KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
COMMUNITY POWERED • CUSTOMER FOCUSED

AGENDA

REGULAR BOARD MEETING

Friday, August 7, 2026 – 2:00 PM

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

BOARD MEMBERS

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# 858 5243 7061

Computer: Watch the live streaming of the meeting from a computer by navigating to https://us02web.zoom.us/j/85852437061 using a computer with internet access that 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# 858 5243 7061

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: Rick Ansel or email at GM@kmpud.com, write "Public Comments" in the subject line. Include the agenda item number and title, as well as your comments. During the meeting, the Board President will announce the opportunity to make public comments. 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 Clerk of the Board, at least 48-hours before the meeting at (209) 258-4444 or info@kmpud.com. Advanced notification will enable the District to swiftly resolve such requests and ensure accessibility.

AGENDA

1. **CALL TO ORDER** *President Mitarotonda*

2. **ROLL CALL** *Secretary Dornbrook*

3. **ANNOUNCEMENTS** *General Manager Ansel*

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.) **Page 4**

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 July 3, 2026 **Page 7**
   b) Approve Current Consent for Claims **Page 11**
   c) Review Receivables/Past Due Report **Page 27**

8. **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION**

9. **ITEMS FOR BOARD ACTION**
   a) **Equipment / Facility Noise Complaints.** Discussion and possible action. *OM Benson* **Page 28**
   b) **Manganese Waiver.** Discussion and possible action. *OM Benson* **Page 47**
   c) **Fire Chief Search.** Discussion and possible action. *GM Ansel* **Page 55**
   d) **KMPUD/Alpine County MOA Temporary Chief Fire Officer Services.** Discussion and possible action. *GM Ansel* **Page 59**
   e) **Community Member Committee Appointment.** Discussion and possible action. *President Mitarotonda* **Page 69**
   f) **KMPUD Organization Structure.** Discussion & possible action. *OM Benson* **Page 70**

10. **ADMINISTRATION REPORT** (Discussion may take place; no action may be taken.)
    a) Overview & Budget Variances **Page 72**
    b) Financials **Page 74**
    c) Preliminaries **Page 91**
    d) Cash Flow **Page 92**
    e) KVFD 501(c)(3) Financials **Page 93**

11. **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
    a) Performance Reporting **Page 95**
    b) Snow Removal Contracts Update
    c) Water System Inspection

12. **GENERAL MANAGER'S REPORT** (Discussion may take place; no action may be taken.)
    a) Major Projects Update & Timeline **Page 100**

13. **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
    a) Finance - *Director Schroeder*
    b) EOP - *Director Dornbrook*
    c) Communications - *Director Tucher*
    d) Personnel - *President Mitarotonda*
    e) IT & Cybersecurity - *Director Epstein*
    f) LAFCO - *President Mitarotonda*

14. **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
    a) KVFD Next Steps – *President Mitarotonda, Director Epstein*

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

16. **ADJOURNMENT**

    The next Regular Board Meeting is scheduled for Friday, September 4, 2026, at 2:00 PM.

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

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

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

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

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

Subject: A Collaborative Path Forward for Fire Protection, EMS, Wildfire Resilience, and Evacuation Planning in Kirkwood

Dear KMPUD Leaders,

Following the recent fire services assessment measure, Kirkwood has an opportunity to reset the conversation and develop a collaborative, data-driven path forward. The failed measure should not be interpreted as opposition to paying for fire protection, emergency medical services, wildfire preparedness, or evacuation planning. We all share a common interest in making sure that Kirkwood has sufficient solutions and funding for public safety and protection of property.

KMPUD has publicly acknowledged that recruiting and retaining volunteer firefighter staff has become increasingly difficult. At the same time, Kirkwood's current Fire Service Master Plan was adopted in 2017 and is now 9 years old. That plan anticipated periodic updates and indicated that it should be revisited by approximately 2023 to ensure that service planning remained aligned with changing community conditions, risks, and service demands.

Given the need for up-to-date studies and planning for fire/wildfire protection, evacuation and emergency medical services, I respectfully request that KMPUD engage with all community stakeholders including homeowners on the following priorities:

1. Determine Kirkwood's Immediate Public-Safety Needs

Stakeholders should identify the level of fire protection, emergency medical service, wildfire preparedness, and evacuation capability necessary to safely support Kirkwood's existing homes, lodging units, businesses, employees, and peak visitor population during the next year. If immediate service gaps exist, stakeholders should identify interim solutions, staffing models, partnerships, grants, or temporary funding mechanisms necessary to maintain essential public-safety services while longer-term planning is completed.

2. Establish a Kirkwood Public Safety Stakeholder Task Force

Create a formal task force consisting of homeowners, KMPUD, county officials, fire personnel, Vail Resorts, major landowners, development interests, and emergency management professionals.

The purpose of the task force should be to build consensus around Kirkwood's public-safety needs, evaluate alternatives, and guide future planning efforts.

3. Commission an Independent Community Risk Assessment and Standards of Cover Study

Before pursuing future taxes, assessments, or fees, Kirkwood should undertake an independent professional assessment of fire, EMS, wildfire, and emergency-response needs using recognized industry planning methodologies.

The study should evaluate fire risk, wildfire risk, EMS demand, seasonal population impacts, response-time objectives, staffing alternatives, mutual-aid limitations, and long-term service requirements.

4. Update Kirkwood's Wildfire and Evacuation Planning

Community leaders should work together to evaluate Highway 88 evacuation capacity, winter emergency scenarios, communication systems, shelter strategies, multi-county coordination, and the impacts of future development on evacuation performance.

5. Evaluate Regional Governance and Service Delivery Options

Because Kirkwood functions as a regional destination community spanning multiple counties, public agencies should evaluate opportunities for shared services, regional partnerships, contract-service models, Joint Powers Authority arrangements, and other approaches that may improve efficiency and sustainability, for not only fire/wildfire protection, but also for emergency medical services and evacuation.

6. Evaluate the Allocation of Public-Safety Costs Among Beneficiaries

As part of future funding discussions, stakeholders should evaluate how public-safety costs are generated and who benefits from those services.

Several residential HOA communities at Kirkwood function in part as lodging inventory supporting resort operations and visitor accommodations. Fire protection, EMS, wildfire preparedness, evacuation planning, and related public-safety capabilities benefit not only homeowners, but also members of the general public who are visitors to Kirkwood, commercial lodging and resort operators, employees, Kirkwood real estate sales and development businesses, land owners, and KMPUD infrastructure and employees, etc.

Future funding proposals should include a transparent analysis of service demand, beneficiaries, and cost allocation to ensure that funding mechanisms are equitable, legally supportable, and broadly understood by the community.

Particular attention should be given to avoiding both the perception and/or the reality that residential homeowners may be disproportionately funding services that provide substantial benefits to commercial entities involved with lodging, ski resort operations, real estate sales, property management, real estate development, land owners, the public utility district and local counties. A transparent beneficiary analysis will help build public trust and improve the likelihood of community support for future funding measures.

7. Determine Funding After Community Needs Are Defined

Once risks, service needs, expectations and beneficiary impacts have been evaluated and solutions determined, stakeholders can identify funding mechanisms that are equitable, legally compliant, transparent, and sustainable. Funding discussions should be informed by:

- Objective risk assessments
- Service-level needs and expectations
- Legal requirements
- Equity considerations
- Public accountability
- Long-term sustainability
- The respective roles, benefits received, and service demands generated by homeowners, visitors, businesses, the resort operator, major landowners, and public agencies

I respectfully request that KMPUD and other community leaders convene a public workshop during July or August to discuss immediate needs and the creation of a comprehensive public-safety planning process for fire/wildfire prevention, emergency medical services and evacuation.

Please prioritize protecting lives and property, strengthening community resilience, and ensuring that future decisions are based on current data, professional standards, and a shared vision for Kirkwood's future.

Respectfully,

Michele Cerza

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

REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday, July 3, 2026 – 2:00PM

BOARD MEETING MINUTES

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

1. **CALL TO ORDER** *President Mitarotonda*

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

2. **ROLL CALL** *Secretary Dornbrook*

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

   Absent: Director Tucher

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

   Others Present (In Person or via Zoom): Alpine County Supervisor Terry Woodrow, Caroline Scott, Jack Longinotti, Jason Dwyer, Michael Miller, Kelly Keith, Em Dumond

3. **ANNOUNCEMENTS** *General Manager Ansel*

   General Manager Ansel welcomed everyone to the July 3rd, 2026, Board of Directors meeting and noted if you are on Zoom, please use the raise your hand function if you would like to speak. If you are here in the audience, please stand at the podium to speak.

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

   None.

5. **COMMENTS FROM THE AUDIENCE**

   Public comment received from Jason Dwyer.

6. **WRITTEN COMMENTS FROM THE PUBLIC**

   Written comment received from Michele Cerza, and it was noted by President Mitarotonda that it will be included in the August packet as the comment was received after the July packet distribution.

   Written comment received from Brent Rubey. Discussion ensued.

7. ADOPTION OF CONSENT CALENDAR

a. **Approve June 5, 2026, Regular Board Meeting Minutes**
Approve June 5, 2026, Regular Board Meeting Minutes
b. **Current Consent for Claims**
Approve Current Consent for Claims
c. **Receivables / Shut Offs Report**
Review Receivables / Shut Offs Report

Director Epstein motioned to adopt the Consent Calendar. Director Dornbrook seconded the motion, and the vote was carried out as follows:

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

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

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

None.

9. ITEMS FOR BOARD DISCUSSION

a. **Policy 380 - Investments** *Administrative Manager Gomez*

Presented by Administrative Manager Gomez. The Policy 380 Investments is an annual reporting and review of the District’s investment strategy. It was noted that staff recommends no changes to the District’s current investment portfolio. Discussion ensued.

Director Schroeder motioned adopting Policy 380. Director Dornbrook seconded the motion, and the vote was carried out as follows:

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

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

b. **Connection Fess & Services/Miscellaneous Fees** *Administrative Manager Gomez*

Presented by Administrative Manager Gomez. District staff recommended no change to the connection fees. It was noted that the only adjustments are actual costs for meters and equipment to make new connections. Discussion ensued.

Director Schroeder motioned adopting the connection fees. Director Epstein seconded the motion, and the vote was carried out as follows:

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

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

c. **FY 27 General Manager Objectives Key Results** *President Mitarotonda*

Presented by President Mitarotonda. The FY 27 GM Objectives and Key Results are similar to the FY26 Objectives, and the only real difference is the improvements in utility losses and are going to be noted as a priority. Discussion ensued.

Director Dornbrook motioned adopting the FY27 General Manager Objectives and Key Results. Director Epstein seconded the motion, and the vote was carried out as follows:

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

NOES: None

ABSENT: Director Tucher

ABSTAINING: None

10. ADMINISTRATION REPORT *Administrative Manager Gomez*

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

11. OPERATIONS REPORT

a. **Performance Reporting** *Operations Manager Benson*

Presented by Operations Manager Benson. It was noted that the graphs included in the report have not yet been updated to the new fiscal year convention and will be included in the next board packet.

It was also noted that staff have been focusing on the wastewater collection system to identify and address losses. For the month of May, 81% of the water coming into the wastewater treatment plant was not sewage. It was also presented that this is not an unusual number for any May in the last 10 years but it's a number that District staff is focusing on. Discussion ensued.

12. GENERAL MANAGER'S REPORT

a. Major Projects Update *General Manager Ansel*

Presented by General Manager Ansel no major changes from last month's Major Projects Update. GM Ansel also noted that it has been revised to add in the calendar years. The District is also working with West Yost who did the District's cross connection control plan to continue that project.

13. STANDING COMMITTEE REPORT

a. **Finance Committee.**
Nothing to add.

b. **EOP Committee.**
Nothing to add.

c. **Communications Committee**
Nothing to add.

d. **Personnel Committee.**
Presented by President Mitarotonda. The committee discussed the GM Key Results, organization chart, and CalPERS.

e. **IT & Cybersecurity Committee.**
Did not meet.

f. **LAFCO.**
Did not meet.

14. TEMPORARY ADVISORY COMMITTEE REPORT

a. **KVFD Next Steps**
It was discussed to re-start talks and efforts with Alpine County to assist with the hiring of the next Fire Chief. Discussion ensued to expand the search for the next Fire Chief and refine the job classification. It was also noted that the new pending classification with CalPERS will help to attract new candidates. Discussion ensued.

Public comment received from Jason Dwyer.

15. GENERAL DISCUSSION

Director Schroeder asked for updates on the Wastewater Treatment Plant exhaust fans. Operations Manger Benson reported back that the project is complete and the decibels from the exhaust fans is slightly lower. Discussion ensued.

16. CLOSED SESSION

a. Closed session regarding the General Manager FY26 Objective & Key Results review and merit increase.

   i. Government Code §54597(b)

Presented by President Mitarotonda. The outcome of the General Manager's total merit score was determined to be 92%, which results in an additional salary of $4,600 for FY26 per section 5B of their contract and an annual salary of $204,243 for FY27. It was also noted to recognize Rick Ansel for his 20 years of service to the District.

17. ADJOURNMENT

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

(The next Regular Board Meeting is Friday, August 7, 2026, at 2:00pm)

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

____
Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

Consent for Claims
July 31, 2026

US Bank - Mello Roos	$403,944
OPERATING COSTS	$344,040
TOTAL	**$747,984**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
ACWA001	**ACWA JPIA**									
26002	07/15/2026	2027-02	0709700		AP009953	AUGUST HEALTH INSURANCE	0.00	45,119.70	8803548	0.00
						ACWA001 ACWA JPIA		**$45,119.70**		**$0.00**
AIRG001	**AIRGAS USA, LLC**									
26017	07/15/2026	2026-12	5525974415		AP009955	CYLINDER RENTAL	0.00	550.25	12123	0.00
						AIRG001 AIRGAS USA, LLC		**$550.25**		**$0.00**
AIRM001	**AIRMED CARE NETWORK**									
26073	07/29/2026	2027-01	11308-2026072:		AP009981	INES AGUILAR	0.00	70.00	12148	0.00
						AIRM001 AIRMED CARE NETWORK		**$70.00**		**$0.00**
ALLI001	**ALLIANT INSURANCE**									
25918	06/29/2026	2026-12	3589053	26-481	AP009899	PANCAKE BREAKFAST INSURANCE	0.00	275.00	12091	0.00
						ALLI001 ALLIANT INSURANCE		**$275.00**		**$0.00**
ALPI001	**ALPINE CO. HEALTH & HUMAN SERVICES**									
25991	07/07/2026	2027-01	00472		AP009935	ALPINE COUNTY FEES	0.00	1,654.00	12106	0.00
						ALPI001 ALPINE CO. HEALTH & HUMAN SERVICES		**$1,654.00**		**$0.00**
ANSE001	**RICK ANSEL**									
25914	06/29/2026	2026-12		24-39	AP009899	PANCAKE BREAKFAST SUPPLIES REIMBURSEME	0.00	466.28	12092	0.00
25952	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	150.00	8803510	0.00
25981	07/07/2026	2027-01		27-013	AP009935	PANCAKE SUPPLIES REIMBURSEMENT	0.00	784.34	12107	0.00
25987	07/07/2026	2027-01		27-008	AP009935	FY27 WELLNESS REIMBURSEMENT	0.00	620.00	12107	0.00
25927	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803520	0.00
						ANSE001 RICK ANSEL		**$2,055.62**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
APES001	**APS ENVIRONMENTAL**									
25968	07/07/2026	2026-12	40045330A		AP009934	WATER MAINLINE REPAIRS	0.00	15,300.00	12108	0.00
						APES001 APS ENVIRONMENTAL		**$15,300.00**		**$0.00**
AT&T001	**AT&T**									
25924	06/29/2026	2026-12			AP009901	LONG DISTANCE	0.00	137.63	12093	0.00
26081	07/29/2026	2027-01			AP009981	LONG DISTANCE	0.00	143.82	12149	0.00
						AT&T001 AT&T		**$281.45**		**$0.00**
BART001	**BKS LAW FIRM PC**									
26063	07/29/2026	2026-12			AP009980	JUNE LEGAL FEES	0.00	424.50	12150	0.00
						BART001 BKS LAW FIRM PC		**$424.50**		**$0.00**
BENN002	**JACOB BENNION**									
25912	06/29/2026	2026-12		26-479	AP009899	PAINT PARTS REIMBURSEMENT	0.00	63.54	12094	0.00
25928	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803521	0.00
25929	07/02/2026	2027-01			AP009908	JULY GAS STIPEND	0.00	60.00	8803521	0.00
						BENN002 JACOB BENNION		**$158.54**		**$0.00**
BENS002	**ED BENSON**									
25930	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803522	0.00
25931	07/02/2026	2027-01			AP009908	JULY UTILITY CREDIT	0.00	20.00	8803522	0.00
						BENS002 ED BENSON		**$55.00**		**$0.00**
BIAG001	**MARIO BIAGI**									
25932	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803523	0.00
25933	07/02/2026	2027-01			AP009908	JULY UTILITY CREDIT	0.00	20.00	8803523	0.00
						BIAG001 MARIO BIAGI		**$55.00**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
BIRG001	**BARON BIRGE**									
25934	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803524	0.00
25935	07/02/2026	2027-01			AP009908	JULY UTILITY CREDIT	0.00	20.00	8803524	0.00
						BIRG001 BARON BIRGE		**$55.00**		**$0.00**
BMOF001	**BMO FINANCIAL GROUP**									
26032	07/22/2026	2027-01	2204031		AP009960	SM34#111 JULY LOAN PAYMENT	0.00	972.49	8803544	0.00
						BMOF001 BMO FINANCIAL GROUP		**$972.49**		**$0.00**
BRAN001	**BRAND-GAUS, LLC**									
26074	07/29/2026	2027-01	3855	27-035	AP009981	BLOCK ASSEMBLY	0.00	2,205.00	12151	0.00
26069	07/29/2026	2027-01	3850	27-030	AP009981	EL METER PARTS	0.00	1,537.00	12151	0.00
						BRAN001 BRAND-GAUS, LLC		**$3,742.00**		**$0.00**
BURL001	**BURLINGTON SAFETY LABORATORY, INC.**									
26066	07/29/2026	2027-01	50921	27-010	AP009981	ELECTRIC SAFETY SUPPLIES	0.00	1,381.77	12152	0.00
						BURL001 BURLINGTON SAFETY LABORATORY, INC.		**$1,381.77**		**$0.00**
CALP002	**CALPERS**									
25994	07/10/2026	2027-01			AP009941	PPE 7.4.26 UNFUNDED CALPERS PEPRA	0.00	12,018.50	8803536	0.00
						CALP002 CALPERS		**$12,018.50**		**$0.00**
CALP003	**CAL PACIFIC ROOFING INC.**									
25988	07/07/2026	2027-01			AP009935	HYDRANT 49 REFUND	0.00	3,115.05	12109	0.00
						CALP003 CAL PACIFIC ROOFING INC.		**$3,115.05**		**$0.00**
CALP457	**CALPERS SUPPLEMENTAL INCOME PLANS**									
25993	07/10/2026	2027-01			AP009941	PPE 7.4.26 #10000001834 6720	0.00	2,045.00	8803535	0.00
26045	07/27/2026	2027-01			AP009968	PPE 07.18.26 #1000 000 1836 4593 AND #1000 000 18:	0.00	2,125.00	8803550	0.00
						CALP457 CALPERS SUPPLEMENTAL INCOME PLANS		**$4,170.00**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
CAMP006	**JON CAMPBELL**									
25969	07/07/2026	2026-12		26-483	AP009934	FY 26 WELLNESS REIMBURSEMENT	0.00	298.37	12110	0.00
25922	06/29/2026	2026-12		26-482	AP009901	OSHA PAINT REIMBURSEMENT	0.00	164.85	12095	0.00
25936	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803525	0.00
25937	07/02/2026	2027-01			AP009908	JULY UTILITY CREDIT	0.00	20.00	8803525	0.00
26070	07/29/2026	2027-01		27-028	AP009981	FY27 WELLNESS REIMBURSEMENT	0.00	342.99	12153	0.00
						CAMP006 JON CAMPBELL		**$861.21**		**$0.00**
CANO001	**CANON FINANCIAL SERVICES, INC.**									
26068	07/29/2026	2027-01	43579937		AP009981	JULY COPY MACHINE LEASE	0.00	441.14	12154	0.00
						CANO001 CANON FINANCIAL SERVICES, INC.		**$441.14**		**$0.00**
CAST001	**CA STATE DISBURSEMENT UNIT**									
26044	07/27/2026	2027-01			AP009968	GARNISHMENT	0.00	234.46	8803549	0.00
25998	07/10/2026	2027-01			AP009941	GARNISHMENT PD 7.9.26	0.00	234.46	8803540	0.00
						CAST001 CA STATE DISBURSEMENT UNIT		**$468.92**		**$0.00**
CEDJ001	**CED- JACKSON**									
26084	07/29/2026	2027-01	3385-1027047	27-019	AP009981	SENTINELS WEST EL METER PARTS	0.00	3,421.51	12155	0.00
						CEDJ001 CED- JACKSON		**$3,421.51**		**$0.00**
CHUR001	**LELAND BLAIR CHURCHYARD**									
26035	07/22/2026	2027-01		27-024	AP009960	CROSS CONNECTION CERT REIMBURSEMENT	0.00	135.00	12136	0.00
25938	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803526	0.00
25939	07/02/2026	2027-01			AP009908	JULY GAS STIPEND	0.00	60.00	8803526	0.00
						CHUR001 LELAND BLAIR CHURCHYARD		**$230.00**		**$0.00**
CMUA001	**CALIFORNIA MUNICIPAL UTILITIES ASSOCIATION**									
26040	07/22/2026	2027-01	27-170		AP009960	CMUA ANNUAL DUES	0.00	7,122.00	12137	0.00
						CMUA001 CALIFORNIA MUNICIPAL UTILITIES ASSOCIATION		**$7,122.00**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
COLE001	**JESSICA COLE**									
25953	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	1,215.00	8803511	0.00
						COLE001 JESSICA COLE		**$1,215.00**		**$0.00**
COMP001	**COMPUTER COURAGE**									
26037	07/22/2026	2027-01	60948	27-007	AP009960	PHP WEBSITE UPDATES	0.00	43.75	12138	0.00
						COMP001 COMPUTER COURAGE		**$43.75**		**$0.00**
CROS001	**CROSS CANYON ENGINEERING, LLC**									
26009	07/15/2026	2027-01	5642		AP009954	REVIEWED TELECOM PLANS	0.00	913.75	12124	0.00
						CROS001 CROSS CANYON ENGINEERING, LLC		**$913.75**		**$0.00**
DUMO001	**EMILY DUMOND**									
25956	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	30.00	8803514	0.00
25940	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803527	0.00
25941	07/02/2026	2027-01			AP009908	JULY GAS STIPEND	0.00	60.00	8803527	0.00
25985	07/07/2026	2027-01		27-002	AP009935	FY 27 WELLNESS REIMBURSEMENT	0.00	669.00	12111	0.00
25986	07/07/2026	2027-01		27-001	AP009935	EMPLOYEE APPRECIATION REIMBURSEMENT	0.00	23.98	12111	0.00
26080	07/29/2026	2027-01			AP009981	FY27 WELLNESS REIMBURSEMENT	0.00	30.00	12156	0.00
						DUMO001 EMILY DUMOND		**$847.98**		**$0.00**
EDD001	**EDD**									
26053	07/28/2026	2026-12			AP009976	JUNE 2026 SDI/PIT	0.00	5,098.76	8803553	0.00
26054	07/28/2026	2026-12			AP009976	SUTA Q2 2026	0.00	505.67	8803554	0.00
						EDD001 EDD		**$5,604.43**		**$0.00**
EDEN001	**KATHRYN EDEN**									
26062	07/29/2026	2026-12			AP009980	34146 FREMONT CONSTRUCTION DEPOSIT REFUI	0.00	563.07	12157	0.00
						EDEN001 KATHRYN EDEN		**$563.07**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
EHSI001	**EASY FLEET GPS, INC**									
25980	07/07/2026	2027-01			AP009935	SEASONAL SUSPEND GPS SERVICE	0.00	80.00	12112	0.00
						EHSI001 EASY FLEET GPS, INC		**$80.00**		**$0.00**
ESOS001	**ESO SOLUTIONS, INC.**									
26078	07/29/2026	2027-01	ESO-206872	27-037	AP009981	FIRE INCIDENT REPORTING ANNUAL	0.00	898.00	12158	0.00
						ESOS001 ESO SOLUTIONS, INC.		**$898.00**		**$0.00**
FICH001	**BRANDI BENSON**									
25942	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803528	0.00
25943	07/02/2026	2027-01			AP009908	JULY UTILITY CREDIT	0.00	500.00	8803528	0.00
25982	07/07/2026	2027-01		27-011	AP009935	FY27 WELLNESS REIMBURSEMENT	0.00	685.00	12113	0.00
						FICH001 BRANDI BENSON		**$1,220.00**		**$0.00**
FSBA001	**FIVE STAR BANK**									
25926	07/01/2026	2026-11			AP009906	MAY CC FEES	0.00	760.21	8803509	0.00
25979	07/07/2026	2026-12			AP009934	SR EQIPMENT LOAN JUNE	0.00	6,240.94	8803533	0.00
26020	07/21/2026	2026-12			AP009957	JUNE CC PAYMENT	0.00	5,344.66	8803543	0.00
26065	07/29/2026	2026-12			AP009980	JUNE CC FEES	0.00	823.71	8803555	0.00
25983	07/07/2026	2027-01			AP009935	JULY MS108 LOAN PAYMENT	0.00	2,752.53	8800009	0.00
						FSBA001 FIVE STAR BANK		**$15,922.05**		**$0.00**
GBEC001	**G.B. GENERAL ENGINEERING CONTRACTOR INCE**									
26085	07/29/2026	2027-01			AP009981	HYDRANT 22 METER REFUND	0.00	3,035.60	12159	0.00
						GBEC001 G.B. GENERAL ENGINEERING CONTRACTOR INCE		**$3,035.60**		**$0.00**
GOME001	**GEORGE GOMEZ**									
25954	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	3,310.00	8803512	0.00
						GOME001 GEORGE GOMEZ		**$3,310.00**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
GOME002	**BETHANY AMANDA GOMEZ**									
25944	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803529	0.00
25945	07/02/2026	2027-01			AP009908	JULY UTILITY CREDIT	0.00	20.00	8803529	0.00
						GOME002 BETHANY AMANDA GOMEZ		**$55.00**		**$0.00**
GRAI001	**GRAINGER**									
25917	06/29/2026	2026-12	9962756855	26-474	AP009899	SHOCK ABSORBING LANYARD	0.00	150.69	12096	0.00
26019	07/15/2026	2026-12	9936443192	26-442	AP009955	CONNECTING LINK	0.00	74.33	12125	0.00
						GRAI001 GRAINGER		**$225.02**		**$0.00**
GUST001	**IAN GUSTASON**									
25955	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	2,300.00	8803513	0.00
						GUST001 IAN GUSTASON		**$2,300.00**		**$0.00**
HOME001	**HOME DEPOT CREDIT SERVICES DEPT - 5887**									
25916	06/29/2026	2026-12	8904850	26-466	AP009899	FH FLOOR REPAIR PARTS	0.00	440.99	12097	0.00
26038	07/22/2026	2027-01	4011423	27-021	AP009960	HOSE REEL	0.00	37.46	12139	0.00
26086	07/29/2026	2027-01	9902756	27-012	AP009981	PAINTING SUPPLIES	0.00	243.13	12160	0.00
26087	07/29/2026	2027-01	8788506	27-012	AP009981	OSHA GREEN PAINT	0.00	232.41	12160	0.00
26079	07/29/2026	2027-01	1040017	27-023	AP009981	OPERATING SUPPLIES	0.00	350.87	12160	0.00
						HOME001 HOME DEPOT CREDIT SERVICES DEPT - 5887		**$1,304.86**		**$0.00**
HSBS001	**HIGH SIERRA BUSINESS SYSTEMS**									
25970	07/07/2026	2026-12	154656		AP009934	B/W AND COLOR COPIES JUNE	0.00	154.38	12114	0.00
						HSBS001 HIGH SIERRA BUSINESS SYSTEMS		**$154.38**		**$0.00**
HUNT001	**HUNT & SONS, LLC**									
25919	06/29/2026	2026-12	188904		AP009899	UNLEADED DELIVERY 06.25.20226	0.00	2,015.28	12098	0.00
						HUNT001 HUNT & SONS, LLC		**$2,015.28**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
HUNT002	**HUNT PROPANE**									
26030	07/22/2026	2027-01	151411		AP009960	PROPANE DELIVERY 7.2.26	0.00	13,416.26	12140	0.00
					HUNT002	**HUNT PROPANE**		**$13,416.26**		**$0.00**
HUNT004	**HUNT OIL OF CALIFORNIA**									
26029	07/22/2026	2027-01	877716	27-020	AP009960	55 GALLON COOLANT	0.00	2,667.24	12141	0.00
					HUNT004	**HUNT OIL OF CALIFORNIA**		**$2,667.24**		**$0.00**
INTE004	**INTEGRITY LOCKSMITH & SAFE INC**									
25984	07/07/2026	2027-01	46506	26-459	AP009935	SERVICE CALL FOR KEYPAD DOOR LOCKS	0.00	6,004.24	12126	0.00
					INTE004	**INTEGRITY LOCKSMITH & SAFE INC**		**$6,004.24**		**$0.00**
IRS001	**INTERNAL REVENUE SERVICE**									
26046	07/27/2026	2027-01			AP009968	PPE 07.18.26	0.00	15,074.51	8803551	0.00
25997	07/10/2026	2027-01			AP009941	PPE 7.4.26 PR TAX	0.00	13,300.60	8803539	0.00
					IRS001	**INTERNAL REVENUE SERVICE**		**$28,375.11**		**$0.00**
LEDG001	**LEDGER DISPATCH**									
25923	06/29/2026	2026-12	49489	26-455	AP009901	FIRE CHIEF JOB AD	0.00	33.50	12099	0.00
					LEDG001	**LEDGER DISPATCH**		**$33.50**		**$0.00**
LEIT001	**TOMAS LEITENBAUER**									
25957	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	40.00	8803515	0.00
25946	07/02/2026	2027-01			AP009908	JULY CELL PHONE STIPEND	0.00	35.00	8803530	0.00
25947	07/02/2026	2027-01			AP009908	JULY UTILITY CREDIT	0.00	20.00	8803530	0.00
					LEIT001	**TOMAS LEITENBAUER**		**$95.00**		**$0.00**
LESS001	**LES SCHWAB TIRE CENTER**									
25911	06/29/2026	2026-11		26-391	AP009898	LOADER TIR REPAIR	0.00	1,279.63	12100	0.00
					LESS001	**LES SCHWAB TIRE CENTER**		**$1,279.63**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
LIND001	**LINDE GAS & EQUIPMENT INC.**									
26082	07/29/2026	2027-01	57872420	27-025	AP009981	WELDING SUPPLIES	0.00	759.69	12161	0.00
26083	07/29/2026	2027-01	57872419	27-018	AP009981	O2 CYLINDERS	0.00	238.91	12161	0.00
						LIND001 LINDE GAS & EQUIPMENT INC.		**$998.60**		**$0.00**
MCGO001	**TERRANCE MCGOVERN**									
25958	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	100.00	8803516	0.00
						MCGO001 TERRANCE MCGOVERN		**$100.00**		**$0.00**
MEAD003	**MEADOW STONE LODGE HOA ACCOUNTING SERVICES**									
26057	07/29/2026	2027-02			AP009979	MS108 AUG ASSESSMENT/JULY PROPANE	0.00	1,155.07	12162	0.00
						MEAD003 MEADOW STONE LODGE HOA ACCOUNTING SERV		**$1,155.07**		**$0.00**
MEEK001	**MEEK'S WEST**									
26071	07/29/2026	2027-01	19110004	27-027	AP009981	KEY CUT	0.00	20.13	12163	0.00
						MEEK001 MEEK'S WEST		**$20.13**		**$0.00**
METE001	**ANDREW METEER**									
25910	06/29/2026	2026-11		26-476	AP009898	HDMI ADAPTOR REIMBURSEMENT	0.00	15.94	12101	0.00
25948	07/02/2026	2027-01			AP009908	JULY PHONE STIPEND	0.00	35.00	8803531	0.00
25949	07/02/2026	2027-01			AP009908	JULY GAS STIPEND	0.00	60.00	8803531	0.00
26067	07/29/2026	2027-01		27-041	AP009981	FY27 WELLNESS REIMBURSEMENT	0.00	699.00	12164	0.00
						METE001 ANDREW METEER		**$809.94**		**$0.00**
MITA001	**DOUGLAS MITAROTONDA**									
25959	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	1,210.00	8803517	0.00
						MITA001 DOUGLAS MITAROTONDA		**$1,210.00**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
NV5001	**NV5, INC.**									
26061	07/29/2026	2026-12	531239		AP009980	2026 WWTP MONITORING	0.00	1,848.75	12165	0.00
						NV5001 NV5, INC.		**$1,848.75**		**$0.00**
ODON001	**PATRICK O'DONNELL**									
25971	07/07/2026	2026-12		27-005	AP009934	MEADOWSTONE EV CHARGER	0.00	4,115.57	12115	0.00
						ODON001 PATRICK O'DONNELL		**$4,115.57**		**$0.00**
ONEI001	**O'NEIL PRINTING**									
26018	07/15/2026	2026-12	371403	27-016	AP009955	FREIGHT COSTS	0.00	72.26	12127	0.00
						ONEI001 O'NEIL PRINTING		**$72.26**		**$0.00**
PART001	**THE PARTS HOUSE**									
26034	07/22/2026	2027-01	249551	27-029	AP009960	12V BATTERY	0.00	1,078.45	12142	0.00
						PART001 THE PARTS HOUSE		**$1,078.45**		**$0.00**
PAUL001	**JOE PAUL**									
25950	07/02/2026	2027-01			AP009908	JULY PHONE STIPEND	0.00	35.00	8803532	0.00
25951	07/02/2026	2027-01			AP009908	JULY UTILITY CREDIT	0.00	20.00	8803532	0.00
						PAUL001 JOE PAUL		**$55.00**		**$0.00**
PCS001	**PROFESSIONAL COMPUTER SYSTEMS LLC**									
25964	07/07/2026	2026-11	14139		AP009933	ASP HOSTING FEES	0.00	605.00	12116	0.00
26025	07/22/2026	2026-12	14523		AP009959	DUO TWO FACTOR AUTHENTICATION	0.00	3.50	12143	0.00
26010	07/15/2026	2027-01	14433		AP009954	ASP HOSTING FEES	0.00	560.00	12128	0.00
						PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC		**$1,168.50**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
PERS001	**PUBLIC EMPLOYEES RETIREMENT SYSTEM**									
25992	07/10/2026	2026-12			AP009940	2026 CALPERS SAFETY VALUATION	0.00	300.00	8803534	0.00
25995	07/10/2026	2027-01			AP009941	PPE 7.4.26 #26403	0.00	4,602.97	8803537	0.00
25996	07/10/2026	2027-01			AP009941	PPE 7.4.26 PPE 7.4.26 #1765	0.00	4,229.89	8803537	0.00
26047	07/27/2026	2027-01			AP009968	PPE 07.18.26 #1765	0.00	4,506.99	8803552	0.00
26048	07/27/2026	2027-01			AP009968	PPE 07.18.26 #26403	0.00	5,307.24	8803552	0.00
26049	07/27/2026	2027-01			AP009968	PPE 07.04.26 #1765 MERIT ADJUSTMENT	0.00	98.79	8803552	0.00
26050	07/27/2026	2027-01			AP009968	PPE 07.04.26 #26403 MERIT ADJUSTMENT	0.00	67.43	8803552	0.00
					PERS001	**PUBLIC EMPLOYEES RETIREMENT SYSTEM**		**$19,113.31**		**$0.00**
PRAX002	**PRAX PRECISION CLEANING**									
25913	06/29/2026	2026-12	4103		AP009899	WEEKLY CLEANING	0.00	250.00	12102	0.00
25989	07/07/2026	2027-01	4112		AP009935	WEEKLY CLEANING	0.00	250.00	12117	0.00
26039	07/22/2026	2027-01	4143		AP009960	WEEKLY CLEANING	0.00	250.00	12144	0.00
26004	07/15/2026	2027-01	4132		AP009954	WEEKLY CLEANING	0.00	250.00	12129	0.00
26072	07/29/2026	2027-01	4159		AP009981	WEEKLY CLEANING	0.00	250.00	12166	0.00
					PRAX002	**PRAX PRECISION CLEANING**		**$1,250.00**		**$0.00**
REMO001	**REMOTE SATELLITE SYSTEMS INT'L**									
26008	07/15/2026	2027-01	136586		AP009954	SATELLITE PHONE JULY	0.00	79.00	12130	0.00
					REMO001	**REMOTE SATELLITE SYSTEMS INT'L**		**$79.00**		**$0.00**
REPU002	**REPUBLIC SERVICES #594**									
26012	07/15/2026	2026-12	0594-00023949(		AP009955	GREEN WASTE REMOVAL	0.00	385.13	12131	0.00
26013	07/15/2026	2026-12	0594-00023819:		AP009955	JUNE WASTE REMOVAL	0.00	10,805.40	12131	0.00
25966	07/07/2026	2026-12	4204-00006983(		AP009934	SLUDGE REMOVAL JUNE	0.00	1,239.71	12118	0.00
26003	07/15/2026	2027-01	0594-00023949:		AP009954	SLUDGE REMOVAL	0.00	983.35	12131	0.00
					REPU002	**REPUBLIC SERVICES #594**		**$13,413.59**		**$0.00**

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
RILE001	**RILEY PLUMBING & HEATING LTD**									
26005	07/15/2026	2027-01	92741097	26-470	AP009954	CSB FURNACE MAINTENANCE	0.00	841.50	12132	0.00
26006	07/15/2026	2027-01	92741054	26-469	AP009954	CSB DUCT CLEANING	0.00	2,497.00	12132	0.00
26007	07/15/2026	2027-01	92740550	26-468	AP009954	MINI SPLIT MAINTENANCE	0.00	1,030.00	12132	0.00
					RILE001	**RILEY PLUMBING & HEATING LTD**		**$4,368.50**		**$0.00**
RYLA001	**RYLAND STRATEGIC BUSINESS CONSULTING**									
26014	07/15/2026	2026-12	5460		AP009955	CONSULTING SERVICES	0.00	4,730.00	12133	0.00
					RYLA001	**RYLAND STRATEGIC BUSINESS CONSULTING**		**$4,730.00**		**$0.00**
SCHN001	**JEFFERY SCHNEIDER**									
25960	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	40.00	8803518	0.00
					SCHN001	**JEFFERY SCHNEIDER**		**$40.00**		**$0.00**
SHEL001	**SHELL ENERGY NORTH AMERICA (US), L.P.**									
26022	07/22/2026	2026-12			AP009959	JUNE 2026 INITIAL T+9B	0.00	36,807.27	8803547	0.00
26031	07/22/2026	2027-01			AP009960	MAR 2026 T+70B	0.00	(147.11)	8803547	0.00
					SHEL001	**SHELL ENERGY NORTH AMERICA (US), L.P.**		**$36,660.16**		**$0.00**
SM34001	**SUN MEADOWS 3/4 OWNERS ASSOCIATION**									
26023	07/22/2026	2026-12			AP009959	SM34#111 JUNE HOA DUES	0.00	633.65	12145	0.00
26033	07/22/2026	2027-01			AP009960	SM 34#111 JULY HOA DUES	0.00	633.65	12145	0.00
26021	07/22/2026	2027-02			AP009958	SM34#111 AUG HOA DUES	0.00	633.65	12145	0.00
					SM34001	**SUN MEADOWS 3/4 OWNERS ASSOCIATION**		**$1,900.95**		**$0.00**
THAT001	**LB1106 THATCHER COMPANY OF NV, INC.**									
25972	07/07/2026	2026-12	2026400102697	26-463	AP009934	W/WW CHEMICALS	0.00	18,459.77	12119	0.00
					THAT001	**LB1106 THATCHER COMPANY OF NV, INC.**		**$18,459.77**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
UNIO003	**SWIFT COMMUNICATIONS , CA**									
25967	07/07/2026	2026-12	240623	26-451	AP009934	FIRE CHIEF JOB AD	0.00	809.00	12120	0.00
						UNIO003 SWIFT COMMUNICATIONS , CA		**$809.00**		**$0.00**
USBA001	**US BANK**									
25990	07/07/2026	2027-01			AP009935	MELLO ROOS PAYMENT	0.00	403,944.96	8803545	0.00
						USBA001 US BANK		**$403,944.96**		**$0.00**
VASQ001	**JOSEPH VASQUEZ**									
25961	07/03/2026	2026-12			AP009909	KVFD JUNE 2026	0.00	40.00	8803519	0.00
						VASQ001 JOSEPH VASQUEZ		**$40.00**		**$0.00**
VERI001	**VERIZON WIRELESS**									
26016	07/15/2026	2026-12	6147501652		AP009955	JUNE WW VPN	0.00	94.84	12134	0.00
						VERI001 VERIZON WIRELESS		**$94.84**		**$0.00**
VOLC001	**VOLCANO COMMUNICATION GROUP**									
25920	06/29/2026	2027-01			AP009900	KVFD 209.258.4444	0.00	102.83	12103	0.00
25921	06/29/2026	2027-01			AP009900	CSB 209.258.4444	0.00	2,145.67	12103	0.00
26058	07/29/2026	2027-02			AP009979	KVFD 209.258.4444	0.00	102.83	12167	0.00
26059	07/29/2026	2027-02			AP009979	CSB 209.258.4444	0.00	2,145.67	12167	0.00
						VOLC001 VOLCANO COMMUNICATION GROUP		**$4,497.00**		**$0.00**
WAPA001	**WESTERN AREA POWER ADMINISTRATION**									
26015	07/15/2026	2026-12	NNPB00229062		AP009955	BASE RESOURCE ALLOCATION	0.00	2,756.40	8803546	0.00
26088	07/31/2026	2026-12			AP009983	FY26 RESTORATIONF FUND CHARGE TRUE-UP	0.00	(670.08)	8803556	0.00
26090	07/31/2026	2027-02			AP009984	AUG RESTORATION FUND CHARGE	0.00	786.52	8803556	0.00
						WAPA001 WESTERN AREA POWER ADMINISTRATION		**$2,872.84**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
WEST001	**WESTERN NEVADA SUPPLY**									
25915	06/29/2026	2026-12	12296507	26-444	AP009899	HYDRANT REPAIR PARTS	0.00	2,286.60	12104	0.00
26076	07/29/2026	2027-01	12374660	27-026	AP009981	WATER PARTS	0.00	785.53	12168	0.00
26077	07/29/2026	2027-01	12296507-1	26-444	AP009981	A14 PUMP NOZZLE	0.00	1,757.66	12168	0.00
						WEST001 WESTERN NEVADA SUPPLY		**$4,829.79**		**$0.00**
WEST004	**WEST YOST & ASSOCIATES, INC**									
25962	07/07/2026	2026-11			AP009933	CROSS CONNECTION CONTROL PLAN	0.00	6,377.50	12121	0.00
						WEST004 WEST YOST & ASSOCIATES, INC		**$6,377.50**		**$0.00**
WETL001	**WESTERN ENVIRONMENTAL TESTING LABORATORY**									
25963	07/07/2026	2026-11	26050841		AP009933	26050841 WW 5.26.26	0.00	303.90	12122	0.00
25973	07/07/2026	2026-12	26060083		AP009934	26060083 WW 6.2.26	0.00	611.30	12122	0.00
25974	07/07/2026	2026-12	26060845		AP009934	26060845 WW 6.23.26	0.00	303.90	12122	0.00
25975	07/07/2026	2026-12			AP009934	26060337 W 6.9.26	0.00	938.00	12122	0.00
25976	07/07/2026	2026-12	26060359		AP009934	26060359 WW 6.9.26	0.00	243.90	12122	0.00
25977	07/07/2026	2026-12	26060600		AP009934	26060600 WW 6.16.26	0.00	243.90	12122	0.00
25978	07/07/2026	2026-12	26060082		AP009934	26060082 W 6.2.26	0.00	153.70	12122	0.00
26026	07/22/2026	2026-12	26060601		AP009959	26060601 W 6.16.26	0.00	3,089.60	12146	0.00
26064	07/29/2026	2026-12	26060847		AP009980	26060847 W 6.23.26 QUARTERLY WELL MONITORI	0.00	1,979.70	12169	0.00
26024	07/22/2026	2026-12	26061052		AP009959	26061052 W 6.30.26	0.00	191.10	12146	0.00
26036	07/22/2026	2027-01	26070245		AP009960	26070245 WW 7.7.26	0.00	286.15	12146	0.00
26041	07/22/2026	2027-01	26070244		AP009960	26070244 W 7.7.26	0.00	291.80	12146	0.00
26075	07/29/2026	2027-01	26070780		AP009981	26070780 W 7.21.26	0.00	168.40	12169	0.00
						WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO		**$8,805.35**		**$0.00**

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
WIRE001	**WIRED SOLUTIONS**									
25925	07/01/2026	2026-11	155576	26-375	AP009904	COMPUTER SUPPLIES	0.00	1,439.91	12105	0.00
26027	07/22/2026	2026-12	304510		AP009959	MS AZURE PLAN/PAX 8	0.00	259.85	12147	0.00
26028	07/22/2026	2026-12	304433		AP009959	MS 365 PREM BUS/MS DEFENDER	0.00	1,182.29	12147	0.00
26042	07/22/2026	2027-01	304496		AP009960	MS 365 PREM BUS/MS DEFENDER	0.00	1,190.20	12147	0.00
26043	07/22/2026	2027-01	304484		AP009960	IT SUPPORT	0.00	3,000.00	12147	0.00
						WIRE001 WIRED SOLUTIONS		**$7,072.25**		**$0.00**
ZZ000262	**ROBERT SMITH**									
26001	07/13/2026	2026-12			AP009952	CREDIT REFUNDS - 15301 39 PALISADES DR #111	0.00	415.01	12135	0.00
						ZZ000262 ROBERT SMITH		**$415.01**		**$0.00**

All Vendors Report Total **$ 747,983.89**

Database: Insight Production
Report: D:\Program Files\PCS\Insight Accounting\InstalledReports\AP-Vouchers.rpt
Parameters: ({APDoc.DocNbr} in [26090, 26088, 26087, 26086, 26085, 26084, 26083, 26082, 26081, 26080, 26079, 26078, 26077, 26076, 26075, 26074, 26073, 26072, 26071, 26070, 26069, 26068, 26067, 26066, 26065, 26064, 26063, 26062, 26061, 26059, 26058, 26057, 26054, 26053, 26050, 26049, 26048, 26047, 26046, 26045, 26044, 26043, 26042, 26041, 26040, 26039, 26038, 26037, 26036, 26035, 26034, 26033, 26032, 26031, 26030, 26029, 26028, 26027, 26026, 26025, 26024, 26023, 26022, 26021, 26020, 26019, 26018, 26017, 26016, 26015, 26014, 26013, 26012, 26010, 26009, 26008, 26007, 26006, 26005, 26004, 26003, 26002, 26001, 25998, 25997, 25996, 25995, 25994, 25993, 25992, 25991, 25990, 25989, 25988, 25987, 25986, 25985, 25984, 25983, 25982, 25981, 25980, 25979, 25978, 25977, 25976, 25975, 25974, 25973, 25972, 25971, 25970, 25969, 25968, 25967, 25966, 25964, 25963, 25962, 25961, 25960, 25959, 25958, 25957, 25956, 25955, 25954, 25953, 25952, 25951, 25950, 25949, 25948, 25947, 25946, 25945, 25944, 25943, 25942, 25941, 25940, 25939, 25938, 25937, 25936, 25935, 25934, 25933, 25932, 25931, 25930, 25929, 25928, 25927, 25926, 25925, 25924, 25923, 25922, 25921, 25920, 25919, 25918, 25917, 25916, 25915, 25914, 25913, 25912, 25911, 25910])

Past Due Balances

There is currently 1 locked off account for non-payment

Acct	Current Balance	Past Due 1 to 30	Past Due 31 to 60	Past Due 61 to 90	Past Due Over 90	Total Balance	Last Payment Date
**162	334.54	321.50	28.88	0.00	0.00	684.92	7/9/2026
**695	404.34	430.57	0.00	0.00	0.00	834.91	6/22/2026
**292	435.66	395.94	448.80	271.90	0.00	1,552.30	6/1/2026
**372	672.51	522.87	351.67	0.00	0.00	1,547.05	5/27/2026
**493	354.81	359.12	0.00	0.00	0.00	713.93	6/22/2026
**602	457.60	453.66	0.00	0.00	0.00	911.26	6/23/2026
**865	466.84	147.41	0.00	0.00	0.00	614.25	12/15/2025
**508	534.16	621.78	0.00	0.00	0.00	1,155.94	6/11/2026
**675	341.63	16.37	0.00	0.00	0.00	358.00	7/20/2026
**241	423.73	336.42	15.09	0.00	0.00	775.24	6/16/2026
**753	818.09	1,003.97	950.02	0.00	0.00	2,772.08	6/5/2026
**227	307.01	302.14	301.65	259.60	0.00	1,170.40	7/16/2026
**395	468.95	542.66	0.00	0.00	0.00	1,011.61	6/11/2026
**250	324.81	313.22	0.00	0.00	0.00	638.03	7/2/2026
**469	342.95	328.05	28.32	0.00	0.00	699.32	7/7/2026
**422	535.66	630.54	0.00	0.00	0.00	1,166.20	6/15/2026
**533	462.25	433.66	36.79	0.00	0.00	932.70	7/10/2026
**968	1,098.44	1,218.57	1,253.46	1,606.91	0.00	5,177.38	7/24/2026
**165	305.59	247.97	0.00	0.00	0.00	553.56	7/31/2026
**521	367.62	203.98	0.00	0.00	0.00	571.60	7/27/2026
**922	975.56	945.32	0.00	0.00	0.00	1,920.88	8/4/2026
TOTAL	**10,432.75**	**9,775.72**	**3,414.68**	**2138.41**	**0.00**	**25761.56**	

Shutoffs

Acct	Current Balance	Past Due 1 to 30	Past Due 31 to 60	Past Due 61 to 90	Past Due Over 90	Total Balance	Last Payment Date
**834	410.50	437.70	435.54	394.29	39.30	1,717.33	5/12/2026
TOTAL	**410.50**	**437.70**	**435.54**	**394.29**	**39.30**	**1,717.33**	

Secondary AR Past Due Balances

Customer ID	Current Balance	Past Due 1 to 30	Past Due 31 to 60	Past Due 61 to 90	Past Due Over 90	Total Balance	Notes
7800001	0.00	0.00	0.00	250.00	250.00	500.00	
TOTAL	**0.00**	**0.00**	**0.00**	**250.00**	**250.00**	**500.00**	

Equipment / Facility Noise Complaints

Background:

The District has received customer complaints regarding noise from the Wastewater Treatment Plant (WWTP) and from the Sun Meadows electric transformer.

Wastewater Treatment Plant

The Wastewater Treatment Plant requires the use of exhaust fans to remove hazardous gases from the treatment facility. The plant operates continuously and has multiple open basins within the plant that generate these gases. Prior to the WWTP Repair and Rehabilitation project, completed in 2025, the exhaust fans were non-functional for an undetermined length of time. The failure of the exhaust fans led to issues with corrosion in the plant electrical and control wiring and degradation of the concrete basins within the plant.

As part of the $7.2M WWTP Repair and Rehabilitation Project a new exhaust fan system was installed. All of the fans are designed to run continuously since the wastewater treatment process is constant, 24/7, regardless of time of year or number of people in residence.

Soon after the fans were installed, a customer complaint was logged from an East Meadows Drive resident regarding a constant hum that could be heard at her residence and in the meadow. Staff received four additional complaints from residents of East Meadows HOA and have been informed by Board members that there has been additional concern expressed about the sound.

In response to the complaints, staff took sound level readings at various places in the valley and compared the readings to the Alpine County noise ordinance. Per the Alpine County ordinance, Public Facilities and Utilities are exempt from the ordinance, however, the sound levels produced by the fans are well under any of the residential or commercial categories in the ordinance.

In order to respond to the continuing concern, staff developed a plan to install sound blankets over the baffles at the WWTP. The blankets were installed on June 24, 2026, and follow-up sound level recordings were done. A comparison of the before and after sound level readings showed a slight, 1.5-2dB, reduction in sound directly below the fans and in the meadow behind the WWTP. There was no useful data from any of the locations across the meadow because the dB meter registered only ambient sound levels before and after, at the same levels as the rest of the valley.

Sun Meadows Transformer

A customer complaint was logged in July 2026 regarding a humming noise from the Sun Meadows electric transformer. A similar complaint was logged in July 2015 regarding the same transformer. Investigation in 2015 showed that the sound level of the transformer did not violate the Alpine County noise ordinance, this was communicated to the customer, and no further action was taken.

In response to the 2026 complaint, staff took sound level readings at the same locations identified in 2015 and compared the readings to the Alpine County noise ordinance. The sound level recordings showed no increase from 2015 to 2026.

Staff also reviewed prior oil test results for this transformer and current oil levels and found both to be within normal operating range.

Recommendation:

Staff has not identified any other in-house solutions to reduce sound from the WWTP exhaust fans and recommends that if further attempts at sound reduction are desired immediately that a qualified mechanical engineer be retained to evaluate the ventilation requirements of the WWTP and current fan configuration, recommend improvements and provide an engineer's estimate of costs.

Staff recommends that an oil test for the Sun Meadows transformer be done during the next testing cycle, typically done every two years.

Further, for both issues, staff recommends that at the end of useful life, consideration be given to replacement with equipment with a lower sound impact.

Requested Action:

That the Board provide direction to staff on further action on these two issues, since both are unbudgeted projects which are not included in the FY2027 Operating Budget or 5-Year Capital Budget.

Committee Review:

The EOP Committee reviewed the WWTP complaint and the in-house project completed by staff.

Prepared By:

Brandi Benson

18.68.090 Noise.
A. Purpose and Intent. Noise disturbance is a serious hazard to the public health, safety and welfare, and the quality of life. The people of Alpine County should enjoy an environment free from unnecessary, offensive and excessive noise that may jeopardize public health, safety and welfare, and degrade the quality of life. This section is intended to work in concert with and supplement Penal Code Sections 370 (Public Nuisance) and 415 (Disturbing the Peace) to establish local community standards for noise regulation.

B. Standards. No activity shall produce sounds measured in excess of the following Leq(15) standards beyond parcel boundaries within any area zoned as listed in the following table. These standards do not apply to parcel lines located within the interior of a building.

Zone	**Maximum Leq(15)**
Residential Neighborhood (RN*)	65 db(A)[1]
Residential Estates (RE*)	60 db(A)
Institutional (INS)	70 db(A)
Planned Development (PD)	70 db(A)
Commercial Recreational (CR)	75 db(A)
Commercial (C)	75 db(A)

* Includes all subcategories of these zoning districts, such as RN-20, RE-4, etc.

1. (A) refers to A-weighted scale.

C. Noise-Sensitive Developments. No noise-sensitive developments, such as hospitals, clinics, schools, libraries or residences, shall be allowed within one hundred feet of the nearest traffic lane of roadways where speeds of forty-five miles per hour may be attained or within two hundred feet of the nearest traffic lane of roadways where speeds in excess of forty-five miles per hour may be attained unless or until a use permit has first been obtained which shall contain conditions for the reduction of roadway noise effects upon said use. These provisions do not apply in areas with posted speed limits of less than forty-five miles per hour.

D. Sound Measurement. The following methodology shall be followed in measuring sound to determine compliance with the maximum sound level standards in this section:

1. Measuring Device. Sound measurement shall be made with a Type I or Type II sound level meter using the A-weighted network scale. The meter shall be calibrated immediately prior to taking the measurement using a certified acoustical calibrator. The calibration and measuring equipment shall be certified annually.

2. Ambient Sound Level Adjustment. In the event the measured ambient sound level exceeds the applicable standard (as measured without the potentially offending source in operation), the applicable maximum sound level standard shall be adjusted to equal the ambient sound level plus five decibels. The ambient sound shall be measured with a sound level meter using the fast response and A-weighting. The ambient sound level shall be determined with the potentially offending source silent. If the potentially offending source is continuous and cannot reasonably be discontinued or stopped for a time period that allows for ambient sound level measurement, the sound level measured while the potentially offending source is in operation shall be the applicable measurement for determination of compliance with the maximum sound level standard.

E. Exceptions. Exceptions to the requirements in this section may be allowed as provided below:

1. Special Events. Sound levels and duration shall be regulated through the conditions of approval for the special event permit issued and approved by the county.

2. Temporary/Short Duration Activities. Where it can be shown that it is impractical or unreasonable due to the type or nature of the activity, or the requirement to conduct the activity in order to comply with another regulatory requirement, the county permitting/approval authority for the activity may allow an exception to the requirements in this section for activities that are either temporary or short duration. In granting an exception, the permitting/approval authority shall consider the potential impacts to adjacent properties and should impose reasonable conditions on the permit that are intended to mitigate (i.e., reduce) noise impacts. Examples of such conditions include but are not limited to the following: modification of the locations of sound sources, buffering or muffling the sound source, modifying the activity, or limiting the time period (daily and total duration) of the activity.

F. Exemptions. Sound or noise from the following sources and activities are exempt from the requirements of this section:

1. Construction. Noise from construction activities between the hours of eight a.m. and six p.m. Monday through Friday; and between nine a.m. and three p.m. on Saturday and Sunday. Construction noise that does not exceed the maximum sound levels allowed in this section is not subject to these time restrictions.

2. Emergencies. The use and operation of equipment, tools, etc., connected with emergency activities or emergency work to protect life or property; use of emergency warning devices operated by public safety officers.

3. Residential Use. Usual and customary activities associated with the use and maintenance of residential property that occur between the hours of seven a.m. and nine p.m. Examples include, but are not limited to, home and property maintenance, cutting personal firewood, personal vehicle repair, children at play, private social events, and the lawful use of an ATV, snowmobile, motor bike, or other motorized recreational equipment.

4. Public Facilities and Utilities. Operation, maintenance and repair of facilities by public agencies and utility providers. Examples include, but are not limited to, snow removal, clearing debris from storms, repairing downed utility lines, and maintaining/cleaning sewer lines.

5. County Property. Activities conducted on county property that are sanctioned and/or approved by the county. Maximum sound levels identified in a special event permit will be in effect if such a permit is applicable to the activity.

6. Schools. Activities conducted on public or private school grounds normally associated with operation of the school. Examples include, but are not limited to, recess, athletic events, school entertainment and educational events.

7. Garbage Pick Up. Regular service for the collection of solid waste and garbage.

8. Firearms. Legal discharge of firearms.

9. Commercial Use. Usual and customary activities associated with the use and maintenance of commercial business and commercial property that occur between the hours of seven a.m. and nine p.m. Examples include, but are not limited to, deliveries, building maintenance and grounds maintenance.

G. Public Nuisance/Disturbing the Peace. Even though an activity may be in compliance with this section (including as an exception or exemption) it may still be determined to be a public nuisance and/or disturbing the peace under California Penal Code Sections 370 and 415 respectively and subject to enforcement and penalties accordingly.

H. Violations, Enforcement and Penalties.

1. Violations. Producing any sound or noise that exceeds the standards as set in subsection B of this section is a violation of this section. Each one-hour period during which a violation occurs shall constitute a separate offense and shall be punishable as such.

2. Enforcement. See Chapter 18.92 of this code.

3. Penalties. See Chapter 18.92 of this code.

4. Investigative Responsibility. The following county officials are assigned responsibility for conducting investigations regarding compliance with this section: community development director, building official, environmental specialist, public health officer, county sheriff. These officials may delegate responsibility to any employee under their supervision.

I. Definitions. The following terms used in this section shall have the following meanings:

1. “A-weighted network scale” means the standard A-weighted frequency response of a sound level meter, which emphasizes low and high frequencies of sound in a manner similar to the human ear for moderate sounds.

2. “Ambient sound level” means the composite of normal or existing (i.e., background) sound from all sources measured at a given location for a specified time of the day or night.

3. “County permit/approval authority” means the county department or individual that has designated authority pursuant to this code and/or other federal, state or local adopted laws, regulations or policies to approve permits and/or activities.

4. “Leq(15)” means the average noise level measured over a fifteen-minute period.

5. “Noise” means any sound which annoys or disturbs humans or is unwanted or which causes or tends to cause an adverse psychological effect on human beings.

6. “Noise disturbance” means any sound which endangers or injures the health of humans or disturbs a reasonable person of normal sensibilities. (Ord. 689 § 1 (Exh. A), 2009: Ord. 453 § 5.03, 1985)

Rick Ansel

From: Linda Drakulich <[redacted]>
Sent: Thursday, July 30, 2026 7:04 PM
To: Doug Mitarotonda; ischroeder@kmpud.com; Bob Epstein; Peter Dornbrook; Chris Tucher; Brandi Benson; Rick Ansel
Cc: Victor Drakulich
Subject: Waste Water Treatment Plant

Follow Up Flag: Follow up
Flag Status: Flagged

[You don't often get email from [redacted]. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

Good morning. It has come to our attention that the Board of Directors will be addressing concerns re: exhaust fan noise at the WWTP at the August meeting. We are writing to express our longstanding concern regarding this and other related issues.
Congratulations on your "completed" renovation project and thank you for the valuable work that you all do to sustain our Kirkwood experience. Sadly, we have all been concerned about the noise created by the old exhaust fans. This is highly disturbing and negatively impacts the peaceful character of the wilderness that we all love.
We have been your across the meadow neighbors for the past 30 years. Despite our appreciation of KMPUD's crucial role, we would hope that, as a good neighbor, you would take measures to reduce the negative auditory and visual impact of your operations. Our daily view is of green garbage receptacles flanking the meadow loop, a glaring silver/ white corregated roof, & peeling brown paint. Come nightfall, the WWTP is brightly illuminated until well past dawn, destroying the magic of our beautiful starlit skies.
We implore you to take measures to remediate these issues. We all share a love for our beautiful meadow and must work together to preserve its beauty.
Thank you.
Vic and Linda Drakulich
416 East Meadows Drive

Sent from my iPhone

Rick Ansel

From: Tina Coleman <[redacted]>
Sent: Friday, July 31, 2026 11:41 AM
To: Doug Mitarotonda; schroeder@kmpud.com; Bob Epstein; Peter Dornbrook; Chris Tucher
Cc: Rick Ansel; Brandi Benson; John Schroeder
Subject: WWTP noise comment letter - August 7th 2pm

You don't often get email from [redacted] Learn why this is important

Dear KMPUD Board,

Thank you for your dedicated work on the KMPUD Board and the refurbishment of the WWTP. I appreciate the challenges you and the KMPUD staff face in managing our valley's resources with conflicting interests and limited funds at play.

I am writing to follow-up on previous discussions with Board members regarding the 24/7 industrial whirring sound from the seven ventilation fans. While I appreciate the recent installation of the baffles, I have not noticed a reduction in the noise level.

Living across from the WWTP, this industrial sound has become omnipresent, particularly so early or late day, when the background noise of a "working" valley (winter ski resort or summer building/maintenance) has ceased. The loud and constant fan noise degrades our valley and meadow for everyone's enjoyment. One can't escape the industrial humming when out walking or skiing in meadow and, in my case, even an open window or sitting outside. The sound is especially pervasive mid-meadow, directly in front of and east of the plant. Due to the way sound travels, I have noticed that it is not an issue if behind the plant to the west or in the meadow and far enough away from plant towards 88.

I respectfully request that further remediation be considered to lower the noise level. Potential solutions could include:

- Restricting the fans from running 24/7, particularly during early mornings and evenings
- Redirecting the sound or adding timers and sensors
- Upgrading to newer, quieter fans

I recently spoke with a Kirkwood resident who previously designed WWTPs and has ideas that might be helpful. I am willing to assist with community outreach for fundraising, or other efforts to find a solution that protects the Kirkwood meadow and valley.

I invite you to walk along behind the plant or the east side meadow trail after 6:00 PM or so to experience the sound level firsthand.

Thank you very much for your time and consideration.

Best regards,

Tina Coleman

[redacted]
284 East Meadows Drive

Kirkwood Meadows PUD is an equal opportunity provider and employer.

Rick Ansel

From: Sandra Koch <[redacted]>
Sent: Thursday, July 16, 2026 1:06 PM
To: Rick Ansel
Cc: Brandi Benson
Subject: Up coming board issue

[You don't often get email from [redacted]. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

We live at 302 East Meadows Drive directly across loop road.

There is a constant buzzing noise- we have finally figured out that's it's coming from the waste water treatment plantsfans that are running continuously.

We're hoping you can take steps to contain that noise and return us to the peaceful sounds of the meadow!

Sandra Koch
Tim McFarren

Rick Ansel

From:	Matt Petri [redacted]
Sent:	Tuesday, July 21, 2026 9:51 AM
To:	Brandi Benson
Cc:	Rick Ansel; jcampbell@kmpud.com
Subject:	Re: Transformer TCSM2 Noise outside of Sun Meadows Two

You don't often get email from [redacted]. Learn why this is important

Thanks Brandi. Much appreciated!

Regards,
Matt

Matt Petri OLY
15 Highland Ct.
Larkspur, CA 94939
[redacted]

Board Member: USA Ski Jumping
www.usaskijumping.com
https://usaskijumping.com/donate/

On Jul 21, 2026, at 9:40 AM, Brandi Benson <bbenson@kmpud.com> wrote:

Hi Matt,

Thank you for reaching out. Staff will take a look at the transformer, and I will follow up with you once they have a chance to do that.

Brandi Benson
Operations Manager
Kirkwood Meadows Public Utility District
209-258-4444 x107
www.kmpud.com

From: Matt Petri [redacted]
Sent: Thursday, July 16, 2026 9:17 PM
To: Rick Ansel <ransel@kmpud.com>; Brandi Benson <bbenson@kmpud.com>; jcampbell@kmpud.com
Subject: Transformer TCSM2 Noise outside of Sun Meadows Two

You don't often get email from [redacted] Learn why this is important

Hi Rick, Brandi and Jon

My wife Nell and I have been property owners in the valley since 2001 and bought Unit 301 on the meadow-side of the Sun Meadows Two building less than a year ago. At quiet times in the winter, and especially during warm weather when the windows are open, we can hear a loud, constant humming coming from the transformer TCSM2 which is close to our building (TCBC is also next to it). It is quite unpleasant, especially when we are sleeping. The sound impacts all units on the meadow-side of our building (us in 301, plus 201, 101, 302, 202 and 102) and is even heard in the Meadow building of Base Camp (units 13 and below). I've attached two photos and a video with sound from this spring.

We would appreciate it if a KMPUD staff member could investigate this issue and report back whether 1) a repair or upgrade could be completed to eliminate the sound, 2) a sound barrier could be added to effectively eliminate or significantly reduce the sound or 3) whether replacement would necessary and if that is part of planned future system upgrade/enhancement.

Thank you for your consideration of this request.

Regards,
Matt

Photos

Kirkwood Meadows PUD is an equal opportunity provider and employer.

Video with sound (may have to play on an iPhone/iPad or Mac product)

Matt Petri OLY
15 Highland Ct.
Larkspur, CA 94939
[redacted]

Board Member: USA Ski Jumping
www.usaskijumping.com
https://usaskijumping.com/donate/

Hi KMPUD Board and Staff,

First, thank you for all you do to keep our valley running smoothly. Our family really appreciates the time you devote to improving life at Kirkwood.

I own a home at 216 East Meadows, and have concerns about the noise emanating from the treatment plant across the meadow. For some reason it seems to have gotten louder recently.

The meadow is such a special place, and has always been a serene retreat for us in winter and summer. The treatment plant is right across from our balcony and this louder noise has cut into that enjoyment.

If there are any additional measures you can take to dampen the sound (I know you tried some baffles, I don't think they had much of an effect) we would really appreciate it.

Thanks, as always, for your service to our community.

Sincerely,

Joey Buckingham and family

Outlook

Fwd: Industrial-level Noise Generated by KMPUD Fans

From Rick Ansel <ransel@kmpud.com>
Date Mon 8/3/2026 11:46 AM
To Tomas Leitenbauer <TLeitenbauer@kmpud.com>

Sent from my iPhone

Begin forwarded message:

From: [redacted]
Date: August 3, 2026 at 5:35:45 AM PDT
To: Doug Mitarotonda <DMitarotonda@kmpud.com>, John Schroeder <JSchroeder@kmpud.com>, Bob Epstein <BEpstein@kmpud.com>, Peter Dornbrook <PDornbrook@kmpud.com>, Chris Tucher <ctucher@kmpud.com>
Cc: Brandi Benson <bbenson@kmpud.com>, Rick Ansel <ransel@kmpud.com>
Subject: Industrial-level Noise Generated by KMPUD Fans

You don't often get email from [redacted] Learn why this is important

Dear KMPUD Board of Directors,

We are writing as longtime Kirkwood Valley residents to express our growing concern regarding the persistent industrial-level noise generated by the fans at the KMPUD facility.

Our home is situated directly across the meadow from the KMPUD building. We have lived in the valley for more than twenty-five years and during that time, we have treasured the peaceful character of Kirkwood and living in a remote mountain community. Unfortunately, the replacement fans installed at the KMPUD facility are significantly louder and more intrusive than the previous units.

The sound is clearly audible throughout the day and has materially diminished our enjoyment of our property. Friends and neighbors who visit us consistently comment on the persistent level of noise and express surprise that such an industrial sound exists in an otherwise quiet alpine setting. It is particularly disappointing that this noise now defines the soundscape of a place that has always been valued for its natural beauty and tranquility.

We recognize the importance of the KMPUD facilities and appreciate the essential services they provide to our community. Our request is that the Board make addressing this issue a priority and actively pursue practical solutions to reduce the impact of the fan noise on nearby residents.

Noise mitigation is a standard engineering consideration for municipal utility facilities located near homes. Many utilities routinely evaluate measures such as:

- **Consider replacing the fans with lower-noise models:** The current units appear to be standard wall-mounted centrifugal fans, and replacing them with lower-RPM, belt-driven, or inline/ducted alternatives could significantly reduce noise while maintaining airflow.
- **Reduce fan operating speed (RPM):** Where capacity allows, lowering the fan speed is one of the most effective and lowest-cost ways to reduce noise, as sound output increases nonlinearly with rotational speed.
- **Install lined discharge plenums or ducts:** Adding even a short section of acoustically lined ductwork at the fan outlet can materially reduce sound energy before it exits the system.
- **Add absorption inside the recessed cavities:** Lining the interior of the wall recesses with weather-resistant acoustic material would reduce reflected sound that is currently being projected outward.
- **Use lined directional baffles instead of simple redirection:** Any airflow redirection should incorporate internal acoustic absorption, as geometry alone provides only limited noise reduction.
- **Install a solid acoustic barrier:** A properly designed barrier that blocks line-of-sight between the fans and neighboring properties can provide meaningful additional attenuation.
- **Avoid reliance on thin sound blankets:** Thin or low-mass coverings are generally ineffective at reducing the low- and mid-frequency noise generated by these fans.
- **Optimize controls to reduce unnecessary runtime:** Reviewing thermostat, timer, and sensor settings can help eliminate unnecessary operating time while maintaining required system performance.

In addition, we would request that the Board consider commissioning an independent acoustical assessment of the facility. An objective sound study would establish baseline noise levels at nearby residences, identify the primary sources of the noise, and provide professional recommendations for practical and cost-effective mitigation measures. We believe this would provide valuable information for both KMPUD and the surrounding community and help guide an informed decision-making process.

We are that reasonable efforts be made to either replace the current fans or reduce the unnecessary noise they generate. We are confident there are practical solutions that would allow KMPUD to continue providing essential services while being a thoughtful neighbor to the valley residents.

We ask that the Board address this topic at the August 7 Board meeting to discuss potential mitigation options, and communicate with nearby residents regarding the next steps and anticipated timeline.

Sincerely,

Lisa Clarey-Lawler and Bruce Lawler
378 E. Meadows Drive
Kirkwood, CA 95646

[redacted]

Kirkwood Meadows PUD is an equal opportunity provider and employer.

Kirkwood Meadows PUD is an equal opportunity provider and employer.

Rick Ansel

From: Doug Mitarotonda
Sent: Wednesday, August 5, 2026 4:22 PM
To: Rick Ansel
Subject: Fwd: Exhaust Fan Noise in meadow

Doug Mitarotonda
President, KMPUD Board of Directors

Begin forwarded message:

From: Van Dissen Family Partnership [redacted]
Subject: Exhaust Fan Noise in meadow
Date: August 5, 2026 at 12:14:07 PDT
To: dmitarotonda@kmpud.com, jschroeder@kmpud.com, bepstein@kmpud.com, pdornbrook@kmpud.com, ctucher@kmpud.com
Cc: Russ and Jo Van Dissen [redacted]

[You don't often get email from kirkwoodlogcabin@gmail.com. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

Hello board,

I am expressing our concern regarding the ongoing and ever present hum of the industrial fans from the WWTP. We are at 360 E Meadows, thus we are across the meadow from this constant humming sound. It does currently and has disturbed the beautiful peace and quiet we should be enjoying while in the meadow and importantly at our mountain get away. I hear the annoying humming sound always while sitting on our deck facing the meadow. My hope is that this ongoing noise pollution can be mitigated to give us all a quieter and more peaceful meadow. Thank You for taking this into serious consideration as there must be a solution that works for everyone.

Carolyn Biddick
Russ Van Dissen

360 E. Meadows
Van Dissen Family Partnership

Kirkwood Meadows PUD is an equal opportunity provider and employer.

Manganese Waiver
Notification and Response Level Revision

Background:

The District was granted conditional approval of a nine-year waiver for Well 04 and Well 05 for the manganese secondary MCL on September 9, 2025. Manganese is regulated by a 0.05-mg/L secondary maximum contaminant level (MCL). The secondary standard, also called Consumer Acceptance Contaminant Levels, was established primarily to address issues of aesthetics (discoloration), not health concerns.

The waiver, which received broad community support, allowed KMPUD to avoid the cost of installing a $1.5M filter to reduce manganese from Well 04 and Well 05, while continuing to monitor water quality annually and reviewing sampling procedures to ensure that collected samples were representative of true water quality.

On July 7, 2026, the District was notified by the State Water Resources Control Board (SWRCB) Division of Drinking Water (DDW) that revised notification and response levels for manganese were issued on June 2, 2026. Per the SWRCB website[1]:

> Notification levels are health-based advisory levels established by the Division of Drinking Water (DDW) for chemicals in drinking water that lack maximum contaminant levels (MCLs). When chemicals are found at concentrations greater than their notification levels, certain requirements and recommendations apply. The level at which DDW recommends removal of a drinking water source from service is called the "response level."

The Notification and Response Level Issuance contained specific language regarding manganese secondary MCL waivers:

> The revised notification level for manganese cancels applicability of manganese secondary MCL waivers in accordance with California Code of Regulations, title 22, division 4, chapter 15, section 64449.2, which disallows waivers for source water quality above the notification level. These systems will be required to comply with the secondary MCL monitoring, public notice, and treatment requirements.

1 https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/NotificationLevels.html

Operational Impact:

On July 27, 2026, District staff was directed to return Well 04 and Well 05 to quarterly manganese monitoring due to levels detected in 2025 and prior. District staff have also been directed to begin quarterly manganese monitoring of Well 3R due to a single sample above the new notification level. Quarterly monitoring for all three wells will be done as required. Future water quality monitoring for all wells will be conducted in accordance with the June 2026 requirements and using the revised sampling procedures identified during the manganese waiver process.

Although manganese is still regulated by a secondary maximum contaminant level (MCL), which indicates "Consumer Acceptance Contaminant Levels," SWRCB staff has indicated that the state can enforce the Secondary Drinking Water Standards. District staff will continue to work with SWRCB staff to understand the implications of the revised notification and response levels.

Fiscal Impact:

The fiscal impact of this change will be determined by the results of the next four quarterly samples. If manganese levels exceed 0.05-mg/L, which has now been established as the notification level, KMPUD will be required to notify the Board about the exceedance. Continued exceedance may trigger additional enforcement measures, which are unknown at this time. If manganese levels remain below 0.05-mg/L for four consecutive quarterly samples and the results do not indicate any trend toward exceeding the MCL, KMPUD may request a reduced monitoring frequency.

Committee Review:

None.

Prepared By:

Brandi Benson

NOTIFICATION AND RESPONSE LEVEL ISSUANCE

Contaminant:	Manganese
Notification Level:	0.05 milligrams per liter (mg/L) [Based on a running annual average (RAA)]*
Response Level:	0.20 milligrams per liter (mg/L) [Based on a single confirmed detection]**
Analytical Method:	EPA Methods 200.7 or 200.8 or Standard Methods 3113 B or 3120 B
Toxicological Endpoint:	Neurotoxicity in rats
*Average concentration of four (4) consecutive quarterly samples. **Following an initial detection a repeat sample is collected and analyzed, and the two values are averaged to confirm the initial detection pursuant to Finding 24.	

FINDINGS:

General Background on Notification and Response Levels and Specific Requirements

1. Health and Safety Code sections 116455 and 116456 authorize the State Water Resources Control Board (State Water Board) to issue or revise notification and response levels for contaminants in drinking water delivered for human consumption before primary maximum contaminant levels (MCLs) are adopted. Pursuant to subdivision (k)(2) of section 116271 of the Health and Safety Code, the Deputy Director of the Division of Drinking Water (DDW) is delegated through the State Water Board's authority to issue notification and response levels.

2. Health and Safety Code section 116455, subdivision (c)(3), defines notification levels as the concentration level of a contaminant in drinking water delivered for human consumption that has been determined, based on available scientific information, to not pose a significant health risk but which warrants notification to the governing bodies. Notification levels are nonregulatory, health-based advisory levels for contaminants that are established as precautionary measures.

3. Response levels are established in conjunction with notification levels. Health and Safety Code section 116455, subdivision (c)(4), defines response levels as the concentration of a drinking water contaminant above which additional steps, beyond notification to the governing bodies, are recommended to reduce public exposure. As with notification levels, response levels are not drinking water standards.

4. The adoption or revision of notification levels and response levels does not trigger new monitoring requirements for public water system for the contaminant. However, within

30 days after a public water system learns of a confirmed detection exceeding an MCL, notification and/or response level, the public water system must notify its governing body of the exceedance(s) and any relevant governing bodies of the areas it serves (Health and Safety Code section 116455).

5. Public water systems regulated by the California Public Utilities Commission shall also notify the commission when exceeding an MCL, a notification level and/or a response level. The commission may order further action to ensure a potable water supply.

6. Health and Safety Code section 116450, subdivision (e) authorizes the State Water Board to require a public water system to notify its customers to avoid internal consumption of the water supply and use bottled water due to a chemical contamination problem that may pose a health risk. Health and Safety Code section 116450, subdivision (g), further requires certain customers (such as schools, rental properties, and businesses) to provide the same notice to those consuming the water.

7. Public water systems or water agencies subject to recycled water regulations (Cal. Code Regs., tit. 22, div. 4, ch. 3) or direct potable reuse project monitoring requirements (Cal. Code Regs., tit. 22, section 64669.65) have additional requirements related to MCLs and notification levels.

Information on the Contaminant and the Issuance

8. Manganese is an essential nutrient and enzyme cofactor that is naturally present in many foods and available as a dietary supplement. Despite its nutritional benefits, adverse health effects can be caused by over-exposure. Formula-fed infants may be particularly susceptible to adverse neurotoxicological effects from manganese exposure because they absorb and retain more manganese than adults. Public health notification and related mitigation can protect formula-fed infants by notifying parents and caregivers that short periods of manganese exposure above the response level in formula-fed infants may lead to developmental impacts.

   For additional information see the following website: https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/Manganese.html

9. In accordance with Health and Safety Code, 116275 subdivision (d), secondary MCLs control contaminants that primarily affect aesthetic qualities and consumer acceptance such as discolored water, staining of fixtures or clothing, and taste and odor. These standards apply to community water systems only. Non-community systems, including non-transient non-community systems such as schools and workplaces, are not subject to secondary standards.

10. California established a manganese secondary MCL of 0.05 mg/L. Exceedance of the secondary MCL is determined with a running annual average of four (4) consecutive quarters and carries monitoring and public notification requirements in accordance with

Article 16 and Article 18 of title 22, division 4, chapter 15 of the California Code of Regulations.

11. The revised notification level for manganese cancels applicability of manganese secondary MCL waivers in accordance with California Code of Regulations, title 22, division 4, chapter 15, section 64449.2, which disallows waivers for source water quality above the notification level. These systems will be required to comply with the secondary MCL monitoring, public notice, and treatment requirements.

12. In 2003, manganese notification and response levels were set at 0.5 mg/L and 5 mg/L, respectively, based on neurotoxicity.

13. In April 2022, DDW staff conducted a literature search for human and animal research that studied adverse health effects from manganese exposures specifically by route of ingestion. This literature review indicated that the then-current notification level of 0.5 mg/L and response level of 5 mg/L should be revised downward based on the potential risk for manganese-induced neurological impacts in formula-fed infants.

    DDW staff derived a health protective concentration (HPC) equivalent to 0.02 mg/L, to serve as the basis for future recommended revisions to the current manganese notification and response levels. For contaminants like manganese with non-cancer health risks, a response level concentration up to 10 times the HPC is consistent with an acceptable margin of safety.

14. In a technical memorandum dated April 7, 2022, DDW requested that the Office of Environmental Health Hazard Assessment (OEHHA) review staff's HPC assumptions and derivations and provide comments.

15. On May 3, 2022, OEHHA provided its review, supporting the intermediate approach used to derive the HPC and agreed with the parameters used in the calculation of the HPC, including use of the Kern et al. (2010) study, the composite uncertainty factor of 1,000, the relative source contribution of 0.2, and the drinking water intake of 0.237 liters per kilogram per day (L/kg-day) based on infants aged 0 to 6 months.

16. In accordance with Health and Safety Code section 116456, on February 16, 2023, DDW provided email notice and posted on its website: (1) proposed revised manganese notification and response levels of 0.02 mg/L and 0.2 mg/L, respectively, (2) the technical memorandum, and (3) OEHHA's comments on the technical memorandum.

17. On March 21, 2023, DDW presented an informational item on the proposed revised manganese notification level of 0.02 mg/L and response level of 0.2 mg/L during the regularly noticed meeting of the State Water Board.

18. As a result of comments received on the February 16, 2023 proposal and the March 21, 2023 State Water Board informational item, the revision to the manganese notification level was modified to:

- Align with the public health benefit provided by existing water quality regulations for bottled water. Replacement water, such as bottled water and water from vending stations, is regulated by the California Department of Public Health, Food and Drug Branch, which enforces a manganese concentration limit of 0.05 mg/L.
- Align with manganese secondary MCL public notice requirements for community water systems. Although the consumer acceptance-based secondary MCL and health-based notification level serve different functions, establishing the secondary MCL and notification level at the same value provides the State Water Board authority to require community water systems to notify both the governing body and public of an exceedance in accordance with section 116455 of the Health and Safety Code and Article 18 of title 22, division 4, chapter 15 of the California Code of Regulations, respectively. Transient non-community and non-transient non-community water systems must also notify its governing body when the notification level is exceeded (Health & Safety Code, section 116455.) https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/Notices.html
- Account for the fluctuation of manganese levels over time. Exceedance of the notification level for manganese is based on a running annual average to support communication of manganese trends. A sudden increase in manganese concentration above the response level warrants further action to reduce public exposure.

19. In accordance with Health and Safety Code section 116456, on September 4, 2025, DDW provided email notice and posted the proposed revisions to the notification level of 0.05 mg/L (RAA) and response level of 0.20 mg/L for manganese on its website.
20. In accordance with Health and Safety Code section 116456, on October 7, 2025, DDW presented an informational item on the proposed revised manganese notification level of 0.05 mg/L and response level of 0.20 mg/L during the regularly noticed meeting of the State Water Board.
21. Documents related to the development of the notification and response levels described herein are available at https://www.waterboards.ca.gov/drinking_water/certlic/drinkingwater/NotificationLevels.html.

Recommendations and Requirements for Public Water Systems

22. Due to the health concerns associated with manganese, DDW recommends that samples be analyzed and results reported electronically to the public water system and DDW as soon as practicable, but no later than 30 days following the date of sample collection.

23. Within 30 days after a public water system learns of a confirmed detection exceeding an MCL, notification and/or response level, the public water system must notify its governing body of the exceedance(s) and any relevant governing bodies of the areas it serves (Health and Safety Code section 116455).

24. When a public water system becomes aware of a manganese result greater than the response level, DDW recommends the public water system (a) notify DDW within seven (7) days of the exceedance, and (b) as soon as practicable, but no later than thirty (30) days from becoming aware of the initial exceedance, complete the following process to confirm the response level exceedance:

- Collect and analyze a confirmation sample and receive the results.
- If the average of the initial and confirmation manganese sample results exceeds the response level, the initial detection is confirmed. Report the result to DDW within two (2) days of receiving the confirmation result.
- If the average of the initial and confirmation manganese sample results does not exceed the response level, report the result to DDW within seven (7) days of receiving the confirmation result.
- If a confirmation sample is not completed as described above, DDW shall treat the initial detection as confirmed.

25. DDW considers the exceedance of the manganese response level to pose a potential health risk to formula-fed infants and recommends notifying customers to use an alternative water supply (bottled water) when preparing formula for infants. Accordingly, pursuant to Health and Safety Code section 116450, to reduce public exposure following a confirmed response level exceedance, as determined pursuant to Finding 24, a community water system must do either of the following within 30 days of the initial exceedance:

- Notify customers to use an alternative water supply (bottled water) when preparing formula for infants. Customers receiving the same notice shall provide public notice to those consuming the water as prescribed by Health and Safety Code section 116450, subdivisions (e) through (g). If consumers have other health issues concerning the consumption of manganese in their drinking water, they may wish to consult their doctor, or
- Mitigate exposure until exceedances cease (take source offline, provide treatment or provision of alternative water)

26. DDW may require the same notice as described in Finding 25 for non-community water systems which exceed the manganese response level pursuant to Finding 24 and serve a vulnerable population, as determined on a case-by-case basis.

27. Community water systems must include secondary MCL violations in their annual consumer confidence reports pursuant to Health & Safety Code section 116470 and California Code of Regulations title 22, division 4, chapter 15 sections 64449.4, subdivision (c) and 64480.

28. In addition to the above requirements, DDW recommends public water systems inform customers and consumers about the presence of manganese above the notification or response level and associated health concerns in the annual consumer confidence report.

Therefore, the Deputy Director of DDW establishes a notification level of 0.05 mg/L (RAA) and a response level of 0.20 mg/L (based on a single confirmed detection) for manganese.

Approved:

Signature:

Email: Darrin.Polhemus@waterboards.ca.gov 06/02/2026

Darrin Polhemus, P.E. Date
Deputy Director, Division of Drinking Water
State Water Resources Control Board

Fire Chief

(https://www.governmentjobs.com/careers/cpshr

APPLY

Salary	Depends on Qualifications	**Location**	Kirkwood, CA
Job Type	Full-Time	**Job Number**	KMPUD-FCI 07-2026
Department	Kirkwood Meadows Public Utility District	**Opening Date**	07/22/2026
Closing Date	Continuous		

DESCRIPTION **BENEFITS** **QUESTIONS**

About the Position

Kirkwood Meadows Fire and Safety Response
Fire Chief

Lead Essential Utility Operations in a One-of-a-Kind Mountain Community

The Kirkwood Meadows Public Utility District (District) is seeking to fill a Fire Chief position to provide supervision, training, and response to emergency operations. The Fire Chief is expected to work an average of 40 hours per week and maintain 24/7 availability to respond to emergencies and support department operations. Strong benefit package including CalPERS membership and salary is competitive based on experience.

Please Note: This position is currently under review by the District and CalPERS to establish eligibility for Safety Member designation. Applicants should be aware that the position's retirement designation is subject to change pending CalPERS' final determination.

Examples of Duties:

Duties may include, but are not limited to, the following:

- Selects, assigns, directs, reviews and evaluates the work of volunteer staff ensuring adherence to local, state and federal laws, regulations and procedures; offers advice and assistance when needed
- Supervises, plans and directs the training and development of department volunteer personnel in fire and EMS; adherence to state and federal laws and regulations; and County policies and procedures.
- Reviews and evaluates reports for accuracy, completeness and compliance with department policies and procedures.
- Develops short and long-range goals for the department.
- Analyzes and evaluates the effectiveness of existing operations and recommends improvements in department services as appropriate; develops training programs to improve incident response and increase effectiveness.
- Determines program funding needs and participates in the preparation of the department's annual budget; authorizes payment of invoices; prepares grant applications and administers grant funding program.
- Prepares reports concerning department projects, services and operations; appears before the Board of Directors to present reports.
- Directs response to major incidents; responds to major incidents and participates in fire suppression and life safety operations as necessary.
- Ensures inventory maintenance and inventory controls.
- Maintains and tests equipment.
- Establishes specifications for and purchases equipment.
- Receives and responds to inquires, request for assistance, concerns and complaints from the public regarding fire service and safety matters.
- Keeps abreast of new developments and legislation affecting fire fighting and prevention operations, training and administration.
- Attends community meetings and events to explain and promote the activities and functions of the department and to establish favorable public relations; gives public speaking presentations as requested.
- Performs general administrative work as required including preparing reports and correspondence, conducting and attending meetings, reviewing mail and literature, etc.
- Coordinates with Law Enforcement and Hazmat involving major incidents such as coordinating shelter and evacuation plans and procedures
- Acts as a technical resource throughout the emergency,

Ideal Candidate

The ideal candidate is an experienced and community-focused fire service leader with the ability to effectively lead, train, and support a volunteer fire department. They possess strong emergency response, organizational, and administrative skills, along with the ability to manage budgets, grants, equipment, and regulatory compliance. This individual is a collaborative communicator who can build positive relationships with volunteers, public officials, partner agencies, and the community while maintaining a high standard of professionalism, preparedness, and public service. The successful candidate is adaptable, self-motivated, and committed to ensuring the safety and well-being of the Kirkwood community.

Minimum Qualifications

Education:
High school diploma or GED equivalent. Graduation from an accredited college or university with an Associate's degree in fire science highly desirable.

Experience:
Three (3) to Five (5) years of increasingly responsible paid fire service experience, **or** Seven (7) years of experience in the volunteer fire system with a minimum rank of Captain.

Or any combination equivalent to experience and education that could likely provide the desired knowledge and abilities.

Additional Requirements:

- Possession of a valid Class B Firefighter I certificate or equivalent.
- Possession of a valid Emergency Medical Technician 1B certificate and enrollment in the National Registry of Emergency Medical Technicians.
- Valid California or Nevada Commercial Driver's License (CDL)
- Ability to obtain the ICS-300 (Intermediate Incident Command System) certification; and the ICS-200 (ICS for Single Resources and Initial Action Incidents) certification; and the IS-700 (National Incident Management System, an Introduction) certification within ninety (90) days from date of hire.
- The ability to obtain the ICS-300 (Intermediate Incident Command System) certification and the IS-800 (National Response Framework, an Introduction) certification within one (1) year from date of hire.

All applicants must submit copies of all certificates at the time of filing.

Supplemental Information

Benefits

A strong benefit package including CalPERS membership is included, and salary is competitive based on experience.

Why Work for KMPUD?
Working at KMPUD means enjoying the stability and clear purpose of public service while navigating the exciting, fast-paced environment of a world-class mountain resort community.

- A Dynamic Environment: While Kirkwood has a tight-knit core of about 100 year-round residents, our population surges up to 6,500 daily guests during peak ski season. You will solve unique, high-demand infrastructure puzzles that change drastically from summer to winter.
- Impactful Public Service: Because we operate in a remote mountain terrain, our crew is the true backbone of the valley. The work you do directly impacts the safety, comfort, and recreation of thousands of residents and outdoor enthusiasts.

- A Close-Knit Team: We operate as a small, highly collaborative agency where every single employee is a vital link in the chain. You aren't just a number here; your ideas matter, and your hard work is visibly celebrated.

Our Location: Kirkwood, CA

Nestled high in the Sierra Nevada mountains, Kirkwood is a legendary, resort-oriented community world-renowned for its pristine beauty and deep winter snowpack.

- An Outdoor Enthusiast's Paradise: If you love the outdoors, there is no better backyard. Hit the slopes at Kirkwood Mountain Resort—famed for some of the best powder and technical ski terrain in North America.
- Year-Round Recreation: When the snow melts, the valley transforms into a stunning landscape for hiking, mountain biking, rock climbing, and fishing, with close proximity to South Lake Tahoe..

About Kirkwood Meadows PUD

Established in 1985, the Kirkwood Meadows Public Utility District is an independent public agency serving approximately 1.875 square miles in the Sierra Nevada. In addition to providing essential utility services, the District operates the Kirkwood Volunteer Fire Department, a single-station volunteer fire department serving Kirkwood Valley and surrounding areas. KVFD responds to a wide range of emergency incidents, including structure and wildland fires, emergency medical calls, propane leaks, fire alarms, hazardous materials incidents, and mutual aid requests. The department averages fewer than 140 emergency responses annually, providing an opportunity for a leader who values community engagement, volunteer development, emergency preparedness, and operational excellence.

Employer

CPS HR Consulting (Client Recruitments)

Department

Kirkwood Meadows Public Utility District

Address

33540 Loop Road

Kirkwood, California, 95646

Phone

(209) 258-4444

Website

https://www.kmpud.com/ (https://www.kmpud.com/)

MEMORANDUM OF AGREEMENT FOR
CHIEF FIRE OFFICER SERVICES BETWEEN
KIRKWOOD MEADOWS PUBLIC UTILITIES DISTRICT AND ALPINE COUNTY

This Memorandum of Agreement ("MOA")is made by and between the Kirkwood Meadows Public Utilities District ("KMPUD"), and Alpine County ("County"), hereinafter referred to collectively as the "Parties."

RECITALS

WHEREAS, KMPUD has requested a temporary agreement with Alpine County to provide Chief Fire Officer Services to support the Kirkwood Volunteer Fire Department (KVFD), hereinafter "Services" through the Eastern Alpine Fire Department."

WHEREAS, KMPUD provides fire protection services through the Kirkwood Fire Department pursuant to Public Utilities Code section 1463, 1463.5 & 1486, Health & Safety Code sections 13800 & 13862;

WHEREAS, this MOA is not a change in the level of service and is therefore exempt from LAFCO approval under Government Code section 56133;

WHEREAS, KMPUD and Alpine County may contract for Fire protection services under Government Code sections 6502, 54980, 54981 and 55632;

WHEREAS, it is the desire of KMPUD to execute this temporary agreement to provide consistent leadership, improve volunteer firefighter training, and strengthen the operational readiness of the KVFD while determining KMPUD's long-term fire service needs. The temporary agreement will also provide KMPUD with sufficient time to complete the process of modifying its CalPERS retirement contract to include a Safety Category for fire service personnel, if approved by the KMPUD Board of Directors;

WHEREAS, it is the desire of the parties hereto to address, by the MOA, all matters related to the provision of a Chief Fire Officer (Chief)to KMPUD;

NOW, THEREFORE, for and in consideration of the mutual advantages to be derived therefrom, and in consideration of the mutual covenants herein contained, it is agreed by and between the Parties hereto that the County and KMPUD agree as follows:

AGREEMENT

Section 1: Effective Date

(A) The effective date of this MOA ("Effective Date") shall be September 01, 2026 provided that this MOA has been approved by the Boards of both Parties by that date.

(B) The provision of services shall commence on the date established by the Eastern Alpine Fire Chief (Chief), hereinafter referred to as "commencement date of services," which will be within 5 business days of the effective date of the MOA.

(C) A review of the MOA's terms may be initiated at any time by either party, upon written notice to the other, and modifications may be made to this MOA upon written consent of both parties. The parties agree to negotiate in good faith and deal fairly with respect to performance under this MOA and with respect to any proposed modifications to this MOA.

Section 2: KVFD Chief Recruitment

KMPUD has requested a temporary agreement with Alpine County to provide Chief Fire Officer Services to support the KVFD. Both parties acknowledge this is a temporary solution to maintain services between the retirement of the current KVFD Chief and hiring of a replacement. Throughout the term of the agreement KVFD will actively recruit for the position of Fire Chief and continue to complete the process of modifying its CalPERS retirement contract to include a Safety Category for fire service personnel. The KMPUD Board or KMPUD staff shall give monthly updates to the EAFD Chief and Alpine County CEO regarding the status of the hiring process.

Section 3: Services

(A) Services to be provided by the County through the Eastern Alpine Fire Department's Chief and/or Assistant Chief to KMPUD are detailed in the following scope of services:

(i) Provide temporary supervision, leadership, and administrative oversight of the Kirkwood Volunteer Fire Department.
(ii) Develop, coordinate, and conduct training for volunteer firefighters.
(iii) Be available for emergency response incidents in Kirkwood, as appropriate, while providing a minimum of ~~eight~~ four (4) hours of service per week.
(iv) Conduct at least two (2) volunteer firefighter training sessions each month, either in Kirkwood or at Station 91 in Woodfords, with Kirkwood Volunteer Fire Department members participating.
(v) Provide operational guidance and recommendations to the KMPUD Board to improve the readiness, effectiveness, and overall operation of the Kirkwood Volunteer Fire Department.

Section 4: Fire Stations

(A) As used in this section, the term "KMPUD Station" shall mean the land and improvements situated thereon consisting of fire station buildings and appurtenances thereto owned by the KMPUD before the Effective Date of this MOA. Prior to that date, KMPUD owned one such Fire Station, located at 33540 Loop Road, Kirkwood, CA 95646.

(B) KMPUD shall own and operate the KMPUD Station. KMPUD shall be solely responsible for all maintenance, repairs, and improvements to KMPUD Station and all utilities, including snow removal at least twenty feet from apparatus doors, and other operational costs associated with such fire station.

Section 5: Vehicles, Equipment and Apparatus

(A) KMPUD will provide the Chief and/or Assistant Chief office space, email access, information technology support, and administrative resources necessary to perform the services.

(B) KMPUD will provide the Chief and/or Assistant Chief access to all District fire apparatus, equipment, facilities, and related resources required to support the operation of the Kirkwood Volunteer Fire Department.

(C) No transfer of fire apparatus, vehicles or equipment is required by this MOA.

(D) In the event new fire apparatus, vehicles and equipment need to be purchased or existing fire apparatus, vehicles and equipment need to be repaired or replaced, the owner of the fire apparatus, vehicle or equipment, whether KMPUD or the County, shall have the sole authority and responsibility and discretion regarding purchasing or making repairs.

Section 6: Financial Considerations / Reimbursement of Expenses

(A) Alpine County will submit an itemized monthly invoice to KMPUD for reimbursement of services provided under the agreement.

(B) KMPUD will reimburse Alpine County for the proportional share of the Chief and Assistant Chief Fire Officer's salary, benefits, overtime, and other approved personnel costs associated with providing services under this agreement, and an administrative fee of 15%. These rates are shown in Exhibit A.

(C) KMPUD will reimburse Alpine County for approved vehicle, fuel, cellular phone, and other authorized operational expenses incurred while providing services to KMPUD.

(D) KMPUD will reimburse Alpine County for the proportional cost of workers' compensation coverage associated with services provided under this agreement.

Section 7: Personnel

(A) The Eastern Alpine Fire Department Chief and Assistant Chief when acting pursuant to this MOA shall be acting as the Chief and Assistant Chief of the Kirkwood Fire Department and shall have all the powers, responsibilities and protections of the same.

(B) *Assumption of Existing Personnel*. Eastern Alpine Fire Department (EAFD) volunteers will be eligible to volunteer with the KVFD under the following terms and conditions:

(i) *Pay and Benefits of Transferred Volunteers.* The stipend of EAFD volunteers who volunteer for KVFD pursuant to the terms of this MOA ("transferees") shall be the same as the stipend received by KVFD volunteers.

(ii) *General Liability for Conduct of KVFD Volunteers.* KMPUD shall remain solely responsible for any and all claims and litigation alleging negligence or wrongdoing by KMPUD or any KVFD volunteer due to the conduct of any KVFD employee, or volunteer, or others within KMPUD, occurring before the commencement date of services. KMPUD will defend, indemnify, and hold harmless the County and Eastern Alpine Volunteer Fire Department, including all of their boards, agencies, departments, officers, employees, agents, and volunteers against any claims, demands, lawsuits, liability, judgments, debts, loss, damages, and expenses (including, without limitation, costs and legal fees) including, without limitation, those arising from injuries or death of persons, and for damages to property, arising directly or indirectly out of any KVFD employee's or volunteer's actions or inaction occurring prior to the commencement date of services.

Section 8: Environmental Liability

(A) KMPUD agrees to defend and indemnify the County against, and to hold the County and Eastern Alpine Volunteer Fire Department harmless from, any loss, damages, claims, expense or liabilities (including, without limitation, costs and attorney's fees) resulting from any claims of environmental impact including mitigation, repair or removal of, or allegations of release of hazardous materials or petroleum products from, any underground or above ground storage tanks on any properties owned by KMPUD and used by the County to provide the services, except to the extent such alleged release, damage or liability was caused by the sole negligence or willful misconduct of the County or Eastern Alpine Volunteer Fire Department employees or contractors.

(B) KMPUD agrees to defend and indemnify the County against, and to hold the County and Eastern Alpine Volunteer Fire Department harmless from, any loss, damages, claims, expense or liabilities (including, without limitation, costs and attorney's fees) resulting from any mitigation, repair or removal of, or allegations of release of hazardous construction materials from any properties owned by KMPUD and used by the County to provide the services, except to the extent such alleged presence or release was caused by the sole negligence or willful misconduct of the County or Eastern Alpine Volunteer Fire Department employees or contractors.

Section 9: Workers' Compensation

(A) Except as otherwise provided herein, the provisions of the California Labor Code shall govern workers' compensation benefits for transferred volunteers who sustain industrial injuries after transfer to KVFD. However, notwithstanding section 5500.5 et seq. of that Code, KMPUD agrees to reimburse the County and Eastern Alpine Volunteer Fire Department for KMPUD's proportionate share of all medical, legal, administrative, and any other indemnity costs for which the County is found liable for industrial apportionable, in whole or in part, to any transferee's volunteering or employment with KMPUD. KMPUD's responsibility, as provided for herein, shall not be affected by any change in federal or state law.

(B) KMPUD and the County shall cooperate in the ongoing management of any workers' compensation claims pending, filed, or denied during the time any transferees are volunteering with KVFD by providing such information as is deemed necessary for the County and KMPUD to cooperatively manage a workers' compensation claim filed by any transferee. KMPUD shall notify the County of any claims pending, filed, or denied, and any temporary or permanent work restrictions imposed, with respect to a transferee. The County shall notify KMPUD of any claims pending, filed, or denied, and any temporary or permanent work restrictions imposed, with respect to any transferee who has a pending workers' compensation claim involving KMPUD or who asserts a workers' compensation claim during volunteering with the County for which KMPUD is potentially liable in whole or in part.

Section 10: Records Retention

(A) KMPUD will adhere to the requirements of it as a custodian of records, which include but are not limited to KMPUD's retention of records related to its firefighting and prevention services, as required by state and federal laws and county ordinances, for all required documentation created by KMPUD's Volunteer Fire Department up to and including the Effective Date of this MOA. These records include, but are not limited to, the following: Fire Station Journals, Fire Incident Reports (National Fire Incident Reporting System) and Pre-Hospital Patient Care Records.

(B) KMPUD staff will maintain all records pursuant to KMPUD's retention schedule and provide them to members of the public in accordance with the California Public Records Act and any litigation holds in effect as of the Effective Date of this agreement. KMPUD staff will maintain and provide the County access to KMPUD's legacy fire prevention database for a minimum of two years after the Effective Date of this agreement. Access to records shall include, but is not limited to, fire code permits, construction permits, special use permits, code enforcement complaints, and inspection records. All costs associated with maintaining the current database shall be the responsibility of KMPUD.

(C) The County shall act as the custodian of records and abide by its retention scheduled in accordance with County policies and provide access and copies in accordance with the California Public Records Act on and after the commencement date of services.

Section 11: Good Faith and Fair Dealing

The County and KMPUD covenant and agree to act in good faith and deal fairly with each other regarding the performance, administration and interpretation of this MOA.

Section 12: Defense and Indemnification

To the fullest extent allowed by law, each party shall defend, indemnify, and hold harmless the other, its officers, and employees harmless against and from any and all claims, suits, losses, demands, and liability for damages, including attorneys' fees and other costs of defense brought for or on account of injuries to or death of any person, or damage to property, or any economic, consequential, or special damages which are claimed or which shall in any way arise out of or be connected with the indemnifying party's negligence in its services, operations, or performance hereunder. This duty to indemnify and save harmless expressly includes the duties to defend set forth in the California Civil Code section 2778. For the purposes of this Section, when acting as the Chief and Assistant Chief of Kirkwood Fire the defense and indemnification obligations shall be the same as if the Chief and Assistant Chief were employees of KMPUD.

Section 13: Term

The term of this agreement shall commence on September 01, 2026, and end on March 01, 2027, or as provided for in Section 13.

Section 14: Amendment/Termination

This MOA is subject to amendment by mutual agreement initiated by either party during the term of the MOA. Additionally, this MOA may be cancelled by either party upon sixty (60) calendar days advanced written notice to the other party at the address specified below.

Alpine County
Attn: Samuel Booth, CEO
50 Diamond Valley Road
Markleeville, CA 96120

KMPUD
Attn:________________
33540 Loop Road
Kirkwood, CA 95646

Section 15: Assignment

Neither this MOA nor any duties or obligations to be performed under this MOA shall be assigned without prior written consent of the other party, which shall not be unreasonably withheld. In the event of an assignment to which the other party has consented, the assignee or his/her or its legal representative shall agree in writing with the other party to assume, perform, and be bound by all the covenants, obligations, and conditions contained in this MOA.

Section 16: General Provisions

(A) *Entire Agreement.* This MOA contains the entire agreement between the parties and supersedes all prior understanding between them with respect to the subject matter of this MOA. There are no promises, terms, conditions or obligations, oral or written, between or among the parties relating to the subject matter of this Agreement that are not fully expressed in this MOA. This MOA may not be modified, changed, supplemented or terminated, and any obligations under this MOA may not be waived, except by written instrument signed by the party to be otherwise expressly permitted in this MOA.

(B) *Authorization.* The undersigned hereby acknowledge and confirm that they are authorized to sign this agreement on behalf of the parties hereto.

(C) *Insurance.* KMPUD shall maintain a commercial general liability (CGL) Insurance policy [Insurance Services Office Form CG 00 01] covering CGL on an occurrence basis, including products and completed operations, property damage bodily injury and personal & advertising injury with limits in the amount of $1,000,000, and a general aggregate limit of $2,000,000.

The County, its officers, officials, employees, and volunteers are to be covered as additional insureds on the General Liability policy with respect to liability arising out of work or operations performed by or on behalf of KMPUD including materials, parts, or equipment furnished in connection with such work or operations. Additional insured should read as follows:

Alpine County
P. O. Box 387
Markleeville, CA 96120

(D) *Notices.* Any notices or other information required by this MOA shall be deemed received on the day of delivery if delivered by hand, facsimile, email or overnight courier service during regular business hours, or on the third business day following deposit in the United States mail to addresses for Alpine County and KMPUD.

(E) *Jurisdiction and Venue.* This MOA shall be construed in accordance with the laws of the State of California and the parties hereto agree that venue shall be in Alpine County, California.

(F) *Severability.* If any provision of this MOA is determined by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this MOA shall not be affected thereby. Each provision shall be valid and enforceable to the fullest extent permitted by law.

(G) *Waiver.* No provision of this MOA or the breach thereof shall be deemed waived, except by written consent of the party against whom the waiver is claimed.

(H) *Will and Shall.* Use of terms "will" and "shall" in this MOA have the same meaning.

(I) This MOA shall be binding on and inure to the benefit of the parties and their successors and assigns, except as may otherwise be provided herein.

[Signatures on following page]

IN WITNESS WEREOF, the parties have approved and caused this MOA to be executed by the President of KMPUD Board of Directors

KMPUD

By: ____________________________

Title: __________________________

Date: __________________________

ALPINE COUNTY

By: ____________________________

Title: Chair of Board of Supervisors

Date: __________________________

ATTEST:

By: ____________________________
Teola Tremayne,
Clerk of the Board of Supervisors

APPROVED AS TO FORM

By: ____________________________
________________________,
Attorney for KMPUD

APPROVED AS TO FORM

By: ____________________________
________________________,
Alpine County Counsel

Exhibit A

FY2026/2027 Alpine County Rates for Services
(Below rate includes 15% administrative fee)

EAFD Chief – $103.09

EAFD Assistant Chief – $ 50.58

Rick Ansel

From: Brandi Benson
Sent: Monday, July 20, 2026 8:46 AM
To: Doug Mitarotonda
Cc: Rick Ansel
Subject: FW: KMPUD Committees

Hi Doug,

We've received the request from Howard Hoffman, below, to switch from the Finance to Operations committee.

Brandi Benson
Operations Manager
Kirkwood Meadows Public Utility District
209-258-4444 x107
www.kmpud.com

-----Original Message-----
From: Howard Hoffman [redacted]
Sent: Tuesday, July 14, 2026 11:55 AM
To: Brandi Benson <bbenson@kmpud.com>
Cc: Chris Tucher <ctucher@gmail.com>
Subject: KMPUD Committees

[You don't often get email from hh@hiosilver.com. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

Hi Brandi,

Congratulations again on your being made the KMPUD General Manager! It is so great to finally have a Kirkwood resident in this important position.

I would like to resign from the Finance Committee.
I would also like to volunteer for the Operations Committee.

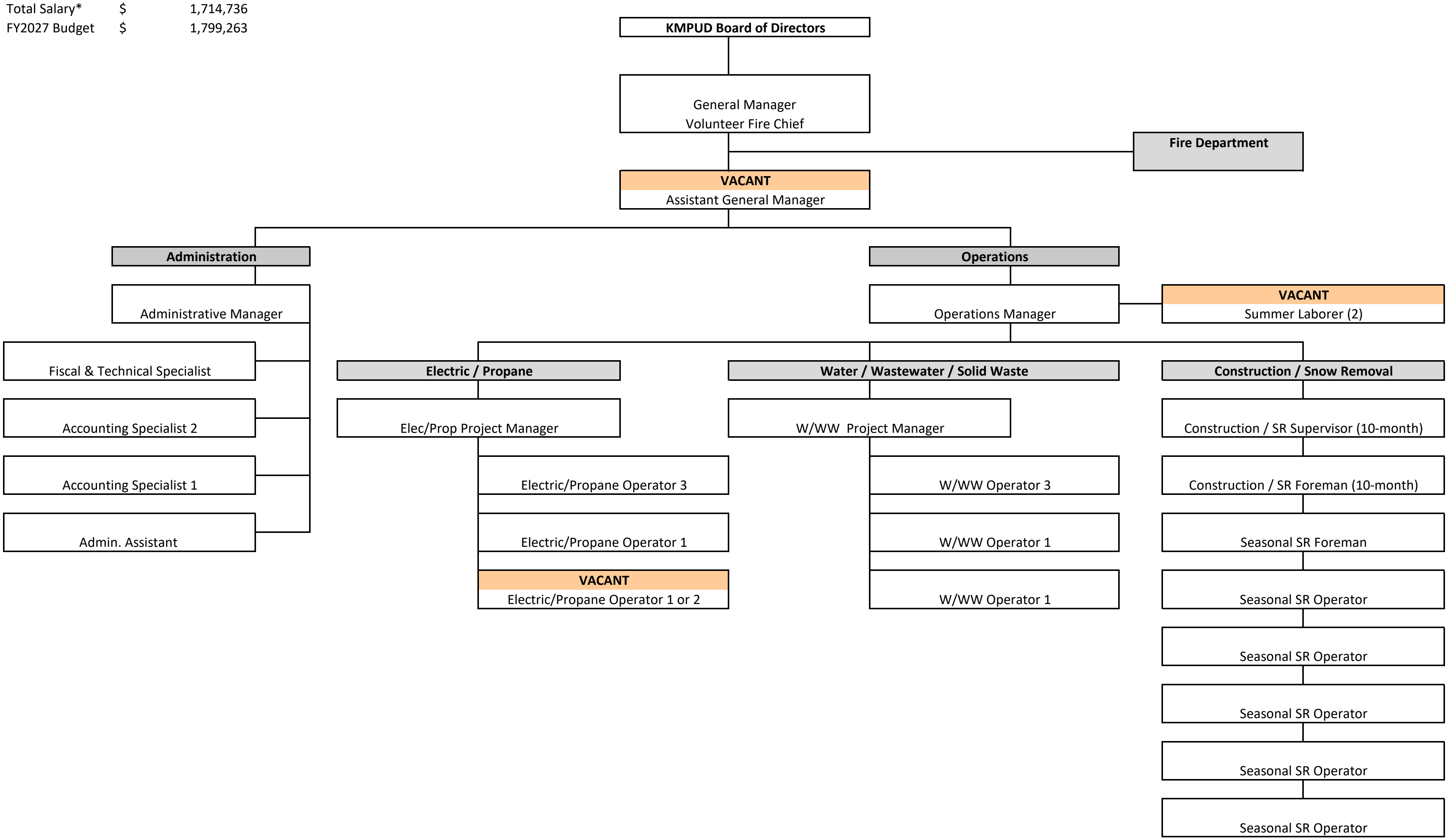
Does this requires Board approval?

Regards,

Howard Hoffman

Kirkwood Meadows PUD
Current Organizational Chart

7/29/2026		
Total Salary*	$	1,714,736
FY2027 Budget	$	1,799,263



*Includes estimates for all open positions, except AGM which is planned to remain vacant until after September 5th.

Kirkwood Meadows PUD
Proposed Organizational Chart

Total Salary*	$	1,799,170
FY2027 Budget	$	1,799,263

KMPUD Board of Directors

General Manager

- **Administration**
  - Administrative Manager
  - Fiscal & Technical Specialist
  - Accounting Specialist 2
  - Accounting Specialist 1
  - Admin. Assistant
- **Regulatory Compliance**
  - **VACANT** Regulatory Compliance Specialist 1 or 2
- **Operations**
  - **VACANT** Operations Manager
    - **Electric / Propane**
      - Elec/Prop Project Manager
      - Electric/Propane Operator 3
      - Electric/Propane Operator 1
      - **VACANT** Electric/Propane Operator 1 or 2
      - **VACANT** Summer Laborer
    - **Water / Wastewater / Solid Waste**
      - W/WW Project Manager
      - W/WW Operator 3
      - W/WW Operator 1
      - W/WW Operator 1
      - **VACANT** Summer Laborer
    - **Construction / Snow Removal**
      - Construction / SR Supervisor (10-month)
      - Construction / SR Foreman (10-month)
      - Seasonal SR Foreman
      - Seasonal SR Operator
      - Seasonal SR Operator
      - Seasonal SR Operator
      - Seasonal SR Operator
      - Seasonal SR Operator
- **Fire Department**
  - **VACANT** Fire Chief

*Includes estimates for full-funding for all open positions except Fire Chief, which is estimated at 40%-funding with the remainder funded through property tax allocation

Overview and Budget Variances

Financial Snapshot

May results reflect a positive net income of $9,598 compared to a budgeted loss of $24,366, resulting in a positive variance of $33,964 for the month and $177,680 year-to-date. Overall performance is favorable to budget, driven primarily by:

- Strong, unbudgeted investment earnings & other revenue
- Lower than budgeted overall YTD Operating Expenses

Balance Sheet Highlights

Cash Position:

- Operating Cash is $1,537,274 above budget, primarily due to:
  - The RUS note being rolled over instead of paid off as originally budgeted
  - CARB auction proceeds
  - Property Tax revenue received sooner than expected
- Capital Reserve balance is $1,431,944 above budget primarily due to earned interest income and a transfer from Operating Cash in March.

Other Current Assets:

- Accounts receivable is $735,739 below budget due to low utilization, collection timing, and property tax revenue recognition differences. Property tax revenue payments from the counties were received sooner than expected, increasing cash and decreasing accounts receivable.
- Inventory and prepaid balances are above budget due to:
  - Higher than budgeted value of on-hand propane and diesel
  - Budget misalignment with invoice timing and actual annual contract costs

Capital Assets & Projects:

- Capital assets exceed budget primarily due to:
  - Purchase of the Meadowstone Condominium
  - Capitalization of the propane vaporizer ($149,669) and well booster projects ($8,656)
  - Actual Inflow and Infiltration & WWTP project expenses, which were not reflected in the budget. Note that the WWTP Improvement Project has been completed and capitalization of the project will be reflected in FY 2026.

Liabilities & Debt:

- Total Accounts Payable is $179,652 below budget due to timely vendor payments.
- Debt-related variances are primarily due to budget misalignment and reflect:
  - December rollover of the RUS note, which was not included in the original budget ($604,639)
  - The Meadowstone employee housing loan and timing of the WWTP loan draws
- Unearned Revenues ($0.00) reflects recognition of the final portion of snow removal contract revenue in the prior period. This account has carried a steadily decreasing balance over the life of the FY26 contracts as revenue has been recognized on an accrual basis instead of a cash basis.

Combined Income Statement Highlights

Operating Revenue:

- Year-to-date operating revenues are $111,425 below budget, driven primarily by lower than budgeted residential utilization.
    - YTD other revenues include higher than budgeted rental income, snow stake sales, and unbudgeted connection fees for meter & equipment costs.
    - Prior period YTD operating revenues were $93,312 below budget. Continued softness in residential utilization contributed to this ongoing variance.

Operating Expenses:

Favorable Variances-

- Cost of Goods Sold is $328,504 below budget YTD due to lower propane utilization.
- Salaries and Wages are $300,085 below budget YTD due to staffing vacancies and lower snow removal payroll costs. As a result, payroll taxes and benefits are also below budget.
- Operating Expenses constitutes internal fuel use and utility costs and is below budget by $82,862.

Unfavorable Variances-

- Operations & Maintenance expenses are above budget primarily due to:
    - Loop Road project costs ($130,991)
    - Fire Hydrant Replacements ($52,500)
    - Higher Solid Waste removal costs ($40,676)
    - These increases were partially offset by lower-than budgeted internal utility allocations and operating expenses.
- Contract Services exceeded budget by $239,331 primarily due to:
    - Water and Wastewater rate study costs
    - Proposed Fire Assessment expenses
    - Audit and consulting services
    - Increased external laboratory testing costs

Non-Operating Activity:

- Investment Income totaled $243,672 YTD, reflecting strong earnings on reserve balances.
- Other non-operating income ($87,750) includes connection fee revenue and CARB auction proceeds. These revenues were not budgeted and contributed to favorable year-to-date results.
- YTD Interest expense is largely driven by unbudgeted interim CoBank financing (WWTP) and the Meadowstone Loan.

Items to Watch

- Year-to-date operating revenues remain below budget due to lower-than-expected utilization. Non-operating revenue and under budget operating expenses offset this variance overall.
- Water and Wastewater are expected to report a loss at year-end due to higher than budgeted operating expenses (Fund 10) and interest expense (Fund 20).
- Year-end projections suggest needed property tax allocations for FY 2026 will be lower than expected, potentially allowing a higher than planned allocation into Fire.
- Solid Waste removal costs remain above budget due to increases passed along to KMPUD by our waste removal vendor. This will continue to impact operating expenses in future periods.
- Reserve balances and investment earnings remain strong. Management will continue to monitor cash flow needs and investment returns to maximize interest income.

Balance Sheet - Consolidated

May 31, 2026

	Actual May, 2026	Budget May, 2026	Variance
ASSETS			
Current Assets - Funds			
Total Operating	2,915,999.91	1,378,725.00	1,537,274.91
Total KVFD Reserve	167,043.39	160,720.00	6,323.39
Total Restricted	1,039,354.65	682,756.00	356,598.65
Total Capital Reserve	4,955,248.75	3,523,304.00	1,431,944.75
Total Current Assets - Funds	9,077,646.70	5,745,505.00	3,332,141.70
Current Assets - Other			
Total Accounts Receivable, net	548,713.70	1,284,453.00	(735,739.30)
Total Materials & Supplies	426,859.90	200,000.00	226,859.90
Total Prepaid Expenses	214,019.26	91,000.00	123,019.26
Total Current Assets - Other	1,189,592.86	1,575,453.00	(385,860.14)
Capital Assets			
Total Buildings	13,360,124.70	12,740,136.00	619,988.70
Total Generation Equipment	16,932,337.03	16,932,337.00	0.03
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	44,097,766.34	43,936,700.00	161,066.34
Total Construction in Progress	7,227,083.00	6,509,284.00	717,799.00
Total Less: Accumulated Depreciation	(36,906,323.98)	(36,902,832.00)	(3,491.98)
Total Capital Assets	60,565,070.40	59,069,708.00	1,495,362.40
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	2,216,577.10	2,214,498.00	2,079.10
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	2,216,577.10	2,214,498.00	2,079.10
Deferred Outflows			
Total Deferred Outflows	605,737.98	605,738.00	(0.02)
Total Deferred Outflows	605,737.98	605,738.00	(0.02)
Total Assets	73,048,887.06	68,605,164.00	4,443,723.06
Total Assets and Deferred Outflows	**73,654,625.04**	69,210,902.00	4,443,723.04
LIABILITIES			
Current Liabilities			
Total Accounts Payable	147,820.84	327,473.00	(179,652.16)
Total Accrued Interest Payable	232,225.16	248,658.00	(16,432.84)
Total Customer Deposits	13,283.13	0.00	13,283.13
Total Current Portion of Long-Term Debt	363,615.29	358,873.00	4,742.29
Total Other Current Liabilities	1,282,097.85	1,279,995.00	2,102.85
Total Current Liabilities	2,039,042.27	2,214,999.00	(175,956.73)
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	44,600,650.85	43,996,011.00	604,639.85
Total Installment Loans	7,820,396.56	6,045,487.00	1,774,909.56
Total Unearned Revenues	0.00	0.00	0.00
Total Net Pension Liability	1,359,824.00	1,359,824.00	0.00
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	1,036,417.00	1,036,418.00	(1.00)
Total Non-Current Liabilities	54,817,288.41	52,437,740.00	2,379,548.41

Balance Sheet - Consolidated

May 31, 2026

	Actual May, 2026	Budget May, 2026	Variance
Deferred Inflows			
Total Deferred Inflows	1,257,371.99	0.00	1,257,371.99
Total Deferred Inflows	1,257,371.99	0.00	1,257,371.99
Total Liabilities	56,856,330.68	54,652,739.00	2,203,591.68
Total Liabilities and Deferred Inflows	**58,113,702.67**	54,652,739.00	3,460,963.67

EQUITY

	Actual May, 2026	Budget May, 2026	Variance
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	15,540,922.37	13,380,086.39	2,160,835.98
Total Net Assets	15,540,922.37	13,380,086.39	2,160,835.98
Total Equity	15,540,922.37	13,380,086.39	2,160,835.98
Total Liabilities, Deferred Inflows, and Equity	**73,654,625.04**	68,032,825.39	5,621,799.65

Database: Insight Production
Parameters: {GlAcct.AcctType} in ["A", "L", "Q"] and {?Period to Post} = {GlAcctBal.PeriodPost}

Report:D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt
Last Modified: 10/13/2017

Balance Sheet - Consolidated

May 31, 2026

			Actual May, 2026	Budget May, 2026	Variance
ASSETS					
Current Assets - Funds					
01	0	13180	692,248.53	1,378,725.00	(686,476.47)
02	0	13180	0.00	0.00	0.00
10	0	13180	79,597.49	0.00	79,597.49
20	0	13180	188,753.41	0.00	188,753.41
40	0	13180	(3,945.75)	0.00	(3,945.75)
50	0	13180	1,302,950.45	0.00	1,302,950.45
60	0	13180	10,698.69	0.00	10,698.69
70	0	13180	(20,757.63)	0.00	(20,757.63)
80	0	13180	495,449.07	0.00	495,449.07
90	0	13180	83,888.55	0.00	83,888.55
13180	Cash - 5 Star - Revenue Account		2,828,882.81	1,378,725.00	1,450,157.81
Total Operating			2,828,882.81	1,378,725.00	1,450,157.81
Total Current Assets - Funds			2,828,882.81	1,378,725.00	1,450,157.81
Total Assets			2,828,882.81	1,378,725.00	1,450,157.81
Total Assets and Deferred Outflows			**2,828,882.81**	1,378,725.00	1,450,157.81
Total Liabilities, Deferred Inflows, and Equity			**0.00**	0.00	0.00

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

FUND 10 = WATER
FUND 20 = WASTEWATER
FUND 40 = EMPLOYEE HOUSING
FUND 50= ELECTRIC
FUND 60 = CABLE
FUND 70 = SNOW REMOVAL
FUND 80 = PROPANE
FUND 90 = SOLID WASTE

Balance Sheet - Consolidated

May 31, 2026

				Actual May, 2026	Budget May, 2026	Variance
ASSETS						
Current Assets - Funds						
01	0	13250		0.00	3,523,304.00	(3,523,304.00)
01	1	13250		0.00	0.00	0.00
01	2	13250		0.00	0.00	0.00
01	3	13250		0.00	0.00	0.00
01	4	13250		0.00	0.00	0.00
10	0	13250		418,321.95	0.00	418,321.95
20	0	13250		1,482,585.37	0.00	1,482,585.37
40	0	13250		36.01	0.00	36.01
50	0	13250		1,852,090.64	0.00	1,852,090.64
60	0	13250		0.00	0.00	0.00
70	0	13250		408,935.11	0.00	408,935.11
80	0	13250		680,947.18	0.00	680,947.18
90	0	13250		112,332.49	0.00	112,332.49
13250	Cash - 5 Star - Operating Reserve			4,955,248.75	3,523,304.00	1,431,944.75
Total Capital Reserve				4,955,248.75	3,523,304.00	1,431,944.75
Total Current Assets - Funds				4,955,248.75	3,523,304.00	1,431,944.75
Total Assets				4,955,248.75	3,523,304.00	1,431,944.75
Total Assets and Deferred Outflows				**4,955,248.75**	3,523,304.00	1,431,944.75
Total Liabilities, Deferred Inflows, and Equity				**0.00**	0.00	0.00

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

FUND 10 = WATER
FUND 20 = WASTEWATER
FUND 40 = EMPLOYEE HOUSING
FUND 50= ELECTRIC
FUND 60 = CABLE
FUND 70 = SNOW REMOVAL
FUND 80 = PROPANE
FUND 90 = SOLID WASTE

Budget Income Statement - Combined

May 31, 2026

	Month Totals This Year May	Budget May	Variance Dollar	Variance Percent	Year to Date Totals This Year YTD	Budget YTD	Variance Dollar	Variance Percent
Commercial	94,285.77	93,618.00	667.77	0.71%	2,064,612.79	1,914,256.00	150,356.79	7.85%
Commercial Base Rates	264,531.75	267,159.00	(2,627.25)	-0.98%	2,930,067.04	2,938,749.00	(8,681.96)	-0.30%
Residential	89,244.29	118,647.00	(29,402.71)	-24.78%	1,684,616.45	2,005,244.00	(320,627.55)	-15.99%
Residential Base Rates	184,221.20	176,614.00	7,607.20	4.31%	2,006,469.90	1,942,754.00	63,715.90	3.28%
KMPUD Internal Usage	65,786.95	63,931.00	1,855.95	2.90%	752,343.55	838,757.00	(86,413.45)	-10.30%
Meter Charges	9,744.58	8,235.00	1,509.58	18.33%	103,495.73	90,585.00	12,910.73	14.25%
Property Taxes	82,340.00	82,340.00	0.00	0.00%	905,740.00	905,740.00	0.00	0.00%
Other	16,948.99	14,672.00	2,276.99	15.52%	1,131,956.17	1,054,642.00	77,314.17	7.33%
Operating Revenues	807,103.53	825,216.00	(18,112.47)	-2.19%	11,579,301.63	11,690,727.00	(111,425.37)	-0.95%
Cost of Goods Sold	73,442.24	99,694.00	(26,251.76)	-26.33%	1,577,950.50	1,906,455.00	(328,504.50)	-17.23%
Salaries and Wages	112,315.06	140,284.00	(27,968.94)	-19.94%	1,472,983.71	1,773,069.20	(300,085.49)	-16.92%
Payroll Taxes & EE Benefits	84,105.67	74,325.00	9,780.67	13.16%	838,695.18	895,014.00	(56,318.82)	-6.29%
Operations & Maintenance	88,295.76	77,306.00	10,989.76	14.22%	1,338,975.49	1,035,136.00	303,839.49	29.35%
Contract Services	15,102.70	5,050.00	10,052.70	199.06%	372,381.34	133,050.00	239,331.34	179.88%
Operating Expenses	45,159.74	53,514.00	(8,354.26)	-15.61%	524,543.30	607,406.00	(82,862.70)	-13.64%
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	47,238.06	43,159.00	4,079.06	9.45%	541,011.01	573,404.00	(32,392.99)	-5.65%
Board of Directors	11,750.60	11,108.00	642.60	5.79%	125,146.00	120,366.00	4,780.00	3.97%
Depreciation	181,732.87	182,887.00	(1,154.13)	-0.63%	2,013,248.35	2,011,757.00	1,491.35	0.07%
Operating Expenses	659,142.70	687,327.00	(28,184.30)	-4.10%	8,804,934.88	9,055,657.20	(250,722.32)	-2.77%
Total Operating	**147,960.83**	**137,889.00**	**10,071.83**	**7.30%**	**2,774,366.75**	**2,635,069.80**	**139,296.95**	**5.29%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	16,131.86	0.00	16,131.86	na	243,672.54	0.00	243,672.54	na
Other	25.00	0.00	25.00	na	87,750.12	0.00	87,750.12	na
Non-Operating Revenues	16,156.86	0.00	16,156.86	na	331,422.66	0.00	331,422.66	na
Interest Expense	118,145.00	126,055.00	(7,910.00)	-6.28%	1,709,450.87	1,418,330.00	291,120.87	20.53%
Amortization	36,374.41	36,200.00	174.41	0.48%	400,118.56	398,200.00	1,918.56	0.48%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	154,519.41	162,255.00	(7,735.59)	-4.77%	2,109,569.43	1,816,530.00	293,039.43	16.13%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**(138,362.55)**	**(162,255.00)**	**23,892.45**	**14.73%**	**(1,778,146.77)**	**(1,816,530.00)**	**38,383.23**	**2.11%**
	9,598.28	**(24,366.00)**	**33,964.28**	**139.39%**	**996,219.98**	**818,539.80**	**177,680.18**	**21.71%**

Budget Income Statement - General Fund

May 31, 2026

	Month Totals: This Year May	Month Totals: Budget May	Month Totals: Variance Dollar	Month Totals: Variance Percent	Year to Date Totals: This Year YTD	Year to Date Totals: Budget YTD	Year to Date Totals: Variance Dollar		Year to Date Totals: Variance Percent
1 - General & Admin									
Property Taxes	82,340.00	82,340.00	0.00	0.00%	905,740.00	905,740.00	0.00		0.00%
Other	50.18	0.00	50.18	na	1,743.35	0.00	1,743.35		na
Operating Revenues	82,390.18	82,340.00	50.18	0.06%	907,483.35	905,740.00	1,743.35		0.19%
Salaries and Wages	45,385.18	60,463.00	(15,077.82)	-24.94%	589,762.39	665,102.00	(75,339.61)	*	-11.33%
Payroll Taxes & EE Benefits	42,267.17	43,387.00	(1,119.83)	-2.58%	514,856.40	463,052.00	51,804.40	*	11.19%
Operations & Maintenance	2,899.66	4,900.00	(2,000.34)	-40.82%	39,661.12	53,900.00	(14,238.88)		-26.42%
Contract Services	4,806.50	1,000.00	3,806.50	380.65%	197,194.38	76,500.00	120,694.38	*	157.77%
Operating Expenses	35,290.74	43,584.00	(8,293.26)	-19.03%	418,816.86	500,526.00	(81,709.14)	*	-16.32%
G & A Allocations	(142,349.67)	(164,442.00)	22,092.33	-13.43%	(1,902,195.86)	(1,897,947.00)	(4,248.86)		0.22%
Internal Allocations	0.00	0.00	0.00	na	18,502.00	18,501.00	1.00		0.01%
Board of Directors	11,750.60	11,108.00	642.60	5.79%	125,146.00	120,366.00	4,780.00		3.97%
Operating Expenses	50.18	0.00	50.18	na	1,743.29	0.00	1,743.29		na
Total Operating	**82,340.00**	**82,340.00**	**0.00**	**0.00%**	**905,740.06**	**905,740.00**	**0.06**		**0.00%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Total Non-Operating	**0.00**	**0.00**	**0.00**	**na**	**0.00**	**0.00**	**0.00**		**na**
NET INCOME (LOSS)	**82,340.00**	**82,340.00**	**0.00**	**0.00%**	**905,740.06**	**905,740.00**	**0.06**		**0.00%**

* Salaries & Wages is below budget YTD due to staffing changes and the unfilled AGM position.
* Payroll Taxes & Benefits is above budget due to budget misalignment with employee pensions & benefits and accrued PTO balances.
* YTD Contract services is above budget due to higher than budgeted audit expenses (actual: $113,984; budget: $60,200) and consulting services.
* YTD Operating Expenses is below budget due to lower than expected internal utility usage and insurance expense.
(Property, Liability, Worker's Compensation, etc.)

Budget Income Statement - General Fund

May 31, 2026

	Month Totals: This Year May	Month Totals: Budget May	Month Totals: Variance Dollar	Month Totals: Variance Percent	Year to Date Totals: This Year YTD	Year to Date Totals: Budget YTD	Year to Date Totals: Variance Dollar	Year to Date Totals: Variance Percent
2 - Fire Department								
Other	6,011.36	5,630.00	381.36	6.77%	71,868.65	61,930.00	9,938.65	16.05%
Operating Revenues	6,011.36	5,630.00	381.36	6.77%	71,868.65	61,930.00	9,938.65	16.05%
Salaries and Wages	332.81	146.00	186.81	127.95%	332.81	1,606.00	(1,273.19)	-79.28%
Payroll Taxes & EE Benefits	174.97	78.00	96.97	124.32%	174.97	792.00	(617.03)	-77.91%
Operations & Maintenance	8,742.42	11,050.00	(2,307.58)	-20.88%	75,726.83	121,550.00	(45,823.17) *	-37.70%
Contract Services	97.50	0.00	97.50	na	36,395.15	0.00	36,395.15 *	na
Operating Expenses	525.00	910.00	(385.00)	-42.31%	5,948.13	10,010.00	(4,061.87)	-40.58%
G & A Allocations	11,815.02	13,649.00	(1,833.98)	-13.44%	157,882.27	157,530.00	352.27	0.22%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	4,839.05	4,500.00	339.05	7.53%	60,760.59	49,500.00	11,260.59	22.75%
Operating Expenses	26,526.77	30,333.00	(3,806.23)	-12.55%	337,220.75	340,988.00	(3,767.25)	-1.10%
Total Operating	**(20,515.41)**	**(24,703.00)**	**4,187.59**	**-16.95%**	**(265,352.10)**	**(279,058.00)**	**13,705.90**	**-4.91%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**0.00**	**0.00**	**0.00**	**na**	**0.00**	**0.00**	**0.00**	**na**
NET INCOME (LOSS)	**(20,515.41)**	**(24,703.00)**	**4,187.59**	**-16.95%**	**(265,352.10)**	**(279,058.00)**	**13,705.90**	**-4.91%**

* YTD Contract Services is above budget due to professional fees related to the proposed Fire Assessment. Under budget expense in Operations & Maintenance offsets this variance.

Budget Income Statement - General Fund

May 31, 2026

	Month Totals: This Year May	Budget May	Variance Dollar	Variance Percent	Year to Date Totals: This Year YTD	Budget YTD	Variance Dollar	Variance Percent
3 - Parks & Recreation								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	3,625.75	0.00	3,625.75	na	4,899.99	1,206.00	3,693.99 *	306.30%
Payroll Taxes & EE Benefits	1,632.45	0.00	1,632.45	na	2,117.55	663.00	1,454.55 *	219.39%
Operations & Maintenance	0.00	0.00	0.00	na	0.00	900.00	(900.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,423.50	1,644.00	(220.50)	-13.41%	19,021.96	18,978.00	43.96	0.23%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	140.74	141.00	(0.26)	-0.18%	1,548.14	1,551.00	(2.86)	-0.18%
Operating Expenses	6,822.44	1,785.00	5,037.44	282.21%	27,587.64	23,298.00	4,289.64	18.41%
Total Operating	**(6,822.44)**	**(1,785.00)**	**(5,037.44)**	**282.21%**	**(27,587.64)**	**(23,298.00)**	**(4,289.64)**	**18.41%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**0.00**	**0.00**	**0.00**	**na**	**0.00**	**0.00**	**0.00**	**na**
NET INCOME (LOSS)	**(6,822.44)**	**(1,785.00)**	**(5,037.44)**	**282.21%**	**(27,587.64)**	**(23,298.00)**	**(4,289.64)**	**18.41%**

* Salaries & Wages and Payroll Taxes & EE Benefits are above budget due to seasonal playground grooming & equipment installation work.

Budget Income Statement - Water Fund

May 31, 2026

	Month Totals This Year May	Month Totals Budget May	Month Totals Variance Dollar	Month Totals Variance Percent	Year to Date Totals This Year YTD	Year to Date Totals Budget YTD	Year to Date Totals Variance Dollar	Year to Date Totals Variance Percent
0 - Default								
Commercial	2,450.92	3,287.00	(836.08)	-25.44%	99,300.10	91,407.00	7,893.10	8.64%
Commercial Base Rates	21,224.55	22,835.00	(1,610.45)	-7.05%	248,129.05	251,185.00	(3,055.95)	-1.22%
Residential	2,746.38	3,484.00	(737.62)	-21.17%	93,449.58	109,177.00	(15,727.42)	-14.41%
Residential Base Rates	28,247.88	28,138.00	109.88	0.39%	306,513.08	309,518.00	(3,004.92)	-0.97%
KMPUD Internal Usage	90.60	0.00	90.60	na	923.14	0.00	923.14	na
Meter Charges	5,208.58	3,792.00	1,416.58	37.36%	53,374.39	41,712.00	11,662.39	27.96%
Other	108.47	500.00	(391.53)	-78.31%	16,783.13	5,500.00	11,283.13	205.15%
Operating Revenues	60,077.38	62,036.00	(1,958.62)	-3.16%	818,472.47	808,499.00	9,973.47 *	1.23%
Salaries and Wages	10,153.14	11,092.00	(938.86)	-8.46%	153,206.61	122,148.00	31,058.61 *	25.43%
Payroll Taxes & EE Benefits	5,807.88	6,387.00	(579.12)	-9.07%	77,748.74	65,757.00	11,991.74	18.24%
Operations & Maintenance	7,240.98	2,349.00	4,891.98	208.26%	155,701.43	35,289.00	120,412.43 *	341.22%
Contract Services	7,402.30	2,500.00	4,902.30	196.09%	88,304.47	27,500.00	60,804.47 *	221.11%
Operating Expenses	2,679.49	1,500.00	1,179.49	78.63%	19,539.38	16,500.00	3,039.38	18.42%
G & A Allocations	24,911.19	28,777.00	(3,865.81)	-13.43%	332,884.27	332,141.00	743.27	0.22%
Internal Allocations	1,495.62	6,159.00	(4,663.38)	-75.72%	30,450.24	79,721.00	(49,270.76)	-61.80%
Depreciation	8,970.71	8,334.00	636.71	7.64%	98,239.79	91,674.00	6,565.79	7.16%
Operating Expenses	68,661.31	67,098.00	1,563.31	2.33%	956,074.93	770,730.00	185,344.93	24.05%
Total Operating	**(8,583.93)**	**(5,062.00)**	**(3,521.93)**	**69.58%**	**(137,602.46)**	**37,769.00**	**(175,371.46)**	**-464.33%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,361.85	0.00	1,361.85	na	14,983.97	0.00	14,983.97	na
Other	0.00	0.00	0.00	na	8,556.00	0.00	8,556.00	na
Non-Operating Revenues	1,361.85	0.00	1,361.85	na	23,539.97	0.00	23,539.97	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**1,361.85**	**0.00**	**1,361.85**	**na**	**23,539.97**	**0.00**	**23,539.97**	**na**
NET INCOME (LOSS)	**(7,222.08)**	**(5,062.00)**	**(2,160.08)**	**42.67%**	**(114,062.49)**	**37,769.00**	**(151,831.49)**	**-402.00%**

* YTD Operating Revenues is above budget. The FY 2026 budget assumed revenue based on the previous water / wastewater rate study.
* YTD Salaries & Wages is above budget due to time spent on the rate study, the Loop Rd Project, and the Manganese waiver project.
* YTD Operations & Maintenance is above budget due to fire hydrant replacements ($52,000) and paving & supplies purchases related to the Loop Road water main break.
* YTD Contract Services is above budget due to rate study expenses and engineering services. The budget was not aligned with actual expenses.

Budget Income Statement - Wastewater Fund

May 31, 2026

	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar		Variance Percent
	Month Totals				Year to Date Totals				
0 - Default									
Commercial	9,164.69	9,331.00	(166.31)	-1.78%	440,538.69	367,967.00	72,571.69		19.72%
Commercial Base Rates	44,574.63	44,293.00	281.63	0.64%	505,245.38	487,223.00	18,022.38		3.70%
Residential	8,651.97	11,404.00	(2,752.03)	-24.13%	266,825.65	314,925.00	(48,099.35)		-15.27%
Residential Base Rates	54,352.51	47,692.00	6,660.51	13.97%	578,178.13	524,612.00	53,566.13		10.21%
KMPUD Internal Usage	206.41	0.00	206.41	na	2,025.99	0.00	2,025.99		na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Other	860.20	625.00	235.20	37.63%	16,447.44	6,875.00	9,572.44		139.24%
Operating Revenues	117,810.41	113,345.00	4,465.41	3.94%	1,809,261.28	1,701,602.00	107,659.28	*	6.33%
Salaries and Wages	20,745.43	21,072.00	(326.57)	-1.55%	206,575.51	267,595.00	(61,019.49)	*	-22.80%
Payroll Taxes & EE Benefits	10,549.30	12,203.00	(1,653.70)	-13.55%	100,810.61	145,279.00	(44,468.39)	*	-30.61%
Operations & Maintenance	6,026.49	15,250.00	(9,223.51)	-60.48%	188,167.13	167,750.00	20,417.13		12.17%
Contract Services	2,113.90	1,250.00	863.90	69.11%	46,428.34	25,750.00	20,678.34		80.30%
Operating Expenses	5,379.99	5,500.00	(120.01)	-2.18%	28,886.29	29,300.00	(413.71)		-1.41%
G & A Allocations	24,911.19	28,777.00	(3,865.81)	-13.43%	332,884.27	332,141.00	743.27		0.22%
Internal Allocations	44,909.71	35,104.00	9,805.71	27.93%	476,066.50	445,726.00	30,340.50		6.81%
Depreciation	23,248.79	25,000.00	(1,751.21)	-7.00%	255,616.62	275,000.00	(19,383.38)		-7.05%
Operating Expenses	137,884.80	144,156.00	(6,271.20)	-4.35%	1,635,435.27	1,688,541.00	(53,105.73)	*	-3.15%
Total Operating	**(20,074.39)**	**(30,811.00)**	**10,736.61**	**-34.85%**	**173,826.01**	**13,061.00**	**160,765.01**		**1,230.88%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Investment Income	4,826.57	0.00	4,826.57	na	34,234.59	0.00	34,234.59		na
Other	0.00	0.00	0.00	na	4,572.00	0.00	4,572.00		na
Non-Operating Revenues	4,826.57	0.00	4,826.57	na	38,806.59	0.00	38,806.59		na
Interest Expense	0.00	0.00	0.00	na	301,824.62	0.00	301,824.62	*	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	301,824.62	0.00	301,824.62		na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00		na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00		na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00		na
Total Non-Operating	**4,826.57**	**0.00**	**4,826.57**	**na**	**(263,018.03)**	**0.00**	**(263,018.03)**		**na**
NET INCOME (LOSS)	**(15,247.82)**	**(30,811.00)**	**15,563.18**	**-50.51%**	**(89,192.02)**	**13,061.00**	**(102,253.02)**		**-782.89%**

* YTD Operating Revenues is above budget. The FY 2026 budget assumed revenue based on the previous water / wastewater rate study.

* YTD Salaries & Wages and Payroll Taxes & EE Benefits are below budget due to staffing changes and retirements.

* YTD Total Operating Expenses is above budget, primarily due to rate study costs, increased expense for lab services, and budget misalignment with cost of chemicals.

* YTD Interest Expense is an unbudgeted item related to WWTP rehabilitation project interim financing (CoBank).

Budget Income Statement - Employee Housing Fund

May 31, 2026

	Month Totals This Year May	Month Totals Budget May	Month Totals Variance Dollar	Month Totals Variance Percent	Year to Date Totals This Year YTD	Year to Date Totals Budget YTD	Year to Date Totals Variance Dollar	Year to Date Totals Variance Percent
0 - Default								
Other	9,060.00	5,620.00	3,440.00	61.21%	92,930.12	57,820.00	35,110.12	60.72%
Operating Revenues	9,060.00	5,620.00	3,440.00	61.21%	92,930.12	57,820.00	35,110.12 *	60.72%
Salaries and Wages	110.94	402.00	(291.06)	-72.40%	5,986.10	3,216.00	2,770.10	86.13%
Payroll Taxes & EE Benefits	58.33	214.00	(155.67)	-72.74%	2,676.00	1,657.00	1,019.00	61.50%
Operations & Maintenance	3,496.64	1,667.00	1,829.64	109.76%	43,869.72	18,337.00	25,532.72	139.24%
Contract Services	0.00	0.00	0.00	na	2,960.00	0.00	2,960.00	na
Operating Expenses	0.00	0.00	0.00	na	4,600.00	0.00	4,600.00	na
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	529.39	924.00	(394.61)	-42.71%	7,152.26	11,681.00	(4,528.74)	-38.77%
Depreciation	5,874.82	4,167.00	1,707.82	40.98%	61,571.95	45,837.00	15,734.95	34.33%
Operating Expenses	10,070.12	7,374.00	2,696.12	36.56%	128,816.03	80,728.00	48,088.03 *	59.57%
Total Operating	**(1,010.12)**	**(1,754.00)**	**743.88**	**-42.41%**	**(35,885.91)**	**(22,908.00)**	**(12,977.91)**	**56.65%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.12	0.00	0.12	na	182.27	0.00	182.27	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.12	0.00	0.12	na	182.27	0.00	182.27	na
Interest Expense	2,032.42	130.00	1,902.42	1,463.40%	18,833.42	1,430.00	17,403.42 *	1,217.02%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	2,032.42	130.00	1,902.42	1,463.40%	18,833.42	1,430.00	17,403.42	1,217.02%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**(2,032.30)**	**(130.00)**	**(1,902.30)**	**1,463.31%**	**(18,651.15)**	**(1,430.00)**	**(17,221.15)**	**1,204.28%**
NET INCOME (LOSS)	**(3,042.42)**	**(1,884.00)**	**(1,158.42)**	**61.49%**	**(54,537.06)**	**(24,338.00)**	**(30,199.06)**	**124.08%**

* YTD Operating Revenues is above budget due to higher than planned occupancy in employee housing and rental income from the Meadowstone Condo.

* All other variances are related to the purchase of the Meadowstone Condo and ongoing associated costs, which were not included in the FY 2026 budget.

Budget Income Statement - Electricity Fund

May 31, 2026

	Month Totals				Year to Date Totals			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	44,960.14	43,460.00	1,500.14	3.45%	842,245.88	690,292.00	151,953.88	22.01%
Commercial Base Rates	185,628.57	185,799.00	(170.43)	-0.09%	2,030,919.81	2,043,789.00	(12,869.19)	-0.63%
Residential	24,238.79	34,570.00	(10,331.21)	-29.88%	433,369.63	549,098.00	(115,728.37)	-21.08%
Residential Base Rates	89,719.04	88,604.00	1,115.04	1.26%	985,347.16	974,644.00	10,703.16	1.10%
KMPUD Internal Usage	63,614.62	61,585.00	2,029.62	3.30%	689,673.19	778,731.00	(89,057.81)	-11.44%
Meter Charges	2,757.12	2,636.00	121.12	4.59%	30,296.14	28,996.00	1,300.14	4.48%
Other	(28.53)	1,030.00	(1,058.53)	-102.77%	6,742.67	11,330.00	(4,587.33)	-40.49%
Operating Revenues	410,889.75	417,684.00	(6,794.25)	-1.63%	5,018,594.48	5,076,880.00	(58,285.52) *	-1.15%
Cost of Goods Sold	41,401.44	44,948.00	(3,546.56)	-7.89%	856,575.92	861,192.00	(4,616.08)	-0.54%
Salaries and Wages	20,356.95	25,373.00	(5,016.05)	-19.77%	202,850.50	261,861.20	(59,010.70) *	-22.54%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	12,557.30	0.00	12,557.30	na
Operations & Maintenance	33,705.19	28,090.00	5,615.19	19.99%	453,240.27	308,990.00	144,250.27 *	46.68%
Contract Services	682.50	300.00	382.50	127.50%	1,099.00	3,300.00	(2,201.00)	-66.70%
Operating Expenses	1,259.52	1,250.00	9.52	0.76%	13,962.30	13,750.00	212.30	1.54%
G & A Allocations	29,324.03	33,875.00	(4,550.97)	-13.43%	391,852.36	390,977.00	875.36	0.22%
Internal Allocations	0.00	(2.00)	2.00	-100.00%	1,849.60	1,848.00	1.60	0.09%
Depreciation	125,114.95	127,250.00	(2,135.05)	-1.68%	1,379,581.99	1,399,750.00	(20,168.01)	-1.44%
Operating Expenses	251,844.58	261,084.00	(9,239.42)	-3.54%	3,313,569.24	3,241,668.20	71,901.04	2.22%
Total Operating	**159,045.17**	**156,600.00**	**2,445.17**	**1.56%**	**1,705,025.24**	**1,835,211.80**	**(130,186.56)**	**-7.09%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	6,029.50	0.00	6,029.50	na	161,626.65	0.00	161,626.65 *	na
Other	25.00	0.00	25.00	na	73,618.12	0.00	73,618.12 *	na
Non-Operating Revenues	6,054.50	0.00	6,054.50	na	235,244.77	0.00	235,244.77	na
Interest Expense	116,112.58	124,329.00	(8,216.42)	-6.61%	1,294,757.52	1,397,502.00	(102,744.48) *	-7.35%
Amortization	36,374.41	36,200.00	174.41	0.48%	400,118.56	398,200.00	1,918.56	0.48%
Non-Operating Expenses	152,486.99	160,529.00	(8,042.01)	-5.01%	1,694,876.08	1,795,702.00	(100,825.92)	-5.61%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**(146,432.49)**	**(160,529.00)**	**14,096.51**	**-8.78%**	**(1,459,631.31)**	**(1,795,702.00)**	**336,070.69**	**-18.72%**
NET INCOME (LOSS)	**12,612.68**	**(3,929.00)**	**16,541.68**	**-421.02%**	**245,393.93**	**39,509.80**	**205,884.13**	**521.10%**

Budget Income Statement - Electricity Fund

May 31, 2026	--------------------------Month Totals-------------------------------				----------------------------Year to Date Totals--------------------------			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent

0 - Default

* YTD Operating Revenue is below budget by $58,285 due to lower than expected utilization.
* YTD Salaries & Wages is below budget due to a vacant position.
* YTD Operations & Maintenance expenses are above budget due to the Loop Road project. (Norburg: $95,650; CED: $35,341)
* YTD Investment Income includes repaid interfund loans as well as interest earned on Five Star Bank operating reserves.
* YTD Other Non-Operating Revenue is attributable to unbudgeted connection fees and CARB auction proceeds.
* YTD Interest Expense is below budget due to lower than expected actual RUS loan interest charges.

Budget Income Statement - Cable TV Fund

May 31, 2026

	Month Totals				Year to Date Totals			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	923.12	1,167.00	(243.88)	-20.90%	10,154.32	12,837.00	(2,682.68)	-20.90%
Operating Revenues	923.12	1,167.00	(243.88)	-20.90%	10,154.32	12,837.00	(2,682.68)	-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	550.00	(550.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	711.75	823.00	(111.25)	-13.52%	9,510.97	9,492.00	18.97	0.20%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	126.28	45.00	81.28	180.62%	1,389.13	495.00	894.13	180.63%
Operating Expenses	838.03	918.00	(79.97)	-8.71%	10,900.10	10,537.00	363.10	3.45%
Total Operating	**85.09**	**249.00**	**(163.91)**	**-65.83%**	**(745.78)**	**2,300.00**	**(3,045.78)**	**-132.43%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**0.00**	**0.00**	**0.00**	**na**	**0.00**	**0.00**	**0.00**	**na**
NET INCOME (LOSS)	**85.09**	**249.00**	**(163.91)**	**-65.83%**	**(745.78)**	**2,300.00**	**(3,045.78)**	**-132.43%**

Budget Income Statement - Snow Removal Fund

May 31, 2026

	Month Totals: This Year May	Budget May	Variance Dollar	Variance Percent	Year to Date Totals: This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	0.00	0.00	0.00	na	27,750.00	27,748.00	2.00	0.01%
Other	0.00	0.00	0.00	na	911,043.50	897,250.00	13,793.50	1.54%
Operating Revenues	0.00	0.00	0.00	na	938,793.50	924,998.00	13,795.50	1.49%
Salaries and Wages	4,810.91	5,826.00	(1,015.09)	-17.42%	235,575.97	276,515.00	(40,939.03) *	-14.81%
Payroll Taxes & EE Benefits	2,746.01	3,103.00	(356.99)	-11.50%	54,704.55	126,517.00	(71,812.45) *	-56.76%
Operations & Maintenance	13,680.76	1,900.00	11,780.76 *	620.04%	119,938.71	103,520.00	16,418.71	15.86%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	100.00	(100.00)	-100.00%	18,091.87	29,950.00	(11,858.13)	-39.59%
G & A Allocations	16,085.51	18,582.00	(2,496.49)	-13.43%	214,948.11	214,467.00	481.11	0.22%
Internal Allocations	0.00	50.00	(50.00)	-100.00%	0.00	550.00	(550.00)	-100.00%
Depreciation	6,961.36	7,500.00	(538.64)	-7.18%	85,953.02	82,500.00	3,453.02	4.19%
Operating Expenses	44,284.55	37,061.00	7,223.55	19.49%	729,212.23	834,019.00	(104,806.77) *	-12.57%
Total Operating	**(44,284.55)**	**(37,061.00)**	**(7,223.55)**	**19.49%**	**209,581.27**	**90,979.00**	**118,602.27**	**130.36%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,331.29	0.00	1,331.29	na	10,990.85	0.00	10,990.85	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,331.29	0.00	1,331.29	na	10,990.85	0.00	10,990.85	na
Interest Expense	0.00	1,596.00	(1,596.00)	-100.00%	94,035.31	19,398.00	74,637.31 *	384.77%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	1,596.00	(1,596.00)	-100.00%	94,035.31	19,398.00	74,637.31	384.77%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**1,331.29**	**(1,596.00)**	**2,927.29**	**-183.41%**	**(83,044.46)**	**(19,398.00)**	**(63,646.46)**	**328.11%**
NET INCOME (LOSS)	**(42,953.26)**	**(38,657.00)**	**(4,296.26)**	**11.11%**	**126,536.81**	**71,581.00**	**54,955.81**	**76.77%**

* YTD Salaries and Wages & Payroll Taxes and EE Benefits are lower than budget due to lower than anticipated snowfall - driving overall under budget YTD operating expenses.

* YTD Interest Expense exceeds budget due to repayment of interfund loans.

* May Operations & Maintenance exceeds budget primarily due to equipment repair expenses.

Budget Income Statement - Propane Fund

May 31, 2026

	Month Totals				Year to Date Totals			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	35,515.37	37,540.00	(2,024.63)	-5.39%	658,386.97	764,590.00	(106,203.03)	-13.89%
Commercial Base Rates	13,104.00	14,232.00	(1,128.00)	-7.93%	145,772.80	156,552.00	(10,779.20)	-6.89%
Residential	22,540.66	38,322.00	(15,781.34)	-41.18%	549,326.30	692,507.00	(143,180.70)	-20.68%
Residential Base Rates	11,901.77	12,180.00	(278.23)	-2.28%	136,431.53	133,980.00	2,451.53	1.83%
KMPUD Internal Usage	1,875.32	2,346.00	(470.68)	-20.06%	31,971.23	32,278.00	(306.77)	-0.95%
Meter Charges	1,778.88	1,807.00	(28.12)	-1.56%	19,825.20	19,877.00	(51.80)	-0.26%
Other	(26.05)	0.00	(26.05)	na	3,186.17	0.00	3,186.17	na
Operating Revenues	86,689.95	106,427.00	(19,737.05)	-18.55%	1,544,900.20	1,799,784.00	(254,883.80) *	-14.16%
Cost of Goods Sold	32,040.80	54,746.00	(22,705.20)	-41.47%	721,374.58	1,045,263.00	(323,888.42) *	-30.99%
Salaries and Wages	6,327.33	14,097.00	(7,769.67)	-55.12%	57,140.45	153,877.00	(96,736.55) *	-62.87%
Payroll Taxes & EE Benefits	5,023.58	7,987.00	(2,963.42)	-37.10%	48,623.96	81,433.00	(32,809.04) *	-40.29%
Operations & Maintenance	1,781.02	1,950.00	(168.98)	-8.67%	25,271.07	28,250.00	(2,978.93)	-10.54%
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%	275.00	7,370.00	(7,095.00)	-96.27%
G & A Allocations	27,188.79	31,408.00	(4,219.21)	-13.43%	363,319.41	362,505.00	814.41	0.22%
Internal Allocations	303.34	924.00	(620.66)	-67.17%	5,140.81	13,529.00	(8,388.19)	-62.00%
Depreciation	5,998.97	5,500.00	498.97	9.07%	63,557.92	60,500.00	3,057.92	5.05%
Operating Expenses	78,688.83	117,282.00	(38,593.17)	-32.91%	1,284,703.20	1,752,727.00	(468,023.80)	-26.70%
Total Operating	**8,001.12**	**(10,855.00)**	**18,856.12**	**-173.71%**	**260,197.00**	**47,057.00**	**213,140.00**	**452.94%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	2,216.83	0.00	2,216.83	na	18,981.23	0.00	18,981.23	na
Other	0.00	0.00	0.00	na	1,004.00	0.00	1,004.00	na
Non-Operating Revenues	2,216.83	0.00	2,216.83	na	19,985.23	0.00	19,985.23	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**2,216.83**	**0.00**	**2,216.83**	**na**	**19,985.23**	**0.00**	**19,985.23**	**na**
NET INCOME (LOSS)	**10,217.95**	**(10,855.00)**	**21,072.95**	**-194.13%**	**280,182.23**	**47,057.00**	**233,125.23**	**495.41%**

* YTD Operating Revenue is below budget due to lower than anticipated utilization. This is offset by under budget YTD Cost of Goods Sold.

* Salaries and Wages & Payroll Taxes and EE Benefits are below budget due to a vacant position and budget misalignment.

Budget Income Statement - Solid Waste Fund

May 31, 2026

	Month Totals This Year May	Month Totals Budget May	Month Totals Variance Dollar	Month Totals Variance Percent	Year to Date Totals This Year YTD	Year to Date Totals Budget YTD	Year to Date Totals Variance Dollar	Year to Date Totals Variance Percent
0 - Default								
Commercial	2,194.65	0.00	2,194.65	na	24,141.15	0.00	24,141.15 *	na
Residential	31,066.49	30,867.00	199.49	0.65%	341,645.29	339,537.00	2,108.29	0.62%
Other	(9.76)	100.00	(109.76)	-109.76%	960.52	1,100.00	(139.48)	-12.68%
Operating Revenues	33,251.38	30,967.00	2,284.38	7.38%	366,746.96	340,637.00	26,109.96	7.67%
Salaries and Wages	466.62	1,813.00	(1,346.38)	-74.26%	16,653.38	19,943.00	(3,289.62)	-16.50%
Payroll Taxes & EE Benefits	224.08	966.00	(741.92)	-76.80%	7,256.83	9,864.00	(2,607.17)	-26.43%
Operations & Maintenance	10,722.60	10,100.00	622.60	6.16%	237,399.21	196,100.00	41,299.21 *	21.06%
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	5,978.69	6,907.00	(928.31)	-13.44%	79,892.24	79,716.00	176.24	0.22%
Internal Allocations	0.00	0.00	0.00	na	1,849.60	1,848.00	1.60	0.09%
Depreciation	457.20	450.00	7.20	1.60%	5,029.20	4,950.00	79.20	1.60%
Operating Expenses	17,849.19	20,236.00	(2,386.81)	-11.79%	348,080.46	312,421.00	35,659.46	11.41%
Total Operating	**15,402.19**	**10,731.00**	**4,671.19**	**43.53%**	**18,666.50**	**28,216.00**	**(9,549.50)**	**-33.84%**
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	365.70	0.00	365.70	na	2,672.98	0.00	2,672.98	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	365.70	0.00	365.70	na	2,672.98	0.00	2,672.98	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	**365.70**	**0.00**	**365.70**	**na**	**2,672.98**	**0.00**	**2,672.98**	**na**
NET INCOME (LOSS)	**15,767.89**	**10,731.00**	**5,036.89**	**46.94%**	**21,339.48**	**28,216.00**	**(6,876.52)**	**-24.37%**

* YTD Operating Revenues are above budget due Commercial sales / income, which was not captured in the FY 2026 budget.
* YTD Contract Services exceeds budget by $41,299 due to increased waste removal costs passed along to KMPUD by Republic Waste.

June Preliminaries

June 30, 2026	This Year June	Budget June	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
	--------------------------Month Totals--------------------			-------------------Year to Date Totals------------------		
Commercial	78,463.18	68,455.00	10,008.18	2,143,075.97	1,982,711.00	160,364.97
Commercial Base Rates	272,451.15	267,159.00	5,292.15	3,202,518.19	3,205,908.00	(3,389.81)
Residential	94,824.15	97,838.00	(3,013.85)	1,779,440.60	2,103,082.00	(323,641.40)
Residential Base Rates	184,735.05	176,614.00	8,121.05	2,191,204.95	2,119,368.00	71,836.95
KMPUD Internal Usage	60,355.23	57,266.00	3,089.23	812,698.78	896,023.00	(83,324.22)
Meter Charges	9,734.44	8,235.00	1,499.44	113,230.17	98,820.00	14,410.17
Property Taxes	82,340.00	82,340.00	0.00	988,080.00	988,080.00	0.00
Other	21,994.26	14,672.00	7,322.26	1,153,950.43	1,069,314.00	84,636.43
Operating Revenues	804,897.46	772,579.00	32,318.46	12,384,199.09	12,463,306.00	(79,106.91)

CASH FLOW REPORT	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	CASH FLOW FORCAST June 2026
	CASH FLOWS TO DATE											
CASH FLOWS FROM OPERATIONS												
Receipts from customers	$ 686,440	$ 526,069	$ 713,438	$ 1,075,136	$ 679,144	$ 1,376,199	$ 1,320,472	$ 1,115,732	$ 1,107,273	$ 976,179	$ 1,292,094	$ 387,786
Payments to suppliers	(852,322)	(155,380)	(316,205)	(597,596)	(306,250)	(457,054)	(83,594)	(703,135)	(478,744)	(762,755)	49,018	240,663
Payments to employees	(202,984)	(189,349)	(214,154)	(206,699)	(199,540)	(244,272)	(217,179)	(214,881)	(221,517)	(204,704)	(196,421)	(214,609)
Total cash from operating activities	(368,866)	181,340	183,079	270,841	173,354	674,873	1,019,699	197,716	407,012	8,720	1,144,691	413,840
CASH FLOWS FROM INVESTMENTS (including Capital)												
Purchase of capital assets	(43,543)	(906,761)	(33,501)	(116,275)	(222)	(2,879)	(404,311)	(2,315)	(8,654)	(23)	(25,908)	(174)
Proceeds from long-term debt		460,000				1,104,605		272,782		7,170,000		
Long-term debt - principal paid	(14,200)	(5,582)	(359,320)	(6,431)	(6,401)	(361,513)	(6,476)	(6,561)	(371,182)	(7,114,822)	(7,933)	(370,360)
Interest paid on long-term debt	(53,821)	(107,760)	(387,450)	(31,360)	(27,389)	(386,449)	(30,725)	(28,025)	(378,765)	(43,450)	(2,033)	(391,122)
Net cash from capital and related financing activities	(111,564)	(560,103)	(780,271)	(154,066)	(34,012)	353,764	(441,512)	235,881	(758,601)	11,705	(35,874)	(761,656)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts from property taxes and other non-operating revenues and expenses	121,324	174,005	92,528	106,316	105,584	154,914	95,932	94,178	95,508	98,180	98,398	82,340
NET CHANGE IN CASH AND CASH EQUIVALENTS	(359,106)	(204,758)	(504,664)	223,091	244,926	1,183,551	674,119	527,775	(256,081)	118,605	1,207,215	(265,476)
CASH AND CASH EQUIVALENTS, beginning of period	6,222,974	5,863,868	5,659,110	5,154,446	5,377,537	5,622,463	6,806,014	7,480,133	8,007,908	7,751,827	7,870,432	9,077,647
CASH AND CASH EQUIVALENTS, end of period	$ 5,863,868	$ 5,659,110	$ 5,154,446	$ 5,377,537	$ 5,622,463	$ 6,806,014	$ 7,480,133	$ 8,007,908	$ 7,751,827	$ 7,870,432	$ 9,077,647	$ 8,812,171

BUDGET TO ACTUAL SUMMARY												
Operating Fund - Revenue (Budget)	1,587,987	1,777,788	1,216,507	1,388,711	1,598,984	449,106	812,333	1,187,573	845,057	1,137,558	1,378,725	907,260
Operating Fund - Revenue (Actual)	1,480,747	1,632,145	1,572,917	1,482,941	1,714,466	2,107,505	2,765,471	3,454,525	1,765,003	1,839,316	2,916,000	2,650,524
Variance	(107,240)	(145,643)	356,410	94,230	115,482	1,658,399	1,953,138	2,266,952	919,946	701,758	1,537,275	1,743,264
Capital Reserve (Budget)	3,523,304	3,523,304	3,523,304	3,523,304	3,523,304	3,523,304	3,523,304	3,523,304	3,523,304	3,523,304	3,523,304	3,523,304
Capital Reserve (Actual)	3,536,103	3,179,747	2,731,318	3,041,190	3,051,611	3,908,233	3,921,669	3,687,497	4,973,423	4,989,117	4,955,249	4,955,249
Variance	12,799	(343,557)	(791,986)	(482,114)	(471,693)	384,929	398,365	164,193	1,450,119	1,465,813	1,431,945	1,431,945

CURRENT ASSETS - FUND DETAIL												
Operating Fund - Revenue	$ 1,480,747	$ 1,632,145	$ 1,572,917	$ 1,482,941	$ 1,714,466	$ 2,107,505	$ 2,765,471	$ 3,454,533	$ 1,765,003	$ 1,839,316	$ 2,916,000	$ 2,650,524
Capital Reserve	3,536,103	3,179,747	2,731,318	3,041,190	3,051,611	3,908,233	3,921,669	3,687,497	4,973,423	4,989,117	4,955,249	4,955,249
KVFD Reserve	161,304	161,889	162,456	163,182	163,797	164,369	164,935	165,434	165,980	166,503	167,043	167,043
Restricted	685,715	685,329	687,755	690,224	692,589	625,907	628,058	700,444	847,421	853,709	1,039,355	1,039,355
	$ 5,863,869	$ 5,659,110	$ 5,154,446	$ 5,377,537	$ 5,622,463	$ 6,806,014	$ 7,480,133	$ 8,007,908	$ 7,751,827	$ 7,848,645	$ 9,077,647	$ 8,812,171
OPERATING FUND BREAKDOWN - GENERAL LEDGER BALANCE												
Petty	$ 225	$ 225	$ 225	$ 225	$ 225	$ 181	$ 181	$ 181	$ 181	$ 181	$ 181	
LAIF	12,022	12,022	12,022	12,154	12,154	12,154	12,282	12,282	12,282	12,402	12,402	
General	57,663	57,883	58,245	58,093	59,044	60,100	59,564	59,564	56,812	59,668	59,668	
Operating Fund - Revenue	1,406,648	1,547,826	1,488,236	1,356,423	1,628,854	2,020,204	2,678,578	3,367,640	1,638,369	1,752,199	2,828,883	
Payroll Clearing	4,189	4,189	4,189	46,046	4,189	4,866	4,866	4,866	47,359	4,866	4,866	
Meadow Stone Loan Payment	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Total Operating Fund	$ 1,480,747	$ 1,632,145	$ 1,572,917	$ 1,482,941	$ 1,714,466	$ 2,107,505	$ 2,765,471	$ 3,454,533	$ 1,765,003	$ 1,839,316	$ 2,916,000	$ -

BANK STATEMENT BALANCES											
Five Star Bank - Revenue Bank Statement	$ 1,379,284	$ 1,451,394	$ 1,297,297	$ 1,321,233	$ 1,539,467	$ 1,009,936	$ 2,603,359	$ 3,299,548	$ 1,607,252	$ 1,751,703	$ 2,776,221
Reconciling Items (e.g. uncleared checks)	27,364	96,432	190,939	35,190	89,387	1,010,268	75,219	68,092	31,117	496	52,662
Operating Fund - Revenue	$ 1,406,648	$ 1,547,826	$ 1,488,236	$ 1,356,423	$ 1,628,854	$ 2,020,204	$ 2,678,578	$ 3,367,640	$ 1,638,369	$ 1,752,199	$ 2,828,883
Five Star Bank - Capital Reserve Bank Statement	$ 3,536,103	$ 3,179,747	$ 2,731,318	$ 3,041,190	$ 3,051,612	$ 3,908,233	$ 3,921,669	$ 3,687,497	$ 4,973,423	$ 4,989,117	$ 4,955,249

KVFD & Playground 501(c)(3)

Balance Sheet - Consolidated

June 30, 2026

	Actual June, 2026	Budget June, 2026	Variance
ASSETS			
Assets			
Total Total PG Cash	49,945.17	0.00	49,945.17
Total Total KVFD Cash	152,619.33	0.00	152,619.33
Total CWIP PG - Playground	70,285.49	0.00	70,285.49
Total CWIP KVFD	52,088.07	0.00	52,088.07
Total KVFD Prepaid Expenses	75.00	0.00	75.00
Total Assets	325,013.06	0.00	325,013.06
Total Assets	325,013.06	0.00	325,013.06
Total Assets and Deferred Outflows	**325,013.06**	0.00	325,013.06
LIABILITIES			
Liabilities			
Total PG Accounts Payable	0.00	0.00	0.00
Total KVFD Accounts Payable	0.00	0.00	0.00
Total Summer Festival Advance Donations	3,695.00	0.00	3,695.00
Total Summer Festival Advance Tickets	1,525.00	0.00	1,525.00
Total Liabilities	5,220.00	0.00	5,220.00
Total Liabilities	5,220.00	0.00	5,220.00
Total Liabilities and Deferred Inflows	**5,220.00**	0.00	5,220.00
EQUITY			
Equity			
Total Equity	264,979.88	0.00	264,979.88
Total Equity	264,979.88	0.00	264,979.88
Total Equity	264,979.88	0.00	264,979.88
Total Liabilities, Deferred Inflows, and Equity	**270,199.88**	0.00	270,199.88

Database: Fire Live
Parameters: {GlAcct.AcctType} in ["A", "L", "Q"] and
{?Period to Post} = {GlAcctBal.PeriodPost}

Report:D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt
Last Modified: 10/13/2017

Budget Income Statement - KVFD Fund

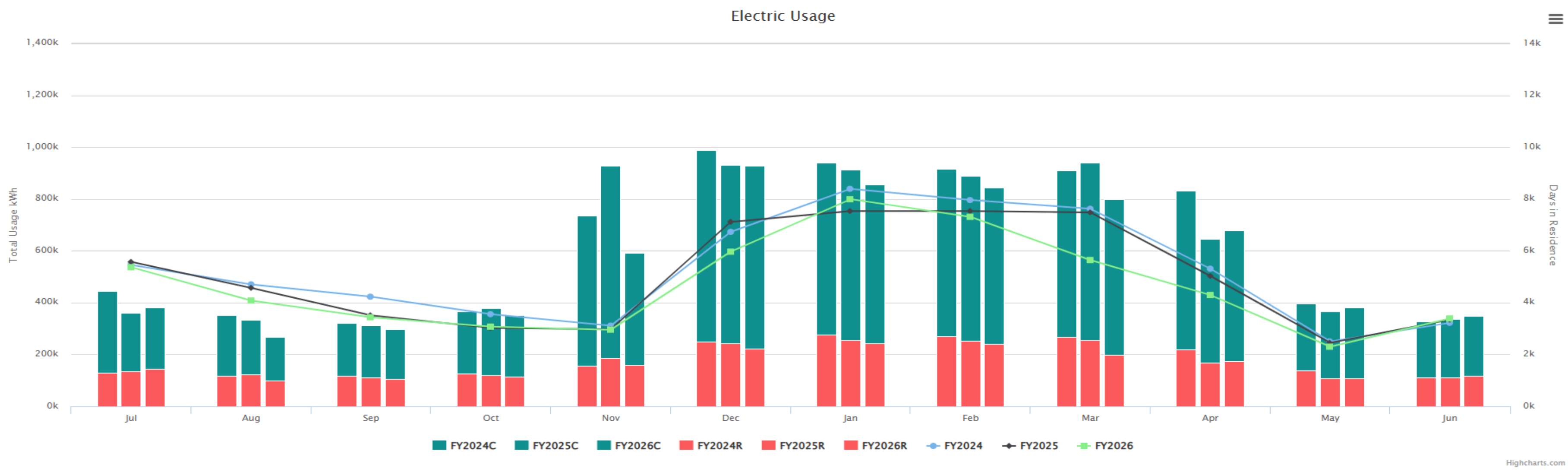
June 30, 2026

	Month Totals: This Year June	Budget June	Variance Dollar	Variance Percent	Year to Date Totals: This Year YTD	Budget YTD	Variance Dollar	Variance Percent
1 - KVFD								
Donations	1,000.00	0.00	1,000.00	na	76,601.12	0.00	76,601.12	na
Revenue	1,000.00	0.00	1,000.00	na	76,601.12	0.00	76,601.12	na
Total Revenue	**1,000.00**	**0.00**	**1,000.00**	**na**	**76,601.12**	**0.00**	**76,601.12**	**na**
Bank Fees	0.00	0.00	0.00	na	372.07	0.00	372.07	na
Contract Services	0.00	0.00	0.00	na	1,870.00	0.00	1,870.00	na
Supplies & Operating Materials	0.00	0.00	0.00	na	88,380.35	0.00	88,380.35	na
Expenses	0.00	0.00	0.00	na	90,622.42	0.00	90,622.42	na
Total Expenses	**0.00**	**0.00**	**0.00**	**na**	**(90,622.42)**	**0.00**	**(90,622.42)**	**na**
NET INCOME (LOSS)	**1,000.00**	**0.00**	**1,000.00**	**na**	**(14,021.30)**	**0.00**	**(14,021.30)**	**na**

Kirkwood Meadows Public Utility District
Electric
FY2026

	JULY	AUG	SEPT	OCT	NOV	DEC*	JAN	FEB	MAR	APR	MAY	JUNE	FY2026 Totals YTD
Total Production (kWh)	411,093	400,901	382,306	476,168	768,880	930,389	1,024,320	919,955	826,461	757,877	456,654	403,565	7,758,571
CAISO Purchase (kWh)	411,093	400,651	382,306	476,168	768,880	930,389	1,024,320	919,955	826,461	757,877	456,654	403,565	7,758,321
Powerhouse Production (kWh)	0	250	0	0	0	0	0	0	0	0	0	0	250
Actual Metered (kWh)	361,715	262,342	290,295	340,342	580,073	905,227	805,190	827,139	776,145	669,116	372,158	342,696	6,532,438
Budgeted Metered (kWh)	345,316	331,060	243,631	348,192	766,709	966,841	876,613	847,355	835,157	564,443	411,553	302,709	6,839,581
Total System Losses (kWh)	49,378	138,559	92,011	135,826	188,807	25,162	219,130	92,816	50,316	88,761	84,496	60,869	1,226,133
Identified System Losses (Calculated kWh):													
Out-Valley Losses	12,908	12,588	12,004	14,952	24,143	29,214	32,164	28,887	25,951	23,797	14,339	12,672	243,619
In-Valley Losses	21,952	21,408	20,415	25,427	41,058	49,683	54,699	49,126	44,133	40,471	24,385	21,550	414,308
Total Identified System Losses (kWh)	34,861	33,996	32,420	40,379	65,201	78,897	86,862	78,012	70,084	64,268	38,724	34,222	657,927
Unidentified System Losses (kWh)	14,518	104,563	59,592	95,447	123,606	-53,735	132,268	14,804	-19,768	24,493	45,772	26,647	568,206
% Unidentified System Losses (Goal 12%)	4%	26%	16%	20%	16%	-6%	13%	2%	-2%	3%	10%	7%	7%

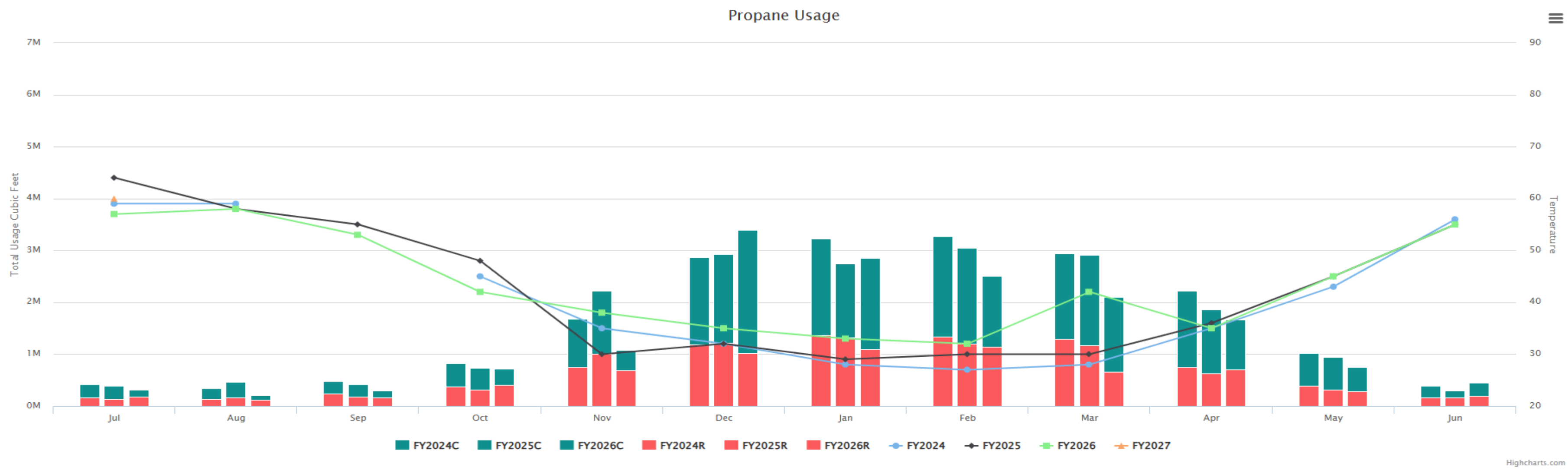
*CAISO Purchase includes adjustment due to January 1-11th purchases included in December total



Kirkwood Meadows Public Utility District
Propane
FY2026

	JULY	AUG	SEPT	OCT	NOV	DEC*	JAN	FEB	MAR	APR	MAY	JUNE	FY2026 Totals YTD
Propane Usage (cf)	313,766	331,715	361,822	822,166	1,405,240	2,288,052	2,736,382	2,433,155	1,739,329	1,787,788	719,328	444,841	15,383,585
Actual Metered (cf)	325,095	213,719	304,564	716,954	1,080,394	2,402,555	2,451,513	2,513,474	1,875,595	1,645,715	757,658	450,153	14,737,389
Budgeted Metered (cf)	392,166	379,723	409,930	409,931	1,909,532	3,104,355	3,119,000	3,032,565	2,908,945	1,597,187	977,611	485,894	18,726,841
Unmetered Total	(11,329)	117,996	57,258	105,212	324,846	(114,503)	284,869	(80,319)	(136,266)	142,073	(38,330)	(5,312)	646,196
% Unmetered (Goal 2%)	-4%	36%	16%	13%	23%	-5%	10%	-3%	-8%	8%	-5%	-1%	4%

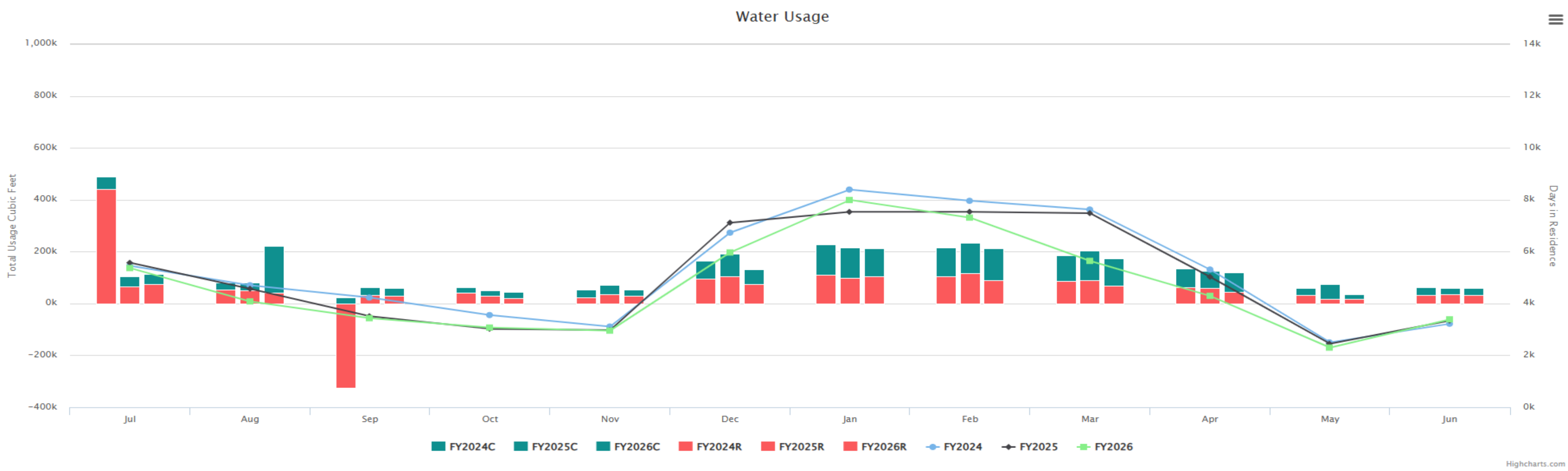
*Actual Metered includes adjustments due to billing error corrections



Kirkwood Meadows Public Utility District
Water
FY2026

	JULY	AUG	SEPT	OCT	NOV	DEC*	JAN	FEB	MAR	APR	MAY	JUN	FY2026 Totals YTD
Total Production (Gallons)	1,071,240	940,252	906,810	510,440	505,958	1,409,696	2,464,031	1,437,292	1,242,204	989,734	372,323	583,444	12,433,424
Actual Metered (Gallons)	909,486	836,847	531,029	346,189	610,443	1,111,371	1,605,425	1,604,909	1,304,609	902,103	251,807	472,729	10,486,947
Budgeted Metered (Gallons)	883,543	796,481	493,705	506,260	981,403	1,483,461	1,605,325	1,668,978	1,436,037	760,732	368,592	579,050	11,563,567
Total System Losses (Gallons)	161,754	103,405	375,781	164,251	(104,485)	298,325	858,606	(167,617)	(62,405)	87,631	120,516	110,715	1,946,477
Identified System Losses - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	144,000
Hydrant / Sample Flushing	1,000	3,000	26,400	44,550	22,723	210,150	111,000	6,000	1,000	1,000	1,000	23,500	451,323
Backwards Meter Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Discovered Leaks Before Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Department	0	0	0	500	0	0	0	0	0	0	0	0	500
Total Identified System Losses (Gallons)	14,000	16,000	39,400	58,050	35,723	223,150	124,000	19,000	14,000	14,000	14,000	36,500	607,823
Unidentified System Losses (Gallons)	147,754	87,405	336,381	106,201	(140,208)	75,175	734,606	(186,617)	(76,405)	73,631	106,516	74,215	1,338,654
% Unidentified System Losses (Goal 15%)	14%	9%	37%	21%	-28%	5%	30%	-13%	-6%	7%	29%	13%	11%

*Actual Metered includes adjustments due to billing error corrections



*Water Leak

Kirkwood Meadows Public Utility District
Wastewater
FY2026

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FY2026 Totals YTD
Influent Metered (Gallons)	928,237	741,527	612,686	421,303	558,700	1,614,627	2,464,013	2,090,924	3,171,500	2,567,656	1,478,577	665,335	17,315,085
Actual Metered (Gallons)	822,942	582,655	382,752	342,053	443,392	1,026,787	1,687,563	1,675,827	1,384,137	970,463	261,942	440,557	10,021,068
Total System Unmetered (Gallons)	105,295	158,872	229,934	79,250	115,308	587,840	776,450	415,097	1,787,363	1,597,193	1,216,635	224,778	7,294,017
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	144,000
Hydrant Flushing Into System	0	0	0	0	0	0	0	0	0	0	0	0	0
Backwards Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Total Identified Unmetered Usage (Gallons)	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	156,000
Unidentified Unmetered Usage (Gallons)	92,295	145,872	216,934	66,250	102,308	574,840	763,450	402,097	1,774,363	1,584,193	1,203,635	211,778	7,138,017
% Unidentified Unmetered Usage	10%	20%	35%	16%	18%	36%	31%	19%	56%	62%	81%	32%	41%

Performance Reporting
5-Year Comparison

	Annual Cost of Losses	Electric			Propane			Water			Wastewater		
		% Unidentified System Losses (Goal 12%)	Unidentified System Losses (kWh)	Unidentified System Losses ($)	% Unidentified System Losses (Goal 2%)	Unidentified System Losses (cf)	Unidentified System Losses ($)	% Unidentified System Losses (Goal 15%)	Unidentified System Losses (gal)	Unidentified System Losses ($)	% Unidentified System Losses	Unidentified System Losses (gal)	Unidentified System Losses ($)
FYE 2026	**$507,600**	7%	568,206	$83,526	4%	646,196	$36,833	11%	1,338,654	$16,064	41%	7,138,017	$371,177
FYE 2025	**$440,171**	11%	885,956	$130,236	-1%	-183,051	-$10,434	18%	2,722,038	$32,664	34%	5,532,791	$287,705
FYE 2024	**$518,539**	10%	827,042	$121,575	2%	434,010	$24,739	14%	1,812,670	$21,752	39%	6,739,875	$350,474
FYE 2023	**$728,264**	12%	1,033,574	$151,935	1%	112,303	$6,401	14%	2,167,205	$26,006	48%	10,460,009	$543,920
FYE 2022	**$673,519**	14%	1,102,525	$162,071	-5%	-837,416	-$47,733	11%	1,639,519	$19,674	49%	10,375,112	$539,506
	Average $/yr per utility			**$129,869**			**$1,961**			**$23,232**			**$418,556**

Kirkwood Meadows Public Utility District
Major Projects Update Timeline
August 8, 2026

	Calendar Year	2026		2027				2028				2029				2030				2031				2032	
		Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
	Fiscal Year	2027				2028				2029				2030				2031				2032			
Area	Description	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Water	Master Plan (2025)																								
	Rate Study (2025)																								
	Connection Fee Study																								
	Lodge Tank Level Sensor and SCADA																								
	PRV Improvements																								
Wastewate	Master Plan																								
	Rate Study (2025)																								
	East Lift Upgrade/ Replacement																								
	Concrete Basin Refurbishment & Recoating																								
Electric	Master Plan (2024)																								
	Electric Rate Study (2026)																								
	Direct Burial (Meadow)Replacement																								
Propane	Master Plan(2025)																								
	Rate Study (2025)																								
	Vaporizer Canopy																								
	Service Line Replacement																								
	Propane Vaporizer Replacement																								
Board	Capital Plan (FY27)																								
	Operating Budget (FY27)																								
	Audit 2025																								
	Election of Directors					Seats 1, 2								Seats 3, 4, 5								Seats 1, 2			

Legend

Non-physical Projects
Action

Physical Projects
Planning
Design
Bid/Construction