



AGENDA
REGULAR BOARD MEETING
Friday, November 10 – 2:00 PM
District Board Room, Community Services Building
33540 Loop Road, Kirkwood, CA 95646

BOARD MEMBERS

Robert Epstein, President

John Schroeder, Vice President
Doug Mitarotonda, Treasurer

Peter Dornbrook, Secretary
Bertrand Perroud, Assistant Secretary

IMPORTANT NOTICE REGARDING TELECONFERENCED MEETINGS:

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

HOW TO PARTICIPATE / OBSERVE THE MEETING:

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

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

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

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

HOW TO SUBMIT PUBLIC COMMENTS:

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

ACCESSIBILITY INFORMATION:

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

AGENDA

- 1) **CALL TO ORDER** *President Epstein*
- 2) **ROLL CALL** *Secretary Dornbrook*
- 3) **ANNOUNCEMENTS** *General Manager Christeson*
- 4) **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)
- 5) **COMMENTS FROM THE AUDIENCE** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 6) **WRITTEN COMMENTS FROM THE PUBLIC** (This is an opportunity for Directors and Staff to share written comments received from the public. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 7) **ADOPTION OF THE CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be taken when the comment does not necessitate separate action.)
 - a) Approve October 13, 2023 Regular Meeting Minutes
 - b) Approve Current Consent for Claims
 - c) Review Receivables/Shut Offs Report
 - d) Re-Authorize AB 361 Teleconference Meetings
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
 - a) **Finances.** Discussion and possible action regarding the District’s financials. *AM Baggett*
 - i) Overview & Budget Variances
 - ii) September Financials
 - iii) October Preliminaries
 - iv) Cash Flow
 - b) **LAIF Transfer.** Discussion and possible action. *AM Baggett*
 - c) **District Banking Vendor.** Discussion and possible action. *AM Baggett*
 - d) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
 - e) **Propane/Electric Meter Shed Status.** Update. *OM Benson*
 - f) **CSB Heat Pump Phase 1.** Update. *OM Benson*

- g) **Electricity Cost of Goods Sold Adjustment Charge.** Discussion & possible action.
President Epstein
- h) **Planning Committee Topics.** Discussion & possible action. *Director Mitarotonda*
 - i) All Electric Residential Customer Rate Discounts
 - ii) Updated Heat Pump Study
- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 11) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 12) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 13) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **GENERAL DISCUSSION** Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.
- 16) **ADJOURNMENT**
The next Regular Board Meeting is scheduled for Friday, December 8, 2023 at 2:00 PM.

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

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

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

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

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



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

REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday October 13th, 2023 – 2:00 PM

BOARD MEETING MINUTES

John Schroeder, Vice President
 Peter Dornbrook, Secretary

BOARD MEMBERS
 Robert Epstein, President

Doug Mitarotonda, Treasurer
 Bertrand Perroud, Asst. Secretary

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

1. CALL TO ORDER

President Epstein

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

2. ROLL CALL

Assistant Secretary Perroud

<u>Board of Directors Present:</u>	President Epstein, Directors Schroeder, Mitarotonda, Perroud, Dornbrook.
<u>Board of Directors Present via Zoom:</u>	None
<u>Board of Directors Absent:</u>	None
<u>Staff Present:</u>	General Manager Christeson, Assistant General Manager Ansel, Administration Manager Baggett, Operations Manager Benson.
<u>Others Present and via Zoom:</u>	Jamie Strateman, Howard Hoffman, Sally, Jay Dwyer, Jack Longinotti, Chris Tucher, Mauree O'Donnell.

3. ANNOUNCEMENTS

General Manager Christeson

General Manager Christenson welcomed everyone to the October 13th, 2023, Board meeting and noted that if anybody would like to comment during the meeting to please use the raise your hand function.

4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR

President Epstein removed item 9g. and moved items 9c. and 9d. to after item 9i.
 Director Perroud would like to remove items 7b and 7c from the consent calendar for separate discussion.

5. COMMENTS FROM THE AUDIENCE

None.

6. WRITTEN COMMENTS FROM THE PUBLIC

None

7. ADOPTION OF CONSENT CALENDAR

- a. **Approve September 8th regular meeting minutes.**
Approve September 8th regular meeting minutes.
- d. **Re-authorize AB 361 Teleconference Meetings.**
Re-authorize AB 361 Teleconference Meetings.

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

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

NOES: None

ABSENT: Director Dornbrook

ABSTAINING: None

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

- b. **Approve Current Consent for Claims.**
Approve Current Consent for Claims.
- c. **Review Receivables/Shut Offs Report**
Review Receivables/Shut offs Report.

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

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

NOES: None

ABSENT: Director Dornbrook.

ABSTAINING: None

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

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

NOES: None

ABSENT: None

ABSTAINING: None

9. ITEMS FOR BOARD ACTION

- a. **Finances.** Discussion and Possible action.

AM Baggett

- i. **Overview & Budget Variances**
Administrative Manager Baggett gave an overview of Budget Variances. Discussion Ensued.
- ii. **August Financials.**
Administrative Manager Baggett gave an overview of August Financials. Discussion ensued.

iii. **September Preliminaries.**

Administrative Manager Baggett gave an overview of September Preliminaries. Discussion ensued.

iv. **Cash Flow.**

Administrative Manager Baggett went over Cash Flow. Discussion ensued.

- b. **Property Tax Allocations.** Discussion & possible action. *GM Christeson*

General Manager Christeson presented the recommended property tax allocations.

Director Schroeder motioned to approve the property tax allocations, Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- e. **Performance Reporting & Aquifer Levels.** Discussion & Possible action. *OM Benson*

Operations Manager Benson presented the Performance Reporting & Aquifer Levels. Discussion ensued.

- f. **Propane/Electric Meter Shed Status.** Update. *OM Benson*

Operations Manager Benson went over the Propane/Electric Meter Shed Status. Discussion ensued.

- h. **Propane Storage Pre-Design.** Discussion & Possible Action. *GM Christeson*

General Manager Christeson Propane Storage Pre-Design. Discussion Ensued. The Board reached consensus that no new propane tanks should be further considered and that the tank roof and vaporizer roof be included in the next fiscal year capital budget for discussion and consideration.

- i. **Electricity Cost of Goods Sold Adjustment Charge.** Discussion & possible action. *GM Christeson*

Director Schroeder presented Electricity Cost of Goods Sold Adjustment Charge. Discussion Ensued.

Director Schroeder made a motion to research the options of either a flat per kWh increase or Electricity Cost of Goods Sold Adjustment Charge similar to propane. Director Mitarotonda seconded the motion, and it carried by the following row call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- c. **KVFD Temporary Advisory Committee Draft Survey.** Discussion & possible action.
Director Mitarotonda

Director Mitarotonda presented the KVFD Temporary Advisory Committee Draft survey. Discussion ensued.

The board was in consensus that the KVFD TAC should proceed with the recommendations included in the TAC report.

- d. **KVFD Paid Employment Structure.** Discussion & possible action. *GM Christeson*

General Manager Christeson gave an overview of the KVFD Paid Employment Structure. Discussion Ensued.

Director Mitarotonda made a motion to move forward with investigating formation of a separate KVFD board through LAFCO and to seek guidance from District Counsel. Director Perroud seconded the motion, and it carried by the following row call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

10. **MAJOR PROJECT UPDATES.**

General Manager Christeson gave updates on:

- WWTP Project
- OGALS Project
- Propane Master plan

11. **GENERAL MANAGER'S REPORT**

General Manager Christeson reported on:

- CMUA Regulatory Meeting
- CMUA Legislative work group
- ACWA Region 3 meeting
- Thimblewood HOA meeting
- Tesla EV charger meeting
- Cross Connection Control Program
- Sanitary Sewer Mitigation Program
- WWTP Schedule meeting

12. **OPERATIONS REPORT**

Assistant General Manager Ansel reported on:

- Kirkwood Volunteer Fire Department.
- WWTP Membrane Replacement
- Snow Removal
- Road Maintenance
- Project inspection deadline

13. STANDING COMMITTEE REPORTS

- a. **Finance Committee**
No further items.
- b. **Operations Committee**
No further items.
- c. **Planning Committee**
Director Mitarotonda commented on fuel switching, needs assessment, electric rate changes, and the heat pump project.
- d. **Communications Committee**
Did not meet.
- e. **Personnel Committee**
Did not meet.
- f. **LAFCO**
Did not meet.

14. TEMPORARY ADVISORY COMMITTEE REPORTS

None

15. GENERAL DISCUSSION

Director Mitarotonda recommended changing the timing of the board meetings to make it easier to include the district financials.

Director Perroud commented on the new snow removal equipment, stipends, and employee housing.

16. CLOSED SESSION

President Epstein stated there was no reportable items.

17. ADJOURNMENT

There being no further business, the meeting was adjourned at 4:00 pm

(The next Special Board Meeting is scheduled for Friday, November 10th, 2023, at 2:00 PM)

Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

Brittnie Morris, Clerk of the Board

**Consent for Claims
November 3rd 2023**

CED-Jackson (Timber Ridge Project pass-through cost)	\$8,573
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OPERATING COSTS	\$591,639
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TOTAL	\$600,212
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AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
ACES001 ACES WASTE SERVICES, INC										
20446	10/09/2023	2024-03	710949		AP006802	SEPTEMBER WASTE REMOVAL	0.00	8,762.61	38611	0.00
20445	10/05/2023	2024-04	711565		AP006800	GREEN WASTE	0.00	1,445.81	38476	0.00
								\$10,208.42		\$0.00
ACWA001 ACWA/JPIA										
20502	10/19/2023	2024-04	79		AP006832	AUTO & GENERAL LIABILITY INSURANCE	0.00	54,039.00	38659	0.00
20472	10/11/2023	2024-05	0700804		AP006812	NOVEMBER HEALTH	0.00	40,742.02	38612	0.00
								\$94,781.02		\$0.00
AIRG001 AIRGAS USA, LLC										
20482	10/12/2023	2024-03	550280832		AP006818	CYLINDER RENTAL	0.00	321.82	38613	0.00
								\$321.82		\$0.00
ANSE001 RICK ANSEL										
20487	10/12/2023	2024-04		24-166	AP006820	GAS CAN REFUND	0.00	233.91	38614	0.00
20586	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	430.00	38644	0.00
20627	11/02/2023	2024-04	24-206	24-206	AP006874	REFUND FOR CANDY AND POSTAGE	0.00	27.75	38660	0.00
20563	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38660	0.00
								\$726.66		\$0.00
ASSO001 ASSOCIATION OF CALIFORNIA WATER AGENCIES										
20474	10/11/2023	2024-04			AP006813	2024 ANNUAL AGENCY DUES	0.00	9,830.00	38615	0.00
								\$9,830.00		\$0.00
AT&T001 AT&T										
20545	10/27/2023	2024-04			AP006853	LONG DISTANCE	0.00	168.04	38661	0.00
								\$168.04		\$0.00

AP - Vouchers

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AT&T002 AT&T										
20510	10/20/2023	2024-04	6827912808		AP006836	KMN BLUE/GREEN BROADBAND	0.00	1,984.27	38662	0.00
								\$1,984.27		\$0.00
BAGG001 THOMAS BAGGETT										
20500	10/19/2023	2024-04		24-182	AP006830	POSTGE FOR EMPLOYEE PAPER WORK	0.00	9.97	38663	0.00
20587	11/01/2023	2024-04			AP006865	OCOTBER KVFD	0.00	20.00	38645	0.00
20571	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38663	0.00
20575	10/31/2023	2024-05			AP006860	NOVEMBER HOUSING	0.00	480.00	38663	0.00
								\$544.97		\$0.00
BART001 BARTKIEWICZ KRONICK & SHANHAN										
20490	10/16/2023	2024-03			AP006822	SEPTEMBER LEGAL FEES	0.00	8,818.75	38616	0.00
								\$8,818.75		\$0.00
BENS002 ED BENSON										
20569	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38664	0.00
								\$35.00		\$0.00
BEST001 BEST BEST & KRIEGER LLP										
20485	10/12/2023	2024-03	977495		AP006818	LEGAL SERVICES	0.00	1,015.00	38617	0.00
								\$1,015.00		\$0.00
BIRG001 BARON BIRGE										
20561	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38665	0.00
20583	10/31/2023	2024-05			AP006861	NOVEMBER GAS CREDIT	0.00	60.00	38665	0.00
								\$95.00		\$0.00

AP - Vouchers

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BMOF001 BMO FINANCIAL GROUP										
20497	10/18/2023	2024-03			AP006829	SEPTEMBER MASTERCARD	0.00	10,332.28	8801892	0.00
20439	10/04/2023	2024-03	000001667063		AP006795	SM34 LOAN PAYMENT	0.00	972.49	8801886	0.00
								\$11,304.77		\$0.00
BOE002 CA DEPT. OF TAX & FEE ADMINISTRATION										
20585	10/31/2023	2024-04	0-037-647-507		AP006863	ELECTRIC SURCHARGE RETURN 07.01-09.30.2023	0.00	319.00	8801894	0.00
								\$319.00		\$0.00
BRAU001 BRAUN BLAISING & WYNNE, P.C.										
20519	10/23/2023	2024-04	21472		AP006844	WILDFIRE MITIGATION PLAN	0.00	343.00	38666	0.00
								\$343.00		\$0.00
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM										
20449	10/09/2023	2024-03	3955090		AP006802	SERVICE LABOR AT PH	0.00	359.84	38618	0.00
								\$359.84		\$0.00
CALP002 CALPERS										
20512	10/20/2023	2024-04			AP006837	PPE 10.14.2023 UNFUNDED CALPERS	0.00	7,756.75	8801888	0.00
								\$7,756.75		\$0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
20453	10/09/2023	2024-04			AP006803	PPE 09.30.2023 #100000017305386	0.00	2,100.00	8801882	0.00
20511	10/20/2023	2024-04			AP006837	PPE 10.14.2023 #100000017323105	0.00	2,100.00	8801887	0.00
20605	11/02/2023	2024-05			AP006868	PPE 10.28.2023 #10000007333922	0.00	2,100.00	8801896	0.00
								\$6,300.00		\$0.00
CAMP006 JON CAMPBELL										
20573	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38667	0.00
								\$35.00		\$0.00

AP - Vouchers

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CANO001 CANON FINANCIAL SERVICES, INC.										
20518	10/23/2023	2024-04	31438595		AP006844	COPIER LEASE	0.00	441.14	38668	0.00
20552	10/31/2023	2024-04	31478045		AP006855	COPIER LEASE	0.00	145.86	38668	0.00
								\$587.00		\$0.00
CARS005 CARSON CITY BBQ LLC										
20532	10/24/2023	2024-04		24-178	AP006848	HOLIDAY PARTY DEPOSIT	0.00	500.00	38669	0.00
								\$500.00		\$0.00
CEDJ001 CED- JACKSON										
20554	10/31/2023	2024-04	3385-1016027	24-197	AP006856	60 AMP DISCONNECT	0.00	145.71	38670	0.00
20463	10/10/2023	2024-04	3385-1015715	24-142	AP006810	TIMBER RIDGE WIRE PULL	0.00	8,262.61	38619	0.00
20464	10/10/2023	2024-04	3385-1015565		AP006810	3 PHASE NON FUSED DISCONNECT	0.00	167.01	38619	0.00
								\$8,575.33		\$0.00
CHRI001 ERIK CHRISTESON										
20576	10/31/2023	2024-05			AP006860	NOVEMBER HOUSING	0.00	480.00	38671	0.00
								\$480.00		\$0.00
COBA001 CoBANK										
20448	10/09/2023	2024-03			AP006802	INTEREST OWED	0.00	390.85	8801885	0.00
								\$390.85		\$0.00
COLE001 JESSICA COLE										
20588	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	40.00	38646	0.00
								\$40.00		\$0.00
COMP001 COMPUTER COURAGE										
20460	10/10/2023	2024-03	54487		AP006809	WEBSITE SUPPORT	0.00	37.50	38620	0.00
								\$37.50		\$0.00

AP - Vouchers

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DELT001	DELTA FIRE SYSTEMS									
20547	10/30/2023	2024-04	DFS046668	24-64	AP006854	REPAIR FIRE SYSTEM LR	0.00	2,575.00	38672	0.00
								\$2,575.00		\$0.00
DORN001	DEREK DORNBROOK									
20565	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38673	0.00
20580	10/31/2023	2024-05			AP006861	NOVEMBER GAS CREDIT	0.00	60.00	38673	0.00
								\$95.00		\$0.00
EDD001	EDD									
20514	10/20/2023	2024-04			AP006837	PPE 10.14.2023 SDI/PIT	0.00	6,872.84	8801890	0.00
								\$6,872.84		\$0.00
EHSI001	EASY FLEET GPS, INC									
20609	11/02/2023	2024-05	1893		AP006873	MONTHLY GPS SERVICE	0.00	206.55	38674	0.00
								\$206.55		\$0.00
FICH001	BRANDI BENSON									
20531	10/24/2023	2024-04		24-185	AP006848	SODA - STAFF PARTY	0.00	15.18	38675	0.00
20564	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38675	0.00
20574	10/31/2023	2024-05			AP006860	NOVEMBER HOUSING	0.00	480.00	38675	0.00
								\$530.18		\$0.00
FINE002	FINESSE FLOOR COVERING INC.									
20479	10/12/2023	2024-03	85427	24-72	AP006816	NEW FLOORING IN FQ AND RESTROOMS	0.00	21,366.00	38621	0.00
								\$21,366.00		\$0.00
GOME001	GEORGE GOMEZ									
20590	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	2,245.00	38647	0.00
								\$2,245.00		\$0.00

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GOOD001 GOODWIN CONSULTING GROUP, INC.											
20550	10/31/2023	2024-04	12759		AP006855	CFD SPECIAL TAX ADMINISTRATION	0.00	4,920.00		38676	0.00
								\$4,920.00			\$0.00
GOOD001 GOODWIN CONSULTING GROUP, INC.											
GRAI001 GRAINGER											
20481	10/12/2023	2024-03	98546541420	24-145	AP006818	MALE 2IN ADAPTER	0.00	77.35		38622	0.00
								\$77.35			\$0.00
GRAI001 GRAINGER											
HOLT001 HOLT OF CALIFORNIA											
20533	10/24/2023	2024-03	SW140059580	24-87	AP006849	924G TROUBLE SHOOTING	0.00	1,394.80		38677	0.00
20534	10/24/2023	2024-03	PS011097651	24-451	AP006849	PARTS FOR 924 AND 950 G	0.00	834.51		38677	0.00
20535	10/24/2023	2024-03	PS011095658	23-451	AP006849	PARTS FOR 924 AND 950 G	0.00	882.36		38677	0.00
20536	10/24/2023	2024-03	PR010145228	23-451	AP006849	CREDIT MEMO 23-451	0.00	(834.51)		38677	0.00
20537	10/24/2023	2024-03	PR010144599	23-451	AP006849	CREDIT MEMO	0.00	(1,998.32)		38677	0.00
20539	10/25/2023	2024-04	PS011111910	24-92	AP006851	BLADES FOR SNOW REMOVAL	0.00	632.47		38677	0.00
20540	10/25/2023	2024-04	PS011108747	24-92	AP006851	BLADES FOR SR	0.00	7,761.90		38677	0.00
20541	10/25/2023	2024-04	PS011113981	24-176	AP006851	PUMP LIFT FO R924G	0.00	49.25		38677	0.00
								\$8,722.46			\$0.00
HOLT001 HOLT OF CALIFORNIA											
HOME001 HOME DEPOT CREDIT SERVICES											
20633	11/02/2023	2024-04	3240682	24-196	AP006876	HOME DEPOT	0.00	923.76		38678	0.00
20634	11/02/2023	2024-04	8901172	24-129	AP006876	REBAR TIE WIRE CREDIT	0.00	(153.84)		38678	0.00
20613	11/02/2023	2024-04	4693318	24-190	AP006874	50 AMP PLUG	0.00	70.68		38678	0.00
20614	11/02/2023	2024-04	5181409	24-191	AP006874	KEY PAD DOOR LOCK	0.00	370.80		38678	0.00
								\$1,211.40			\$0.00
HOME001 HOME DEPOT CREDIT SERVICES											
HSBS001 HIGH SIERRA BUSINESS SYSTEMS											
20495	10/17/2023	2024-04	134817		AP006824	B&W/ COLOR COPIES	0.00	135.82		38623	0.00
20632	11/02/2023	2024-05	135195		AP006875	B&W/COLOR COPIES	0.00	68.10		38679	0.00
20610	11/02/2023	2024-05	135227	24-184	AP006873	TONER FREIGHT	0.00	15.00		38679	0.00
								\$218.92			\$0.00
HSBS001 HIGH SIERRA BUSINESS SYSTEMS											

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HUNT001	HUNT & SONS, INC.									
20493	10/17/2023	2024-04	643305		AP006824	UNLEADED DELIVERY 10.12.2023	0.00	2,154.50	38624	0.00
								\$2,154.50		\$0.00
HUNT002	HUNT PROPANE									
20631	11/02/2023	2024-04	958560		AP006874	PROPANE DELIVERY 10.26.2023	0.00	12,591.12	38680	0.00
								\$12,591.12		\$0.00
IRS001	INTERNAL REVENUE SERVICE									
20452	10/09/2023	2024-04			AP006803	PPE 09.30.2023 PR TAX	0.00	15,281.32	8801881	0.00
20513	10/20/2023	2024-04			AP006837	PPE 10.14.2023 PR TAX	0.00	14,673.56	8801889	0.00
20604	11/02/2023	2024-05			AP006868	PPE 10.28.2023 PR TAX	0.00	14,981.85	8801895	0.00
								\$44,936.73		\$0.00
JACK002	COREY S JACKSON									
20483	10/12/2023	2024-03			AP006818	SUPPORT SERVICES CONTRACT	0.00	350.00	38625	0.00
								\$350.00		\$0.00
JBSA001	JB'S AWARDS & ENGRAVING									
20471	10/10/2023	2024-03	5421	24-148	AP006811	T- SHIRTS	0.00	1,309.16	38626	0.00
								\$1,309.16		\$0.00
JONE001	JONES HALL									
20509	10/20/2023	2024-04			AP006836	LEGAL SERVICES FOR BOND COUNSEL	0.00	17,500.00	38681	0.00
								\$17,500.00		\$0.00
KCA001	KIRKWOOD COMMUNITY ASSOCIATION									
20538	10/25/2023	2024-05	12346		AP006850	KCA DUES SM34 #111	0.00	78.00	38682	0.00
								\$78.00		\$0.00

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KCP001	KIRKWOOD CAPITAL PARTNERS									
20498	10/19/2023	2024-04			AP006830	MELLO ROOS TRUST REFUND	0.00	7,675.58	38683	0.00
								\$7,675.58		\$0.00
KENT001	IAN KENT									
20591	11/01/2023	2024-04			AP006865	OCOTBER KVFD	0.00	140.00	38648	0.00
								\$140.00		\$0.00
KHAN001	TARIK KHANJARI									
20572	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38684	0.00
								\$35.00		\$0.00
KIVA001	KIVA ENERGY INC									
20584	10/31/2023	2024-04	KE1166838		AP006862	PROPANE DELIVERY 10.26.2023	0.00	11,206.92	38685	0.00
20488	10/16/2023	2024-04	KE1164655		AP006821	PROPANE DELIVERY 10.09.2023	0.00	11,773.84	38627	0.00
								\$22,980.76		\$0.00
KNIG001	SILAS KNIGHT									
20555	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38686	0.00
								\$35.00		\$0.00
LEA002	TERRI LEACH									
20559	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38687	0.00
20579	10/31/2023	2024-05			AP006861	NOVEMBER GAS CREDIT	0.00	60.00	38687	0.00
								\$95.00		\$0.00
LIFE002	LIFE-ASSIST, INC.									
20484	10/12/2023	2024-03	1365382	24-128	AP006818	EMS SUPPLIES	0.00	150.26	38628	0.00
								\$150.26		\$0.00

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MCCU001 DAVID MCCULLERS											
20592	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	265.00		38649	0.00
								\$265.00			\$0.00
MCGO001 TERRANCE MCGOVERN											
20475	10/12/2023	2024-02			AP006814	AUGUST KVFD MAKE UP	0.00	500.00		38629	0.00
20593	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	355.00		38650	0.00
								\$855.00			\$0.00
MORR002 BRITTNIE MORRIS											
20594	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	40.00		38651	0.00
20578	10/31/2023	2024-05			AP006861	NOVEMBER GAS CREDIT	0.00	60.00		38688	0.00
20560	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00		38688	0.00
								\$135.00			\$0.00
MOSS001 MOSS ADAMS LLP											
20553	10/31/2023	2024-04	102506755		AP006855	FY AUDIT 2023	0.00	11,056.02		38689	0.00
								\$11,056.02			\$0.00
MSCI001 MSC INDUSTRIAL SUPPLY CO.											
20528	10/24/2023	2024-04	6472049001	24-156	AP006846	SUPPLIES FOR VEHICLE MAINTENANCE	0.00	525.42		38690	0.00
								\$525.42			\$0.00
NEFF001 STEVEN NEFF											
20582	10/31/2023	2024-05			AP006861	NOVEMBER GAS CREDIT	0.00	60.00		38691	0.00
20570	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00		38691	0.00
								\$95.00			\$0.00

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NORT004 JASON NORTON											
20556	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00		38692	0.00
								\$35.00			\$0.00
PART001 THE PARTS HOUSE											
20615	11/02/2023	2024-04	118224	24-177	AP006874	PARTS FOR VEHICLE MAINTENANCE	0.00	303.28		38693	0.00
20616	11/02/2023	2024-04	175593	24-169	AP006874	SUPPLIES FOR SR	0.00	16.38		38693	0.00
20617	11/02/2023	2024-04	1175575	24-169	AP006874	SUPPLIES FOR SR	0.00	1,119.59		38693	0.00
20618	11/02/2023	2024-04	1175584	24-169	AP006874	SUPPLIES FOR SR	0.00	26.98		38693	0.00
20619	11/02/2023	2024-04	1175566	24-169	AP006874	SUPPLIES FOR SR	0.00	291.48		38693	0.00
20620	11/02/2023	2024-04	1183389	24-179	AP006874	PARTS FOR VEHICLE MAINTENANCE	0.00	106.70		38693	0.00
20621	11/02/2023	2024-04	1179081	24-170	AP006874	PARTS FOR VEHICLE MAINTENANCE	0.00	93.64		38693	0.00
20622	11/02/2023	2024-04	1175708	24-168	AP006874	SUPPLIES FOR VEHICLE MAINTENANCE	0.00	251.72		38693	0.00
20623	11/02/2023	2024-04	1175691	24-168	AP006874	SUPPLIES FOR VEHICLE MAINTENANCE	0.00	678.31		38693	0.00
								\$2,888.08			\$0.00
PATT001 SPENCER J PATTERSON											
20595	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	1,350.00		38652	0.00
20577	10/31/2023	2024-05			AP006861	NOVEMBER GAS CREDIT	0.00	60.00		38694	0.00
20562	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00		38694	0.00
								\$1,445.00			\$0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC											
20478	10/12/2023	2024-04	8808		AP006815	HOSTING FEES	0.00	650.00		38630	0.00
								\$650.00			\$0.00
PELL001 JOSEPH PELLERIN											
20566	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00		38695	0.00
20581	10/31/2023	2024-05			AP006861	NOVEMBER GAS CREDIT	0.00	60.00		38695	0.00
								\$95.00			\$0.00

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PERR001	ANNE-FLORE PERROUD DWYER									
20589	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	1,495.00	38653	0.00
								\$1,495.00		\$0.00
PERS001	PUBLIC EMPLOYEES RETIREMENT SYSTEM									
20515	10/20/2023	2024-04			AP006837	PPE 10.14.2023 #26403	0.00	4,301.04	8801891	0.00
20516	10/20/2023	2024-04			AP006837	PPE 10.14.2023 #1765	0.00	6,493.90	8801891	0.00
20455	10/09/2023	2024-04			AP006803	PPE 09.30.2023 #1765	0.00	6,493.90	8801883	0.00
20457	10/09/2023	2024-04			AP006807	PPE 09.30.2023 #26403	0.00	4,529.15	8801883	0.00
20606	11/02/2023	2024-05			AP006868	PPE 10.28.2023 #26403	0.00	4,200.56	8801897	0.00
20607	11/02/2023	2024-05			AP006868	PPE 10.28.2023 #1765	0.00	6,493.89	8801897	0.00
								\$32,512.44		\$0.00
POST003	DAVID POSTE									
20596	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	20.00	38654	0.00
20568	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38696	0.00
								\$55.00		\$0.00
PPMS001	PROPANE CONSTRUCTION & METER SVCS									
20608	11/02/2023	2024-03	08252023	24-204	AP006872	SONAR TANK GAUGE	0.00	1,072.50	38697	0.00
								\$1,072.50		\$0.00
QUAD001	QUADIANT LEASING USA, INC.									
20461	10/10/2023	2024-03	N10125528		AP006809	POSTAGE MACHINE LEASE	0.00	182.90	38631	0.00
20468	10/10/2023	2024-04	P1011823		AP006810	ASSESSED TAX	0.00	104.41	38631	0.00
20611	11/02/2023	2024-04	Q1037675		AP006874	POSTAGE LEASE	0.00	182.90	38698	0.00
								\$470.21		\$0.00

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RACK001	RACKSPACE TECHNOLOGY									
20476	10/12/2023	2024-04	020-871395		AP006815	REPORT SERVER	0.00	458.53	8801884	0.00
								\$458.53		\$0.00
REMO001	REMOTE SATELLITE SYSTEMS INT'L									
20462	10/10/2023	2024-04	00125145		AP006810	SATELLITE PHONE	0.00	69.95	38632	0.00
								\$69.95		\$0.00
REPU001	FORWARD, INC.									
20492	10/17/2023	2024-04	4204-00006321:		AP006824	SLUDGE REMOVAL	0.00	603.55	38633	0.00
								\$603.55		\$0.00
ROBE001	TIMOTHY ROBERTS									
20567	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38699	0.00
								\$35.00		\$0.00
SCHR001	CRAIG SCHROEDER									
20597	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	1,625.00	38655	0.00
								\$1,625.00		\$0.00
SHAF001	SHAFER EQUIPMENT COMPANY INC									
20548	10/30/2023	2024-04	10032847	24-164	AP006854	WINDSHIELD FOR T-5 TRACKLESS	0.00	1,036.29	38700	0.00
								\$1,036.29		\$0.00

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SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
20505	10/20/2023	2024-03	SEP 2023 INITI		AP006835	SEPTEMBER PURCHASED POWER	0.00	39,353.31	8801893	0.00
20506	10/20/2023	2024-04	OCT 2022 TD+		AP006836	OCTOBER RECALC 2022	0.00	(57.85)	8801893	0.00
20507	10/20/2023	2024-04	JUNE2023 T+70		AP006836	JUNE RECALC 2023	0.00	(27.19)	8801893	0.00
20529	10/24/2023	2024-04	DEC2020 T+33		AP006847	DECEMBER 2020 RECALC	0.00	(40.62)	8801893	0.00
20530	10/24/2023	2024-04	NOV 2020 T+33		AP006847	NOVEMBER 2020 RECALC	0.00	(25.21)	8801893	0.00
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.								\$39,202.44		\$0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
20517	10/23/2023	2024-05	554		AP006843	SM34 #111 HOA DUES	0.00	564.00	38701	0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION								\$564.00		\$0.00
STAN001 STANTEC CONSULTING SERVICES INC.										
20629	11/02/2023	2024-04	2152468		AP006874	LOW INCOME NEEDS ASSESSMENT	0.00	1,467.00	38702	0.00
20630	11/02/2023	2024-04	2152464		AP006874	WTP IMPROVEMENT PROJECT	0.00	12,558.50	38702	0.00
STAN001 STANTEC CONSULTING SERVICES INC.								\$14,025.50		\$0.00
STEV001 RICHARD M STEVENS										
20470	10/10/2023	2024-03	794	24-127	AP006811	IDENTIFY HAZARD TREES	0.00	840.00	38634	0.00
STEV001 RICHARD M STEVENS								\$840.00		\$0.00
STRM001 SIERRA TAHOE READY MIX										
20477	10/12/2023	2024-04	89566	24-160	AP006815	CONCRETE FOR OGALS PROJECT	0.00	1,140.61	38635	0.00
STRM001 SIERRA TAHOE READY MIX								\$1,140.61		\$0.00
SUMM001 SUMMIT PLUMBING COMPANY										
20551	10/31/2023	2024-04	822937		AP006855	GREASE TRAP PUMPING	0.00	1,312.50	38703	0.00
SUMM001 SUMMIT PLUMBING COMPANY								\$1,312.50		\$0.00

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SUMM002	SUMMIT LINE CONSTRUCTION, INC									
20469	10/10/2023	2024-04	230677	23-511	AP006810	SC-22 REPLACEMENT	0.00	4,958.78	38636	0.00
								\$4,958.78		\$0.00
TAYL001	SCOTT TAYLOR									
20598	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	2,035.00	38656	0.00
								\$2,035.00		\$0.00
TENC001	TENCO INC									
20480	10/12/2023	2024-03	8713724	23-452	AP006817	SNOW BLOWER RPM215	0.00	122,450.00	38637	0.00
								\$122,450.00		\$0.00
TORI001	KRUZ TORIBIO									
20599	11/01/2023	2024-04			AP006865	OCOTOBER KVFD	0.00	30.00	38657	0.00
								\$30.00		\$0.00
USAB001	USA BLUEBOOK									
20520	10/24/2023	2024-04	INV00167732	24-175	AP006845	DPD DISPENSER	0.00	200.49	38704	0.00
20521	10/24/2023	2024-04	INV00168615	24-175	AP006845	LYSOL WIPES	0.00	19.28	38704	0.00
20522	10/24/2023	2024-04	INV00153180	24-138	AP006845	USABB DPD DIDPENSER	0.00	160.45	38704	0.00
20523	10/24/2023	2024-04	INV00138236	24-124	AP006845	WW TESTING SUPPLIES	0.00	343.57	38704	0.00
20524	10/24/2023	2024-04	INV00075750	24-06	AP006845	ALKALLINITY TEST STRIPS	0.00	221.65	38704	0.00
20525	10/24/2023	2024-04	INV0076669	23-385	AP006845	WW TESTING SUPPLIES	0.00	363.70	38704	0.00
20526	10/24/2023	2024-04	INV00045543	23-385	AP006845	WW TESTING SUPPLIES	0.00	340.90	38704	0.00
20527	10/24/2023	2024-04	INV00108817	23-385	AP006845	WW TESTING SUPPLIES	0.00	251.00	38704	0.00
								\$1,901.04		\$0.00
USPS001	UNITED STATES POSTAL SERVICE									
20440	10/04/2023	2024-04	95646		AP006796	PO BOX 247 ANNUAL FEE	0.00	152.00	38638	0.00
								\$152.00		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
VACM001 VACMASTERS										
20496	10/17/2023	2024-04	63417	24-147	AP006824	HIGH PRESURE PUMP/FILTER	0.00	833.08	38639	0.00
VACM001 VACMASTERS								\$833.08		\$0.00
VOLC001 VOLCANO COMMUNICATION GROUP										
20542	10/27/2023	2024-05	639		AP006852	KVFD 209-258-8407	0.00	101.53	38705	0.00
20543	10/27/2023	2024-05	33		AP006852	CSB 209-258-4444	0.00	1,631.59	38705	0.00
VOLC001 VOLCANO COMMUNICATION GROUP								\$1,733.12		\$0.00
WEST001 WESTERN NEVADA SUPPLY										
20486	10/12/2023	2024-04	116175M	24-162	AP006819	PIPE FOR CULVERT PROJECT	0.00	4,463.32	38640	0.00
WEST001 WESTERN NEVADA SUPPLY								\$4,463.32		\$0.00
WEST004 WEST YOST & ASSOCIATES, INC										
20601	11/02/2023	2024-03	2054809		AP006867	CROSS- CONNECTION CONTROL PLAN	0.00	2,333.00	38706	0.00
20602	11/02/2023	2024-03	2055313		AP006867	CROSS-CONNECTION CONTROL PLAN	0.00	981.00	38706	0.00
20603	11/02/2023	2024-03	2055722		AP006867	CROSS-CONNECTION CONTROL PLAN	0.00	4,170.00	38706	0.00
WEST004 WEST YOST & ASSOCIATES, INC								\$7,484.00		\$0.00

AP - Vouchers

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY										
20447	10/09/2023	2024-03	23090574		AP006802	23090574-001 09/21/2023	0.00	1,614.00	38641	0.00
20450	10/09/2023	2024-03	23090466		AP006802	23090466-001 09/19/2023	0.00	241.00	38641	0.00
20451	10/09/2023	2024-03	23090575		AP006802	23090575-001 09/21/2023	0.00	538.00	38641	0.00
20467	10/10/2023	2024-04	23100097		AP006810	23100097-001 10/03/2023	0.00	61.00	38641	0.00
20473	10/11/2023	2024-04	23090644		AP006813	23090644-001 10/10/2023	0.00	224.00	38641	0.00
20494	10/17/2023	2024-04	23100221		AP006824	23100221-001 10/05/2023	0.00	414.00	38641	0.00
20499	10/19/2023	2024-04	23100317		AP006830	23100317-001 10./10/2023	0.00	85.00	38707	0.00
20508	10/20/2023	2024-04	23100099		AP006836	23100099-001 10/03/2023	0.00	1,248.00	38707	0.00
20544	10/27/2023	2024-04	23100316		AP006853	23100316-001 10/10/2023	0.00	290.00	38707	0.00
20546	10/30/2023	2024-04	23100744		AP006854	23100744-001 10/24/2023	0.00	111.00	38707	0.00
20612	11/02/2023	2024-04	23100752		AP006874	23100752-001 10/24/2023	0.00	192.00	38707	0.00
20624	11/02/2023	2024-04	23100436		AP006874	23100436-001 10/12/2023	0.00	2,055.00	38707	0.00
20625	11/02/2023	2024-04	23100437		AP006874	23100437-001 10/12/2023	0.00	685.00	38707	0.00
20626	11/02/2023	2024-04	23100527		AP006874	23100527-001 10/17/2023	0.00	370.00	38707	0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO								\$8,128.00		\$0.00
WILL001 CHRIS WILLIAMS										
20558	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38708	0.00
WILL001 CHRIS WILLIAMS								\$35.00		\$0.00
WILL002 CARRIE WILLIAMS										
20600	11/01/2023	2024-04			AP006865	OCTOBER KVFD	0.00	40.00	38658	0.00
20557	10/31/2023	2024-05			AP006859	NOVEMBER CELL PHONE	0.00	35.00	38709	0.00
WILL002 CARRIE WILLIAMS								\$75.00		\$0.00
WIRE001 WIRED SOLUTIONS										
20501	10/19/2023	2024-03	302197	24-105	AP006831	LENOVO THINKPAD	0.00	1,169.25	38710	0.00
20465	10/10/2023	2024-04	302210		AP006810	IT SUPPORT	0.00	3,000.00	38642	0.00
20466	10/10/2023	2024-04	302223		AP006810	365 BUSUBESS PREMIUM	0.00	610.00	38642	0.00
WIRE001 WIRED SOLUTIONS								\$4,779.25		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
YEAG001	YEAGER TRANSPORT, INC.									
20491	10/16/2023	2024-04	15964		AP006823	PROPANE DELIVERY 10.09.2023	0.00	980.90	38643	0.00
20549	10/30/2023	2024-04	16145		AP006854	PROPANE DELIVERY 10.26.2023	0.00	980.80	38711	0.00
								\$1,961.70		
YEAG001 YEAGER TRANSPORT, INC.									\$0.00	
All Vendors Report Total								\$ 600,212.13		

Database: Insight Production Report: D:\Program Files\PCS\Insight Accounting\InstalledReports\AP-Vouchers.rpt
Parameters: ({APDoc.DocNbr} in [20634, 20633, 20632, 20631, 20630, 20629, 20627, 20626, 20625, 20624, 20623, 20622, 20621, 20620, 20619, 20618, 20617, 20616, 20615, 20614, 20613, 20612, 20611, 20610, 20609, 20608, 20607, 20606, 20605, 20604, 20603, 20602, 20601, 20600, 20599, 20598, 20597, 20596, 20595, 20594, 20593, 20592, 20591, 20590, 20589, 20588, 20587, 20586, 20585, 20584, 20583, 20582, 20581, 20580, 20579, 20578, 20577, 20576, 20575, 20574, 20573, 20572, 20571, 20570, 20569, 20568, 20567, 20566, 20565, 20564, 20563, 20562, 20561, 20560, 20559, 20558, 20557, 20556, 20555, 20554, 20553, 20552, 20551, 20550, 20549, 20548, 20547, 20546, 20545, 20544, 20543, 20542, 20541, 20540, 20539, 20538, 20537, 20536, 20535, 20534, 20533, 20532, 20531, 20530, 20529, 20528, 20527, 20526, 20525, 20524, 20523, 20522, 20521, 20520, 20519, 20518, 20517, 20516, 20515, 20514, 20513, 20512, 20511, 20510, 20509, 20508, 20507, 20506, 20505, 20502, 20501, 20500, 20499, 20498, 20497, 20496, 20495, 20494, 20493, 20492, 20491, 20490, 20488, 20487, 20486, 20485, 20484, 20483, 20482, 20481, 20480, 20479, 20478, 20477, 20476, 20475, 20474, 20473, 20472, 20471, 20470, 20469, 20468, 20467, 20466, 20465, 20464, 20463, 20462, 20461, 20460, 20457, 20455, 20453, 20452, 20451, 20450, 20449, 20448, 20447, 20446, 20445, 20444, 20443, 20442, 20441, 20440, 20439])

Past Due Balances

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

<u>Acct</u>	<u>CurrentBal</u>	<u>PastDue</u> <u>1to30</u>	<u>PastDue</u> <u>31to60</u>	<u>PastDue</u> <u>61to90</u>	<u>PastDue</u> <u>Over90</u>	<u>TotalBal</u>	<u>Last Payment</u> <u>Date</u>
11038	561.31	503.36	0.00	0.00	0.00	1,064.67	10/4/2023
11383	333.78	354.85	0.00	0.00	0.00	688.63	9/18/2023
11894	378.68	362.88	0.00	0.00	0.00	741.56	9/21/2023
11914	3,264.98	3,517.17	0.00	0.00	0.00	6,782.15	9/27/2023
12162	262.36	285.38	0.00	0.00	0.00	547.74	10/5/2023
12451	306.40	358.78	0.00	0.00	0.00	665.18	9/26/2023
12495	504.90	513.33	0.00	0.00	0.00	1,018.23	9/21/2023
13001	1,335.89	1,234.40	0.00	0.00	0.00	2,570.29	9/27/2023
13058	5,965.26	9,584.19	6,313.98	0.00	0.00	21,863.43	9/27/2023
13172	1,461.09	1,147.50	0.00	0.00	0.00	2,608.59	9/27/2023
13292	430.57	414.89	351.96	0.00	0.00	1,197.42	10/9/2023
14646	495.71	451.18	0.00	0.00	0.00	946.89	10/4/2023
14982	461.73	693.23	0.00	0.00	0.00	1,154.96	9/18/2023
15490	443.79	470.72	102.28	0.00	0.00	1,016.79	9/21/2023
15501	586.28	373.77	0.00	0.00	0.00	960.05	9/19/2023
15865	512.30	75.00	0.00	0.00	0.00	587.30	2/10/2023
16133	299.45	219.98	0.00	0.00	0.00	519.43	10/5/2023
16364	1,811.98	1,848.01	0.00	0.00	0.00	3,659.99	9/27/2023
16431	4,486.86	4,788.26	3,365.13	0.00	0.00	12,640.25	9/27/2023
16491	12,527.66	7,419.39	0.00	0.00	0.00	19,947.05	9/27/2023
16508	709.39	488.47	41.19	0.00	0.00	1,239.05	10/30/2023
16520	396.06	46.31	0.00	0.00	0.00	442.37	10/31/2023
16742	18,598.65	17,772.95	2,332.13	0.00	0.00	38,703.73	10/27/2023
17143	7,982.56	5,821.49	102.63	0.00	0.00	13,906.68	10/27/2023
17241	262.85	106.52	0.00	0.00	0.00	369.37	9/11/2023
17676	1,275.87	1,205.36	1,218.17	418.51	0.00	4,117.91	10/27/2023
17705	341.35	338.92	256.51	0.00	0.00	936.78	10/27/2023
17721	579.34	609.38	647.81	101.89	0.00	1,938.42	10/27/2023
18220	1,949.91	1,195.70	0.00	0.00	0.00	3,145.61	10/27/2023
18239	1,780.32	1,897.24	0.00	0.00	0.00	3,677.56	9/27/2023
18242	2,953.10	2,685.63	0.00	0.00	0.00	5,638.73	9/27/2023
18264	231.44	251.69	0.00	0.00	0.00	483.13	9/27/2023
18295	632.98	691.67	0.00	0.00	0.00	1,324.65	9/27/2023
18306	6,523.38	6,516.06	0.00	0.00	0.00	13,039.44	9/27/2023
18340	17.81	19.59	0.00	0.00	0.00	37.40	9/27/2023
18353	17.81	19.59	0.00	0.00	0.00	37.40	9/27/2023
18728	441.91	395.14	0.00	0.00	0.00	837.05	9/26/2023
18753	939.33	1,037.47	934.52	1,004.53	85.49	4,001.34	10/20/2023
18775	414.90	447.22	0.00	0.00	0.00	862.12	10/4/2023
19227	254.59	302.34	281.15	198.63	0.00	1,036.71	10/19/2023
19496	428.53	380.88	0.00	0.00	0.00	809.41	10/4/2023
19538	112.14	123.24	0.00	0.00	0.00	235.38	9/27/2023
20415	236.61	266.83	0.00	0.00	0.00	503.44	9/26/2023
20637	722.54	640.94	0.00	0.00	0.00	1,363.48	8/21/2023
20960	258.86	290.75	0.00	0.00	0.00	549.61	10/12/2023
21323	357.61	356.30	297.65	0.00	0.00	1,011.56	8/21/2023
21450	239.43	308.86	0.00	0.00	0.00	548.29	9/12/2023
21625	264.27	289.43	321.96	0.00	0.00	875.66	8/7/2023
21894	419.79	487.14	0.00	0.00	0.00	906.93	9/25/2023
22235	910.50	136.34	0.00	0.00	0.00	1,046.84	10/4/2023
22660	555.86	690.30	0.00	0.00	0.00	1,246.16	10/26/2023
22813	238.24	310.56	295.37	0.00	0.00	844.17	8/21/2023
22844	236.61	293.50	0.00	0.00	0.00	530.11	9/25/2023
22879	395.87	529.29	0.00	0.00	0.00	925.16	9/11/2023
23410	592.48	263.66	329.84	0.00	0.00	1,185.98	8/15/2023
23521	336.29	61.92	0.00	0.00	0.00 ²⁷	398.21	10/23/2023

Past Due Balances

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

<u>Acct</u>	<u>CurrentBal</u>	<u>PastDue</u> <u>1to30</u>	<u>PastDue</u> <u>31to60</u>	<u>PastDue</u> <u>61to90</u>	<u>PastDue</u> <u>Over90</u>	<u>TotalBal</u>	<u>Last Payment</u> <u>Date</u>
23632	1,029.05	1,455.86	114.56	0.00	0.00	2,599.47	10/20/2023
23670	408.63	429.45	0.00	0.00	0.00	838.08	9/14/2023
23721	239.05	269.91	273.95	276.16	0.00	1,059.07	7/31/2023
TOTALS	90,716.89	84,050.17	17,580.79	1,999.72	85.49	194,433.06	

Shutoffs

<u>Acct</u>	<u>CurrentBal</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>TotalBal</u>	<u>Last Payment Date</u>
13372	251.98	287.51	426.60	394.37	1,245.07	2,605.53	10/19/2023
22511	486.70	485.45	495.83	482.84	542.84	2,493.66	10/9/2023
TOTALS	738.68	772.96	922.43	877.21	1,787.91	5,099.19	

Secondary AR Past Due Balances

<u>Acct</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>NOTES</u>
7800001	0.00	0.00	1044.17	0.00	
MESS001	0.00	0.00	341.11	0.00	
TOTALS	0.00	0.00	1,385.28	0.00	

Overview and Budget Variances

Other revenue is built up from

Operating Other: \$57,499.95

- \$11,560.68 penalties across funds
- \$16,412.88 fire assessment
- \$2,097.25 credit card fees
- \$14,980 employee housing rent
- \$12,449.14 hydrant meter billing, AFPD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Income Statement combined:

The second of two adjustments for the large leak previously discussed with the Board is included in this period. The prior month included a large charge, while this month includes the inverse credit. Water forgiveness was \$49,028.97 & wastewater was \$145,503.57 (the water used from this leak was not processed through our wastewater plant).

Due to delayed manual reads of the snow compressor electric meters and the practice of estimated usage, a credit of \$43,962 was refunded to the customer to reconcile the difference between actual and estimated.

Income Statement for Fire Department:

Income in September is a negative \$21,251 as expected. Overall, fire is worse than plan due to Measure E contract services invoiced in August and increased stipend costs which will be partially reimbursed by the KVFD 501c3.

Income Statement for Water Fund:

Residential revenue with correction is \$5,761.

Income in September is (\$120) with corrections. Better than budget by \$12,498.

Income Statement for Wastewater Fund:

Residential revenue with correction is \$13,831.

Income in September is (\$11,867) with corrections. Better than budget by \$36,349.

Income Statement for Employee Housing Fund:

Income in September is worse than the budget by \$1,350.

Income Statement for Electric Fund:

Commercial revenue with correction is \$32,286.

Income in September is better than the budget by \$9,349.

Income Statement for Snow Removal Fund:

Income in September is worse than the budget by \$13,641 mainly in labor and O&M due to equipment repairs.

Income Statement for Propane Fund:

Income in September is better than the budget by \$13,569.

Income Statement for Solid Waste Fund:

Income in September is better than the budget by \$7,878.

Balance Sheet - Consolidated

September 30, 2023

	Actual <u>September, 2023</u>	Budget <u>September, 2023</u>	<u>Variance</u>
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	2,809,887.03	1,684,865.00	1,125,022.03
Total KVFD Reserve	150,331.58	150,329.00	2.58
Total Restricted	504,441.12	420,435.00	84,006.12
Total Capital Reserve	491,179.36	491,179.00	0.36
Total COP Reserve Fund	61,303.32	60,550.00	753.32
Total Current Assets - Funds	4,017,142.41	2,807,358.00	1,209,784.41
Current Assets - Other			
Total Accounts Receivable, net	1,045,791.09	900,599.00	145,192.09
Total Materials & Supplies	576,346.22	216,000.00	360,346.22
Total Prepaid Expenses	161,170.07	161,000.00	170.07
Total Current Assets - Other	1,783,307.38	1,277,599.00	505,708.38
Capital Assets			
Total Buildings	12,696,913.45	12,696,913.00	0.45
Total Generation Equipment	16,910,479.42	16,910,479.00	0.42
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,778,704.35	43,867,007.00	(88,302.65)
Total Construction in Progress	777,372.44	751,064.00	26,308.44
Total Less: Accumulated Depreciation	(32,014,903.93)	(32,018,441.00)	3,537.07
Total Capital Assets	58,002,649.04	58,061,105.00	(58,455.96)
Non-Current Assets			
Total Capitalized Interest Bond Proceeds	0.00	0.00	0.00
Total Restricted Funds	0.00	0.00	0.00
Total Unamortized Debt Expenses, net	3,368,927.98	3,368,550.00	377.98
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,368,927.98	3,368,550.00	377.98
Deferred Outflows			
Total Deferred Outflows	470,383.98	470,384.00	(0.02)
Total Deferred Outflows	470,383.98	470,384.00	(0.02)
Total Assets	67,172,026.81	65,514,612.00	1,657,414.81
Total Assets and Deferred Outflows	67,642,410.79	65,984,996.00	1,657,414.79
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	1,039,038.40	296,092.00	742,946.40
Total Accrued Interest Payable	0.00	0.00	0.00
Total Customer Deposits	13,849.60	0.00	13,849.60
Total Current Portion of Long-Term Debt	1,061,280.96	498,452.00	562,828.96
Total Other Current Liabilities	766,750.97	567,050.00	199,700.97
Total Current Liabilities	2,880,919.93	1,361,594.00	1,519,325.93
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	48,820,863.32	48,820,873.00	(9.68)
Total Installment Loans	421,855.07	326,818.00	95,037.07
Total Unearned Revenues	0.00	0.00	0.00
Total Net Pension Liability	461,171.00	1,033,961.00	(572,790.00)
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	1,857,524.00	1,857,523.00	1.00
Total Non-Current Liabilities	51,561,413.39	52,039,175.00	(477,761.61)
Deferred Inflows			
Total Deferred Inflows	865,324.99	519,933.00	345,391.99

Balance Sheet - Consolidated

September 30, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>September, 2023</u>	<u>September, 2023</u>	
Total Deferred Inflows	865,324.99	519,933.00	345,391.99
Total Liabilities	54,442,333.32	53,400,769.00	1,041,564.32
Total Liabilities and Deferred Inflows	55,307,658.31	53,920,702.00	1,386,956.31
<u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	11,565,977.60	11,754,926.00	(188,948.40)
Total Net Assets	11,565,977.60	11,754,926.00	(188,948.40)
Total Equity	11,565,977.60	11,754,926.00	(188,948.40)
Total Liabilities, Deferred Inflows, and Equity	66,873,635.91	65,675,628.00	1,198,007.91

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.
 Last Modified: 10/13/20

Balance Sheet - Consolidated

September 30, 2023

			Actual	Budget	
			<u>September, 2023</u>	<u>September, 2023</u>	<u>Variance</u>
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	(201,150.33)	1,684,865.00	(1,886,015.33)
02	0	13180	0.00	0.00	0.00
10	0	13180	119,884.13	0.00	119,884.13
20	0	13180	284,803.47	0.00	284,803.47
40	0	13180	105,517.50	0.00	105,517.50
50	0	13180	1,491,453.12	0.00	1,491,453.12
60	0	13180	9,474.68	0.00	9,474.68
70	0	13180	(119,979.19)	0.00	(119,979.19)
80	0	13180	30,808.26	0.00	30,808.26
90	0	13180	80,383.18	0.00	80,383.18
13180		Cash - BOTW Revenue Account	1,801,194.82	1,684,865.00	116,329.82
		Total Operating	1,801,194.82	1,684,865.00	116,329.82
		Total Current Assets - Funds	1,801,194.82	1,684,865.00	116,329.82
		Total Assets	1,801,194.82	1,684,865.00	116,329.82
		Total Assets and Deferred Outflows	1,801,194.82	1,684,865.00	116,329.82
		Total Liabilities, Deferred Inflows, and Equity	0.00	0.00	0.00

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

Budget Income Statement - Combined

September 30, 2023

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
Commercial	21,033.05	65,335.00	(44,301.95)	-67.81%	186,929.96	212,293.00	(25,363.04)	-11.95%
Commercial Base Rates	236,001.79	234,376.00	1,625.79	0.69%	707,896.71	703,128.00	4,768.71	0.68%
Residential	(105,144.07)	93,193.00	(198,337.07)	-212.82%	296,753.65	316,781.00	(20,027.35)	-6.32%
Residential Base Rates	158,603.91	158,606.00	(2.09)	0.00%	476,570.33	475,769.00	801.33	0.17%
KMPUD Internal Usage	54,387.51	55,496.00	(1,108.49)	-2.00%	174,286.35	167,718.00	6,568.35	3.92%
Meter Charges	8,189.65	8,240.00	(50.35)	-0.61%	24,563.25	24,720.00	(156.75)	-0.63%
Property Taxes	73,737.00	73,737.00	0.00	0.00%	244,309.81	221,211.00	23,098.81	10.44%
Other	21,250.97	14,400.00	6,850.97	47.58%	57,499.95	43,200.00	14,299.95	33.10%
Operating Revenues	<u>468,059.81</u>	<u>703,383.00</u>	<u>(235,323.19)</u>	<u>-33.46%</u>	<u>2,168,810.01</u>	<u>2,164,820.00</u>	<u>3,990.01</u>	<u>0.18%</u>
Cost of Goods Sold	47,776.54	58,723.00	(10,946.46)	-18.64%	157,365.05	181,588.00	(24,222.95)	-13.34%
Salaries and Wages	123,800.80	135,932.00	(12,131.20)	-8.92%	404,532.43	410,271.00	(5,738.57)	-1.40%
Payroll Taxes & EE Benefits	65,485.02	76,352.00	(10,866.98)	-14.23%	221,881.63	227,620.00	(5,738.37)	-2.52%
Operations & Maintenance	92,210.17	87,868.00	4,342.17	4.94%	306,120.63	259,179.00	46,941.63	18.11%
Contract Services	32,284.50	36,680.00	(4,395.50)	-11.98%	143,333.67	77,590.00	65,743.67	84.73%
Operating Expenses	39,410.80	43,690.00	(4,279.20)	-9.79%	114,886.31	130,054.00	(15,167.69)	-11.66%
G & A Allocations	0.00	0.00	0.00	na	0.00	(19,121.00)	19,121.00	-100.00%
Internal Allocations	38,638.65	38,320.00	318.65	0.83%	113,333.59	116,148.00	(2,814.41)	-2.42%
Board of Directors	8,193.94	8,070.00	123.94	1.54%	24,581.82	24,210.00	371.82	1.54%
Depreciation	179,911.74	183,742.00	(3,830.26)	-2.08%	537,912.30	542,508.00	(4,595.70)	-0.85%
Operating Expenses	<u>627,712.16</u>	<u>669,377.00</u>	<u>(41,664.84)</u>	<u>-6.22%</u>	<u>2,023,947.43</u>	<u>1,950,047.00</u>	<u>73,900.43</u>	<u>3.79%</u>
Total Operating	<u>(159,652.35)</u>	<u>34,006.00</u>	<u>(193,658.35)</u>	<u>-569.48%</u>	<u>144,862.58</u>	<u>214,773.00</u>	<u>(69,910.42)</u>	<u>-32.55%</u>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	257.59	0.00	257.59	na	1,417.37	0.00	1,417.37	na
Other	18,083.50	0.00	18,083.50	na	18,158.50	0.00	18,158.50	na
Non-Operating Revenues	<u>18,341.09</u>	<u>0.00</u>	<u>18,341.09</u>	<u>na</u>	<u>19,575.87</u>	<u>0.00</u>	<u>19,575.87</u>	<u>na</u>
Interest Expense	133,040.85	131,883.00	1,157.85	0.88%	397,885.87	395,649.00	2,236.87	0.57%
Amortization	35,758.33	36,200.00	(441.67)	-1.22%	107,275.00	108,600.00	(1,325.00)	-1.22%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	<u>168,799.18</u>	<u>168,083.00</u>	<u>716.18</u>	<u>0.43%</u>	<u>505,160.87</u>	<u>504,249.00</u>	<u>911.87</u>	<u>0.18%</u>
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>na</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>na</u>
Total Non-Operating	<u>(150,458.09)</u>	<u>(168,083.00)</u>	<u>17,624.91</u>	<u>10.49%</u>	<u>(485,585.00)</u>	<u>(504,249.00)</u>	<u>18,664.00</u>	<u>3.70%</u>
	<u><u>(310,110.44)</u></u>	<u><u>(134,077.00)</u></u>	<u><u>(176,033.44)</u></u>	<u><u>-131.29%</u></u>	<u><u>(340,722.42)</u></u>	<u><u>(289,476.00)</u></u>	<u><u>(51,246.42)</u></u>	<u><u>-17.70%</u></u>

Budget Income Statement - General Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<u>1 - General & Admin</u>								
Property Taxes	73,737.00	73,737.00	0.00	0.00%	244,309.81	221,211.00	23,098.81	10.44%
Other	935.13	0.00	935.13	na	2,356.50	0.00	2,356.50	na
Operating Revenues	74,672.13	73,737.00	935.13	1.27%	246,666.31	221,211.00	25,455.31	11.51%
Salaries and Wages	56,181.92	54,860.00	1,321.92	2.41%	192,000.69	170,087.00	21,913.69	12.88%
Payroll Taxes & EE Benefits	40,744.64	42,042.00	(1,297.36)	-3.09%	152,500.81	126,734.00	25,766.81	20.33%
Operations & Maintenance	8,173.47	4,900.00	3,273.47	66.81%	16,642.49	14,700.00	1,942.49	13.21%
Contract Services	21,068.75	30,750.00	(9,681.25)	-31.48%	88,900.00	63,200.00	25,700.00	40.66%
Operating Expenses	37,042.90	35,910.00	1,132.90	3.15%	107,782.61	107,914.00	(131.39)	-0.12%
G & A Allocations	(170,470.48)	(176,530.00)	6,059.52	-3.43%	(579,091.91)	(506,843.00)	(72,248.91)	14.25%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Board of Directors	8,193.94	8,070.00	123.94	1.54%	24,581.82	24,210.00	371.82	1.54%
Operating Expenses	935.14	2.00	933.14	16,657.00%	3,316.51	2.00	3,314.51	165,725.50%
Total Operating	73,736.99	73,735.00	1.99	0.00%	243,349.80	221,209.00	22,140.80	10.01%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	73,736.99	73,735.00	1.99	0.00%	243,349.80	221,209.00	22,140.80	10.01%

Budget Income Statement - General Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
2 - Fire Department								
Other	7,460.86	5,600.00	1,860.86	33.23%	21,073.98	16,800.00	4,273.98	25.44%
Operating Revenues	7,460.86	5,600.00	1,860.86	33.23%	21,073.98	16,800.00	4,273.98	25.44%
Salaries and Wages	0.00	133.00	(133.00)	-100.00%	0.00	399.00	(399.00)	-100.00%
Payroll Taxes & EE Benefits	0.00	75.00	(75.00)	-100.00%	0.00	224.00	(224.00)	-100.00%
Operations & Maintenance	8,925.53	5,550.00	3,375.53	60.82%	31,847.98	16,650.00	15,197.98	91.28%
Contract Services	0.00	0.00	0.00	na	20,000.00	0.00	20,000.00	na
Operating Expenses	436.94	910.00	(473.06)	-51.98%	1,310.82	2,730.00	(1,419.18)	-51.98%
G & A Allocations	15,001.40	14,652.00	349.40	2.38%	50,960.09	42,955.00	8,005.09	18.64%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	4,347.89	4,500.00	(152.11)	-3.38%	13,043.63	13,500.00	(456.37)	-3.38%
Operating Expenses	28,711.76	25,820.00	2,891.76	11.20%	117,162.52	76,458.00	40,704.52	53.24%
Total Operating	(21,250.90)	(20,220.00)	(1,030.90)	5.10%	(96,088.54)	(59,658.00)	(36,430.54)	61.07%
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)	(21,250.90)	(20,220.00)	(1,030.90)	5.10%	(96,088.54)	(59,658.00)	(36,430.54)	61.07%

Budget Income Statement - General Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
3 - Parks & Recreation								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	793.75	1,966.00	(1,172.25)	-59.63%	3,235.18	5,108.00	(1,872.82)	-36.66%
Payroll Taxes & EE Benefits	2,610.23	1,107.00	1,503.23	135.79%	4,358.33	2,871.00	1,487.33	51.81%
Operations & Maintenance	0.00	300.00	(300.00)	-100.00%	0.00	900.00	(900.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	2,557.06	1,766.00	791.06	44.79%	8,686.38	5,956.00	2,730.38	45.84%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	0.00	315.00	(315.00)	-100.00%	0.00	945.00	(945.00)	-100.00%
Operating Expenses	5,961.04	5,454.00	507.04	9.30%	16,279.89	15,780.00	499.89	3.17%
Total Operating	(5,961.04)	(5,454.00)	(507.04)	9.30%	(16,279.89)	(15,780.00)	(499.89)	3.17%
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)	(5,961.04)	(5,454.00)	(507.04)	9.30%	(16,279.89)	(15,780.00)	(499.89)	3.17%

Budget Income Statement - Water Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	3,170.97	2,502.00	668.97	26.74%	11,530.00	10,349.00	1,181.00	11.41%
Commercial Base Rates	18,479.50	18,131.00	348.50	1.92%	55,859.50	54,393.00	1,466.50	2.70%
Residential	(43,267.82)	7,154.00	(50,421.82)	-704.81%	27,661.89	30,058.00	(2,396.11)	-7.97%
Residential Base Rates	26,196.65	25,855.00	341.65	1.32%	78,702.41	77,565.00	1,137.41	1.47%
KMPUD Internal Usage	49.41	0.00	49.41	na	243.46	0.00	243.46	na
Meter Charges	3,804.01	3,801.00	3.01	0.08%	11,413.12	11,403.00	10.12	0.09%
Other	1,369.63	500.00	869.63	173.93%	2,945.13	1,500.00	1,445.13	96.34%
Operating Revenues	9,802.35	57,943.00	(48,140.65)	-83.08%	188,355.51	185,268.00	3,087.51	1.67%
Salaries and Wages	9,271.56	14,543.00	(5,271.44)	-36.25%	30,069.62	44,853.00	(14,783.38)	-32.96%
Payroll Taxes & EE Benefits	4,171.19	8,189.00	(4,017.81)	-49.06%	13,483.93	25,213.00	(11,729.07)	-46.52%
Operations & Maintenance	1,524.62	1,515.00	9.62	0.63%	16,640.56	7,695.00	8,945.56	116.25%
Contract Services	8,374.00	1,680.00	6,694.00	398.45%	16,308.50	5,040.00	11,268.50	223.58%
Operating Expenses	712.92	1,400.00	(687.08)	-49.08%	2,138.76	4,200.00	(2,061.24)	-49.08%
G & A Allocations	28,809.51	28,774.00	35.51	0.12%	97,866.54	83,679.00	14,187.54	16.95%
Internal Allocations	1,884.52	5,460.00	(3,575.48)	-65.48%	4,515.31	16,564.00	(12,048.69)	-72.74%
Depreciation	8,463.26	9,000.00	(536.74)	-5.96%	25,361.82	27,000.00	(1,638.18)	-6.07%
Operating Expenses	63,211.58	70,561.00	(7,349.42)	-10.42%	206,385.04	214,244.00	(7,858.96)	-3.67%
Total Operating	(53,409.23)	(12,618.00)	(40,791.23)	323.28%	(18,029.53)	(28,976.00)	10,946.47	-37.78%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	32.47	0.00	32.47	na	93.32	0.00	93.32	na
Other	4,148.00	0.00	4,148.00	na	4,148.00	0.00	4,148.00	na
Non-Operating Revenues	4,180.47	0.00	4,180.47	na	4,241.32	0.00	4,241.32	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	(79.82)	0.00	(79.82)	na	(239.46)	0.00	(239.46)	na
Non-Operating Expenses	(79.82)	0.00	(79.82)	na	(239.46)	0.00	(239.46)	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	4,260.29	0.00	4,260.29	na	4,480.78	0.00	4,480.78	na
NET INCOME (LOSS)	(49,148.94)	(12,618.00)	(36,530.94)	289.51%	(13,548.75)	(28,976.00)	15,427.25	-53.24%

Budget Income Statement - Waste Water Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	11,523.02	10,852.00	671.02	6.18%	42,344.38	44,881.00	(2,536.62)	-5.65%
Commercial Base Rates	33,465.78	32,834.00	631.78	1.92%	101,159.68	98,502.00	2,657.68	2.70%
Residential	(131,672.83)	13,263.00	(144,935.83)	-1,092.78%	61,303.67	54,854.00	6,449.67	11.76%
Residential Base Rates	43,452.10	43,598.00	(145.90)	-0.33%	130,564.76	130,745.00	(180.24)	-0.14%
KMPUD Internal Usage	89.33	0.00	89.33	na	543.37	0.00	543.37	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	4,416.35	625.00	3,791.35	606.62%	7,929.89	1,875.00	6,054.89	322.93%
Operating Revenues	(38,726.25)	101,172.00	(139,898.25)	-138.28%	343,845.75	330,857.00	12,988.75	3.93%
Salaries and Wages	18,527.92	25,126.00	(6,598.08)	-26.26%	56,122.12	76,276.00	(20,153.88)	-26.42%
Payroll Taxes & EE Benefits	8,438.83	14,647.00	(6,208.17)	-42.39%	24,413.31	44,377.00	(19,963.69)	-44.99%
Operations & Maintenance	4,159.33	15,250.00	(11,090.67)	-72.73%	34,924.01	45,750.00	(10,825.99)	-23.66%
Contract Services	2,792.75	3,750.00	(957.25)	-25.53%	15,906.67	7,850.00	8,056.67	102.63%
Operating Expenses	14.58	2,600.00	(2,585.42)	-99.44%	43.74	7,800.00	(7,756.26)	-99.44%
G & A Allocations	30,855.16	30,893.00	(37.84)	-0.12%	104,815.64	89,761.00	15,054.64	16.77%
Internal Allocations	35,996.72	31,122.00	4,874.72	15.66%	107,148.81	94,415.00	12,733.81	13.49%
Depreciation	24,857.84	26,000.00	(1,142.16)	-4.39%	74,508.44	78,000.00	(3,491.56)	-4.48%
Operating Expenses	125,643.13	149,388.00	(23,744.87)	-15.89%	417,882.74	444,229.00	(26,346.26)	-5.93%
Total Operating	(164,369.38)	(48,216.00)	(116,153.38)	240.90%	(74,036.99)	(113,372.00)	39,335.01	-34.70%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	47.63	0.00	47.63	na	136.88	0.00	136.88	na
Other	7,227.00	0.00	7,227.00	na	7,227.00	0.00	7,227.00	na
Non-Operating Revenues	7,274.63	0.00	7,274.63	na	7,363.88	0.00	7,363.88	na
Interest Expense	390.85	0.00	390.85	na	1,181.48	0.00	1,181.48	na
Amortization	(115.24)	0.00	(115.24)	na	(345.72)	0.00	(345.72)	na
Non-Operating Expenses	275.61	0.00	275.61	na	835.76	0.00	835.76	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	6,999.02	0.00	6,999.02	na	6,528.12	0.00	6,528.12	na
NET INCOME (LOSS)	(157,370.36)	(48,216.00)	(109,154.36)	226.39%	(67,508.87)	(113,372.00)	45,863.13	-40.45%

Budget Income Statement - Employee Housing Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	3,700.00	4,660.00	(960.00)	-20.60%	14,980.00	13,980.00	1,000.00	7.15%
Operating Revenues	3,700.00	4,660.00	(960.00)	-20.60%	14,980.00	13,980.00	1,000.00	7.15%
Salaries and Wages	122.31	375.00	(252.69)	-67.38%	1,078.95	1,164.00	(85.05)	-7.31%
Payroll Taxes & EE Benefits	82.25	211.00	(128.75)	-61.02%	660.40	655.00	5.40	0.82%
Operations & Maintenance	3,746.42	2,625.00	1,121.42	42.72%	10,176.79	7,875.00	2,301.79	29.23%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	491.66	819.00	(327.34)	-39.97%	861.66	2,485.00	(1,623.34)	-65.33%
Depreciation	4,246.88	4,900.00	(653.12)	-13.33%	12,740.64	14,700.00	(1,959.36)	-13.33%
Operating Expenses	8,689.52	8,930.00	(240.48)	-2.69%	25,518.44	26,879.00	(1,360.56)	-5.06%
Total Operating	(4,989.52)	(4,270.00)	(719.52)	16.85%	(10,538.44)	(12,899.00)	2,360.56	-18.30%
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	1,230.04	600.00	630.04	105.01%	2,444.53	1,800.00	644.53	35.81%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	1,230.04	600.00	630.04	105.01%	2,444.53	1,800.00	644.53	35.81%
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	(1,230.04)	(600.00)	(630.04)	105.01%	(2,444.53)	(1,800.00)	(644.53)	35.81%
NET INCOME (LOSS)	(6,219.56)	(4,870.00)	(1,349.56)	27.71%	(12,982.97)	(14,699.00)	1,716.03	-11.67%

Budget Income Statement - Electricity Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	(11,675.64)	27,304.00	(38,979.64)	-142.76%	73,228.46	91,173.00	(17,944.54)	-19.68%
Commercial Base Rates	182,468.31	181,838.00	630.31	0.35%	546,143.09	545,514.00	629.09	0.12%
Residential	23,933.10	22,859.00	1,074.10	4.70%	75,402.67	83,816.00	(8,413.33)	-10.04%
Residential Base Rates	86,028.58	86,221.00	(192.42)	-0.22%	258,514.81	258,663.00	(148.19)	-0.06%
KMPUD Internal Usage	53,170.06	54,599.00	(1,428.94)	-2.62%	169,855.23	165,639.00	4,216.23	2.55%
Meter Charges	2,686.74	2,711.00	(24.26)	-0.89%	8,056.57	8,133.00	(76.43)	-0.94%
Other	1,598.15	1,000.00	598.15	59.82%	3,694.61	3,000.00	694.61	23.15%
Operating Revenues	338,209.30	376,532.00	(38,322.70)	-10.18%	1,134,895.44	1,155,938.00	(21,042.56)	-1.82%
Cost of Goods Sold	35,182.86	32,671.00	2,511.86	7.69%	117,824.99	109,500.00	8,324.99	7.60%
Salaries and Wages	20,002.03	21,025.00	(1,022.97)	-4.87%	68,882.89	63,378.00	5,504.89	8.69%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operations & Maintenance	24,324.51	22,800.00	1,524.51	6.69%	107,533.28	67,400.00	40,133.28	59.54%
Contract Services	49.00	500.00	(451.00)	-90.20%	731.00	1,500.00	(769.00)	-51.27%
Operating Expenses	1,203.46	1,200.00	3.46	0.29%	3,610.38	3,600.00	10.38	0.29%
G & A Allocations	36,139.74	36,365.00	(225.26)	-0.62%	122,767.48	105,473.00	17,294.48	16.40%
Internal Allocations	0.00	0.00	0.00	na	0.00	(1.00)	1.00	-100.00%
Depreciation	125,672.58	126,000.00	(327.42)	-0.26%	376,989.78	378,000.00	(1,010.22)	-0.27%
Operating Expenses	242,574.18	240,561.00	2,013.18	0.84%	798,339.80	728,850.00	69,489.80	9.53%
Total Operating	95,635.12	135,971.00	(40,335.88)	-29.67%	336,555.64	427,088.00	(90,532.36)	-21.20%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	90.91	0.00	90.91	na	938.35	0.00	938.35	na
Other	5,728.50	0.00	5,728.50	na	5,803.50	0.00	5,803.50	na
Non-Operating Revenues	5,819.41	0.00	5,819.41	na	6,741.85	0.00	6,741.85	na
Interest Expense	131,419.96	131,283.00	136.96	0.10%	394,259.86	393,849.00	410.86	0.10%
Amortization	36,159.19	36,200.00	(40.81)	-0.11%	108,477.58	108,600.00	(122.42)	-0.11%
Non-Operating Expenses	167,579.15	167,483.00	96.15	0.06%	502,737.44	502,449.00	288.44	0.06%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(161,759.74)	(167,483.00)	5,723.26	-3.42%	(495,995.59)	(502,449.00)	6,453.41	-1.28%
NET INCOME (LOSS)	(66,124.62)	(31,512.00)	(34,612.62)	109.84%	(159,439.95)	(75,361.00)	(84,078.95)	111.57%

Budget Income Statement - Cable TV Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	915.00	915.00	0.00	0.00%	2,745.00	2,745.00	0.00	0.00%
Operating Revenues	915.00	915.00	0.00	0.00%	2,745.00	2,745.00	0.00	0.00%
Salaries and Wages	0.00	0.00	0.00	na	66.86	0.00	66.86	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	25.23	0.00	25.23	na
Operations & Maintenance	0.00	150.00	(150.00)	-100.00%	0.00	450.00	(450.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,704.70	882.00	822.70	93.28%	5,790.92	3,420.00	2,370.92	69.33%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	27.65	45.00	(17.35)	-38.56%	82.95	135.00	(52.05)	-38.56%
Operating Expenses	1,732.35	1,077.00	655.35	60.85%	5,965.96	4,005.00	1,960.96	48.96%
Total Operating	(817.35)	(162.00)	(655.35)	404.54%	(3,220.96)	(1,260.00)	(1,960.96)	155.63%
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)	(817.35)	(162.00)	(655.35)	404.54%	(3,220.96)	(1,260.00)	(1,960.96)	155.63%

Budget Income Statement - Snow Removal Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	6,219.17	4,282.00	1,937.17	45.24%	13,635.59	8,100.00	5,535.59	68.34%
Payroll Taxes & EE Benefits	3,095.00	2,411.00	684.00	28.37%	6,286.29	4,550.00	1,736.29	38.16%
Operations & Maintenance	31,097.86	10,500.00	20,597.86	196.17%	41,505.85	16,000.00	25,505.85	159.41%
Contract Services	0.00	0.00	0.00	na	1,400.00	0.00	1,400.00	na
Operating Expenses	0.00	1,000.00	(1,000.00)	-100.00%	0.00	1,800.00	(1,800.00)	-100.00%
G & A Allocations	13,978.58	22,067.00	(8,088.42)	-36.65%	47,485.53	36,610.00	10,875.53	29.71%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	0.00	200.00	(200.00)	-100.00%
Depreciation	6,592.55	6,982.00	(389.45)	-5.58%	18,103.68	12,228.00	5,875.68	48.05%
Operating Expenses	60,983.16	47,342.00	13,641.16	28.81%	128,416.94	79,488.00	48,928.94	61.56%
Total Operating	(60,983.16)	(47,342.00)	(13,641.16)	28.81%	(128,416.94)	(79,488.00)	(48,928.94)	61.56%
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)	(60,983.16)	(47,342.00)	(13,641.16)	28.81%	(128,416.94)	(79,488.00)	(48,928.94)	61.56%

Budget Income Statement - Propane Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	15,827.25	24,677.00	(8,849.75)	-35.86%	51,579.17	65,890.00	(14,310.83)	-21.72%
Commercial Base Rates	1,588.20	1,573.00	15.20	0.97%	4,734.44	4,719.00	15.44	0.33%
Residential	15,305.62	19,293.00	(3,987.38)	-20.67%	40,569.24	56,181.00	(15,611.76)	-27.79%
Residential Base Rates	2,926.58	2,932.00	(5.42)	-0.18%	8,788.35	8,796.00	(7.65)	-0.09%
KMPUD Internal Usage	1,078.71	897.00	181.71	20.26%	3,644.29	2,079.00	1,565.29	75.29%
Meter Charges	1,698.90	1,728.00	(29.10)	-1.68%	5,093.56	5,184.00	(90.44)	-1.74%
Other	688.60	1,000.00	(311.40)	-31.14%	1,296.19	3,000.00	(1,703.81)	-56.79%
Operating Revenues	39,113.86	52,100.00	(12,986.14)	-24.93%	115,705.24	145,849.00	(30,143.76)	-20.67%
Cost of Goods Sold	12,593.68	26,052.00	(13,458.32)	-51.66%	39,540.06	72,088.00	(32,547.94)	-45.15%
Salaries and Wages	8,188.56	11,923.00	(3,734.44)	-31.32%	27,818.64	35,809.00	(7,990.36)	-22.31%
Payroll Taxes & EE Benefits	4,975.22	6,713.00	(1,737.78)	-25.89%	16,494.87	20,130.00	(3,635.13)	-18.06%
Operations & Maintenance	1,449.26	5,705.00	(4,255.74)	-74.60%	12,658.35	26,040.00	(13,381.65)	-51.39%
Contract Services	0.00	0.00	0.00	na	87.50	0.00	87.50	na
Operating Expenses	0.00	670.00	(670.00)	-100.00%	0.00	2,010.00	(2,010.00)	-100.00%
G & A Allocations	33,582.69	33,717.00	(134.31)	-0.40%	114,081.11	97,871.00	16,210.11	16.56%
Internal Allocations	265.75	819.00	(553.25)	-67.55%	807.81	2,485.00	(1,677.19)	-67.49%
Depreciation	5,261.22	6,000.00	(738.78)	-12.31%	15,755.75	18,000.00	(2,244.25)	-12.47%
Operating Expenses	66,316.38	91,599.00	(25,282.62)	-27.60%	227,244.09	274,433.00	(47,188.91)	-17.20%
Total Operating	(27,202.52)	(39,499.00)	12,296.48	-31.13%	(111,538.85)	(128,584.00)	17,045.15	-13.26%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	86.58	0.00	86.58	na	248.82	0.00	248.82	na
Other	980.00	0.00	980.00	na	980.00	0.00	980.00	na
Non-Operating Revenues	1,066.58	0.00	1,066.58	na	1,228.82	0.00	1,228.82	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	(205.80)	0.00	(205.80)	na	(617.40)	0.00	(617.40)	na
Non-Operating Expenses	(205.80)	0.00	(205.80)	na	(617.40)	0.00	(617.40)	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	1,272.38	0.00	1,272.38	na	1,846.22	0.00	1,846.22	na
NET INCOME (LOSS)	(25,930.14)	(39,499.00)	13,568.86	-34.35%	(109,692.63)	(128,584.00)	18,891.37	-14.69%

Budget Income Statement - Solid Waste Fund

September 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	2,187.45	0.00	2,187.45	na	8,247.95	0.00	8,247.95	na
Residential	30,557.86	30,624.00	(66.14)	-0.22%	91,816.18	91,872.00	(55.82)	-0.06%
Other	167.25	100.00	67.25	67.25%	478.65	300.00	178.65	59.55%
Operating Revenues	32,912.56	30,724.00	2,188.56	7.12%	100,542.78	92,172.00	8,370.78	9.08%
Salaries and Wages	4,493.58	1,699.00	2,794.58	164.48%	11,621.89	5,097.00	6,524.89	128.01%
Payroll Taxes & EE Benefits	1,367.66	957.00	410.66	42.91%	3,658.46	2,866.00	792.46	27.65%
Operations & Maintenance	8,809.17	18,573.00	(9,763.83)	-52.57%	34,191.32	55,719.00	(21,527.68)	-38.64%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	7,841.64	7,414.00	427.64	5.77%	26,638.22	21,997.00	4,641.22	21.10%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	441.87	0.00	441.87	na	1,325.61	0.00	1,325.61	na
Operating Expenses	22,953.92	28,643.00	(5,689.08)	-19.86%	77,435.50	85,679.00	(8,243.50)	-9.62%
Total Operating	9,958.64	2,081.00	7,877.64	378.55%	23,107.28	6,493.00	16,614.28	255.88%
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)	9,958.64	2,081.00	7,877.64	378.55%	23,107.28	6,493.00	16,614.28	255.88%

Cash Flow

FYE 2024												
Revenue/Expenses	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
AR Revenue	\$1,312,961	\$796,679	\$612,955	\$760,542	\$919,634	\$1,211,540	\$1,213,798	\$1,179,792	\$1,078,107	\$936,092	\$766,634	\$477,161
Snow Removal Revenue				\$6,343	\$354,193	\$6,343	\$354,193	\$6,343	\$6,343	\$6,343		
Property Tax Revenue	\$35,000					\$83,258	\$347,778			\$75,000		\$326,884
Operating Expenses (w/out depreciation)	(\$644,804)	(\$666,221)	(\$675,627)	(\$714,270)	(\$781,419)	(\$925,049)	(\$895,921)	(\$870,738)	(\$846,181)	(\$780,805)	(\$780,639)	(\$619,387)
Capital Expenses												
<u>Loans</u>												
COP Interest		(\$11,900)										
COP Principal		(\$595,000)										
RUS Interest			(\$393,852)			(\$383,229)			(\$371,721)			(\$372,980)
RUS Principal			(\$336,091)			(\$346,609)			(\$358,007)			(\$356,636)
Employee Housing Condos	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$3,175)
Net Changes	\$702,182	(\$477,417)	(\$793,590)	\$51,640	\$491,433	(\$354,721)	\$1,018,873	\$314,422	(\$492,434)	\$235,655	(\$14,980)	(\$551,183)
Updated Operating Forecast	\$2,795,649	\$2,492,164	\$2,723,815	\$2,775,455	\$3,266,888	\$2,912,167	\$3,931,040	\$4,245,462	\$3,753,028	\$3,988,683	\$3,973,704	\$3,422,520
LAIF Balance	\$86,916	\$86,916	\$86,916	\$86,916	\$86,916	\$86,916	\$86,916	\$86,916	\$86,916	\$86,916	\$86,916	\$86,916
Total Operating Cash	\$2,882,565	\$2,579,079	\$2,810,730	\$2,862,370	\$3,353,803	\$2,999,083	\$4,017,955	\$4,332,377	\$3,839,943	\$4,075,599	\$4,060,619	\$3,509,436
Budget	\$2,963,400	\$2,323,987	\$1,561,117	\$1,773,386	\$2,082,074	\$1,924,800	\$2,760,927	\$3,069,006	\$2,597,319	\$2,826,632	\$2,811,652	\$2,294,253
Variance to Budget	(\$80,835)	\$255,092	\$1,249,613	\$1,088,984	\$1,271,729	\$1,074,283	\$1,257,028	\$1,263,371	\$1,242,624	\$1,248,967	\$1,248,967	\$1,215,183
<u>Reserve Fund</u>												
Transfer in from Operating Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Expenses												
Reserve Fund Balance												
Updated Reserve Forecast	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179

STAFF REPORT

LAIF Investment Transfer

Operating Reserves:

Per District Policy 695, adopted in 2019, the Target Operating Reserve for the District was \$2 million. It further states that, “because of the highly seasonal nature of utility use in Kirkwood, and therefore highly variable monthly cash in-flows, the target describes the lowest desirable level of operating cash available at the end of any single month during the year (usually December).” Historically, the Board has opted to use \$1.5 million as a target for the lowest month.

Transfers in/out of the LAIF account generally take no more than 2 business days. The current LAIF apportionment rate is 3.59% (see attached).

Current Cash Flow Projections show an estimated Operating Reserve balance of \$2,999,083. Staff recommends that in keeping with Policy 695, that \$1 million be transferred from Operating Reserves to LAIF.

Reviewed by Committee:

Finance.

Financial Impact:

Increased interest earned, exact amount will vary based on LAIF apportionment rate.

CEQA:

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

Requested Action:

Staff and the Finance Committee recommend transferring \$1,000,000 to LAIF and revisiting Policy 695 in December to consider lowering the reserve goal from \$2,000,000 to \$1,500,000.

Prepared By:

Tommy Baggett



PMIA/LAIF Performance Report as of 10/18/23



Quarterly Performance Quarter Ended 09/30/23

LAIF Apportionment Rate ⁽²⁾ :	3.59
LAIF Earnings Ratio ⁽²⁾ :	0.00009812538629360
LAIF Administrative Cost ^{(1)*} :	0.29
LAIF Fair Value Factor ⁽¹⁾ :	0.986307739
PMIA Daily ⁽¹⁾ :	3.48
PMIA Quarter to Date ⁽¹⁾ :	3.42
PMIA Average Life ⁽¹⁾ :	256

PMIA Average Monthly Effective Yields⁽¹⁾

September	3.534
August	3.434
July	3.305**
June	3.167
May	2.993
April	2.870

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 09/30/23 \$156.4 billion

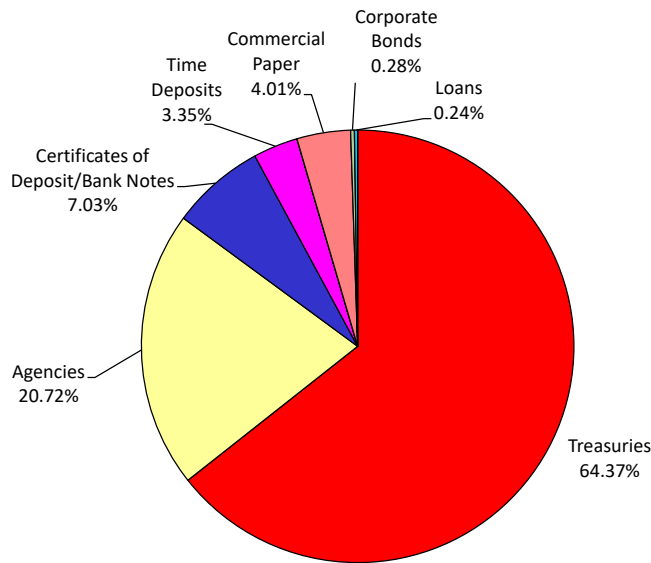


Chart does not include \$2,444,000.00 in mortgages, which equates to 0.002%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

** Revised

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller



CALIFORNIA STATE TREASURER
FIONA MA, CPA



PMIA Daily Effective Yield

Date	Daily	Quarter to Date	Average Maturity
10/30/23	3.75	3.67	245
10/29/23	3.76	3.66	247
10/28/23	3.76	3.66	247
10/27/23	3.76	3.65	247
10/26/23	3.77	3.65	244
10/25/23	3.76	3.65	245
10/24/23	3.75	3.64	247
10/23/23	3.76	3.64	246
10/22/23	3.76	3.63	249
10/21/23	3.76	3.62	249
10/20/23	3.76	3.62	249
10/19/23	3.76	3.61	250
10/18/23	3.76	3.60	250
10/17/23	3.73	3.59	252
10/16/23	3.69	3.58	252
10/15/23	3.62	3.57	250
10/14/23	3.63	3.57	249
10/13/23	3.63	3.56	249
10/12/23	3.62	3.56	250
10/11/23	3.59	3.55	251
10/10/23	3.56	3.55	254
10/09/23	3.57	3.55	253
10/08/23	3.57	3.54	256
10/07/23	3.57	3.54	256
10/06/23	3.57	3.54	256
10/05/23	3.57	3.53	257
10/04/23	3.55	3.52	255
10/03/23	3.53	3.51	257
10/02/23	3.52	3.50	258
10/01/23	3.48	3.48	255
09/30/23	3.48	3.42	256
09/29/23	3.50	3.42	252
09/28/23	3.53	3.42	248
09/27/23	3.53	3.42	247
09/26/23	3.57	3.42	243
09/25/23	3.56	3.42	244
09/24/23	3.61	3.41	239

*Daily yield does not reflect capital gains or losses



CALIFORNIA STATE TREASURER
FIONA MA, CPA



PMIA Daily Effective Yield

Date	Daily	Quarter to Date	Average Maturity
09/23/23	3.61	3.41	239
09/22/23	3.61	3.41	239
09/21/23	3.62	3.41	238
09/20/23	3.63	3.40	235
09/19/23	3.63	3.40	236
09/18/23	3.59	3.40	236
09/17/23	3.58	3.40	239
09/16/23	3.58	3.39	239
09/15/23	3.58	3.39	239
09/14/23	3.53	3.39	240
09/13/23	3.50	3.39	238
09/12/23	3.49	3.39	239
09/11/23	3.47	3.39	240
09/10/23	3.48	3.38	240
09/09/23	3.48	3.38	240
09/08/23	3.48	3.38	240
09/07/23	3.49	3.38	239
09/06/23	3.48	3.38	239
09/05/23	3.47	3.38	240
09/04/23	3.48	3.38	243
09/03/23	3.48	3.37	243
09/02/23	3.48	3.37	243
09/01/23	3.48	3.37	243

*Daily yield does not reflect capital gains or losses

STAFF REPORT

District Banking Vendor

Background:

Bank of the West (BotW) switched to BMO and the transition has been difficult. BotW was always difficult to contact and BMO has been worse. During the switch over BMO would not allow us to do ACH transfers for two weeks, forcing the District to manually process payroll and other large checks that reduced efficiency and delayed other critical tasks for Staff. BMO did not transfer over the BotW templates that staff had created, and bank statements were inaccessible for over a month. Staff began looking for a more approachable and reliable bank and they found 5 Star at the CSDA conference, of which they are the banker of CSDA and a significant number of special districts across California.

5 Star Bank:

After presenting the original pro-forma to the Finance Committee, Staff was asked to reach out to 5 Star public utility customers for further research and contacted the following people:

Emilie Costan, Administrative Services Manager South Placer Municipal Utility District
David Goyer, General Manager Lake Oroville Area Public Utility District
Sandy A. Seifert-Raffelson, General Manager Herlong Public Utility District / Fire Dept

Below summarizes the key points common throughout the interviews:

- Switching from their former banks (Bank of the West, US Bank) saved significant money monthly (varied from \$4,000 to \$8,000 per month).
- Customer service was excellent.
- Customer service was actual people.
- Website is very intuitive and simple to use.
- Staff is responsive and can quickly establish loans and/or lines of credit.
- Staff regularly reaches out to customers to gauge needs and satisfaction.

Staff and Finance Committee also recommend opening a Wells Fargo Everyday Checking account of \$1,000 in the need for petty cash and small cash transactions. This account anytime it went above or below \$1,000 would be transferred to or from the revenue account. This would reduce time spent by District Staff for infrequent, and small petty cash deposits. The nearest BMO facility is in South Lake, while Wells Fargo is in Minden and Jackson, close to all employees who are authorized to handle district funds.

Reviewed by Committee:

Finance.

Fiscal Impact:

BMO charges us \$400 each month to use their services. With 5 Star Bank giving us a 2% earning credit we could make over \$4,000 each month. Potentially earning \$52,800 each year.

Establishing a petty cash account at Wells Fargo would reduce staff time spent for each transaction, saving labor costs for the District.

CEQA:

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

Requested Action:

That the Board authorize Staff to open accounts with 5 Star Bank; transition accounts from BMO to 5 Star Bank; eventually close all BMO accounts; and open a Wells Fargo petty cash account.

Prepared By:

Tommy Baggett



Pro Forma Analysis Statement Summary

Kirkwood Meadows Public Utilities District
PO Box 247
Kirkwood, CA 95646

Statement Period: August-23
Relationship Officer: Reagan Ballo

	Bank of the West	Five Star Bank
Earnings Credit Rate	0.21%	2.00%
Average Daily Collected Balance	\$ 3,067,387.74	\$ 3,067,387.74
Less Required Reserves (10%)	\$ 306,738.77	\$ 306,738.77
Net Investible Balance	\$ 2,760,648.97	\$ 2,760,648.97
Current Period Earnings Credit	\$ 492.38	\$ 4,689.32
Less Total Analysis Activity Charges	\$ 920.87	\$ 452.68
Net Analysis Position	\$ (428.49)	\$ 4,236.64
Net Difference		\$ 4,665.13

This Pro Forma Analysis Statement is intended for the recipient only, is considered confidential, and may not be shared with third parties without our express permission. Fees outlined in this Statement are estimates based on the information provided and are subject to change.



**Pro Forma Analysis Statement
Detail**

Kirkwood Meadows Public Utilities District

Analysis Statement Month: August-23

Average Daily Ledger Balance	\$3,086,153.58
Less Average Daily Float	\$18,765.84
Average Daily Collected Balance	\$3,067,387.74
Less Required Reserves (10%)	\$306,738.77
Net Investible Balance	\$2,760,648.97

Current Bank			
EARNINGS CREDIT:			
	<i>Days</i>	<i>ECR</i>	<i>Amount</i>
Current Period Earnings Credit	31	0.21%	\$ 492.38
SERVICE CHARGE DETAIL:			
	<i>Activity</i>	<i>Unit Price</i>	<i>Activity Charge</i>
Account Maintenance Fee	3	\$ 22.00	Waived
Deposit Coverage (per \$1,000)	3,086	\$ 0.1350	\$ 416.62
Branch Deposit		\$ 1.25	
RDC Deposit	32	\$ 1.50	\$ 48.00
RDC Deposit Items	282	\$ 0.12	\$ 33.84
Mobile Deposit		\$ 1.25	\$ -
On-Us Checks Deposited		\$ 0.07	\$ -
Transit Checks Deposited		\$ 0.14	\$ -
Cash Deposited (per \$1,000)		\$ 1.20	\$ -
Cash Paid-Out		\$ 1.20	\$ -
Checks Paid	82	\$ 0.21	\$ 17.22
ACH Debits	15	\$ 0.22	\$ 3.30
ACH Credits	21	\$ 0.22	\$ 4.62
Void/Cancel		\$ 0.15	\$ -
Wire Transfer Monthly Fee		\$ 0.15	\$ -
Incoming Wire Fee	2	\$ -	\$ -
Outgoing Branch Wire fee		\$ 30.00	\$ -
Outgoing Branch Int'l Wire Fee		\$ 40.00	\$ -
Outgoing Online Wire Fee		\$ 7.50	\$ -
Outgoing Online Int'l Wire Fee		\$ 25.00	\$ -
Bill pay		\$ 4.95	\$ -
TreasuryNow	1	\$ 150.00	\$ 150.00
TreasuryNow Account Fee	7	\$ -	\$ -
Previous Day Detail Items	236	\$ -	\$ -
TreasuryNow (Maintenance)	1	\$ 45.00	\$ 45.00
RDC Monthly Fee		\$ 50.00	\$ -
ACH Filter		\$ 10.00	\$ -
ACH Origination Monthly Fee		\$ 50.00	\$ -
ACH Batch Originated		\$ 5.00	\$ -
ACH Originated Item Fee		\$ 0.07	\$ -
ACH Returned Item Fee	3	\$ 6.00	\$ 18.00
Check Printing Maintenance Fee	1	\$ 25.00	\$ 25.00
Positive Pay	1	\$ 42.00	\$ 42.00
Positive Pay Input Issue	68	\$ 0.09	\$ 6.12
ACH Special Reports	3	\$ 1.25	\$ 3.75
Acct Transfer Items ACH	15	\$ 1.00	\$ 15.00
Acct Transfer Items	10	\$ -	\$ -
ACH Transactions	462	\$ 0.20	\$ 92.40
Cash Order Federal Reserve Bank		\$ 35.00	
Ordering Foreign Currency		\$ 10.00	
			\$ -
Total Activity Charges			\$ 920.87
<i>(Fees debited) or net positive position</i>			(\$428.49)

Five Star Bank			
EARNINGS CREDIT:			
	<i>Days</i>	<i>ECR</i>	<i>Amount</i>
Current Period Earnings Credit	31	2.00%	\$ 4,689.32
SERVICE CHARGE DETAIL:			
	<i>Activity</i>	<i>Unit Price</i>	<i>Activity Charge</i>
Account Maintenance Fee	3	\$ 15.00	\$ 45.00
Bank Administration Fee	3,086	\$ 0.0010	\$ 260.52
Branch Deposit		\$ 1.25	
RDC Deposit	32	\$ 1.00	\$ 32.00
RDC Deposit Items	282	\$ -	\$ -
Mobile Deposit		\$ -	\$ -
On-Us Checks Deposited		\$ 0.15	\$ -
Transit Checks Deposited		\$ 0.15	\$ -
Cash Deposited		\$ 0.0012	\$ -
Cash Paid-Out		\$ -	\$ -
Checks Paid	82	\$ 0.18	\$ 14.76
ACH Debits	15	\$ 0.15	\$ 2.25
ACH Credits	21	\$ 0.15	\$ 3.15
Stop Payment		\$ 20.00	\$ -
Wire Transfer Monthly Fee		\$ -	\$ -
Incoming Wire Fee	2	\$ 10.00	\$ 20.00
Outgoing Branch Wire fee		\$ 15.00	\$ -
Outgoing Branch Int'l Wire Fee		\$ 20.00	\$ -
Outgoing Online Wire Fee		\$ 15.00	\$ -
Outgoing Online Int'l Wire Fee		\$ 20.00	\$ -
Bill Pay		\$ 5.00	\$ -
Cash Management	1	\$ 25.00	\$ 25.00
Cash Management Account Fee	7	\$ -	\$ -
Previous Day Detail Items	236	\$ -	\$ -
Cash Management (Maintenance)	1	\$ -	\$ -
RDC Monthly Fee	1	\$ 25.00	\$ 25.00
ACH Filter		\$ 10.00	
ACH Origination Monthly Fee		\$ -	\$ -
ACH Batch Originated		\$ 2.50	\$ -
ACH Originated Item Fee		\$ -	\$ -
ACH Returned Item Fee	3	\$ -	\$ -
Check Printing Maintenance Fee	1	\$ -	\$ -
Positive Pay	1	\$ 25.00	\$ 25.00
Positive Pay Input Issue	68	\$ -	\$ -
ACH Special Reports	3	\$ -	\$ -
Acct Transfer Items ACH	15	\$ -	\$ -
Acct Transfer Items	10	\$ -	\$ -
ACH Transactions	462	\$ -	\$ -
Cash Order Federal Reserve Bank		\$ 35.00	
Ordering Foreign Currency		\$ 10.00	
			\$ -
Total Activity Charges			\$ 452.68
<i>(Fees debited) or net positive position</i>			\$4,236.64

Net Difference **\$4,665.13**

Proposed Products and Services

Deposit Accounts:

3 Accounts:

- General Operating (Analyzed)
- Operating Reserve (Analyzed)
- Revenue (Analyzed)

Treasury Products & Services:

- Online Banking
- Wires
- ACH Credit Origination- For payments
- Remote Deposit Capture
- Positive Pay/ACH Positive Pay

Other:

Client currently has TreasuryNow with Bank of the West. This is a Payments Module for managing payables and collections.

RemitPlus Express: allows company to uniformly balance payments and post to their accounts receivables systems.

Automated Payables with PayClearly: The PayClearly solution will help streamline the payables process, mitigate risk and build efficiencies if they are wanting to automate this process.

Corporate Credit Card Program: This is a payment solution for business expenditures that includes controls on spending and expense management.

Kirkwood Meadows Public Utility District
Electric Generation
2023/2024

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2023/2024 Totals YTD
Total Production (kWh)	434,806	421,150	413,301	456,733									1,725,990
CAISO Purchase (kWh)	378,686	421,150	410,361	456,733									1,666,930
Powerhouse Production (kWh)	56,120	0	2,940	0									59,060
Actual Metered (kWh)	431,292	334,442	296,904	345,141									1,407,779
Budgeted Metered (kWh)	349,132	334,468	288,621	356,886									1,329,108
Total System Losses (kWh)	3,514	86,708	116,397	111,592									318,211
Identified System Losses (Estimated kWh):													
KM Blue Transformer	9,226	9,226	8,928	9,226									36,605
KM Green Transformer	10,892	10,892	10,541	10,892									43,217
Step-Up Transformers	8,090	8,090	8,090	8,090									32,360
Total Identified System Losses (kWh)	28,208	28,208	27,559	28,208									112,182
Unidentified System Losses (kWh):													
Total Unidentified System Losses (kWh)	-24,694	58,500	88,838	83,385									206,029
% Unidentified System Losses (Goal 12%)	-6%	14%	21%	18%									12%

Kirkwood Meadows Public Utility District
Propane Production
2023/2024

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Propane Usage (cf)	398,044	383,296	462,754	936,155									2,180,249
Actual Metered (cf)	419,628	339,395	476,310	825,112									2,060,445
Budgeted Metered (cf)	433,739	418,771	482,440	976,059									2,311,009
Unmetered Total	(21,584)	43,901	(13,556)	111,043									119,804
% Unmetered (Goal 2%)	-5%	11%	-3%	12%									5%

**Kirkwood Meadows Public Utility District
Water Production
2023/2024**

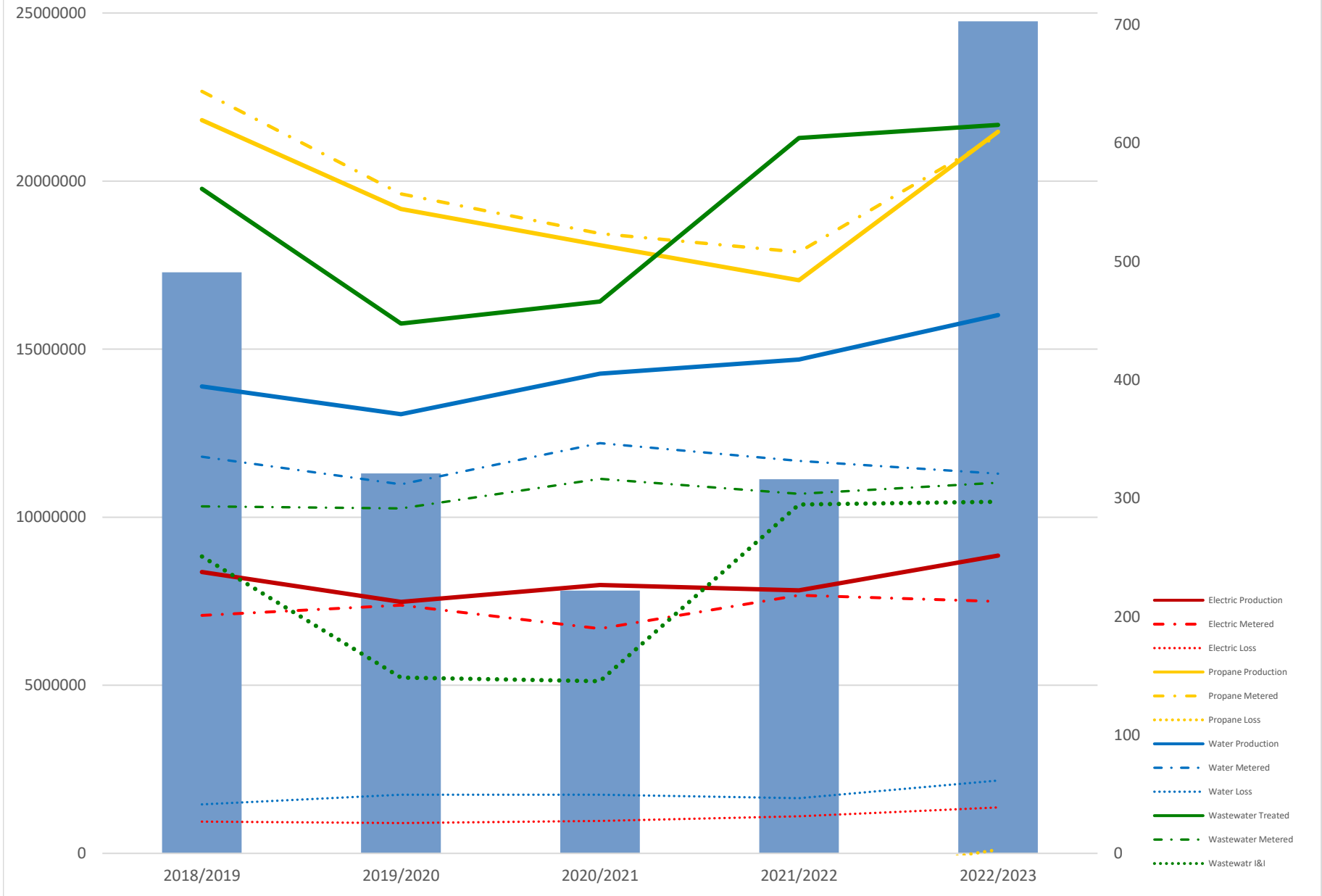
	JULY	AUG*	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Total Production (Gallons)	1,043,469	1,053,787	500,124	593,660									3,191,040
Actual Metered (Gallons)	936,034	653,617	487,315	475,347									2,552,312
Budgeted Metered (Gallons)	828,957	754,015	504,635	464,467									2,552,075
Total System Losses (Gallons)	107,435	400,170	12,809	118,313									638,728
Identified System Losses - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000									48,000
Backwards Meter Reads	1,000	1,000	1,000	1,000									4,000
Discovered Leaks Before Meters	0	0	0	0									0
Fire Department	0	0	0	0									0
Total Identified System Losses (Gallons)	23,000	13,031	13,000	13,000									62,031
Unidentified System Losses (Gallons)	84,435	387,139	(191)	105,313									576,697
% Unidentified System Losses (Goal 15%)	8%	37%	0%	18%									18%

*Overflow at Lodge Tank

**Kirkwood Meadows Public Utility District
Waste Water Treatment
2023/2024**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Influent Metered (Gallons)	1,732,842	1,053,787	588,489	494,138									3,869,256
Actual Metered (Gallons)	777,613	535,665	457,769	462,653									2,233,700
Total System Unmetered (Gallons)	955,229	518,122	130,720	31,485									1,635,556
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000									48,000
Hydrant Flushing Into System	0	0	0	0									0
Backwards Reads	1,000	1,000	1,000	1,000									4,000
Total Identified Unmetered Usage (Gallons)	13,000	13,000	13,000	13,000									52,000
Unidentified Unmetered Usage (Gallons)	942,229	505,122	117,720	18,485									1,583,556
% Unidentified Unmetered Usage	54%	48%	20%	4%									41%

Performance Reporting - End of Year Comparison



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

WATER PRODUCED							WWTP
Date	Well 4 Aquifer Level	Well 4/5 Pumped	Well 2 Aquifer	Well 2 Pumped	Well 3 Pumped	Total Pumped	Daily Influent Flow
1							12106
2	122.8						14939
3	126						18895
4	127						17024
5	127.2	49,936			34,000	83,936	18962
6	125.6						16197
7	126.5						26927
8							20547
9	128.4						24550
10	128.8	74,304			73,000	147,304	21639
11	124.7						16398
12	126.3		28	38,800	29,000	67,800	13878
13	126.2		27.5	37,400		37,400	13786
14	127.2						22694
15	126.1				8,000	8,000	15114
16	127.7						16239
17	128.6				8,000	8,000	25688
18	129.4		28.5	40,400		40,400	25613
19	130.3						29075
20	131	36,502			33,000	69,502	23182
21	130.1						22972
22	131	18,618				18,618	13619
23	131.8						12166
24	131.9		28.5	62,600		62,600	13179
25	133		27.5	29,100		29,100	14464
26	133.4						13253
27	134.2						11032
28	134.7				21,000	21,000	
29	135.6						
30	135.2						
31	136.1						
AVG	130		28				
TOTAL		179,360		208,300	206,000		

Monthly Well Water Pumped

593,660

Monthly Water Treated / Processed in WWTP

494,138

Well 4 Depth Sounding			
Field	Plant Display	Date	
			Well 4/5 Purging
			Water/Qtrly Samples
			Summer Hydrant Flushing
			Fire Department
			Playground
			Construction Meters

Hours Wells Run

2	35.9
3	44
4 & 5	26.9

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Residential Meter Protection

		Rating			
		Low	Medium	High	
Shutoff date	May-23				
	Jun-23		3		
	Jul-23				
	Aug-23		1		
	Sep-23				
	Oct-23		2		
	Nov-23		17		
	Dec-23		1		
	Jan-24		1		
	Feb-24				
	Jan-25	2			
	Totals		2	25	0
		7%	93%	0%	

Now BTS
89%

Commercial Meter Protection

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

STAFF REPORT

Community Services Building Heat Pump Phase 1

Requested Action:

None. Provided for informational purposes only.

Background:

In 2022, the District installed the Phase 1 heat pump at the Community Services Building (CSB) to provide electric heating and cooling for portions of the upstairs office space. A single exterior unit, mounted approximately 15 feet high on the east wall of the building under the roof overhang, was installed along with four indoor “split” units. In order to evaluate the performance of the new system, while minimizing costs, the heat pump system was sized to provide heating and cooling for the areas most commonly occupied, approximately 50% of the second floor of the CSB. The existing dual propane furnace system remained in place to provide heat for the remaining 50% of the space, including the Board Room, Conference Room and restrooms, and backup heat. Propane is also used to power the radiant floor heat in the Fire Bay.

Specifications:

(1) Bryant 38MGR exterior unit, with (4) 619AHB Ductless Split indoor units were installed. Installation required the addition of a second electrical panel and a dedicated 220V circuit. Building electrical upgrades were sized and installed to allow for the future installation of the Phase 2 second system.

Performance:

The heat pump system provided consistent heat in the winter and cooling in the warm months, eliminating the need for space heaters and portable air conditioners in the covered areas. Each indoor unit is controlled by a separate remote, allowing occupants to set the temperature at a comfortable level. All units must be set to heat or air conditioning, otherwise the system will not function. An unofficial staff survey indicates high satisfaction with the new system.

Impacts:

The total cost of equipment and installation, including the electrical upgrades, was \$37,700. Electric and propane usage for the CSB were compared for FYE 22 and FYE 23. The results of this comparison are shown below:

	Electric	Propane	
FYE 22	58,586 kWh	184,704 cuft	
FYE 23	61,531 kWh	170,430 cuft	
Utility Impact	2,945 kWh	(14,274 cuft)	Total
Cost Impact	\$648	(\$1,328)	(\$680)

It is expected that with the installation of Phase 2, propane usage would decrease by a similar amount (~15,000 cuft), thus resulting in an annual savings of approximately \$1,400.

The ROI of this equipment and installation is over 55 years, far exceeding the 15 year expected life of the equipment.

Prepared By:

Brandi Benson

STAFF REPORT

Electricity Cost of Goods Sold Adjustment Charge

Background:

For the years 2015-2017, the District hedged, or pre-purchased a portion of its electric load. The District's contract with Shell Energy N.A. hedged 80% of on-peak power and 50% of off-peak power. This approach was designed to achieve some cost reduction if market prices are lower than the hedged price and lessen the impact of higher than expected market prices. In June 2017, a comparison was done comparing the cost of the hedge vs. the day-ahead market (DAM) cost. This comparison, based on cost of power only, showed that by hedging, the District had paid an average premium of \$0.014/kWh over the DAM prices. In November 2017, the District went out to bid for Power Supply and selected Shell Energy N.A. to provide power from the DAM, with real time adjustments from the real time market. This strategy is called index pricing.

Since January 2018, index pricing has been used for all District power purchases. During the FYE 2023, there were large price fluctuations due to a variety of factors. Some insight into market conditions was provided by Shell N.A in the attached presentation. The Board asked staff to research electric rate adjustment options that would allow the District to offset price fluctuations, such as those experienced in the last 12 months.

Options:

- 1) Increase rates a set amount per kWh.
- 2) Use a 1-month retroactive adjustment model, similar to what is done currently with propane.

Option 1:

Shell Energy N.A provided indicative hedge pricing for 80% of on-peak power and 50% of off-peak power for the next three years (Exhibit 1). The price from the 2021 Rate Study was \$0.065/kWh, calculated from the Metered kWh and Purchased Power costs from Section 3.3.2 Avoided Cost Calculation, shown in Table 1 below. Note that the REC purchases were intentionally excluded as these are separate purchases by the District and not part of DAM or Index pricing.

3.3.2.AVOIDED COST CALCULATION

This Study calculates the avoided cost using data from FY 2019/20.

Avoided Cost/kWh FY 2019/20

Metered kWh	6277386
Purchased Power	\$ 409,747
35.8% Renewable Energy Credit Purchases	\$ 33,000
Average Cost of Purchased Power	\$ 0.071
Operations and Maintenance	\$ 295,057
Contract Services	\$ 5,209
Operating Expenses	\$ 13,170
Diesel	\$ 103,350
Total Supplies/Operating Expenses per kWh	\$ 0.066
Avoided Costs per kWh	\$ 0.137

Table 1 – 2021 Electric Rate Study Avoided Cost Calculation

Using the actual kWh sales from the last 12 months, staff compared the theoretical hedge pricing (prices that would have been seen if the District had been hedged 100% using the indicative hedge pricing in Exhibit 1) to the power purchase price assumed in the 2021 Rate Study. The results are summarized in Table 2, below.

	kWh Sold	Energy Only Rate Study Assumed Price		Energy Only Theoretical Hedge Indicative Price		Difference (\$/kWh)
		(\$/kWh)	(\$/month)	(\$/kWh)	(\$/month)	
Oct-22	326893	0.065	21248.05	0.065	21365.66	0.000
Nov-22	1019267	0.065	66252.36	0.073	74049.75	0.008
Dec-22	1042288	0.065	67748.72	0.105	109127.55	0.040
Jan-23	909779	0.065	59135.64	0.101	91523.77	0.036
Feb-23	895374	0.065	58199.31	0.089	79912.13	0.024
Mar-23	837343	0.065	54427.30	0.060	50491.78	-0.005
Apr-23	610023	0.065	39651.50	0.050	30257.14	-0.015
May-23	565738	0.065	36772.97	0.046	26137.10	-0.019
Jun-23	387137	0.065	25163.91	0.057	22124.88	-0.008
Jul-23	431292	0.065	28033.98	0.087	37306.76	0.022
Aug-23	334442	0.065	21738.73	0.100	33327.15	0.035
Sep-23	345141	0.065	22434.17	0.094	32322.45	0.029
Average						0.0139

A maximum difference of \$0.04/kWh was calculated, with the average for the year being \$0.0139/kWh. If Option 1 is selected by the Board, the Board should direct Staff to secure updated indicative hedge pricing through the end of the current rate study and execute the contract with Shell, provided that the updated pricing is within 25% of the pricing included in this report. Staff will then bring back the recommended price increase to the Board at a subsequent meeting. Note that indicative hedge pricing is only good for 5 days.

Option 2:

Currently, the District adjusts the propane rates retroactively by means of a Fuel Adjustment charge on each monthly bill. The model adjusts the budgeted cost per cubic foot to the actual cost paid by the District for propane charges monthly. E.g. the cost for adjustment for propane in October is known in November, and charged on November's propane usage. The adjustment can be an increase or decrease depending on market conditions.

For electricity, this adjustment would be applied to the prior month's usage. E.g. the cost adjustment for electricity in October is known (generally) in November and a retroactive addition to October's rate would be added on the November bill. The Board could determine that adjustments should be both increases and decreases, or only implemented when the rate exceeds the Rate Study assumption of \$0.065 per kWh.

Financial Impact:

Reduced losses in electric for Cost of Goods Sold.

CEQA:

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

Requested Action:

That the Board provide direction based on the options above, or another option if so desired by the Board. The Board should also consider if a surcharge for last year's losses should be implemented to recover those funds as well.

Prepared By:

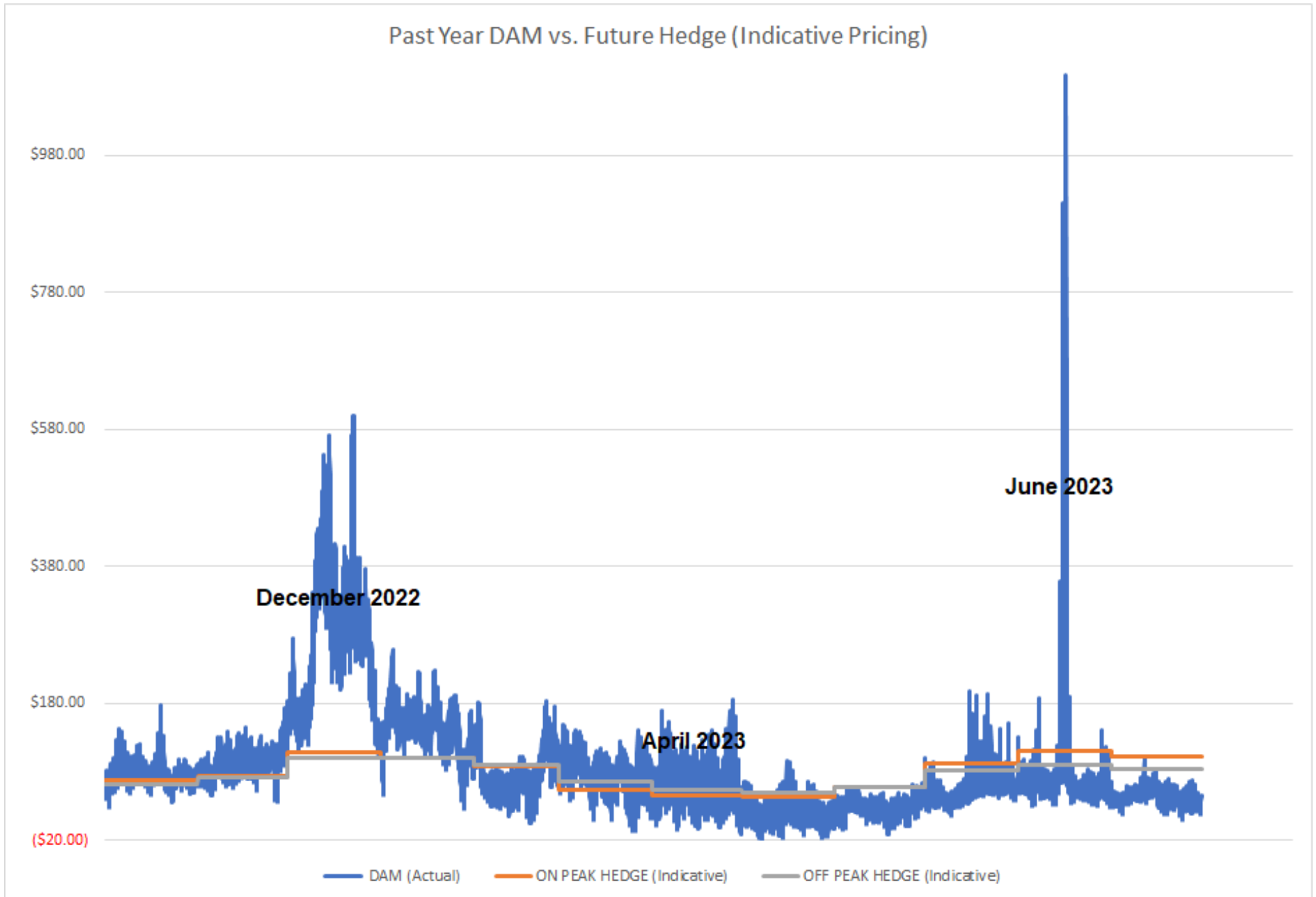
Brandi Benson & Tommy Baggett

Exhibit 1 – Indicative Hedge Pricing

	ON PEAK (\$/MWh)	OFF PEAK (\$/MWh)
1/1/2024	\$ 108.00	\$ 94.90
2/1/2024	\$ 89.50	\$ 85.40
3/1/2024	\$ 55.60	\$ 57.90
4/1/2024	\$ 45.60	\$ 55.60
5/1/2024	\$ 41.40	\$ 50.30
6/1/2024	\$ 62.60	\$ 57.50
7/1/2024	\$ 93.00	\$ 74.00
8/1/2024	\$ 109.20	\$ 78.00
9/1/2024	\$ 101.70	\$ 75.10
10/1/2024	\$ 68.80	\$ 61.90
11/1/2024	\$ 73.10	\$ 72.20
12/1/2024	\$ 108.30	\$ 101.10
1/1/2025	\$ 101.10	\$ 100.10
2/1/2025	\$ 87.40	\$ 91.10
3/1/2025	\$ 54.20	\$ 66.40
4/1/2025	\$ 46.30	\$ 52.90
5/1/2025	\$ 42.80	\$ 49.60
6/1/2025	\$ 57.50	\$ 56.80
7/1/2025	\$ 91.30	\$ 81.70
8/1/2025	\$ 109.60	\$ 89.70
9/1/2025	\$ 103.30	\$ 84.00
10/1/2025	\$ 63.20	\$ 68.60
11/1/2025	\$ 69.20	\$ 77.40
12/1/2025	\$ 104.20	\$ 101.20
1/1/2026	\$ 104.90	\$ 107.40
2/1/2026	\$ 83.90	\$ 94.90
3/1/2026	\$ 56.90	\$ 74.40
4/1/2026	\$ 47.80	\$ 54.10
5/1/2026	\$ 44.30	\$ 51.10
6/1/2026	\$ 57.10	\$ 61.50
7/1/2026	\$ 94.30	\$ 86.10
8/1/2026	\$ 113.70	\$ 92.20
9/1/2026	\$ 105.30	\$ 87.90
10/1/2026	\$ 63.60	\$ 73.30
11/1/2026	\$ 67.80	\$ 82.30
12/1/2026	\$ 103.50	\$ 105.10

Note: Indicative pricing only. Pricing will be refreshed to reflect current market conditions prior to executing an agreement.

Past Year DAM vs. Future Hedge (Indicative Pricing)



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

Planning Committee Report

Meeting Date(s): [October 24, 2023](#)

Attendees

- *KMPUD Board*: Chair Doug Mitarotonda, Bertrand Perroud
- *KMPUD Staff*: GM Erik Christeson, Assistant GM Rick Ansel
- *Community Committee Members*: Anne-Flore Dwyer, Patrick O'Donnell, Eric Richert

1) Draft Letter to Residential Customers Regarding Fuel Switching

After further discussion, the Planning Committee recommends not sending a letter to residential customers at this time. For now, Planning Committee members will use their personal networks to collect case study information on fuel switching, which could then be later distributed to customers in a letter, along with information about how to apply for use of Public Benefits Charge funds.

2) Draft Letter to Large Propane Customers Regarding Fuel Switching

There is no change from the previous general guidance on sending a letter to large customers (i.e., 1% of overall District usage or more). Director Perroud will provide the committee a first draft of the letter at the November 2023 Planning Committee meeting.

Recommendations

Staff should research / receive legal counsel on how the District could support any customer's desire to offset costs incurred to research fuel switching / energy efficiency using funds from the Public Benefits Charge, or otherwise.

Fire and Emergency Medical Services Temporary Advisory Committee Report

Meeting Date(s): Wednesday, October 25, 2023; Wednesday, November 1, 2023

Attendees (October 25, 2023)

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

Attendees (November 1, 2023)

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

We have set a time and location for the community event we are hosting at the end of the calendar year: **Thursday, December 28, 2023 from 5:00 to 7:00 pm**, Red Cliffs Club Room.

In order to most efficiently organize the event, we have broken our group into four subgroups:

- KVFD Structure and Services: Rick Ansel, Anne-Flore Dwyer, and Joel Gomez
- KVFD Finance: Bertrand Perroud, Eric Richert
- Background Information: Jack Longinotti, John Reiter
- Event Planning: Dan Deemer, Sandy Goldberg

Doug Mitarotonda is leading the overall organization and helping in specific areas when needed.

KVFD Structure and Services

This subgroup is identified four potential KVFD structures and levels of service that they believe are viable to serve the Kirkwood community. We are iterating on a chart that shows both the current level of service compared to the potential options in the future.

KVFD Finance

This subgroup has reviewed the recommendations and legal advice from 2016, when the KMPUD had last considered options for financing the KVFD, and updated the recommendations using current information. There is a possibility that we will need to ask for legal / consultative help in answering questions on the viability, cost, or structure to funding mechanisms that we will consider.

Background Information

This group is reviewing information from 2016, as well as information that the TAC has researched and created in the last few months, in order to create a first draft of a slide deck and accompanying document. These documents will serve as basis from which the discussion will be built.

Event Planning

The Red Cliffs Club Room will be a great location for the event, it has a projector and screen, audio / visual equipment, and enough space to host members of our community. The TAC thanks Kirkwood Mountain Resort for providing the space free of charge to use for this event. This subgroup is also looking into options for providing / funding food & beverage options and childcare / games so that multiple adults in a family may be able to attend. We will ask community members to RSVP by Thursday, December 21, 2023 for the event so that we can make sure our logistics match attendance.

Recommendations

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

1. The Board supports the time and location for the community event.

2. The Board approves the TAC to utilize legal counsel (or a consultant) for no more than a few hours to answer questions we might have on the legal viability, cost, or structure to potential KVFD financing options.

Next Meeting

Wednesday, November 8, 2023