICE								\$3,605.49			\$0.00
EDD001 EDD											
20203	09/06/2023	2024-02			AP006722	PPE 08.19.2023 SDI/PIT	0.00	6,613.52		8801860	0.00
20367	09/26/2023	2024-03			AP006778	PPE 09.16.2023 SDI/PIT	0.00	6,776.81		8801879	0.00
20368	09/26/2023	2024-03			AP006778	PPE 09.16.2023 SUTA	0.00	1,194.12		8801880	0.00
EDD001 EDD								\$14,584.45			\$0.00

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EHSI001 EASY FLEET GPS, INC										
20196	09/05/2023	2024-03	1839		AP006719	GPS TRACKING	0.00	206.55	38401	0.00
20375	10/02/2023	2024-04	1864		AP006786	MONTHLY GPS SERVICE	0.00	206.55	38489	0.00
								\$413.10		\$0.00
FICH001 BRANDI BENSON										
20251	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38402	0.00
20271	09/11/2023	2024-03			AP006742	SEPTEMBER HOUSING CREDIT	0.00	480.00	38402	0.00
20410	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38490	0.00
20428	10/03/2023	2024-04			AP006793	OCOTBER HOUSING CREDIT	0.00	480.00	38490	0.00
								\$1,030.00		\$0.00
GOME001 GEORGE GOMEZ										
20237	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	2,585.00	38377	0.00
20394	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	1,815.00	38467	0.00
								\$4,400.00		\$0.00
GRAI001 GRAINGER										
20225	09/06/2023	2024-02	9808653308	24-70	AP006729	GATE VALVE	0.00	372.22	38403	0.00
20306	09/12/2023	2024-02	9822182706	24-27	AP006746	WW SUPPLIES	0.00	881.54	38403	0.00
20328	09/18/2023	2024-03	9829121731	24-100	AP006758	WAGON TRUCK	0.00	339.78	38451	0.00
20329	09/18/2023	2024-03	9827438996	24-93	AP006758	POLY BAGS	0.00	74.78	38451	0.00
20330	09/18/2023	2024-03	9825659593	24-79	AP006758	HOSE GATE VALVE	0.00	692.32	38451	0.00
								\$2,360.64		\$0.00
GREAO01 GREAT BASIN UNIFIED APCD										
20381	10/02/2023	2024-04	INV00702		AP006786	ANNUAL RENEWAL FEE - GENERATORS	0.00	1,296.00	38491	0.00
								\$1,296.00		\$0.00

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HOME001 HOME DEPOT CREDIT SERVICES										
20371	10/02/2023	2024-03	7460789	24-129	AP006785	16G REBAR TIE WIRE	0.00	190.85	38492	0.00
20372	10/02/2023	2024-03	2016145	24-143	AP006785	SUPPLIES FOR FQ & SPONGES	0.00	133.97	38492	0.00
20373	10/02/2023	2024-03	8901134	24-129	AP006785	T-POST & TIE WIRE	0.00	684.26	38492	0.00
20374	10/02/2023	2024-03	420121	24-133	AP006785	POT LIGHTS FOR CSB	0.00	175.24	38492	0.00
								\$1,184.32		\$0.00
HOST001 CHRIS HOSTNIK										
20256	09/11/2023	2024-03			AP006740	SSEPTEMBER PHONE	0.00	35.00	38404	0.00
20415	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38493	0.00
								\$70.00		\$0.00
HSBS001 HIGH SIERRA BUSINESS SYSTEMS										
20212	09/06/2023	2024-02	13363		AP006729	B&W/COLOR COPIES	0.00	112.09	38405	0.00
20213	09/06/2023	2024-02	132541		AP006729	B& W/COLOR COPIES	0.00	92.19	38405	0.00
20214	09/06/2023	2024-02	132161		AP006729	B&W/ COLOR COPIES	0.00	169.71	38405	0.00
20286	09/11/2023	2024-03	134136		AP006744	B&W/COLOR COPIES	0.00	171.69	38405	0.00
								\$545.68		\$0.00
HUNT001 HUNT & SONS, INC.										
20216	09/06/2023	2024-02	301359		AP006729	UNLEADED DELIVERY 08.10.2023	0.00	860.83	38406	0.00
20217	09/06/2023	2024-02	600009		AP006729	UNLEADED DELIVERY 08.24.2023	0.00	1,064.07	38406	0.00
20284	09/11/2023	2024-03	615127		AP006744	UNLEADED DELIVERY 09.07.2023	0.00	858.29	38406	0.00
								\$2,783.19		\$0.00
HUNT002 HUNT PROPANE										
20210	09/06/2023	2024-02	950446		AP006729	PROPANE DELIVERY 08.08.2023	0.00	10,112.19	38407	0.00
20438	10/04/2023	2024-03	954004		AP006795	PROPANE DELIVERY 09.20.2023	0.00	11,170.90	38494	0.00
								\$21,283.09		\$0.00

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IRS001 INTERNAL REVENUE SERVICE										
20204	09/06/2023	2024-02			AP006722	PPE 08.19.2023 PR TAX	0.00	15,287.84	8801861	0.00
20308	09/14/2023	2024-03			AP006749	PPE 09.02.2023 PR TAX	0.00	15,088.18	8801866	0.00
20366	09/26/2023	2024-03			AP006778	PPE 09.16.2023 PR TAX	0.00	14,708.14	8801878	0.00
IRS001 INTERNAL REVENUE SERVICE								\$45,084.16		\$0.00
JBSA001 JB'S AWARDS & ENGRAVING										
20304	09/12/2023	2024-02	5270	24-47	AP006746	KVFD T SHIRTS	0.00	647.52	38408	0.00
20339	09/20/2023	2024-02	24-47		AP006762	FIRE T-SHIRTS	0.00	50.18	38452	0.00
JBSA001 JB'S AWARDS & ENGRAVING								\$697.70		\$0.00
KAMP001 KAMPS PROPANE										
20351	09/20/2023	2024-02	15	24-126	AP006766	CATHODIC PROTECTION TESTS	0.00	345.00	38453	0.00
20355	09/25/2023	2024-03	22298		AP006772	PROPANE DELIVERY 09.20.2023	0.00	1,905.31	38495	0.00
KAMP001 KAMPS PROPANE								\$2,250.31		\$0.00
KCA001 KIRKWOOD COMMUNITY ASSOCIATION										
20344	09/20/2023	2024-03			AP006764	HYDRANT METER DEPOSIT REFUND	0.00	3,271.26	38454	0.00
20193	09/05/2023	2024-03	11635		AP006719	KCA DUES SM34 #111	0.00	78.00	38409	0.00
20380	10/02/2023	2024-04	11988		AP006786	KCA DUES SM34 #111	0.00	78.00	38496	0.00
KCA001 KIRKWOOD COMMUNITY ASSOCIATION								\$3,427.26		\$0.00
KENT001 IAN KENT										
20395	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	710.00	38468	0.00
KENT001 IAN KENT								\$710.00		\$0.00

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KHAN001 TARIK KHANJARI										
20260	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38410	0.00
20419	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38497	0.00
								\$70.00		\$0.00
KIVA001 KIVA ENERGY INC										
20224	09/06/2023	2024-02	KE1159814		AP006729	PROPANE DELIVERY 08.28.2023	0.00	9,257.23	38411	0.00
								\$9,257.23		\$0.00
LEA002 TERRI LEACH										
20246	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38413	0.00
20266	09/11/2023	2024-03			AP006741	SEPTEMBER GAS CREDIT	0.00	60.00	38413	0.00
20423	10/03/2023	2024-04			AP006792	OCTOBER GAS CREDIT	0.00	60.00	38498	0.00
20405	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38498	0.00
								\$190.00		\$0.00
M&MD001 M&M DOOR COMPANY										
20280	09/11/2023	2024-02	21738	23-423	AP006743	PH DOOR	0.00	2,790.73	38414	0.00
								\$2,790.73		\$0.00
MCCU001 DAVID MCCULLERS										
20238	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	350.00	38378	0.00
20396	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	185.00	38469	0.00
								\$535.00		\$0.00
MCGO001 TERRANCE MCGOVERN										
20239	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	40.00	38379	0.00
								\$40.00		\$0.00
								\$0.00		\$0.00

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MEEK001 MEEK'S LUMBER & HARDWARE										
20303	09/12/2023	2024-02	1382730	24-53	AP006746	ELECTRICAL MATERIAL FOR FQ AND SHOP	0.00	27.40	38415	0.00
								\$27.40		\$0.00
MORR002 BRITTNE MORRIS										
20240	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	40.00	38380	0.00
20247	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38416	0.00
20267	09/11/2023	2024-03			AP006741	SEPTEMBER GAS CREDIT	0.00	60.00	38416	0.00
20397	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	30.00	38470	0.00
20406	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38499	0.00
20422	10/03/2023	2024-04			AP006792	OCTOBER GAS CREDIT	0.00	60.00	38499	0.00
								\$260.00		\$0.00
MOSS001 MOSS ADAMS LLP										
20223	09/06/2023	2024-02	102479351		AP006729	2023 AUDIT	0.00	46,200.00	38417	0.00
20354	09/21/2023	2024-03	102488038		AP006770	FY 2023 AUDIT	0.00	11,235.00	38455	0.00
								\$57,435.00		\$0.00
NEFF001 STEVEN NEFF										
20262	09/11/2023	2024-03			AP006741	SEPTEMBER GAS CREDIT	0.00	60.00	38418	0.00
20258	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38418	0.00
20417	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38597	0.00
20426	10/03/2023	2024-04			AP006792	OCTOBER GAS CREDIT	0.00	60.00	38597	0.00
								\$190.00		\$0.00
NORT004 JASON NORTON										
20333	09/18/2023	2024-03			AP006758	BOOT REIMBURSEMENT	0.00	150.00	38456	0.00
20403	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38598	0.00
								\$185.00		\$0.00

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NV5001 NV5, INC.										
20200	09/05/2023	2024-01	346974		AP006720	QUARTERLY WWTP MONITORING	0.00	2,065.00	38419	0.00
20338	09/20/2023	2024-02	351158		AP006762	WW QUARTERY MONITORING	0.00	1,053.75	38457	0.00
								\$3,118.75		\$0.00
OTIS001 OTIS ELEVATOR COMPANY										
20278	09/11/2023	2024-02	F10000103698		AP006743	FUEL IMPACT FEE	0.00	100.00	38420	0.00
								\$100.00		\$0.00
PART001 THE PARTS HOUSE										
20388	10/02/2023	2024-03	114642	24-135	AP006788	BATTERIES	0.00	846.27	38599	0.00
20389	10/02/2023	2024-03	115101	24-135	AP006788	CORE DEPOSIT BATTERY	0.00	(134.95)	38599	0.00
20390	10/02/2023	2024-03	114708		AP006788	WIPERS FOR DISTRICT VEHICLES	0.00	102.77	38599	0.00
								\$814.09		\$0.00
PATT001 SPENCER J PATTERSON										
20241	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	100.00	38381	0.00
20249	09/11/2023	2024-03			AP006740	SSEPTEMBER PHONE	0.00	35.00	38421	0.00
20268	09/11/2023	2024-03			AP006741	SEPTMEBER GAS CREDIT	0.00	60.00	38421	0.00
20398	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	535.00	38471	0.00
20421	10/03/2023	2024-04			AP006792	OCTOBER GAS CREDIT	0.00	60.00	38600	0.00
20408	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38600	0.00
								\$825.00		\$0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC										
20342	09/20/2023	2024-03	8740	24-45	AP006763	GENERAL FUND CHECKS	0.00	756.28	38458	0.00
20321	09/14/2023	2024-03	8658		AP006754	HOSTING FEES	0.00	650.00	38458	0.00
								\$1,406.28		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
PELL001 JOSEPH PELLERIN										
20253	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38422	0.00
20263	09/11/2023	2024-03			AP006741	SEPTEMBER GAS CREDIT	0.00	60.00	38422	0.00
20412	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38601	0.00
20425	10/03/2023	2024-04			AP006792	OCTOBER GAS CREDIT	0.00	60.00	38601	0.00
PELL001 JOSEPH PELLERIN								\$190.00		\$0.00
PERR001 ANNE-FLORE PERROUD DWYER										
20236	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	990.00	38382	0.00
PERR001 ANNE-FLORE PERROUD DWYER								\$990.00		\$0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
20206	09/06/2023	2024-02			AP006722	PPE 08.19.2023 #26403	0.00	4,562.38	8801863	0.00
20207	09/06/2023	2024-02			AP006722	PPE 08.19.2023 #1765	0.00	6,477.26	8801863	0.00
20310	09/14/2023	2024-03			AP006749	PPE 09.02.2023 #26403	0.00	4,529.15	8801868	0.00
20311	09/14/2023	2024-03			AP006749	PPE 09.02.2023 #1765	0.00	6,493.89	8801868	0.00
20362	09/26/2023	2024-03			AP006778	PPE 09.16.2023 #26403	0.00	4,562.42	8801875	0.00
20363	09/26/2023	2024-03			AP006778	PPE 09.16.2023 #1765	0.00	6,493.90	8801875	0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM								\$33,119.00		\$0.00
POST003 DAVID POSTE										
20399	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	20.00	38472	0.00
20255	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38423	0.00
20414	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38602	0.00
POST003 DAVID POSTE								\$90.00		\$0.00
PRAX002 PRAX PRECISION CLEANING										
20322	09/14/2023	2024-03	1200		AP006754	OFFICE CLEANING	0.00	150.00	38439	0.00
20287	09/11/2023	2024-03	1194		AP006744	OFFICE CLEANING	0.00	400.00	38424	0.00
PRAX002 PRAX PRECISION CLEANING								\$550.00		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
QUAD001	QUADIANT LEASING USA, INC.									
20218	09/06/2023	2024-02	N10080825		AP006729	POSTAGE MACHINE LEASE	0.00	182.90	38425	0.00
								\$182.90		\$0.00
QUAL001	QUALITY CHAIN CORP.									
20325	09/14/2023	2024-03	0305293-IN	24-85	AP006754	CHAINS FOR SNOW REMOVAL EQUIPMENT	0.00	19,423.73	38459	0.00
								\$19,423.73		\$0.00
RACK001	RACKSPACE TECHNOLOGY									
20285	09/11/2023	2024-03	B1-69563159		AP006744	REPORT SERVER	0.00	471.00	8801871	0.00
								\$471.00		\$0.00
REMO001	REMOTE SATELLITE SYSTEMS INT'L									
20323	09/14/2023	2024-03	00124724		AP006754	SARELLITE PHONE	0.00	69.95	38460	0.00
								\$69.95		\$0.00
RENO003	RENO HYDRAULIC & REBUILD, INC.									
20313	09/14/2023	2024-02	68526-C	24-83	AP006753	950 F CYLINDAR REBUILD	0.00	1,467.85	38461	0.00
20314	09/14/2023	2024-02	68586-C	24-83	AP006753	REBUILD ROD END REPLACEMENT GC	0.00	1,338.72	38461	0.00
20315	09/14/2023	2024-02	68585-C	24-83	AP006753	REBUILD OF ROD END FOR GC	0.00	1,338.72	38461	0.00
								\$4,145.29		\$0.00
REPU001	FORWARD, INC.									
20431	10/04/2023	2024-03	4204-000063128		AP006794	SLUDGE REMOVAL	0.00	707.48	38603	0.00
								\$707.48		\$0.00
ROBE001	TIMOTHY ROBERTS									
20254	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38426	0.00
20413	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38604	0.00
								\$70.00		\$0.00

<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>
SAFE001 SAFETY-KLEEN SYSTEMS, INC.										
20211	09/06/2023	2024-02	92402970	24-69	AP006729	WASTE OIL REMOVAL	0.00	515.00	38427	0.00
							\$515.00		\$0.00	
SAFE001 SAFETY-KLEEN SYSTEMS, INC.										
SCHR001 CRAIG SCHROEDER										
20242	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	1,540.00	38383	0.00
20400	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	1,780.00	38473	0.00
							\$3,320.00		\$0.00	
SCHR001 CRAIG SCHROEDER										
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
20358	09/25/2023	2024-02	AUG 2023 INIT		AP006774	AUG 2023 INITIAL T+9B	0.00	52,389.78	8801874	0.00
20174	08/21/2023	2024-02	8.2022 T+11M		AP006706	AUGUST 2022 RECALC	0.00	(35.06)	8801874	0.00
20175	08/21/2023	2024-02	4.2023 T+70 B		AP006706	APRIL RECALC	0.00	(141.15)	8801874	0.00
20359	09/25/2023	2024-03	MAY 2023 T+70		AP006775	MAY 2023 T+70B	0.00	(89.48)	8801874	0.00
20360	09/25/2023	2024-03	SEP 2022 T+111		AP006775	SEP 2022 T+11M	0.00	(41.01)	8801874	0.00
							\$52,083.08		\$0.00	
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
20357	09/25/2023	2024-04	508		AP006773	SM34 #111 HOA DUES	0.00	564.00	38605	0.00
							\$564.00		\$0.00	
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
SOUT001 SOUTH TAHOE PUD										
20307	09/12/2023	2024-03	2024-00000054		AP006747	2024-00000054	0.00	35.00	38428	0.00
							\$35.00		\$0.00	
SOUT001 SOUTH TAHOE PUD										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
STAN001 STANTEC CONSULTING SERVICES INC.										
20228	09/06/2023	2024-01	2123029		AP006731	LOW INCOME NEDS ASSESSMENT	0.00	300.00	38429	0.00
20229	09/06/2023	2024-01	2122865		AP006731	WWTP IMPROVEMENTS PROJECT	0.00	11,414.25	38429	0.00
20221	09/06/2023	2024-02	2124532		AP006729	WWTP IMPROVEMENT PROJECT	0.00	2,245.00	38429	0.00
20222	09/06/2023	2024-02	2124565		AP006729	LOW INCOME NEEDS ASSESSMENT	0.00	408.50	38429	0.00
20386	10/02/2023	2024-03	2136002		AP006788	WWTP IMPROVEMENTS PROJECT	0.00	15,469.99	38606	0.00
20387	10/02/2023	2024-03	2135961		AP006788	LOW INCOME NEEDS ASSESSMENT	0.00	1,039.00	38606	0.00
STAN001 STANTEC CONSULTING SERVICES INC.								\$30,876.74		\$0.00
TAYL001 SCOTT TAYLOR										
20243	09/11/2023	2024-02			AP006737	AUGUST KVFD	0.00	2,400.00	38384	0.00
20401	10/03/2023	2024-03			AP006789	SEPTEMBER KVFD	0.00	1,775.00	38474	0.00
TAYL001 SCOTT TAYLOR								\$4,175.00		\$0.00
THAT001 THATCHER COMPANY										
20198	09/05/2023	2024-01	2023400113958	24-14	AP006720	CHEMS FOR WW/W OPERATIONS	0.00	6,040.36	38430	0.00
20199	09/05/2023	2024-01	2023400113957	24-14	AP006720	CHEM FOR WW/W OPERATIONS	0.00	6,745.06	38430	0.00
THAT001 THATCHER COMPANY								\$12,785.42		\$0.00
TORI001 KRUZ TORIBIO										
20244	09/11/2023	2024-02			AP006737	AUGUST - KVFD	0.00	50.00	38385	0.00
20402	10/03/2023	2024-03			AP006789	SEPTMEBER - KVFD	0.00	10.00	38475	0.00
TORI001 KRUZ TORIBIO								\$60.00		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
USAB001 USA BLUEBOOK										
20340	09/20/2023	2024-02	INV00108441	24-73	AP006762	WW TESTING SUPPLIES	0.00	361.91	38462	0.00
20275	09/11/2023	2024-02	INV001208582	24-81	AP006743	STENNER #7 PUMP	0.00	625.62	38431	0.00
20290	09/11/2023	2024-03	INV0045896	23-456	AP006744	PARTS FOR SAMPLE TAP LOWER LEACH FIELD	0.00	42.40	38431	0.00
20291	09/11/2023	2024-03	INV00046004	23-456	AP006744	LOWER LEACH FIELD TAP	0.00	4.81	38431	0.00
20292	09/11/2023	2024-03	INV00123071	24-95	AP006744	ROTARY DRUM PUMP	0.00	202.17	38431	0.00
20293	09/11/2023	2024-03	INV00122730	24-97	AP006744	PIPETS	0.00	139.61	38431	0.00
20294	09/11/2023	2024-03	INV00122287	23-458	AP006744	EMS LOCATOR	0.00	4,472.44	38431	0.00
USAB001 USA BLUEBOOK								\$5,848.96		\$0.00
USDA002 USDA / RURAL DEVELOPMENT										
20324	09/14/2023	2024-03	060047		AP006754	RUSS INTEREST & PRINCIPAL	0.00	730,332.07	8801870	0.00
USDA002 USDA / RURAL DEVELOPMENT								\$730,332.07		\$0.00
USEL001 MIKE USELTON										
20279	09/11/2023	2024-02	082823	24-94	AP006743	PH DOOR INSTALATION	0.00	500.00	38432	0.00
USEL001 MIKE USELTON								\$500.00		\$0.00
VOLC001 VOLCANO COMMUNICATION GROUP										
20194	09/05/2023	2024-03	33		AP006719	CSB 209-258-4444	0.00	1,618.72	38433	0.00
20195	09/05/2023	2024-03	639		AP006719	KVFD 209-258-8407	0.00	100.86	38433	0.00
20378	10/02/2023	2024-04	33		AP006786	CSB 209-258-4444	0.00	1,630.37	38607	0.00
20379	10/02/2023	2024-04			AP006786	KVFD 209-258-8407	0.00	101.49	38607	0.00
VOLC001 VOLCANO COMMUNICATION GROUP								\$3,451.44		\$0.00
WEST001 WESTERN NEVADA SUPPLY										
20435	10/04/2023	2024-03	1992629	24-99	AP006794	STRAW WATTLE	0.00	752.12	38608	0.00
20436	10/04/2023	2024-03	19955486	24-131	AP006794	CONDUIT PIPE	0.00	9,218.35	38608	0.00
20437	10/04/2023	2024-03	49957387	24-139	AP006794	CMNT/PRIMER	0.00	72.36	38608	0.00
WEST001 WESTERN NEVADA SUPPLY								\$10,042.83		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY										
20442	10/05/2023	2023-02	23080698		AP006799	23080698-001 08/24/2023	0.00	3,856.00	38609	0.00
20443	10/05/2023	2023-02	23080699		AP006799	23080699-001 08/24/2023	0.00	290.72	38609	0.00
20201	09/05/2023	2024-01	23070750		AP006720	23070750-001 07/25/2023	0.00	1,003.70	38434	0.00
20215	09/06/2023	2024-02	23080614		AP006729	230806914-001 08/22/2023	0.00	111.00	38434	0.00
20281	09/11/2023	2024-02	23080444		AP006743	23080444-001 08/15/2023	0.00	378.00	38434	0.00
20282	09/11/2023	2024-02	23080773		AP006743	23080773-001 08/29/2023	0.00	124.00	38434	0.00
20349	09/20/2023	2024-02	23080615		AP006766	23080615-001 08/22/2023	0.00	572.00	38463	0.00
20350	09/20/2023	2024-02	230807745		AP006766	23080774-001 08/29/2023	0.00	142.00	38463	0.00
20345	09/20/2023	2024-03	23090052		AP006765	23090052-001 09/05/2023	0.00	135.00	38463	0.00
20346	09/20/2023	2024-03	23090055		AP006765	23090055-001 09/05/2023	0.00	448.75	38463	0.00
20347	09/20/2023	2024-03	23090269		AP006765	230902699-001 09/12/2023	0.00	209.00	38463	0.00
20432	10/04/2023	2024-03			AP006794	23090265-001 09/12/2023	0.00	192.00	38609	0.00
20433	10/04/2023	2024-03	23090462		AP006794	23090462-001 09/19/2023	0.00	111.00	38609	0.00
20434	10/04/2023	2024-03			AP006794	23090645-001 09/26/2023	0.00	159.00	38609	0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO								\$7,732.17		\$0.00
WILL001 CHRIS WILLIAMS										
20245	09/11/2023	2024-03			AP006740	SEPTEMBER PHONE	0.00	35.00	38435	0.00
20404	10/03/2023	2024-04			AP006791	OCTOBER CELL PHONE	0.00	35.00	38610	0.00
WILL001 CHRIS WILLIAMS								\$70.00		\$0.00
WIRE001 WIRED SOLUTIONS										
20288	09/11/2023	2024-03	302146		AP006744	365 BUSINESS PREMIUM	0.00	608.00	38436	0.00
20289	09/11/2023	2024-03	302132		AP006744	IT SUPPORT	0.00	3,000.00	38436	0.00
WIRE001 WIRED SOLUTIONS								\$3,608.00		\$0.00
YEAG001 YEAGER TRANSPORT, INC.										
20227	08/28/2023	2024-02	15556		AP006730	PROPANE DELIVERY 08282023	0.00	860.18	38437	0.00
YEAG001 YEAGER TRANSPORT, INC.								\$860.18		\$0.00

<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>
ZORO001	ZORO TOOLS, INC.									
20226	09/06/2023	2024-02	INV12964683		AP006729	LIGHT BULBS	0.00	183.08	38438	0.00
								\$183.08		\$0.00
ZORO001 ZORO TOOLS, INC.										
								All Vendors Report Total		\$ 1,224,956.45

Database: Insight Production Parameters:	Report: D:\Program Files\PCS\Insight Accounting\InstalledReports\AP-Vouchers.rpt ({APDoc.DocNbr} in [20445, 20444, 20443, 20442, 20438, 20437, 20436, 20435, 20434, 20433, 20432, 20431, 20430, 20429, 20428, 20427, 20426, 20425, 20424, 20423, 20422, 20421, 20420, 20419, 20418, 20417, 20416, 20415, 20414, 20413, 20412, 20411, 20410, 20409, 20408, 20407, 20406, 20405, 20404, 20403, 20402, 20401, 20400, 20399, 20398, 20397, 20396, 20395, 20394, 20393, 20392, 20391, 20390, 20389, 20388, 20387, 20386, 20385, 20384, 20383, 20382, 20381, 20380, 20379, 20378, 20377, 20375, 20374, 20373, 20372, 20371, 20368, 20367, 20366, 20365, 20364, 20363, 20362, 20361, 20360, 20359, 20358, 20357, 20356, 20355, 20354, 20353, 20352, 20351, 20350, 20349, 20347, 20346, 20345, 20344, 20342, 20341, 20340, 20339, 20338, 20337, 20336, 20334, 20333, 20332, 20331, 20330, 20329, 20328, 20326, 20325, 20324, 20323, 20322, 20321, 20320, 20319, 20318, 20317, 20316, 20315, 20314, 20313, 20312, 20311, 20310, 20309, 20308, 20307, 20306, 20305, 20304, 20303, 20302, 20301, 20300, 20299, 20298, 20297, 20296, 20295, 20294, 20293, 20292, 20291, 20290, 20289, 20288, 20287, 20286, 20285, 20284, 20283, 20282, 20281, 20280, 20279, 20278, 20277, 20276, 20275, 20272, 20271, 20270, 20269, 20268, 20267, 20266, 20264, 20263, 20262, 20261, 20260, 20259, 20258, 20257, 20256, 20255, 20254, 20253, 20252, 20251, 20250, 20249, 20248, 20247, 20246, 20245, 20244, 20243, 20242, 20241, 20240, 20239, 20238, 20237, 20236, 20235, 20234, 20233, 20232, 20229, 20228, 20227, 20226, 20225, 20224, 20223, 20222, 20221, 20220, 20219, 20218, 20217, 20216, 20215, 20214, 20213, 20212, 20211, 20210, 20209, 20208, 20207, 20206, 20205, 20204, 20203, 20202, 20201, 20200, 20199, 20198, 20196, 20195, 20194, 20193, 20192, 20175, 20174])
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Past Due Balances

There is currently 1 locked off accounts for non-payment.

<u>Acct</u>	<u>CurrentBal</u>	<u>PastDue1to30</u>	<u>PastDue31to60</u>	<u>PastDue61to90</u>	<u>PastDueOver90</u>	<u>TotalBal</u>	<u>Last Payment Date</u>
10364	784.45	1,107.67	1,253.50	633.54	0.00	3,779.16	8/21/2023
10684	200.84	204.19	0.00	0.00	0.00	405.03	9/5/2023
11105	330.34	365.71	0.00	0.00	0.00	696.05	9/5/2023
12604	275.38	312.15	0.00	0.00	0.00	587.53	8/8/2023
12940	260.35	322.05	0.00	0.00	0.00	582.40	9/5/2023
13058	8,759.93	6,313.98	0.00	0.00	0.00	15,073.91	9/27/2023
13292	375.57	351.96	0.00	0.00	0.00	727.53	10/9/2023
13334	328.87	308.94	991.76	0.00	0.00	1,629.57	9/12/2023
14402	315.78	293.72	0.00	0.00	0.00	609.50	8/29/2023
14779	426.86	43.32	0.00	0.00	0.00	470.18	10/4/2023
15132	248.51	289.07	0.00	0.00	0.00	537.58	8/10/2023
15490	428.07	102.28	0.00	0.00	0.00	530.35	9/21/2023
15609	423.63	406.77	0.00	0.00	0.00	830.40	8/15/2023
16431	4,379.93	3,365.13	0.00	0.00	0.00	7,745.06	9/27/2023
16508	443.87	453.07	0.00	0.00	0.00	896.94	8/22/2023
16520	390.98	477.12	0.00	0.00	0.00	868.10	9/5/2023
16742	16,317.94	14,322.12	0.00	0.00	0.00	30,640.06	9/27/2023
16800	378.26	38.97	0.00	0.00	0.00	417.23	10/6/2023
17143	5,363.13	5,168.86	698.64	0.00	0.00	11,230.63	9/27/2023
17210	779.42	864.63	0.00	0.00	0.00	1,644.05	8/22/2023
17676	1,126.01	1,218.17	1,625.88	0.00	0.00	3,970.06	9/27/2023
17705	314.35	368.48	229.51	0.00	0.00	912.34	9/27/2023
17721	568.54	647.81	648.60	66.00	0.00	1,930.95	9/27/2023
18753	933.95	934.52	1,004.53	864.20	121.29	3,858.49	9/25/2023
19227	272.99	281.15	279.42	261.16	458.05	1,552.77	8/15/2023
20960	271.14	264.06	29.12	0.00	0.00	564.32	9/15/2023
21323	322.53	308.16	0.00	0.00	0.00	630.69	8/21/2023
21625	261.64	321.96	0.00	0.00	0.00	583.60	8/7/2023
22257	374.32	402.38	43.64	0.00	0.00	820.34	9/11/2023
22444	320.44	352.09	36.00	0.00	0.00	708.53	9/21/2023
22511	434.40	495.83	482.84	411.40	131.44	1,955.91	10/9/2023
22571	602.88	693.87	759.58	676.29	1,795.23	4,527.85	4/14/2023
22660	628.42	690.74	0.00	0.00	0.00	1,319.16	9/5/2023
22813	280.97	295.37	0.00	0.00	0.00	576.34	8/21/2023
23178	479.57	528.25	0.00	0.00	0.00	1,007.82	8/15/2023
23410	238.59	329.84	0.00	0.00	0.00	568.43	8/15/2023
23521	302.23	426.26	328.58	0.00	0.00	1,057.07	8/25/2023
23581	276.67	295.51	0.00	0.00	0.00	572.18	8/15/2023
23632	1,322.98	1,260.13	0.00	0.00	0.00	2,583.11	9/5/2023
23667	409.45	710.24	72.85	0.00	0.00	1,192.54	9/8/2023
23721	242.85	273.95	276.16	0.00	0.00	792.96	7/31/2023
TOTALS	51,197.03	46,210.48	8,760.61	2,912.59	2,506.01	111,586.72	

Shutoffs

<u>Acct</u>	<u>CurrentBal</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>TotalBal</u>	<u>Last Payment Date</u>
13372	251.98	426.60	394.37	334.75	1,210.32	2,618.02	9/18/2023
TOTALS	251.98	426.60	394.37	334.75	1,210.32	2,618.02	

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>
7800001	0.00	1044.17	0.00	0.00	
MESS001	0.00	341.11	0.00	0.00	
SM4111	260.00	341.11	0.00	0.00	
KMR001	100.00	0.00	0.00	0.00	
TOTALS	360.00	1,726.39	0.00	0.00	

Overview and Budget Variances

Other revenue is built up from

Operating Other: \$34,418.98

- \$7,663.35 penalties across funds
- \$11,010.92 fire assessment
- \$1,274.86 credit card fees
- \$11,280 employee housing rent
- \$3,189.85 hydrant meter billing, AFD insurance reimbursement, grease trap inspections, and miscellaneous

Income Statement combined:

Note that an adjustment occurred in August. A water meter was read out as having excessive usage 993,229 units. The mistake was caught before bills were sent out and a correction was made. The adjustment was for \$133,803.44 for water & \$386,907.49 for wastewater.

Another adjustment was needed for the large leak that was found and brought to the board. This adjustment will be seen in September. This number can be seen as inflation in residential revenue under YTD. Water forgiveness was \$49,028.97 & wastewater was \$145,503.57 (the water used from this leak was not processed through our wastewater plant).

Income Statement for Fire Department:

Income in August is a negative \$48,832.

Income Statement for Water Fund:

Residential revenue with correction is \$8,605.

Income in August is (\$5,963) with corrections. Better than budget by \$4,048.

Income Statement for Wastewater Fund:

Residential revenue with correction is \$20,784.

Income in August is (\$29,981) with corrections. Better than budget by \$8,157.

Income Statement for Employee Housing Fund:

Income in August is better than the budget by \$2,473.

Income Statement for Electric Fund:

Income in August is better than the budget by \$85,104.

Income Statement for Snow Removal Fund:

Income in August is worse than the budget by \$4,496.

Income Statement for Propane Fund:

Income in August is worse than the budget by \$820.

Income Statement for Solid Waste Fund:

Income in August is better than the budget by \$2,969.

Balance Sheet - Consolidated

August 31, 2023

	Actual <u>August, 2023</u>	Budget <u>August, 2023</u>	<u>Variance</u>
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	2,579,304.38	2,320,012.00	259,292.38
Total KVFD Reserve	150,330.35	150,329.00	1.35
Total Restricted	521,307.35	523,246.00	(1,938.65)
Total Capital Reserve	491,179.36	491,179.00	0.36
Total COP Reserve Fund	61,045.73	60,550.00	495.73
Total Current Assets - Funds	3,803,167.17	3,545,316.00	257,851.17
Current Assets - Other			
Total Accounts Receivable, net	1,150,987.73	851,725.00	299,262.73
Total Materials & Supplies	431,971.17	208,000.00	223,971.17
Total Prepaid Expenses	180,466.75	133,000.00	47,466.75
Total Current Assets - Other	1,763,425.65	1,192,725.00	570,700.65
Capital Assets			
Total Buildings	12,696,913.45	12,696,913.00	0.45
Total Generation Equipment	16,910,479.42	16,910,479.00	0.42
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,767,006.61	43,817,007.00	(50,000.39)
Total Construction in Progress	748,690.20	746,064.00	2,626.20
Total Less: Accumulated Depreciation	(31,834,628.75)	(32,018,440.00)	183,811.25
Total Capital Assets	58,142,544.24	58,006,106.00	136,438.24
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	3,404,938.95	3,404,750.00	188.95
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,404,938.95	3,404,750.00	188.95
Deferred Outflows			
Total Deferred Outflows	470,383.98	562,138.00	(91,754.02)
Total Deferred Outflows	470,383.98	562,138.00	(91,754.02)
Total Assets	67,114,076.01	66,148,897.00	965,179.01
Total Assets and Deferred Outflows	67,584,459.99	66,711,035.00	873,424.99
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	162,076.53	290,448.00	(128,371.47)
Total Accrued Interest Payable	262,839.90	264,551.00	(1,711.10)
Total Customer Deposits	14,101.27	0.00	14,101.27
Total Current Portion of Long-Term Debt	1,397,353.17	1,397,343.00	10.17
Total Other Current Liabilities	763,958.27	567,050.00	196,908.27
Total Current Liabilities	2,600,329.14	2,519,392.00	80,937.14
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	48,820,863.32	50,218,216.00	(1,397,352.68)
Total Installment Loans	423,186.09	906,500.00	(483,313.91)
Total Unearned Revenues	0.00	0.00	0.00
Total Net Pension Liability	461,171.00	1,033,961.00	(572,790.00)
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	1,857,524.00	1,857,523.00	1.00
Total Non-Current Liabilities	51,562,744.41	54,016,200.00	(2,453,455.59)
Deferred Inflows			
Total Deferred Inflows	865,324.99	519,933.00	345,391.99

Balance Sheet - Consolidated

August 31, 2023

	Actual <u>August, 2023</u>	Budget <u>August, 2023</u>	<u>Variance</u>
Total Deferred Inflows	865,324.99	519,933.00	345,391.99
Total Liabilities	54,163,073.55	56,535,592.00	(2,372,518.45)
Total Liabilities and Deferred Inflows	55,028,398.54	57,055,525.00	(2,027,126.46)
<u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	11,876,206.76	9,346,142.00	2,530,064.76
Total Net Assets	11,876,206.76	9,346,142.00	2,530,064.76
Total Equity	11,876,206.76	9,346,142.00	2,530,064.76
Total Liabilities, Deferred Inflows, and Equity	66,904,605.30	66,401,667.00	502,938.30

Database: Insight Production

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

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

Last Modified: 10/13/20

Balance Sheet - Consolidated

August 31, 2023

			Actual	Budget	
			<u>August, 2023</u>	<u>August, 2023</u>	<u>Variance</u>
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	(979,985.08)	2,320,012.00	(3,299,997.08)
02	0	13180	0.00	0.00	0.00
10	0	13180	67,914.24	0.00	67,914.24
20	0	13180	146,522.71	0.00	146,522.71
40	0	13180	176,487.77	0.00	176,487.77
50	0	13180	2,986,558.96	0.00	2,986,558.96
60	0	13180	11,179.80	0.00	11,179.80
70	0	13180	(65,320.51)	0.00	(65,320.51)
80	0	13180	59,819.34	0.00	59,819.34
90	0	13180	74,110.20	0.00	74,110.20
13180		Cash - BOTW Revenue Account	2,477,287.43	2,320,012.00	157,275.43
		Total Operating	2,477,287.43	2,320,012.00	157,275.43
		Total Current Assets - Funds	2,477,287.43	2,320,012.00	157,275.43
		Total Assets	2,477,287.43	2,320,012.00	157,275.43
		Total Assets and Deferred Outflows	2,477,287.43	2,320,012.00	157,275.43
		Total Liabilities, Deferred Inflows, and Equity	0.00	0.00	0.00

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
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Budget Income Statement - Combined

August 31, 2023

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
Commercial	72,308.11	72,966.00	(657.89)	-0.90%	165,896.91	146,958.00	18,938.91	12.89%
Commercial Base Rates	233,991.06	234,376.00	(384.94)	-0.16%	471,894.92	468,752.00	3,142.92	0.67%
Residential	(423,058.40)	107,801.00	(530,859.40)	-492.44%	401,897.72	223,588.00	178,309.72	79.75%
Residential Base Rates	158,972.03	158,606.00	366.03	0.23%	317,966.42	317,163.00	803.42	0.25%
KMPUD Internal Usage	58,139.30	57,496.00	643.30	1.12%	119,898.84	112,222.00	7,676.84	6.84%
Meter Charges	8,184.51	8,240.00	(55.49)	-0.67%	16,373.60	16,480.00	(106.40)	-0.65%
Property Taxes	73,737.00	73,737.00	0.00	0.00%	147,474.00	147,474.00	0.00	0.00%
Other	15,088.78	14,400.00	688.78	4.78%	34,418.98	28,800.00	5,618.98	19.51%
Operating Revenues	<u>197,362.39</u>	<u>727,622.00</u>	<u>(530,259.61)</u>	<u>-72.88%</u>	<u>1,675,821.39</u>	<u>1,461,437.00</u>	<u>214,384.39</u>	<u>14.67%</u>
Cost of Goods Sold	61,559.08	60,237.00	1,322.08	2.19%	109,588.51	122,865.00	(13,276.49)	-10.81%
Salaries and Wages	133,787.05	137,323.00	(3,535.95)	-2.57%	280,269.01	274,339.00	5,930.01	2.16%
Payroll Taxes & EE Benefits	70,177.40	76,576.00	(6,398.60)	-8.36%	155,133.59	151,268.00	3,865.59	2.56%
Operations & Maintenance	96,606.27	84,443.00	12,163.27	14.40%	212,171.54	171,311.00	40,860.54	23.85%
Contract Services	75,554.00	35,680.00	39,874.00	111.75%	106,902.45	40,910.00	65,992.45	161.31%
Operating Expenses	38,520.13	43,702.00	(5,181.87)	-11.86%	75,389.35	86,364.00	(10,974.65)	-12.71%
G & A Allocations	0.00	0.00	0.00	na	0.00	(19,121.00)	19,121.00	-100.00%
Internal Allocations	37,347.47	153,240.00	(115,892.53)	-75.63%	74,694.94	299,912.00	(225,217.06)	-75.09%
Board of Directors	8,193.94	8,070.00	123.94	1.54%	16,387.88	16,140.00	247.88	1.54%
Depreciation	179,837.12	182,006.00	(2,168.88)	-1.19%	358,000.56	358,766.00	(765.44)	-0.21%
Operating Expenses	<u>701,582.46</u>	<u>781,277.00</u>	<u>(79,694.54)</u>	<u>-10.20%</u>	<u>1,388,537.83</u>	<u>1,502,754.00</u>	<u>(114,216.17)</u>	<u>-7.60%</u>
Total Operating	<u>(504,220.07)</u>	<u>(53,655.00)</u>	<u>(450,565.07)</u>	<u>-839.74%</u>	<u>287,283.56</u>	<u>(41,317.00)</u>	<u>328,600.56</u>	<u>795.32%</u>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	246.94	0.00	246.94	na	1,159.78	0.00	1,159.78	na
Other	37.50	0.00	37.50	na	75.00	0.00	75.00	na
Non-Operating Revenues	<u>284.44</u>	<u>0.00</u>	<u>284.44</u>	<u>na</u>	<u>1,234.78</u>	<u>0.00</u>	<u>1,234.78</u>	<u>na</u>
Interest Expense	132,439.08	131,883.00	556.08	0.42%	264,845.02	263,766.00	1,079.02	0.41%
Amortization	35,758.34	36,200.00	(441.66)	-1.22%	71,516.67	72,400.00	(883.33)	-1.22%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	<u>168,197.42</u>	<u>168,083.00</u>	<u>114.42</u>	<u>0.07%</u>	<u>336,361.69</u>	<u>336,166.00</u>	<u>195.69</u>	<u>0.06%</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>na</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>na</u>
Total Non-Operating	<u>(167,912.98)</u>	<u>(168,083.00)</u>	<u>170.02</u>	<u>0.10%</u>	<u>(335,126.91)</u>	<u>(336,166.00)</u>	<u>1,039.09</u>	<u>0.31%</u>
	<u>(672,133.05)</u>	<u>(221,738.00)</u>	<u>(450,395.05)</u>	<u>-203.12%</u>	<u>(47,843.35)</u>	<u>(377,483.00)</u>	<u>329,639.65</u>	<u>87.33%</u>

Budget Income Statement - General Fund

August 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
1 - General & Admin								
Property Taxes	73,737.00	73,737.00	0.00	0.00%	147,474.00	147,474.00	0.00	0.00%
Other	828.33	0.00	828.33	na	1,421.37	0.00	1,421.37	na
Operating Revenues	74,565.33	73,737.00	828.33	1.12%	148,895.37	147,474.00	1,421.37	0.96%
Salaries and Wages	65,112.23	54,838.00	10,274.23	18.74%	135,818.77	115,227.00	20,591.77	17.87%
Payroll Taxes & EE Benefits	46,647.79	41,970.00	4,677.79	11.15%	110,796.17	84,692.00	26,104.17	30.82%
Operations & Maintenance	3,919.47	4,900.00	(980.53)	-20.01%	8,427.02	9,800.00	(1,372.98)	-14.01%
Contract Services	50,187.50	31,450.00	18,737.50	59.58%	67,831.25	32,450.00	35,381.25	109.03%
Operating Expenses	36,195.31	36,122.00	73.31	0.20%	70,739.71	72,004.00	(1,264.29)	-1.76%
G & A Allocations	(209,427.92)	(177,350.00)	(32,077.92)	18.09%	(408,579.44)	(330,313.00)	(78,266.44)	23.69%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Board of Directors	8,193.94	8,070.00	123.94	1.54%	16,387.88	16,140.00	247.88	1.54%
Operating Expenses	828.32	0.00	828.32	na	1,421.36	0.00	1,421.36	na
Total Operating	73,737.01	73,737.00	0.01	0.00%	147,474.01	147,474.00	0.01	0.00%
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
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	73,737.01	73,737.00	0.01	0.00%	147,474.01	147,474.00	0.01	0.00%

Budget Income Statement - General Fund

August 31, 2023

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
2 - Fire Department								
Other	5,459.50	5,600.00	(140.50)	-2.51%	13,613.12	11,200.00	2,413.12	21.55%
Operating Revenues	5,459.50	5,600.00	(140.50)	-2.51%	13,613.12	11,200.00	2,413.12	21.55%
Salaries and Wages	0.00	133.00	(133.00)	-100.00%	0.00	266.00	(266.00)	-100.00%
Payroll Taxes & EE Benefits	0.00	74.00	(74.00)	-100.00%	0.00	149.00	(149.00)	-100.00%
Operations & Maintenance	11,077.45	5,550.00	5,527.45	99.59%	22,422.45	11,100.00	11,322.45	102.00%
Contract Services	20,000.00	0.00	20,000.00	na	20,000.00	0.00	20,000.00	na
Operating Expenses	436.94	910.00	(473.06)	-51.98%	873.88	1,820.00	(946.12)	-51.98%
G & A Allocations	18,429.66	15,607.00	2,822.66	18.09%	35,954.99	28,303.00	7,651.99	27.04%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	4,347.85	4,500.00	(152.15)	-3.38%	8,695.74	9,000.00	(304.26)	-3.38%
Operating Expenses	54,291.90	26,774.00	27,517.90	102.78%	87,947.06	50,638.00	37,309.06	73.68%
Total Operating	(48,832.40)	(21,174.00)	(27,658.40)	130.62%	(74,333.94)	(39,438.00)	(34,895.94)	88.48%
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
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(48,832.40)	(21,174.00)	(27,658.40)	130.62%	(74,333.94)	(39,438.00)	(34,895.94)	88.48%

Budget Income Statement - General Fund

August 31, 2023

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
3 - Parks & Recreation								
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	190.53	1,611.00	(1,420.47)	-88.17%	2,441.43	3,142.00	(700.57)	-22.30%
Payroll Taxes & EE Benefits	757.73	902.00	(144.27)	-15.99%	1,748.10	1,764.00	(15.90)	-0.90%
Operations & Maintenance	0.00	300.00	(300.00)	-100.00%	0.00	600.00	(600.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	3,141.42	2,660.00	481.42	18.10%	6,128.69	4,190.00	1,938.69	46.27%
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	630.00	(630.00)	-100.00%
Operating Expenses	4,089.68	5,788.00	(1,698.32)	-29.34%	10,318.22	10,326.00	(7.78)	-0.08%
Total Operating	(4,089.68)	(5,788.00)	1,698.32	-29.34%	(10,318.22)	(10,326.00)	7.78	-0.08%
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
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(4,089.68)	(5,788.00)	1,698.32	-29.34%	(10,318.22)	(10,326.00)	7.78	-0.08%

Budget Income Statement - Water Fund

August 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	3,679.42	3,738.00	(58.58)	-1.57%	8,359.03	7,847.00	512.03	6.53%
Commercial Base Rates	17,994.00	18,131.00	(137.00)	-0.76%	37,380.00	36,262.00	1,118.00	3.08%
Residential	(125,198.50)	11,141.00	(136,339.50)	-1,223.76%	70,929.71	22,904.00	48,025.71	209.68%
Residential Base Rates	26,257.57	25,855.00	402.57	1.56%	52,505.76	51,710.00	795.76	1.54%
KMPUD Internal Usage	52.91	0.00	52.91	na	194.05	0.00	194.05	na
Meter Charges	3,803.29	3,801.00	2.29	0.06%	7,609.11	7,602.00	7.11	0.09%
Other	884.21	500.00	384.21	76.84%	1,575.50	1,000.00	575.50	57.55%
Operating Revenues	(72,527.10)	63,166.00	(135,693.10)	-214.82%	178,553.16	127,325.00	51,228.16	40.23%
Salaries and Wages	11,269.47	15,341.00	(4,071.53)	-26.54%	20,798.06	30,310.00	(9,511.94)	-31.38%
Payroll Taxes & EE Benefits	4,894.68	8,597.00	(3,702.32)	-43.07%	9,312.74	17,024.00	(7,711.26)	-45.30%
Operations & Maintenance	3,774.09	1,515.00	2,259.09	149.11%	15,115.94	6,180.00	8,935.94	144.59%
Contract Services	1,685.00	1,680.00	5.00	0.30%	4,078.50	3,360.00	718.50	21.38%
Operating Expenses	712.92	1,400.00	(687.08)	-49.08%	1,425.84	2,800.00	(1,374.16)	-49.08%
G & A Allocations	35,393.32	29,972.00	5,421.32	18.09%	69,049.93	54,905.00	14,144.93	25.76%
Internal Allocations	1,171.38	5,672.00	(4,500.62)	-79.35%	2,630.79	11,104.00	(8,473.21)	-76.31%
Depreciation	8,449.25	9,000.00	(550.75)	-6.12%	16,898.56	18,000.00	(1,101.44)	-6.12%
Operating Expenses	67,350.11	73,177.00	(5,826.89)	-7.96%	139,310.36	143,683.00	(4,372.64)	-3.04%
Total Operating	(139,877.21)	(10,011.00)	(129,866.21)	1,297.24%	39,242.80	(16,358.00)	55,600.80	-339.90%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	31.13	0.00	31.13	na	60.85	0.00	60.85	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	31.13	0.00	31.13	na	60.85	0.00	60.85	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	(79.82)	0.00	(79.82)	na	(159.64)	0.00	(159.64)	na
Non-Operating Expenses	(79.82)	0.00	(79.82)	na	(159.64)	0.00	(159.64)	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
Total Non-Operating	110.95	0.00	110.95	na	220.49	0.00	220.49	na
NET INCOME (LOSS)	(139,766.26)	(10,011.00)	(129,755.26)	1,296.13%	39,463.29	(16,358.00)	55,821.29	-341.25%

Budget Income Statement - Waste Water Fund

August 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	12,566.41	16,210.00	(3,643.59)	-22.48%	30,821.36	34,029.00	(3,207.64)	-9.43%
Commercial Base Rates	32,586.55	32,834.00	(247.45)	-0.75%	67,693.90	65,668.00	2,025.90	3.09%
Residential	(366,123.89)	19,813.00	(385,936.89)	-1,947.90%	192,976.50	41,591.00	151,385.50	363.99%
Residential Base Rates	43,563.20	43,598.00	(34.80)	-0.08%	87,112.66	87,147.00	(34.34)	-0.04%
KMPUD Internal Usage	99.46	0.00	99.46	na	454.04	0.00	454.04	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	2,138.21	625.00	1,513.21	242.11%	3,513.54	1,250.00	2,263.54	181.08%
Operating Revenues	(275,170.06)	113,080.00	(388,250.06)	-343.34%	382,572.00	229,685.00	152,887.00	66.56%
Salaries and Wages	17,286.52	25,884.00	(8,597.48)	-33.22%	37,594.20	51,150.00	(13,555.80)	-26.50%
Payroll Taxes & EE Benefits	8,363.91	15,005.00	(6,641.09)	-44.26%	15,974.48	29,730.00	(13,755.52)	-46.27%
Operations & Maintenance	15,847.86	15,250.00	597.86	3.92%	30,764.68	30,500.00	264.68	0.87%
Contract Services	1,512.00	2,050.00	(538.00)	-26.24%	12,823.20	4,100.00	8,723.20	212.76%
Operating Expenses	14.58	2,600.00	(2,585.42)	-99.44%	29.16	5,200.00	(5,170.84)	-99.44%
G & A Allocations	37,906.45	32,100.00	5,806.45	18.09%	73,952.88	58,868.00	15,084.88	25.62%
Internal Allocations	35,720.06	32,329.00	3,391.06	10.49%	71,152.09	63,293.00	7,859.09	12.42%
Depreciation	24,825.30	26,000.00	(1,174.70)	-4.52%	49,650.60	52,000.00	(2,349.40)	-4.52%
Operating Expenses	141,476.68	151,218.00	(9,741.32)	-6.44%	291,941.29	294,841.00	(2,899.71)	-0.98%
Total Operating	(416,646.74)	(38,138.00)	(378,508.74)	992.47%	90,630.71	(65,156.00)	155,786.71	-239.10%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	45.66	0.00	45.66	na	89.25	0.00	89.25	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	45.66	0.00	45.66	na	89.25	0.00	89.25	na
Interest Expense	402.71	0.00	402.71	na	790.63	0.00	790.63	na
Amortization	(115.24)	0.00	(115.24)	na	(230.48)	0.00	(230.48)	na
Non-Operating Expenses	287.47	0.00	287.47	na	560.15	0.00	560.15	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
Total Non-Operating	(241.81)	0.00	(241.81)	na	(470.90)	0.00	(470.90)	na
NET INCOME (LOSS)	(416,888.55)	(38,138.00)	(378,750.55)	993.11%	90,159.81	(65,156.00)	155,315.81	-238.38%

Budget Income Statement - Employee Housing Fund

August 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	4,660.00	4,660.00	0.00	0.00%	11,280.00	9,320.00	1,960.00	21.03%
Operating Revenues	4,660.00	4,660.00	0.00	0.00%	11,280.00	9,320.00	1,960.00	21.03%
Salaries and Wages	571.40	414.00	157.40	38.02%	956.64	789.00	167.64	21.25%
Payroll Taxes & EE Benefits	376.31	233.00	143.31	61.51%	578.15	444.00	134.15	30.21%
Operations & Maintenance	1,154.00	2,625.00	(1,471.00)	-56.04%	5,302.95	5,250.00	52.95	1.01%
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	185.00	851.00	(666.00)	-78.26%	370.00	1,666.00	(1,296.00)	-77.79%
Depreciation	4,246.88	4,900.00	(653.12)	-13.33%	8,493.76	9,800.00	(1,306.24)	-13.33%
Operating Expenses	6,533.59	9,023.00	(2,489.41)	-27.59%	15,701.50	17,949.00	(2,247.50)	-12.52%
Total Operating	(1,873.59)	(4,363.00)	2,489.41	-57.06%	(4,421.50)	(8,629.00)	4,207.50	-48.76%
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	616.42	600.00	16.42	2.74%	1,214.49	1,200.00	14.49	1.21%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	616.42	600.00	16.42	2.74%	1,214.49	1,200.00	14.49	1.21%
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
Total Non-Operating	(616.42)	(600.00)	(16.42)	2.74%	(1,214.49)	(1,200.00)	(14.49)	1.21%
NET INCOME (LOSS)	(2,490.01)	(4,963.00)	2,472.99	-49.83%	(5,635.99)	(9,829.00)	4,193.01	-42.66%

Budget Income Statement - Electricity Fund

August 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	33,860.59	32,377.00	1,483.59	4.58%	84,904.10	63,869.00	21,035.10	32.93%
Commercial Base Rates	181,837.39	181,838.00	(0.61)	0.00%	363,674.78	363,676.00	(1.22)	0.00%
Residential	24,632.14	28,697.00	(4,064.86)	-14.16%	51,469.57	60,957.00	(9,487.43)	-15.56%
Residential Base Rates	86,219.66	86,221.00	(1.34)	0.00%	172,486.23	172,442.00	44.23	0.03%
KMPUD Internal Usage	57,528.90	56,717.00	811.90	1.43%	116,685.17	111,040.00	5,645.17	5.08%
Meter Charges	2,683.50	2,711.00	(27.50)	-1.01%	5,369.83	5,422.00	(52.17)	-0.96%
Other	751.20	1,000.00	(248.80)	-24.88%	2,096.46	2,000.00	96.46	4.82%
Operating Revenues	387,513.38	389,561.00	(2,047.62)	-0.53%	796,686.14	779,406.00	17,280.14	2.22%
Cost of Goods Sold	47,213.57	37,623.00	9,590.57	25.49%	82,642.13	76,829.00	5,813.13	7.57%
Salaries and Wages	21,186.43	21,622.00	(435.57)	-2.01%	48,880.86	42,353.00	6,527.86	15.41%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operations & Maintenance	33,357.04	22,800.00	10,557.04	46.30%	83,139.27	44,600.00	38,539.27	86.41%
Contract Services	682.00	500.00	182.00	36.40%	682.00	1,000.00	(318.00)	-31.80%
Operating Expenses	1,160.38	1,200.00	(39.62)	-3.30%	2,320.76	2,400.00	(79.24)	-3.30%
G & A Allocations	44,398.72	37,598.00	6,800.72	18.09%	86,618.84	69,108.00	17,510.84	25.34%
Internal Allocations	0.00	113,437.00	(113,437.00)	-100.00%	0.00	222,083.00	(222,083.00)	-100.00%
Depreciation	125,658.57	126,000.00	(341.43)	-0.27%	251,317.20	252,000.00	(682.80)	-0.27%
Operating Expenses	273,656.71	360,780.00	(87,123.29)	-24.15%	555,601.06	710,373.00	(154,771.94)	-21.79%
Total Operating	113,856.67	28,781.00	85,075.67	295.60%	241,085.08	69,033.00	172,052.08	249.23%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	87.15	0.00	87.15	na	847.44	0.00	847.44	na
Other	37.50	0.00	37.50	na	75.00	0.00	75.00	na
Non-Operating Revenues	124.65	0.00	124.65	na	922.44	0.00	922.44	na
Interest Expense	131,419.95	131,283.00	136.95	0.10%	262,839.90	262,566.00	273.90	0.10%
Amortization	36,159.20	36,200.00	(40.80)	-0.11%	72,318.39	72,400.00	(81.61)	-0.11%
Non-Operating Expenses	167,579.15	167,483.00	96.15	0.06%	335,158.29	334,966.00	192.29	0.06%
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
Total Non-Operating	(167,454.50)	(167,483.00)	28.50	-0.02%	(334,235.85)	(334,966.00)	730.15	-0.22%
NET INCOME (LOSS)	(53,597.83)	(138,702.00)	85,104.17	-61.36%	(93,150.77)	(265,933.00)	172,782.23	-64.97%

Budget Income Statement - Cable TV Fund

August 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	0.00	915.00	(915.00)	-100.00%	0.00	1,830.00	(1,830.00)	-100.00%
Operating Revenues	0.00	915.00	(915.00)	-100.00%	0.00	1,830.00	(1,830.00)	-100.00%
Salaries and Wages	66.86	0.00	66.86	na	66.86	0.00	66.86	na
Payroll Taxes & EE Benefits	25.23	0.00	25.23	na	25.23	0.00	25.23	na
Operations & Maintenance	0.00	150.00	(150.00)	-100.00%	0.00	300.00	(300.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	2,094.28	1,774.00	320.28	18.05%	4,085.80	2,538.00	1,547.80	60.99%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	27.65	45.00	(17.35)	-38.56%	55.30	90.00	(34.70)	-38.56%
Operating Expenses	2,214.02	1,969.00	245.02	12.44%	4,233.19	2,928.00	1,305.19	44.58%
Total Operating	(2,214.02)	(1,054.00)	(1,160.02)	110.06%	(4,233.19)	(1,098.00)	(3,135.19)	285.54%
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
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(2,214.02)	(1,054.00)	(1,160.02)	110.06%	(4,233.19)	(1,098.00)	(3,135.19)	285.54%

Budget Income Statement - Snow Removal Fund

August 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	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
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	4,668.55	3,818.00	850.55	22.28%	7,416.42	3,818.00	3,598.42	94.25%
Payroll Taxes & EE Benefits	2,211.70	2,139.00	72.70	3.40%	3,191.29	2,139.00	1,052.29	49.20%
Operations & Maintenance	4,595.79	5,500.00	(904.21)	-16.44%	10,407.99	5,500.00	4,907.99	89.24%
Contract Services	1,400.00	0.00	1,400.00	na	1,400.00	0.00	1,400.00	na
Operating Expenses	0.00	800.00	(800.00)	-100.00%	0.00	800.00	(800.00)	-100.00%
G & A Allocations	17,173.09	14,543.00	2,630.09	18.08%	33,503.51	14,543.00	18,960.51	130.38%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	0.00	100.00	(100.00)	-100.00%
Depreciation	6,592.49	5,246.00	1,346.49	25.67%	11,511.13	5,246.00	6,265.13	119.43%
Operating Expenses	36,641.62	32,146.00	4,495.62	13.99%	67,430.34	32,146.00	35,284.34	109.76%
Total Operating	(36,641.62)	(32,146.00)	(4,495.62)	13.99%	(67,430.34)	(32,146.00)	(35,284.34)	109.76%
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
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(36,641.62)	(32,146.00)	(4,495.62)	13.99%	(67,430.34)	(32,146.00)	(35,284.34)	109.76%

Budget Income Statement - Propane Fund

August 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	20,014.24	20,641.00	(626.76)	-3.04%	35,751.92	41,213.00	(5,461.08)	-13.25%
Commercial Base Rates	1,573.12	1,573.00	0.12	0.01%	3,146.24	3,146.00	0.24	0.01%
Residential	12,997.83	17,526.00	(4,528.17)	-25.84%	25,263.62	36,888.00	(11,624.38)	-31.51%
Residential Base Rates	2,931.60	2,932.00	(0.40)	-0.01%	5,861.77	5,864.00	(2.23)	-0.04%
KMPUD Internal Usage	458.03	779.00	(320.97)	-41.20%	2,565.58	1,182.00	1,383.58	117.05%
Meter Charges	1,697.72	1,728.00	(30.28)	-1.75%	3,394.66	3,456.00	(61.34)	-1.77%
Other	241.27	1,000.00	(758.73)	-75.87%	607.59	2,000.00	(1,392.41)	-69.62%
Operating Revenues	39,913.81	46,179.00	(6,265.19)	-13.57%	76,591.38	93,749.00	(17,157.62)	-18.30%
Cost of Goods Sold	14,345.51	22,614.00	(8,268.49)	-36.56%	26,946.38	46,036.00	(19,089.62)	-41.47%
Salaries and Wages	9,607.66	11,963.00	(2,355.34)	-19.69%	19,167.46	23,886.00	(4,718.54)	-19.75%
Payroll Taxes & EE Benefits	5,730.29	6,704.00	(973.71)	-14.52%	11,216.63	13,417.00	(2,200.37)	-16.40%
Operations & Maintenance	9,316.76	7,280.00	2,036.76	27.98%	11,209.09	20,335.00	(9,125.91)	-44.88%
Contract Services	87.50	0.00	87.50	na	87.50	0.00	87.50	na
Operating Expenses	0.00	670.00	(670.00)	-100.00%	0.00	1,340.00	(1,340.00)	-100.00%
G & A Allocations	41,257.30	34,938.00	6,319.30	18.09%	80,490.15	64,154.00	16,336.15	25.46%
Internal Allocations	271.03	851.00	(579.97)	-68.15%	542.06	1,666.00	(1,123.94)	-67.46%
Depreciation	5,247.26	6,000.00	(752.74)	-12.55%	10,494.53	12,000.00	(1,505.47)	-12.55%
Operating Expenses	85,863.31	91,020.00	(5,156.69)	-5.67%	160,153.80	182,834.00	(22,680.20)	-12.40%
Total Operating	(45,949.50)	(44,841.00)	(1,108.50)	2.47%	(83,562.42)	(89,085.00)	5,522.58	-6.20%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	83.00	0.00	83.00	na	162.24	0.00	162.24	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	83.00	0.00	83.00	na	162.24	0.00	162.24	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	(205.80)	0.00	(205.80)	na	(411.60)	0.00	(411.60)	na
Non-Operating Expenses	(205.80)	0.00	(205.80)	na	(411.60)	0.00	(411.60)	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
Total Non-Operating	288.80	0.00	288.80	na	573.84	0.00	573.84	na
NET INCOME (LOSS)	(45,660.70)	(44,841.00)	(819.70)	1.83%	(82,988.58)	(89,085.00)	6,096.42	-6.84%

Budget Income Statement - Solid Waste Fund

August 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	2,187.45	0.00	2,187.45	na	6,060.50	0.00	6,060.50	na
Residential	30,634.02	30,624.00	10.02	0.03%	61,258.32	61,248.00	10.32	0.02%
Other	126.06	100.00	26.06	26.06%	311.40	200.00	111.40	55.70%
Operating Revenues	32,947.53	30,724.00	2,223.53	7.24%	67,630.22	61,448.00	6,182.22	10.06%
Salaries and Wages	3,827.40	1,699.00	2,128.40	125.27%	7,128.31	3,398.00	3,730.31	109.78%
Payroll Taxes & EE Benefits	1,169.76	952.00	217.76	22.87%	2,290.80	1,909.00	381.80	20.00%
Operations & Maintenance	13,563.81	18,573.00	(5,009.19)	-26.97%	25,382.15	37,146.00	(11,763.85)	-31.67%
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	9,633.68	8,158.00	1,475.68	18.09%	18,794.65	14,583.00	4,211.65	28.88%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	441.87	0.00	441.87	na	883.74	0.00	883.74	na
Operating Expenses	28,636.52	29,382.00	(745.48)	-2.54%	54,479.65	57,036.00	(2,556.35)	-4.48%
Total Operating	4,311.01	1,342.00	2,969.01	221.24%	13,150.57	4,412.00	8,738.57	198.06%
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
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	4,311.01	1,342.00	2,969.01	221.24%	13,150.57	4,412.00	8,738.57	198.06%

September 2023 Preliminary Income Statement

September 30, 2023	-----Month Totals-----			-----Year to Date Totals-----		
	This Year September	Budget September	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
Commercial	21,033.05	65,335.00	(44,301.95)	186,929.96	212,293.00	(25,363.04)
Commercial Base Rates	236,001.79	234,376.00	1,625.79	707,896.71	703,128.00	4,768.71
Residential	(105,144.07)	93,193.00	(198,337.07)	296,753.65	316,781.00	(20,027.35)
Residential Base Rates	158,603.91	158,606.00	(2.09)	476,570.33	475,769.00	801.33
KMPUD Internal Usage	54,387.51	55,496.00	(1,108.49)	174,286.35	167,718.00	6,568.35
Meter Charges	8,189.65	8,240.00	(50.35)	24,563.25	24,720.00	(156.75)
Property Taxes	73,737.00	73,737.00	0.00	221,211.00	221,211.00	0.00
Other	20,234.74	14,400.00	5,834.74	54,653.72	43,200.00	11,453.72
Operating Revenues	467,043.58	703,383.00	(236,339.42)	2,142,864.97	2,164,820.00	(21,955.03)
Cost of Goods Sold	58,723.00	58,723.00	0.00	50,604.53	181,588.00	(130,983.47)
Salaries and Wages	135,932.00	135,932.00	0.00	402,882.83	410,271.00	(7,388.17)
Payroll Taxes & EE Benefits	76,352.00	76,352.00	0.00	232,128.57	227,620.00	4,508.57
Operations & Maintenance	87,868.00	87,868.00	0.00	248,754.64	259,179.00	(10,424.36)
Contract Services	36,680.00	36,680.00	0.00	100,155.95	77,590.00	22,565.95
Operating Expenses	43,690.00	43,690.00	0.00	93,281.29	130,054.00	(36,772.71)
G & A Allocations	0.00	0.00	0.00	0.00	(19,121.00)	19,121.00
Internal Allocations	147,520.00	147,520.00	0.00	222,214.94	447,432.00	(225,217.06)
Board of Directors	8,070.00	8,070.00	0.00	16,387.88	24,210.00	(7,822.12)
Depreciation	183,742.00	183,742.00	0.00	534,082.04	542,508.00	(8,425.96)
Operating Expenses	778,577.00	778,577.00	0.00	1,900,492.67	2,281,331.00	(380,838.33)

Property Tax Allocations										Proposed
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023
Fire		155,907.68	104,359.91	108,190.36	136,846.58	156,665.20	169,111.62	163,119.31	154,866.62	\$258,721.97
Parks			24,585.00	16,866.00	16,537.22	24,315.45	58,582.05	80,391.88	31,314.17	\$21,970.49
Water			100,000.00	37,193.00	85,096.41	150,000.00		2,146.45		\$37,623.91
Waste Water			426,904.93	140,817.00	394,471.69	337,877.95	191,097.82	275,000.00	199,768.12	\$133,393.87
Employee Housing			41,211.12	33,856.00	49,353.40	23,864.77	121,074.51	73,550.25	33,022.74	\$42,580.37
Electric	825,633.65	660,332.00	100,175.00	465,300.00	150,000.00	150,000.00	325,000.00	300,000.00	450,000.00	\$450,000.00
Cable						3,364.21				
Total	825,633.65	816,239.68	822,235.96	826,448.36	853,677.08	846,087.58	864,866.00	894,207.89	868,971.65	944,290.61

Interfund Loans from Electric *does not include interest											
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	TOTAL
Waste Water				32,650.00							32,650.00
Snow Removal						91,496.66	37,975.81	(50,000.00)		46,336.00	125,808.47
Solid Waste							20,072.79	42,585.16	(30,000.00)		32,657.95
Total	0.00	0.00	0.00	32,650.00	0.00	91,496.66	58,048.60			46,336.00	191,116.42

**6/30/20 Operating Cash Balances
After Allocations & Loans**

G & A	(\$679,787.34)	*This is a negative due to accrued Final Apportionments & Prepaid Expenses
Fire	\$0.00	
Parks and Rec	\$0.00	
Water	\$162,735.90	
WW	\$533,502.72	
Employee Housing	\$0.00	
Electric	\$2,675,356.64	
Cable	\$12,029.34	
Snow Removal	\$182,249.40	
Propane	\$340,828.05	
Solid Waste	\$61,772.18	
TOTAL	\$3,288,686.89	*This does not include LAIF

Fire and Emergency Medical Services Temporary Advisory Committee Report

Meeting Date(s): Monday, October 9, 2023

Attendees

- *KMPUD Board:* Chair Doug Mitarotonda, Bertrand Perroud
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Dan Deemer, Anne-Flore Dwyer, Sandy Goldberg, Eric Richert, John Reiter

We have successfully recruited seven members of the community, who represent a diverse set of perspectives, to join this Temporary Advisory Committee (TAC). We now have 10 total members:

- Rick Ansel – KVFD Fire Chief, KMPUD Assistant General Manager
- Dan Deemer – Vail Resorts Employee
- Anne-Flore Dwyer – KVFD Volunteer, Planning Committee Member
- Sandy Goldberg – Communications Committee Member
- Joel Gomez – KVFD Captain, Vail Resorts Employee
- Jack Longinotti – Finance Committee Member
- Doug Mitarotonda – KMPUD Director, Chair of the Fire and Emergency Medical Services Temporary Advisory Committee
- Bertrand Perroud – KMPUD Director
- Eric Richert – Planning Committee Member, Former KMPUD Board President
- John Reiter – Kirkwood Village Development / Kirkwood Property Services

At our first meeting as a collective group, we discussed how we should move forward to meet the stated objective of this TAC, which is “...to gather information on what level of service customers want from the fire department and what they are willing to pay...[but] is not responsible for proposing the structure or operations of the fire department current or future.”

After discussion, we came to consensus that the TAC should focus on educating the Kirkwood Community about the how the Kirkwood Volunteer Fire Department (KVFD) operates and is funded. We believe that the most impactful way to do this is to organize an in-person community workshop around the end of the 2023 calendar year when there are typically many Kirkwood owners present in the valley. This event will include a presentation to provide information to the community, as well as breakout sessions for the community to provide their thoughts and feedback back to the TAC. The information presented and discussed at this community event will be documented and made available to the Kirkwood community.

Building on the community event, the TAC will send a survey to the community asking for their feedback on fire and emergency medical services in Kirkwood. We anticipate this survey to be sent early in 2024. We came to consensus that we believe that the survey should be structured in two parts:

1. Ask the survey respondent to choose / rank options regarding the services and cost associated with the KVFD. Each option would outline the types of services that would be made available and the estimated cost associated to provide those services. The options provided would be limited to the set that the TAC agrees are feasible.

2. Ask the survey respondent to choose / rank options for how to fund the costs associated with question one. The options provided would be created by the TAC, but we could provide an open-ended option for customers to provide additional thoughts.

Recommendations

The Fire and Emergency Medical Services Temporary Advisory Committee recommends that:

1. The TAC works with KMPUD Staff to organize a community event to discuss fire and medical emergency services in Kirkwood, scheduled to be at the end of the 2023 calendar year.
2. The TAC begins drafting feasible options regarding the services and costs associated with the KVFD.
3. The TAC begins drafting options regarding funding mechanisms to be included in the survey.
4. The TAC plans to send a survey to our customers in early 2024.

STAFF REPORT

KVFD Paid Employment Structure

Background:

Over the last few years, Staff and some Board members have met with Eastern Alpine Fire and Amador Fire Protection District to discuss numerous topics revolving around fire operations, administration, training, funding, structure, contract services, etc.

Most recently, discussions with prior and current AFPD Chiefs have touched on potential organizational structures should KVFD choose to implement paid fire services in-house. Essentially, there are two ways the District could consider to accomplish this: Hire a paid Fire Chief / firefighters under (1) the auspices of KMPUD or 2) create a dependent district which would be created and governed by the KMPUD Board.

KMPUD Employs Chief / Firefighters:

The District would enter into a new contract with CalPERS and provide a “Local Safety Member” contract. Note that existing non-firefighter KMPUD employees would remain under the current CalPERS contract. Per AFPD Chiefs White and Withrow, this would be extremely expensive for the District since we would need to offer comparable salaries to larger fire departments (e.g. Sacramento or Bay Area) which have better Local Safety retirement programs. This, along with anticipated increased costs to fund a new Local Safety Member retirement system with CalPERS was previously investigated prior to 2015 and was rejected by the KMPUD Board.

Create a Dependent District Employs Chief / Firefighters:

The District would form a new, dependent district, likely through the LAFCO process. The benefit of this option is that the dependent district could operate outside of CalPERS and offer a different retirement program. Per AFPD Chiefs White and Withrow, this is a much more attractive option in that we could attract “retired” firefighters who wish to continue in their profession but have retired from the CalPERS system. This is the model employed by AFPD.

Requested Action:

That the Board decide if either option is desired and direct Staff to begin researching the process for the chosen option.

Financial Impact:

Staff and/or District counsel labor to ascertain process steps and financial implications.

Prepared By:

Erik M. Christeson, P.E.

Kirkwood Meadows Public Utility District
Electric Generation
2022/2023

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2022/2023 Totals YTD
Total Production (kWh)	425,879	415,724	387,277	441,402	1,196,370	1,112,608	1,061,284	961,109	983,848	852,165	576,208	444,444	8,858,318
CAISO Purchase (kWh)	394,999	404,394	387,277	419,097	1,196,370	1,112,608	1,061,284	961,109	983,848	852,165	576,208	444,444	8,793,804
Powerhouse Production (kWh)	30,880	0	0	22,305	0	0	0	0	0	0	0	0	53,185
Actual Metered (kWh)	288,791	308,010	300,746	326,893	1,019,267	1,042,288	909,779	895,374	837,343	610,023	565,738	387,137	7,491,389
Budgeted Metered (kWh)	364,497	338,355	292,209	364,537	656,891	960,421	879,423	809,887	806,849	535,865	350,362	311,365	6,670,661
Total System Losses (kWh)	137,088	107,714	86,531	114,509	177,103	70,320	151,505	65,735	146,505	242,142	10,470	57,307	1,366,929
Identified System Losses (Estimated kWh):													
KM Blue Transformer	9,226	9,226	8,928	9,226	8,928	8,928	8,928	8,333	9,226	8,928	9,226	8,928	108,029
KM Green Transformer	10,892	10,892	10,541	10,892	10,541	10,892	10,892	9,838	10,892	10,541	10,892	10,541	128,246
Step-Up Transformers	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	97,080
Total Identified System Losses (kWh)	28,208	28,208	27,559	28,208	27,559	27,910	27,910	26,261	28,208	27,559	28,208	27,559	333,355
Unidentified System Losses (kWh):													
Total Unidentified System Losses (kWh)	108,880	79,506	58,972	86,301	149,544	42,410	123,595	39,474	118,297	214,583	-17,738	29,748	1,033,574
% Unidentified System Losses (Goal 12%)	26%	19%	15%	20%	12%	4%	12%	4%	12%	25%	-3%	7%	12%

Kirkwood Meadows Public Utility District
Propane Production
2022/2023

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2022/2023 Totals YTD
Propane Usage (cf)	393,728	305,040	445,237	734,364	1,540,235	2,893,103	3,924,831	3,581,605	2,706,222	2,027,557	2,210,213	703,969	21,466,103
Actual Metered (cf)	351,061	309,078	440,823	717,743	2,294,479	3,557,456	3,200,595	3,418,819	3,144,810	2,015,867	1,332,042	571,027	21,353,800
Budgeted Metered (cf)	447,670	534,713	523,450	1,032,976	1,803,455	3,240,789	3,330,331	3,222,314	3,031,280	1,894,999	898,685	533,259	20,493,921
Unmetered Total	42,667	(4,038)	4,414	16,621	(754,244)	(664,353)	724,236	162,786	(438,588)	11,690	878,171	132,942	112,303
% Unmetered (Goal 2%)	11%	-1%	1%	2%	-49%	-23%	18%	5%	-16%	1%	40%	19%	1%

Kirkwood Meadows Public Utility District Water Production 2022/2023

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2022/2023 Totals YTD
Total Production (Gallons)	1,003,095	720,145	553,825	515,243	1,422,452	1,446,902	1,446,902	1,562,204	1,297,946	2,190,153	1,970,380	1,883,079	16,012,326
Actual Metered (Gallons)	783,163	615,312	469,078	357,424	1,098,146	1,670,030	983,848	1,681,945	1,396,411	1,136,384	694,189	406,973	11,292,905
Budgeted Metered (Gallons)	857,172	778,231	531,509	501,913	548,016	1,317,544	1,696,612	1,473,101	1,385,141	708,533	350,114	514,965	10,662,851
Total System Losses (Gallons)	219,932	104,833	84,747	157,819	324,306	(223,128)	937,289	(119,741)	(98,465)	1,053,769	1,276,191	1,476,106	5,193,656
Identified System Losses - (Estimated Gallons)													
District Facility Use	27,000	24,500	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	171,500
Hydrant / Sample Flushing	0	3,000	2,500	7,500	5,000	5,000	0	0	0	10,800	0	11,000	44,800
Backwards Meter Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Discovered Leaks Before Meters	0	0	0	0	0	0	0	0	0	0	0	2,794,551*	2,794,551
Fire Department	1,800	0	0	0	0	0	0	1,800	0	0	0	0	3,600
Total Identified System Losses (Gallons)	29,800	28,500	15,500	20,500	18,000	18,000	13,000	14,800	13,000	23,800	13,000	2,818,551	3,026,451
Unidentified System Losses (Gallons)	190,132	76,333	69,247	137,319	306,306	(241,128)	924,289	(134,541)	(111,465)	1,029,969	1,263,191	(1,342,445)	2,167,205
% Unidentified System Losses (Goal 15%)	19%	11%	13%	27%	22%	-17%	64%	-9%	-9%	47%	64%	-71%	14%

*Leak at 50844 Fremont (April-June)

Kirkwood Meadows Public Utility District Waste Water Treatment 2022/2023

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2022/2023 Totals YTD
Influent Metered (Gallons)	870,515	618,819	504,574	391,148	701,698	2,028,369	2,562,512	2,064,533	1,589,088	3,254,570	4,090,125	2,994,485	21,670,436
Actual Metered (Gallons)	703,793	566,378	439,450	340,318	550,805	1,590,712	1,534,687	1,684,676	1,394,556	1,133,392	693,149	395,011	11,026,926
Total System Unmetered (Gallons)	166,722	52,441	65,124	50,830	150,893	437,657	1,027,825	379,857	194,532	2,121,178	3,396,976	2,599,474	10,643,510
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	27,000	24,500	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	171,500
Hydrant Flushing Into System	0	0	0	0	0	0	0	0	0	0	0	0	0
Backwards Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,001	1,000	1,000	1,000	1,000	1,000	12,001
Total Identified Unmetered Usage (Gallons)	28,000	25,500	13,000	13,000	13,000	13,000	13,001	13,000	13,000	13,000	13,000	13,000	183,501
Unidentified Unmetered Usage (Gallons)	138,722	26,941	52,124	37,830	137,893	424,657	1,014,824	366,857	181,532	2,108,178	3,383,976	2,586,474	10,460,009
% Unidentified Unmetered Usage	16%	4%	10%	10%	20%	21%	40%	18%	11%	65%	83%	86%	48%

**Kirkwood Meadows Public Utility District
Aquifer Levels / Water Pumped / Water Treated
June 2023**

WATER PRODUCED							WWTP
Date	Well 4 Aquifer Level	Well 4/5 Pumped	Well 2 Aquifer	Well 2 Pumped	Well 3 Pumped	Total Pumped	Daily Influent Flow
1	111.7	37,091			14,000	51,091	136577
2	111		28	49,900		49,900	137004
3	110.7						148979
4	109.7	65,998			40,000	105,998	148825
5	108.8			164,400	19,000	183,400	134233
6	110.1	41,730		47,500		89,230	132067
7							118894
8	110.4				21,000	21,000	110321
9	110.9		27.5	48,600		48,600	124845
10	111.7						119342
11	110.5	151,583				151,583	107571
12	109.7						101467
13	110.3	77,546			16,000	93,546	91162
14	108.6	48,203				48,203	102920
15	107.7						93407
16	109						104949
17	105.7						104518
18		144,561				144,561	104375
19	104.5	28,285				28,285	91040
20	98.6						83227
21	101.6						70352
22	102.3			174,600		174,600	77955
23	104.1						71993
24	104.9						94146
25	105.4	224,094	27.5	165,800	84,100	473,994	63276
26	100.6						69154
27	102.8						61726
28	103.9				72,000	72,000	64542
29	103.9	17,588	28	28,600		46,188	59361
30	101			100,900		100,900	66257
31							
AVG	107		28				
TOTAL		836,679		780,300	266,100		

Monthly Well Water Pumped

Multi-day total

1,883,079

Monthly Water Treated / Processed in WWTP

2,994,485

Well 4 Depth Sounding			
Field	Plant Display	Date	
			Well 4/5 Purging
			Water/Qtrly Samples
			1,000.00
			Spring Hydrant Flushing
			10,000.00
			Fire Department
			Playground
			-
			Construction Meters
			3,420.00

Hours Wells Run

2	104.5
3	113.3
4 & 5	119.5

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**Kirkwood Meadows Public Utility District
Aquifer Levels / Water Pumped / Water Treated
July 2023**

WATER PRODUCED							WWTP
Date	Well 4 Aquifer Level	Well 4/5 Pumped	Well 2 Aquifer	Well 2 Pumped	Well 3 Pumped	Total Pumped	Daily Influent Flow
1	105.1						85589
2	105.5		28.5	12,100		12,100	93485
3	105.3			50,700		50,700	73373
4	106.1		28	136,800		136,800	86069
5	106.6						56966
6	107.3	68,337			21,000	89,337	63410
7	107						53389
8	107.4						61168
9	108		28.5	132,300		132,300	62612
10	107.8						46667
11	108.5						49284
12	109.1						57751
13	109.3						49559
14	110.1						47199
15	110.6						60445
16	111.1	17,520	28.5	49,200		66,720	53092
17	108.9						53126
18	109.6						41196
19	110.2						39949
20	110.9	59,021		129,800		188,821	58435
21	111.5						56752
22	111.9						69377
23	112.4						58637
24	111.7			48,100	54,000	102,100	57588
25	112.4	98,691				98,691	44901
26	112.4						50988
27	113			48,600		48,600	45270
28	112.4						34995
29	113.1						49321
30	113.8						39345
31	114		28.5	37,300	80,000	117,300	32904
AVG	110		29				
TOTAL		243,569		644,900	155,000		

Monthly Well Water Pumped

Multi-day total

1,043,469

Monthly Water Treated / Processed in WWTP

1,732,842

Well 4 Depth Sounding			
Field	Plant Display	Date	
			Well 4/5 Purging
			Water/Qtrly Samples
			1,000.00
			Spring Hydrant Flushing
			10,000.00
			Fire Department
			Playground
			-
			Construction Meters
			3,420.00

Hours Wells Run

2	87.1
3	34.9
4 & 5	36.1

--	--

Residential Meter Protection

		Rating		
		Low	Medium	High
Shutoff date	May-23			
	Jun-23		3	
	Jul-23			
	Aug-23		2	
	Sep-23			
	Oct-23		2	
	Nov-23		26	
	Dec-23		1	
	Jan-24		1	
	Feb-24			
	Jan-25	3		
	Totals	3	35	0
	8%	92%	0%	

Now BTS
84%

Commercial Meter Protection

		Rating			
		Low	Medium	High	
Shutoff date	Nov-22				
	Dec-22				
	Jan-23				
	Feb-23				
	Mar-23				
	Apr-23				
	May-23				
	Jun-23				
	Jul-23				
	Aug-23				
	Sep-23				
	Oct-23				
	Nov-23			2	
	Dec-23			1	
	Jan-24				
	Apr-24				
	Totals		0	3	0

STAFF REPORT

Meadowstone Hot Water Heaters

Background:

Recently, Staff discovered that the individual hot water meters at Meadowstone HOA (Larkspur Building) were not installed downstream of the master hot water meter that feeds the Meadowstone Larkspur Boilers. It is unknown whether these hot water meters were installed this way initially or the plumbing was changed after initial installation. While each of these meters pays their monthly meter charge and wastewater usage is properly calculated by adding the water and hot water meter together; the commodity usage for hot water has not been paid prior to September 2023 billing. As of the September 2023 billing, the hot water meters are now being charged the usage rate.

Finance considered this topic at the September meeting to provide guidance to Staff as to how to proceed further. Some considerations offered were: 1) Billing all prior usage; 2) Billing all prior usage based on most recent ownership change; 3) Billing all prior usage to a set time (e.g. 1, 3, or 5 years); 4) Bill going forward with no back-billing.

The consensus of the Finance committee was to bill going forward with no back-billing.

Reviewed by Committee:

Finance.

Financial Impact:

For fiscal year 2022-2023, the total unbilled hot water usage for all Meadowstone (Larkspur building) hot water meters was \$2,070.92.

CEQA:

The General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA.

Requested Action:

That the Board provide direction based on the options and recommendations from Finance above.

Prepared By:

Erik M. Christeson, P.E.

STAFF REPORT

Propane Storage Pre-Design

Background:

On January 13, 2023, the Board directed Staff to obtain a scope and fee for design and environmental review for a new propane tank and roof. On February 10, 2023, Staff reported that the fee was approximately \$180,000 and the consensus of the Board was to refer it back to the Operations Committee and then the Board. On March 3, 2023, Staff reported that the Operations Committee directed Staff to proceed with the pre-design only and bring the results back to the Board. Operations reviewed the attached report and concurs with the engineer and Staff that “at a minimum, the propane vaporizers should be protected with a metal building enclosure and a large roof structure to protect the main tanks” be built. Operations and Staff do not believe the addition of a new and/or consolidated tank is prudent.

Financial Impact:

Approximately \$1,000,000 for the vaporizer building and tank roof.

Reviewed by Committee:

Operations.

CEQA:

Depending upon Board direction, the appropriate CEQA document will be prepared as part of the project.

Requested Action:

That the Board determine what, if any further action should be taken relative to new propane tank storage and enclosures and direct Staff accordingly.

Prepared By:

Erik M. Christeson, P.E.

**KMPUD Propane Tank Expansion and Protection
Preliminary Engineering Report**

Prepared for

**Kirkwood Meadows Public Utility District
PO Box 247
33540 Loop Road
Kirkwood, CA 95646**

Prepared By

**Liam Bailey, P.E.
Bailey Civil Engineering
PO Box 280
Pioneer, CA 95666**

July 29, 2023

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Background & System Information

The Kirkwood Meadows Public Utility District (“KMPUD”) was established in 1985 and serves customers in the community of Kirkwood, California. KMPUD provides water, sewer, power, and propane gas services to the community of Kirkwood, including the ski area.

A. Project Planning Area and Existing Facilities

KMPUD serves residences and facilities in Alpine, Amador, and El Dorado Counties, California. KMPUD provides utility service to the Kirkwood Inn and the entire valley south of Highway 88, including the Kirkwood Ski Area. In addition to water, sewer and electrical service, KMPUD provides propane gas service to the valley.

KMPUD’s propane service consists of two cylindrical welded steel propane storage tanks and a distribution system throughout the valley serving residential and commercial properties. The storage tank nameplate volumes are 20,414 gallons and 30,000 gallons, were procured in used condition and were installed in their current location prior to 1999. The 20,414-gallon tank was built in 1956 and the 30,000-gallon tank was built in 1972. KMPUD contracts with propane vendors to fill the tanks as needed. The majority of the valley receives KMPUD propane gas service.

B. Environmental Studies

Any expansion of capacity will require environmental documents to assess impacts. It is expected a Mitigated Negative Declaration, at a minimum, would be required. Environmental studies would include assessment of tank proximity to other facilities, to determine what mitigation should be constructed/implemented. It is likely that a CEQA review will necessitate significant revisions, mitigation and/or relocation of the existing tanks due to conflict with NFPA and EPA standards, discussed later.

C. Growth Areas and Population Trends

Per the KMPUD website, the valley is home to approximately 100 full-time year-round residents. During peak periods over 6,500 people may visit the valley daily. The valley is home to a significant number of homes that are only occasionally occupied. Propane usage and demands are inconsistent, with notable peaks in resident volume and usage during holiday periods and during the winter season. Propane demands in the last five years peaked in 2019 and have decreased since, with total usage in the 2022 calendar year of approximately 456,000 gallons.

D. Propane Refill Operations

Regardless of the decrease in demand recently, the primary concern is not the volume of propane storage available during peak demands, but the volume of propane storage available during high demand when access to Kirkwood to refill tanks is not possible. Since the refill of KMPUD propane

storage for delivery relies on tanker truck access to Kirkwood, the common and increasing winter road closures significantly affect the propane service.

E. Project Scope

KMPUD is currently considering divesting itself of propane service, adding storage volume to ensure road closures do not interrupt service, demand reduction, and other options. This report only evaluates addition of storage from an engineering standpoint and does not consider or comment on policy issues, which are the domain of the KMPUD Board.

Problem Description

A. Tanks in Parallel

KMPUD contracted with Bayview Engineering and Construction Company, Inc. in 2019 to complete a valve replacement to attempt to address leveling issues at the tanks. This work completed in 2019 and 2020 appears to have partially addressed that problem, but any addition of storage could be reasonably expected to present similar problems or magnify these problems in the future. Tank replacement or addition should include a complete mechanical design and replacement of all piping and valves in order to provide effective tank leveling. Should a larger than existing tank be added, it would be expected to increase leveling difficulties due to tank size discrepancies.

B. Age and Certification

The current 20,414-gallon tank is 67 years old and the 30,000-gallon tank is 51 years old. While both tanks appear to be in reasonable condition from the exterior, utility installations in general do not have infinite life and should KMPUD continue to provide propane service, these tanks should be inspected and recertified at regular intervals and may need to be replaced in the future, pending inspection results. Reputable companies will perform a complete API-510 inspection on any used vessels prior to sale. It is unknown if KMPUD's existing tanks were inspected and certified prior to installation.

The ASME (American Society of Mechanical Engineers) provides standards for the construction of LPG pressure vessels. The 20,414-gallon tank nameplate is stamped as an ASME Pressure Vessel. The 30,000-gallon tank nameplate is not stamped as an ASME vessel.

C. Winter Access for Outside Services

The Carson Pass and Carson Spur are some of the most avalanche prone sections of highway in the United States, with Carson Spur having more major avalanche paths per length of highway than anywhere else in the United States. In recent years, Highway 88 has seen longer and more frequent closures due to avalanche control, change in Caltrans equipment type (CARB Tier IV), and Caltrans staffing issues. For example, from February 26, 2023 to March 16, 2023, Carson Spur was only open for short periods on 3 separate days.

Compounding this access problem is transient and permanent residents and ski area employees who are not able to leave during these road closures, which creates measurable increased propane usage/demand.

During the winter of 2022-2023, KMPUD reached a low level of one empty tank and less than 5% storage in the other main tank. Each extended road closure resulted in lower than desired levels in the main tanks. At times this was due to extended road closures with no forecast opening date completely

preventing access to Kirkwood from either direction. Additionally, however, California regulations provide a maximum driving time and minimum rest periods between driving periods for the tanker truck drivers and some scheduled deliveries did not reach Kirkwood because forecast road openings were not timely and completing the delivery would have violated driving regulations.

D. Winter Access to Tanks (Onsite)

At present, the main storage tanks and the propane vaporizers do not have any coverage or protection. This requires consistent upkeep of snow removal around the tanks, fueling enclosure, and vaporizers to ensure the interconnect piping between the tanks and other critical facilities are not damaged by the weight of snow and access is maintained to valving for operations and maintenance.

E. Primary Storage Proximity to Other Facilities

KMPUD's storage tanks are located across from the ski area vehicle shop, the KMPUD wastewater plant, and ski area employee housing. The greatest risk with large propane vessels is explosion and mitigation for explosive pressure wave damage to adjacent facilities must be considered.

The EPA's Risk Management Program Guidance for Propane Storage Facilities (40 CFR Part 68) provides guidance for separation of tanks to public facilities for explosion. "A worst-case release is defined by the rule as the loss of the contents of the single largest vessel containing the regulated substance. For propane and other flammable substances, the released substance is assumed to explode and generate a pressure wave that can damage people or structures. The rule requires you to determine the distance to a 1 psi overpressure (at 1 psi, windows will break)". Part of the EPA's Program 1 Table 2 is as follows:

Nominal Water Capacity (Gallons)	Distance to 1 psi overpressure
7,001 – 23,000	.3 miles
23,001 – 51,000	.4 miles
51,000 – 90,000	.5 miles

As all of Kirkwood's tanks are connected by piping, the total storage volume of all tanks would be utilized. Adding a third tank would increase the expected distance to a 1 psi overpressure from .4 to .5 miles or more.

Additionally, NFPA 58 Section 6 also provides setback and multiple container guidance as follows:

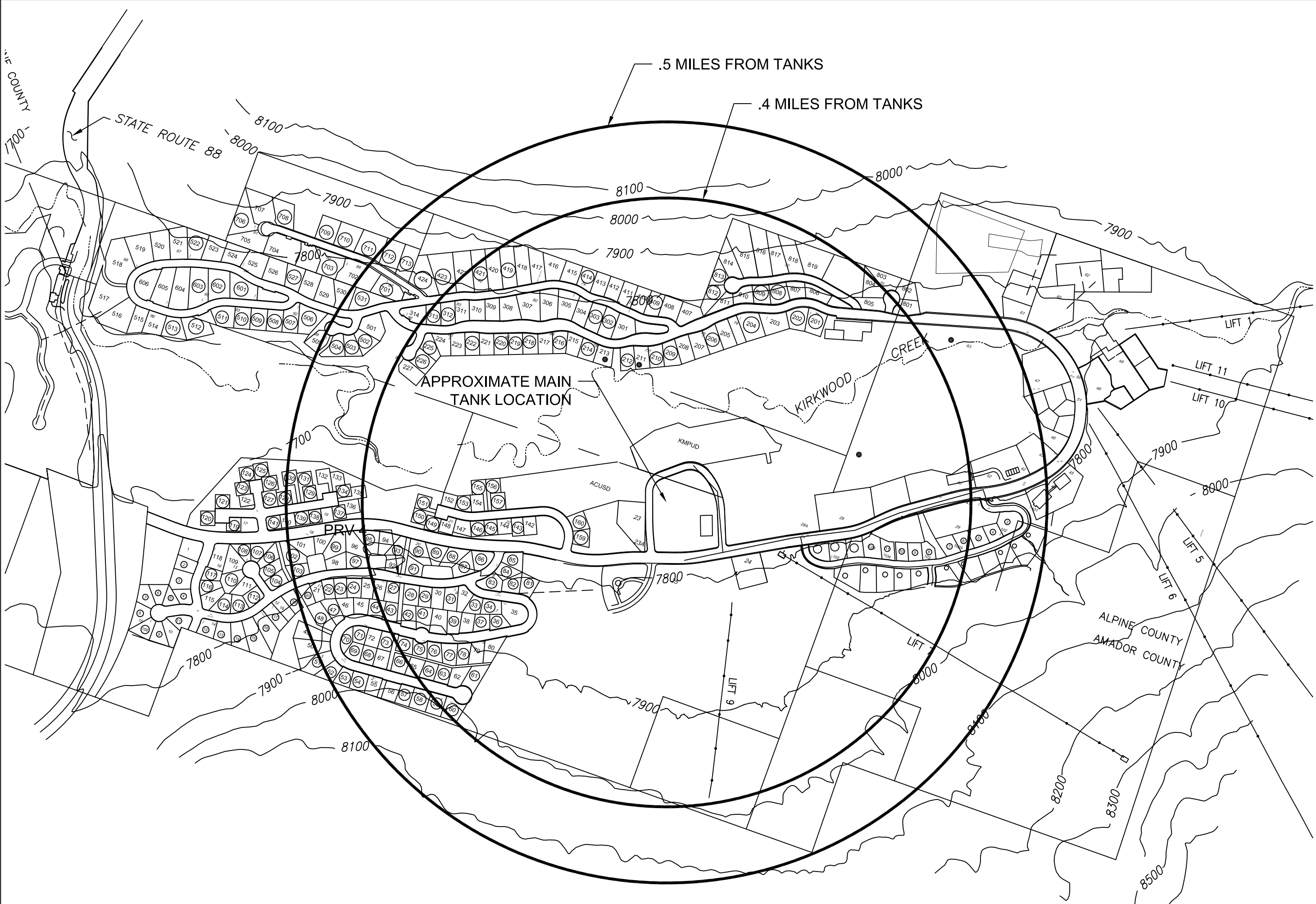
Water capacity per container	Minimum Distance between Containers	Minimum Distance Between Containers
	Aboveground and	

	Buildings and Property Lines	
2,001-30,000	75 feet	5 feet
30,001-70,000	100 feet	$\frac{1}{4}$ the sum of diameters of adjacent containers

NFPA 58 – 6.5.1.2 limits the maximum number of containers with a water capacity of 12,000 gallons or more in a group to 6 containers. Other NFPA separation requirements are related to transfer points and pressure relief valves and similar that would not be affected by additional tanks.

If KMPUD elects to move forward with additional storage, the District must retain a qualified firm to assess the existing as well as proposed additional explosion risks and provide pressure wave mitigation. It likely that addition of a third tank would trigger new mitigation not only for the existing tanks but for the additional volume of a third tank. These mitigations could include elimination, burial, or relocation of the tanks. Should the capacity be increased, the environmental documents would more completely assess the explosion risk and provide specific mitigation requirements.

Figure 1 – Overpressure Radius in Valley



KMPUD System Analysis

OVERPRESSURE LIMITS

Bailey Civil Engineering
Design & Consulting
 P.O. Box 280
 Pioneer, CA 95666
 (209) 256-6510

JOB NO: LPB
 SCALE: 1"=600'
 DATE: 06/23
 Drawn By: LPB
 SHEET NO.

Project Design

A. Capacity Expansion

Propane Usage/Demand (Months where over 200" of snow fell in bold)

Month /Year	2018	2019	2020	2021	2022	2023
January	89,258	92,247	91,970	85,386	69,736	109,114
February	86,366	112,700	69,061	80,114	70,383	99,572
March	98,917	96,774	75,873	79,077	59,016	75,236
April	44,434	46,764	37,268	37,931	42,260	56,368
May	25,084	31,408	23,235	18,113	26,305	
June	13,685	17,799	17,399	11,228	13,257	
July	14,867	13,533	13,047	9,190	10,946	
August	12,052	15,934	10,534	12,269	8,840	
September	15,840	17,635	11,507	6,016	12,378	
October	27,659	35,739	19,086	34,308	20,416	
November	45,316	37,385	55,954	33,609	42,820	
December	90,983	97,890	81,113	97,641	80,431	
Yearly Total	564,461	617,808	505,867	504,882	456,428	

Notably, current propane usage has decreased since 2019. While KMPUD's current storage is more than adequate during summer months, capable of supporting demand of up to 3+ months; during winter months, the current total capacity of ~40,000 gallons (80% of the nameplate tank capacity is available for usage) is at worst, capacity for approximately ten days of demand. Should KMPUD increase storage to ~80,000 gallons, this would provide capacity for at least 3 weeks of demand on the highest usage month since January 2018.

In order to provide storage equal to a month's demand (excepting February 2019), considering 80% capacity available for usage, would require 120,000 gallons of storage, or addition of 70,000 gallons. If KMPUD desires this, either the existing tanks should be sold and replaced with two 60,000-gallon tanks or the 20,414-gallon tank should be removed and replaced with a 30,000-gallon tank and a third 60,000 gallon tank should be added.

B. Facility Protection

In the past, the interconnecting piping has been damaged by snow and ice. While damaged piping has been supported, while the tanks are uncovered, it is expected damage will continue to occur during winter.

Some of the access and potential damage to facilities could be mitigated by covering the main tanks with a metal roof. Due to the lack of snow storage available in the area, a flat roof is recommended that can serve additionally as snow storage. This roof is recommended to be designed for 500 pounds per square foot snow load to account for additional snow being blown onto the roof during exceptional winters. To cover 3 tanks, if a 30,000-gallon tank is added, the roof would need to be a minimum of 45' x 75'. Replacement of an existing tank with a larger tank or addition of a larger tank (45,000 or 60,000 gallons), would require a larger and taller roof to provide coverage. These spans and longevity considerations require a steel frame structure with a metal roof.

While enclosing the sides of the structure would be desirable for protection, it is potentially problematic for venting of propane. It is expected that barriers may need to be erected on the north and west sides of the tanks at a minimum for explosion pressure wave mitigation. It is recommended at least the south side be left open or with a removable wall/fence so that snow removal can be accomplished on the parking lot side allowing any propane pooling around the tanks to vent to atmosphere.

The propane vaporizers should be fully enclosed with a metal building, save the east side, which could have a rollup door that can be closed during storms or left open at the edge of the road. This will provide the best long-term protection for these facilities, which are also at risk of damage that could lead to service interruptions.

C. Future Considerations

The existing parcel can likely physically fit one additional tank, although required set-backs may preclude this. Addition of more than 60,000 gallons would require replacement of one of the existing tanks with a larger tank. Any future location or storage addition should consider the EPA separation guidelines.

Pending inspections, replacement of the older 20,414-gallon tank with a larger tank should be considered.

Propane Project Alternative Solutions Summary

A. Alternative #1 – No Action

KMPUD has already adopted a moratorium on further new propane connections and has been discussing reducing and/or ultimately terminating its propane service.

Alternately, KMPUD currently has enough storage for approximately 8-10 days of demand during the highest usage month of the last five years. The 2022-2023 winter was exceptional in extent and frequency of road closures and service was not interrupted. With demand currently trending downward, it may be acceptable to continue operations with the current tanks, filling tanks to the maximum prior to forecast storms. If KMPUD were to undertake an incentive program for homeowners to abandon service via electrification, acquire their own storage tank, or future propane service was disallowed or curbed, this could further mitigate the demand, capacity and refill issues.

B. Alternative #2 – Addition of a third tank

While three tanks in parallel is expected to complicate the leveling process, this is expected to be the simplest and cheapest option to add storage capacity. A 60,000-gallon tank would be the largest that could potentially be added to the parcel, so if more than 110,000 gallons total storage is desired, one existing tank would need to be replaced as well.

C. Alternative #3 - Replacement an existing tank with a larger tank

Addition of a third tank complicates the piping at the tanks and is expected to increase the potential for problems with propane leveling between the tanks and distribution to the system. Replacement of the older 20,414-gallon tank with a larger tank could increase total storage to 60,000, 75,000 or 90,000 gallons and ensure the system is as simple as possible. It is unknown whether a pairing of a 30,000-gallon tank and 60,000-gallon tank would also create problems, which should be evaluated in a mechanical design. It is expected that redesigned piping could mitigate any potential issues.

D. Alternative #4 – Tank and Vaporizer Protection

Any of the above options can be coupled with a roof over the storage tanks and a metal building around the propane vaporizers. These protections would improve winter access to facilities and minimize the snow damage to these facilities.

Construction Project Considerations and Recommendations

A. Project Effectiveness

Additional storage would allow KMPUD to minimize refill operations during periods of extended road closures, but would be complicated by CEQA, NFPA, and EPA issues.

B. Land Acquisition

Any replacement or additional tanks would need to be located on KMPUD's parcel due to distribution infrastructure, therefore no land would need to be acquired.

C. Conceptual Design

See Appendix B for Site Plan Preliminary Options.

D. Project Component Lifetimes

A new storage tank would be expected to exceed a 100-year lifetime.

E. Engineer's Estimate of Probable Project Costs

See Appendix A for preliminary cost estimates.

F. Design Issues

Due to current tank leveling issues that would be complicated with addition of a third tank, a complete mechanical design would be necessary and replacement of all piping would be expected.

The current piping configuration allowed for valves to be replaced on both tanks recently so even replacement of an existing tank should not result in any service interruption, if completed during low demand summer months. Any mechanical designs should ensure any of the tanks can be taken offline without a service interruption.

G. Storage and Protection Recommendations

The only feasible mitigation for potential cessation of propane gas service during extended road closures is to add storage. The current operating procedure of purchase of propane gas from outside vendors and their trucks transporting propane gas to Kirkwood to refill the main tanks is the best option available and only incurs problems when extended road closures are present, which preclude effectiveness of any other operating plan. Due to current volatility and lack of any consistent trend in recent usage, it is not possible to accurately forecast future usage and make any recommendations based on projected usage. The storage required will primarily depend on KMPUD Board direction regarding future propane connections and if removal of customers from the propane gas service is incentivized.

Any civil engineering structures and facilities left unprotected will suffer reduced lifespans versus protected facilities. At a minimum, the propane

vaporizers should be protected with a metal building enclosure and a large roof structure to protect the main tanks will reduce O&M costs and extend the lifespan of these tanks. This should be designed to account for additional snow overburden and the height of the tallest/largest replacement tank that is feasible. Unless a third tank purchase is imminent, covering a potential third tank location with roof is likely not warranted at this time

H. Mitigation Recommendations

The proximity of the main tanks to Vail facilities and critical KMPUD facilities ensures some risk mitigation will be accomplished by assessing and implementing recommendations from a blast overpressure mitigation study.

Appendix A - Engineer's Estimate of Probable Costs

KMPUD Propane Expansion OPC - July 2023

Materials (Trans Tech Energy Quote)

Item	Description	Unit	Quantity	Unit Price	Total
1	New 30,000 Gallon Tank	LS	1	\$ 185,000.00	\$ 185,000.00
2	30,000 Gallon Tank Freight	LS	1	\$ 60,000.00	\$ 60,000.00
				Subtotal	\$ 245,000.00

1B	New 45,000 Gallon Tank	LS	1	\$ 287,200.00	\$ 287,200.00
2B	45,000 Gallon Tank Freight	LS	1	\$ 84,500.00	\$ 84,500.00
				Subtotal	\$ 371,700.00

1C	New 60,000 Gallon Tank	LS	1	\$ 342,200.00	\$ 342,200.00
2C	60,000 Gallon Tank Freight	LS	1	\$ 107,200.00	\$ 107,200.00
				Subtotal	\$ 449,400.00

A	Gauges & Appurtenances	LS	1	\$ 12,000.00	\$ 12,000.00
B	Tank Saddles (Foundation)	LS	1	\$ 15,000.00	\$ 15,000.00
				Subtotal	\$ 27,000.00

Construction and Engineering

Item	Description	Unit	Quantity	Unit Price	Total
1	75'x45' Main Tank Roof	LS	1	\$ 750,000.00	\$ 750,000.00
2	24'x13' Vaporizer Building	LS	1	\$ 80,000.00	\$ 80,000.00
3	Fencing and Barriers	LS	1	\$ 30,000.00	\$ 30,000.00
4	Roof and Building Plans (Civil)	LS	1	\$ 40,000.00	\$ 40,000.00
5	Mechanical Design, Plans & Construction	LS	1	\$ 100,000.00	\$ 100,000.00
6	Miscellaneous Work	LS	1	\$ 41,666.67	\$ 41,666.67
				Subtotal	\$ 1,041,666.67
				20% Contingency	\$ 208,333.33
				Total Construction & Engineering	\$ 1,250,000.00

Notes:

- 1 Overpressure mitigation measures and cost cannot be determined without in-depth analysis and are not included here.
- 2 Construction and material costs are currently exceptionally volatile. This estimate should be increased to reflect construction and material cost inflation on a monthly basis.

Appendix B - Site Plans



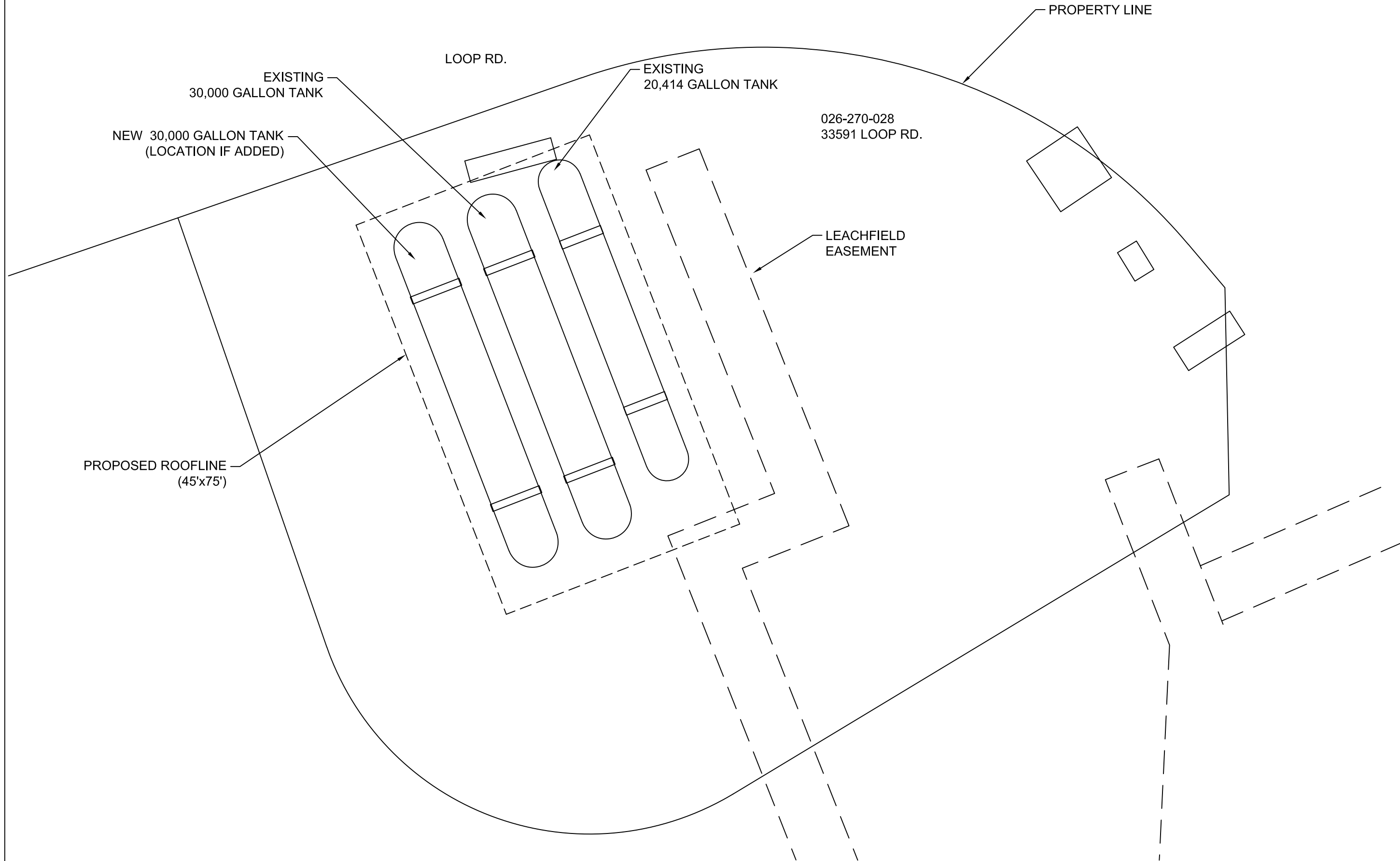
KMPUD PROPANE TANKS

Site Plan

Bailey Civil Engineering
Design & Consulting
P.O. Box 280
Pioneer, CA 95666
(209) 256-6510

JOB NO: LPB
SCALE: NTS
DATE: 06/2023
Drawn By: LPB
SHEET NO.

NOTE:
STANDARD SIZE FOR TANK VOLUME IS SHOWN. SPECIAL SIZES THAT ARE LARGER DIAMETER AND SHORTER ARE AVAILABLE FOR SOME SIZES.



KMPUD PROPANE TANKS

Site Plan - New 30k Gallon Tank

Bailey Civil Engineering
Design & Consulting
P.O. Box 280
Pioneer, CA 95666
(209) 256-6510

JOB NO: LPB

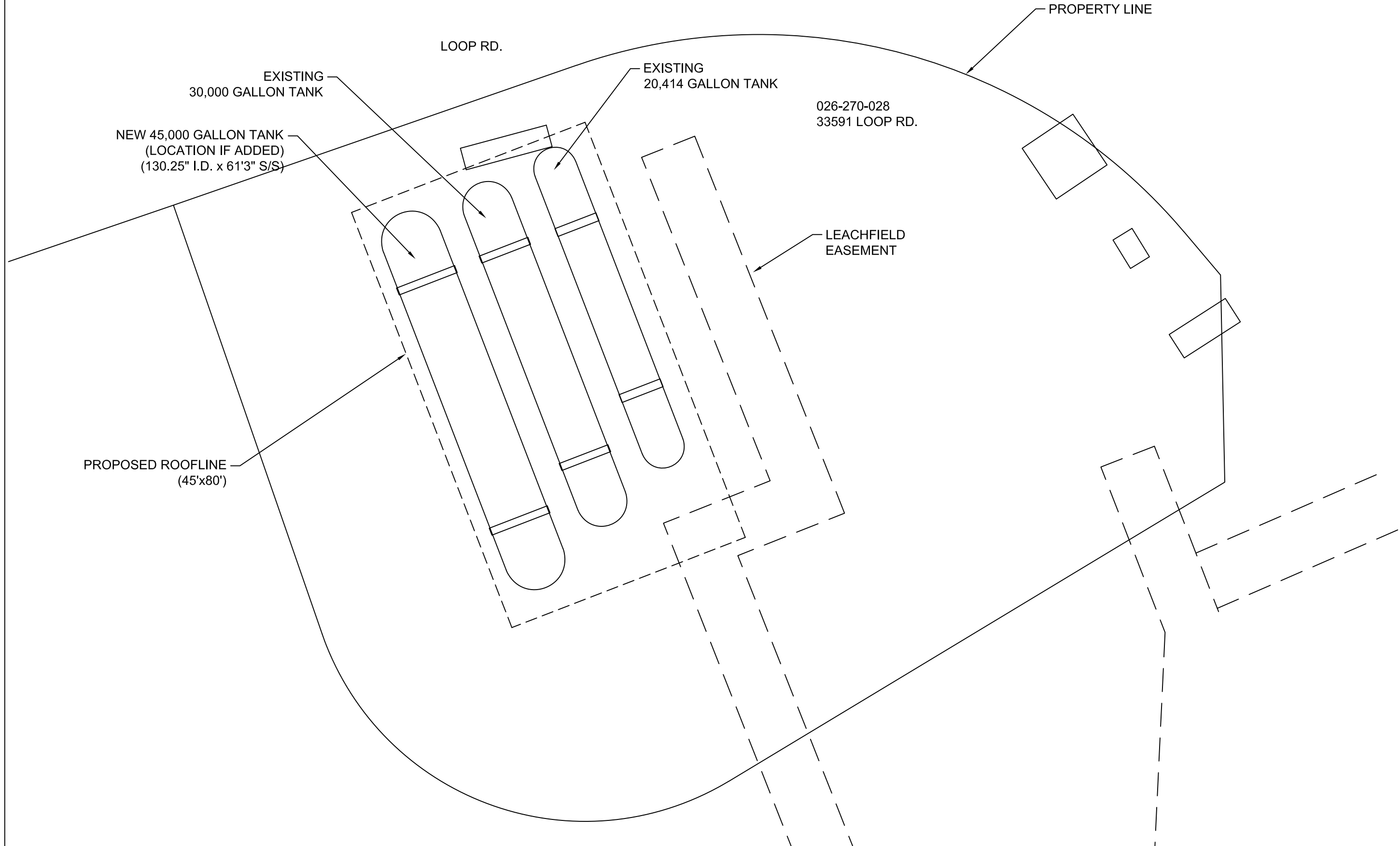
SCALE: NTS

DATE: 06/2023

Drawn By: LPB

SHEET NO.

NOTE:
STANDARD SIZE FOR TANK VOLUME IS SHOWN. SPECIAL SIZES THAT ARE LARGER DIAMETER AND SHORTER ARE AVAILABLE FOR SOME SIZES.



KMPUD PROPANE TANKS

Site Plan - New 45k Gallon Tank

Bailey Civil Engineering

Design & Consulting

P.O. Box 280
Pioneer, CA 95666
(209) 256-6510

JOB NO: LPB

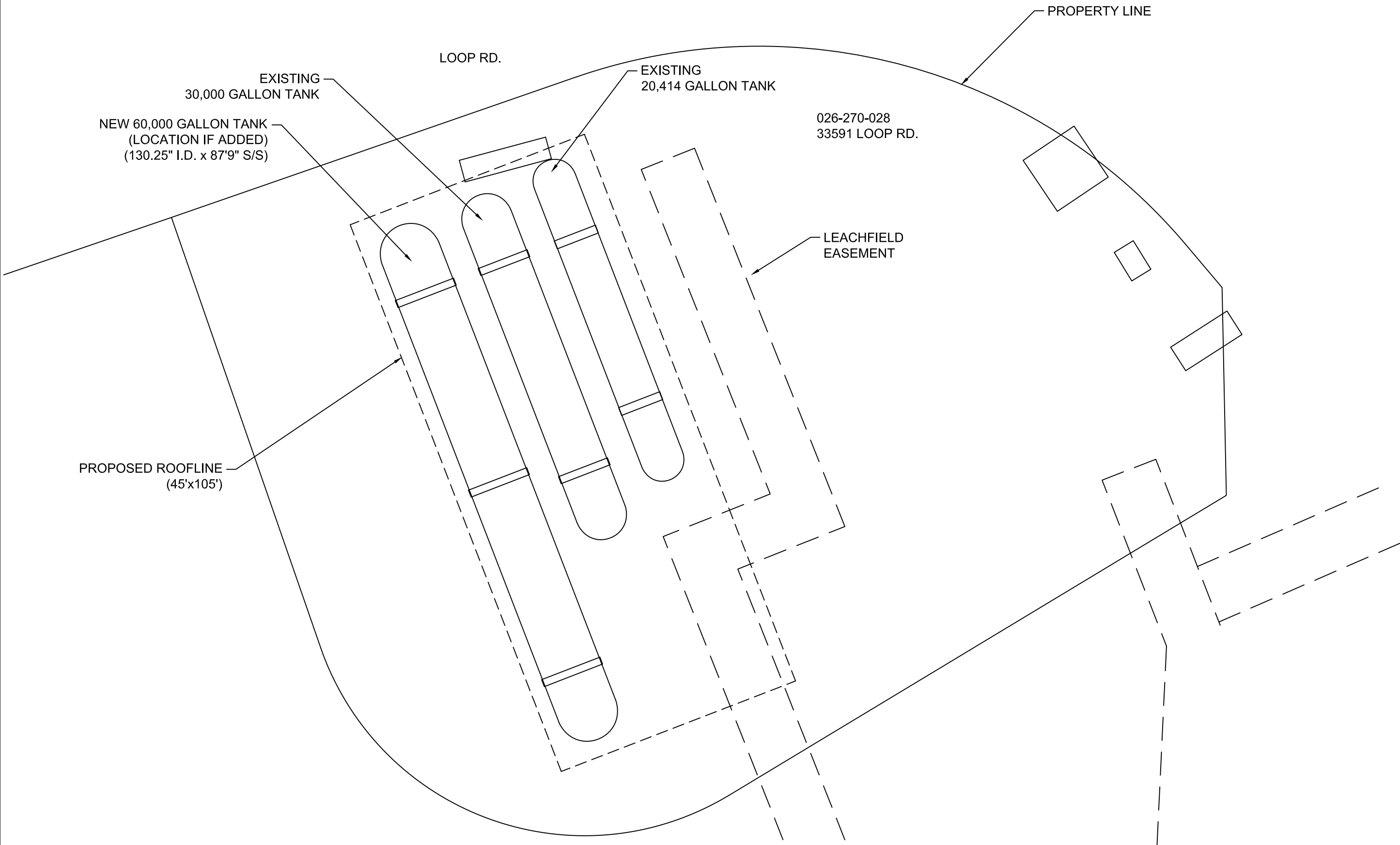
SCALE: NTS

DATE: 06/2023

Drawn By: LPB

SHEET NO.

NOTE:
 STANDARD SIZE FOR TANK VOLUME IS SHOWN. SPECIAL SIZES THAT ARE
 LARGER DIAMETER AND SHORTER ARE AVAILABLE FOR SOME SIZES.



KMPUD PROPANE TANKS

Site Plan - New 60k Gallon Tank

Bailey Civil Engineering

Design & Consulting

P.O. Box 280
 Pioneer, CA 95666
 (209) 256-6510

JOB NO: LPB

SCALE: NTS

DATE: 06/2023

Drawn By: LPB

SHEET NO.

Appendix C – Maps

BASIS OF BEARING

S00°28'42"E -- THE EASTERLY LINE OF THE SE1/4 OF SECTION 27, T.10N., R.17E., M.D.M. AS SHOWN ON TIMBER CREEK VILLAGE, UNIT I, PHASE I FILED FOR RECORD SEPTEMBER 25, 2006 IN BOOK 8 OF SUBDIVISION MAPS AT PAGE 100.

NORTH AMERICAN LAND TRUST
(CONSERVATION EASEMENT)
(DOC. NO. 2004-008441)

SET 5/8" REBAR WITH ALUMINUM CAP, PLS 8667. FOUND 5/8" REBAR WITH PLASTIC CAP LS 4327 S48°26'43"E 0.73' FROM PROPERTY CORNER, NO RECORD FOUND.

10' GRADING AND DRAINAGE EASEMENT PER DOC. NO. 2006-11814

54' PUBLIC HIGHWAY EASEMENT PER BK. 8 OF SUBDIVISION MAPS, PG. 100

10' P.U.E. PER THIS MAP ALONG THE EXTERIOR BOUNDARY AND ROAD FRONTAGES (TYP.)

PARCEL 5
16.23 AC.

EASEMENTS

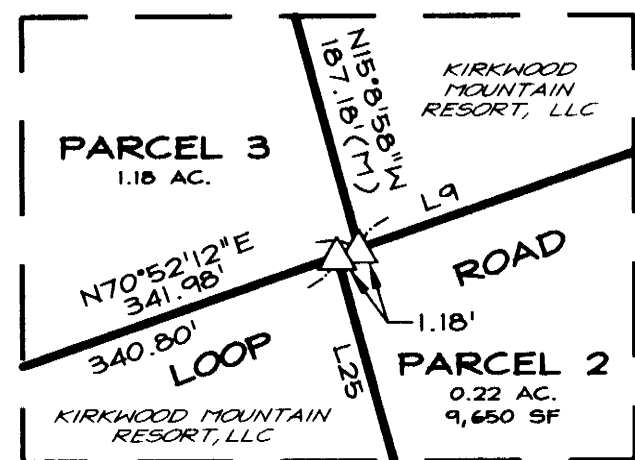
THE FOLLOWING EASEMENTS ARE NOT SHOWN DUE TO THEIR INDEFINITE LOCATIONS:

SEWER EASEMENT PER BK. 87, PG. 1830 (ALPINE COUNTY)

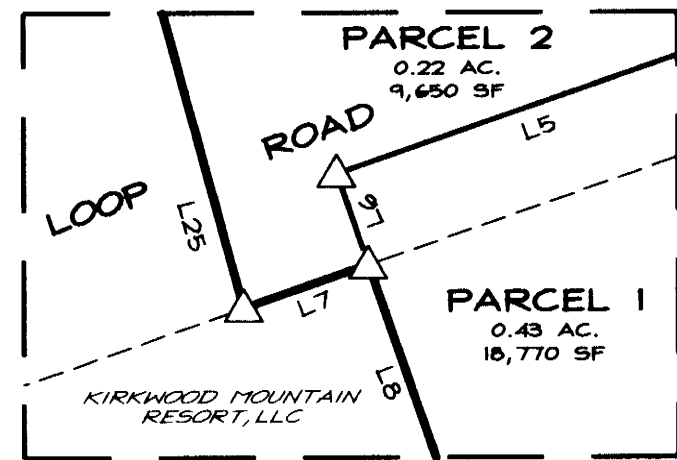
SEWER EASEMENT PER BK. 88, PG. 2064 (ALPINE COUNTY)

CURVE TABLE

CURVE	DELTA	RADIUS	LENGTH	TANGENT	CH. BRG.	CH. DIST.
C1	68°55'00"	100.00'	120.28'	68.62'	N74°40'18"W	113.16'
C2	53°19'01"	145.00'	134.93'	72.80'	N82°28'18"W	130.11'
C3	101°57'39"	50.00'	88.98'	61.70'	S70°06'37"E	77.69'
C4	89°52'39"	20.00'	31.37'	19.96'	S37°54'04"W	28.25'
C5	02°29'53"	710.00'	30.96'	15.48'	S08°17'12"E	30.95'
C6	02°01'26"	790.00'	27.91'	13.95'	S08°31'30"E	27.90'
C7	03°13'10"	790.00'	44.39'	22.20'	S24°13'29"E	44.38'
C8	13°04'41"	790.00'	180.32'	90.56'	S16°04'33"E	179.93'
C9	06°42'56"	960.00'	112.52'	56.32'	N22°28'23"W	112.46'
C10	10°40'01"	1040.00'	193.62'	97.09'	S24°26'55"E	193.34'
C11	148°32'33"	70.00'	181.48'	248.55'	N34°09'46"W	134.76'
C12	37°50'56"	475.00'	313.78'	162.86'	S63°29'05"W	308.11'
C13	11°06'00"	150.00'	29.06'	14.58'	N34°38'50"W	29.01'
C14	34°23'06"	325.00'	195.04'	100.56'	S46°17'23"E	192.13'
C15	45°37'15"	325.00'	258.78'	136.69'	S86°17'34"E	251.99'



DETAIL 'A'
1" = 10'



DETAIL 'B'
1" = 10'

LINE TABLE

LINE	BEARING	LENGTH
L1	S58°54'33"W	104.17'
L2	S01°10'25"E	37.24'
L3	S01°10'25"E	63.26'
L4	N40°12'48"W	10.22'
L5	S70°52'12"W	76.77'
L6	N19°07'48"W	5.00'
L7	S70°52'12"W	6.86'
L8	N19°07'48"W	76.66'
L9	N70°52'12"E	79.21'
L10	N82°49'21"E	35.24'
L11	N80°27'52"E	79.99'
L12	S19°06'55"E	40.70'
L13	S70°53'05"W	80.00'
L14	S19°07'05"E	25.00'
L15	S29°46'55"E	87.31'(M)
L16	S29°46'55"E	87.17'(D1)
L17	N70°24'07"W	20.00'
L18	N63°26'01"W	79.72'
L19	S85°33'27"E	65.68'
L20	S73°31'32"E	56.39'
L21	N73°29'16"E	64.00'
L22	S73°42'16"E	59.76'
L23	N84°42'04"E	78.71'
L24	N49°41'30"E	86.12'
L25	N15°11'55"W	50.12'(M)
L26	N07°24'36"W	119.32'(M)
	N05°51'30"W	120.00'(R1)
	N07°04'16"W	120.00'(D1)

NOTES

TOTAL AREA BEING DIVIDED: 23.74 ACRES

A 10' PUBLIC UTILITY EASEMENT SHALL EXIST AS SHOWN ALONG ROAD FRONTAGES AND EXTERIOR BOUNDARIES AND 5' ON BOTH SIDES OF INTERIOR LOTLINES PER THIS MAP.

ALL BEARINGS AND DISTANCES REPRESENT BOTH MEASURED AND CURRENT RECORD (D1) INFORMATION UNLESS OTHERWISE NOTED.

THIS PARCEL MAP IS BEING PREPARED UNDER SECTION 66426(C) OF THE SUBDIVISION MAP ACT.

REFERENCE DOCUMENTS

- (D1) - GRANT DEED FILED DECEMBER 23, 2008 AS DOCUMENT NO. 20080010435
- (D2) - GRANT DEED FILED APRIL 28, 2000 AS DOCUMENT NO. 2000003627
- (D3) - GRANT DEED FILED NOVEMBER 7, 2006 AS DOCUMENT NO. 20060013060
- (R1) - FINAL MAP OF KIRKWOOD MEADOWS-UNIT NO. 3 FILED JULY 3, 1986 IN BOOK 5 OF SUBDIVISION MAPS AT PAGES 53-54
- (R2) - FINAL MAP OF THE SENTINELS WEST AT KIRKWOOD FILED NOVEMBER 8, 2007 IN BOOK 9 OF SUBDIVISION MAPS AT PAGES 50-52

LEGEND

- SECTION CORNER PER (R2)
- 1/4 CORNER PER (R2)
- NOTHING FOUND OR SET
- FOUND 5/8" REBAR WITH PLASTIC CAP LS 4327
- FOUND 3/4" IRON PIN WITH TAG RCE 8189
- FOUND 5/8" REBAR WITH ALUMINUM CAP, L 6658
- SET 5/8" REBAR WITH ALUMINUM CAP, PLS 8667
- (M) MEASURED POSITION

SCALE: 1" = 100'

SHEET 2 OF 2

PARCEL MAP NO. 2821

FOR
MARTIN POINT, LLC
(COMPLIANCE PARCEL 2 PER DOCUMENT NO. 20080010435)

AND
KIRKWOOD MOUNTAIN RESORT, LLC
(PARCEL 9 PER DOCUMENT NO. 2000003627)

LOCATED WITHIN A PORTION OF NW1/4 & NE1/4 OF SECTION 27, T.10N., R.17E., M.D.M. AMADOR COUNTY, CALIFORNIA

1552-003-10
1552-003PM.dwg

12/07/10

R O Anderson
1603 ESMERALDA AVENUE / POST OFFICE BOX 2229
MINDEN, NEVADA 89423
PHONE: (775) 782-2322 / FAX: (775) 782-7084
WEB SITE: WWW.ROANDERSON.COM

SCALE: 1" = 50'



(A.P.N. 026-270-24)

50' WIDE ACCESS AND PUBLIC UTILITY EASEMENT PER EASEMENT NO. 10 AS DESCRIBED IN GRANT DEED RECORDED APRIL 13, 1973 IN BOOK 241 AT PAGE 357.

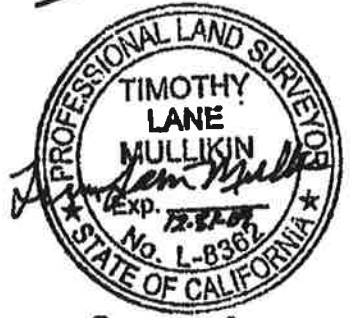
AMADOR COUNTY
ALPINE COUNTY

THE PURPOSE OF THIS EXHIBIT IS TO DEPICT A FUTURE PARCEL WHICH CONTAINS UTILITY IMPROVEMENTS, FOR NEGOTIATION PURPOSES, WHICH WOULD BE A PORTION OF LAND DESCRIBED IN THE CERTIFICATE OF COMPLIANCE RECORDED AUGUST 1, 2003 IN DOCUMENT 2003-0011879-00 IN THE OFFICE OF RECORDER, AMADOR COUNTY, NEVADA. THIS EXHIBIT IS NOT INTENDED TO SERVE AS A DESCRIPTION FOR A CONVEYANCE.

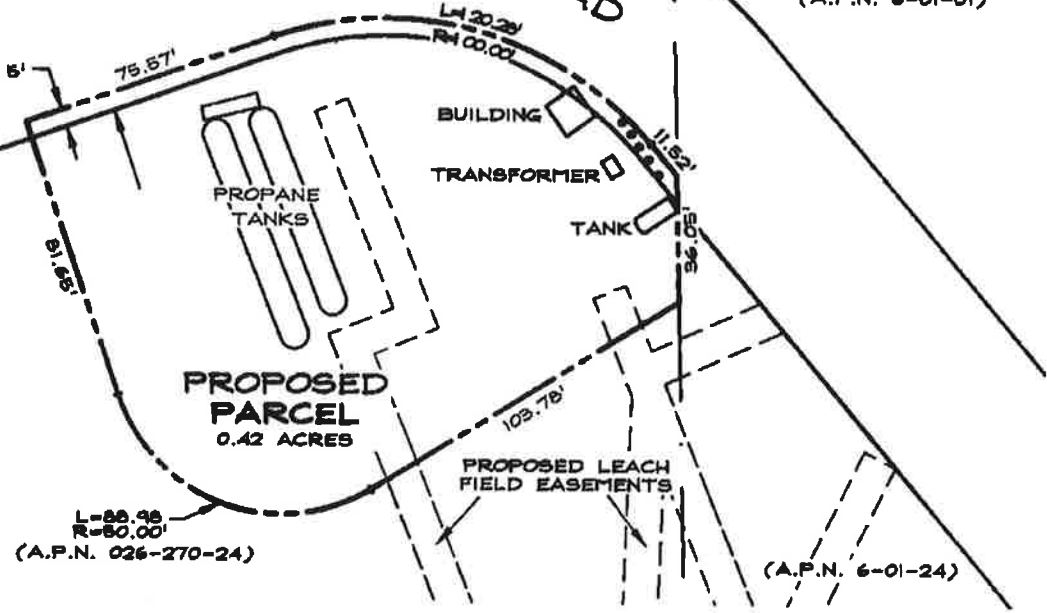
(A.P.N. 026-270-15)

LOOP ROAD

(A.P.N. 6-01-01)



2-22-08



L=88.46
R=80.00'
(A.P.N. 026-270-24)

(A.P.N. 6-01-24)

R/O Anderson

1608 ESPERALDA AVENUE / POST OFFICE BOX 2204
PRIDEN, NEVADA 89428
PHONE: (775) 782-2822 / FAX: (775) 782-7084
WEB SITE: WWW.ROANDERSON.COM

EXHIBIT A
PROPOSED 0.42 ACRE (18,668 SQ. FT) PARCEL
WITHIN SECTION 27, T.10N., R.17E., MDM
(A.P.N. 026-270-024)

02/21/02
1552-001 EXH.dwg

Appendix D - TransTech Energy Data





McGregor, TX
 170,000 square foot
 fabrication facility
 TransTech Fabrication



Charlotte, NC
 65,000 square foot
 fabrication facility
 Bendel Tank & Heat
 Exchanger



Indianapolis, IN
 46,000 square foot
 fabrication facility
 Maddox Industrial Group



Rocky Mount, NC
 25,000 square foot
 fabrication facility
 TransTech Energy



Sisters, OR
 20,000 square foot
 fabrication facility
 ESI

Propane Storage Plants & Terminals- Design, Engineering & Construction

TransTech Energy is a leading propane storage and handling infrastructure specialist serving the propane distribution and industrial end user markets for more than 60 years. With offices in North Carolina, Pennsylvania, Ohio, Oregon, Indiana, and Texas, we provide a host of products and services ranging from storage tank manufacturing to turn-key storage plant and terminal construction-and everything in between.

In-house Design, Engineering & Construction

- NFPA 58, API2510 and ASME design experts
- ASME pressure vessel manufacturer
- Comprehensive structural and mechanical design capabilities with detailed drawing packages from AutoCAD Plant 3D
- Standard engineered, modular, prefabricated designs to reduce cost and time of installation

Bulk Storage Plants for Propane Marketers

- Bulk storage plants for propane retail distribution
- Transport offloading/Bobtail loading
- Cylinder filling and evacuation
- Portable Bulk Storage Plants
- Propane Autogas Fueling Bulk Plants & Skids
- Commissioning , Start-up and Training

Supply Terminals for Wholesale Propane Distribution

- Truck, Rail, Pipeline & Marine Terminals for wholesale propane distribution
- Prefabricated modular designs for low cost, rapid deployment
- Storage Tank Fabrication & Equipment Sales
- Loading, Unloading and Custody Transfer Skids
- Commissioning, Start-up and Training



Industrial Energy- Propane Vaporization, Synthetic Natural Gas & Power

TransTech Energy offers comprehensive design, engineering and integration services for industrial energy applications requiring propane storage, vaporization, and synthetic natural gas (SNG) systems. Partnered with the most respected and trusted manufacturers of vaporization and SNG systems, we deliver turnkey, safe and reliable solutions for your energy needs.

In-house Design, Engineering & Construction

- NFPA 58, API2510 and ASME design experts
- ASME pressure vessel manufacturer
- Propane vaporization and blending system design & integration
- Standard engineered, modular, prefabricated designs to reduce cost and time of installation

Propane Fuel Solutions

- Propane fuel system design & integration
- Vaporization & Synthetic Natural Gas (SNG) Blending Equipment Sales
- Base Load, Standby & Peak Shaving Solutions
- SNG Bridge Fuel to Natural Gas
- Fuel piping design and installation (carbon steel & PE)
- Startup, training and ongoing testing & maintenance

Propane Power Generation/CHP

- High pressure propane gasification & storage Infrastructure for gas engine/ turbine applications
- Turnkey storage plant & terminal design-build
- Rapid deploy, modular infrastructure options
- SNG to natural gas bridging- interim natural gas substitute

Propane Bulk Storage Plants

- Bulk storage plants and terminals design and construction
- Modular, scalable bulk storage skids
- Commissioning , Start-up and Training



LPG Services- Jurisdictional Gas Systems, Autogas Fueling & LPG Equipment Maintenance

TransTech Energy's LPG Service Group offers a wide array of specialized services to support the most demanding propane marketer and end user applications. With one of largest LPG field service footprints in the US, we offer professional in-house design and construction services and ongoing maintenance programs to ensure your propane assets perform safely to the desired specification and in accordance with all applicable federal, state and local codes.

Jurisdictional Gas Distribution System Services

- Community Gas System design, permitting and construction services
- Maintenance, Inspection and Data Reporting Programs
- OPS Compliance- Office of Pipeline Safety compliance reporting
- Operator qualification and training programs

Propane Autogas Storage & Fueling Infrastructure

- Autogas fueling design, permitting & construction services
- Autogas dispenser and equipment sales
- Fleet Bulk Fueling Plants
- Integrated Storage & Dispenser Skids
- Ongoing Maintenance & Support programs
- Operator training services

LPG Equipment Maintenance & Repair Programs

- Routine and emergency service plans
- Factory trained service technicians for most major propane equipment
- Pump, Compressor, Vaporizer & SNG System service and support
- SNG System startup, training and ongoing testing plans
- ASME vessel 'R-Stamp' repairs and modifications
- NFPA 58 compliance upgrades



TRANSTECH FABRICATION- ASME Pressure Vessel Manufacturer

Our state of the art ASME manufacturing plant is located in McGregor, TX. Situated on 100 acres, the 125,000 square foot fabrication facility and 33,000 square foot paint facility are centrally located with access to major Texas Highways and Interstate 35, BNSF Railroads and the ports of Houston and Corpus Christi. With over 30 years of fabrication experience, we are one of the most capable ASME pressure vessel manufacturers in the oil and gas industry.

- TransTech Fabrication holds current ASME S, U, U2, U3, PP and R Certifications
- We specialize in large diameter and heavy wall pressure vessels
- Offering short lead times of standard size LPG and NGL bullet tanks up to 120,000 gallons- new and used
- Knowledgeable engineering and design staff ready to assist
- Custom fabrication of oil and gas process vessels and production equipment
- Provide turnkey logistics support from heavy hauling to vessel installation



PROPANE STORAGE TANKS

All vessels are fabricated, NDE and Hydro tested per ASME Section VIII Division 1

- Rated for 250 psi service with MDMT options of +12°, -20° and -50°
- Shell and head material available in SA612 or SA516-70
- Hemispherical or Elliptical 2:1 Heads
- Man-ways from 16" to 24"
- Standard or custom nozzles as required
- Low profile welded steel saddles as required
- Large inventory of new and used storage vessels

Standard Sizes:

18,000 gallons	108" ID x 42' OAL
30,000 gallons	108" ID x 67' OAL
30,000 gallons	130" ID x 47' OAL
60,000 gallons	130" ID x 91' OAL
90,000 gallons	130" ID x 135' OAL
120,000 gallons	144" ID x 137' OAL

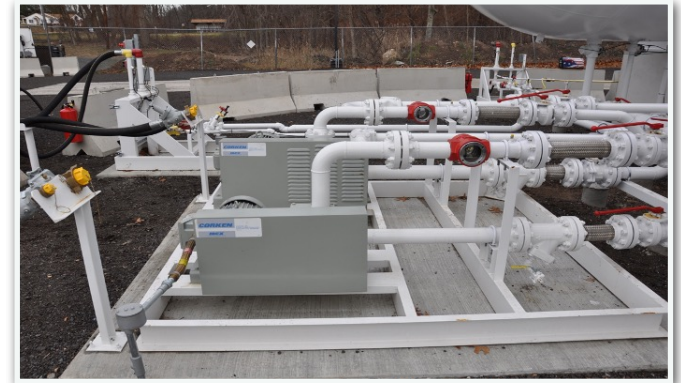


Propane Equipment Sales, Installation & Service

In addition to design, engineering and construction of propane bulk plants and terminals, TransTech Energy is also a leading supplier for most major propane equipment manufacturers. We stock a comprehensive line up of equipment from the most respected and trusted manufacturers in our industry. We have factory trained field technicians available to provide installation and maintenance for all major product lines.

Offering 'best in class' solutions for:

- Precast Concrete Tank Piers
- Tank Valving, Instrumentation and Control Systems
- Liquid Pumps and Vapor Compressors
- Prefabricated LPG Loading & Unloading Skids
- Propane Vaporization & Blending Systems
- Tank/Cylinder Evacuation Skids
- Cylinder Fill Skids
- Rail towers, Loading Arms & Safe Access Equipment
- Mobil Rail to Truck Transloaders
- Propane Autogas Dispensers
- Prefabricated Modular Storage Plant & Terminal Piping



Skid Mounted Propane Bulk Storage Plants

Modular skid mounted propane storage & handling skids fabricated and packaged to the highest standards in state of the art controlled environment allow for rapid deployment and easy repurposing, reducing cost of field service labor up to 80%. Designed to allow flexibility and optionality in scaling storage capacity up or down to meet your production needs.

- All vessels are 250 psi rated and fabricated, NDE and Hydrotested per ASME Section VIII Division 1
- Packaged onto skid frame with NFPA58 Pamphlet 58 and API2510 compliant valving and instrumentation, including: internal excess flow valves with pneumatic actuators, pressure relief valve system and liquid level, temperature and pressure gauges
- Integrated or modular NGL loading skid for safe and efficient self loading of MC-331 transports. Includes grounding and required pneumatic ESD system
- Loading options include: liquid pump, compressor, metering, electrical controls and dual sided loading



Standard Storage Skid Configurations

- 18,000 gallon with integrated loading
- 18,000 gallon with modular loading
- 30,000 gallon with modular loading

Modular Loading Configuration

- Base model- self loading
- Self loading with liquid pump
- Self loading with liquid pump & meter
- Custom design/build to specification



Propane Bulk Storage Plants & Terminals

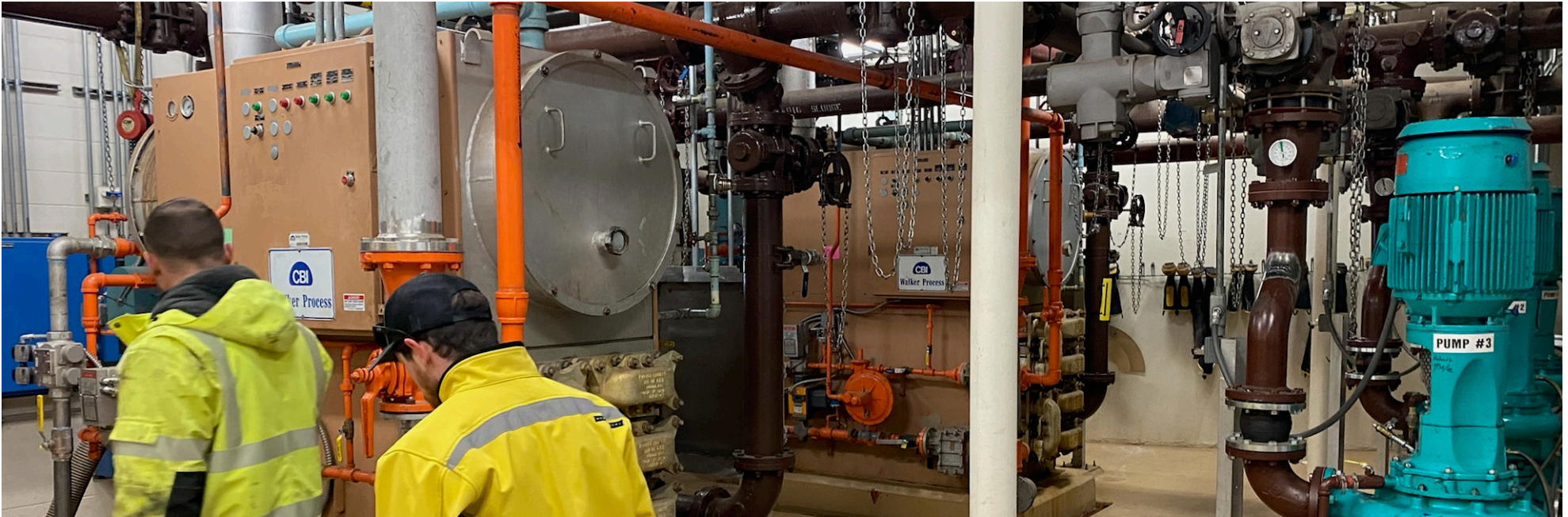
Leveraging decades of propane system design and construction expertise, TransTech Energy is delivering new efficiencies for rapid project execution. Utilizing our proven design and modular fabrication capabilities, we now offer pre-manufactured bulk storage plants and terminals that can be installed with minimal field support resources, saving clients substantial time and money.

TransTech's turnkey custom or pre-fabricated designs are based on field-tested, proven projects. Built to the highest standards - to short lead times - plants and terminals are delivered to each client's site, fully tested and installation-ready, with everything needed for rapid installation and startup. TransTech's field experts are ready to provide a turnkey installation or support in a project management role. A simple step-by-step process makes it easy for clients to specify project parameters and takes the headaches out of project management - one point of contact, one invoice.

- 1.)** Choose from TransTech's proven, turnkey designs - or let TransTech's seasoned team custom design and build your terminal to your exact specifications.
- 2.)** Specify custom vessels - or choose from our broad selection of new and used, in-stock vessels in standard sizes of up to 120,000 gallons.
- 3.)** Select loading/unloading options as needed to suit transportation and transfer needs including MC331 truck transport, bobtail, rail, ship and barge operations.
- 4.)** Specify equipment including electronic controls and metering, liquid transfer pumps, pneumatically controlled emergency shutoff valves (ESV's), compressors, remote monitoring, more.

For every project, TransTech prefabricates the client's complete plant off-site - including all tank trim, valving, equipment, and piping.





Preventative Maintenance and Inspection

TransTech offers a full range of preventative maintenance and inspection services including:

- A complete safety inspection report of your tanks and equipment
- Our professional recommendations for any upgrades if needed
- A review of current specifications to ensure your current propane system still meets your specific plant load requirements for optimal performance
- Factory trained technicians certified in all Synthetic Natural Gas applications
- Annual preventative maintenance plan, tailored to your propane system ensuring your system is code compliant



Installation and Field Services

From providing expert engineering assistance in specifying the correct size of tank piers and foundations to coordination of freight and offloading - through to site excavation and tank set, we can provide a complete, turnkey solution. We have decades of logistics and field service experience and can handle all the details of preparing, loading, permitting, shipping, and installing all your pressure vessels and equipment.

When you work with TransTech Energy, you can eliminate the need to source additional contractor services—and keep costly crane times to an absolute minimum. Let us provide you with one point of contact and one invoice.





Critical Fuel Supply

TransTech offers a variety of critical fuel infrastructure solutions for power generation and back up natural gas fuel supply. Our critical fuel systems can be used to supplement insufficient or unreliable natural gas pipeline capacity, offset seasonal variations in supply, and shoulder any other planned—or unexpected—additional load requirements.

Installing a back-up fuel supply system is an excellent way to not only reduce risk, but also avoid the severe financial costs that can be associated with supply curtailment. For those using natural gas fuel, liquefied natural gas (LNG) or synthetic natural gas (SNG/ Propane air mix) is an ideal backup fuel solution.



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Director - ASME Vessel Sales & Procurement
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Vic Fink

Director of Western Field Services
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vfink@transtechenergy.com

STAFF REPORT

Electricity Cost of Goods Sold Adjustment Chage

Background:

During December of 2022, the entire CalISO grid saw, in some cases, a thousand-fold increase in wholesale electric prices. The District was similarly affected. The avoided costs in the 2021 Rate Study was assumed to be fixed at \$0.137/kWh and when adding in RECs, \$0.147/kWh. During the March Board meeting, the Board questioned whether it would be appropriate to create a surcharge, similar to that for propane, to account for fluctuations in wholesale electricity costs not contemplated in the Rate Study.

Under Ordinance 16-01, Propane rates are adjusted monthly “to reflect the difference between the actual propane fuel cost and usage of fuel for the billing month as compared to the Rate Study. The Fuel Adjustment Charge will be a sum per cubic foot that is added to the Usage Rate. At the end of each month, the District Manager or his or her designee shall calculate the Fuel Adjustment Charge for the billing month pursuant to this formula.”

This issue was reviewed by the Finance Committee and Board in August and the Board requested that Staff investigate hedge vs. day-ahead pricing further. To date, Staff has yet to receive an “apples-to-apples” comparison between the two options. However, as noted in the 2017 analysis on the same topic, Shell indicated that the results have likely not changed.

Reviewed by Committee:

Finance.

CEQA:

The General Manager has determined that the proposed action is exempt or otherwise not subject to CEQA.

Recommendation:

The majority of the Finance Committee recommends that the Board consider implementing a policy similar to the Propane Fuel Adjustment Charge, utilizing the wholesale commodity rate (\$0.137) included in the 2021 Rate Study as the basis for the difference and applying the surcharge to the prior month’s usage instead of the current month. Further, that the process for this change follow the same noticing/hearing processes used for the recent electric rate study.

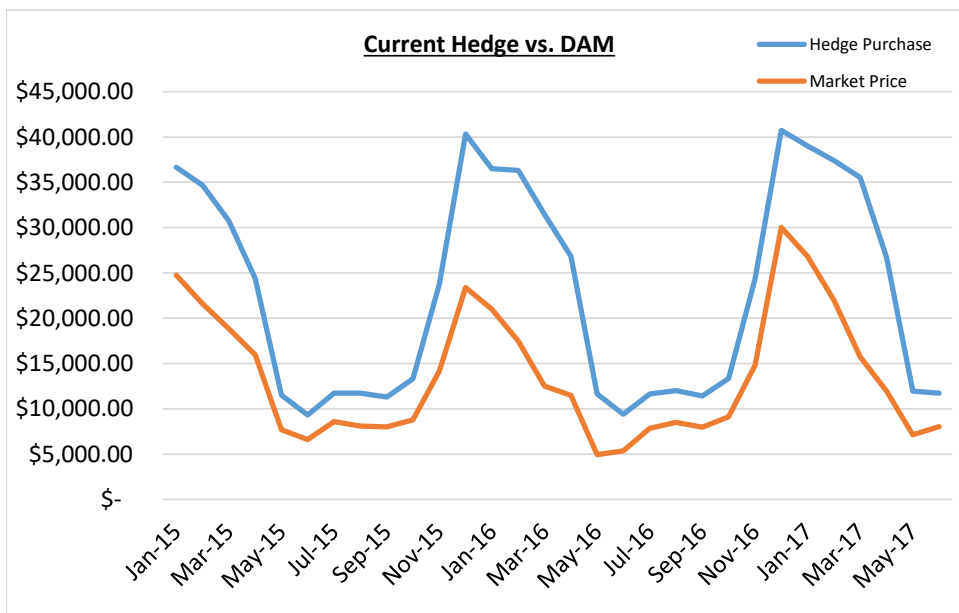
Prepared By:

Erik M. Christeson, P.E.

Hedge Comparison
Current Hedge vs. Day-Ahead-Market Price

	Hedge Purchase	Market Price	Difference	kWh sold	Difference/kWh
Jan-15	\$ 36,654.80	\$ 24,771.84	\$ 11,882.96	836096	\$ 0.014
Feb-15	\$ 34,675.20	\$ 21,586.25	\$ 13,088.95	680209	\$ 0.019
Mar-15	\$ 30,767.10	\$ 18,848.42	\$ 11,918.68	698754	\$ 0.017
Apr-15	\$ 24,388.00	\$ 15,973.72	\$ 8,414.28	464182	\$ 0.018
May-15	\$ 11,530.40	\$ 7,700.69	\$ 3,829.71	312782	\$ 0.012
Jun-15	\$ 9,318.40	\$ 6,592.28	\$ 2,726.12	268749	\$ 0.010
Jul-15	\$ 11,720.80	\$ 8,582.46	\$ 3,138.34	322218	\$ 0.010
Aug-15	\$ 11,720.80	\$ 8,094.97	\$ 3,625.83	296340	\$ 0.012
Sep-15	\$ 11,312.00	\$ 8,000.77	\$ 3,311.23	316732	\$ 0.010
Oct-15	\$ 13,330.80	\$ 8,784.89	\$ 4,545.91	276011	\$ 0.016
Nov-15	\$ 23,794.75	\$ 14,174.98	\$ 9,619.77	847333	\$ 0.011
Dec-15	\$ 40,331.20	\$ 23,388.27	\$ 16,942.93	919795	\$ 0.018
Jan-16	\$ 36,516.80	\$ 21,003.50	\$ 15,513.30	869738	\$ 0.018
Feb-16	\$ 36,332.80	\$ 17,499.01	\$ 18,833.79	857254	\$ 0.022
Mar-16	\$ 31,479.60	\$ 12,497.62	\$ 18,981.98	768588	\$ 0.025
Apr-16	\$ 26,835.20	\$ 11,499.82	\$ 15,335.38	690610	\$ 0.022
May-16	\$ 11,644.80	\$ 4,944.40	\$ 6,700.40	353252	\$ 0.019
Jun-16	\$ 9,411.20	\$ 5,359.29	\$ 4,051.91	296428	\$ 0.014
Jul-16	\$ 11,644.80	\$ 7,855.33	\$ 3,789.47	341631	\$ 0.011
Aug-16	\$ 12,028.80	\$ 8,515.18	\$ 3,513.62	309429	\$ 0.011
Sep-16	\$ 11,424.00	\$ 7,980.51	\$ 3,443.49	307572	\$ 0.011
Oct-16	\$ 13,345.60	\$ 9,125.25	\$ 4,220.35	343812	\$ 0.012
Nov-16	\$ 24,343.00	\$ 14,823.06	\$ 9,519.94	680717	\$ 0.014
Dec-16	\$ 40,732.80	\$ 30,017.27	\$ 10,715.53	1027168	\$ 0.010
Jan-17	\$ 39,017.20	\$ 26,842.78	\$ 12,174.42	973919	\$ 0.013
Feb-17	\$ 37,420.80	\$ 22,002.74	\$ 15,418.06	817707	\$ 0.019
Mar-17	\$ 35,546.25	\$ 15,735.00	\$ 19,811.25	849494	\$ 0.023
Apr-17	\$ 26,700.00	\$ 11,945.25	\$ 14,754.75	628770	\$ 0.023
May-17	\$ 11,952.80	\$ 7,131.69	\$ 4,821.11	408181	\$ 0.012
Jun-17	\$ 11,729.60	\$ 8,031.55	\$ 3,698.05	363139	\$ 0.010

Total \$ 278,341.51



*Note: Hedge purchase price from monthly Shell energy checkouts. Market price from Shell Invoices, charge code 6301

Major Projects	2023				2024				2025				2026			
Description	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
Hydrology Study / Test Wells																
Master Plan - Electric																
Master Plan - Propane																
Master Plan - Wastewater																
Master Plan - Water																
Needs Assessment																
OGALS Park Project																
Propane Service Line Replacement																
Propane Tank & Roofs - Pre-design																
Propane Tank & Roofs - CEQA																
Propane Tank & Roofs - Design/Bid/Build																
WWTP Repair & Rehabilitation																
Planning																
Design																
Bid/Construction																
Board Future Activities	2023				2024				2025				2026			
Description	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
Election of Directors																
Propane Rate Study (4)																
Water/Wastewater Rate Study (1)																
Electric Rate Study (2,5)																
Fiscal Year Budget (3)																
Notes:																
(1) Nov '24: consider residential min payment, re-assess financial and construction costs																
(2) Sep '25: consider capacity charge, all elec discount, Nov '22: residential min payment																
(3) Feb/Mar: Draft assumptions, Apr: EDU calculations, May/June: HOA Snow calc, Detailed Budget																
(4) Oct '24: Consider revision to propane usage monthly correction.																
(5) Consider purchase of RECs based on CallSO meter, not retail sales.																

Planning Committee Report

Meeting Date(s): [September 20, 2023](#)

Attendees

- *KMPUD Board*: Chair Doug Mitarotonda, Bertrand Perroud
- *KMPUD Staff*: GM Erik Christeson, Operations Manager Brandi Benson
- *Community Committee Members*: Anne-Flore Dwyer

1) Large Propane Customer Fuel Switching

The Planning Committee would like to engage with customers to encourage and help them to switch from propane to electricity. To that end, we are drafting communications to our largest propane using customers asking them about their interest or plans for fuel switching. Those responses will frame our next steps.

Separately, we will solicit input from customers that have already switched (including the District) and create a package of experiences to share with all customers, e.g., condominium customers will receive a packet tailored to that experience; single family residence customers will receive a packet tailored to that experience.

KMPUD Staff will send the letters out to our customers.

Actions that Staff could take in response to the survey include:

- Collecting and publishing customer experiences and best practices with fuel switching.
- Collecting vendor contact information that customers have used to fuel switch.
- Connecting customers via fuel switching working group(s).
- Solicit feedback on the structure and design on rebate programs that use Public Benefit Charge funds, which Staff are currently drafting.

2) Future Topics

To remain aligned with Board objectives, the Planning Committee we would like the Board's direction on what, if any, of the below topics should be priorities for Staff, and if so, in what order. Below are topics suggested by the Planning Committee.

Previously Board-recommended items:

- Fuel Switching Rebate Program
- Energy Efficiency Rebate Program
- Needs Assessment

New items to consider:

- Offering all-electric customers a usage (kWh) discount on their electric rate.
- Review the 2019 Electric Heat Pump Study to identify best methods for fuel switching from propane to electric, including ground-source heat pumps.

Fire and Emergency Medical Services Temporary Advisory Committee Report

Meeting Date(s): Monday, October 9, 2023

Attendees

- *KMPUD Board:* Chair Doug Mitarotonda, Bertrand Perroud
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Dan Deemer, Anne-Flore Dwyer, Sandy Goldberg, Eric Richert, John Reiter

We have successfully recruited seven members of the community, who represent a diverse set of perspectives, to join this Temporary Advisory Committee (TAC). We now have 10 total members:

- Rick Ansel – KVFD Fire Chief, KMPUD Assistant General Manager
- Dan Deemer – Vail Resorts Employee
- Anne-Flore Dwyer – KVFD Volunteer, Planning Committee Member
- Sandy Goldberg – Communications Committee Member
- Joel Gomez – KVFD Captain, Vail Resorts Employee
- Jack Longinotti – Finance Committee Member
- Doug Mitarotonda – KMPUD Director, Chair of the Fire and Emergency Medical Services Temporary Advisory Committee
- Bertrand Perroud – KMPUD Director
- Eric Richert – Planning Committee Member, Former KMPUD Board President
- John Reiter – Kirkwood Village Development / Kirkwood Property Services

At our first meeting as a collective group, we discussed how we should move forward to meet the stated objective of this TAC, which is “...to gather information on what level of service customers want from the fire department and what they are willing to pay...[but] is not responsible for proposing the structure or operations of the fire department current or future.”

After discussion, we came to consensus that the TAC should focus on educating the Kirkwood Community about the how the Kirkwood Volunteer Fire Department (KVFD) operates and is funded. We believe that the most impactful way to do this is to organize an in-person community workshop around the end of the 2023 calendar year when there are typically many Kirkwood owners present in the valley. This event will include a presentation to provide information to the community, as well as breakout sessions for the community to provide their thoughts and feedback back to the TAC. The information presented and discussed at this community event will be documented and made available to the Kirkwood community.

Building on the community event, the TAC will send a survey to the community asking for their feedback on fire and emergency medical services in Kirkwood. We anticipate this survey to be sent early in 2024. We came to consensus that we believe that the survey should be structured in two parts:

1. Ask the survey respondent to choose / rank options regarding the services and cost associated with the KVFD. Each option would outline the types of services that would be made available and the estimated cost associated to provide those services. The options provided would be limited to the set that the TAC agrees are feasible.

2. Ask the survey respondent to choose / rank options for how to fund the costs associated with question one. The options provided would be created by the TAC, but we could provide an open-ended option for customers to provide additional thoughts.

Recommendations

The Fire and Emergency Medical Services Temporary Advisory Committee recommends that:

1. The TAC works with KMPUD Staff to organize a community event to discuss fire and medical emergency services in Kirkwood, scheduled to be at the end of the 2023 calendar year.
2. The TAC begins drafting feasible options regarding the services and costs associated with the KVFD.
3. The TAC begins drafting options regarding funding mechanisms to be included in the survey.
4. The TAC plans to send a survey to our customers in early 2024.