



**AGENDA**  
**REGULAR BOARD MEETING**  
**Friday, September 5, 2025 – 2:00 PM**  
District Board Room, Community Services Building  
33540 Loop Road, Kirkwood, CA 95646  
**AND**  
Director Tucher will appear via Teleconference at:  
Hotel Westin Grand, Amsterdam Room  
Arabellastraße 6  
München, Germany

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**BOARD MEMBERS**

Doug Mitarotonda, President

Robert Epstein, Vice President  
John Schroeder, Treasurer

Peter Dornbrook, Secretary  
Chris Tucher, Assistant Secretary

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

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

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

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

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

**HOW TO SUBMIT PUBLIC COMMENTS:**

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

**ACCESSIBILITY INFORMATION:**

Board meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact the District at least 48-hours before the meeting at (209) 258-4444 or [info@kmpud.com](mailto: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 Christeson*
- 4) **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)
- 5) **COMMENTS FROM THE AUDIENCE** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 6) **WRITTEN COMMENTS FROM THE PUBLIC** (This is an opportunity for Directors and Staff to share written comments received from the public. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 7) **ADOPTION OF THE CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be made when the comment does not necessitate separate action.)
  - a) Approve Board Meeting Minutes from August 1, 2025
  - b) Approve Current Consent for Claims
  - c) Review Receivables/Shut Offs Report
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **CLOSED SESSION**
  - a) Closed session regarding General Manager appointment.
    - i) Government Code §54597(b)(1)
  - b) Closed session regarding conference with Labor Negotiators.
    - i) Government Code §54597.6
- 10) **ITEMS FOR BOARD ACTION**
  - a) **General Manager Contract.** Discussion & possible action. *Labor Negotiators*
  - b) **Finances.** Discussion and possible action regarding the District's financials.
    - i) Overview & Budget Variances
    - ii) June Financials
    - iii) July Preliminaries
    - iv) Cash Flow
  - c) **Fire and Emergency Medical Services in Kirkwood.** Discussion & possible action.  
*President Mitarotonda*
  - d) **Resolution 25-06 Honoring General Manager Erik M Christeson.** Discussion & possible action. *President Mitarotonda*
- 11) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)

- 12) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 13) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 14) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 16) **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.
- 17) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, October 3, 2025 at 2:00 PM.

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

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

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

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District at (209) 258-4444, or by email at [info@kmpud.com](mailto: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**  
**Main Location:**  
**33540 Loop Rd., P.O. Box 247, Kirkwood, CA 95646**  
**Telephone (209) 258-4444**

**REGULAR MEETING OF THE BOARD OF DIRECTORS**  
**Friday, August 1, 2025 – 2:00 PM**  
**BOARD MEETING MINUTES**

Robert Epstein, Vice President  
Peter Dornbrook, Secretary

**BOARD MEMBERS**  
Doug Mitarotonda, President

John Schroeder, Treasurer  
Chris Tucher, Asst. Secretary

**1) CALL TO ORDER**

*President Mitarotonda*

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

**2) ROLL CALL**

*Secretary Dornbrook*

Board of Directors Present:

Directors Dornbrook, Epstein, Schroeder, Mitarotonda, and Tucher

Board of Directors Present via Zoom:

None

Board of Directors Absent:

None

Staff Present:

General Manager Christeson, Assistant General Manager Ansel, Clerk of the Board Taylor, Administrative Manager Leach, Operations Manager Benson

Others Present (In person or via Zoom):

Adam Ikemire, Ashley Smith, Austin Peterson, Caroline Scott, Connie Benz, David Jolly, Don Havard- KPS, Edumond, Eric Raymond, Frederick Newberry, Greg Kiskinen, Gregory McManus, Jack Longinotti, Jan, Jessica, Joel, Jonathan Sorunke, Kathleen, Klaus Leitenbauer, Larry Parker Kirkwood Meadows Association President, Marc Musgrove, Matt McSorley, Paul Washam, Howard Hoffman, Supervisor Terry Woodrow, Eric Richert, Helen Wilson, Meg Caldwell, Johan Klehs

**3) ANNOUNCEMENTS**

*GM Christeson*

General Manager Erik Christeson welcomed everyone to the August 1, 2025, Board of Directors meeting and noted if you are in 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**

*Director Mitarotonda*

None.

**5) COMMENTS FROM THE AUDIENCE**

None.

**6) WRITTEN COMMENTS FROM THE PUBLIC**

President Mitarotonda noted that written comments had been received for specific agenda items and would be addressed during those agenda items.

**7) ADOPTION OF CONSENT CALENDAR**

- a. **Approve July 4, 2025, regular meeting minutes.**
- b. **Approve Current Consent for Claims.**
- c. **Review Receivables/Shut Offs Report**

Director Epstein motioned to adopt the consent calendar. Director Dornbrook seconded the motion, and it was carried out by the following vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

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

None.

**9) ITEMS FOR BOARD ACTION**

- a. **Manganese Waiver Public Meeting**

*OM Benson*

Operations Manager Benson introduced the public meeting for the manganese waiver process and summarized the Notice of Violation and response to date. The response has included public outreach, a customer survey, and an engineering report that evaluates all reasonable alternatives and costs for bringing the water system into MCL compliance and includes a recommendation for the most cost-effective and feasible approach. The final results of the customer survey was 60% (375 of 615 votes) voting to "Prefer to avoid the cost of treatment and live with the current water quality situation." A summary of the engineering report was shared. Discussion ensued.

President Mitarotonda opened the public meeting for public comment. Comments were received from the following members of the public:

Helen Wilson

Howard Hoffman

Greg McManus

President Mitarotonda closed public comment and opened Board discussion. Discussion ensued.

Director Tucher motioned to certify the survey results and approve the engineering report. Director Dornbrook seconded the motion, and it was carried out by the following vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- b. **Water/Wastewater Rate Study**

*President Mitarotonda*

President Mitarotonda gave a summary of the Water/Wastewater Rate Study process. Updates were given on the proposed rate increases and the reduction in rate increases required if the manganese waiver is approved. General Manager Christeson provided information on the required capital projects proposed in the Rate Study. Discussion ensued.

President Mitarotonda opened the meeting for public comment. Comments were received from the following members of the public:

Helen Wilson  
Marc Musgrove  
Greg McManus  
Eric Raymond

President Mitarotonda closed public comment and opened Board discussion. Discussion ensued. The rate hearing will be at 1:00pm on September 5, 2025.

- c. **Alpine County Fire Proposal and Property Tax Allocations** *Chief Ansel*  
Chief Ansel provided an overview of the updated cost proposal from Alpine County to provide contract fire services and the change in property tax allocation in the recently adopted budget. Discussion ensued.
- d. **Finances** *GM Christeson*  
i) Overview & Budget Variances  
General Manager Christeson gave a summary of the Overview & Budget variances.  
ii) June Financials.  
General Manager Christeson gave an overview of June finances.  
iii) July Preliminaries  
General Manager Christeson gave an overview of July preliminaries. Discussion ensued.  
iv) Cash Flow  
General Manager Christeson gave an overview of the Cash Flow.
- e. **Performance Reporting & Aquifer Levels** *OM Benson*  
Operations Manager Benson provided a five-year comparison of losses in each department. President Mitarotonda requested revisions to the graphs, including the horizontal axis so time goes left to right, and adding a note regarding the water loss from this year's water main break. Discussion ensued.
- f. **Resolution 25-04 Annual Wildfire Mitigation Plan** *OM Benson*  
Operations Manager Benson presented the 2025 KMPUD Wildfire Mitigation Plan and highlighted the changes from the 2024 plan. Adopting the plan annually is required for regulatory compliance.  
Director Dornbrook motioned to adopt the Resolution 25-04 Annual Wildfire Mitigation Plan. Director Epstein seconded the motion, and it was carried out by the following vote:  
  
AYES: President Mitarotonda, Directors Epstein, Dornbrook, Tucher, and Schroeder  
NOES: None  
ABSENT: None  
ABSTAINING: None
- g. **Resolution 25-05 Authorizing the Execution and Delivery by the District of an Installment Purchase Contract and Authorizing the Execution of Other Necessary Documents and Related Actions** *AGM Ansel*  
Assistant General Manager Ansel gave an update on the purchase contract and other documents necessary to purchase 1200 Kirkwood Meadows Drive #R-108 to be used for employee housing. Discussion ensued.  
  
Director Dornbrook motioned to adopt Resolution 25-05 Authorizing the Execution and Delivery by the District of an Installment Purchase Contract and Authorizing the Execution of Other Necessary Documents and Related Actions. Director Epstein seconded the motion, and it was carried out by the following vote:  
  
AYES: President Mitarotonda, Directors Epstein, Dornbrook, Tucher, and Schroeder  
NOES: None  
ABSENT: None

ABSTAINING: None

**h. Employee Housing Handbook - Family Housing Update**

*GM Christeson*

General Manager Christeson presented updates to the KMPUD Employee Housing Handbook required to implement Family Housing that have been reviewed by the Personnel Committee and District counsel. The Board discussed the updates, including the monthly rental rate for a two bedroom Family Housing unit.

Director Schroeder motioned to adopt the updates to the KMPUD Employee Housing Handbook. Director Dornbrook seconded the motion, and it was carried out by the following vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

**10. MAJOR PROJECT UPDATES**

*GM Christeson*

General Manager Christeson stated there have been no major changes since last month. He noted that staff is working on the closeout of the Wastewater Treatment Repair & Rehabilitation Project. He gave updated timelines for some projects. Discussion ensued.

**11. GENERAL MANAGERS REPORT**

*GM Christeson*

General Manager Christeson reported that the RFP for the Electric Rate Study will be started soon. He shared that the 218 process for KVFD and Water/Wastewater Rates were upcoming. Discussion ensued.

**12. OPERATIONS REPORT**

*AGM Ansel*

Assistant General Manager Ansel reported on the successful KVFD fundraiser held over the holiday weekend. He shared the year-to-date call statistics for KVFD, including a lightning strike which started a fire at a tree near Caples Lake and two vehicle accidents. Discussion ensued. He then shared an update about the community playground, several operations projects and efforts to secure the dumpsters to prevent bear access. Discussion ensued. Snow removal contracts will be sent out in August.

**13. STANDING COMMITTEE REPORTS**

*Director Mitarotonda*

**a. Finance Committee**

All topics were covered in previous agenda items.

**b. EOP Committee**

None.

**c. Communications Committee**

The communications report is included in the board packet. A newsletter article is planned to remind customers to update their contact information.

**d. Personnel Committee**

None

**e. IT & Cybersecurity Committee**

Did not meet.

**f. LAFCO**

Did not meet.

**14. TEMPORARY ADVISORY COMMITTEE REPORTS**

None.

**15. GENERAL BOARD DISCUSSION**

None.

**16. CLOSED SESSION**

- a. Closed session regarding General Manager retirement.
  - i. Government Code §54597(b)  
The Board unanimously accepted the General Manager's notification of retirement effective September 5, 2025.
- b. Closed session regarding General Manager appointment.
  - i. Government Code §54597(b)(1)  
The Board has asked labor negotiators to explore options and report back to the Board.
- c. Closed session regarding conference with labor negotiators.
  - i. Government Code §54597.6  
Directors Mitarotonda and Schroeder have been appointed as labor negotiators to fill the General Manager position.

**17. ADJOURNMENT**

There being no further business, the meeting was adjourned at 4:30 PM

*(The next Board Meeting is scheduled for September 5, 2025, at 2:00 PM)*

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Melody Taylor, Clerk of the Board  
Kirkwood Meadows Public Utility District

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Peter Dornbrook, Board Secretary  
Kirkwood Meadows Public Utility District



**Consent for Claims**  
**August 28, 2025**

ACWA JPIA - Property Coverage	\$65,936
CoBank	\$26,122
Hildebrand Consulting (W & WW Rate Study)	\$14,250
Norburg General Engineering (Power Repair)	\$27,027
Peterson Brustad (Water Master Plan)	\$40,306
Norburg General Engineering (Fire Hydrants)	\$52,500
US Bank - Mello Roos Payment	\$369,939
 OPERATING COSTS	 \$285,833
 TOTAL	 <b>\$881,913</b>

## 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>
<b>ACWA001 ACWA JPIA</b>										
24043	07/30/2025	2026-01	0000000451		AP008819	EXCESS CRIME PROGRAM	0.00	587.00	11261	0.00
24044	07/30/2025	2026-01	408		AP008819	PROPERTY COVERAGE	0.00	65,936.36	11261	0.00
24132	08/08/2025	2026-03	0706755		AP008874	SEPT HEALTH INSURANCE	0.00	45,879.36	11304	0.00
<b>ACWA001 ACWA JPIA</b>								<b>\$112,402.72</b>		<b>\$0.00</b>
<b>AIRG001 AIRGAS USA, LLC</b>										
24135	08/12/2025	2026-01	5518456340		AP008879	CYLINDER RENTAL	0.00	502.76	11314	0.00
24155	08/15/2025	2026-02	9163598070	25-414	AP008888	COMPRESSED GAS / N.O.S.	0.00	1,573.28	11314	0.00
<b>AIRG001 AIRGAS USA, LLC</b>								<b>\$2,076.04</b>		<b>\$0.00</b>
<b>ANSE001 RICK ANSEL</b>										
24054	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	205.00	8802885	0.00
24025	07/30/2025	2026-01		26-033	AP008819	WELLNESS REIMBURSEMENT FOR R ANSEL	0.00	679.00	11262	0.00
24067	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802897	0.00
<b>ANSE001 RICK ANSEL</b>								<b>\$919.00</b>		<b>\$0.00</b>
<b>AQUA001 AQUA SIERRA CONTROLS, INC.</b>										
24129	08/08/2025	2026-02	35214	26-047	AP008873	ANNUAL CALIBRATIONS & MAINTENANCE	0.00	2,410.70	11305	0.00
<b>AQUA001 AQUA SIERRA CONTROLS, INC.</b>								<b>\$2,410.70</b>		<b>\$0.00</b>
<b>AT&amp;T001 AT&amp;T</b>										
24042	07/30/2025	2026-01			AP008819	LONG DISTANCE - JULY	0.00	141.48	11263	0.00
<b>AT&amp;T001 AT&amp;T</b>								<b>\$141.48</b>		<b>\$0.00</b>
<b>AT&amp;T002 AT&amp;T</b>										
24040	07/30/2025	2026-01	8850753019		AP008819	KM BLUE/GREEN BROADBAND	0.00	2,098.97	11264	0.00
<b>AT&amp;T002 AT&amp;T</b>								<b>\$2,098.97</b>		<b>\$0.00</b>

## 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>
<b>BB&amp;T001</b>	<b>BAGGETT BOOKKEEPING AND TAX COMPANY</b>									
24099	08/04/2025	2026-01	195		AP008834	ADMIN ACCOUNT CONSULTING	0.00	75.00	11279	0.00
<b>BB&amp;T001 BAGGETT BOOKKEEPING AND TAX COMPANY</b>								<b>\$75.00</b>		<b>\$0.00</b>
<b>BENN002</b>	<b>JACOB BENNION</b>									
24097	08/04/2025	2026-01		26-037	AP008834	BOOT REIMBURSEMENT FOR J BENNION	0.00	150.00	11306	0.00
24120	08/04/2025	2026-02			AP008837	JULY PHONE CREDIT	0.00	35.00	11306	0.00
24066	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	11306	0.00
<b>BENN002 JACOB BENNION</b>								<b>\$220.00</b>		<b>\$0.00</b>
<b>BENS002</b>	<b>ED BENSON</b>									
24068	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802898	0.00
<b>BENS002 ED BENSON</b>								<b>\$35.00</b>		<b>\$0.00</b>
<b>BIAG001</b>	<b>MARIO BIAGI</b>									
24069	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802899	0.00
<b>BIAG001 MARIO BIAGI</b>								<b>\$35.00</b>		<b>\$0.00</b>
<b>BIRG001</b>	<b>BARON BIRGE</b>									
24070	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802900	0.00
<b>BIRG001 BARON BIRGE</b>								<b>\$35.00</b>		<b>\$0.00</b>
<b>BMOF001</b>	<b>BMO FINANCIAL GROUP</b>									
24037	07/30/2025	2026-01	000002025113		AP008819	SM34#111 JULY LOAN PAYMENT	0.00	972.49	8802914	0.00
<b>BMOF001 BMO FINANCIAL GROUP</b>								<b>\$972.49</b>		<b>\$0.00</b>
<b>BOE002</b>	<b>CA DEPT. OF TAX &amp; FEE ADMINISTRATION</b>									
24024	07/30/2025	2026-01			AP008819	ELECTRICAL SURCHARGE RETURN	0.00	388.00	8802883	0.00
<b>BOE002 CA DEPT. OF TAX &amp; FEE ADMINISTRATION</b>								<b>\$388.00</b>		<b>\$0.00</b>

## 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>
<b>BRAU001</b>	<b>BRAUN BLAISING &amp; WYNNE, P.C.</b>									
24023	07/30/2025	2025-12	22753		AP008818	WILDFIRE MITIGATION	0.00	49.00	11265	0.00
								<b>\$49.00</b>		<b>\$0.00</b>
					<b>BRAU001</b>	<b>BRAUN BLAISING &amp; WYNNE, P.C.</b>				
<b>BURG001</b>	<b>BURGARELLO ALARM/MOUNTAIN ALARM</b>									
24149	08/14/2025	2025-12	6540288		AP008886	ALARM INSPECTION - VM SHOP #203966	0.00	43.30	11315	0.00
24151	08/14/2025	2026-01	6590490		AP008887	ALARM MONITORING - VM SHOP #203966	0.00	270.21	11315	0.00
24171	08/25/2025	2026-03	6874931		AP008900	CSB/EH ALARM LEASE	0.00	372.00	11325	0.00
								<b>\$685.51</b>		<b>\$0.00</b>
					<b>BURG001</b>	<b>BURGARELLO ALARM/MOUNTAIN ALARM</b>				
<b>BURG002</b>	<b>LEVI BURGESS</b>									
24055	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	40.00	8802886	0.00
								<b>\$40.00</b>		<b>\$0.00</b>
					<b>BURG002</b>	<b>LEVI BURGESS</b>				
<b>CALP002</b>	<b>CALPERS</b>									
24173	08/28/2025	2026-01			AP008905	CALPERS SSA ANNUAL FEE	0.00	80.00	8802927	0.00
24146	08/14/2025	2026-02			AP008885	PPE08.01.2025 UNFUNDED CALPERS	0.00	10,622.50	8802922	0.00
24147	08/14/2025	2026-02			AP008885	PPE08.01.2025 UNFUNDED PEPR	0.00	172.08	8802923	0.00
								<b>\$10,874.58</b>		<b>\$0.00</b>
					<b>CALP002</b>	<b>CALPERS</b>				
<b>CALP457</b>	<b>CALPERS SUPPLEMENTAL INCOME PLANS</b>									
24048	07/30/2025	2026-01			AP008819	PPE 07.18.2025 #100000017997184	0.00	3,875.00	8802882	0.00
24148	08/14/2025	2026-02			AP008885	PPE08.01.2025 #100000018008446	0.00	3,875.00	8802924	0.00
								<b>\$7,750.00</b>		<b>\$0.00</b>
					<b>CALP457</b>	<b>CALPERS SUPPLEMENTAL INCOME PLANS</b>				
<b>CAMP006</b>	<b>JON CAMPBELL</b>									
24071	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802901	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
					<b>CAMP006</b>	<b>JON CAMPBELL</b>				

## AP - Vouchers

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<b>CANO001</b>	<b>CANON FINANCIAL SERVICES, INC.</b>									
24036	07/30/2025	2026-01	41533892		AP008819	JULY COPY MACHINE LEASE	0.00	441.14	11266	0.00
						<b>CANO001 CANON FINANCIAL SERVICES, INC.</b>		<b>\$441.14</b>		<b>\$0.00</b>
<b>CHRI001</b>	<b>ERIK CHRISTESON</b>									
24082	08/04/2025	2026-02			AP008833	AUG HOUSING CREDIT	0.00	480.00	8802902	0.00
						<b>CHRI001 ERIK CHRISTESON</b>		<b>\$480.00</b>		<b>\$0.00</b>
<b>COBA001</b>	<b>CoBANK</b>									
24101	08/04/2025	2026-01			AP008834	INTEREST OWED WWTP	0.00	26,121.87	8802913	0.00
						<b>COBA001 CoBANK</b>		<b>\$26,121.87</b>		<b>\$0.00</b>
<b>COLE001</b>	<b>JESSICA COLE</b>									
24056	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	1,020.00	8802887	0.00
						<b>COLE001 JESSICA COLE</b>		<b>\$1,020.00</b>		<b>\$0.00</b>
<b>COLU001</b>	<b>COLUMBIA COMMUNICATION INC.</b>									
24038	07/30/2025	2026-01	98591		AP008819	BK RADIO #5 REPAIR	0.00	627.50	11267	0.00
24039	07/30/2025	2026-01	98592		AP008819	BK RADIO #4 REPAIR	0.00	273.66	11267	0.00
						<b>COLU001 COLUMBIA COMMUNICATION INC.</b>		<b>\$901.16</b>		<b>\$0.00</b>
<b>CROS001</b>	<b>CROSS CANYON ENGINEERING, LLC</b>									
24150	08/14/2025	2026-01	4712		AP008887	REVIEWED SOLAR INSTALL AND REACTOR TEST	0.00	2,167.50	11316	0.00
						<b>CROS001 CROSS CANYON ENGINEERING, LLC</b>		<b>\$2,167.50</b>		<b>\$0.00</b>
<b>DOIR001</b>	<b>DEPARTMENT OF INDUSTRIAL RELATIONS</b>									
24107	08/04/2025	2026-01	E2192315 SA		AP008834	ELEVATOR INSPECTION FEES	0.00	225.00	11281	0.00
						<b>DOIR001 DEPARTMENT OF INDUSTRIAL RELATIONS</b>		<b>\$225.00</b>		<b>\$0.00</b>

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<b>DUMO001</b>	<b>EMILY DUMOND</b>									
24106	08/04/2025	2026-01		26-040	AP008834	MILEAGE REIMBURSEMENT FOR E DUMOND 07	0.00	21.70	11282	0.00
24084	08/04/2025	2026-02			AP008833	AUG GAS CREDIT	0.00	60.00	8802903	0.00
24073	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802903	0.00
<b>DUMO001 EMILY DUMOND</b>								<b>\$116.70</b>		<b>\$0.00</b>
<b>EDD001</b>	<b>EDD</b>									
24050	07/30/2025	2026-01			AP008819	PPE 07.18.2025 SDI/PIT	0.00	5,944.30	8802880	0.00
<b>EDD001 EDD</b>								<b>\$5,944.30</b>		<b>\$0.00</b>
<b>EHSI001</b>	<b>EASY FLEET GPS, INC</b>									
24116	08/04/2025	2026-02	2656		AP008836	GPS SEASONAL SUSPEND	0.00	80.00	11283	0.00
<b>EHSI001 EASY FLEET GPS, INC</b>								<b>\$80.00</b>		<b>\$0.00</b>
<b>FICH001</b>	<b>BRANDI BENSON</b>									
24026	07/30/2025	2026-01		26-036	AP008819	WELLBEING REIMBURSEMENT FOR B BENSON	0.00	665.00	11268	0.00
24072	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802904	0.00
24083	08/04/2025	2026-02			AP008833	AUG HOUSING CREDIT	0.00	480.00	8802904	0.00
<b>FICH001 BRANDI BENSON</b>								<b>\$1,180.00</b>		<b>\$0.00</b>
<b>FSBA001</b>	<b>FIVE STAR BANK</b>									
24122	08/06/2025	2026-01			AP008868	JULY CREDIT CARD PAYMENT	0.00	6,418.64	8802915	0.00
24125	08/08/2025	2026-01			AP008872	SR EQUIPMENT LOAN	0.00	6,240.94	8802916	0.00
24126	08/08/2025	2026-01			AP008872	JULY CC PROCESSING FEES	0.00	816.68	8802917	0.00
<b>FSBA001 FIVE STAR BANK</b>								<b>\$13,476.26</b>		<b>\$0.00</b>
<b>GOME001</b>	<b>GEORGE GOMEZ</b>									
24057	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	2,560.00	8802888	0.00
<b>GOME001 GEORGE GOMEZ</b>								<b>\$2,560.00</b>		<b>\$0.00</b>

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<b>GOME002</b>	<b>BETHANY AMANDA GOMEZ</b>									
24085	08/04/2025	2026-02			AP008833	AUG GAS CREDIT	0.00	60.00	8802905	0.00
24074	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802905	0.00
<b>GOME002 BETHANY AMANDA GOMEZ</b>								<b>\$95.00</b>		<b>\$0.00</b>
<b>GREAA001</b>	<b>GREAT BASIN UNIFIED APCD</b>									
24167	08/25/2025	2026-02	INV02647		AP008899	ANNUAL FEE GENERATOR RENEWAL	0.00	517.00	11326	0.00
<b>GREAA001 GREAT BASIN UNIFIED APCD</b>								<b>\$517.00</b>		<b>\$0.00</b>
<b>HILD001</b>	<b>HILDEBRAND CONSULTING, LLC</b>									
24123	08/08/2025	2026-01	742		AP008872	2025 W&WW RATE STUDY CONSULTING	0.00	14,250.00	11303	0.00
<b>HILD001 HILDEBRAND CONSULTING, LLC</b>								<b>\$14,250.00</b>		<b>\$0.00</b>
<b>HOLT001</b>	<b>HOLT OF CALIFORNIA</b>									
24104	08/04/2025	2026-01	SW140085894	26-013	AP008834	PM SERVICE KIT FOR 950F 2000 HRS	0.00	622.05	11284	0.00
<b>HOLT001 HOLT OF CALIFORNIA</b>								<b>\$622.05</b>		<b>\$0.00</b>
<b>HOME001</b>	<b>HOME DEPOT CREDIT SERVICES</b>									
24091	08/04/2025	2026-01	6904434	26-010	AP008834	2 TOILETS	0.00	272.61	11285	0.00
24093	08/04/2025	2026-01	2387932		AP008834	FAUCET - UNIT 2A	0.00	63.57	11285	0.00
24094	08/04/2025	2026-01	2921971		AP008834	GARBAGE DISPOSAL - UNIT 2A	0.00	122.84	11285	0.00
24095	08/04/2025	2026-01	1241464		AP008834	FAUCET SUPPLY LINES - UNIT 2A	0.00	22.67	11285	0.00
<b>HOME001 HOME DEPOT CREDIT SERVICES</b>								<b>\$481.69</b>		<b>\$0.00</b>
<b>HORN001</b>	<b>MAKENA HORNE</b>									
24058	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	170.00	8802889	0.00
<b>HORN001 MAKENA HORNE</b>								<b>\$170.00</b>		<b>\$0.00</b>
<b>HSBS001</b>	<b>HIGH SIERRA BUSINESS SYSTEMS</b>									
24108	08/04/2025	2026-01	147731		AP008834	B/W & COLOR COPIES - JULY	0.00	334.46	11286	0.00
<b>HSBS001 HIGH SIERRA BUSINESS SYSTEMS</b>								<b>\$334.46</b>		<b>\$0.00</b>

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<b>HUNT001</b>	<b>HUNT &amp; SONS, LLC</b>									
24046	07/30/2025	2026-01	552394		AP008819	UNLEADED DELIVERY 07.24.2025	0.00	957.39	11269	0.00
<b>HUNT001 HUNT &amp; SONS, LLC</b>								<b>\$957.39</b>		<b>\$0.00</b>
<b>HUNT002</b>	<b>HUNT PROPANE</b>									
24127	08/08/2025	2026-01	81193		AP008872	PROPANE DELIVERY 07.24.2025	0.00	13,439.00	11307	0.00
24153	08/14/2025	2026-01	79581		AP008887	EH PROPANE TANK #31916	0.00	1,208.93	11317	0.00
24154	08/14/2025	2026-01	79582		AP008887	EH PROPANE TANK #31917	0.00	840.60	11317	0.00
<b>HUNT002 HUNT PROPANE</b>								<b>\$15,488.53</b>		<b>\$0.00</b>
<b>IRBY001</b>	<b>STUART C IRBY CO.</b>									
24034	07/30/2025	2026-01	SO14313120.00	25-393	AP008819	TAN TANK PAINT	0.00	784.92	11270	0.00
<b>IRBY001 STUART C IRBY CO.</b>								<b>\$784.92</b>		<b>\$0.00</b>
<b>IRS001</b>	<b>INTERNAL REVENUE SERVICE</b>									
24049	07/30/2025	2026-01			AP008819	PPE 07.18.2025 PR TAX	0.00	14,366.80	8802881	0.00
24145	08/14/2025	2026-02			AP008885	PPE08.01.2025 PR TAX	0.00	13,581.66	8802921	0.00
<b>IRS001 INTERNAL REVENUE SERVICE</b>								<b>\$27,948.46</b>		<b>\$0.00</b>
<b>KOSI001</b>	<b>KOSICH INSURANCE AGENCY, INC.</b>									
24114	08/04/2025	2026-02	1996068		AP008836	KVFD AUTO INSURANCE	0.00	3,616.00	11287	0.00
24115	08/04/2025	2026-02	1996072		AP008836	KVFD INSURANCE POLICY FEES	0.00	1,508.49	11287	0.00
<b>KOSI001 KOSICH INSURANCE AGENCY, INC.</b>								<b>\$5,124.49</b>		<b>\$0.00</b>
<b>LAWS001</b>	<b>NICHOLAS LAWSON</b>									
24089	08/04/2025	2026-01			AP008834	CONSULTING SERVICES	0.00	1,700.00	11288	0.00
<b>LAWS001 NICHOLAS LAWSON</b>								<b>\$1,700.00</b>		<b>\$0.00</b>



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<b>LEA002</b>	<b>TERRI LEACH</b>									
24086	08/04/2025	2026-02			AP008833	AUG GAS CREDIT	0.00	60.00	8802906	0.00
24075	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802906	0.00
<b>LEA002 TERRI LEACH</b>								<b>\$95.00</b>		<b>\$0.00</b>
<b>LEDG001</b>	<b>LEDGER DISPATCH</b>									
24047	07/30/2025	2026-01		26-027	AP008819	JOB LISTING - ADMIN ASST	0.00	48.15	11271	0.00
<b>LEDG001 LEDGER DISPATCH</b>								<b>\$48.15</b>		<b>\$0.00</b>
<b>LIFE002</b>	<b>LIFE-ASSIST, INC.</b>									
24096	08/04/2025	2026-01	1620392	26-023	AP008834	KVFD - MEDICAL SUPPLIES	0.00	489.82	11289	0.00
<b>LIFE002 LIFE-ASSIST, INC.</b>								<b>\$489.82</b>		<b>\$0.00</b>
<b>MCCU001</b>	<b>DAVID MCCULLERS</b>									
24059	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	70.00	8802890	0.00
<b>MCCU001 DAVID MCCULLERS</b>								<b>\$70.00</b>		<b>\$0.00</b>
<b>MCGO001</b>	<b>TERRANCE MCGOVERN</b>									
24060	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	130.00	8802891	0.00
<b>MCGO001 TERRANCE MCGOVERN</b>								<b>\$130.00</b>		<b>\$0.00</b>
<b>MITA001</b>	<b>DOUGLAS MITAROTONDA</b>									
24061	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	1,810.00	8802892	0.00
<b>MITA001 DOUGLAS MITAROTONDA</b>								<b>\$1,810.00</b>		<b>\$0.00</b>
<b>NCJP001</b>	<b>NCJPA</b>									
24133	08/08/2025	2026-04	5006		AP008875	SPIDA SUBSCRIPTION FEE	0.00	0.49	11308	0.00
<b>NCJP001 NCJPA</b>								<b>\$0.49</b>		<b>\$0.00</b>

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<b>NEFF001</b>	<b>STEVEN NEFF</b>									
24076	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802907	0.00
					<b>NEFF001</b>	<b>STEVEN NEFF</b>		<b>\$35.00</b>		<b>\$0.00</b>
<b>NNRE001</b>	<b>NORTHERN NEVADA REBAR</b>									
24165	08/25/2025	2026-02	0021025	26-063	AP008899	#4 REBAR HOOPS 12" DIAMETER	0.00	189.46	11327	0.00
					<b>NNRE001</b>	<b>NORTHERN NEVADA REBAR</b>		<b>\$189.46</b>		<b>\$0.00</b>
<b>NORB001</b>	<b>NORBURG GENERAL ENGINEERING, LLC</b>									
24140	08/14/2025	2025-12	103-2026		AP008883	DIST - MAINTENANCE OF UNDERGROUND LINES	0.00	27,027.17	11318	0.00
24141	08/14/2025	2026-01	104		AP008884	FIRE HYDRANTS	0.00	52,500.00	11318	0.00
					<b>NORB001</b>	<b>NORBURG GENERAL ENGINEERING, LLC</b>		<b>\$79,527.17</b>		<b>\$0.00</b>
<b>NOSS001</b>	<b>ARYAH NOSSRAT</b>									
24062	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	190.00	8802893	0.00
					<b>NOSS001</b>	<b>ARYAH NOSSRAT</b>		<b>\$190.00</b>		<b>\$0.00</b>
<b>NV5001</b>	<b>NV5, INC.</b>									
24112	08/04/2025	2025-12	462568		AP008835	DATA COMPILATION	0.00	915.00	11290	0.00
					<b>NV5001</b>	<b>NV5, INC.</b>		<b>\$915.00</b>		<b>\$0.00</b>
<b>PATT001</b>	<b>SPENCER J PATTERSON</b>									
24063	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	730.00	8802894	0.00
24077	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802908	0.00
					<b>PATT001</b>	<b>SPENCER J PATTERSON</b>		<b>\$765.00</b>		<b>\$0.00</b>
<b>PAUL001</b>	<b>JOE PAUL</b>									
24078	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802909	0.00
					<b>PAUL001</b>	<b>JOE PAUL</b>		<b>\$35.00</b>		<b>\$0.00</b>

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<b>PBI001      PETERSON BRUSTAD LLP</b>										
24161	08/25/2025	2026-01	632		AP008898	CONSULTING/ENGINEERING	0.00	40,306.38	11328	0.00
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<b>PBI001      PETERSON BRUSTAD LLP</b>							<b>\$40,306.38</b>		<b>\$0.00</b>	
<b>PCS001      PROFESSIONAL COMPUTER SYSTEMS LLC</b>										
24128	08/08/2025	2026-02	12479		AP008873	ASP HOSTING FEES	0.00	637.00	11309	0.00
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<b>PCS001      PROFESSIONAL COMPUTER SYSTEMS LLC</b>							<b>\$637.00</b>		<b>\$0.00</b>	
<b>PERS001      PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>										
24051	07/30/2025	2026-01			AP008819	PPE 07.18.2025 #1765	0.00	5,579.67	8802878	0.00
24052	07/30/2025	2026-01			AP008819	PPE 07.18.2025 #26403	0.00	4,960.47	8802879	0.00
24143	08/14/2025	2026-02			AP008885	PPE08.01.2025 #1765	0.00	5,422.71	8802918	0.00
24144	08/14/2025	2026-02			AP008885	PPE08.01.2025 #26403	0.00	4,539.69	8802920	0.00
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<b>PERS001      PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>							<b>\$20,502.54</b>		<b>\$0.00</b>	
<b>POST003      DAVID POSTE</b>										
24119	08/04/2025	2026-02			AP008836	EH DEPOSIT REFUND FOR DAVID POSTE	0.00	600.00	11291	0.00
24079	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802910	0.00
24087	08/04/2025	2026-02			AP008833	AUG GAS CREDIT	0.00	60.00	8802910	0.00
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<b>POST003      DAVID POSTE</b>							<b>\$695.00</b>		<b>\$0.00</b>	
<b>PRAX002      PRAX PRECISION CLEANING</b>										
24035	07/30/2025	2026-01	454		AP008819	GENERAL CLEANING	0.00	250.00	11272	0.00
24109	08/04/2025	2026-01	478		AP008834	GENERAL CLEANING	0.00	250.00	11292	0.00
24130	08/08/2025	2026-02			AP008873	GENERAL CLEANING	0.00	250.00	11310	0.00
24156	08/15/2025	2026-02			AP008888	GENERAL CLEANING	0.00	250.00	11319	0.00
24166	08/25/2025	2026-02	546		AP008899	GENERAL CLEANING	0.00	250.00	11329	0.00
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<b>PRAX002      PRAX PRECISION CLEANING</b>							<b>\$1,250.00</b>		<b>\$0.00</b>	

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<b>QUAD002</b>	<b>QUADIAN FINANCE USA, INC.</b>									
24100	08/04/2025	2026-01			AP008834	POSTAGE ADDED	0.00	1,100.00	11293	0.00
<b>QUAD002 QUADIAN FINANCE USA, INC.</b>								<b>\$1,100.00</b>		<b>\$0.00</b>
<b>REMO001</b>	<b>REMOTE SATELLITE SYSTEMS INT'L</b>									
24157	08/15/2025	2026-02	00133224		AP008888	SATELLITE PHONE - AUG	0.00	79.00	11320	0.00
<b>REMO001 REMOTE SATELLITE SYSTEMS INT'L</b>								<b>\$79.00</b>		<b>\$0.00</b>
<b>REPU001</b>	<b>FORWARD, INC.</b>									
24041	07/30/2025	2026-01	4204-00006727		AP008819	SLUDGE REMOVAL	0.00	843.66	11276	0.00
<b>REPU001 FORWARD, INC.</b>								<b>\$843.66</b>		<b>\$0.00</b>
<b>REPU002</b>	<b>REPUBLIC SERVICES #594</b>									
24136	08/12/2025	2026-01	0594-00016396		AP008879	SLUDGE REMOVAL	0.00	983.35	11321	0.00
24137	08/12/2025	2026-01	0594-00016396		AP008879	LARGE ITEM & GREEN WASTE DISPOSAL	0.00	1,466.15	11321	0.00
24138	08/12/2025	2026-01	0594-00016263		AP008879	JULY WASTE REMOVAL	0.00	20,283.90	11321	0.00
<b>REPU002 REPUBLIC SERVICES #594</b>								<b>\$22,733.40</b>		<b>\$0.00</b>
<b>RYLA001</b>	<b>RYLAND STRATEGIC BUSINESS CONSULTING</b>									
24162	08/25/2025	2026-01	4843		AP008898	CONSULTING SERVICES	0.00	967.50	11330	0.00
<b>RYLA001 RYLAND STRATEGIC BUSINESS CONSULTING</b>								<b>\$967.50</b>		<b>\$0.00</b>
<b>SAFE001</b>	<b>SAFETY-KLEEN SYSTEMS, INC.</b>									
24111	08/04/2025	2025-12	97458723	25-420	AP008835	USED OIL PICKUP	0.00	267.50	11294	0.00
<b>SAFE001 SAFETY-KLEEN SYSTEMS, INC.</b>								<b>\$267.50</b>		<b>\$0.00</b>
<b>SCHR001</b>	<b>CRAIG SCHROEDER</b>									
24064	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	1,675.00	8802895	0.00
<b>SCHR001 CRAIG SCHROEDER</b>								<b>\$1,675.00</b>		<b>\$0.00</b>

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SHAF001	SHAFAER EQUIPMENT COMPANY INC									
24098	08/04/2025	2026-01	10041726		AP008834	4 HUB SEALS	0.00	163.38	11295	0.00
SHAF001 SHAFAER EQUIPMENT COMPANY INC								\$163.38		\$0.00
SHEL001	SHELL ENERGY NORTH AMERICA (US), L.P.									
24160	08/15/2025	2025-12			AP008889	JUNE 2025 INITIAL T+9B	0.00	38,180.82	8802925	0.00
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.								\$38,180.82		\$0.00
SM34001	SUN MEADOWS 3/4 OWNERS ASSOCIATION									
24102	08/04/2025	2026-01	000135		AP008834	SM34#111 JULY HOA DUES	0.00	633.65	11296	0.00
24103	08/04/2025	2026-01	000134		AP008834	SM34#111 AUG HOA DUES	0.00	633.65	11296	0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION								\$1,267.30		\$0.00
SNOQ001	SNOQUIP									
24163	08/25/2025	2026-02	54937	26-025	AP008899	ADDITIONAL T5 BLOWER BOX REPAIRS	0.00	2,286.35	11331	0.00
24164	08/25/2025	2026-02	54916	25-398	AP008899	T5 BLOWER BOX GEARBOX REBUILD	0.00	2,147.80	11331	0.00
SNOQ001 SNOQUIP								\$4,434.15		\$0.00
STAN001	STANTEC CONSULTING SERVICES INC.									
24152	08/14/2025	2026-01	2436762		AP008887	WWTP IMPROVEMENT PROJECT	0.00	3,236.50	11322	0.00
STAN001 STANTEC CONSULTING SERVICES INC.								\$3,236.50		\$0.00
SWRC001	STATE WATER RESOURCES CONTROL BOARD									
24027	07/30/2025	2026-01		26-032	AP008819	GRADE III EXAM FEE FOR BARON BIRGE	0.00	399.00	11277	0.00
24028	07/30/2025	2026-01		26-031	AP008819	OIT I EXAM FEE FOR JOE PAUL	0.00	169.00	11277	0.00
SWRC001 STATE WATER RESOURCES CONTROL BOARD								\$568.00		\$0.00
TAMA001	NICHOLAS DE WAYNE TAMANTINI									
24090	08/04/2025	2026-01			AP008834	CONSULTING SERVICES	0.00	2,100.00	11297	0.00
TAMA001 NICHOLAS DE WAYNE TAMANTINI								\$2,100.00		\$0.00

# AP - Vouchers

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<b>TAYL001</b>	<b>SCOTT TAYLOR</b>									
24065	08/04/2025	2026-01			AP008832	JULY KVFD	0.00	1,640.00	8802896	0.00
<b>TAYL001 SCOTT TAYLOR</b>								<b>\$1,640.00</b>		<b>\$0.00</b>
<b>TAYL002</b>	<b>MELODY TAYLOR</b>									
24088	08/04/2025	2026-02			AP008833	AUG GAS CREDIT	0.00	60.00	8802911	0.00
24080	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802911	0.00
<b>TAYL002 MELODY TAYLOR</b>								<b>\$95.00</b>		<b>\$0.00</b>
<b>UNIO003</b>	<b>SWIFT COMMUNICATIONS , CA</b>									
24110	08/04/2025	2025-12	IN199406	25-396	AP008835	JOB LISTINGS - W&WW OPERATOR & SUMMER L	0.00	935.00	11298	0.00
<b>UNIO003 SWIFT COMMUNICATIONS , CA</b>								<b>\$935.00</b>		<b>\$0.00</b>
<b>USBA001</b>	<b>US BANK</b>									
24045	07/30/2025	2026-01	7822978		AP008819	MELLO ROOS ADMIN FEE	0.00	2,862.00	11299	0.00
24004	07/17/2025	2026-01	2924698		AP008799	MELLO ROOS PAYMENT	0.00	369,938.52	8802876	0.00
<b>USBA001 US BANK</b>								<b>\$372,800.52</b>		<b>\$0.00</b>
<b>VOLC001</b>	<b>VOLCANO COMMUNICATION GROUP</b>									
24117	08/04/2025	2026-02			AP008836	CSB 209.258.4444	0.00	2,059.12	11300	0.00
24118	08/04/2025	2026-02			AP008836	KVFD 209.258.8407	0.00	101.98	11300	0.00
<b>VOLC001 VOLCANO COMMUNICATION GROUP</b>								<b>\$2,161.10</b>		<b>\$0.00</b>
<b>WAGN002</b>	<b>MICHAEL WAGNER</b>									
24081	08/04/2025	2026-02			AP008833	AUG PHONE CREDIT	0.00	35.00	8802912	0.00
<b>WAGN002 MICHAEL WAGNER</b>								<b>\$35.00</b>		<b>\$0.00</b>

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<b>WAPA001</b>	<b>WESTERN AREA POWER ADMINISTRATION</b>									
24139	08/12/2025	2026-01	NNPB00229072		AP008880	BASE REESOURCE ALLOCATION	0.00	2,602.95	8802926	0.00
24053	07/30/2025	2026-02	NNPB00229072		AP008820	RESTORATION FUND CHARGE	0.00	280.18	8802884	0.00
<b>WAPA001 WESTERN AREA POWER ADMINISTRATION</b>								<b>\$2,883.13</b>		<b>\$0.00</b>
<b>WEST001</b>	<b>WESTERN NEVADA SUPPLY</b>									
24131	08/08/2025	2026-02	11881884	26-048	AP008873	PALLET OF STRAW WATTLES	0.00	376.06	11311	0.00
<b>WEST001 WESTERN NEVADA SUPPLY</b>								<b>\$376.06</b>		<b>\$0.00</b>
<b>WEST004</b>	<b>WEST YOST &amp; ASSOCIATES, INC</b>									
24092	08/04/2025	2026-01			AP008834	CROSS CONNECTION CONTROL PLAN	0.00	3,093.00	11301	0.00
<b>WEST004 WEST YOST &amp; ASSOCIATES, INC</b>								<b>\$3,093.00</b>		<b>\$0.00</b>
<b>WETL001</b>	<b>WESTERN ENVIRONMENTAL TESTING LABORATORY</b>									
24029	07/30/2025	2026-01	25070850		AP008819	25070850 W 07.22.2025	0.00	148.10	11278	0.00
24030	07/30/2025	2026-01	25070592		AP008819	25070592 WW 07.15.2025	0.00	236.20	11278	0.00
24031	07/30/2025	2026-01	25070052		AP008819	25070052 WW 07.01.2025	0.00	588.20	11278	0.00
24032	07/30/2025	2026-01	25070593		AP008819	25070593 W 07.21.2025	0.00	237.70	11278	0.00
24033	07/30/2025	2026-01	25070289		AP008819	25070289 WW 07.08.2025	0.00	296.20	11278	0.00
24134	08/12/2025	2026-01	25071085		AP008879	25071085 WW 07.29.2025	0.00	236.20	11323	0.00
24124	08/08/2025	2026-01	25071084		AP008872	25071084 W 07.29.2025	0.00	148.10	11312	0.00
24105	08/04/2025	2026-01	25070851		AP008834	25070851 WW 07.22.2025	0.00	236.20	11302	0.00
24158	08/15/2025	2026-02	25080125		AP008888	25080125 W 08.05.2025	0.00	372.50	11323	0.00
<b>WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO</b>								<b>\$2,499.40</b>		<b>\$0.00</b>
<b>WIRE001</b>	<b>WIRED SOLUTIONS</b>									
24168	08/25/2025	2026-02	303806		AP008899	MICROSOFT AZURE/ACTIVE DIRECTORY	0.00	267.24	11332	0.00
24169	08/25/2025	2026-02	303779		AP008899	IT SUPPORT	0.00	3,000.00	11332	0.00
24170	08/25/2025	2026-02	303787	26-008	AP008899	MICROSOFT 365/NETWORK MONITORING/CYBER	0.00	1,158.82	11332	0.00
<b>WIRE001 WIRED SOLUTIONS</b>								<b>\$4,426.06</b>		<b>\$0.00</b>

## AP - Vouchers

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<b>WREG001</b>	<b>WREGIS</b>									
24142	08/14/2025	2026-02	WR53158		AP008885	ANNUAL FEE	0.00	125.00	11324	0.00
								<b>\$125.00</b>		<b>\$0.00</b>
<b>WREG001 WREGIS</b>										
<b>ZZ000244</b>	<b>CARL SCHUMAKER</b>									
24121	08/05/2025	2026-01			AP008851	CREDIT REFUNDS - 15132 1350 KMD #308 SUN ME	0.00	54.32	11313	0.00
								<b>\$54.32</b>		<b>\$0.00</b>
<b>ZZ000244 CARL SCHUMAKER</b>										
<b>ZZ000245</b>	<b>JOAN PILAR</b>									
24172	08/25/2025	2026-02			AP008904	CREDIT REFUNDS - 23943 1200 KMD #111 MEADO'	0.00	1,050.79	0	1,050.79
								<b>\$1,050.79</b>		<b>\$1,050.79</b>
<b>ZZ000245 JOAN PILAR</b>										
<b>All Vendors Report Total</b>								<b>\$ 881,913.01</b>		



## Past Due Balances

There is currently 0 locked off account(s) for non-payment

<u>Acct</u>	<u>Current Bal</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>
21450	323.48	30.74	0.00	0.00	0.00	354.22	5/22/2025
16708	726.42	49.23	0.00	0.00	0.00	775.65	7/14/2025
16333	804.31	63.54	0.00	0.00	0.00	867.85	7/16/2025
12604	399.97	156.83	0.00	0.00	0.00	556.80	6/9/2025
17241	402.25	177.01	0.00	0.00	0.00	579.26	7/14/2025
22444	409.42	178.02	0.00	0.00	0.00	587.44	6/25/2025
19227	343.75	230.41	12.23	0.00	0.00	586.39	7/24/2025
13292	483.63	300.18	263.01	0.00	0.00	1,046.82	5/22/2025
10195	446.22	303.98	0.00	0.00	0.00	750.20	6/18/2025
19916	466.33	331.42	0.00	0.00	0.00	797.75	6/25/2025
12495	752.39	371.44	0.00	0.00	0.00	1,123.83	6/30/2025
22571	713.60	646.59	660.67	1,762.07	0.00	3,782.93	7/16/2025
18753	917.02	801.22	862.27	1,369.01	0.00	3,949.52	7/28/2025
22968	1,328.00	1,272.81	1245.68	0.00	0.00	3,846.49	8/11/2025
<hr/>							
<b>TOTAL</b>	<b>8,516.79</b>	<b>4,913.42</b>	<b>3,043.86</b>	<b>3,131.08</b>	<b>0.00</b>	<b>19,605.15</b>	

## Shutoffs

<u>Acct</u>	<u>Current Bal</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>
<hr/>							
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

## Secondary AR Past Due Balances

<u>Acct</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>NOTES</u>
<hr/>					
HENI001		791.74			
<hr/>					
<b>TOTAL</b>	<b>0.00</b>	<b>791.74</b>	<b>0.00</b>	<b>0.00</b>	

## KMPUD General Manager Replacement – Labor Negotiators’ Recommendation

### Prepared by:

Doug Mitarotonda – KMPUD President and Personnel Committee Chair

John Schroeder – KMPUD Director and Treasurer

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## Summary

KMPUD General Manager Erik Christeson has submitted notice of retirement effective September 5, 2025, which the KMPUD Board of Directors accepted on August 1, 2025. The Board appointed Doug Mitarotonda and John Schroeder as Labor Negotiators to recommend a plan for securing a new General Manager and ensuring a smooth leadership transition.

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## Process

- The General Manager position was posted internally during the week of August 3, 2025. One application was received from **Rick Ansel**, Assistant General Manager and Volunteer Fire Chief.
- Labor Negotiators met with Rick Ansel and **Brandi Benson**, Operations Manager, to evaluate their fit for the role and requested both provide:
  - Proposed organizational chart, considering potential KVFD outcomes
  - Recommendations to improve recruiting and retention
  - Solutions for addressing certification shortages
  - Actions to strengthen customer relations
  - Actions to improve relations with Kirkwood Mountain Resort and the community
- Labor Negotiators also held meetings with **Terri Leach**, Administrative Manager, and **Jon Campbell**, Electric/Propane Project Manager, for their perspectives on the GM role.
- The Board and later the Labor Negotiators consulted with Erik Christeson for his input on organizational needs, GM replacement, and transition strategy.
- Labor Negotiators spoke with **Pamela Derby**, of **CPS HR Consulting**, the recruiter who facilitated Erik’s hiring. CPS HR Consulting provides their services to federal, state and local governments, public safety, special districts and nonprofit organizations. CPS is available to perform a search for a flat fee of \$27K. Pamela has confidence that the search would have ~50 candidates and 4 finalists. CPS has also provided the District with a GM compensation study.
- Salary information for General Manager positions was obtained from CPS HR Consulting, which provided data including district names and employee counts. Additional compensation data was sourced from *publicpay.ca.gov*, the California Compensation database. However, neither source reflects the scope of services provided by each district. KMPUD delivers one of the broadest ranges of utility services, while many neighboring Tahoe districts manage only water and wastewater. In contrast, KMPUD is a complex operation responsible for electric, propane, water, wastewater, solid waste removal, snow removal and parks & recreation.

- The Board-approved succession plan identifies Rick Ansel as the GM successor.
  - Rick Ansel's compensation as Assistant General Manager is \$154K plus use of a fire vehicle for commuting and KVFD call response.
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## Assessment

- Rick Ansel is willing to serve as General Manager for up to two years.
  - Brandi Benson has expressed potential interest in the position but prefers to focus first on strengthening operations and expanding staff certifications.
  - Both candidates are respected by Staff and have a long record of service to KMPUD.
  - Both candidates provided input on several topics including potential organizational structure, recruiting, and retention.
  - The GM transition coincides with possible organizational restructuring related to outsourcing fire and emergency medical service responsibilities.
  - With Erik's departure, legal costs may increase, as his combination of professional engineering and legal credentials will no longer be in-house.
  - Retaining Erik as a consultant during the transition would reduce operational risk.
- 

## Recommendation

1. **Appoint Rick Ansel as General Manager** under a one-year contract, renewable annually, as attached to this recommendation document and previously agreed upon by Rick.
  - Rick's compensation takes into consideration GM compensation for positions like KMPUD and an estimate of what Rick would receive as an annual increase if remaining in the AGM position.
  - The annual bonus based on goals has been reintroduced after a one-year hiatus.
  - Rick will be tasked with preparing for his eventual retirement by:
    1. Building internal capacity and staff certifications to allow an internal promotion, **and**
    2. Participating in an external GM search.
2. Rick signs a contract with Erik to provide consulting services during the transition.
3. The Board finalizes the District's organizational structure once the fire services decision is resolved.

## GENERAL MANAGER EMPLOYMENT AGREEMENT

THIS AGREEMENT is made and entered into on September 5, 2025, by and between the Kirkwood Meadows Public Utility District, a public agency ("District"), and Rick Ansel, an individual ("Employee"), who agree as follows:

1.     **Employment.** District appoints and employs Employee as General Manager of the District, and Employee accepts such employment, on and subject to the terms and conditions of this Agreement.
2.     **Term.** This Agreement will take effect on September 5, 2025 and terminate on September 5, 2026 unless sooner terminated as provided by the termination provision below. The Term can be extended on an annual basis with District Board approval.
3.     **Duties.** Employee's duties under this Agreement will be those assigned to the office of the General Manager on the job description for the General Manager position as adopted and amended from time to time by the District Board of Directors, and such other duties and responsibilities as assigned by the District Board of Directors. The current job description is attached as Exhibit A. Employee will be the chief executive officer of District and work under the direction and control of the District Board of Directors. Employee at all times will act in the best interests of District and perform their duties in a competent and professional manner.
4.     **Hours.** Employee acknowledges that their position is a full-time management position, and he agrees to devote their full time, attention and energies to the job duties and be available to work at such times as appropriate to fully and competently perform the duties of the position, regardless of the number of hours or time of day or week involved. Employee acknowledges that the duties of their position may require an average of more than 40 hours per week, and that some day-to-day hours may vary from well above eight hours (for example on a Board meeting day) to below eight hours. Employee will not be compensated for overtime hours worked or otherwise earn or be entitled to compensatory time off for hours worked in excess of eight hours per day or 40 hours per week. Given the likelihood of extended closures of the Carson Pass and Carson Spur during heavy snow, Employee will use best efforts to be on-site in advance of closure and the District will provide overnight facilities as needed. Employee will not engage in any conduct, other employment or business, commercial or professional pursuits, whether for compensation or otherwise, that would interfere with their responsibilities and duties to District or that would reflect unfavorably upon the interests of District. Any outside employment, consulting or business conducted by Employee during the term of this Agreement requires the prior approval of the District Board of Directors.
5.     **Compensation.** For all services to be rendered by Employee under this Agreement, District will provide to Employee the following salary and benefits:
  - a.       Annual salary in the amount of \$195,000. Salary will be paid at the times and in the manner as provided by District's standard payroll practices. The District's

Board of Directors will do an annual performance evaluation of the General Manager and salary increases will be based on that evaluation. In addition, the Board may, at any time during the term of this Agreement, adjust Employee's salary, provided, however that any decrease in salary shall be subject to approval by both parties.

b. Additional salary up to \$5,000 per year payable in July of the year if the District Board of Directors determines that Employee has satisfactorily achieved the year's objectives mutually set by Employee and the Board at the start of each fiscal year.

c. Use of a District vehicle for District business, commuting, and Employee's personal use, which use shall not exceed 5,000 miles per year.

d. Paid vacation leave of 25 days per year.

e. All other employee benefits (including sick leave; retirement system membership and employer contributions; deferred compensation investment opportunities; and employee and dependent coverage on health, dental and other group insurance programs) will be as provided in the District Employee Handbook (as the same may be amended by District from time to time) and as otherwise provided to other regular full-time District employees, but not including overtime or compensation time off benefits.

6. Other Terms and Conditions of Employment. Employee's employment is governed by the Employee Handbook (as the same may be amended by District from time to time) and the parties will comply with all applicable provisions of the Employee Handbook. If any term or condition of this Agreement is inconsistent or in conflict with a term or condition of the Employee Handbook, the Agreement will govern. If any term or condition of this Agreement is inconsistent or in conflict with a federal or state law, the law will govern.

7. Ownership of Documents. Every document, report, study, spreadsheet, worksheet, plan, blueprint, specification, drawing, map, photograph, computer model, computer disk, magnetic tape, CAD data file, computer software and any other writing or thing prepared by Employee during the term of their employment (the "Work") will be the property of District. District will have the right to use, modify, reuse, reproduce, publish, display, broadcast and distribute the Work and prepare derivative and additional documents or works based on the Work without further compensation to or permission from Employee.

8. Termination. This Agreement may be terminated prior to its expiration date in any one of the following ways:

a. By mutual agreement of the parties, expressed in writing.

b. By Employee, upon giving to District not less than 6 months' prior written notice of their election to resign from employment and terminate this Agreement.

- c. By the death of Employee.
- d. By Employee's service or disability retirement.

e. By District, for cause, upon giving to Employee written notice of immediate termination. The written notice of termination will specify (1) the particular cause(s) and the facts and circumstances justifying the termination of the Agreement for cause, and (2) the opportunity of Employee to meet with the District Board of Directors on the reasons for their termination. If Employee requests a meeting, the meeting will be held at the Board's earliest convenience in a closed session, unless Employee requests an open session. After the meeting, the Board may affirm, modify or reverse its decision to terminate for cause. For purposes of this Agreement, the following will justify termination for cause: willful breach of duty; habitual neglect of duty; gross insubordination; conviction of a crime involving moral turpitude; conduct that makes it impossible or impracticable to perform the duties under this Agreement or that seriously impedes District operations; conduct that tends to bring discredit to District; conduct unbecoming an employee in public service; mishandling of District funds; any intentional misrepresentation or fraud in connection with the performance of their duties; theft of District property; violation of law; violation of the District Employee Handbook; or, material breach of this Agreement.

f. By District, without cause, upon giving to Employee 6 months' prior written notice of termination, or upon notice of immediate termination and payment of severance pay in an amount equal to Employee's then monthly salary multiplied by 6 months.

9. Entire Agreement. The parties intend this writing to be the sole, final, complete, exclusive and integrated expression and statement of the terms of their contract concerning the subject matter addressed in the Agreement. This Agreement supersedes all prior oral or written negotiations, representations, contracts or other documents that may be related to the subject matter of this Agreement, except those other documents that may be expressly referenced in this Agreement.

10. Notices. Any notice to be given to Employee will be sufficiently served if given to him personally or if deposited in the United States Mail, regular pre-paid mail, addressed to him at their most recent residence address as shown on the District payroll records. Any notice to be given to District will be addressed to the District Board of Directors and delivered or mailed to the District Secretary at the District offices.

11. Successors and Assigns. This Agreement is personal to Employee. He may not transfer or assign the Agreement or any part of it. Subject to this restriction on transfer and assignment, this Agreement will bind, and inure to the benefit of, the successors, assigns, heirs and legal representatives of the parties.

12. Amendments. This Agreement may be amended only by a subsequent writing approved and signed by both parties. Any amendment by District must be approved by the District Board of Directors at a noticed public meeting. Individual Board members

do not have the authority, express or implied, to amend, modify, waive, extend or in way alter this Agreement or the terms and conditions of Employee's employment.

13. Waiver. The waiver at any time by either party of its rights with respect to a default or other matter arising in connection with this Agreement will not be deemed a waiver with respect to any subsequent default or matter.

14. Construction and Interpretation. The parties agree and acknowledge that this Agreement has been arrived at through negotiation and that each party has had a full and fair opportunity to revise the terms of this Agreement. Consequently, the normal rule of construction that any ambiguities are to be resolved against the drafting party will not apply in construing or interpreting this Agreement.

15. Governing Law and Venue. Except as otherwise required by law, this Agreement will be interpreted, governed by, and construed under the laws of the State of California. The County of Alpine will be venue for any state court litigation, and the Eastern District of California will be venue for any federal court litigation concerning the enforcement or construction of this Agreement.

EMPLOYEE

---

Rick Ansel

EMPLOYER

---

Doug Mitarotonda, President

ATTEST

---

Peter Dornbrook, Secretary

## Overview and Budget Variances

Other revenue is built up from

Operating Other Income: \$1,096,604

- \$20,018 penalties across funds
- \$65,067 fire assessment
- \$63,760 employee housing rent
- \$868,150 snow removal contract revenue
- \$79,609 hydrant meter billing, AFD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Non-Operating Other Income: \$230,734

- \$21,057 Equipment sold at Auction.
- \$400 Miscellaneous
- \$69,277 CARB Auction Sales
- \$140,000 Property Tax Allocation

Balance Sheet:

Current Assets: Total Operating is below budget and Total Capital Reserve is higher than budget. Operating is lower due to making the quarterly USDA RUS loan payment. Capital Reserve is higher due to earned interest and fund transfers from Revenue. Construction in Progress is high due to timing of WWTP progress payments. Long-term debt is showing above budget due to the RUS loan refinance (\$631,556) that occurred in December. Installment loans are above budget due to the timing of the WWTP draws.

Combined Income Statement:

We have made YTD \$134,759 in interest income. Operations & Maintenance are higher than budget due to CSB / Powerhouse paving, Aqua Sierra's tardy billing, and bollard installation. Contract Services are higher than budget due to financial consultant and Audit expenses. These expenses were allocated across all funds which will be reflected in the individual funds as well.

Income Statement G&A:

Operations & Maintenance are higher than budget due to CSB / Powerhouse paving (Qualcon Contractors \$121,859). Contract Services are higher than budget due to financial consultant and Audit expenses. These expenses were allocated across all funds.

Income Statement for Fire Department:

Income in June is worse than budget by \$1,953. Contract Services is high due to 218 Fire Assessment costs (\$34,163) and legal fees. The KVFD 501c3 donated Extrication Equipment to the District with a value of \$36,076.

Income Statement Parks & Recreation:

Income in June is better than budget by \$385 due to less staff time spent in parks.

Income Statement for Water Fund:

Income in June is worse than budget by \$12,879. Salaries and wages are low due to a vacant position for a portion of the year and staff time spent in wastewater and solid waste being greater than budgeted. Operations & Maintenance are higher than budget due to Water/Wastewater Study, Consulting expenses, and Loop Road repair.

Income Statement for Wastewater Fund:

Income in June is worse than budget by \$19,076. Operations & Maintenance are higher than budget due to the VFD replacement for the WWTP (Aqua Sierra \$103,473), grit removal (Clean Harbors \$51,964), and G&A Allocations.



## Period Ending 06/30/25 Finances

### Income Statement for Employee Housing Fund:

Income in June is worse than budget by \$5,124. Operations & Maintenance was high due to new floors for Lava Rock, Air Duct Cleaning, and Lava Rock back flow testing.

### Income Statement for Electric Fund:

Income in June is worse than budget by \$43,861. G&A Allocations are greater due to the Moss Adams AJE that was posted for \$117,548. The entry was input after we received the final Audit. Operations & Maintenance was high due to Loop Road repair costs.

### Income Statement for Cable Fund:

Income in June is better than budget by \$298 due to receiving franchise fees.

### Income Statement for Snow Removal Fund:

Income in June is worse than budget by \$12,496. Operations & Maintenance was high due to unexpected snow removal equipment repair costs and RPM motor mount repair.

### Income Statement for Propane Fund:

Income in June is worse than budget by \$618. COGS is down from plan.

### Income Statement for Solid Waste Fund:

Income in June is worse than budget by \$28,109. Operating Revenues were low due to a system error, which resulted in the monthly charge not being collected. June's monthly charge will be billed in August.

# Balance Sheet - Consolidated

June 30, 2025

	Actual <u>June, 2025</u>	Budget <u>June, 2025</u>	<u>Variance</u>
<b><u>ASSETS</u></b>			
Current Assets - Funds			
Total Operating	1,486,254.68	1,656,329.00	(170,074.32)
Total KVFD Reserve	160,720.34	153,219.00	7,501.34
Total Restricted	1,052,695.40	619,822.00	432,873.40
Total Capital Reserve	3,523,303.69	2,056,464.00	1,466,839.69
Total COP Reserve Fund	0.00	0.00	0.00
Total Current Assets - Funds	6,222,974.11	4,485,834.00	1,737,140.11
Current Assets - Other			
Total Accounts Receivable, net	685,176.31	826,310.00	(141,133.69)
Total Materials & Supplies	412,590.94	195,000.00	217,590.94
Total Prepaid Expenses	175,205.11	88,000.00	87,205.11
Total Current Assets - Other	1,272,972.36	1,109,310.00	163,662.36
Capital Assets			
Total Buildings	12,740,136.43	12,740,000.00	136.43
Total Generation Equipment	16,932,337.03	16,910,000.00	22,337.03
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,943,055.03	44,010,000.00	(66,944.97)
Total Construction in Progress	6,465,741.50	4,555,000.00	1,910,741.50
Total Less: Accumulated Depreciation	(34,897,433.18)	(35,100,797.00)	203,363.82
Total Capital Assets	61,037,920.12	58,968,286.00	2,069,634.12
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	2,612,697.72	3,042,750.00	(430,052.28)
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	2,612,697.72	3,042,750.00	(430,052.28)
Deferred Outflows			
Total Deferred Outflows	710,336.98	736,000.00	(25,663.02)
<b>Total Deferred Outflows</b>	710,336.98	736,000.00	(25,663.02)
<b>Total Assets</b>	71,146,564.31	67,606,180.00	3,540,384.31
<b>Total Assets and Deferred Outflows</b>	<b>71,856,901.29</b>	68,342,180.00	3,514,721.29
<b><u>LIABILITIES</u></b>			
Current Liabilities			
Total Accounts Payable	242,807.70	277,247.00	(34,439.30)
Total Accrued Interest Payable	0.01	0.00	0.01
Total Customer Deposits	13,283.13	0.00	13,283.13
Total Current Portion of Long-Term Debt	0.00	0.00	0.00
Total Other Current Liabilities	1,223,133.48	802,050.00	421,083.48
Total Current Liabilities	1,479,224.32	1,079,297.00	399,927.32
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	46,036,487.93	45,413,074.00	623,413.93
Total Installment Loans	6,117,040.02	4,557,200.00	1,559,840.02
Total Unearned Revenues	17,835.27	0.00	17,835.27
Total Net Pension Liability	1,375,578.00	1,033,961.00	341,617.00
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	1,101,476.00	1,857,523.00	(756,047.00)

# Balance Sheet - Consolidated

June 30, 2025

	Actual <u>June, 2025</u>	Budget <u>June, 2025</u>	<u>Variance</u>
Total Non-Current Liabilities	54,648,417.22	52,861,758.00	1,786,659.22
Deferred Inflows			
Total Deferred Inflows	1,279,931.99	0.00	1,279,931.99
<b>Total Deferred Inflows</b>	1,279,931.99	0.00	1,279,931.99
<b>Total Liabilities</b>	56,127,641.54	53,941,055.00	2,186,586.54
<b>Total Liabilities and Deferred Inflows</b>	<b>57,407,573.53</b>	53,941,055.00	3,466,518.53
<b><u>EQUITY</u></b>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	14,449,327.75	14,091,757.00	357,570.75
Total Net Assets	14,449,327.75	14,091,757.00	357,570.75
<b>Total Equity</b>	14,449,327.75	14,091,757.00	357,570.75
<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>71,856,901.28</b>	68,032,812.00	3,824,089.28

Database: Insight Production

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

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

Last Modified: 10/13/2017

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

# Budget Income Statement - Combined

June 30, 2025	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
Commercial	60,195.56	74,176.00	(13,980.44)	-18.85%	2,661,920.77	2,117,584.00	544,336.77	25.71%
Commercial Base Rates	244,165.39	247,244.00	(3,078.61)	-1.25%	2,932,266.80	2,966,928.00	(34,661.20)	-1.17%
Residential	56,819.06	103,395.00	(46,575.94)	-45.05%	1,956,987.02	2,232,881.00	(275,893.98)	-12.36%
Residential Base Rates	166,450.93	165,077.00	1,373.93	0.83%	1,994,430.51	1,980,924.00	13,506.51	0.68%
KMPUD Internal Usage	61,465.00	58,296.00	3,169.00	5.44%	827,708.35	900,170.00	(72,461.65)	-8.05%
Meter Charges	8,321.30	8,442.00	(120.70)	-1.43%	99,794.60	101,304.00	(1,509.40)	-1.49%
Property Taxes	81,524.00	81,524.00	0.00	0.00%	933,371.26	978,288.00	(44,916.74)	-4.59%
Other	14,220.35	15,672.00	(1,451.65)	-9.26%	1,096,603.71	1,052,184.00	44,419.71	4.22%
Operating Revenues	693,161.59	753,826.00	(60,664.41)	-8.05%	12,503,083.02	12,330,263.00	172,820.02	1.40%
Cost of Goods Sold	51,215.75	62,790.00	(11,574.25)	-18.43%	1,829,814.26	1,957,684.00	(127,869.74)	-6.53%
Salaries and Wages	122,282.45	138,635.84	(16,353.39)	-11.80%	1,690,159.71	1,762,300.39	(72,140.68)	-4.09%
Payroll Taxes & EE Benefits	84,647.31	76,789.00	7,858.31	10.23%	929,605.44	993,711.00	(64,105.56)	-6.45%
Operations & Maintenance	139,823.39	79,861.00	59,962.39	75.08%	1,486,672.80	1,072,997.00	413,675.80	38.55%
Contract Services	17,328.96	5,050.00	12,278.96	243.15%	280,774.72	138,100.00	142,674.72	103.31%
Operating Expenses	48,205.38	53,020.00	(4,814.62)	-9.08%	621,920.81	653,081.00	(31,160.19)	-4.77%
G & A Allocations	0.00	0.00	0.00	na	140,000.00	0.00	140,000.00	na
Internal Allocations	44,693.62	39,822.00	4,871.62	12.23%	589,339.59	610,358.00	(21,018.41)	-3.44%
Board of Directors	10,928.48	7,761.00	3,167.48	40.81%	112,507.89	92,144.00	20,363.89	22.10%
Depreciation	182,518.97	183,061.00	(542.03)	-0.30%	2,190,499.23	2,196,732.00	(6,232.77)	-0.28%
Operating Expenses	701,644.31	646,789.84	54,854.47	8.48%	9,871,294.45	9,477,107.39	394,187.06	4.16%
<b>Total Operating</b>	<b>(8,482.72)</b>	<b>107,036.16</b>	<b>(115,518.88)</b>	<b>-107.93%</b>	<b>2,631,788.57</b>	<b>2,853,155.61</b>	<b>(221,367.04)</b>	<b>-7.76%</b>
Contribution Revenues	0.00	0.00	0.00	na	36,076.32	0.00	36,076.32	na
Investment Income	11,711.39	0.00	11,711.39	na	134,758.71	0.00	134,758.71	na
Other	25.00	0.00	25.00	na	230,733.50	0.00	230,733.50	na
Non-Operating Revenues	11,736.39	0.00	11,736.39	na	401,568.53	0.00	401,568.53	na
Interest Expense	146,022.85	126,547.00	19,475.85	15.39%	1,764,441.19	1,550,047.00	214,394.19	13.83%
Amortization	36,374.42	36,200.00	174.42	0.48%	436,492.98	434,400.00	2,092.98	0.48%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	182,397.27	162,747.00	19,650.27	12.07%	2,200,934.17	1,984,447.00	216,487.17	10.91%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(170,660.88)</b>	<b>(162,747.00)</b>	<b>(7,913.88)</b>	<b>-4.86%</b>	<b>(1,799,365.64)</b>	<b>(1,984,447.00)</b>	<b>185,081.36</b>	<b>9.33%</b>
	<b>(179,143.60)</b>	<b>(55,710.84)</b>	<b>(123,432.76)</b>	<b>-221.56%</b>	<b>832,422.93</b>	<b>868,708.61</b>	<b>(36,285.68)</b>	<b>-4.18%</b>

# Budget Income Statement - General Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b><u>1 - General &amp; Admin</u></b>								
Property Taxes	81,524.00	81,524.00	0.00	0.00%	933,371.26	978,288.00	(44,916.74)	-4.59%
Other	103.18	0.00	103.18	na	4,294.00	0.00	4,294.00	na
Operating Revenues	81,627.18	81,524.00	103.18	0.13%	937,665.26	978,288.00	(40,622.74)	-4.15%
Salaries and Wages	49,597.74	57,759.00	(8,161.26)	-14.13%	676,730.39	699,384.00	(22,653.61)	-3.24%
Payroll Taxes & EE Benefits	61,292.05	44,828.00	16,464.05	36.73%	554,962.26	543,274.00	11,688.26	2.15%
Operations & Maintenance	2,728.59	4,900.00	(2,171.41)	-44.31%	198,951.70	58,800.00	140,151.70	238.35%
Contract Services	162.50	1,000.00	(837.50)	-83.75%	151,358.10	77,500.00	73,858.10	95.30%
Operating Expenses	38,337.61	43,140.00	(4,802.39)	-11.13%	516,636.55	536,321.00	(19,684.45)	-3.67%
G & A Allocations	(162,943.79)	(159,388.00)	(3,555.79)	2.23%	(2,203,099.71)	(2,025,322.00)	(177,777.71)	8.78%
Internal Allocations	0.00	0.00	0.00	na	17,898.00	17,899.00	(1.00)	-0.01%
Board of Directors	10,928.48	7,761.00	3,167.48	40.81%	112,507.89	92,144.00	20,363.89	22.10%
Operating Expenses	103.18	0.00	103.18	na	25,945.18	0.00	25,945.18	na
<b>Total     Operating</b>	<b>81,524.00</b>	<b>81,524.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>911,720.08</b>	<b>978,288.00</b>	<b>(66,567.92)</b>	<b>-6.80%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total     Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>81,524.00</b>	<b>81,524.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>911,720.08</b>	<b>978,288.00</b>	<b>(66,567.92)</b>	<b>-6.80%</b>

# Budget Income Statement - General Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b><u>2 - Fire Department</u></b>								
Other	5,992.15	5,630.00	362.15	6.43%	76,408.62	67,560.00	8,848.62	13.10%
Operating Revenues	5,992.15	5,630.00	362.15	6.43%	76,408.62	67,560.00	8,848.62	13.10%
Salaries and Wages	1,258.27	139.00	1,119.27	805.23%	1,843.85	1,668.00	175.85	10.54%
Payroll Taxes & EE Benefits	742.63	75.00	667.63	890.17%	1,104.20	932.00	172.20	18.48%
Operations & Maintenance	9,055.96	11,050.00	(1,994.04)	-18.05%	138,267.65	132,600.00	5,667.65	4.27%
Contract Services	0.00	0.00	0.00	na	44,558.80	0.00	44,558.80	na
Operating Expenses	656.14	910.00	(253.86)	-27.90%	7,460.32	10,920.00	(3,459.68)	-31.68%
G & A Allocations	14,339.05	13,229.00	1,110.05	8.39%	195,848.55	168,104.00	27,744.55	16.50%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	6,166.07	4,500.00	1,666.07	37.02%	72,621.99	54,000.00	18,621.99	34.49%
Operating Expenses	32,218.12	29,903.00	2,315.12	7.74%	461,705.36	368,224.00	93,481.36	25.39%
<b>Total     Operating</b>	<b>(26,225.97)</b>	<b>(24,273.00)</b>	<b>(1,952.97)</b>	<b>8.05%</b>	<b>(385,296.74)</b>	<b>(300,664.00)</b>	<b>(84,632.74)</b>	<b>28.15%</b>
Contribution Revenues	0.00	0.00	0.00	na	36,076.32	0.00	36,076.32	na
Other	0.00	0.00	0.00	na	9,671.73	0.00	9,671.73	na
Non-Operating Revenues	0.00	0.00	0.00	na	45,748.05	0.00	45,748.05	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total     Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>45,748.05</b>	<b>0.00</b>	<b>45,748.05</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(26,225.97)</b>	<b>(24,273.00)</b>	<b>(1,952.97)</b>	<b>8.05%</b>	<b>(339,548.69)</b>	<b>(300,664.00)</b>	<b>(38,884.69)</b>	<b>12.93%</b>

# Budget Income Statement - General Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b><u>3 - Parks &amp; Recreation</u></b>								
Other	0.00	0.00	0.00	na	(1.00)	0.00	(1.00)	na
Operating Revenues	0.00	0.00	0.00	na	(1.00)	0.00	(1.00)	na
Salaries and Wages	38.63	597.00	(558.37)	-93.53%	4,148.45	3,398.00	750.45	22.09%
Payroll Taxes & EE Benefits	17.98	321.00	(303.02)	-94.40%	1,773.57	2,041.00	(267.43)	-13.10%
Operations & Maintenance	0.00	200.00	(200.00)	-100.00%	0.00	1,100.00	(1,100.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	2,444.16	1,594.00	850.16	53.34%	33,383.29	20,256.00	13,127.29	64.81%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	140.74	315.00	(174.26)	-55.32%	1,266.66	3,780.00	(2,513.34)	-66.49%
Operating Expenses	2,641.51	3,027.00	(385.49)	-12.74%	40,571.97	30,575.00	9,996.97	32.70%
<b>Total     Operating</b>	<b>(2,641.51)</b>	<b>(3,027.00)</b>	<b>385.49</b>	<b>-12.74%</b>	<b>(40,572.97)</b>	<b>(30,575.00)</b>	<b>(9,997.97)</b>	<b>32.70%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total     Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(2,641.51)</b>	<b>(3,027.00)</b>	<b>385.49</b>	<b>-12.74%</b>	<b>(40,572.97)</b>	<b>(30,575.00)</b>	<b>(9,997.97)</b>	<b>32.70%</b>

# Budget Income Statement - Water Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b>0 - Default</b>								
Commercial	3,380.16	4,569.00	(1,188.84)	-26.02%	109,806.09	86,528.00	23,278.09	26.90%
Commercial Base Rates	20,617.95	20,660.00	(42.05)	-0.20%	247,415.40	247,920.00	(504.60)	-0.20%
Residential	5,120.34	5,794.00	(673.66)	-11.63%	111,217.94	114,549.00	(3,331.06)	-2.91%
Residential Base Rates	26,811.07	28,100.00	(1,288.93)	-4.59%	321,173.52	337,200.00	(16,026.48)	-4.75%
KMPUD Internal Usage	165.27	0.00	165.27	na	893.08	0.00	893.08	na
Meter Charges	3,889.54	3,873.00	16.54	0.43%	46,636.60	46,476.00	160.60	0.35%
Other	109.22	500.00	(390.78)	-78.16%	15,716.83	6,000.00	9,716.83	161.95%
Operating Revenues	60,093.55	63,496.00	(3,402.45)	-5.36%	852,859.46	838,673.00	14,186.46	1.69%
Salaries and Wages	11,800.96	17,334.00	(5,533.04)	-31.92%	121,190.60	188,750.00	(67,559.40)	-35.79%
Payroll Taxes & EE Benefits	6,017.93	9,312.00	(3,294.07)	-35.37%	56,702.35	105,343.00	(48,640.65)	-46.17%
Operations & Maintenance	19,751.85	2,349.00	17,402.85	740.86%	71,734.88	37,638.00	34,096.88	90.59%
Contract Services	7,293.62	2,500.00	4,793.62	191.74%	32,457.61	30,000.00	2,457.61	8.19%
Operating Expenses	2,566.04	1,500.00	1,066.04	71.07%	20,524.51	18,000.00	2,524.51	14.03%
G & A Allocations	27,537.50	27,893.00	(355.50)	-1.27%	376,118.24	354,427.00	21,691.24	6.12%
Internal Allocations	1,841.39	5,682.00	(3,840.61)	-67.59%	35,329.19	85,064.00	(49,734.81)	-58.47%
Depreciation	8,911.76	8,334.00	577.76	6.93%	109,081.01	100,008.00	9,073.01	9.07%
Operating Expenses	85,721.05	74,904.00	10,817.05	14.44%	823,138.39	919,230.00	(96,091.61)	-10.45%
<b>Total     Operating</b>	<b>(25,627.50)</b>	<b>(11,408.00)</b>	<b>(14,219.50)</b>	<b>124.64%</b>	<b>29,721.07</b>	<b>(80,557.00)</b>	<b>110,278.07</b>	<b>-136.89%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,340.69	0.00	1,340.69	na	15,641.71	0.00	15,641.71	na
Other	0.00	0.00	0.00	na	(1,817.51)	0.00	(1,817.51)	na
Non-Operating Revenues	1,340.69	0.00	1,340.69	na	13,824.20	0.00	13,824.20	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total     Non-Operating</b>	<b>1,340.69</b>	<b>0.00</b>	<b>1,340.69</b>	<b>na</b>	<b>13,824.20</b>	<b>0.00</b>	<b>13,824.20</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(24,286.81)</b>	<b>(11,408.00)</b>	<b>(12,878.81)</b>	<b>112.89%</b>	<b>43,545.27</b>	<b>(80,557.00)</b>	<b>124,102.27</b>	<b>-154.06%</b>



# Budget Income Statement - Wastewater Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b>0 - Default</b>								
Commercial	12,277.95	12,968.00	(690.05)	-5.32%	475,001.51	371,978.00	103,023.51	27.70%
Commercial Base Rates	39,898.23	40,057.00	(158.77)	-0.40%	478,778.76	480,684.00	(1,905.24)	-0.40%
Residential	14,678.34	15,850.00	(1,171.66)	-7.39%	288,069.99	319,830.00	(31,760.01)	-9.93%
Residential Base Rates	47,767.06	47,394.00	373.06	0.79%	571,215.69	568,728.00	2,487.69	0.44%
KMPUD Internal Usage	452.34	0.00	452.34	na	2,059.30	0.00	2,059.30	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	925.89	625.00	300.89	48.14%	22,615.79	7,500.00	15,115.79	201.54%
Operating Revenues	115,999.81	116,894.00	(894.19)	-0.76%	1,837,741.04	1,748,720.00	89,021.04	5.09%
Salaries and Wages	16,708.08	21,969.00	(5,260.92)	-23.95%	276,564.98	234,697.00	41,867.98	17.84%
Payroll Taxes & EE Benefits	7,680.25	12,302.00	(4,621.75)	-37.57%	134,209.42	137,380.00	(3,170.58)	-2.31%
Operations & Maintenance	1,826.66	15,250.00	(13,423.34)	-88.02%	314,280.04	183,000.00	131,280.04	71.74%
Contract Services	9,823.84	1,250.00	8,573.84	685.91%	50,256.21	27,000.00	23,256.21	86.13%
Operating Expenses	5,379.98	5,500.00	(120.02)	-2.18%	35,344.31	34,800.00	544.31	1.56%
G & A Allocations	29,492.83	27,893.00	1,599.83	5.74%	402,824.87	354,427.00	48,397.87	13.66%
Internal Allocations	42,331.17	32,385.00	9,946.17	30.71%	518,152.94	476,438.00	41,714.94	8.76%
Depreciation	23,236.12	25,000.00	(1,763.88)	-7.06%	279,904.63	300,000.00	(20,095.37)	-6.70%
Operating Expenses	136,478.93	141,549.00	(5,070.07)	-3.58%	2,011,537.40	1,747,742.00	263,795.40	15.09%
<b>Total     Operating</b>	<b>(20,479.12)</b>	<b>(24,655.00)</b>	<b>4,175.88</b>	<b>-16.94%</b>	<b>(173,796.36)</b>	<b>978.00</b>	<b>(174,774.36)</b>	<b>-17,870.59%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,815.94	0.00	1,815.94	na	25,197.56	0.00	25,197.56	na
Other	0.00	0.00	0.00	na	1,384.49	0.00	1,384.49	na
Non-Operating Revenues	1,815.94	0.00	1,815.94	na	26,582.05	0.00	26,582.05	na
Interest Expense	25,068.02	0.00	25,068.02	na	294,283.74	0.00	294,283.74	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	25,068.02	0.00	25,068.02	na	294,283.74	0.00	294,283.74	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total     Non-Operating</b>	<b>(23,252.08)</b>	<b>0.00</b>	<b>(23,252.08)</b>	<b>na</b>	<b>(267,701.69)</b>	<b>0.00</b>	<b>(267,701.69)</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(43,731.20)</b>	<b>(24,655.00)</b>	<b>(19,076.20)</b>	<b>77.37%</b>	<b>(441,498.05)</b>	<b>978.00</b>	<b>(442,476.05)</b>	<b>-45,242.95%</b>

# Budget Income Statement - Employee Housing Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b>0 - Default</b>								
Other	3,880.00	5,620.00	(1,740.00)	-30.96%	63,760.00	63,440.00	320.00	0.50%
Operating Revenues	3,880.00	5,620.00	(1,740.00)	-30.96%	63,760.00	63,440.00	320.00	0.50%
Salaries and Wages	103.37	431.00	(327.63)	-76.02%	7,874.65	3,879.00	3,995.65	103.01%
Payroll Taxes & EE Benefits	46.39	232.00	(185.61)	-80.00%	3,553.96	2,226.00	1,327.96	59.66%
Operations & Maintenance	6,670.90	1,667.00	5,003.90	300.17%	54,239.60	20,004.00	34,235.60	171.14%
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	235.23	852.00	(616.77)	-72.39%	9,027.52	12,492.00	(3,464.48)	-27.73%
Depreciation	4,191.96	4,167.00	24.96	0.60%	50,727.26	50,004.00	723.26	1.45%
Operating Expenses	11,247.85	7,349.00	3,898.85	53.05%	125,422.99	88,605.00	36,817.99	41.55%
<b>Total     Operating</b>	<b>(7,367.85)</b>	<b>(1,729.00)</b>	<b>(5,638.85)</b>	<b>326.13%</b>	<b>(61,662.99)</b>	<b>(25,165.00)</b>	<b>(36,497.99)</b>	<b>145.03%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	33.81	0.00	33.81	na	173.06	0.00	173.06	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	33.81	0.00	33.81	na	173.06	0.00	173.06	na
Interest Expense	119.37	600.00	(480.63)	-80.11%	1,621.79	7,200.00	(5,578.21)	-77.48%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	119.37	600.00	(480.63)	-80.11%	1,621.79	7,200.00	(5,578.21)	-77.48%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total     Non-Operating</b>	<b>(85.56)</b>	<b>(600.00)</b>	<b>514.44</b>	<b>-85.74%</b>	<b>(1,448.73)</b>	<b>(7,200.00)</b>	<b>5,751.27</b>	<b>-79.88%</b>
<b>NET INCOME (LOSS)</b>	<b>(7,453.41)</b>	<b>(2,329.00)</b>	<b>(5,124.41)</b>	<b>220.03%</b>	<b>(63,111.72)</b>	<b>(32,365.00)</b>	<b>(30,746.72)</b>	<b>95.00%</b>

# Budget Income Statement - Electricity Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b><u>0 - Default</u></b>								
Commercial	35,024.70	32,960.00	2,064.70	6.26%	1,018,414.02	711,722.00	306,692.02	43.09%
Commercial Base Rates	181,963.69	184,635.00	(2,671.31)	-1.45%	2,185,846.40	2,215,620.00	(29,773.60)	-1.34%
Residential	24,248.60	26,218.00	(1,969.40)	-7.51%	464,461.60	566,141.00	(101,679.40)	-17.96%
Residential Base Rates	88,930.88	86,620.00	2,310.88	2.67%	1,066,742.82	1,039,440.00	27,302.82	2.63%
KMPUD Internal Usage	59,918.77	56,816.00	3,102.77	5.46%	760,352.42	832,706.00	(72,353.58)	-8.69%
Meter Charges	2,718.72	2,789.00	(70.28)	-2.52%	32,604.01	33,468.00	(863.99)	-2.58%
Other	651.92	1,030.00	(378.08)	-36.71%	8,641.67	12,330.00	(3,688.33)	-29.91%
Operating Revenues	393,457.28	391,068.00	2,389.28	0.61%	5,537,062.94	5,411,427.00	125,635.94	2.32%
Cost of Goods Sold	35,892.80	34,209.00	1,683.80	4.92%	943,465.34	883,606.00	59,859.34	6.77%
Salaries and Wages	28,829.46	22,312.84	6,516.62	29.21%	240,202.25	258,068.39	(17,866.14)	-6.92%
Payroll Taxes & EE Benefits	(120.00)	0.00	(120.00)	na	3,729.84	0.00	3,729.84	na
Operations & Maintenance	76,086.23	28,090.00	47,996.23	170.87%	387,500.38	337,080.00	50,420.38	14.96%
Contract Services	49.00	300.00	(251.00)	-83.67%	2,054.00	3,600.00	(1,546.00)	-42.94%
Operating Expenses	1,240.61	1,250.00	(9.39)	-0.75%	14,855.61	15,000.00	(144.39)	-0.96%
G & A Allocations	34,544.09	32,834.00	1,710.09	5.21%	589,364.94	417,220.00	172,144.94	41.26%
Internal Allocations	0.00	1.00	(1.00)	-100.00%	1,790.40	1,789.00	1.40	0.08%
Depreciation	125,864.64	127,250.00	(1,385.36)	-1.09%	1,509,751.17	1,527,000.00	(17,248.83)	-1.13%
Operating Expenses	302,386.83	246,246.84	56,139.99	22.80%	3,692,713.93	3,443,363.39	249,350.54	7.24%
<b>Total     Operating</b>	<b>91,070.45</b>	<b>144,821.16</b>	<b>(53,750.71)</b>	<b>-37.12%</b>	<b>1,844,349.01</b>	<b>1,968,063.61</b>	<b>(123,714.60)</b>	<b>-6.29%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	4,912.92	0.00	4,912.92	na	57,056.38	0.00	57,056.38	na
Other	25.00	0.00	25.00	na	209,409.10	0.00	209,409.10	na
Non-Operating Revenues	4,937.92	0.00	4,937.92	na	266,465.48	0.00	266,465.48	na
Interest Expense	119,203.05	124,329.00	(5,125.95)	-4.12%	1,447,399.15	1,521,831.00	(74,431.85)	-4.89%
Amortization	36,374.42	36,200.00	174.42	0.48%	436,492.98	434,400.00	2,092.98	0.48%
Non-Operating Expenses	155,577.47	160,529.00	(4,951.53)	-3.08%	1,883,892.13	1,956,231.00	(72,338.87)	-3.70%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total     Non-Operating</b>	<b>(150,639.55)</b>	<b>(160,529.00)</b>	<b>9,889.45</b>	<b>-6.16%</b>	<b>(1,617,426.65)</b>	<b>(1,956,231.00)</b>	<b>338,804.35</b>	<b>-17.32%</b>
<b>NET INCOME (LOSS)</b>	<b>(59,569.10)</b>	<b>(15,707.84)</b>	<b>(43,861.26)</b>	<b>279.23%</b>	<b>226,922.36</b>	<b>11,832.61</b>	<b>215,089.75</b>	<b>1,817.77%</b>

# Budget Income Statement - Cable TV Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b>0 - Default</b>								
Other	2,328.77	1,167.00	1,161.77	99.55%	11,077.51	14,004.00	(2,926.49)	-20.90%
Operating Revenues	2,328.77	1,167.00	1,161.77	99.55%	11,077.51	14,004.00	(2,926.49)	-20.90%
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	600.00	(600.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,629.43	797.00	832.43	104.45%	22,255.52	10,129.00	12,126.52	119.72%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	126.29	45.00	81.29	180.64%	1,262.89	540.00	722.89	133.87%
Operating Expenses	1,755.72	892.00	863.72	96.83%	23,518.41	11,269.00	12,249.41	108.70%
<b>Total     Operating</b>	<b>573.05</b>	<b>275.00</b>	<b>298.05</b>	<b>108.38%</b>	<b>(12,440.90)</b>	<b>2,735.00</b>	<b>(15,175.90)</b>	<b>-554.88%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total     Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>573.05</b>	<b>275.00</b>	<b>298.05</b>	<b>108.38%</b>	<b>(12,440.90)</b>	<b>2,735.00</b>	<b>(15,175.90)</b>	<b>-554.88%</b>

# Budget Income Statement - Snow Removal Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b>0 - Default</b>								
KMPUD Internal Usage	0.00	0.00	0.00	na	26,850.00	26,852.00	(2.00)	-0.01%
Other	0.00	0.00	0.00	na	888,229.50	868,150.00	20,079.50	2.31%
Operating Revenues	0.00	0.00	0.00	na	915,079.50	895,002.00	20,077.50	2.24%
Salaries and Wages	9,242.79	4,038.00	5,204.79	128.90%	225,272.11	206,867.00	18,405.11	8.90%
Payroll Taxes & EE Benefits	4,868.14	2,169.00	2,699.14	124.44%	82,219.76	110,329.00	(28,109.24)	-25.48%
Operations & Maintenance	12,599.47	1,900.00	10,699.47	563.13%	95,577.00	63,420.00	32,157.00	50.70%
Contract Services	0.00	0.00	0.00	na	90.00	0.00	90.00	na
Operating Expenses	0.00	50.00	(50.00)	-100.00%	26,820.51	30,000.00	(3,179.49)	-10.60%
G & A Allocations	13,361.39	18,011.00	(4,649.61)	-25.82%	182,495.24	228,860.00	(46,364.76)	-20.26%
Internal Allocations	0.00	50.00	(50.00)	-100.00%	0.00	600.00	(600.00)	-100.00%
Depreciation	8,001.58	7,500.00	501.58	6.69%	95,514.52	90,000.00	5,514.52	6.13%
Operating Expenses	48,073.37	33,718.00	14,355.37	42.57%	707,989.14	730,076.00	(22,086.86)	-3.03%
<b>Total Operating</b>	<b>(48,073.37)</b>	<b>(33,718.00)</b>	<b>(14,355.37)</b>	<b>42.57%</b>	<b>207,090.36</b>	<b>164,926.00</b>	<b>42,164.36</b>	<b>25.57%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,874.15	0.00	1,874.15	na	12,228.36	0.00	12,228.36	na
Other	0.00	0.00	0.00	na	13,903.20	0.00	13,903.20	na
Non-Operating Revenues	1,874.15	0.00	1,874.15	na	26,131.56	0.00	26,131.56	na
Interest Expense	1,632.41	1,618.00	14.41	0.89%	21,136.51	21,016.00	120.51	0.57%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	1,632.41	1,618.00	14.41	0.89%	21,136.51	21,016.00	120.51	0.57%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>241.74</b>	<b>(1,618.00)</b>	<b>1,859.74</b>	<b>-114.94%</b>	<b>4,995.05</b>	<b>(21,016.00)</b>	<b>26,011.05</b>	<b>-123.77%</b>
<b>NET INCOME (LOSS)</b>	<b>(47,831.63)</b>	<b>(35,336.00)</b>	<b>(12,495.63)</b>	<b>35.36%</b>	<b>212,085.41</b>	<b>143,910.00</b>	<b>68,175.41</b>	<b>47.37%</b>

# Budget Income Statement - Propane Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b>0 - Default</b>								
Commercial	9,512.75	23,679.00	(14,166.25)	-59.83%	1,034,558.00	947,356.00	87,202.00	9.20%
Commercial Base Rates	1,685.52	1,892.00	(206.48)	-10.91%	20,226.24	22,704.00	(2,477.76)	-10.91%
Residential	12,771.78	24,666.00	(11,894.22)	-48.22%	754,435.54	861,957.00	(107,521.46)	-12.47%
Residential Base Rates	2,941.92	2,963.00	(21.08)	-0.71%	35,298.48	35,556.00	(257.52)	-0.72%
KMPUD Internal Usage	928.62	1,480.00	(551.38)	-37.26%	37,553.55	40,612.00	(3,058.45)	-7.53%
Meter Charges	1,713.04	1,780.00	(66.96)	-3.76%	20,553.99	21,360.00	(806.01)	-3.77%
Other	63.61	1,000.00	(936.39)	-93.64%	4,390.54	12,000.00	(7,609.46)	-63.41%
Operating Revenues	29,617.24	57,460.00	(27,842.76)	-48.46%	1,907,016.34	1,941,545.00	(34,528.66)	-1.78%
Cost of Goods Sold	15,322.95	28,581.00	(13,258.05)	-46.39%	886,348.92	1,074,078.00	(187,729.08)	-17.48%
Salaries and Wages	4,219.37	12,521.00	(8,301.63)	-66.30%	113,204.90	147,153.00	(33,948.10)	-23.07%
Payroll Taxes & EE Benefits	3,901.51	6,726.00	(2,824.49)	-41.99%	81,105.55	81,930.00	(824.45)	-1.01%
Operations & Maintenance	631.63	2,305.00	(1,673.37)	-72.60%	30,928.36	30,555.00	373.36	1.22%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	25.00	670.00	(645.00)	-96.27%	262.50	8,040.00	(7,777.50)	-96.74%
G & A Allocations	32,099.92	30,443.00	1,656.92	5.44%	438,433.68	386,835.00	51,598.68	13.34%
Internal Allocations	285.83	852.00	(566.17)	-66.45%	5,351.14	14,284.00	(8,932.86)	-62.54%
Depreciation	5,422.61	5,500.00	(77.39)	-1.41%	64,913.36	66,000.00	(1,086.64)	-1.65%
Operating Expenses	61,908.82	87,598.00	(25,689.18)	-29.33%	1,620,548.41	1,808,875.00	(188,326.59)	-10.41%
<b>Total Operating</b>	<b>(32,291.58)</b>	<b>(30,138.00)</b>	<b>(2,153.58)</b>	<b>7.15%</b>	<b>286,467.93</b>	<b>132,670.00</b>	<b>153,797.93</b>	<b>115.93%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,535.57	0.00	1,535.57	na	22,829.37	0.00	22,829.37	na
Other	0.00	0.00	0.00	na	(1,817.51)	0.00	(1,817.51)	na
Non-Operating Revenues	1,535.57	0.00	1,535.57	na	21,011.86	0.00	21,011.86	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>1,535.57</b>	<b>0.00</b>	<b>1,535.57</b>	<b>na</b>	<b>21,011.86</b>	<b>0.00</b>	<b>21,011.86</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(30,756.01)</b>	<b>(30,138.00)</b>	<b>(618.01)</b>	<b>2.05%</b>	<b>307,479.79</b>	<b>132,670.00</b>	<b>174,809.79</b>	<b>131.76%</b>

# Budget Income Statement - Solid Waste Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>June 30, 2025</b>								
<b>0 - Default</b>								
Commercial	0.00	0.00	0.00	na	24,141.15	0.00	24,141.15	na
Residential	0.00	30,867.00	(30,867.00)	-100.00%	338,801.95	370,404.00	(31,602.05)	-8.53%
Other	165.61	100.00	65.61	65.61%	1,470.25	1,200.00	270.25	22.52%
Operating Revenues	165.61	30,967.00	(30,801.39)	-99.47%	364,413.35	371,604.00	(7,190.65)	-1.94%
Salaries and Wages	483.78	1,535.00	(1,051.22)	-68.48%	23,127.53	18,436.00	4,691.53	25.45%
Payroll Taxes & EE Benefits	200.43	824.00	(623.57)	-75.68%	10,170.68	10,256.00	(85.32)	-0.83%
Operations & Maintenance	10,472.10	12,100.00	(1,627.90)	-13.45%	195,193.19	208,200.00	(13,006.81)	-6.25%
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	7,495.42	6,694.00	801.42	11.97%	102,375.38	85,064.00	17,311.38	20.35%
Internal Allocations	0.00	0.00	0.00	na	1,790.40	1,792.00	(1.60)	-0.09%
Depreciation	457.20	450.00	7.20	1.60%	5,455.74	5,400.00	55.74	1.03%
Operating Expenses	19,108.93	21,603.00	(2,494.07)	-11.55%	338,112.92	329,148.00	8,964.92	2.72%
<b>Total     Operating</b>	<b>(18,943.32)</b>	<b>9,364.00</b>	<b>(28,307.32)</b>	<b>-302.30%</b>	<b>26,300.43</b>	<b>42,456.00</b>	<b>(16,155.57)</b>	<b>-38.05%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	198.31	0.00	198.31	na	1,271.01	0.00	1,271.01	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	198.31	0.00	198.31	na	1,271.01	0.00	1,271.01	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total     Non-Operating</b>	<b>198.31</b>	<b>0.00</b>	<b>198.31</b>	<b>na</b>	<b>1,271.01</b>	<b>0.00</b>	<b>1,271.01</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(18,745.01)</b>	<b>9,364.00</b>	<b>(28,109.01)</b>	<b>-300.18%</b>	<b>27,571.44</b>	<b>42,456.00</b>	<b>(14,884.56)</b>	<b>-35.06%</b>

# July 2025 Preliminary Income Statement

July 31, 2025

	-----Month Totals-----			-----Year to Date Totals-----		
	This Year July	Budget July	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
Commercial	67,338.46	77,507.00	(10,168.54)	67,338.46	77,507.00	(10,168.54)
Commercial Base Rates	233,096.73	267,159.00	(34,062.27)	233,096.73	267,159.00	(34,062.27)
Residential	124,981.06	111,895.00	13,086.06	124,981.06	111,895.00	13,086.06
Residential Base Rates	171,671.09	176,614.00	(4,942.91)	171,671.09	176,614.00	(4,942.91)
KMPUD Internal Usage	62,942.00	58,561.00	4,381.00	62,942.00	58,561.00	4,381.00
Meter Charges	8,601.99	8,235.00	366.99	8,601.99	8,235.00	366.99
Property Taxes	82,340.00	82,340.00	0.00	82,340.00	82,340.00	0.00
Other	14,517.21	14,052.00	465.21	14,517.21	14,052.00	465.21
Operating Revenues	765,488.54	796,363.00	(30,874.46)	765,488.54	796,363.00	(30,874.46)



## Cash Flow

FYE 2026												
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
<b><u>Revenue/Expenses</u></b>												
AR Revenue	\$ 553,459	\$ 693,402	\$ 666,934	\$ 714,411	\$ 447,756	\$ 984,494	\$ 692,780	\$ 736,282	\$ 1,100,148	\$ 888,009	\$ 419,669	\$ 699,803
Snow Removal Revenue				\$ 3,964	\$ 452,589	\$ 3,964	\$ 452,589	\$ 3,964	\$ 3,964	\$ 3,964		
Property Tax Revenue	\$92,100					\$132,500		\$396,000			\$374,500	
Operating Expenses (w/out depreciation)	(\$496,239)	(\$506,295)	(\$509,507)	(\$538,958)	(\$682,858)	(\$938,099)	(\$774,929)	(\$753,793)	(\$737,534)	(\$592,259)	(\$545,788)	(\$462,288)
Capital Expenses												
<b><u>Loans</u></b>												
RUS Interest			(\$359,005)			(\$356,281)			(\$342,009)			(\$342,894)
RUS Principal			(\$352,489)			(\$969,244)			(\$359,871)			(\$358,873)
Employee Housing Condos	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)
Five Star Equipment Loan	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)
Transfer in from Reserve												
Net Changes	\$ 142,107	\$ 179,894	\$ (561,281)	\$ 172,204	\$ 210,274	\$ (1,149,878)	\$ 363,228	\$ 375,240	\$ (342,515)	\$ 292,501	\$ 241,167	\$ (471,465)
<b>Updated Operating Forecast</b>	\$1,529,397	\$ 1,709,291	\$ 1,148,011	\$ 1,320,215	\$ 1,530,489	\$ 380,611	\$ 743,838	\$ 1,119,078	\$ 776,563	\$ 1,069,064	\$ 1,310,232	\$ 838,767
<b><u>Reserve Fund</u></b>												
Transfer in from Operating Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund Interest Earned	\$12,799											
<b>Reserve Fund Balance</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>	<b>\$3,536,102</b>
<b>LAIF Balance</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>	<b>\$12,022</b>
<b>Total Operating Cash</b>	<b>\$5,077,522</b>	<b>\$5,257,415</b>	<b>\$4,696,135</b>	<b>\$4,868,339</b>	<b>\$5,078,613</b>	<b>\$3,928,735</b>	<b>\$4,291,963</b>	<b>\$4,667,202</b>	<b>\$4,324,687</b>	<b>\$4,617,189</b>	<b>\$4,858,356</b>	<b>\$4,386,891</b>
<b>Budget</b>	<b>5,111,291</b>	<b>5,301,091</b>	<b>4,739,811</b>	<b>4,912,014</b>	<b>5,122,288</b>	<b>3,972,410</b>	<b>4,335,637</b>	<b>4,710,876</b>	<b>4,368,361</b>	<b>4,660,862</b>	<b>4,902,029</b>	<b>4,430,564</b>
Variance to Budget	(\$33,770)	(\$43,676)	(\$43,676)	(\$43,676)	(\$43,675)	(\$43,675)	(\$43,674)	(\$43,674)	(\$43,674)	(\$43,673)	(\$43,673)	(\$43,672)

# Alpine County – KMPUD Report

## Fire and Emergency Medical Services in Kirkwood

After the August 1, 2025 KMPUD Board Meeting, KMPUD Staff worked with our consultant to update the Engineer's Report using the numbers the Board discussed at the August 1 meeting. Furthermore, Staff worked to create the customer survey discussed by the KMPUD Board using the numbers from the updated Engineer's Report.

KMPUD has been in communication with Alpine County on their budget proposal. Charles McKee became the new Chief Administrative Officer (CAO) in August 2025 and, as part of his own diligence in his new role, is reviewing the budget items and estimates we worked on with the previous CAO. Charles intends to have the budget in front of the Alpine County Board of Supervisors at their September 16, 2025 meeting.

Because of this new review, President Mitarotonda and Director Schroeder recommend to pause the KMPUD process, including waiting to send the customer survey, in case there are any significant changes to the Alpine County budget after the new CAO's review with the Board of Supervisors and because pausing does not cause significant delays in the timeline.

See the attached timeline for more details.

## Timeline for Alpine County Proposal for Fire and Emergency Services in Kirkwood

		<u>Activity</u>	<u>Outcomes / Potential Actions</u>
2025	May	2: KMPUD Board of Directors Meeting	Authorized Doug, John, and KMPUD Staff to negotiate with Alpine County; KMPUD Board Accepted the 218 Engineering Report.
		13: Alpine County / KMPUD Meeting	Discussed budget.
		28: Alpine County / KMPUD Meeting	Discussed business terms.
	June	6: KMPUD Board of Directors Meeting	KMPUD Board to discuss progress; potentially narrow down Alpine County options.
	July	1: Alpine County Board of Supervisors Meeting	Confirm Alpine County's interest in continuing negotiations.
		Alpine County / KMPUD Meeting(s)	Finalize budget options and numbers.
	August	1: KMPUD Board of Directors Meeting	Consider which Alpine County proposal to proceed with (if any).
		Consultant updates 218 Engineer's Report	Utilize selected proposal budget.
	September	5: KMPUD Board of Directors Meeting	Update Board on new Alpine County's CAO review and timeline.
		16: Alpine County Board of Supervisors Meeting	Board of Supervisors votes to confirm the budget.
		17: KMPUD customers see their proposed amount (if budget unchanged)	KMPUD customers are sent a survey to see their proposed \$ amount as applied to the 218 Engineering Report.
		24: KMPUD customers see their proposed amount (if budget changed)	
		KMPUD customer feedback	KMPUD collects survey results / customer feedback on the proposal.
	October	3: KMPUD Board of Directors Meeting	Review survey results and consider mailing notices of public hearing.
		6: Notices mailed	Notices include: (a) the total amount chargeable to the entire district; (b) the amount chargeable to the owner's parcel; (c) the duration of the payments; (d) the reason for the assessment and the basis upon which it was calculated; (e) the date, time, location of the public hearing; (f) a ballot; (g) a summary of the procedures for returning and tabulating the ballots; (h) a statement that if a majority protest exists, the assessment will not be imposed.
		6: Voting begins	Votes received for 45 days (closes on November 20, 2025).
	November	20: Voting ends	Votes were received for 45 days.
	December	5: Public Hearing (KMPUD)	1) count votes; 2) determine if there is a majority protest; and if not 3) consider resolution authorizing the special benefit assessment; and 4) consider repeal the existing special benefit assessment.
		KMPUD informs Alpine County of the results	Begin negotiating an MOU/contract with Alpine County.
2026	January	2: KMPUD Board of Directors Meeting	Approve MOU/Contract.
		4: Alpine County Board of Supervisors Meeting	Approve MOU/Contract.
		KMPUD begins collecting funds from the special benefit assessment	Included on monthly statements like the current special benefit assessment.
		Alpine County begins recruiting fire fighters	
	TBD	Alpine County begins actively servicing Kirkwood	

RESOLUTION NO. 25-06

RESOLUTION OF THE BOARD OF DIRECTORS OF  
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT HONORING  
GENERAL MANAGER ERIK CHRISTESON FOR EIGHT (8) YEARS OF SERVICE

WHEREAS, **Erik Christeson** served with distinction as General Manager for Kirkwood Meadows Public Utility District from September 2017 to September 2025; and

WHEREAS, **Erik Christeson** improved the operations of the District by conforming to industry standards, bringing the District in compliance with all applicable codes and procedures; and

WHEREAS, **Erik Christeson** led the creation of standards for customer construction, improving overall safety and quality; and

WHEREAS, **Erik Christeson** led the development of Master Plans for all utilities, providing clear, multi-year guidance and improved reliability; and

WHEREAS, **Erik Christeson** improved the financial strength of each utility; and

WHEREAS, **Erik Christeson** led the District through the COVID-19 experience, providing continuous, reliable services in a safe working environment; and

WHEREAS, **Erik Christeson** led the reconditioning of the wastewater treatment plant on time and under budget; and

WHEREAS, **Erik Christeson** advocated for the District in negotiations and conversations with developers and the Kirkwood Community; and

WHEREAS, **Erik Christeson** recognized the need to change the structure of the Kirkwood Volunteer Fire Department.

NOW, THEREFORE, BE IT RESOLVED, that the Board of the Kirkwood Meadows Public Utility District expresses deep appreciation to **Erik Christeson** for his many hours of public service to the people of Kirkwood, California and for his valuable contributions. We wish him and his family the very best in his retirement.

\* \* \* \* \*

The foregoing Resolution was duly and regularly introduced, passed, and adopted by the Board of Directors of the Kirkwood Meadows Public Utility District at a regular meeting thereof held on September 5<sup>th</sup>, 2025.

AYES:

NOES:

ABSTAIN:

ABSENT:

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Doug Mitarotonda, President

Attest:

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Peter Dornbrook, Secretary

[illegible]

# Communications Committee Report

**Meeting Date:** [August 14, 2025](#)

## **Attendees**

- *KMPUD Board:* Director Chris Tucher
- *KMPUD Staff:* Assistant GM Rick Ansel
- *Community Committee Members:* Sandy Goldberg, Pamela Hyde
- *Community Members:* N/A

## **1) Newsletter Subscriber Campaign**

The Committee recommended that Staff post the newsletter each month to the Kirkwood Facebook groups, along with with information on how to sign up. The Committee will provide Staff with a template on what this could look like.

The Committee discussed ideas around a phone campaign and using electronic billing email addresses for the newsletter, but did not provide a recommendation.

## **2) KMPUD Website**

Assistant GM Ansel stated that corrections to the website are being made quickly when identified by the community.

## **3) Roadmap**

The Committee discussed and updated our roadmap, see attached.

Order	Status	Assigned	Date	Area	Topic	Action Item	Description
9	In flight	Committee	Sep 11, 2025	Outbound	Fire & EMS Communications Strategy	Plan community meeting(s) / outreach	We should have more information about Fire & EMS that we can put together a communications plan to discuss.
10	In flight	Committee	Sep 11, 2025	Outbound	Water / Waste Water Rate Design	Community information	Decided what should be posted, and where, regarding the results of the Rate Hearing.
160	Recurring	Committee	Sep 11, 2025	Outbound	Newsletter content policy		Periodically revisit our approach to newsletter content: Annually for a full review and as needed for small updates
161	Scoped	Committee	Sep 11, 2025	Outbound	Annual article reminding people to update mailing address		When we have 218 process (e.g., W/WW Rate Study), we send paper documents. We should remind people once a year to update account information
180	Scoped	Staff	Oct 9, 2025	Outbound	Branding and logo	Consider focus on being a community-owned	See SMUD branding as suggestions as community-owned.
181	In flight	Staff	Oct 9, 2025	Outbound	New customer onboarding materials	Provide overview of how to approach topic	Review and update KMPUD onboarding documents for our customers.
182	In flight	Staff	Oct 9, 2025	Outbound	Opt-in vs opt-out	Provide overview of how to approach topic	Review our subscription policies and consider making some / all subscriptions opt-out, instead of opt-in.
200	Recurring	Committee	Nov 13, 2025	Outbound	FAQ documents		Periodically revisit our FAQ documents: Annually for a full review and as needed for small updates
220	Scoped	Committee	Nov 13, 2025	Outbound	Annual Report		Should we define guidelines KMPUD President should use to communicate in the annual report?
221	In flight	Staff	Nov 13, 2025	Website	Meeting dates	Review website for calendar organization	Re-organize meeting dates and documents (currently shown in the Calendar, but mentioned multiple places).
1111				Outbound	EDU / AMU updates each year		For customers with AMU in progress, annual updates in April to tell them where they are / what final is - show it on
1111				Outbound	Service rate comparison to other comparables		How do rates for our services compare to other comparable utilities? Provide context as way of explaining.
1111				Outbound	Customer Success Stories		We have customers that have had a lot of benefit from the KMPUD, should we research and highlight these?
1111				Outbound	Social Media presence		Should we consider hiring someone to focus on this.
1111				Outbound	Content of snow removal text messages		What is the content that should be in the text messages?
1111				Outbound	Snow Removal talking points		Discuss key messaging around Snow Removal that should be included in outbound communications.
1111				Outbound	Propane talking points		Discuss key messaging around Propane that should be included in outbound communications.
1111				Policy	Publishing of non-KMPUD related topics		Should KMPUD mention other topics, e.g., KMD (potholes), KMR announcements (e.g., parking reservations)?
1111				Policy	Community involvement for specific topics		What do we do when customers raise issues, whether they are:
8888	Recurring	Committee	Aug 13, 2026	Outbound	Newsletter subscriber campaign		Periodically revisit our newsletter subscriber campaign: Annually for a full review and as needed for small updates
9001	Done		Feb 8, 2024	Policy	General Protocols / Procedures		Create a document that outlines the Districts general protocols and procedures for customer communications.
9002	Done		Apr 11, 2024	Policy	Snow Removal Protocols / Procedures		Create a document that outlines District communications for the specific service.
9003	Done		Apr 11, 2024	Policy	Electricity Protocols / Procedures		Create a document that outlines District communications for the specific service.
9004	Done		Apr 11, 2024	Policy	Propane Protocols / Procedures		Create a document that outlines District communications for the specific service.
9005	Done		Apr 11, 2024	Policy	Water Protocols / Procedures		Create a document that outlines District communications for the specific service.
9006	Done		Apr 11, 2024	Policy	Wastewater Protocols / Procedures		Create a document that outlines District communications for the specific service.
9007	Done		Apr 11, 2024	Policy	Solid Waste Protocols / Procedures		Create a document that outlines District communications for the specific service.
9008	Done		May 9, 2024	Policy	Fire and Emergency Medical Services Protocols / Procedures		Create a document that outlines District communications for the specific service.
9009	Done		May 9, 2024	Marketing	New KVFD logo		The KVFD is drawing up a new logo and our Committee will provide feedback.
9010	Done		Jun 13, 2024	Outbound	Noting that comments / results will be public		When we create community surveys, note comments / results will be public (but not identifiable).
9011	Done		Jul 11, 2024	Outbound	Fire & EMS Communications Letter to Community		The KMPUD Board approved a number of items from the 7/5/24 meeting, this task is to outline the plan.
9012	Done		Aug 8, 2024	Outbound	Bi-annual customer survey		Review questions and ensure survey goes out according to District policies
9013	Done		Aug 8, 2024	Website	Electricity FAQ		Create a FAQ about specific service questions to post on the website.
9014	Done		Aug 8, 2024	Website	Propane FAQ		Create a FAQ about specific service questions to post on the website.
9015	Done		Aug 8, 2024	Website	Snow Removal FAQ		Create a FAQ about specific service questions to post on the website.
9016	Done		Aug 8, 2024	Website	Solid Waste FAQ		Create a FAQ about specific service questions to post on the website.
9017	Done		Aug 8, 2024	Outbound	Energy Rebate program		We need to communicate to customers the new Energy Rebate program approved by the Board.
9018	Done		Sep 12, 2024	Outbound	Newsletter content policy		Define guidelines Staff should use to communicate content to customers in the newsletter.
9019	Done		Oct 10, 2024	Outbound	Snow removal contact policy		HOAs will provide KMPUD 2 contacts for snow removal contracts, individual owners who have questions will be
9020	Done		Nov 14, 2024	Outbound	Newsletter subscriber campaign		Create a plan for Staff to execute in order to increase the number of KMPUD newsletter subscribers.
9021	Done		Nov 14, 2024	Outbound	Bi-annual customer survey - thank you / summary		Create a survey summary email to send to all customers thanking them and discussing next steps.
9022	Done		Nov 14, 2024	Website	Water FAQ		Create a FAQ about specific service questions to post on the website.
9023	Done		Nov 14, 2024	Website	Wastewater FAQ		Create a FAQ about specific service questions to post on the website.
9024	Done		Nov 14, 2024	Website	General FAQ		Create a FAQ about general District questions to post on the website.
9025	Done		Nov 14, 2024	Website	Fire and Emergency Medical Services FAQ		Create a FAQ about specific service questions to post on the website.
9026	Done	Committee	Jun 12, 2025	Outbound	Propane Rate Changes Communication	Community Notice	Advise Propane customers of newly adopted rates.
9027	Done	Committee	Jul 10, 2025	Outbound	Manganese Waiver cover letter	Communication & Survey	Educate customers about Manganese, develop a cover letter, distribute survey.
9028	Done	Staff	Aug 14, 2025	Website	Update broken links to documents	Review website for broken links	Document links were broken when moving to a cloud service, fix the broken links.