



AGENDA
REGULAR BOARD MEETING
Friday, October 2, 2026 – 2:00 PM
District Board Room, Community Services Building
33540 Loop Road, Kirkwood, CA 95646

BOARD MEMBERS

Doug Mitarotonda, President	
Robert Epstein, Vice President	Peter Dornbrook, Secretary
John Schroeder, Treasurer	Chris Tucher, Assistant Secretary

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: Call Zoom at (669) 900-6833 and enter the Meeting ID# 858 5243 7061

Computer: Navigate to <https://us02web.zoom.us/j/85852437061> using a computer with internet access that meets Zoom's system requirements.

Mobile: Login through the Zoom mobile app and enter Meeting ID# 858 5243 7061

IN ACCORDANCE WITH THE PROCEDURES SET FORTH IN GOVERNMENT CODE §54953(B) – ADDITIONAL TELECONFERENCE LOCATION: 21298 Sarahills Drive, Saratoga, CA 95070.

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: General Manager or email at GM@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. If participating in the meeting remotely, please utilize the "raise your hand" function via the Zoom application or your telephone to make a public comment.

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 the Clerk of the Board, at least 48-hours before the meeting at (209) 258-4444 or info@kmpud.com. Advanced notification will enable the District to swiftly resolve such requests and ensure accessibility.

AGENDA

1. **CALL TO ORDER** *President Mitarotonda*
2. **ROLL CALL** *Secretary Dornbrook*
3. **ANNOUNCEMENTS** *General Manager Benson*
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. A brief discussion to provide information to the public, provide direction to staff, or schedule the matter for a future meeting is permitted, but no 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. A brief discussion to provide information to the public, provide direction to staff, or schedule the matter for a future meeting is permitted, but no 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 made when the comment does not necessitate separate action.)
 - a) Approve Board Meeting Minutes from September 4, 2026 **Page 4**
 - b) Approve Current Consent for Claims **Page 9**
 - c) Review Receivables/Past Due Report **Page 24**
8. **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION**
9. **ITEMS FOR BOARD ACTION**
 - a) **Property Tax Allocation.** Discussion and possible action. **Page 25** *AM Gomez*
 - b) **Request for Proposals - Equipment / Facility Noise.** Discussion and possible action. **Page 27** *GM Benson*
 - c) **Resolution 26-07 CalPERS Resolution of Intention.** Discussion and possible action. **Page 29** *AM Gomez*
 - d) **Resolution 26-08 Wildfire Mitigation Plan.** Discussion and possible action. **Page 39** *EPPM Campbell*
10. **ADMINISTRATION REPORT** (Discussion may take place; no action may be taken.)
 - a) Overview & Budget Variances **Page 71**
 - b) Financials **Page 72**
 - c) Preliminaries **Page 88**
 - d) Cash Flow
 - e) KVFD 501(c)(3) Financials **Page 89**
 - f) RUS Debt Management Plan Update **Page 91**

11. GENERAL MANAGER'S REPORT (Discussion may take place; no action may be taken.)

- a) Performance Reporting **Page 95**
- b) Major Projects Update & Timeline **Page 99**

12. STANDING COMMITTEE REPORTS (Discussion may take place; no action may be taken.)

- a) Finance - *Director Schroeder*
- b) EOP - *Director Dornbrook*
- c) Communications - *Director Tucher*
- d) Personnel - *President Mitarotonda*
- e) IT & Cybersecurity - *Director Epstein*
- f) LAFCO - *President Mitarotonda*

13. TEMPORARY ADVISORY COMMITTEE REPORTS (Discussion may take place; no action may be taken.)

- a) KVFD Next Steps – *President Mitarotonda, Director Epstein*

14. GENERAL BOARD DISCUSSION (Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.)**15. ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, November 6, 2026, at 2:00 PM.

The Kirkwood Meadows Public Utility District Board of Directors regularly meets the first Friday of each month. A complete Agenda packet is available for review at the meeting and at the District office during the hours of 8:00 a.m. and 4:30 p.m. Monday through Friday. This meeting is recorded and broadcast over Volcano Community Channel 19 and on the internet at www.kmpud.com. 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 District at (209) 258-4444, or by email at info@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
33540 Loop Road, P.O. Box 247, Kirkwood, CA 95646
Telephone (209) 258-4444

REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday, September 4, 2026 – 2:00PM

BOARD MEETING MINUTES

Robert Epstein, Vice President
Peter Dornbrook, Secretary

BOARD MEMBERS
Doug Mitarotonda, President

John Schroeder, Treasurer
Chris Tucher, Assistant Secretary

1. CALL TO ORDER

President Mitarotonda

Determining a quorum present, President Mitarotonda called the meeting to order at 2:00 PM.

2. ROLL CALL

Secretary Dornbrook

Board of Directors Present: President Mitarotonda, Director Epstein, Director Dornbrook, and Director Schroeder

Absent: Director Tucher

Staff Present: General Manager Rick Ansel, General Manager Brandi Benson, Administrative Manager Amanda Gomez, Clerk of the Board Tomas Leitenbauer

Others Present (In Person or via Zoom): Supervisor Terry Woodrow, Clint Celio, Chief Paul Washam, Mathew Nethaway, Klaus Leitenbauer, Kelly Keith, Ricky Newberry, Mathew Nethaway, Erik Christeson, Michael Miller, Trevor Petach, Caroline Scott, Patricia Cox, Terry McGovern, Joel Gomez, Eric Richert, Sandy Sloan

3. ANNOUNCEMENTS

General Manager Ansel

General Manager Ansel welcomed everyone to the September 4th, 2026, Board of Directors meeting and noted if you are on Zoom, please use the raise your hand function if you would like to speak. If you are here in the audience, please stand at the podium to speak.

4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR

President Mitarotonda

None.

5. COMMENTS FROM THE AUDIENCE

Public comment received from Trevor Petach and Fire Chief Paul Washam.

6. WRITTEN COMMENTS FROM THE PUBLIC

Written comment received from Michele Cerza.

7. ADOPTION OF CONSENT CALENDAR

- a. **Approve August 7, 2026, Regular Board Meeting Minutes**
Approve August 7, 2026, Regular Board Meeting Minutes
- b. **Current Consent for Claims**
Approve Current Consent for Claims
- c. **Receivables / Shut Offs Report**
Review Receivables / Shut Offs Report

Director Epstein motioned to approve the consent calendar. Director Dornbrook seconded the motion, and the vote was carried out as follows:

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

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

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

None.

9. **ITEMS FOR BOARD DISCUSSION**

a. **Power Source Disclosure**

General Manager Benson

Presented by General Manager Benson. The Power Source Disclosure is an annual item completed by the District and is required by the California Energy Commission. It was noted that the PSD informs the CEC and the District's customers where the District's power comes from that is sold to the community.

Director Epstein motioned approving the 2025 Power Source Disclosure. Director Schroeder seconded the motion, and the vote was carried out as follows:

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

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

b. **ROI for Utility Improvements**

General Manager Benson

A ROI and payback period for the wastewater I&I repairs was presented by General Manager Benson. It was also noted that Cross Canyon Engineering had been contacted for a proposal to investigate electric losses. Discussion ensued.

c. **USDA RUS Certifier and Security Administrator Resolution 26-04**

General Manager Ansel

Presented by General Manager Ansel. It was noted that with General Manager Ansel's retirement, there are some items needed completed to transition new General Manager Benson to the role. The USDA RUS Certifier and Security Administrator Resolution 26-04 transfers Ansel's name to GM Benson's name.

Director Schroeder motioned approving Resolution 26-04. Director Dornbrook seconded the motion, and the vote was carried out as follows:

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

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

d. **LAIF Authorization Resolution 26-05**

General Manager Ansel

Presented by General Manager Ansel. It was noted that with the change in General Manager, it is necessary for the District to notify LAIF of the change. Resolution 26-05 mirrors last years resolution and designates Doug Mitarotonda as President, John Schroder as Treasurer, and Brandi Benson as General Manager as the three designated parties to direct funds with LAIF. Discussion ensued.

Director Schroeder motioned approving LAIF Authorization Resolution 26-05. Director Epstein seconded the motion, and the vote was carried out as follows:

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

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

e. **Fire Chief Search**

President Mitarotonda and GM Ansel

An update on the Fire Chief search was presented by President Mitarotonda. It was also noted by General Manager Ansel that the District has continued to work with CPS Consulting to advertise the Fire Chief Position. The District has received several applications and plans to hold interviews within the next month.

f. **CalPERS Contract Amendment**

Administrative Manager Gomez

It was presented that with GM/Fire Chief Ansel's retirement, it was necessary to update staffing structure and hire a Fire Chief. As a result, the District has to establish the authority to hire an employee under the CalPERS safety classification. It was also noted that following Board direction, the District submitted an application to CalPERS requesting a PEPR safety actuarial evaluation report at a benefit provision of 2% at age 57. This is in alignment with the District's miscellaneous formula and Alpine County's safety formula. Discussion ensued.

g. **Resolution 26-06 Honoring General Manager and Volunteer Fire Chief Rick Ansel**

President Mitarotonda

It was noted that General Manager/Fire Chief Ansel served for 26 years and provided excellent leadership over those years. It was also noted that GM/Chief Ansel built an atmosphere of

teamwork among staff, helping employees to grow in their careers and providing essential support for the General Manager. The Board and Staff recognizes GM/Chief Ansel's contributions and wishes him the best in retirement. Discussion ensued.

Public comment received from Ricky Newberry, Eric Richert, Terry McGovern, Eric Christeson, Joel Gomez.

Director Dornbrook motioned approving Resolution 26-06 Honoring General Manager and Volunteer Fire Chief Rick Ansel. Director Epstein seconded the motion, and the vote was carried out as follows:

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

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

10. ADMINISTRATION REPORT

Administrative Manager Gomez

- a. **Overview & Budget Variance**
Presented by Administrative Manager Gomez
- b. **Financials**
Presented by Administrative Manager Gomez
- c. **Preliminaries**
Presented by Administrative Manager Gomez.
- d. **Cash Flow**
Presented by Administrative Manager Gomez
- e. **KVFD 501(c)(3) Financials**
Presented by Administrative Manager Gomez

11. OPERATIONS REPORT

- a. **Performance Reporting**

General Manager Benson

Presented by General Manager Benson. It was also noted that, with the help of Firewise, KMPUD received a Grant from Alpine County to fund a green waste container over the Labor Day weekend. Discussion ensued.

Public comment received from Clint Celio.

12. GENERAL MANAGER'S REPORT

- a. **Major Projects Update**

General Manager Ansel

Presented by General Manager Ansel. It was noted that there isn't anything to add.

Public comment received from Chief Paul Washam.

- b. **IT/Cyber Security**

General Manager Ansel

Presented by General Manager Ansel. It was noted that District Staff is looking at current operations, procedures and security for cyber security. Discussion ensued.

13. STANDING COMMITTEE REPORT

- a. **Finance Committee.**
Nothing to add.
- b. **EOP Committee.**
Nothing to add.
- c. **Communications Committee**
Nothing to add.
- d. **Personnel Committee.**
Presented by President Mitarotonda. The committee discussed the organization chart and had nothing else to add.
- e. **IT & Cybersecurity Committee.**
Presented by Director Epstein. It was noted that the District is reviewing security measures for infrastructure.
- f. **LAFCO.**
Did not meet.

14. TEMPORARY ADVISORY COMMITTEE REPORT

- a. **KVFD Next Steps**
Nothing to add.

15. GENERAL DISCUSSION

President Mitarotonda added that the first Friday in January is New Years Day. It was confirmed that the Board Meeting date will stay the same. Discussion ensued.

16. ADJOURNMENT

There being no further business, the meeting was adjourned at 4:15pm.

(The next Regular Board Meeting is Friday, October 2, 2026, at 2:00pm)

Tomas Leitenbauer, Clerk of the Board
Kirkwood Meadows Public Utility District

Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

**Consent for Claims
September 30, 2026**

Shell Energy	\$39,087
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OPERATING COSTS	\$309,815
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TOTAL	\$348,903
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AP - Vouchers

<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>
ABLO001 ELLEN ABLOW										
26302	09/10/2026	2026-12			AP010111	CONSTRUCTION DEPOSIT REFUND	0.00	290.83	12244	0.00
ABLO001 ELLEN ABLOW							\$290.83		\$0.00	
ACWA001 ACWA JPIA										
26304	09/10/2026	2027-01			AP010112	ANNUAL CRIME AND PROPERTY COVERAGE	0.00	2,522.18	8803639	0.00
26231	08/28/2026	2027-01	0709968		AP010068	SEPTEMBER HEALTH INSURANCE	0.00	46,286.02	8803602	0.00
26357	09/23/2026	2027-04	0710235		AP010143	OCT HEALTH INSURANCE	0.00	47,452.34	8803653	0.00
ACWA001 ACWA JPIA							\$96,260.54		\$0.00	
AGUA001 ELIZABETH AGUAYO										
26288	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	30.00	8803622	0.00
AGUA001 ELIZABETH AGUAYO							\$30.00		\$0.00	
AGUI001 INES AGUILAR										
26234	09/02/2026	2027-03			AP010074	SEP PHONE STIPEND	0.00	35.00	8803605	0.00
26235	09/02/2026	2027-03			AP010074	SEP GAS STIPEND	0.00	60.00	8803605	0.00
AGUI001 INES AGUILAR							\$95.00		\$0.00	
AIRG001 AIRGAS USA, LLC										
26364	09/24/2026	2027-02	5527323476		AP010144	CYLINDER RENTAL	0.00	567.05	12270	0.00
AIRG001 AIRGAS USA, LLC							\$567.05		\$0.00	
ALPI007 ALPINE COUNTY TREASURER - TAX COLLECTOR										
26383	09/24/2026	2027-03			AP010145	SM 34 #111 PROPERTY TAX	0.00	2,695.96	12271	0.00
ALPI007 ALPINE COUNTY TREASURER - TAX COLLECTOR							\$2,695.96		\$0.00	

AP - Vouchers

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ANSE001 RICK ANSEL										
26290	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	155.00	8803623	0.00
26236	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803606	0.00
ANSE001 RICK ANSEL								\$190.00		\$0.00
AT&T001 AT&T										
26276	09/02/2026	2027-02			AP010076	LONG DISTANCE	0.00	134.50	12227	0.00
AT&T001 AT&T								\$134.50		\$0.00
BAIL001 BAILEY CIVIL ENGINEERING										
26269	09/02/2026	2027-01	421		AP010075	RRV REPLACEMENT CONSTRUCTION	0.00	2,850.00	12228	0.00
26270	09/02/2026	2027-02	421		AP010076	RRV REPLACEMENT CONSTRUCTION	0.00	2,470.00	12228	0.00
BAIL001 BAILEY CIVIL ENGINEERING								\$5,320.00		\$0.00
BART001 BKS LAW FIRM PC										
26346	09/17/2026	2027-02			AP010126	AUGUST LEGAL FEES	0.00	585.00	12260	0.00
BART001 BKS LAW FIRM PC								\$585.00		\$0.00
BENN002 JACOB BENNION										
26237	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803607	0.00
26238	09/02/2026	2027-03			AP010074	SEP GAS STIPEND	0.00	60.00	8803607	0.00
BENN002 JACOB BENNION								\$95.00		\$0.00
BENS002 ED BENSON										
26239	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803608	0.00
26240	09/02/2026	2027-03			AP010074	SEP UTILITY CREDIT	0.00	20.00	8803608	0.00
BENS002 ED BENSON								\$55.00		\$0.00

AP - Vouchers

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BEST001	BEST BEST & KRIEGER LLP									
26321	09/10/2026	2027-03	1071909		AP010114	LEGAL FEES WVRO	0.00	3,038.00	12245	0.00
								\$3,038.00		\$0.00
					BEST001	BEST BEST & KRIEGER LLP				
BIAG001	MARIO BIAGI									
26241	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803609	0.00
26242	09/02/2026	2027-03			AP010074	SEP UTILITY CREDIT	0.00	20.00	8803609	0.00
								\$55.00		\$0.00
					BIAG001	MARIO BIAGI				
BIRG001	BARON BIRGE									
26243	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803610	0.00
26244	09/02/2026	2027-03			AP010074	SEP UTILITY CREDIT	0.00	20.00	8803610	0.00
								\$55.00		\$0.00
					BIRG001	BARON BIRGE				
BMOF001	BMO FINANCIAL GROUP									
26374	09/24/2026	2027-03	000002229555		AP010145	SM 34 #111 SEPT LOAN PAYMENT	0.00	972.49	8803654	0.00
								\$972.49		\$0.00
					BMOF001	BMO FINANCIAL GROUP				
BOYD001	SHERYL BOYD									
26301	09/10/2026	2026-12			AP010111	CONSTRUCTION DEPOSIT REFUND	0.00	290.82	12246	0.00
								\$290.82		\$0.00
					BOYD001	SHERYL BOYD				
BURG001	PYE-BARKER FIRE AND SAFETY									
26349	09/17/2026	2027-02	9051811	27-094	AP010126	CSB/FH ALARM SERVICE CALL	0.00	584.95	12261	0.00
								\$584.95		\$0.00
					BURG001	PYE-BARKER FIRE AND SAFETY				
CALP002	CALPERS									
26342	09/17/2026	2027-03			AP010125	SSA ANNUAL FEE	0.00	70.00	8803644	0.00
26343	09/17/2026	2027-03			AP010125	PPE 09.12.26 UNFUNDED CALPERS	0.00	12,018.50	8803643	0.00
								\$12,088.50		\$0.00
					CALP002	CALPERS				

AP - Vouchers

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CALP003	CAL PACIFIC ROOFING INC.									
26375	09/24/2026	2027-03			AP010145	HYDRANT METER REFUND	0.00	40.00	12272	0.00
								\$40.00		\$0.00
CALP457	CALPERS SUPPLEMENTAL INCOME PLANS									
26307	09/10/2026	2027-02			AP010113	PPE 08.29.26 457 CONTRIBUTIONS	0.00	2,125.00	8803635	0.00
26336	09/17/2026	2027-03			AP010125	PPE 09.12.26 457 CONTRIBUTIONS	0.00	625.00	8803648	0.00
								\$2,750.00		\$0.00
CAMP006	JON CAMPBELL									
26245	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803611	0.00
26246	09/02/2026	2027-03			AP010074	SEP UTILITY CREDIT	0.00	20.00	8803611	0.00
								\$55.00		\$0.00
CANO001	CANON FINANCIAL SERVICES, INC.									
26379	09/24/2026	2027-03	43923275		AP010145	SEPT COPY MACHINE LEASE	0.00	441.14	12273	0.00
								\$441.14		\$0.00
CARS004	CARSON CITY TOWING INC.									
26316	09/10/2026	2027-02		27-063	AP010113	T5 TRACKLESS REPAIR TOW	0.00	1,250.00	12247	0.00
								\$1,250.00		\$0.00
CAST001	CA STATE DISBURSEMENT UNIT									
26306	09/10/2026	2027-02			AP010113	PPE 08.29.26 GARNISHMENTS	0.00	234.46	8803634	0.00
26340	09/17/2026	2027-03			AP010125	PPE 09.12.26 GARNISHMENTS	0.00	234.46	8803646	0.00
								\$468.92		\$0.00

AP - Vouchers

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CHUR001	LELAND BLAIR CHURCHYARD									
26247	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803612	0.00
26248	09/02/2026	2027-03			AP010074	SEP GAS STIPEND	0.00	60.00	8803612	0.00
								\$95.00		\$0.00
CHUR001	LELAND BLAIR CHURCHYARD									
COLE001	JESSICA COLE									
26291	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	1,590.00	8803624	0.00
								\$1,590.00		\$0.00
COLE001	JESSICA COLE									
CROS001	CROSS CANYON ENGINEERING, LLC									
26319	09/10/2026	2027-02	5869		AP010113	REVIEWED TELECOM PLANS	0.00	3,106.50	12248	0.00
								\$3,106.50		\$0.00
CROS001	CROSS CANYON ENGINEERING, LLC									
CSBA001	CALIFORNIA SCHOOL BOARDS ASSOCIATION - DSC (0200)									
26280	09/02/2026	2027-02	83233-D5C6S5	27-071	AP010076	GASB 75 AMM VALUATION	0.00	2,000.00	12229	0.00
								\$2,000.00		\$0.00
CSBA001	CALIFORNIA SCHOOL BOARDS ASSOCIATION - DSC									
DUMO001	EMILY DUMOND									
26294	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	10.00	8803625	0.00
26249	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803613	0.00
26250	09/02/2026	2027-03			AP010074	SEP GAS STIPEND	0.00	60.00	8803613	0.00
								\$105.00		\$0.00
DUMO001	EMILY DUMOND									
DYMA001	DYMAX INC									
26378	09/24/2026	2027-03	0065313-IN	27-060	AP010145	LOADER BLADES	0.00	7,235.55	12274	0.00
								\$7,235.55		\$0.00
DYMA001	DYMAX INC									
EDD001	EDD									
26311	09/10/2026	2027-02			AP010113	EDD DE88-AUG SDI/PIT	0.00	6,206.79	8803638	0.00
								\$6,206.79		\$0.00
EDD001	EDD									

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EHSI001	EASY FLEET GPS, INC									
26283	09/02/2026	2027-03	3183		AP010077	SEASONAL SUSPEND GPS SERVICE	0.00	80.00	12230	0.00
								\$80.00		\$0.00
EHSI001	EASY FLEET GPS, INC									
FEDE001	FEDERAL EXPRESS									
26328	09/17/2026	2027-03	9-458-73090	27-066	AP010125	HACH PROBE STAND RETURN	0.00	11.45	12262	0.00
								\$11.45		\$0.00
FEDE001	FEDERAL EXPRESS									
FICH001	BRANDI BENSON									
26279	09/02/2026	2027-02		27-075	AP010076	KEY COPIES REIMBURSEMENT	0.00	25.82	12231	0.00
26251	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803614	0.00
26252	09/02/2026	2027-03			AP010074	SEP UTILITY CREDIT	0.00	500.00	8803614	0.00
26324	09/10/2026	2027-03		27-085	AP010114	RETIREMENT LUNCH REIMBURSEMENT	0.00	245.12	12249	0.00
26380	09/24/2026	2027-03		27-091	AP010145	HOME DEPOT REIMBURSEMENT	0.00	50.89	12275	0.00
								\$856.83		\$0.00
FICH001	BRANDI BENSON									
FORR001	JOSEPH D FORREST									
26264	09/02/2026	2027-03			AP010074	SEP PHONE STIPEND	0.00	35.00	8803621	0.00
26265	09/02/2026	2027-03			AP010074	SEP UTILITY CREDIT	0.00	20.00	8803621	0.00
26287	09/02/2026	2027-03		27-081	AP010078	FY 27 BOOT REIMBURSEMENT	0.00	128.51	12232	0.00
								\$183.51		\$0.00
FORR001	JOSEPH D FORREST									
FSBA001	FIVE STAR BANK									
26318	09/10/2026	2027-02			AP010113	SR EQUIPMENT LOAN AUG	0.00	6,240.94	8803640	0.00
26354	09/22/2026	2027-02			AP010140	AUGUST CC PAYMENT	0.00	2,804.69	8803652	0.00
26325	09/10/2026	2027-03			AP010114	SEP MS108 LOAN PAYMENT	0.00	2,752.53	8800011	0.00
								\$11,798.16		\$0.00
FSBA001	FIVE STAR BANK									

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GILA001	WYATT M GILLASPIE									
26262	09/02/2026	2027-03			AP010074	SEP PHONE STIPEND	0.00	35.00	8803620	0.00
26263	09/02/2026	2027-03			AP010074	SEP GAS STIPEND	0.00	60.00	8803620	0.00
								\$95.00		\$0.00
GOME001	GEORGE GOMEZ									
26292	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	1,625.00	8803626	0.00
								\$1,625.00		\$0.00
GOME002	BETHANY AMANDA GOMEZ									
26253	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803615	0.00
26254	09/02/2026	2027-03			AP010074	SEP UTILITY CREDIT	0.00	20.00	8803615	0.00
								\$55.00		\$0.00
GRAI001	GRAINGER									
26345	09/17/2026	2027-02	9056399760	27-065	AP010126	OPERATING SUPPLIES	0.00	266.44	12263	0.00
26339	09/17/2026	2027-03	9068973263	27-084	AP010125	SR TOOLS	0.00	704.89	12263	0.00
								\$971.33		\$0.00
GUST001	IAN GUSTASON									
26293	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	2,875.00	8803627	0.00
								\$2,875.00		\$0.00
HACH001	HACH COMPANY									
26351	09/17/2026	2027-02	15126172	27-045	AP010126	WW SAMPLING SUPPLIES	0.00	4,506.81	12264	0.00
26352	09/17/2026	2027-02	2251353	27-045	AP010126	PROBE STAND CREDIT	0.00	(358.22)	12264	0.00
								\$4,148.59		\$0.00

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HILD001	HILDEBRAND CONSULTING, LLC									
26315	09/10/2026	2027-02	823		AP010113	CONNECTION FEE STUDY	0.00	8,750.00	12250	0.00
					HILD001	HILDEBRAND CONSULTING, LLC		\$8,750.00		\$0.00
HOAO001	KIRKWOOD C/O HOA ORGANIZERS									
26285	09/02/2026	2027-03			AP010077	KCA DUES SM34#111 SEPTEMBER	0.00	94.38	12276	0.00
26358	09/23/2026	2027-04			AP010143	#027937693 KCA DUES SM34 #111 OCTOBER	0.00	94.38	12276	0.00
					HOAO001	KIRKWOOD C/O HOA ORGANIZERS		\$188.76		\$0.00
HSBS001	HIGH SIERRA BUSINESS SYSTEMS									
26314	09/10/2026	2027-02	155912		AP010113	B/W AND COLOR COPIES AUG	0.00	197.04	12251	0.00
					HSBS001	HIGH SIERRA BUSINESS SYSTEMS		\$197.04		\$0.00
HUNT001	HUNT & SONS, LLC									
26331	09/17/2026	2027-03	363657		AP010125	UNLEADED DELIVERY 9.11.26	0.00	1,255.06	12265	0.00
					HUNT001	HUNT & SONS, LLC		\$1,255.06		\$0.00
HUNT002	HUNT PROPANE									
26277	09/02/2026	2027-02	159638		AP010076	PROPANE DELIVERY 8.24.26	0.00	14,418.35	12234	0.00
					HUNT002	HUNT PROPANE		\$14,418.35		\$0.00
IRS001	INTERNAL REVENUE SERVICE									
26310	09/10/2026	2027-02			AP010113	PPE 08.29.26 PR TAX	0.00	15,024.92	8803649	0.00
26344	09/17/2026	2027-03			AP010125	PPE 09.12.26 PR TAX	0.00	16,302.30	8803642	0.00
					IRS001	INTERNAL REVENUE SERVICE		\$31,327.22		\$0.00
JBSA001	JB'S AWARDS & ENGRAVING									
26275	09/02/2026	2027-02		27-069	AP010076	B BENSON NAME PLATE	0.00	43.10	12235	0.00
					JBSA001	JB'S AWARDS & ENGRAVING		\$43.10		\$0.00

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JENS002	JENSEN INFRASTRUCTURE									
26376	09/24/2026	2027-03	CD99343240	27-087	AP010145	MANHOLE COVERS	0.00	2,050.54	12277	0.00
26377	09/24/2026	2027-03	CD99342555	27-087	AP010145	MANHOLE RING COVER	0.00	645.26	12277	0.00
JENS002 JENSEN INFRASTRUCTURE								\$2,695.80		\$0.00
KPS001	KIRKWOOD PROPERTY SERVICES									
26272	09/02/2026	2027-02			AP010076	HYDRANT METER REFUND	0.00	3,072.29	12236	0.00
KPS001 KIRKWOOD PROPERTY SERVICES								\$3,072.29		\$0.00
KVFD001	KIRKWOOD VOLUNTEER FIRE DEPARTMENT									
26300	09/10/2026	2027-01		27-032	AP010110	KVFD CC REIMBURSEMENT	0.00	1,333.05	12252	0.00
KVFD001 KIRKWOOD VOLUNTEER FIRE DEPARTMENT								\$1,333.05		\$0.00
LEIT001	TOMAS LEITENBAUER									
26295	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	220.00	8803628	0.00
26255	09/02/2026	2027-03			AP010074	SEP CELL PHONE STIPEND	0.00	35.00	8803616	0.00
26256	09/02/2026	2027-03			AP010074	SEP UTILITY CREDIT	0.00	20.00	8803616	0.00
26372	09/24/2026	2027-03		27-108	AP010145	FY27 WELLNESS REIMBURSEMENT	0.00	699.00	12278	0.00
LEIT001 TOMAS LEITENBAUER								\$974.00		\$0.00
MCGO001	TERRANCE MCGOVERN									
26296	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	905.00	8803629	0.00
MCGO001 TERRANCE MCGOVERN								\$905.00		\$0.00
MEAD003	MEADOW STONE LODGE HOA ACCOUNTING SERVICES									
26284	09/02/2026	2027-03			AP010077	MS108 SEP ASSESMENT	0.00	1,155.07	12237	0.00
MEAD003 MEADOW STONE LODGE HOA ACCOUNTING SERV								\$1,155.07		\$0.00

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MEEK001	MEEK'S WEST									
26330	09/17/2026	2027-03	21200780	27-056	AP010125	CONCRETE/PALLET	0.00	1,717.27	12266	0.00
MEEK001 MEEK'S WEST								\$1,717.27		\$0.00
METE001	ANDREW METEER									
26257	09/02/2026	2027-03			AP010074	SEP PHONE STIPEND	0.00	35.00	8803617	0.00
26258	09/02/2026	2027-03			AP010074	SEP GAS STIPEND	0.00	60.00	8803617	0.00
METE001 ANDREW METEER								\$95.00		\$0.00
MITA001	DOUGLAS MITAROTONDA									
26297	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	1,455.00	8803630	0.00
MITA001 DOUGLAS MITAROTONDA								\$1,455.00		\$0.00
NORT004	JASON NORTON									
26259	09/02/2026	2027-03			AP010074	SEP PHONE STIPEND	0.00	35.00	8803618	0.00
26322	09/10/2026	2027-03		27-083	AP010114	FY 27 BOOT REIMBURSEMENT	0.00	150.00	12253	0.00
NORT004 JASON NORTON								\$185.00		\$0.00
NV5001	NV5, INC.									
26365	09/24/2026	2027-02	542833		AP010144	2027 WWTP MONITORING	0.00	615.00	12279	0.00
NV5001 NV5, INC.								\$615.00		\$0.00
PART001	THE PARTS HOUSE									
26329	09/17/2026	2027-03	255617	27-070	AP010125	E93 BATTERIES	0.00	438.34	12267	0.00
PART001 THE PARTS HOUSE								\$438.34		\$0.00
PAUL001	JOE PAUL									
26260	09/02/2026	2027-03			AP010074	SEP PHONE STIPEND	0.00	35.00	8803619	0.00
26261	09/02/2026	2027-03			AP010074	SEP UTILITY CREDIT	0.00	20.00	8803619	0.00
PAUL001 JOE PAUL								\$55.00		\$0.00

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PCS001	PROFESSIONAL COMPUTER SYSTEMS LLC									
26323	09/10/2026	2027-03	14820		AP010114	ASP HOSTING FEES	0.00	560.00	12254	0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC								\$560.00		\$0.00
PERS001	PUBLIC EMPLOYEES RETIREMENT SYSTEM									
26308	09/10/2026	2027-02			AP010113	PPE 08.29.26 #26403	0.00	5,705.90	8803636	0.00
26309	09/10/2026	2027-02			AP010113	PPE 08.29.26 #1765	0.00	4,477.90	8803636	0.00
26337	09/17/2026	2027-03			AP010125	PPE 09.12.26 #26403	0.00	5,739.77	8803647	0.00
26338	09/17/2026	2027-03			AP010125	PPE 09.12.26 #1765	0.00	3,870.82	8803647	0.00
26341	09/17/2026	2027-03			AP010125	GASB 68 #1765	0.00	350.00	8803645	0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM								\$20,144.39		\$0.00
PRAX002	PRAX PRECISION CLEANING									
26274	09/02/2026	2027-02			AP010076	WEEKLY CLEANING	0.00	250.00	12238	0.00
26326	09/10/2026	2027-03			AP010114	WEEKLY CLEANING	0.00	250.00	12255	0.00
26373	09/24/2026	2027-03	4028		AP010145	WEEKLY CLEANING	0.00	250.00	12280	0.00
PRAX002 PRAX PRECISION CLEANING								\$750.00		\$0.00
QUAD001	QUADIANT LEASING USA, INC. DEPT 3682									
26382	09/24/2026	2027-03	Q2540166		AP010145	POSTAGE MACHINE LEASE	0.00	764.27	12281	0.00
QUAD001 QUADIANT LEASING USA, INC. DEPT 3682								\$764.27		\$0.00
QUAL001	QUALITY CHAIN CORP.									
26381	09/24/2026	2027-03	0346673-IN	27-105	AP010145	EXPRESS HOOK	0.00	604.41	12282	0.00
QUAL001 QUALITY CHAIN CORP.								\$604.41		\$0.00
REPU002	REPUBLIC SERVICES #594									
26312	09/10/2026	2027-02	0594-000253596		AP010113	GREEN WASTE DISPOSAL	0.00	90.00	12256	0.00
26313	09/10/2026	2027-02	0594-000025226		AP010113	AUG WASTE REMOVAL	0.00	15,856.20	12256	0.00
REPU002 REPUBLIC SERVICES #594								\$15,946.20		\$0.00

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RYLA001	RYLAND STRATEGIC BUSINESS CONSULTING									
26348	09/17/2026	2027-02	74		AP010126	CONSULTING SERVICES	0.00	4,500.00	12268	0.00
						RYLA001 RYLAND STRATEGIC BUSINESS CONSULTING		\$4,500.00		\$0.00
SCHN001	JEFFERY SCHNEIDER									
26298	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	70.00	8803631	0.00
						SCHN001 JEFFERY SCHNEIDER		\$70.00		\$0.00
SCHR001	CRAIG SCHROEDER									
26289	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	10.00	8803632	0.00
						SCHR001 CRAIG SCHROEDER		\$10.00		\$0.00
SENS001	SENSUS USA INC.									
26363	09/24/2026	2027-02	ZA26011349	27-004	AP010144	STRATUS IQ METER	0.00	898.63	12283	0.00
						SENS001 SENSUS USA INC.		\$898.63		\$0.00
SHEL001	SHELL ENERGY NORTH AMERICA (US), L.P.									
26350	09/17/2026	2027-02			AP010126	AUG 2026 INITIAL T+9B	0.00	37,906.50	8803650	0.00
26232	08/31/2026	2027-02			AP010070	JAN 2025 NERC WECC CHARGES	0.00	536.67	8803604	0.00
26332	09/17/2026	2027-03			AP010125	MAY 2026 T+70B	0.00	644.31	8803650	0.00
						SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.		\$39,087.48		\$0.00
SM34001	SUN MEADOWS 3/4 OWNERS ASSOCIATION									
26320	09/10/2026	2027-02	00691		AP010113	SM34#111 DEC-APRIL PROPANE	0.00	94.80	12257	0.00
						SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION		\$94.80		\$0.00
USAB001	USA BLUEBOOK									
26271	09/02/2026	2027-02	1139966	27-064	AP010076	WATER PLUS PUMP	0.00	1,034.91	12239	0.00
						USAB001 USA BLUEBOOK		\$1,034.91		\$0.00

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USBA001	US BANK									
26267	09/02/2026	2027-01	8261590		AP010075	MELLO ROOS ADMIN FEE	0.00	2,862.00	12240	0.00
					USBA001	US BANK		\$2,862.00		\$0.00
VASQ001	JOSEPH VASQUEZ									
26299	09/03/2026	2027-02			AP010080	KVFD AUGUST 2026	0.00	20.00	8803633	0.00
					VASQ001	JOSEPH VASQUEZ		\$20.00		\$0.00
VERI001	VERIZON WIRELESS									
26317	09/10/2026	2027-02	6152403367		AP010113	AUG WW VPN	0.00	67.12	12258	0.00
					VERI001	VERIZON WIRELESS		\$67.12		\$0.00
VOLC001	VOLCANO COMMUNICATION GROUP									
26281	09/02/2026	2027-03			AP010077	KVFD 209.258.4444	0.00	207.35	12241	0.00
26282	09/02/2026	2027-03			AP010077	CSB 209.258.4444	0.00	2,046.02	12241	0.00
					VOLC001	VOLCANO COMMUNICATION GROUP		\$2,253.37		\$0.00
WAGN002	MICHAEL WAGNER									
26268	09/02/2026	2027-01			AP010075	HOUSING DEPOSIT REFUND	0.00	500.00	12242	0.00
					WAGN002	MICHAEL WAGNER		\$500.00		\$0.00
WAPA001	WESTERN AREA POWER ADMINISTRATION									
26347	09/17/2026	2027-02	NNPB00229082		AP010126	BASE RESOURCE ALLOCATION	0.00	2,489.63	8803651	0.00
26233	08/31/2026	2027-03	NNPB00229082		AP010071	SEPTEMBER RESTORATION FUND CHARGE	0.00	786.52	8803603	0.00
					WAPA001	WESTERN AREA POWER ADMINISTRATION		\$3,276.15		\$0.00
WEST004	WEST YOST & ASSOCIATES, INC									
26303	09/10/2026	2027-01			AP010112	CROSS CONNECTION CONTROL PLAN	0.00	381.25	12259	0.00
					WEST004	WEST YOST & ASSOCIATES, INC		\$381.25		\$0.00

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WETL001	WESTERN ENVIRONMENTAL TESTING LABORATORY									
26278	09/02/2026	2027-02	26080387		AP010076	26080387 WW 8.11.26	0.00	243.90	12243	0.00
26362	09/24/2026	2027-02	26080849		AP010144	26080849 W 8.25.26	0.00	749.90	12284	0.00
26384	09/24/2026	2027-03	26090084		AP010145	26090084 WW 9.1.26	0.00	611.30	12284	0.00
26367	09/24/2026	2027-03	26090307		AP010145	26090307 WW9.8.26	0.00	303.90	12284	0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO								\$1,909.00		\$0.00
WIRE001	WIRED SOLUTIONS									
26360	09/24/2026	2027-02	304601	27-015	AP010144	MERAKI/5 YEAR LICENSE	0.00	6,199.90	12285	0.00
26333	09/17/2026	2027-03	304607		AP010125	IT SUPPORT	0.00	3,000.00	12269	0.00
26334	09/17/2026	2027-03	304619		AP010125	MS 365 PREM BUS MS DEFENDER	0.00	1,207.45	12269	0.00
26335	09/17/2026	2027-03	304633		AP010125	MS AZURE PLAN	0.00	262.44	12269	0.00
WIRE001 WIRED SOLUTIONS								\$10,669.79		\$0.00
ZORO001	ZORO TOOLS, INC.									
26368	09/24/2026	2027-03	20024157	27-096	AP010145	STAINLESS STEEL NARROW ED 6"X3/8"	0.00	13.51	12286	0.00
26369	09/24/2026	2027-03	20010384	27-096	AP010145	1/4 RATCHET DOUBLE SQUARE	0.00	45.25	12286	0.00
26366	09/24/2026	2027-03	20017307	27-096	AP010145	RATCHET STRAP	0.00	117.32	12286	0.00
ZORO001 ZORO TOOLS, INC.								\$176.08		\$0.00
All Vendors Report Total								\$ 348,902.61		

Past Due Balances

There is currently 1 locked off account for non-payment

<u>Acct</u>	<u>Current Balance</u>	<u>Past Due 1 to 30</u>	<u>Past Due 31 to 60</u>	<u>Past Due 61 to 90</u>	<u>Past Due Over 90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
**065	339.50	333.26	0.00	0.00	0.00	672.76	8/28/2026
**508	519.97	391.54	0.00	0.00	0.00	911.51	8/6/2026
**753	799.91	905.14	0.00	1,003.97	0.00	2,709.02	9/14/2026
**227	307.01	202.61	0.00	0.00	0.00	509.62	9/15/2026
**837	314.01	237.07	0.00	0.00	0.00	551.08	1/8/2026
**069	331.27	364.28	0.00	0.00	0.00	695.55	7/30/2026
**469	334.21	93.62	0.00	0.00	0.00	427.83	8/11/2026
**844	357.22	373.74	0.00	0.00	0.00	730.96	7/9/2026
**968	1,124.83	1,220.65	0.00	1,219.03	0.00	3,564.51	9/24/2026
**092	954.98	933.81	0.00	0.00	0.00	1,888.79	8/28/2026
**165	314.44	184.89	0.00	0.00	0.00	499.33	9/22/2026
**521	384.69	405.04	0.00	203.98	0.00	993.71	7/27/2026
TOTAL	6,082.04	5,645.65	0.00	2,426.98	0.00	14,154.67	

Shutoffs

<u>Acct</u>	<u>Current Balance</u>	<u>Past Due 1 to 30</u>	<u>Past Due 31 to 60</u>	<u>Past Due 61 to 90</u>	<u>Past Due Over 90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
**834	414.41	458.09	0.00	873.24	433.59	2,179.33	5/12/2026
TOTAL	414.41	458.09	0.00	873.24	433.59	2,179.33	

Secondary AR Past Due Balances

<u>Acct</u>	<u>Current Balance</u>	<u>Past Due 1 to 30</u>	<u>Past Due 31 to 60</u>	<u>Past Due 61 to 90</u>	<u>Past Due Over 90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
TOTAL							

STAFF REPORT

Fiscal Year 2026 Property Tax Allocations

Background:

KMPUD receives property tax revenue from the counties each fiscal year and makes an annual determination on year end allocations of those funds based upon the amounts set forth in the approved budget and budget assumptions. When additional funds are available beyond the allocations outlined in the operating budget, the Board may elect to allocate them to accomplish goals as set forth in the approved fiscal year budget assumptions. The Board approved 2026 fiscal year property tax allocation priorities are:

1. To ensure RUS loan covenant ratios are covered.
2. To cover the promised property tax allocations for WWTP financing.
3. To cover cash losses in departments.
4. To fund capital expenditures.
5. To fund cash reserves.

The current reserve policy (PS 695) sets the following cash reserve targets by fund:

	Water Fund 10	Wastewater Fund 20	Electric Fund 50	Propane Fund 80	Fire Department	Snow Removal Fund 70	Employee Housing Fund 40
Total Reserve Target	\$1,180,000	\$1,700,000	\$1,665,600	\$895,000	\$151,110	\$518,595	\$65,560
EOY Reserve Balance	\$419,638	\$1,487,251	\$1,857,919	\$683,090	\$167,567	\$392,165	\$0.00
Difference	(\$760,362)	(\$212,749)	\$192,319	(\$211,910)	\$16,457	(\$126,430)	(\$65,560)

Table 1

Discussion:

In fiscal year 2026, KMPUD received \$1,058,194 in property tax revenue. Planned allocations per the FY 2026 budget total \$908,703. Cumulative end of year losses total \$660,753; a breakdown by fund is provided in Table 2. RUS loan covenant ratios were considered in the approved 2026 Debt Management plan, which specified that \$200,000 of FY 2026 property taxes would be allocated into fund 50 (electric). Additionally, the FY 2026 budget outlined a \$250,000 allocation to fund 20 (wastewater) to satisfy requirements for WWTP financing. To achieve budgeted allocations, cover RUS loan covenant ratios, offset losses, and build needed reserves, Staff recommends the following allocations:

Fund	Budgeted Allocation	EOY Loss	Proposed Allocation
Fire	\$320,000	\$294,887.26	\$320,000
Parks	\$25,703	\$29,348.38	\$29,400
Water	\$93,000	\$163,493.98	\$195,694
Wastewater	\$250,000	\$110,047.56	\$250,000
Employee Housing	\$20,000	\$61,333.02	\$61,400
Electric	\$200,000	-	\$200,000
Cable	-	\$1,643.01	\$1,700
Snow Removal	-	-	Ineligible
Propane	-	-	-
Solid Waste	-	-	Ineligible
TOTAL	\$908,703	\$660,753.21	\$1,058,194

Table 2

After budgeted allocations and covering losses, \$32,194 in property taxes remains available. In the above proposal, these funds have been allocated to fund 10 (water) to offset a portion of the reserve deficit outlined in Table 1.

Requested Action:

Staff requests that the Board review and consider approval of the proposed FY 2026 property tax allocations.

Prepared By:

Amanda Gomez

Kirkwood Meadows Public Utility KMPUD Noise Assessment Request For Proposals

Overview

The Kirkwood Meadows Public Utility KMPUD (KMPUD) is located approximately 35 miles Southwest of Lake Tahoe and 60 miles East of Jackson, California on State Highway 88. Located at the intersection of Alpine, Amador and El Dorado Counties, KMPUD provides the community's water supply, wastewater treatment, propane service and electric service to over 730 customers.

KMPUD has had several recent complaints from the community regarding noise levels from facilities and/or equipment that, while not in violation of any local, state or federal regulation, are of concern to residents. This Request for Proposals (RFP) seeks proposals for an assessment of sound levels at one primary facility and up to six secondary locations in Kirkwood, CA. The proposal should provide various options and engineers estimates for lowering the sound level at the primary facility.

The RFP will be conducted in accordance with the schedule set forth below. Final proposal selection will be made at the time and date as indicated in the below schedule. A Notice of Award will be sent to the successful respondent by 10:00 AM, October 26, 2026.

RFP Schedule

1. Release RFP	October 7, 2026
2. Deadline for Question Submittal	October 20, 2026, 5:00 PM
3. RFP Response Due	October 26, 2026 by 10:00 AM
4. Board Consideration	November 6, 2026
5. Notification of Award	November 9, 2026

Requested Products and Services

The successful respondent shall provide an independent assessment of the sound levels at one primary facility and up to six secondary locations in Kirkwood, CA. The selected respondent shall confirm the accuracy of the information provided by KMPUD, as well as information obtained from other sources concerning existing conditions and conduct further investigations of existing conditions as necessary to perform the following assessment:

- a. Initial Assessment. Assess noise level from Wastewater Treatment Plant (primary facility), including sound level readings at KMPUD facility, property line and four additional identified locations. Preliminary assessment of the sound levels indicate levels below 30 dB, so the selected respondent must be able to accurately record and document sound levels down to 10 dB. Perform initial assessment of sound level at up to six secondary locations in Kirkwood, CA.
- b. Determination of Options for Noise Reduction. Conduct analysis of existing Wastewater Treatment Plant equipment and ventilation requirements. Evaluate the information gained from the analysis and provide recommendations on maintaining the required ventilation while reducing sound levels through:
 - i. Replacement or reconfiguration of equipment without reconfiguring electrical or control systems.
 - ii. Installation of sound dampening equipment to existing equipment.

- iii. Replacement or reconfiguration of equipment including reconfiguring electrical or control systems.
- iv. Other feasible alternatives as identified.

d. Deliverables. Submit project documentation to KMPUD in hardcopy and electronic form. Submittals shall be made following the project schedule agreed to by the selected respondent and KMPUD. Submitted documentation will include:

1. Final report. The final report shall detail the sound levels observed during the initial assessment, various options for reducing the sound level from the primary facility, including projected sound levels at project completion for each option. Each option shall include a cost estimate and potential timeline.

Experience and Capabilities

1. The selected respondent shall possess all permits, licenses and professional credentials necessary to supply product and perform services as specified under this RFP.

Proposal Requirements

All proposals must adhere to the following requirements to be considered for selection:

- 1. Transmittal letter.
- 2. Project Understanding - Provide a detailed discussion of the project including a description of the proposed work plan to complete the required work
- 3. Engineering Services - Include a discussion of deliverables and project milestones.
- 4. Project Schedule –Provide a timeline outlining days required to complete each milestone.
- 5. Statement of Qualifications - Include descriptions of example projects completed within the past five years that are comparable in scope to the proposed project.
- 6. Invoice Process - Include a description of the proposed invoicing process.
- 7. References - Provide a minimum of three related references with the following information for each reference: organization, name of contact, phone number of contact, title/role of contact and a description of services provided.

Reservation of Rights

KMPUD reserves the right to change the requirements, due dates, and other requirements as may be necessary for the successful award to the least cost supplier of the Noise Assessment. KMPUD reserves the right to reject all proposals.

Proposal Delivery

Proposals may be submitted by mail or email. Proposals should be sent to the addresses shown below and must be received no later than 10:00 AM Pacific Time on October 26, 2026.

Kirkwood Meadow Public Utility
Noise Assessment Request For Proposals
Attention: Brandi Benson, General Manager
33540 Loop Road
P.O. Box 247
Kirkwood, CA 95646
Email: bbenson@kmpud.com

Inquiries regarding this RFP may be directed to the address or email listed above until October 20, 2026.

STAFF REPORT

Adding “Safety Classification” to KMPUD’s California Public Employees’ Retirement System (CalPERS) Contract

Background:

Since July 17, 1994, the District has contracted with the California Public Employees’ Retirement System (CalPERS) to provide retirement benefits for the District’s operations and administrative employees, categorized as “miscellaneous” by CalPERS.

With the announced retirement of the current Volunteer Fire Chief, the District determined that it was necessary to update its staffing structure with the Organization Chart that was reviewed and Board approved on August 7, 2026. As a result, the District must establish the authority to hire an employee under the CalPERS “Safety” classification to meet the operational and leadership needs of the Fire Department. Amendments to add the Safety classification have no impact on the District’s overall Miscellaneous classification and do not change the contract terms, retirement calculations, or unfunded liability for the Miscellaneous plan.

Establishing access to the safety classification is essential to provide the District with the flexibility to recruit and retain qualified candidates for the Fire Chief position and other fire department positions that may be considered in the future and to ensure retirement coverage consistent with public safety roles.

CalPERS retirement benefits are based on employee classification (Miscellaneous vs. Safety), which determines retirement formulas, eligibility for industrial disability retirement, contribution rates, and related benefits. KMPUD currently provides a PEPRAs Miscellaneous formula of 2% at age 62.

Fiscal Considerations of the Safety Retirement classification previously discussed include:

- Higher employer contribution rates to CalPERS under a new Safety Plan compared to the current Miscellaneous employer contribution rate (7.93%) due to the retirement age for Safety plans set by CalPERS (57).
- Potential Unfunded accrued liability (UAL) rates applicable to the District under a new Safety plan designation.

Following Board direction, staff submitted an application to CalPERS requesting a PEPRAs Safety Actuarial Valuation Report at a benefit provision of 2% at age 57. This provision is in alignment with KMPUD’s Miscellaneous formula and Alpine County’s Safety formula. A position may only be classified as Safety following formal review and approval by CalPERS. The District submitted the appropriate forms and supporting documentation, including a detailed job description, demonstrating that the position satisfies statutory safety criteria. CalPERS evaluated the submission and issued the completed Actuarial Valuation Report on August 14, 2026.

Anticipatory Timeline:

CalPERS requires a Board approved Resolution of Intention, followed by a twenty-day statutory waiting period, and finally an Adoption of Final Resolution. The Resolution of Intention is drafted by CalPERS within thirty days of receipt of a Contract Amendment Request Letter, which was signed by the General Manager and delivered to CalPERS via email on August 19, 2026 along with an Anticipated Schedule of Agency Actions.

- September 21, 2026 – Resolution of Intention Delivery Deadline. KMPUD will receive the Resolution of Intention from CalPERS no later than this date.
- **October 2, 2026 – Presentation of Resolution of Intention. The Resolution of Intention will be presented to the Board for consideration. If approved, it will be returned to CalPERS on the same day.**
- November 6, 2026 – Presentation of Final Resolution. If the Resolution of Intention is approved at the October Board meeting, the Final Resolution will be presented to the Board for Consideration in November. If approved, it will be returned to CalPERS on the same day.
- November 7, 2026 – Effective Date of CalPERS Contract. If the Final Resolution is approved by the KMPUD Board, this is the soonest that the Safety Classification of KMPUD's CalPERS contract may go into effect.

A ninety-day limit on the current Actuarial Valuation Report is imposed by CalPERS. Should the contract effective date fall on or after December 30, 2026, the employer contribution rates will have to be recalculated. The above anticipatory timeline provides a buffer period of thirty days for potential delays. Short delays will move the Effective Date of CalPERS Contract to December 5, 2026, which complies with the ninety-day limit. Significant delays of thirty or more days will necessitate a recalculation and amended Schedule of Agency Actions.

Fiscal Considerations:

The 2027 required employer cost rate for the current PEPRA miscellaneous classification is 7.93%, with a member contribution rate of 7.75%. The Safety Actuarial Valuation Report lists the following required contribution rates for the proposed plan:

Fiscal Year	Employer Cost Rate	Member Contribution Rate
2027	11.17%	11%
2028	11.26%	11%

Unfunded Accrued Liability (UAL) is pooled and is based on the plan's accrued liability and fair value of assets. The UAL estimate provided to KMPUD in the Actuarial Valuation for FY 2027 is \$0.00. This contribution rate is subject to annual recalculation depending upon the plan's returns. The current estimate is based on an anticipated return rate of 6.8%. CalPERS provided additional insight into the projected employer contributions should the return rate vary from the assumed 6.8%. This is listed in the table below.

Assumed Annual Return for Fiscal Year 2025-2026	Required Employer Contributions	Projected Employer Contributions
	FY 2027	FY 2028
(18.6)% (2 standard deviation loss)	\$0.00	\$0.00
(5.9)% (1 standard deviation loss)	\$0.00	\$0.00

Recommendation:

Staff is requesting the Board review and consider approval of the Resolution of Intention to approve an amendment to contract between the Board of Administration of California Public Employees' Retirement System and the Board of Directors of Kirkwood Meadows Public Utility District.

Prepared By:

Amanda Gomez

RESOLUTION NO. 26-07
RESOLUTION OF INTENTION
TO APPROVE AN AMENDMENT TO CONTRACT
BETWEEN THE
BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
AND THE
BOARD OF DIRECTORS
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change:

To provide for a new fire category with section 7522.25(b) (2% @ 57 Supplemental formula) with 0% prior service.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

By: _____
Presiding Officer

Title

Date adopted and approved

**AMENDMENT TO CONTRACT
BETWEEN THE
BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
AND THE
BOARD OF DIRECTORS
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**

The Board of Administration, Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective July 17, 1994, and witnessed July 14, 1994, and as amended effective May 16, 2005 and February 16, 2008, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 11 are hereby stricken from said contract as executed effective February 16, 2008, and hereby replaced by the following paragraphs numbered 1 through 16 inclusive:
1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. Normal retirement age" shall mean age 55 for classic local miscellaneous members and age 62 for new local miscellaneous members.
 2. Public Agency shall participate in the Public Employees' Retirement System from and after July 17, 1994, making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
 - a. Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
 - b. Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
 - c. Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Local Fire Fighters (herein referred to as local safety members);
 - b. Employees other than local safety members (herein referred to as local miscellaneous members).

5. Any exclusion(s) shall remain in effect until such time as the Public Employees' Retirement System determines that continuing said exclusion(s) would risk a finding of non-compliance with any federal tax laws or regulations. If such a determination is contemplated, the Public Employees' Retirement System will meet with the Public Agency to discuss the matter and coordinate any required changes or amendments to the contract.
6. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

a. POLICE EMPLOYEES; AND

b. MEMBERS OF THE GOVERNING BODY.

7. The percentage of final compensation to be provided for classic local miscellaneous members in employment before and not on or after May 16, 2005, for each year of credited prior service is 25% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 21353 of said Retirement Law (2% at age 60 Modified).
8. The percentage of final compensation to be provided for classic local miscellaneous members in employment on or after May 16, 2005, for each year of credited prior service is 25% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 21354.4 of said Retirement Law (2.5% at age 55 Modified).
9. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Supplemental to Federal Social Security).

10. The percentage of final compensation to be provided for each year of credited prior and current service as a local Fire member shall be determined in accordance with Section 7522.25(b) of said Retirement Law (2% at age 57 Supplemental to Federal Social Security).
11. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 20042 (One-Year Final Compensation) for classic members only.
 - b. Section 20938 (Limit Prior Service to Members Employed on Contract Date) for local miscellaneous members only.
 - c. Section 21031 (Public Service Credit for Limited Prior Service) for local miscellaneous members only.
12. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.
13. Public Agency shall also contribute to said Retirement System as follows:
 - a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
 - b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
14. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

15. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the day of _____, _____, _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
MELODY BENAVIDES, CHIEF
PENSION CONTRACTS & PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS
KIRKWOOD MEADOWS PUBLIC
UTILITY DISTRICT

BY _____
PRESIDENT OFFICER

Witness Date

Attest:

Clerk

"PLEASE DO NOT SIGN EXHIBIT ONLY"



Certification of Governing Body's Action

I hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the

Board of Directors _____ of the
(governing body)
Kirkwood Meadows Public Utility District

(public agency)
on October 2, 2026.
(date)

Clerk/Secretary

Title

STAFF REPORT

2026 Wildfire Mitigation Plan

Background:

In 2008, the California Public Utilities Commission (“CPUC”) initiated proceedings to address wildfires associated with utility infrastructure. In 2016, Governor Brown signed Senate Bill (“SB”) 1028, requiring publicly owned utilities (“POUs”) to identify additional wildfire mitigation measures, as codified in Public Utilities Code section 8387. In 2019, Assembly Bill 1054 was signed into law, establishing the Wildfire Safety Advisory Board. The Wildfire Safety Advisory Board operates within the Office of Energy Infrastructure Safety under the California Natural Resources Agency and provides oversight of POUs Wildfire Mitigation Plans.

Changes for 2026:

- Under Public Utilities Code section 8387, publicly owned utilities (POUs) and electrical cooperatives (co-ops) are required to submit wildfire mitigation plans to the California Wildfire Safety Advisory Board (WSAB) “at least once every four years on a schedule determined by the [WSAB].” WSAB adopted the 2026–2029 Wildfire Mitigation Plan (WMP) Schedule for Publicly Owned Utilities and Electrical Cooperatives (2026–2029 Schedule) at its December 3, 2025, meeting. As a result, the plan will be updated biennially rather than annually. Accordingly, the next scheduled update will be presented in 2028.
- To address the Wildfire Safety Advisory Board’s request for documented progress in vegetation mitigation, a “Successes” section has been added to summarize proactive efforts to remove potential hazards within the transmission system.
- Additional administrative updates include revisions to the organizational structure, the incorporation of updated maps, and other minor technical changes.

Fiscal Impact: There is no fiscal impact associated with the recommended action.

Recommended Action:

Staff recommends that the Board approve the 2026 Wildfire Mitigation Plan in accordance with applicable state law governing electric utility wildfire mitigation requirements.

Prepared By:

J.R. Campbell



**KIRKWOOD MEADOWS
PUBLIC UTILITY DISTRICT**
COMMUNITY POWERED • CUSTOMER FOCUSED

2026 Wildfire Mitigation Plan

Version 1.0



SEPTEMBER 14, 2026

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I. OVERVIEW

A. POLICY STATEMENT

The overarching goal of Kirkwood Meadows Public Utility District ('KMPUD') is to provide safe, reliable, and economic electric service to its local community. In order to meet this goal, KMPUD constructs, maintains, and operates its electrical lines and equipment in a manner that minimizes the risk of catastrophic wildfire posed by its electrical lines and equipment.

B. PURPOSE OF THE WILDFIRE MITIGATION PLAN

This Wildfire Mitigation Plan describes the activities that KMPUD takes to mitigate the threat of power-line ignited wildfires, including its various programs, policies, and procedures. This plan is subject to direct supervision by the KMPUD Board of Directors and is implemented by the General Manager. This plan complies with the requirements of Public Utilities Code section 8387 for publicly owned electric utilities to prepare a wildfire mitigation plan by January 1, 2020.

KMPUD coordinates with local fire and safety officials in Alpine, Amador and El Dorado Counties. KMPUD staff reviewed the CPUC's Fire Threat Map to determine the wildfire risk associated with KMPUD's overhead electric lines and equipment. This information was used to develop additional wildfire mitigation measures which will be presented to the KMPUD Board of Directors semi-annually.

Table 1, below, is an information table to assist the Staff and Board members in understanding the unique characteristics of KMPUD.

Table 1: Context-Setting Information

Utility Name	KMPUD	
Service Territory Size	[1.875] square miles	
Owned Assets	✕ Transmission ✕ Distribution ✕ Generation	
Number of Customers Served	[752] customer accounts	
Population Within Service Territory	[100-6,500] people	
Customer Class Makeup	<i>Number of Accounts</i>	<i>Share of Total Load (MWh)</i>
	[88]% Residential; [1]% Government; [0]% Agricultural; [0]% Small/Medium Business; [11]% Commercial/Industrial	[47]% Residential; [12]% Government; [0]% Agricultural; [0]% Small/Medium Business; [41]% Commercial/Industrial
Service Territory Location/Topography¹	[0]% Agriculture [10]% Barren/Other [42]% Conifer Forest [0]% Conifer Woodland [0]% Desert [0]% Hardwood Forest [0]% Hardwood Woodland [31]% Herbaceous [4]% Shrub [10]% Urban [0]% Water	
Service Territory Wildland Urban Interface² (based on total area)	[3]% Wildland Urban Interface; [7]% Wildland Urban Intermix;	
Percent of Service Territory in CPUC High Fire Threat Districts (based on total area)	☐ Includes maps Tier 2: [0]% Tier 3: [0]%	
Prevailing Wind Directions & Speeds by Season	☐ Includes maps Winter: Wind blows from the Southwest at 15mph during the day drops off at night. Winter storms can increase wind to 40mph. Spring: Wind blows from the Southwest at 15mph during the day drops off at night. Summer: Wind blows from the Southwest at 15mph during the morning	

¹ This data shall be based on the California Department of Forestry and Fire Protection, California Multi-Source Vegetation Layer Map, depicting WHR13 Types (Wildlife Habitat Relationship classes grouped into 13 major land cover types) available at: <https://www.arcgis.com/home/item.html?id=b7ec5d68d8114b1fb2bfbf4665989eb3>.

² This data shall be based on the definitions and maps maintained by the United States Department of Agriculture, as most recently assembled in *The 2010 Wildland-Urban Interface of the Conterminous United States*, available at https://www.fs.fed.us/nrs/pubs/rmap/rmap_nrs8.pdf.

	drops off during the day. Fall: Wind blows from the Southwest at 15mph during the day drops off at night.
Miles of Owned Lines Underground and/or Overhead	Overhead Dist.: [0] miles Overhead Trans.: [1.7] miles Underground Dist.: [11.47] miles Underground Trans.: [25.69] miles
	Explanatory Note 1 - Methodology for Measuring "Miles": [e.g., circuit miles, line miles.]
	Explanatory Note 2 – Description of Unique Ownership Circumstances: [____]
	Explanatory Note 3 – Additional Relevant Context: [e.g., percentage of lines located outside service territory]
Percent of Owned Lines in CPUC High Fire Threat Districts	<i>Overhead Distribution Lines as % of Total Distribution System (Inside and Outside Service Territory)</i>
	Tier 2: [0]% Tier 3: [0]%
	<i>Overhead Transmission Lines as % of Total Transmission System (Inside and Outside Service Territory)</i>
	Tier 2: [100]% Tier 3: [0]%
	Explanatory Note 4 – Additional Relevant Context: [e.g., explain any difference from data reported in WMP due to different numerator used for this form]
Customers have ever lost service due to an IOU PSPS event?	☐ Yes ☒ No
Customers have ever been notified of a potential loss of service to due to a forecasted IOU PSPS event?	☐ Yes ☒ No
Has developed protocols to pre-emptively shut off electricity in response to elevated wildfire risks?	☒ Yes ☐ No
Has previously pre-emptively shut off electricity in response to elevated wildfire risk?	☐ Yes ☒ No If yes, then provide the following data for calendar year 2020: <i>Number of shut-off events:</i> [____] <i>Customer Accounts that lost service for >10 minutes:</i> [____] <i>For prior response, average duration before service restored:</i> [____]

Table 2, below, outlines the Wildfire Mitigation Plan's compliance with Public Utilities Code section 8387.

Table 2 – Outline of PUC 8387 Compliance

PUC § 8387(b)	DESCRIPTION	PLAN SECTION NUMBER
(2) (A)	An accounting of the responsibilities of persons responsible for executing the plan.	III
(2) (B)	The objectives of the wildfire mitigation plan.	II
(2) (C)	A description of the preventative strategies and programs to be adopted by the local publicly owned electric utility or electrical cooperative to minimize the risk of its electrical lines and equipment causing catastrophic wildfires, including consideration of dynamic climate change risks.	V
(2) (D)	A description of the metrics the local publicly owned electric utility or electrical cooperative plans to use to evaluate the wildfire mitigation plan's performance and the assumptions that underlie the use of those metrics.	VII
(2) (E)	A discussion of how the application of previously identified metrics to previous wildfire mitigation plan performances has informed the wildfire mitigation plan.	VII
(2) (F)	Protocols for disabling reclosers and deenergizing portions of the electrical distribution system that consider the associated impacts on public safety, as well as protocols related to mitigating the public safety impacts of those protocols, including impacts on critical first responders and on health and communication infrastructure.	V(D); VI
(2) (G)	Appropriate and feasible procedures for notifying a customer who may be impacted by the deenergizing of electrical lines. The procedures shall consider the need to notify, as a priority, critical first responders, health care facilities and operators of telecommunications infrastructure.	V(E)
(2) (H)	Plans for vegetation management.	V(B)
(2) (I)	Plans for inspections of the local publicly owned electric utility's or electrical cooperative's electrical infrastructure.	V(C)
(2) (J)	List that identifies, describes, and prioritizes all wildfire risks, and drivers for those risks, throughout the local publicly owned electric utility's or electrical cooperative's service territory. The list shall include, but not be limited to both of the following:	IV
(2) (J) (i)	Risks and risk drivers associated with design, construction, operation and maintenance of the local publicly owned electric utility's or electrical cooperative's equipment and facilities.	V(A)
(2) (J) (ii)	Particular risks and risk drivers associated with topographic and climatological risk factors throughout the different parts of the local publicly owned electric utility's or electrical cooperative's service territory.	IV(B)
(2) (K)	Identification of any geographic area in the local publicly owned electric utility's or electrical cooperative's service territory that is a higher wildfire threat than is identified in a commission fire threat map, and identification of where the commission should expand a high fire threat district based on new information or changes to the environment.	IV(D)
(2) (L)	A methodology for identifying and presenting enterprise-wide safety risk and wildfire-related risk.	IV(C)

(2) (M)	A statement of how the local publicly owned electric utility or electrical cooperative will restore service after a wildfire.	VI
(2) (N)	A description of the processes and procedures the local publicly owned electric utility or electrical cooperative shall use to do all of the following:	VII
(2) (N) (i)	Monitor and audit the implementation of the wildfire mitigation plan.	VII(C)
(2) (N) (ii)	Identify any deficiencies in the wildfire mitigation plan or its implementation and correct those deficiencies.	VII(D)
(2) (N) (iii)	Monitor and audit the effectiveness of electrical line and equipment inspections, including inspections performed by contractors that are carried out under the plan, other applicable statutes or commission rules.	VII(E)

(3)	The local or publicly owned electric utility or electrical cooperative shall present each wildfire mitigation plan in an appropriately noticed public meeting. The local or publicly owned electric utility or electrical cooperative shall accept comments on its wildfire mitigation plan from the public, other local and state agencies and interested parties, and shall verify that the WMP complies with all applicable rules, regulations, and standards as appropriate.	VII(D)
(3) (C)	The local publicly owned electric utility or electrical cooperative shall contract with a qualified independent evaluator with experience in assessing the safe operation of electrical infrastructure to review and assess the comprehensiveness of its wildfire mitigation plan. The independent evaluator shall issue a report that shall be made available on the internet web site of the local publicly owned electric utility or electrical cooperative and shall present the report at a public meeting of the local publicly owned electric utility's or electrical cooperative's governing board.	VIII

C. ORGANIZATION OF THE WILDFIRE MITIGATION PLAN

This Wildfire Mitigation Plan includes the following elements:

- Objectives of the plan
- Roles and responsibilities for carrying out the plan.
- Identification of key wildfire risks and risk drivers
- Description of wildfire prevention, mitigation, and response strategies and programs
- Community outreach and education
- Metrics for evaluating the performance of the plan and identifying areas for improvement.
- Review and validation of the plan
- Timelines

D. KMPUD OVERVIEW

Established in 1985, the Kirkwood Meadows Public Utility District (KMPUD) was formed as a public municipal corporation providing water and wastewater services under the California Public Utilities Code after detachment from the El Dorado Irrigation District. KMPUD is located in a remote area in the Sierra Nevada mountains within Alpine, Amador, and El Dorado Counties. KMPUD's service area encompasses an area of approximately 1.875 square miles. Kirkwood, California is a resort-oriented community and includes the key facilities of Kirkwood Mountain Resort, one of the top ski mountains in North America.

KMPUD is governed by a five-member Board of Directors elected by registered voters to serve staggered, four-year terms. The Board appoints the General Manager who is responsible for enforcement of KMPUD ordinances, regulations, and master restrictions, as well as providing executive oversight and management of KMPUD Departments. KMPUD serves approximately 752 customers with water, wastewater, electric, and/or propane service.

The community size and operation of the ski resort create a dynamic demand on utilities and services which differ substantially from summer to winter. Typical of a mountain resort community, peak activity and population occur during snow season. There are approximately 100 full-time residents living in Kirkwood, but seasonal daily population maximums may reach 6,500 persons.

The geographic isolation and small electric demand of Kirkwood resulted in an islanded electric system owned by the ski resort. Until 2014, the community was not connected to the national electric grid, but rather all electricity for the resort and community was generated on-site at a diesel-fired generation facility that was built in the 1970's. In 2011, KMPUD acquired the electric and propane infrastructure and with that acquisition became the sole provider of electric and propane services for the Kirkwood Valley. A new diesel generation facility was constructed to house three Caterpillar and five Volvo generators. During the summer of 2013, KMPUD began construction on a power line that connected the Kirkwood community to the regional electric grid. The construction project included approximately 25 miles of buried line extending from Kirkwood to the south side of Bear River Reservoir in Amador County. From this point, approximately 1.7 miles of overhead transmission line connect the KMPUD system to the PG&E transmission system at KM Green Substation. On November 1, 2014, KMPUD shut down the diesel fired generators at the Powerhouse and connected to the national electric power grid for the first time in Kirkwood history.

Since connecting to the grid, the diesel generation facility serves as a reliable backup in case of any interruption of power supply from the grid. In addition to the diesel generation facility, the KMPUD electric system consists of approximately 1.7 miles of 34.5kV overhead transmission lines, 25.69 miles of 34.5kV underground transmission lines, 11.47 miles of 12kV distribution lines, two substations, 170 transformers, six circuit routing switches and 37 underground vaults.

II. OBJECTIVES OF THE WILDFIRE MITIGATION PLAN

A. MINIMIZING SOURCES OF IGNITION

The primary goal of this Wildfire Mitigation Plan is to minimize the probability that KMPUD's transmission and/or distribution system may be the origin or contributing source for the ignition of a fire. KMPUD has evaluated the prudent and cost-effective improvements to its physical assets, operations, and training that can help to meet this objective. KMPUD has implemented those changes consistent with this evaluation.

B. RESILIENCY OF THE ELECTRIC GRID

The secondary goal of this Wildfire Mitigation Plan is to improve the resiliency of the electric grid. As part of the development of this plan, KMPUD assesses new industry practices and technologies that will reduce the likelihood of an interruption (frequency) in service and improve the restoration (duration) of service.

C. IDENTIFYING UNNECESSARY OR INEFFECTIVE ACTIONS

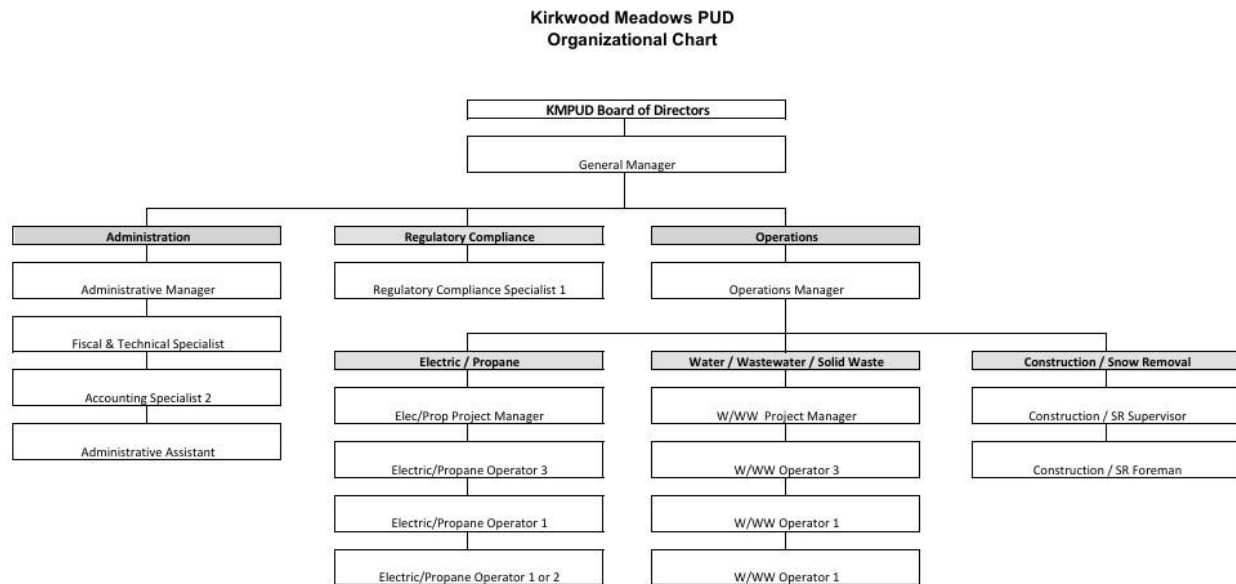
The final goal for this Wildfire Mitigation Plan is to measure the effectiveness of specific wildfire mitigation strategies. Where a particular action, program component, or protocol is determined to be unnecessary or ineffective, KMPUD will assess whether a modification or replacement is merited. This plan will also help determine if more cost-effective measures would produce the same or improved results. KMPUD'S existing Wildfire Mitigation Plan can be found by visiting its website, kmpud.com and selecting the Fire Safety link at the top of the page.

III. ROLES AND RESPONSIBILITIES

A. UTILITY GOVERNANCE STRUCTURE

KMPUD is a Special District governed by a five member, publicly elected Board of Directors. The organizational structure of the KMPUD is shown below.

Table 3- Organizational Chart



The Board of Directors makes policy decisions relative to the District and is responsible for approving and adopting the Wildfire Mitigation Plan. The General Manager supervises management staff responsible for operations and administration and is responsible for District finances. The Administrative Manager supervises customer service and financial staff and provides human resources support and administrative assistance to the General Manager and Board of Directors.

The General Manager is responsible for executing the Wildfire Mitigation Plan. Staff will be directed as to their roles and responsibilities. The General Manager is responsible for communicating with public safety, media outlets, public agencies, first responders, local Office of Emergency Services and health agencies during an emergency or planned maintenance outages. The General Manager determines when and how to notify outside agencies in cases of wildfire emergency events.

B. WILDFIRE PREVENTION

KMPUD Operations staff have the following obligations regarding fire prevention:

- Operate system in a manner that will minimize potential wildfire risks.
- Take reasonable and practicable actions to minimize the risk of a catastrophic wildfire that could be caused by KMPUD electric facilities.
- Coordinate with federal, state, and local fire management personnel as necessary or appropriate to implement KMPUD's Wildfire Mitigation Plan.
- Immediately report fires, pursuant to existing KMPUD practices and the requirements of this Wildfire Mitigation Plan.
- Take corrective action when the staff witnesses or is notified that fire protection measures have not been properly installed or maintained.
- Comply with relevant federal, state, and industry standards.
- Monitor wildfire data necessary for the implementation of this Wildfire Mitigation Plan.
- Provide regular training programs for all employees having obligations for implementation of this Wildfire Mitigation Plan.

Table 4, below, identifies the specific staff member and/or department responsible for tracking and implementing the various components of the Wildfire Mitigation Plan.

Table 4 – Responsible Department/Staff

ACTIVITY	RESPONSIBLE DEPARTMENT/STAFF
Risk Analysis	General Manager
Fire threat assessment in service territory	General Manager
Planned de-energization	Electric/ Propane Project Manager
Transmission line patrols Detailed line inspections	Electric/Propane Project Manager
Substation visual and detailed inspections Substation infrared inspections	Electric/Propane Project Manager
Vegetation management Line Patrols	Electric/Propane Project Manager

C. WILDFIRE RESPONSE AND RECOVERY

KMPUD Electric/Propane staff have the following obligations regarding fire prevention, response and investigation:

- Take all reasonable and practicable actions to prevent fires resulting from KMPUD electric facilities.
- Follow KMPUD protocols during Red Flag Warnings.

IV. WILDFIRE RISKS AND DRIVERS ASSOCIATED WITH DESIGN, CONSTRUCTION, OPERATION, AND MAINTENANCE

A. PARTICULAR RISKS AND RISK DRIVERS ASSOCIATED WITH TOPOGRAPHIC AND CLIMATOLOGICAL RISK FACTORS

Within KMPUD's service territory and the surrounding areas, the primary risk drivers for wildfire are the following:

- Extended drought
- Vegetation type
- Vegetation density
- Weather
- High winds
- Terrain
- Changing weather patterns (climate change)
- Fire history

B. ENTERPRISEWIDE SAFETY RISKS

Over 95% of KMPUD electric lines are located underground. The underground portion of the system includes all distribution lines. The only KMPUD overhead electric lines, approximately 1.7 miles of 34.5KV transmission facilities, are located near Bear River Reservoir. A statewide fire threat map was adopted by CPUC to delineate the boundaries to identify, evaluate, and potentially adopt stricter fire-safety regulations that apply to overhead power lines, electric equipment, and communications lines located within those boundaries. An overlay of KMPUD's overhead transmission line was created to identify wildfire safety risks.

The transmission line near Bear River Reservoir is in a Tier 2 (elevated risk) area. All other KMPUD transmission facilities are underground and located in Tier 2 or Tier 1 (low risk) areas. All KMPUD distribution facilities are located underground in a Tier 1 (low risk) area. The description of tiered fire threat zones are shown in Table 5, and the overlay over the CPUC fire threat map is shown in Figure1 below.

Zone Category Description	
Tier 3 Extreme	Wildland areas where exposure to overhead power lines, the availability of water resources, and emergency responder circulation routes affect response times to combat wildland fires.
Tier 2 Elevated	Elevated risk due to vegetation, high voltage regional transmission lines crossing the area, and adjacency to Tier 3 fire threat zones.
Tier 1 Low	Well developed areas, typically with underground high voltage circuitry.

Table 5 - Description of tiered fire threat zones

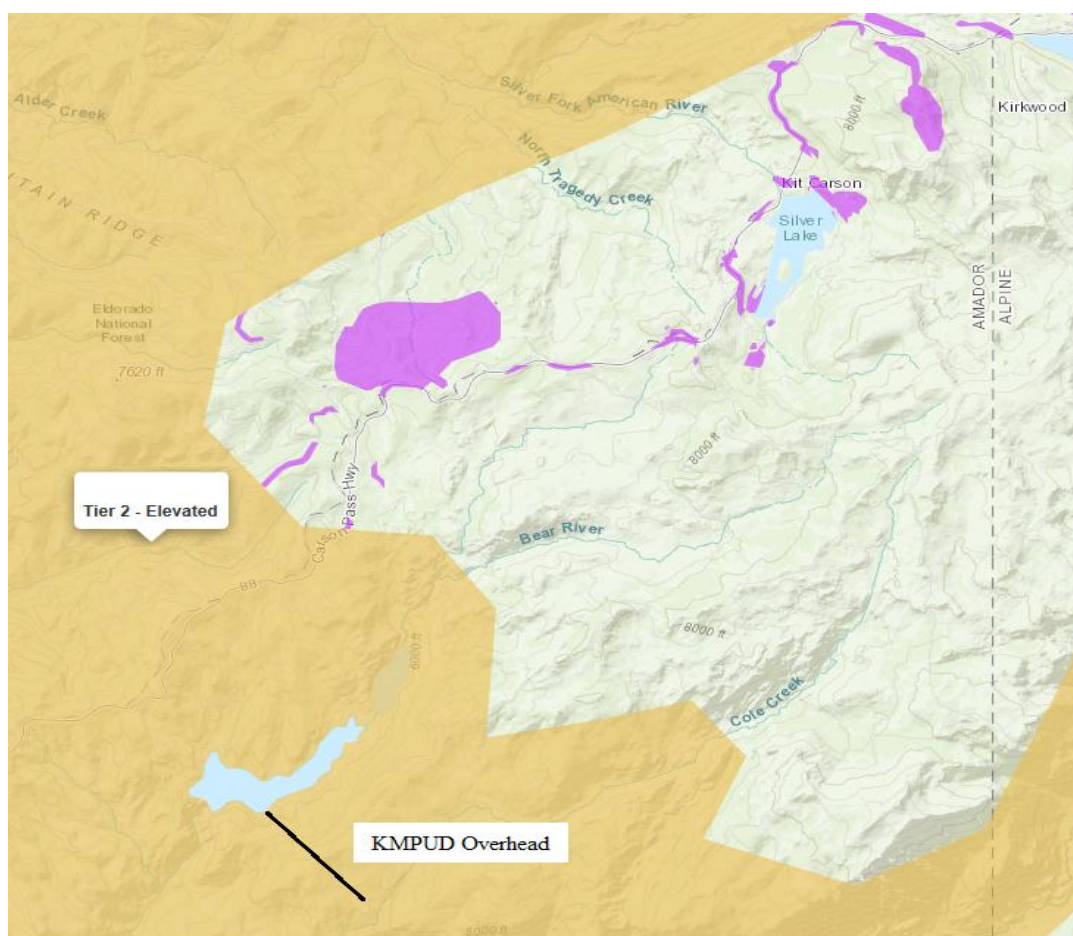
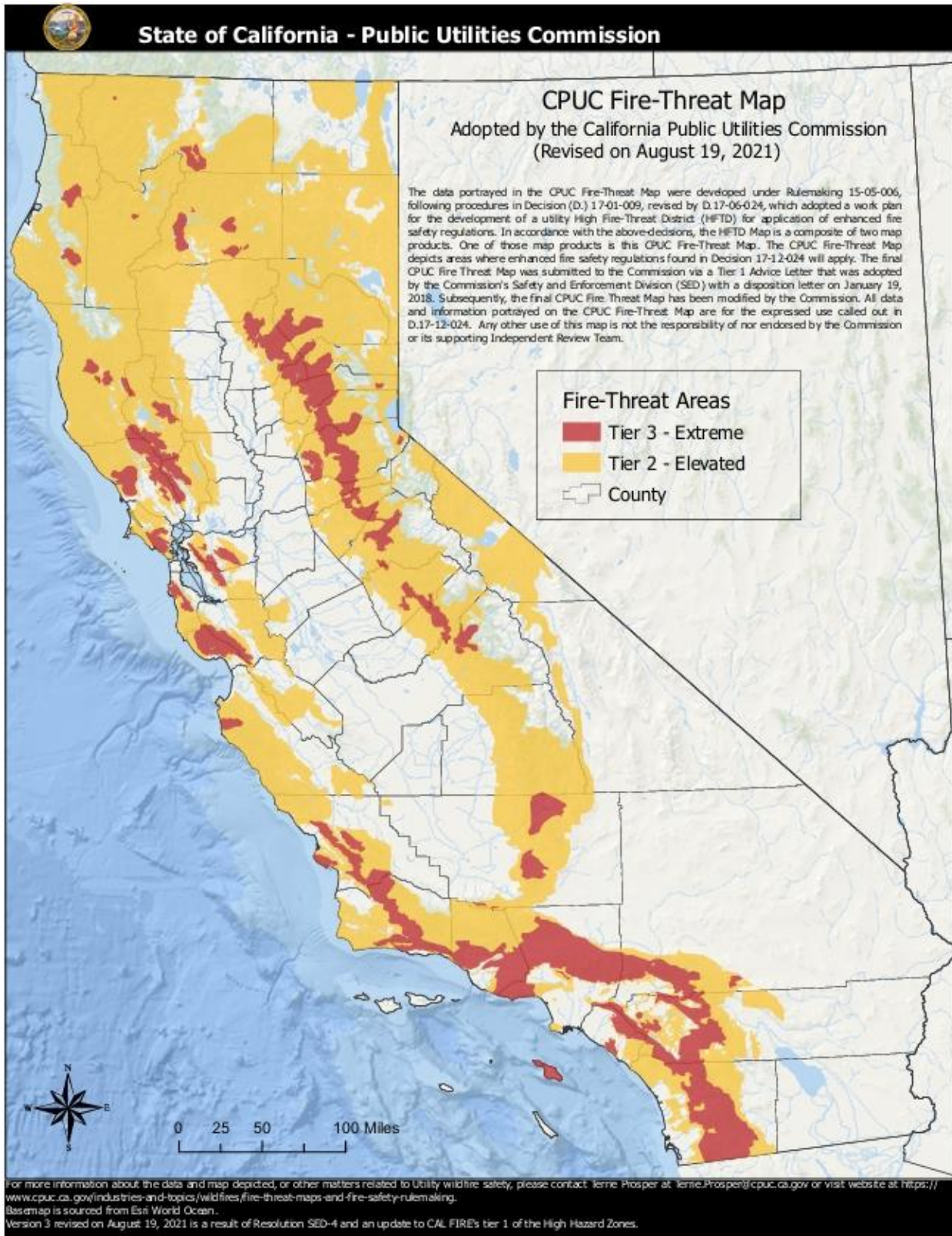


Figure 1 – With Overlay of KMPUD Overhead Transmission Line

The fourth California Climate Change Assessment has projected that climate change will make forests more susceptible to extreme wildfires. In the future, the Tier 2 area where KMPUD's transmission lines are located may be impacted by drought or greater intensity wildfires as the Caldor Fire of 2021 already demonstrated.



C. RISK ASSESSMENT METHODOLOGY

KMPUD's risk assessment process allows the General Manager, Operations Manager, key staff and stakeholders to collect information on potential and perceived risks. Relevant local plans, such as the Alpine County Wildfire Risk Mitigation Plan and the Amador County Local Hazard Mitigation Plan were reviewed for additional data.

There is no history of KMPUD equipment starting wildfires. The following table of risks reflecting hypothetical causes of wildfires caused by electrical equipment have been identified:

Risk	Potential Outcome	Potential Consequences
Bare Wire Contact	Wildfire Involving KMPUD Facilities	• Injury • Fatalities • Property Damage • Financial Liability • Environmental Impact Due to Diesel Generators operation
Wire Down		
Wire to Wire Contact		
Equipment Failure		

Table 6 – Identified Wildfire Risks

KMPUD assesses the likelihood of each risk and designs and implements best management practices based on this risk assessment.

D. CHANGES TO CPUC FIRE THREAT MAP

Based on KMPUD's knowledge of wildfire events, the existing environment and current information, KMPUD believes that the CPUC map approximately identifies the level of wildfire risks within KMPUD's operational and service territory. Currently KMPUD does not propose any changes to the borders of the High Fire Threat District boundaries as indicated in CPUC's fire threat map (adopted by the CPUC January 19, 2018). KMPUD will monitor CPUC guidance and update the Wildfire Mitigation Plan if changes to High Fire Threat District boundaries impact transmission facilities.

V. WILDFIRE PREVENTATIVE STRATEGIES

KMPUD employs five specific strategies to prevent wildfire:

- Design Standards – KMPUD adopts design standards for infrastructure with the goal of preventing contact between electric infrastructure and fuel sources.
- Vegetation Management – KMPUD employs vegetation management practices to minimize the risk of contact between electric infrastructure and fuel sources.
- Inspections – KMPUD follows the inspections guidelines set forth in CPUC GO 165 and CPUC GO 95, Rule 18.
- Reclosing Policy – KMPUD utilizes a reclosing policy that aims to prevent reclosing of breakers on a faulted circuit.
- De-energization – KMPUD has a policy that allows for de-energization of infrastructure, or Public Safety Power Shutoffs (PSPS), in response to fire-threat conditions.

A. DESIGN STANDARDS

KMPUD design standards require that all distribution lines be installed underground. Underground distribution lines have been standard since the inception of the electric grid in Kirkwood, and all distribution lines are currently located underground. KMPUD's overhead infrastructure is limited to approximately 1.7 miles of 34.5KV transmission facilities installed in 2014. No expansion of overhead infrastructure is expected. As replacement or upgrade of overhead facilities is needed, design standards will be updated based on current best practices to prevent contact between infrastructure and fuel sources.

B. VEGETATION MANAGEMENT

KMPUD meets or exceeds the minimum industry standard vegetation management practices. For transmission-level facilities, KMPUD complies with NERC FAC-003-4, where applicable. For both transmission and distribution level facilities, KMPUD meets: (1) Public Resources Code section 4292; (2) Public Resources Code section 4293; (3) GO 95 Rule 35; and (4) the GO 95 Appendix E Guidelines to Rule 35. These standards require significantly increased clearances in the High Fire Threat District. The recommended time-of-trim guidelines do not establish a mandatory standard but instead provide useful guidance to utilities. KMPUD will use specific knowledge of growing conditions and tree species to determine the appropriate time of trim clearance in each circumstance.

GO 95, Rule 35, Table 1					
Case	Type of Clearance	Trolley Contact, Feeder and Span Wires, 0-5kv	Supply Conductors and Supply Cables, 750 - 22,500 Volts	Supply Conductors and Supply Cables, 22.5 - 300 kV	Supply Conductors and Supply Cables, 300 - 550 kV (mm)
13	Radial clearance of bare line conductors from tree branches or foliage	18 inches	18 inches	¼ Pin Spacing	½ Pin Spacing
14	Radial clearance of bare line conductors from vegetation in the Fire-Threat District	18 inches	48 inches	48 inches	120 inches

Appendix E Guidelines to Rule 35		
The radial clearances shown below are recommended minimum clearances that should be established, at time of trimming, between the vegetation and the energized conductors and associated live parts where practicable. Reasonable vegetation management practices may make it advantageous for the purposes of public safety or service reliability to obtain greater clearances than those listed below to ensure compliance until the next scheduled maintenance. Each utility may determine and apply additional appropriate clearances beyond clearances listed below, which take into consideration various factors, including: line operating voltage, length of span, line sag, planned maintenance cycles, location of vegetation within the span, species type, experience with particular species, vegetation growth rate and characteristics, vegetation management standards and best practices, local climate, elevation, fire risk, and vegetation trimming requirements that are applicable to State Responsibility Area lands pursuant to Public Resource Code Sections 4102 and 4293.		
Voltage of Lines	Case 13	Case 14
Radial clearances for any conductor of a line operating at 2,400 or more volts, but less than 72,000 volts	4 feet	12 feet
Radial clearances for any conductor of a line operating at 72,000 or more volts, but less than 110,000 volts	6 feet	20 feet
Radial clearances for any conductor of a line operating at 110,000 or more volts, but less than 300,000 volts	10 feet	30 feet
Radial clearances for any conductor of a line operating at 300,000 or more volts	15 feet	30 feet

Within the High Fire Threat District, KMPUD performs an evaluation of every tree that has the potential to strike overhead facilities on an annual basis. KMPUD performs more frequent and detailed inspections of any such trees, and in cases where "hazard trees" (Dead, Dying,

Diseased or leaning) could strike the facilities, KMPUD will work with the landowner to remove the tree or portion of the tree that poses a risk.

C. INSPECTIONS

KMPUD meets or exceeds the minimum inspection requirements provided in CPUC GO 165 and CPUC GO 95, Rule 18. Pursuant to these rules, KMPUD inspects electric facilities in the High Fire Threat District more frequently than the other areas of its service territory. Additionally, KMPUD staff uses their knowledge of the specific environmental and geographical conditions to determine when areas outside of the High Fire Threat District require more frequent inspections.

If KMPUD staff discovers a facility in need of repair that is owned by an entity other than KMPUD, KMPUD will issue a notice to repair to the facility owner and work to ensure that necessary repairs are completed promptly.

KMPUD works to ensure that all inspections to be performed within the High Fire Threat District are completed before the beginning of the historic fire season, [typically September 1]. KMPUD monitors drought conditions and other relevant factors throughout the year to determine if inspections should be completed on a shorter timeframe.

D. RECLOSING POLICY

KMPUD policy does not allow automatic reclosure of breakers on overhead lines during normal operation. KMPUD owns and operates an emergency generation facility that automatically restores system-wide power to the distribution system and all customers within 3 minutes of a transmission outage. The transmission system remains deenergized, and the emergency generation facility remains online until the cause of the outage is investigated and any required transmission line repairs are completed. In the case of a transmission outage during fire-threat conditions, KMPUD staff manually recloses breakers after a visual inspection of the line, which occurs after fire-threat conditions abate.

E. DE-ENERGIZATION

KMPUD has the authority to preemptively shut off power due to fire-threat conditions; however, this option will only be used in extraordinary circumstances. KMPUD will make a case-by-case decision to shut off power based on the following considerations:

- Red Flag Warnings issued by the National Weather Service for fire weather zones that contain KMPUD overhead circuits.
- KMPUD staff assessments of local conditions, including wind speed (sustained and gust), humidity and temperature, fuel moisture, fuel loading and data from weather stations.
- Real-time information from staff located in areas identified as at risk of being subject to extreme weather conditions.
- Input from local and state fire authorities regarding the potential consequences of wildfires in select locations
- Awareness of mandatory or voluntary evacuation orders in place
- Expected impact of de-energizing circuits on essential services

- Other operational considerations to minimize potential wildfire ignitions, including the blocking of reclosers on the identified circuit(s)
- On-going fire activity throughout KMPUD territory and California
- Ability to notify customers.
- Notifications to local governments and public officials
- Potential impacts to communities and customers

In conditions where the fire-threat is limited to KMPUD's overhead transmission lines, KMPUD will de-energize the transmission line and use its emergency generation facility to restore power to the distribution system and all customers. No extended power outage for customers is expected, therefore, no additional public safety impacts are anticipated.

1. IMPACTS TO PUBLIC SAFETY

Pursuant to Public Utilities Code section 8387(b)(2), KMPUD has determined that it is not necessary to describe impacts to public safety in this Wildfire Mitigation Plan because of the unique characteristics of the service territory and operations of KMPUD, including KMPUD's ability to restore power to all customers using the KMPUD emergency generation facility and underground distribution system.

2. CUSTOMER NOTIFICATION PROTOCOLS

KMPUD has a small customer base of only 756 customers. In KMPUD's service territory, stakeholder assets include:

- Cell Towers and telecommunications facilities (Verizon and Volcano)
- Local Volunteer Fire Department (Kirkwood Volunteer Fire Department)
- Water/Wastewater Facilities (KMPUD)
- Kirkwood Mountain Resort (Vail)

No schools, medical facilities, law enforcement or other critical stakeholder groups are located within the KMPUD service territory.

KMPUD uses an emergency notification system, which is available to all customers, to notify customers of outages or other impacts to fire-threat conditions. Other notification protocols include the use of the KMPUD website (www.kmpud.com) and social media accounts.

VI. RESTORATION OF SERVICE

KMPUD does not have a PSPS operational practice since its emergency generation facility and distribution facilities are not located in an elevated fire-threat area. If fire-threat conditions require the overhead transmission line to be de-energized, the emergency generation facility will be used to provide power to all customers for the duration of the fire-threat condition. Following the shutoff of the overhead transmission line due to elevated fire danger, KMPUD staff manually recloses breakers to re-energize the transmission line after a patrol of the line following the end of elevated fire danger conditions. If equipment or transmission lines are damaged in a wildfire, assessment and/or repairs will be completed as needed prior to re-energization.

If an outside emergency management agency requests a power shutdown of the KMPUD distribution system, or if KMPUD elects to de-energize the distribution system due to extreme weather, KMPUD staff will patrol the entire distribution system before the system is re-energized. After the patrol, KMPUD staff manually recloses breakers to restore power to the distribution system. If equipment or distribution lines are damaged in a wildfire, assessment and/or repairs will be completed as needed prior to re-energization. Periodic customer updates of restoration status will be made.

The following steps are followed by KMPUD staff prior to re-energizing electrical equipment or lines de-energized due to fire danger:

1. Patrol – KMPUD crews will visually inspect de-energized equipment and/or lines following the end of elevated fire danger conditions for damage.
2. Repair – If any damage is noted, KMPUD will plan repair work to be completed as soon as the affected areas become safe. Prioritization will be given to the distribution system to ensure that customers receive power as soon as possible.
3. Test – After repairs are completed equipment and lines are energized for testing.
4. Restore – After successful testing power is restored to customers.

VII. EVALUATING OF THE PLAN

A. METRICS AND ASSUMPTIONS FOR MEASURING PLAN PERFORMANCE

KMPUD tracks both performance metrics and outcome metrics to measure the effectiveness of this Wildfire Mitigation Plan. The performance metrics that KMPUD tracks are leading indicators that describe actions that are intended to reduce the risk of utility caused wildfires. Because the only above-ground component of KMPUD's system is a 1.7 mile transmission line, the only performance metric is the number of routine inspections performed on the transmission line. The outcome metrics tracked by KMPUD are lagging indicators that measure outcomes that may be associated with an increased risk of utility-caused wildfires. These outcome metrics include outages, ignitions, and level 1 safety hazards.

B. IMPACT OF METRICS ON PLAN

KMPUD reviews these metrics to identify areas of its operations and service territory that are disproportionately impacted by outages, ignitions, or level 1 safety hazards. KMPUD will then evaluate potential improvements to the plan or additional mitigation measures to address any such disproportionately affected areas.

C. MONITORING AND AUDITING THE PLAN

This Wildfire Mitigation Plan will be presented to the KMPUD Board of Directors on a semi-annual basis. Additionally, a report prepared by a qualified independent evaluator will be presented to the KMPUD Board of Directors.

D. IDENTIFYING AND CORRECTING DEFICIENCIES IN THE PLAN

The KMPUD Wildfire Mitigation Plan will be internally audited for completeness and effectiveness Semi-annually in preparation for the presentation to the KMPUD Board of Directors. Additionally, a third-party auditor will review the plan and provide feedback to KMPUD staff and Board of Directors as described in VIII.C. Findings from the above audits will be recorded by KMPUD's Operations Manager and appropriate corrections to the Wildfire Mitigation Plan will be made.

E. MONITORING THE EFFECTIVENESS OF INSPECTIONS

KMPUD utilizes the services of a Registered Professional Forester (RPF) to identify and mark hazard trees. Staff will be present during the annual inspection by the RPF. Results of the RPF's annual inspection will be submitted to the USFS as part of the KMPUD Vegetation Management Plan and permit. In addition, KMPUD Staff perform patrols and inspections referencing GO 165 as a guideline. The purpose of these inspections is to identify system issues and deficiencies. The results of these patrols and the associated corrective actions are recorded. The findings of these patrols together with any trending provided by the metrics tracked in VIII.A of this plan will provide evidence of the effectiveness of the KMPUD Wildfire Mitigation plan.

VIII. SUCCESSES

In recent years, the Kirkwood Meadows Public Utility District (KMPUD) has strengthened its proactive vegetation management program by identifying and removing trees that may not pose an immediate threat to electric lines but could create future hazards. Although KMPUD's system includes only 37 poles, representing approximately 1.7 miles of overhead infrastructure, the District remains committed to fulfilling its vegetation management responsibilities. In addition to routine inspections of overhead facilities and surrounding vegetation, KMPUD conducts an annual vegetation assessment with a Registered Professional Forester. Trees identified as potential hazards are removed annually by the District's timber-felling contractor in accordance with all applicable state and federal regulations. The examples below highlight KMPUD's forestry accomplishments and its collaborative work with the El Dorado National Forest to support effective vegetation management. Over the next several years, KMPUD will continue this proactive approach to protecting public infrastructure, maintaining electric system reliability, and promoting community safety.



Figure 1 – 2026 Vegetation Management

Powerline Tree Marking October 30, 2025
 Rich Stevens, RPF 2435. Marked and measured timber.
 Jon Campbell, Kirkwood PUD. Note taker and GPS coordinator

Tree #	Species	Diameter	Height to power line	Distance	Coordinates
1	fir	22	85	60	38.52422, -120.22714
2	fir	22	100	35	38.52833, -120.23179
3	fir	22	120	60	38.52833, -120.23179
4	fir	52	160	10	38.52849, -120.23277
5	fir	33	120	20	38.52849, -120.23277
6	fir	25	105	75	38.52879, -120.23251
7	fir	27	130	35	38.52879, -120.23251
8	J. pine	42	110	5	38.53304, -120.23811
9	fir	24	100	35	38.51877, -120.22029

We identified trees that were too close to the powerline that were green that in my opinion will ultimately be a hazard to the line and the forest when the trees fall or branches land on the energized lines. Tree #4 is a green large white fir that is very close to the line and just above the road. Numerous fir trees over the years have fallen along this section of road in close proximity to the trees we marked. Tree #5 is a green tree that was marked to facilitate the safe falling of tree #4. It is necessary to be proactive with these trees and not wait.

Tree #8 was marked for this reason. It is a green Jefferey pine tree that is leaning towards the line and will ultimately be a hazard to the line and the forest when the trees fall or branches land on the energized lines.

Figure 2 – 2026 Vegetation Management Field Notes



United States
Department of
Agriculture

Forest
Service

Eldorado National Forest
Amador Ranger District

26820 Silver Drive
Pioneer, CA 95667
(209) 259-3774

File Code: 2770

Date: April 14, 2026

VIA EMAIL

Jon R. Campbell, jrcampbell@kmpud.com
Electric/Propane Project Manager
Kirkwood Meadows Public Utility District

Dear Mr. Campbell,

Our office has reviewed your proposal for Kirkwood Meadows Public Utility District (KMPUD) hazard tree removal along the KMPUD Bear River Overhead Line. Your project can proceed as described while following the mitigations identified in the 2020 KMPUD Hazard Tree Management Standard Operating Procedure. This includes the standard for invasive mitigations while using equipment off-road:

- a. *KMPUD will generally notify the Forest Service at least 5 working days prior to moving each piece of off-road equipment on to National Forest System land, unless otherwise agreed. However, under certain circumstances (e.g., need for emergency repairs) 5-day prior notice may not be feasible. In such cases, KMPUD will notify the Forest Service as soon as possible of the need to bring off road equipment onto National Forest System lands. Notification will include identifying the location of the off-road equipment's most recent operations.*
- b. *Unless the prior location of operation is known to be free of invasive weeds as documented in a Weed Risk Assessment, the Forest Service will assume that all off road equipment is contaminated and cleaning/washing will be required. Upon request of the Forest Service, arrangements will be made for Forest Service personnel or authorized representative to inspect each piece of off-road equipment prior to it being placed in service on National Forest lands within the 5-day period.*

If you have any questions, please contact Acting Recreation Officer, Chris Sailor, at 530-350-0387 or via email at christopher.sailor@usda.gov.

Sincerely,

LINDA HELM
District Ranger

cc: Chris Sailor, Katherine Earwicker



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Figure 3 – 2026 USFS Approval Hazardous Tree Removal



United States
Department of
Agriculture

Forest
Service

Eldorado National Forest
Amador Ranger District

26820 Silver Drive
Pioneer, CA
(209) 295-5900
FAX: (209) 295-5998

File Code: 2770

Date: August 20, 2024

jrcampbell@kmpud.com

Jon R. Campbell
Electric/Propane Project Manager
Kirkwood Meadows Public Utility District

Dear Mr. Campbell:

Our office has reviewed your proposal for hazard tree removal between the KMPUD Green Substation and Bear River Reservoir. Your project can proceed as described while following the mitigations identified in the 2020 KMPUD Hazard Tree Management Standard Operating Procedure. This includes the standard for invasive mitigations while using equipment off-road:

- a. *KMPUD will generally notify the Forest Service at least five working days prior to moving each piece of off-road equipment on to National Forest System land, unless otherwise agreed. However, under certain circumstances (e.g., need for emergency repairs) five-day prior notice may not be feasible. In such cases, KMPUD will notify the Forest Service as soon as possible of the need to bring off-road equipment onto National Forest System lands. Notification will include identifying the location of the off-road equipment's most recent operations.*
- b. *Unless the prior location of operation is known to be free of invasive weeds as documented in a Weed Risk Assessment, the Forest Service will assume that all off-road equipment is contaminated and cleaning/washing will be required. Upon request of the Forest Service, arrangements will be made for Forest Service personnel or an authorized representative to inspect each piece of off-road equipment prior to it being placed in service on National Forest lands within the five-day period.*

If you have any questions please contact the Acting Recreation Officer, Christopher Sailor, at 530-350-0387 or christopher.sailor@usda.gov.

Sincerely,

Linda S. Helm, JD
Amador District Ranger



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4

Figure 4 – 2024 USFS Approval Hazardous Tree Removal

WMP Metrics [No Risk or Minimal Risk POU's and Co-ops]

Performance Metrics

Metric type	Progress metric name	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Forecast) 2026	Unit(s)	Comments
3. Transmission Inspections	Patrol Inspections	7	7	8	8	8	1.7 miles	
	Detailed Inspections	5	6	8	8	8	1.7 miles	
	Routine Vegetation Management	3	3	3	5	5	1.7 miles	

Outcome Metrics

Event Category	Cause category	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Actual) 2025	Unit(s)	Comments
Outage Event	Distribution	0	0	0	0	0	1.7 miles	
	Transmission	0	0	0	0	0	1.7 miles	
Ignitions*	Distribution	0	0	0	0	0	1.7 miles	
	Transmission	0	0	0	0	0	1.7 miles	

Notes:

* An "ignition" is deemed to occur if each of the following conditions is met: (1) a utility owned or controlled facility was associated with the fire; (2) the fire was self-propagating and of a material other than electrical and/or communication facilities; (3) the resulting fire traveled greater than one linear meter from the ignition point; and (4) the utility has knowledge that the fire occurred.

IX. INDEPENDENT AUDITOR

Public Utilities Code section 8387(c) requires KMPUD to contract with a qualified independent evaluator with experience in assessing the safe operation of electrical infrastructure to review and assess the comprehensiveness of this Wildfire Mitigation Plan. The independent evaluator must issue a report that is posted to KMPUD's website. This report must also be presented to KMPUD Board of Directors at a public meeting.

KMPUD will consult with local government officials and fire personnel when selecting an independent evaluator as required in PUC Section 8387 (c).

The above-referenced evaluator will perform an audit of the KMPUD Wildfire Mitigation Plan. The third-party evaluator will be provided with the plan and given the opportunity to review the KMPUD processes as necessary to complete the audit. Following the completion of the audit, the third-party evaluator shall provide a written report of findings which shall be presented to the KMPUD Board of Directors at a public meeting.

All records associated with these audits shall be retained by KMPUD for at least five years.



Figure 5 – 2026 Overhead Powerline Corridor

AMADOR FIRE PROTECTION DISTRICT

810 Court Street, Jackson California 95642-2132 (209) 223-6391



September 25, 2026

Kirkwood Meadows P.U.D.
Jon Campbell
33540 Loop Road
Kirkwood, CA 95646

Re: KMPUD Wildfire Mitigation Plan Audit

Mr. Campbell,

At your request, the Amador Fire Protection District has reviewed the Kirkwood Meadows Public Utilities District (KMPUD) 2026 Wildfire Mitigation Plan. After careful review, we found the plan to be very comprehensive and complete. Potential wildfire threats from KMPUD electrical infrastructure are clearly identified along with appropriate measures to minimize those threats.

This concurs with KMPUD's commitment to meeting or exceeding the minimum industry standard for vegetation management practices. The fact that 95% of the current infrastructure is underground, leaving only 1.7 miles of overhead transmission line, the potential threat of wildfire has or will be properly mitigated.

The Amador Fire Protection District has completed our independent audit of the plan and found no issues. Please feel free to contact me with any questions or concerns at (209)-223-4979.

Respectfully,



Robert Withrow
FIRE CHIEF

cc: Tom Tomlinson, Fire Prevention Officer (AFPD)

RESOLUTION NO. 26-08

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**

ADOPTING 2026 WILDFIRE MITIGATION PLAN

WHEREAS, Kirkwood Meadows Public Utility District (KMPUD) is authorized under various provisions of the California Constitution and the general laws of California (including, specifically, Article XI, Section 9(a) of the California Constitution, Public Utilities Code Section 10004, and Government Code section 39732(a)) to establish, purchase, and operate a public utility to furnish its inhabitants with, among other things, electricity; and

WHEREAS, KMPUD is generally subject to the legislative and regulatory requirements applicable to local publicly owned electric utilities ("POUs"); and

WHEREAS, Senate Bill ("SB") 1028 (stats. 2016), adding California Public Utilities Code, Section 8387, requires each POU to construct, maintain, and operate its electrical lines and equipment in a manner that will minimize the risk of wildfire posed by those electrical lines and equipment; and

WHEREAS, SB 901 (stats. 2018), amending California Public Utilities Code Section 8387, requires all POUs to prepare a wildfire mitigation plan before January 1, 2020; and

WHEREAS, SB 111 (stats. 2019), adding California Public Utilities Code Section 326.1, established the California Wildfire Safety Advisory Board; and

WHEREAS, California Public Utilities Code Section 8387(b)(2) specifies the content that must be included in each POU's wildfire mitigation plan; and

WHEREAS, California Public Utilities Code Section 8387(c) requires each POU to have a qualified independent evaluator review its wildfire mitigation plan to assess the comprehensiveness of its plan and to issue a report that is made available on the POU's website and presented at a public meeting; and

WHEREAS, California Public Utilities Code Section 8387(b)(3) requires each POU to present its wildfire mitigation plan at an appropriately noticed public meeting and to verify that its plan complies with all applicable rules, regulations, and standards, as appropriate; and

WHEREAS, California Public Utilities Code Section 8387(b)(1) requires each POU to submit its plan to the California Wildfire Safety Advisory Board at least once every four years on a schedule determined by the California Wildfire Safety Advisory Board; and

WHEREAS, the California Wildfire Safety Advisory Board at its December 3, 2025, meeting adopted the 2026–2029 Wildfire Mitigation Plan (WMP) Schedule for Publicly Owned Utilities and Electrical Cooperatives (2026–2029 Schedule); and

WHEREAS, pursuant to California Public Utilities Code Section 326.2, the California Wildfire Safety Advisory Board will review each POU’s wildfire mitigation plan and will provide comments and advisory opinions on the content and sufficiency of each plan; and

WHEREAS, KMPUD staff prepared a wildfire mitigation plan for calendar years 2026 to 2028, addressing all statutory criteria; and

WHEREAS, KMPUD verified that the wildfire mitigation plan complies with all applicable rules, regulations, and standards; and

WHEREAS, KMPUD has secured a qualified independent evaluator to review KMPUD’s wildfire mitigation plan to determine that the plan meets the requirements of California Public Utilities Code Section 8387; and

WHEREAS, the qualified independent evaluator has prepared a report that will be presented at a public meeting of KMPUD’s governing board and will be posted to KMPUD’s website; and

WHEREAS, KMPUD staff will submit its wildfire mitigation plan, adopted today by KMPUD’s governing board, to the California Wildfire Safety Advisory Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

The KMPUD Board of Directors, pursuant to California Public Utilities Code Section 8387, adopts KMPUD’s Wildfire Mitigation Plan, dated September 14, 2026.

PASSED AND ADOPTED by the Board of Directors of KMPUD this 2th day of October 2026, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

By: _____
Doug Mitarotonda, President

Attest: _____
Peter Dornbrook, Secretary

Overview and Budget Variances

Financial Snapshot

July results reflect a positive net income of \$136,979 compared to a budgeted loss of \$3,422, resulting in a positive variance of \$140,401. Assets are higher than anticipated. Overall performance is favorable to budget, driven primarily by:

- Strong, unbudgeted investment earnings & other revenue
- Lower than budgeted operating expenses

Balance Sheet Highlights

Cash Position:

- Operating Cash is \$367,488 above budget, primarily due to higher than budgeted net income and favorable collection timing.
- Capital Reserve balance is \$16,071 above budget due to earned interest income.

Other Current Assets:

- Accounts receivable is \$165,950 below budget due to favorable collection timing which resulted in higher cash and lower accounts receivable.
- Materials & Supplies is above budget due to higher than budgeted value of on-hand propane and diesel.

Liabilities & Debt:

- Total Accounts Payable is \$209,234 below budget due to timely vendor payments and lower than budgeted operating expenses.

Combined Income Statement Highlights

Operating Revenue:

- Year-to-date operating revenues are on budget.
 - YTD other revenues include unbudgeted connection fees for meter & equipment costs.

Operating Expenses:

Favorable Variances-

- Cost of Goods Sold is \$20,025 below budget YTD due to lower than anticipated propane utilization.
- Salaries and Wages are \$27,651 below budget YTD due to staffing vacancies.
- Operating Expenses constitutes internal fuel use and utility costs and is below budget by \$21,294.

Non-Operating Activity:

- Investment Income totaled \$16,192 in July, reflecting strong earnings on reserve balances.
- Other non-operating income is \$54,073, primarily due to unbudgeted connection fee revenue.
- Interest expense is budgeted evenly across all periods in FY 2027 – small variances reflect fluctuations in actual month to month expense.

Items to Watch

- Solid Waste removal costs remain above budget due to increases passed along to KMPUD by our waste removal vendor. This will continue to impact operating expenses throughout FY 2027.

Balance Sheet - Consolidated

July 31, 2026

	Actual <u>July, 2026</u>	Budget <u>July, 2026</u>	<u>Variance</u>
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	2,749,997.82	2,382,509.00	367,488.82
Total KVFD Reserve	168,111.04	167,537.00	574.04
Total Restricted	720,713.06	717,497.00	3,216.06
Total Capital Reserve	4,968,859.71	4,952,788.00	16,071.71
Total Current Assets - Funds	8,607,681.63	8,220,331.00	387,350.63
Current Assets - Other			
Total Accounts Receivable, net	700,212.06	866,163.00	(165,950.94)
Total Materials & Supplies	445,170.11	373,305.00	71,865.11
Total Prepaid Expenses	236,220.80	231,698.00	4,522.80
Total Current Assets - Other	1,381,602.97	1,471,166.00	(89,563.03)
Capital Assets			
Total Buildings	18,880,572.21	18,880,572.00	0.21
Total Generation Equipment	16,923,558.05	16,923,558.00	0.05
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,715,228.59	43,715,229.00	(0.41)
Total Construction in Progress	468,859.62	468,278.00	581.62
Total Less: Accumulated Depreciation	(35,590,759.23)	(35,587,316.00)	(3,443.23)
Total Capital Assets	60,251,542.55	60,254,404.00	(2,861.45)
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	2,144,555.17	2,144,166.00	389.17
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	2,144,555.17	2,144,166.00	389.17
Deferred Outflows			
Total Deferred Outflows	434,472.98	434,473.00	(0.02)
Total Deferred Outflows	434,472.98	434,473.00	(0.02)
Total Assets	72,385,382.32	72,090,067.00	295,315.32
Total Assets and Deferred Outflows	72,819,855.30	72,524,540.00	295,315.30
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	70,342.87	279,577.00	(209,234.13)
Total Accrued Interest Payable	116,395.81	130,042.00	(13,646.19)
Total Customer Deposits	13,283.13	0.00	13,283.13
Total Current Portion of Long-Term Debt	2,028,246.95	2,028,247.00	(0.05)
Total Other Current Liabilities	943,660.54	890,853.00	52,807.54
Total Current Liabilities	3,171,929.30	3,328,719.00	(156,789.70)
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	42,572,403.90	42,572,404.00	(0.10)
Total Installment Loans	7,808,115.96	7,808,128.00	(12.04)
Total Unearned Revenues	0.00	0.00	0.00
Total Net Pension Liability	1,115,037.00	1,115,037.00	0.00
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	999,871.00	999,871.00	0.00
Total Non-Current Liabilities	52,495,427.86	52,495,440.00	(12.14)

Balance Sheet - Consolidated

July 31, 2026

	Actual <u>July, 2026</u>	Budget <u>July, 2026</u>	<u>Variance</u>
Deferred Inflows			
Total Deferred Inflows	1,321,663.99	1,321,634.00	29.99
Total Deferred Inflows	1,321,663.99	1,321,634.00	29.99
Total Liabilities	55,667,357.16	55,824,159.00	(156,801.84)
Total Liabilities and Deferred Inflows	56,989,021.15	57,145,793.00	(156,771.85)
 <u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	14,493,165.19	14,290,532.20	202,632.99
Total Net Assets	14,493,165.19	14,290,532.20	202,632.99
Total Equity	14,493,165.19	14,290,532.20	202,632.99
 Total Liabilities, Deferred Inflows, and Equity	 71,482,186.34	71,436,325.20	45,861.14

Database: Insight Production

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

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

Last Modified: 10/13/2017

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

Balance Sheet - Consolidated

July 31, 2026

			Actual July, 2026	Budget July, 2026	Variance
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13250	0.00	4,952,788.00	(4,952,788.00)
01	1	13250	0.00	0.00	0.00
01	2	13250	0.00	0.00	0.00
01	3	13250	0.00	0.00	0.00
01	4	13250	0.00	0.00	0.00
10	0	13250	421,000.27	0.00	421,000.27
20	0	13250	1,492,077.69	0.00	1,492,077.69
40	0	13250	36.24	0.00	36.24
50	0	13250	1,863,948.74	0.00	1,863,948.74
60	0	13250	0.00	0.00	0.00
70	0	13250	393,438.09	0.00	393,438.09
80	0	13250	685,306.97	0.00	685,306.97
90	0	13250	113,051.71	0.00	113,051.71
13250	Cash - 5 Star - Operating Reserve		4,968,859.71	4,952,788.00	16,071.71
Total Capital Reserve			4,968,859.71	4,952,788.00	16,071.71
Total Current Assets - Funds			4,968,859.71	4,952,788.00	16,071.71
Total Assets			4,968,859.71	4,952,788.00	16,071.71
Total Assets and Deferred Outflows			4,968,859.71	4,952,788.00	16,071.71
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
{?Period to Post} = {GIAcctBal.PeriodPost}	

Fund 10 = Water
Fund 20 = Wastewater
Fund 40 = Employee Housing
Fund 50 = Electric
Fund 60 = Cable
Fund 70 = Snow Removal
Fund 80 = Propane
Fund 90 = Solid Waste

Balance Sheet - Consolidated

July 31, 2026

			Actual <u>July, 2026</u>	Budget <u>July, 2026</u>	<u>Variance</u>
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	599,600.14	2,382,509.00	(1,782,908.86)
02	0	13180	0.00	0.00	0.00
10	0	13180	107,183.09	0.00	107,183.09
20	0	13180	217,291.96	0.00	217,291.96
40	0	13180	(8,806.60)	0.00	(8,806.60)
50	0	13180	1,177,598.60	0.00	1,177,598.60
60	0	13180	10,998.42	0.00	10,998.42
70	0	13180	(71,851.52)	0.00	(71,851.52)
80	0	13180	520,877.35	0.00	520,877.35
90	0	13180	109,936.69	0.00	109,936.69
13180	Cash - 5 Star - Revenue Account		2,662,828.13	2,382,509.00	280,319.13
Total Operating			2,662,828.13	2,382,509.00	280,319.13
Total Current Assets - Funds			2,662,828.13	2,382,509.00	280,319.13
Total Assets			2,662,828.13	2,382,509.00	280,319.13
Total Assets and Deferred Outflows			2,662,828.13	2,382,509.00	280,319.13
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
{?Period to Post} = {GIAcctBal.PeriodPost}	

Fund 10 = Water

Fund 20 = Wastewater

Fund 40 = Employee Housing

Fund 50 = Electric

Fund 60 = Cable

Fund 70 = Snow Removal

Fund 80 = Propane

Fund 90 = Solid Waste

Budget Income Statement - Combined

July 31, 2026	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
Commercial	65,016.83	99,102.00	(34,085.17)	-34.39%	65,016.83	99,102.00	(34,085.17)	-34.39%
Commercial Base Rates	289,999.64	293,272.00	(3,272.36)	-1.12%	289,999.64	293,272.00	(3,272.36)	-1.12%
Residential	112,803.98	95,478.00	17,325.98	18.15%	112,803.98	95,478.00	17,325.98	18.15%
Residential Base Rates	200,813.02	201,913.00	(1,099.98)	-0.54%	200,813.02	201,913.00	(1,099.98)	-0.54%
KMPUD Internal Usage	59,833.96	53,112.00	6,721.96	12.66%	59,833.96	53,112.00	6,721.96	12.66%
Meter Charges	10,862.48	10,761.00	101.48	0.94%	10,862.48	10,761.00	101.48	0.94%
Property Taxes	83,577.00	83,577.00	0.00	0.00%	83,577.00	83,577.00	0.00	0.00%
Other	32,435.85	18,536.00	13,899.85	74.99%	32,435.85	18,536.00	13,899.85	74.99%
Operating Revenues	855,342.76	855,751.00	(408.24)	-0.05%	855,342.76	855,751.00	(408.24)	-0.05%
Cost of Goods Sold	45,889.40	65,915.00	(20,025.60)	-30.38%	45,889.40	65,915.00	(20,025.60)	-30.38%
Salaries and Wages	130,502.85	158,154.00	(27,651.15)	-17.48%	130,502.85	158,154.00	(27,651.15)	-17.48%
Payroll Taxes & EE Benefits	65,475.77	56,815.00	8,660.77	15.24%	65,475.77	56,815.00	8,660.77	15.24%
Operations & Maintenance	97,968.11	94,281.00	3,687.11	3.91%	97,968.11	94,281.00	3,687.11	3.91%
Contract Services	10,918.00	14,570.00	(3,652.00)	-25.07%	10,918.00	14,570.00	(3,652.00)	-25.07%
Operating Expenses	31,015.97	52,310.00	(21,294.03)	-40.71%	31,015.97	52,310.00	(21,294.03)	-40.71%
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	43,462.27	36,879.00	6,583.27	17.85%	43,462.27	36,879.00	6,583.27	17.85%
Board of Directors	11,750.60	11,848.00	(97.40)	-0.82%	11,750.60	11,848.00	(97.40)	-0.82%
Depreciation	195,697.46	198,688.00	(2,990.54)	-1.51%	195,697.46	198,688.00	(2,990.54)	-1.51%
Operating Expenses	632,680.43	689,460.00	(56,779.57)	-8.24%	632,680.43	689,460.00	(56,779.57)	-8.24%
Total Operating	222,662.33	166,291.00	56,371.33	33.90%	222,662.33	166,291.00	56,371.33	33.90%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	16,192.47	0.00	16,192.47	na	16,192.47	0.00	16,192.47	na
Other	54,073.00	0.00	54,073.00	na	54,073.00	0.00	54,073.00	na
Non-Operating Revenues	70,265.47	0.00	70,265.47	na	70,265.47	0.00	70,265.47	na
Interest Expense	119,573.56	133,313.00	(13,739.44)	-10.31%	119,573.56	133,313.00	(13,739.44)	-10.31%
Amortization	36,374.41	36,400.00	(25.59)	-0.07%	36,374.41	36,400.00	(25.59)	-0.07%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	155,947.97	169,713.00	(13,765.03)	-8.11%	155,947.97	169,713.00	(13,765.03)	-8.11%
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	(85,682.50)	(169,713.00)	84,030.50	49.51%	(85,682.50)	(169,713.00)	84,030.50	49.51%
	136,979.83	(3,422.00)	140,401.83	4,102.92%	136,979.83	(3,422.00)	140,401.83	4,102.92%

Budget Income Statement - General Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
July 31, 2026								
1 - General & Admin								
Property Taxes	83,577.00	83,577.00	0.00	0.00%	83,577.00	83,577.00	0.00	0.00%
Other	75.18	0.00	75.18	na	75.18	0.00	75.18	na
Operating Revenues	83,652.18	83,577.00	75.18	0.09%	83,652.18	83,577.00	75.18	0.09%
Salaries and Wages	54,435.25	59,724.00	(5,288.75)	-8.86%	54,435.25	59,724.00	(5,288.75)	-8.86%
Payroll Taxes & EE Benefits	37,402.59	25,693.00	11,709.59 *	45.58%	37,402.59	25,693.00	11,709.59	45.58%
Operations & Maintenance	6,026.84	4,600.00	1,426.84	31.02%	6,026.84	4,600.00	1,426.84	31.02%
Contract Services	7,968.50	5,170.00	2,798.50	54.13%	7,968.50	5,170.00	2,798.50	54.13%
Operating Expenses	28,044.83	47,502.00	(19,457.17)	-40.96%	28,044.83	47,502.00	(19,457.17)	-40.96%
G & A Allocations	(145,553.43)	(154,534.00)	8,980.57	-5.81%	(145,553.43)	(154,534.00)	8,980.57	-5.81%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Board of Directors	11,750.60	11,845.00	(94.40)	-0.80%	11,750.60	11,845.00	(94.40)	-0.80%
Operating Expenses	75.18	0.00	75.18	na	75.18	0.00	75.18	na
Total Operating	83,577.00	83,577.00	0.00	0.00%	83,577.00	83,577.00	0.00	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)	83,577.00	83,577.00	0.00	0.00%	83,577.00	83,577.00	0.00	0.00%

* Payroll Taxes & EE Benefits is above budget due to an increase in Unfunded CalPERS expense for FY 2027, actual value of PTO accruals, and wellness reimbursements made in the period.

Budget Income Statement - General Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
July 31, 2026								
<u>2 - Fire Department</u>								
Other	11,307.39	5,834.00	5,473.39	93.82%	11,307.39	5,834.00	5,473.39	93.82%
Operating Revenues	11,307.39	5,834.00	5,473.39	93.82%	11,307.39	5,834.00	5,473.39	93.82%
Salaries and Wages	2,329.93	10,195.00	(7,865.07) *	-77.15%	2,329.93	10,195.00	(7,865.07)	-77.15%
Payroll Taxes & EE Benefits	1,083.92	86.00	997.92	1,160.37%	1,083.92	86.00	997.92	1,160.37%
Operations & Maintenance	12,673.35	11,733.00	940.35	8.01%	12,673.35	11,733.00	940.35	8.01%
Contract Services	195.00	0.00	195.00	na	195.00	0.00	195.00	na
Operating Expenses	619.15	910.00	(290.85)	-31.96%	619.15	910.00	(290.85)	-31.96%
G & A Allocations	12,080.93	12,826.00	(745.07)	-5.81%	12,080.93	12,826.00	(745.07)	-5.81%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	4,700.82	5,100.00	(399.18)	-7.83%	4,700.82	5,100.00	(399.18)	-7.83%
Operating Expenses	33,683.10	40,850.00	(7,166.90)	-17.54%	33,683.10	40,850.00	(7,166.90)	-17.54%
Total Operating	(22,375.71)	(35,016.00)	12,640.29	-36.10%	(22,375.71)	(35,016.00)	12,640.29	-36.10%
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)	(22,375.71)	(35,016.00)	12,640.29	-36.10%	(22,375.71)	(35,016.00)	12,640.29	-36.10%

* Salaries & Wages is below budget due to staffing levels. The FY 27 budget included planned salary expense for a Fire Chief - the position is not yet filled.

Budget Income Statement - General Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	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	402.56	208.00	194.56	93.54%	402.56	208.00	194.56	93.54%
Payroll Taxes & EE Benefits	186.92	38.00	148.92	391.89%	186.92	38.00	148.92	391.89%
Operations & Maintenance	0.00	300.00	(300.00)	-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	1,455.53	1,545.00	(89.47)	-5.79%	1,455.53	1,545.00	(89.47)	-5.79%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	140.74	970.00	(829.26)	* -85.49%	140.74	970.00	(829.26)	-85.49%
Operating Expenses	2,185.75	3,061.00	(875.25)	-28.59%	2,185.75	3,061.00	(875.25)	-28.59%
Total Operating	(2,185.75)	(3,061.00)	875.25	-28.59%	(2,185.75)	(3,061.00)	875.25	-28.59%
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)	(2,185.75)	(3,061.00)	875.25	-28.59%	(2,185.75)	(3,061.00)	875.25	-28.59%

* Depreciation is below budget due to capitalization timing of the playground. The project is ongoing so that additional equipment may be installed.

Budget Income Statement - Water Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	4,238.02	11,961.00	(7,722.98)	-64.57%	4,238.02	11,961.00	(7,722.98)	-64.57%
Commercial Base Rates	26,309.31	26,512.00	(202.69)	-0.76%	26,309.31	26,512.00	(202.69)	-0.76%
Residential	11,017.00	5,145.00	5,872.00	114.13%	11,017.00	5,145.00	5,872.00	114.13%
Residential Base Rates	31,029.97	36,006.00	(4,976.03)	-13.82%	31,029.97	36,006.00	(4,976.03)	-13.82%
KMPUD Internal Usage	143.84	0.00	143.84	na	143.84	0.00	143.84	na
Meter Charges	5,711.44	5,626.00	85.44	1.52%	5,711.44	5,626.00	85.44	1.52%
Other	10,416.75	1,000.00	9,416.75	941.68%	10,416.75	1,000.00	9,416.75	941.68%
Operating Revenues	88,866.33	86,250.00	2,616.33	3.03%	88,866.33	86,250.00	2,616.33	3.03%
Salaries and Wages	14,278.61	16,397.00	(2,118.39)	-12.92%	14,278.61	16,397.00	(2,118.39)	-12.92%
Payroll Taxes & EE Benefits	7,859.49	6,420.00	1,439.49	22.42%	7,859.49	6,420.00	1,439.49	22.42%
Operations & Maintenance	7,456.79	3,303.00	4,153.79	125.76%	7,456.79	3,303.00	4,153.79	125.76%
Contract Services	1,369.25	5,767.00	(4,397.75)	-76.26%	1,369.25	5,767.00	(4,397.75)	-76.26%
Operating Expenses	1,058.75	2,083.00	(1,024.25)	-49.17%	1,058.75	2,083.00	(1,024.25)	-49.17%
G & A Allocations	25,471.85	27,043.00	(1,571.15)	-5.81%	25,471.85	27,043.00	(1,571.15)	-5.81%
Internal Allocations	1,738.84	5,231.00	(3,492.16)	-66.76%	1,738.84	5,231.00	(3,492.16)	-66.76%
Depreciation	9,068.33	9,110.00	(41.67)	-0.46%	9,068.33	9,110.00	(41.67)	-0.46%
Operating Expenses	68,301.91	75,354.00	(7,052.09)	-9.36%	68,301.91	75,354.00	(7,052.09)	-9.36%
Total Operating	20,564.42	10,896.00	9,668.42	88.73%	20,564.42	10,896.00	9,668.42	88.73%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,361.69	0.00	1,361.69	na	1,361.69	0.00	1,361.69	na
Other	12,756.00	0.00	12,756.00 *	na	12,756.00	0.00	12,756.00	na
Non-Operating Revenues	14,117.69	0.00	14,117.69	na	14,117.69	0.00	14,117.69	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	14,117.69	0.00	14,117.69	na	14,117.69	0.00	14,117.69	na
NET INCOME (LOSS)	34,682.11	10,896.00	23,786.11	218.30%	34,682.11	10,896.00	23,786.11	218.30%

* Other Non-Operating Revenues reflects connection fee income received in the period.

Budget Income Statement - Wastewater Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
July 31, 2026								
0 - Default								
Commercial	15,831.95	33,527.00	(17,695.05)	-52.78%	15,831.95	33,527.00	(17,695.05)	-52.78%
Commercial Base Rates	56,276.67	64,122.00	(7,845.33)	-12.24%	56,276.67	64,122.00	(7,845.33)	-12.24%
Residential	31,965.27	22,351.00	9,614.27	43.01%	31,965.27	22,351.00	9,614.27	43.01%
Residential Base Rates	61,439.85	53,575.00	7,864.85	14.68%	61,439.85	53,575.00	7,864.85	14.68%
KMPUD Internal Usage	377.70	196.00	181.70	92.70%	377.70	196.00	181.70	92.70%
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	748.65	1,150.00	(401.35)	-34.90%	748.65	1,150.00	(401.35)	-34.90%
Operating Revenues	166,640.09	174,921.00	(8,280.91)	-4.73%	166,640.09	174,921.00	(8,280.91)	-4.73%
Salaries and Wages	21,337.11	19,909.00	1,428.11	7.17%	21,337.11	19,909.00	1,428.11	7.17%
Payroll Taxes & EE Benefits	10,007.12	7,894.00	2,113.12	26.77%	10,007.12	7,894.00	2,113.12	26.77%
Operations & Maintenance	5,108.76	9,317.00	(4,208.24)	-45.17%	5,108.76	9,317.00	(4,208.24)	-45.17%
Contract Services	1,385.25	3,333.00	(1,947.75)	-58.44%	1,385.25	3,333.00	(1,947.75)	-58.44%
Operating Expenses	20.39	300.00	(279.61)	-93.20%	20.39	300.00	(279.61)	-93.20%
G & A Allocations	25,471.85	27,043.00	(1,571.15)	-5.81%	25,471.85	27,043.00	(1,571.15)	-5.81%
Internal Allocations	41,228.10	29,816.00	11,412.10	38.28%	41,228.10	29,816.00	11,412.10	38.28%
Depreciation	37,248.48	37,820.00	(571.52)	-1.51%	37,248.48	37,820.00	(571.52)	-1.51%
Operating Expenses	141,807.06	135,432.00	6,375.06	4.71%	141,807.06	135,432.00	6,375.06	4.71%
Total Operating	24,833.03	39,489.00	(14,655.97)	-37.11%	24,833.03	39,489.00	(14,655.97)	-37.11%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	4,826.01	0.00	4,826.01	na	4,826.01	0.00	4,826.01	na
Other	22,227.00	0.00	22,227.00 *	na	22,227.00	0.00	22,227.00	na
Non-Operating Revenues	27,053.01	0.00	27,053.01	na	27,053.01	0.00	27,053.01	na
Interest Expense	0.00	10,456.00	(10,456.00)	-100.00%	0.00	10,456.00	(10,456.00)	-100.00%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	10,456.00	(10,456.00)	-100.00%	0.00	10,456.00	(10,456.00)	-100.00%
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	27,053.01	(10,456.00)	37,509.01	-358.73%	27,053.01	(10,456.00)	37,509.01	-358.73%
NET INCOME (LOSS)	51,886.04	29,033.00	22,853.04	78.71%	51,886.04	29,033.00	22,853.04	78.71%

* Other Non-Operating Revenues reflects connection fee income received in the period.

Budget Income Statement - Employee Housing Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	8,580.00	9,060.00	(480.00)	-5.30%	8,580.00	9,060.00	(480.00)	-5.30%
Operating Revenues	8,580.00	9,060.00	(480.00)	-5.30%	8,580.00	9,060.00	(480.00)	-5.30%
Salaries and Wages	129.10	208.00	(78.90)	-37.93%	129.10	208.00	(78.90)	-37.93%
Payroll Taxes & EE Benefits	33.23	107.00	(73.77)	-68.94%	33.23	107.00	(73.77)	-68.94%
Operations & Maintenance	9,442.75	4,408.00	5,034.75 *	114.22%	9,442.75	4,408.00	5,034.75	114.22%
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	200.59	785.00	(584.41)	-74.45%	200.59	785.00	(584.41)	-74.45%
Depreciation	5,874.82	5,914.00	(39.18)	-0.66%	5,874.82	5,914.00	(39.18)	-0.66%
Operating Expenses	15,680.49	11,422.00	4,258.49	37.28%	15,680.49	11,422.00	4,258.49	37.28%
Total Operating	(7,100.49)	(2,362.00)	(4,738.49)	200.61%	(7,100.49)	(2,362.00)	(4,738.49)	200.61%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.12	0.00	0.12	na	0.12	0.00	0.12	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.12	0.00	0.12	na	0.12	0.00	0.12	na
Interest Expense	2,018.95	2,029.00	(10.05)	-0.50%	2,018.95	2,029.00	(10.05)	-0.50%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	2,018.95	2,029.00	(10.05)	-0.50%	2,018.95	2,029.00	(10.05)	-0.50%
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	(2,018.83)	(2,029.00)	10.17	-0.50%	(2,018.83)	(2,029.00)	10.17	-0.50%
NET INCOME (LOSS)	(9,119.32)	(4,391.00)	(4,728.32)	107.68%	(9,119.32)	(4,391.00)	(4,728.32)	107.68%

* Operations & Maintenance exceeds budget due to legal and locksmith services.

Budget Income Statement - Electricity Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
July 31, 2026								
0 - Default								
Commercial	29,622.43	38,064.00	(8,441.57)	-22.18%	29,622.43	38,064.00	(8,441.57)	-22.18%
Commercial Base Rates	193,785.50	189,000.00	4,785.50	2.53%	193,785.50	189,000.00	4,785.50	2.53%
Residential	24,956.39	21,454.00	3,502.39	16.33%	24,956.39	21,454.00	3,502.39	16.33%
Residential Base Rates	95,506.25	99,298.00	(3,791.75)	-3.82%	95,506.25	99,298.00	(3,791.75)	-3.82%
KMPUD Internal Usage	58,412.88	52,309.00	6,103.88	11.67%	58,412.88	52,309.00	6,103.88	11.67%
Meter Charges	3,302.40	3,328.00	(25.60)	-0.77%	3,302.40	3,328.00	(25.60)	-0.77%
Other	1,137.92	375.00	762.92	203.45%	1,137.92	375.00	762.92	203.45%
Operating Revenues	406,723.77	403,828.00	2,895.77	0.72%	406,723.77	403,828.00	2,895.77	0.72%
Cost of Goods Sold	31,027.41	44,348.00	(13,320.59)	-30.04%	31,027.41	44,348.00	(13,320.59)	-30.04%
Salaries and Wages	22,090.64	31,047.00	(8,956.36)	-28.85%	22,090.64	31,047.00	(8,956.36)	-28.85%
Payroll Taxes & EE Benefits	960.00	0.00	960.00	na	960.00	0.00	960.00	na
Operations & Maintenance	28,877.22	30,020.00	(1,142.78)	-3.81%	28,877.22	30,020.00	(1,142.78)	-3.81%
Contract Services	0.00	300.00	(300.00)	-100.00%	0.00	300.00	(300.00)	-100.00%
Operating Expenses	1,247.85	1,315.00	(67.15)	-5.11%	1,247.85	1,315.00	(67.15)	-5.11%
G & A Allocations	29,984.01	31,835.00	(1,850.99)	-5.81%	29,984.01	31,835.00	(1,850.99)	-5.81%
Internal Allocations	0.00	262.00	(262.00)	-100.00%	0.00	262.00	(262.00)	-100.00%
Depreciation	125,132.22	125,430.00	(297.78)	-0.24%	125,132.22	125,430.00	(297.78)	-0.24%
Operating Expenses	239,319.35	264,557.00	(25,237.65)	-9.54%	239,319.35	264,557.00	(25,237.65)	-9.54%
Total Operating	167,404.42	139,271.00	28,133.42	20.20%	167,404.42	139,271.00	28,133.42	20.20%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	6,149.87	0.00	6,149.87	na	6,149.87	0.00	6,149.87	na
Other	19,090.00	0.00	19,090.00 *	na	19,090.00	0.00	19,090.00	na
Non-Operating Revenues	25,239.87	0.00	25,239.87	na	25,239.87	0.00	25,239.87	na
Interest Expense	116,395.81	119,668.00	(3,272.19)	-2.73%	116,395.81	119,668.00	(3,272.19)	-2.73%
Amortization	36,374.41	36,400.00	(25.59)	-0.07%	36,374.41	36,400.00	(25.59)	-0.07%
Non-Operating Expenses	152,770.22	156,068.00	(3,297.78)	-2.11%	152,770.22	156,068.00	(3,297.78)	-2.11%
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	(127,530.35)	(156,068.00)	28,537.65	-18.29%	(127,530.35)	(156,068.00)	28,537.65	-18.29%
NET INCOME (LOSS)	39,874.07	(16,797.00)	56,671.07	-337.39%	39,874.07	(16,797.00)	56,671.07	-337.39%

* Other Non-Operating Revenues reflects connection fee income received in the period.

Budget Income Statement - Cable TV Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	0.00	1,000.00	(1,000.00)	-100.00%	0.00	1,000.00	(1,000.00)	-100.00%
Operating Revenues	0.00	1,000.00	(1,000.00) *	-100.00%	0.00	1,000.00	(1,000.00)	-100.00%
Salaries and Wages	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operations & Maintenance	0.00	50.00	(50.00)	-100.00%	0.00	50.00	(50.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	727.77	772.00	(44.23)	-5.73%	727.77	772.00	(44.23)	-5.73%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	126.28	126.00	0.28	0.22%	126.28	126.00	0.28	0.22%
Operating Expenses	854.05	948.00	(93.95)	-9.91%	854.05	948.00	(93.95)	-9.91%
Total Operating	(854.05)	52.00	(906.05)	-1,742.40%	(854.05)	52.00	(906.05)	-1,742.40%
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)	(854.05)	52.00	(906.05)	-1,742.40%	(854.05)	52.00	(906.05)	-1,742.40%

* Operating revenues are below budget due to timing of franchise fees income.

Budget Income Statement - Snow Removal Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
July 31, 2026								
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	9,191.67	3,032.00	6,159.67 *	203.16%	9,191.67	3,032.00	6,159.67	203.16%
Payroll Taxes & EE Benefits	3,961.84	9,592.00	(5,630.16)	-58.70%	3,961.84	9,592.00	(5,630.16)	-58.70%
Operations & Maintenance	3,841.81	1,500.00	2,341.81	156.12%	3,841.81	1,500.00	2,341.81	156.12%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	100.00	(100.00)	-100.00%	0.00	100.00	(100.00)	-100.00%
G & A Allocations	16,447.54	17,463.00	(1,015.46)	-5.81%	16,447.54	17,463.00	(1,015.46)	-5.81%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	6,961.36	7,500.00	(538.64)	-7.18%	6,961.36	7,500.00	(538.64)	-7.18%
Operating Expenses	40,404.22	39,187.00	1,217.22	3.11%	40,404.22	39,187.00	1,217.22	3.11%
Total Operating	(40,404.22)	(39,187.00)	(1,217.22)	3.11%	(40,404.22)	(39,187.00)	(1,217.22)	3.11%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,272.55	0.00	1,272.55	na	1,272.55	0.00	1,272.55	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,272.55	0.00	1,272.55	na	1,272.55	0.00	1,272.55	na
Interest Expense	1,158.80	1,160.00	(1.20)	-0.10%	1,158.80	1,160.00	(1.20)	-0.10%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	1,158.80	1,160.00	(1.20)	-0.10%	1,158.80	1,160.00	(1.20)	-0.10%
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	113.75	(1,160.00)	1,273.75	-109.81%	113.75	(1,160.00)	1,273.75	-109.81%
NET INCOME (LOSS)	(40,290.47)	(40,347.00)	56.53	-0.14%	(40,290.47)	(40,347.00)	56.53	-0.14%

* Salaries & Wages exceeds budget due to timing of 10 month employee leave.

Budget Income Statement - Propane Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
July 31, 2026								
0 - Default								
Commercial	13,129.78	15,550.00	(2,420.22)	-15.56%	13,129.78	15,550.00	(2,420.22)	-15.56%
Commercial Base Rates	13,628.16	13,638.00	(9.84)	-0.07%	13,628.16	13,638.00	(9.84)	-0.07%
Residential	13,797.21	14,153.00	(355.79)	-2.51%	13,797.21	14,153.00	(355.79)	-2.51%
Residential Base Rates	12,836.95	13,034.00	(197.05)	-1.51%	12,836.95	13,034.00	(197.05)	-1.51%
KMPUD Internal Usage	899.54	607.00	292.54	48.19%	899.54	607.00	292.54	48.19%
Meter Charges	1,848.64	1,807.00	41.64	2.30%	1,848.64	1,807.00	41.64	2.30%
Other	74.66	0.00	74.66	na	74.66	0.00	74.66	na
Operating Revenues	56,214.94	58,789.00	(2,574.06)	-4.38%	56,214.94	58,789.00	(2,574.06)	-4.38%
Cost of Goods Sold	14,861.99	21,567.00	(6,705.01)	-31.09%	14,861.99	21,567.00	(6,705.01)	-31.09%
Salaries and Wages	5,025.83	15,678.00	(10,652.17)	-67.94%	5,025.83	15,678.00	(10,652.17)	-67.94%
Payroll Taxes & EE Benefits	4,261.67	6,213.00	(1,951.33)	-31.41%	4,261.67	6,213.00	(1,951.33)	-31.41%
Operations & Maintenance	3,522.80	10,950.00	(7,427.20)	-67.83%	3,522.80	10,950.00	(7,427.20)	-67.83%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	25.00	100.00	(75.00)	-75.00%	25.00	100.00	(75.00)	-75.00%
G & A Allocations	27,800.71	29,516.00	(1,715.29)	-5.81%	27,800.71	29,516.00	(1,715.29)	-5.81%
Internal Allocations	294.74	785.00	(490.26)	-62.45%	294.74	785.00	(490.26)	-62.45%
Depreciation	5,987.21	6,261.00	(273.79)	-4.37%	5,987.21	6,261.00	(273.79)	-4.37%
Operating Expenses	61,779.95	91,070.00	(29,290.05)	-32.16%	61,779.95	91,070.00	(29,290.05)	-32.16%
Total Operating	(5,565.01)	(32,281.00)	26,715.99	-82.76%	(5,565.01)	(32,281.00)	26,715.99	-82.76%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	2,216.57	0.00	2,216.57	na	2,216.57	0.00	2,216.57	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	2,216.57	0.00	2,216.57	na	2,216.57	0.00	2,216.57	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	2,216.57	0.00	2,216.57	na	2,216.57	0.00	2,216.57	na
NET INCOME (LOSS)	(3,348.44)	(32,281.00)	28,932.56	-89.63%	(3,348.44)	(32,281.00)	28,932.56	-89.63%

Budget Income Statement - Solid Waste Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year July	Budget July	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
July 31, 2026								
0 - Default								
Commercial	2,194.65	0.00	2,194.65	na	2,194.65	0.00	2,194.65	na
Residential	31,068.11	32,375.00	(1,306.89)	-4.04%	31,068.11	32,375.00	(1,306.89)	-4.04%
Other	95.30	117.00	(21.70)	-18.55%	95.30	117.00	(21.70)	-18.55%
Operating Revenues	33,358.06	32,492.00	866.06	2.67%	33,358.06	32,492.00	866.06	2.67%
Salaries and Wages	1,282.15	1,756.00	(473.85)	-26.98%	1,282.15	1,756.00	(473.85)	-26.98%
Payroll Taxes & EE Benefits	503.86	772.00	(268.14)	-34.73%	503.86	772.00	(268.14)	-34.73%
Operations & Maintenance	21,017.79	18,100.00	2,917.79	16.12%	21,017.79	18,100.00	2,917.79	16.12%
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	6,113.24	6,491.00	(377.76)	-5.82%	6,113.24	6,491.00	(377.76)	-5.82%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	457.20	457.00	0.20	0.04%	457.20	457.00	0.20	0.04%
Operating Expenses	29,374.24	27,576.00	1,798.24	6.52%	29,374.24	27,576.00	1,798.24	6.52%
Total Operating	3,983.82	4,916.00	(932.18)	-18.96%	3,983.82	4,916.00	(932.18)	-18.96%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	365.66	0.00	365.66	na	365.66	0.00	365.66	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	365.66	0.00	365.66	na	365.66	0.00	365.66	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	365.66	0.00	365.66	na	365.66	0.00	365.66	na
NET INCOME (LOSS)	4,349.48	4,916.00	(566.52)	-11.52%	4,349.48	4,916.00	(566.52)	-11.52%

August Preliminaries

August 31, 2026	This Year August	Budget August	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
Commercial	63,337.92	89,264.00	(25,926.08)	128,354.75	188,366.00	(60,011.25)
Commercial Base Rates	289,999.64	293,292.00	(3,292.36)	579,999.28	586,564.00	(6,564.72)
Residential	105,043.30	91,184.00	13,859.30	217,847.28	186,662.00	31,185.28
Residential Base Rates	217,438.02	201,913.00	15,525.02	418,251.04	403,826.00	14,425.04
KMPUD Internal Usage	60,767.37	53,321.00	7,446.37	120,601.33	106,433.00	14,168.33
Meter Charges	10,898.65	10,212.00	686.65	21,761.13	20,973.00	788.13
Property Taxes	83,577.00	83,577.00	0.00	167,154.00	167,154.00	0.00
Other	20,855.34	18,536.00	2,319.34	53,291.19	37,072.00	16,219.19
Operating Revenues	851,917.24	841,299.00	10,618.24	1,707,260.00	1,697,050.00	10,210.00

Balance Sheet - Consolidated

August 31, 2026

	Actual <u>August, 2026</u>	Budget <u>August, 2026</u>	<u>Variance</u>
<u>ASSETS</u>			
Assets			
Total Total PG Cash	50,390.88	0.00	50,390.88
Total Total KVFD Cash	174,197.19	0.00	174,197.19
Total CWIP PG - Playground	70,285.49	0.00	70,285.49
Total CWIP KVFD	52,088.07	0.00	52,088.07
Total KVFD Prepaid Expenses	450.65	0.00	450.65
Total Assets	347,412.28	0.00	347,412.28
Total Assets	347,412.28	0.00	347,412.28
Total Assets and Deferred Outflows	347,412.28	0.00	347,412.28
<u>LIABILITIES</u>			
Liabilities			
Total PG Accounts Payable	0.00	0.00	0.00
Total KVFD Accounts Payable	0.00	0.00	0.00
Total Summer Festival Advance Donations	0.00	0.00	0.00
Total Summer Festival Advance Tickets	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00
Total Liabilities and Deferred Inflows	0.00	0.00	0.00
<u>EQUITY</u>			
Equity			
Total Equity	337,119.26	0.00	337,119.26
Total Equity	337,119.26	0.00	337,119.26
Total Equity	337,119.26	0.00	337,119.26
Total Liabilities, Deferred Inflows, and Equity	337,119.26	0.00	337,119.26

Database: Fire Live

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

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

Last Modified: 10/13/2017

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

Budget Income Statement - Detail KVFD Fund

August 31, 2026

			-----Month Totals-----				-----Year to Date Totals-----			
			This Year	Budget	Variance	Variance	This Year	Budget	Variance	Variance
			August	August	Dollar	Percent	YTD	YTD	Dollar	Percent
1	41900	Interest Income	384.25	0.00	384.25	na	689.26	0.00	689.26	na
2	42610	Donations & Fund Raising	6,700.00	0.00	6,700.00	na	28,382.00	0.00	28,382.00	na
1	42620	Book Sales	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Donations			7,084.25	0.00	7,084.25	na	29,071.26	0.00	29,071.26	na
Revenue			7,084.25	0.00	7,084.25	na	29,071.26	0.00	29,071.26	na
Total Revenue			7,084.25	0.00	7,084.25	na	29,071.26	0.00	29,071.26	na
2	90310	Bank Fees	0.00	0.00	0.00	na	74.38	0.00	74.38	na
Bank Fees			0.00	0.00	0.00	na	74.38	0.00	74.38	na
1	92310	Professional Fees - Accounting	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Contract Services			0.00	0.00	0.00	na	0.00	0.00	0.00	na
2	62020	Supplies & Operating Materials	(286.30)	0.00	(286.30)	na	1,863.78	0.00	1,863.78	na
Supplies & Operating Materials			(286.30)	0.00	(286.30)	na	1,863.78	0.00	1,863.78	na
Expenses			(286.30)	0.00	(286.30)	na	1,938.16	0.00	1,938.16	na
Total Expenses			286.30	0.00	286.30	na	(1,938.16)	0.00	(1,938.16)	na
NET INCOME (LOSS)			7,370.55	0.00	7,370.55	na	27,133.10	0.00	27,133.10	na

STAFF REPORT

2026 RUS Debt Management Strategy

Background:

KMPUD incurred USDA RUS debt as a financing method to fund the out-valley line. Every year, principal and interest payments are due quarterly with balloon principal payments due upon loan maturity; maturity dates were set for each note at the original time of financing. In addition to \$2,797,410 in quarterly RUS principal and interest payments, the BB 8 loan will mature in December 2026 with a principal balance of \$605,141 and the B8 3 loan will mature in September 2026 with a principal balance of \$1,306,141: totaling \$4,708,692 in total payments due in 2026. USDA RUS requires KMPUD to maintain four positive debt service ratios, TIER, OTIER, DSC, and ODSC. These are calculated on an annual basis and only consider current year profit margins, not reserves built in previous years. Payment of the full balance of \$4,708,692 would result in unfavorable ratios across both the DSC and ODSC categories, causing KMPUD to fall short of the debt service requirements. KMPUD is not eligible for a USDA RUS waiver on debt service ratios in 2026. Additionally, projected electric reserves will not support full payment.

- Average annual RUS debt service through 2037 is ~ \$3.44 million per year.
- Interest rates for refinancing fluctuate daily. As of March 25th, 2026, when this plan was approved, the 7-year rate was 4.19%. As of September 29, 2026, the 7-year rate was 5.15%. The final rate is set on the day of original note maturity.
- Staff received confirmation from USDA RUS that the Federal Financing Bank received and accepted KMPUD's rollover letter, which extended the maturity of the note for a term of 7 years, as approved by the Board on April 3, 2026.

Requested Action:

No action required, update only.

Prepared By:

Amanda Gomez

INTEREST RATE CONFIRMATION NOTICE

This notice is given to the addressee(s) listed on Schedule I attached hereto to confirm that an advance of funds previously made by the Federal Financing Bank ("FFB") has been extended by FFB (such extension being "this Maturity Extension," and the advance of funds that was the subject of this Maturity Extension being the "Extended Advance") as described below:

1. This Maturity Extension was made on account of the following obligor to FFB:
Kirkwood Meadows Public Utility District
2. This Maturity Extension was made under the following note or other obligation payable to FFB:
KIRKWOOD 0002
3. The "Advance Identifier" assigned to this Extended Advance for use in all communications to FFB making reference to this Advance is as follows:
KIRKWOOD 0002 0003
4. The Extended Advance is in the following total amount:
\$1,286,143.67
5. This Maturity Extension was made on the following date:
September 30, 2026
6. The Extended Advance matures on the following date:
September 30, 2033
7. The following interest rate is applicable to this Extended Advance:
5.110%

The payment schedule for this Extended Advance is attached to this notice as Schedule II.

FEDERAL FINANCING BANK

September 29, 2026

SCHEDULE I

to

INTEREST RATE CONFIRMATION NOTICE

ADDRESSEE(S) OF NOTICE

Kirkwood Meadows Public Utility District
P.O. Box 247
Kirkwood, CA 956460247

SCHEDULE II

Advance Identifier: KIRKWOOD 0002 0003
 Date of Pricing: 09/30/2026
 Yield Curve Date: 09/29/2026
 Maturity Date: 09/30/2033
 FFB Rate: 5.110%
 Principal Amount: \$1,286,143.67

Payment Date	Accrued Interest Due	Principal Due	Total Due	Principal Balance
				\$1,286,143.67
12/31/2026	\$16,565.53	\$8,328.92	\$24,894.45	\$1,277,814.75
03/31/2027	\$16,100.47	\$8,793.98	\$24,894.45	\$1,269,020.77
06/30/2027	\$16,167.32	\$8,727.13	\$24,894.45	\$1,260,293.64
09/30/2027	\$16,232.58	\$8,661.87	\$24,894.45	\$1,251,631.77
01/03/2028	\$16,645.27	\$8,249.18	\$24,894.45	\$1,243,382.59
03/31/2028	\$15,276.62	\$9,617.83	\$24,894.45	\$1,233,764.76
06/30/2028	\$15,675.22	\$9,219.23	\$24,894.45	\$1,224,545.53
10/02/2028	\$16,070.99	\$8,823.46	\$24,894.45	\$1,215,722.07
01/02/2029	\$15,616.65	\$9,277.80	\$24,894.45	\$1,206,444.27
04/02/2029	\$15,201.20	\$9,693.25	\$24,894.45	\$1,196,751.02
07/02/2029	\$15,246.61	\$9,647.84	\$24,894.45	\$1,187,103.18
10/01/2029	\$15,123.69	\$9,770.76	\$24,894.45	\$1,177,332.42
12/31/2029	\$14,999.22	\$9,895.23	\$24,894.45	\$1,167,437.19
04/01/2030	\$14,873.15	\$10,021.30	\$24,894.45	\$1,157,415.89
07/01/2030	\$14,745.48	\$10,148.97	\$24,894.45	\$1,147,266.92
09/30/2030	\$14,616.18	\$10,278.27	\$24,894.45	\$1,136,988.65
12/31/2030	\$14,644.41	\$10,250.04	\$24,894.45	\$1,126,738.61
03/31/2031	\$14,196.91	\$10,697.54	\$24,894.45	\$1,116,041.07
06/30/2031	\$14,218.36	\$10,676.09	\$24,894.45	\$1,105,364.98
09/30/2031	\$14,237.10	\$10,657.35	\$24,894.45	\$1,094,707.63
12/31/2031	\$14,099.83	\$10,794.62	\$24,894.45	\$1,083,913.01
03/31/2032	\$13,771.32	\$11,123.13	\$24,894.45	\$1,072,789.88
06/30/2032	\$13,630.00	\$11,264.45	\$24,894.45	\$1,061,525.43
09/30/2032	\$13,635.09	\$11,259.36	\$24,894.45	\$1,050,266.07
01/03/2033	\$13,931.58	\$10,962.87	\$24,894.45	\$1,039,303.20
03/31/2033	\$12,658.71	\$12,235.74	\$24,894.45	\$1,027,067.46
06/30/2033	\$13,084.84	\$11,809.61	\$24,894.45	\$1,015,257.85
09/30/2033	\$13,076.52	\$1,015,257.85	\$1,028,334.37	\$0.00
	-----	-----	-----	
	\$414,340.85	\$1,286,143.67	\$1,700,484.52	

Minimum Principal Amount due at Maturity: \$11,817.93

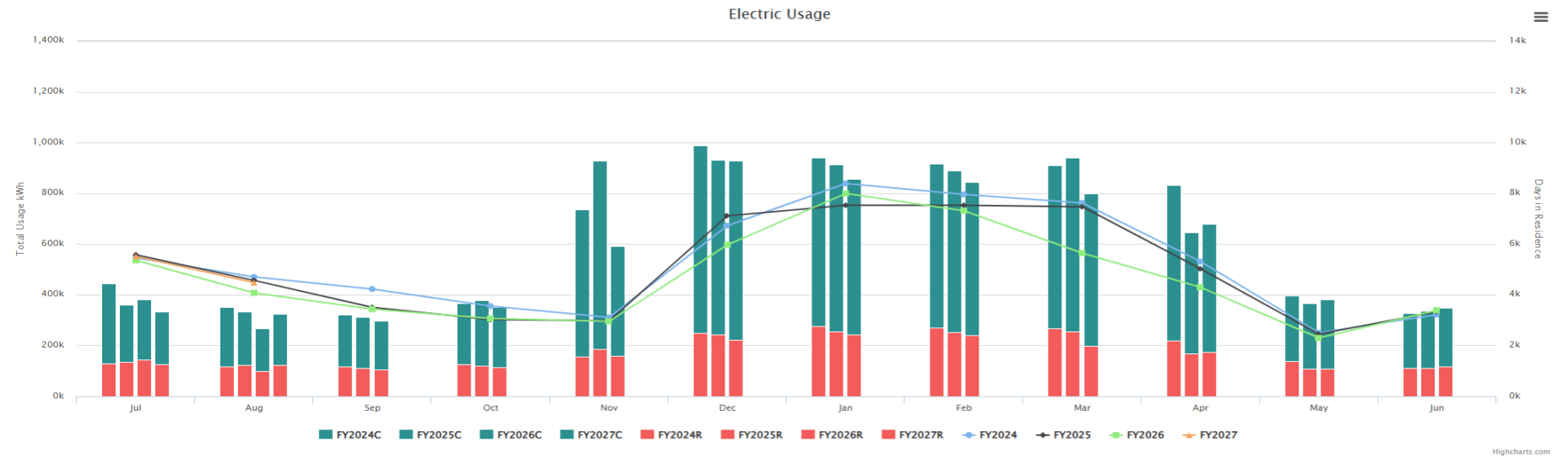
Kirkwood Meadows Public Utility District

Electric

FY2027

FY2027
Totals
YTD

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	
Total Production (kWh)	422,207	406,544											828,751
CAISO Purchase (kWh)	413,147	406,544											819,691
Powerhouse Production (kWh)	9,060	0											9,060
Actual Metered (kWh)	327,154	311,785											638,939
Budgeted Metered (kWh)	329,557	314,180											643,737
Total System Losses (kWh)	95,053	94,759											189,812
Identified System Losses (Calculated kWh):													
Out-Valley Losses	13,257	12,765											26,023
In-Valley Losses	22,546	21,709											44,255
Total Identified System Losses (kWh)	35,803	34,475											70,278
Unidentified System Losses (kWh)	59,250	60,284											119,534
% Unidentified System Losses (Goal 12%)	14%	15%											14%

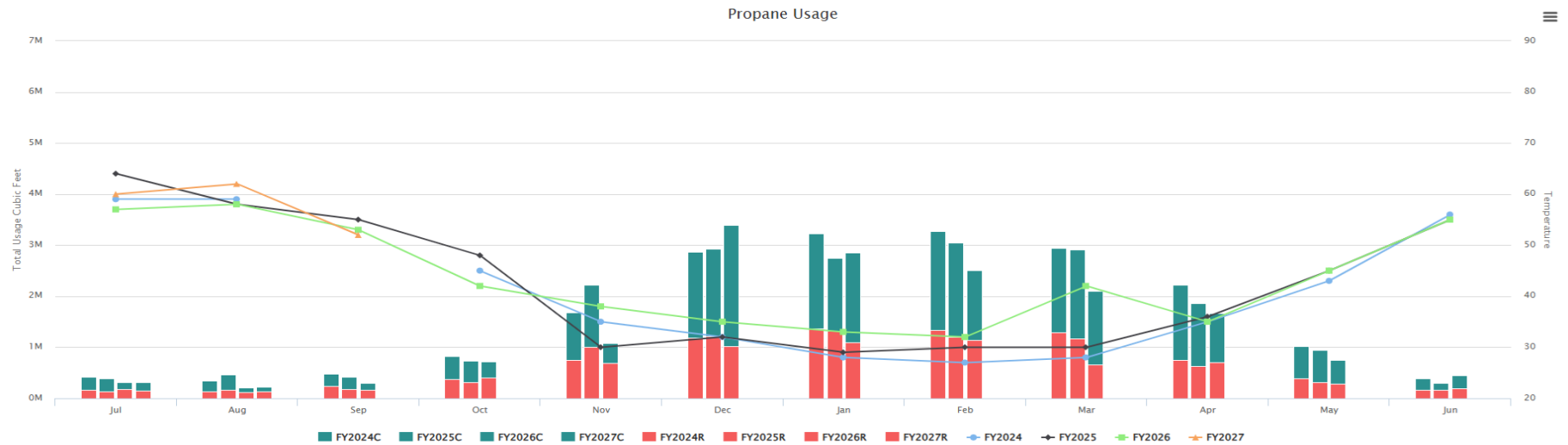


Kirkwood Meadows Public Utility District

Propane

FY2027

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	FY2027 Totals YTD
Propane Usage (cf)	316,068	306,069											622,137
Actual Metered (cf)	317,540	249,547											567,087
Budgeted Metered (cf)	365,927	344,288											710,215
Unmetered Total	(1,472)	56,522											55,050
% Unmetered (Goal 2%)	0%	18%											9%



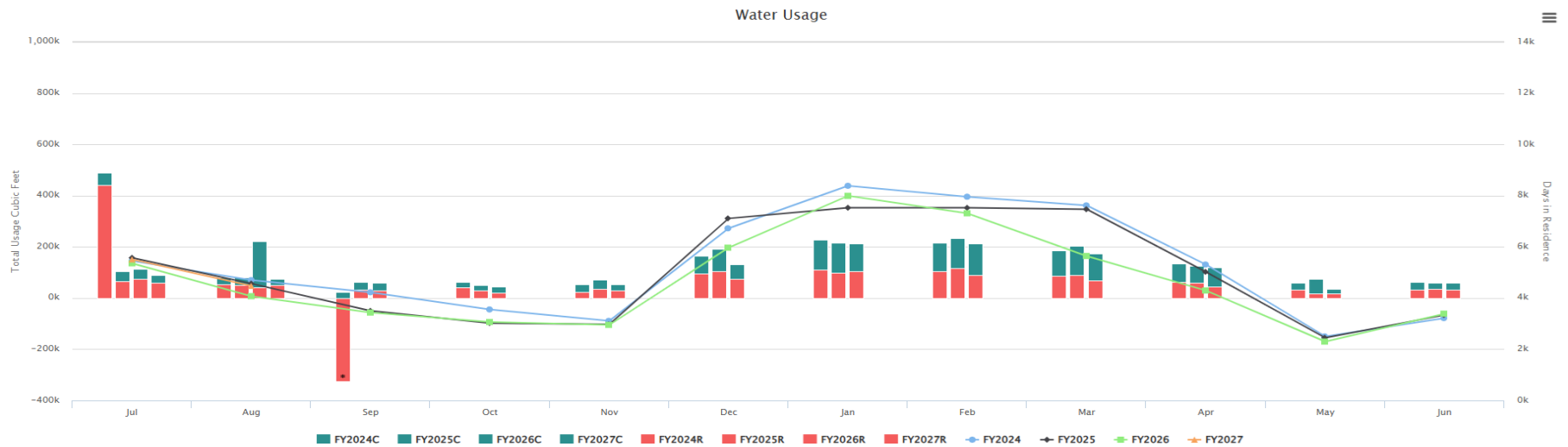
Highcharts.com

Kirkwood Meadows Public Utility District

Water

FY2027

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FY2027 Totals YTD
Total Production (Gallons)	1,096,258	866,645											1,962,903
Actual Metered (Gallons)	717,800	636,244											1,354,044
Budgeted Metered (Gallons)	876,421	784,631											1,661,053
Total System Losses (Gallons)	378,458	230,401											608,859
Identified System Losses - (Estimated Gallons)													
District Facility Use	12,000	19,000											31,000
Hydrant / Sample Flushing	1,000	25,000											26,000
Backwards Meter Reads	1,000	1,000											2,000
Discovered Leaks Before Meters	0	0											0
Fire Department	5,000	5,000											10,000
Total Identified System Losses (Gallons)	19,000	50,000											69,000
Unidentified System Losses (Gallons)	359,458	180,401											539,859
% Unidentified System Losses (Goal 15%)	33%	21%											28%



*Water Leak

Kirkwood Meadows Public Utility District
Wastewater
FY2027

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FY2027 Totals YTD
Influent Metered (Gallons)	752,521	621,728											1,374,249
Actual Metered (Gallons)	646,399	569,348											1,215,747
Total System Unmetered (Gallons)	106,122	52,380											158,502
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	12,000	12,000											24,000
Hydrant Flushing Into System	0	0											0
Backwards Reads	1,000	1,000											2,000
Total Identified Unmetered Usage (Gallons)	13,000	13,000											26,000
Unidentified Unmetered Usage (Gallons)	93,122	39,380											132,502
% Unidentified Unmetered Usage	12%	6%											10%

**Kirkwood Meadows Public Utility District
Major Projects Update and Timeline**

		Fiscal Year																					
		FY2027				FY2028				FY2029				FY2030				FY2031					
Area	Description	Calendar Year		2026		2027				2028				2029				2030				2031	
		Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2		
Shared	CSB Roof Replacement																						
Water	Master Plan																						
	Rate Study																						
	Connection Fee Study																						
	Tank (Dangburg) Recoating																						
	Tank (Lodge) Recoating																						
	Well 2 Instrumentation Upgrades																						
	Well 4/5 Instrumentation Upgrades																						
Wastewater	Master Plan																						
	Rate Study																						
	East Lift Upgrade/Replacement																						
	Main Lift Upgrade/Replacement																						
	Lower Lift Upgrade/Replacement																						
	Concrete Basin Refurbishment/Recoating																						
	Leachefield Lateral Replacement																						
Electric	Master Plan																						
	Electric Rate Study																						
	Direct Burial (Meadow)Replacement																						
Propane	Master Plan																						
	Rate Study																						
	Service Line Replacement																						
Snow Removal	Loader Replacement																						
	Trackless Replacement																						
Board	Operating Budget/Capital Plan																						
	Audit																						
	Bi-Annual Customer Survey																						
	Election of Directors (Seats 1,2)																						
	Election of Directors (Seats 3,4,5)																						

Legend	
Action	Planning
	Design
	Bid/Construction

**Kirkwood Meadows Public Utility District
Capital Plan 2027-2031
Narrative Description**

OVERVIEW

Capital Plan 2027-2031 is a long-range plan that focuses on the next five fiscal years. The Capital Plan is developed from the individual utility Master Plans, where available, which assess the state of each utility and forecast future demand to provide a guide for necessary upgrades and critical maintenance. The Capital Plan is reviewed annually, and the project schedule is refined to ensure that only essential projects are included. During each budget cycle, capital projects forecast for the next five years are included in the Operating Budget, which allows KMPUD to plan for upcoming projects and assess their impact on utility rates and fund balances. The annual Operating Budget includes capital projects scheduled for the upcoming fiscal year to ensure that fund balance and/or debt financing is sufficient to support the projects.

Capital Plan 2027-2031 presents 35-Year total expenditures, 5-Year total expenditures, and 1-Year total expenditures are listed, along with funding source, project type, and cycle for each fund. The 1-Year total expenditure is \$1,683,128 and the 5-Year total expenditure is \$12,393,902.

This Narrative has two sections: Major Projects, which summarizes all projects with an estimated cost of \$250,000 or greater occurring within the next 5 years, and individual fund narratives, which provide a brief description of each planned project by fund and by type. Each project is identified as a Capacity or Replacement Component. Capacity projects are projects required to serve new or increasing load. Replacement projects are needed to replace or repair current infrastructure to continue serving load at existing levels.

MAJOR PROJECTS

1. CSB Roof Replacement – this replacement project, estimated at \$250,000 and shared among all funds, is the replacement of the roof at the Community Services Building. Scheduled for FY2030/31.
2. Tank (Dangburg) Recoating – this Water project, estimated at \$508,002, was identified in the 2025 Water Master Plan. The project re-lines the interior of the tank and re-coats the exterior of the tank to prevent corrosion and tank damage. Scheduled for FY2028/29 and recurring every 30 years.
3. Tank (Lodge) Recoating – this Water project, estimated at \$704,304, was identified in the 2025 Water Master Plan. The project re-lines the interior of the tank and re-coats the exterior of the tank to prevent corrosion and tank damage. Scheduled for FY2029/30 and recurring every 30 years.
4. Well 2 Instrumentation Upgrades - this Water project, estimated at \$1,049,802, was identified in the 2025 Water Master Plan. This one-time project installs PLC & control panels, wireless modems and level transducers at the well and replaces the existing well building with a CMU block building. Scheduled for FY2030/31.

5. Well 4/5 Instrumentation Upgrades - this Water project, estimated at \$387,000, was identified in the 2025 Water Master Plan. This one-time project installs PLC & control panels, wireless modems and level transducers at the well. Scheduled for FY2030/31.
6. East Lift Upgrade/Replacement – this Wastewater project is split 50% capacity, 50% replacement is estimated at \$600,000. The project upgrades the East Lift building and replaces the pumps. Scheduled for FY2027/28 and recurring every 30 years.
7. Main Lift Upgrade/Replacement – this Wastewater project is split 50% capacity, 50% replacement is estimated at \$800,000. The project upgrades the Main Lift building and replaces the pumps. Scheduled for FY2028/29 and recurring every 30 years.
8. Lower Lift Upgrade/Replacement – this Wastewater project is split 50% capacity, 50% replacement is estimated at \$300,000. The project upgrades the Lower Lift. Scheduled for FY2029/30 and recurring every 30 years.
9. Concrete Basin Refurbishment and Recoating – this Wastewater replacement project is estimated at \$250,000. The project will refurbish and recoat concrete basins in the WWTP. Scheduled for FY2027/28 and recurring every 30 years.
10. Leachfield Lateral Replacement – this Wastewater replacement project is estimated at \$200,000 per year for three years, starting in FY2029/30. The project will replace the laterals between the WWTP and leachfields and is expected to recur every 20 years.
11. Direct Burial (Meadow) Replacement – this Electric replacement project is estimated at \$550,000. The project will replace the direct burial Lift Circuit (serving Timber Creek lifts) in the meadow with a circuit in conduit. Scheduled for planning in FY2027/28 and construction in FY2028/29.
12. Service Line Replacement – this Propane replacement project is estimated at \$660,000 across three years, starting in FY2028/29. This project is the replacement of service lines as needed due to leaks.
13. Loader Replacement – this Snow Removal replacement project is estimated at \$620,000. The project will replace the 950F loader, manufactured in 1994, with a new heavy loader that meets current CARB emissions requirements. Scheduled for FY2027/28.
14. Trackless Replacement - this Snow Removal replacement project is estimated at \$350,000. The project is the purchase of trackless equipment to replace owned equipment at end of useful life. Scheduled for FY2028/29.