



AGENDA
REGULAR BOARD MEETING
Friday, April 12 – 2:00 PM

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

BOARD MEMBERS

Robert Epstein, President

Doug Mitarotonda, Vice President

John Schroeder, Treasurer

Peter Dornbrook, Secretary

Chris Tucher, 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.

Distribution Date: April 5, 2024

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 March 8, 2024 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. *GM Christeson*
 - i) Overview & Budget Variances
 - ii) February Financials
 - iii) March Preliminaries
 - iv) Cash Flow
 - b) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
 - c) **Policy 630.** Discussion & possible action. *GM Christeson*
 - d) **Fiscal Year 2024/25 Draft Capital Budget.** Discussion & possible action. *GM Christeson*
 - e) **KMA Snow Removal.** Discussion & possible action. *AGM Ansel*
 - f) **KVFD Organizational Structure Changes.** Discussion & possible action. *GM Christeson*
- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)

- 11) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 12) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 13) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **GENERAL BOARD DISCUSSION** Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.
- 16) **CLOSED SESSION**
 - a) Closed session regarding conference with Labor Negotiators
 - i) Government Code §54597.6

17) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, May 10, 2024 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 March 8th, 2024 – 2:00 PM
BOARD MEETING MINUTES

Doug Mitarotonda, Vice President
Peter Dornbrook, Secretary

BOARD MEMBERS
Robert Epstein, President

John Schroeder, Treasurer
Chris Tucher, Asst. Secretary

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

1. CALL TO ORDER

President Epstein

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

2. ROLL CALL

Secretary Dornbrook

Board of Directors Present:

President Epstein, Directors Schroeder, Tucher, Dornbrook.

Board of Directors Present via Zoom:

Directors Mitarotonda.

Board of Directors Absent:

Staff Present:

Assistant General Manager Ansel, Operations Manager Benson. Brittnie Morris

Others Present and via Zoom:

Carol, Chris Kearney, John Reiter, Lucas, Terry Woodrow, Jack Longinotti, Alec Hogg, Catherine Elmasians, Eric Richert, Ricky Newberry.

3. ANNOUNCEMENTS

Assistant General Manager Ansel

Assistant General Manager Ansel welcomed everyone to the March 8th, 2024, 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

None

5. COMMENTS FROM THE AUDIENCE

Ricky Newberry commented on Kirkwood Mountain Resort and snow removal during the isolation event and an update on planned pot hole repairs on Kirkwood Meadows Drive.

6. WRITTEN COMMENTS FROM THE PUBLIC

None.

7. ADOPTION OF CONSENT CALENDAR

- a. **Approve February 9th, 2024 regular meeting minutes.**
Approve February 9th regular meeting minutes.
- b. **Approve Current Consent for Claims.**
Approve Current Consent for Claims.
- c. **Review Receivables/Shut Offs Report**
Review Receivables/Shut offs Report.
- d. **Re-authorize AB 361 Teleconference Meetings.**
Re-authorize AB 361 Teleconference Meetings.

Director Schroeder motioned to adopt the consent calendar, Director Dornbrook seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

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

None.

9. ITEMS FOR BOARD ACTION

- a. **Finances.** Discussion and Possible action. *AM Baggett*
 - i. **Overview & Budget Variances**
Assistant General Manager Ansel gave an overview of Budget Variances. Discussion Ensued.
 - ii. **January Financials.**
Assistant General Manager Ansel gave an overview of January Financials. Discussion ensued.
 - iii. **Cash Flow.**
Assistant General Manager Ansel gave an overview of cash flow.
- b. **Draft Budget Assumptions.** Discussion & possible action. *AGM Ansel*
Assistant General Manager Ansel gave an overview of the Draft budget Assumptions. Discussion ensued.
- c. **Solid Waste Interfund Loan.** Discussion & Possible action. *AGM Ansel*
Assistant General Manager Ansel gave an overview of the Solid Waste Interfund Loan. Discussion ensued.

Director Tucher made a motion to approve the Solid Waste Interfund Loan, Director Dornbrook Seconded the Motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- d. **Performance Reporting & Aquifer Levels.** Update. *OM Benson*

Operations Manager Benson gave an overview and update of the Performance Reporting & Aquifer Levels. Discussion ensued.

- e. **Water Master Plan Contract.** Discussion and possible action. *OM Benson*

Operations Manager Benson gave an overview of the Water Master Plan contract proposals received and Staff's recommendation to execute a contract with Peterson Brustad Inc.. Discussion ensued.

President Epstein made a motion to execute a contract with Peterson-Brustad Inc. for the Water Master Plan and tank inspections contract with PBI not to exceed \$100,000, Director Tucher seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- f. **Propane Master Plan Contract** Discussion & possible action. *OM Benson*

Operations Manager Benson presented information on the Propane System Master Plan Master Plan proposals received and Staff's recommendation to execute a contract with Stantec . Discussion ensued.

Director Schroeder made a motion to execute a contract with Stantec for the Propane Master Plan not to exceed \$52,000. Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- g. **KVFD Survey Results & Next Steps.** Discussion & possible action. *Director Mitarotonda*

Director Mitarotonda gave an overview of the KVFD Temporary Advisory Committee Report. Discussion Ensued.

Director Schroeder made a motion to approve resolution 24-03 Letter of appreciation to the Temporary Fire advisory committee. Director Tucher Seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

After Discussion of the results from the survey and recommendations from the Committee members, Director Mitarotonda made a motion to approve the actions (below) regarding the next steps with the KVFD. Director Tucher Seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

The KMPUD Board hereby directs Staff to undertake the following actions, in prioritized order, which will inform the Board about how to proceed with next steps regarding the KVFD:

1. Staff creates and distributes a Request for Proposal to various firms to conduct a 218 process. Once proposals are received, Staff to evaluate and make a recommendation to the Board for approval.
2. Fire Chief to evaluate future budget options for the KVFD that would allow for full and/or part-time professional staffing, considering and presenting multiple options that range from the Minimum and up to the Basic proposals presented in the survey.
3. General Manager to explore and present options for budgeting, staffing, and the organizational structure changes that would enable full and/or part-time professional staffing, including the position of the Fire Chief, beginning in fiscal year 2024-2025.
4. Staff continues conversations with Kirkwood Mountain Resort regarding funding and the exploration of opportunities for collaboration and complementary efforts for fire and emergency medical services.
5. Staff to investigate sources of funding other than from property owners, including, but not limited to, State Assistance by Hire, Transient Occupancy Tax, and Mutual Aid Agreements.

10. MAJOR PROJECT UPDATES.

Assistant General Manager Ansel gave updates on:

- WWTP Improvement Project

11. OPERATIONS REPORT

Assistant General Manager Ansel reported on:

- Snow Removal
- WWTP Improvement Project

12. STANDING COMMITTEE REPORTS

a. Finance Committee

Nothing to report.

b. Operations Committee

Nothing to report.

c. **Planning Committee**

Director Tucher gave a brief update on planning committee topics.

d. **Communications Committee**

Director Mitarotonda commented and gave a brief update on communication committee topics.

e. **Personnel Committee**

Did not meet.

f. **LAFCO**

Did not meet.

13. **TEMPORARY ADVISORY COMMITTEE REPORTS**

None

14. **GENERAL DISCUSSION**

Director Mitarotonda requested that the electric KWH (6.3 M KWH per the original rate study) needed to meet fixed costs be documented. Discussion ensued with no action taken.

15. **CLOSED SESSION**

President Epstein reported from the closed session that there were no reportable actions taken.

16. **ADJOURNMENT**

There being no further business, the meeting was adjourned at 3:30 pm

(The next Board Meeting is scheduled for Friday, April 12th, 2023, at 2:00 PM)

Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

Brittnie Morris, Clerk of the Board

Consent for Claims
April 12th 2024

KG Walters WWTP	\$254,372
KOVALUS (membrane replacement)	\$114,900
Stantec	\$113,612
OPERATING COSTS	\$1,276,002
TOTAL	\$1,758,886

<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</u>	<u>Chk #</u>	<u>Doc Balance</u>
ACES001	ACES WASTE SERVICES, INC										
21284	03/06/2024	2024-08	743674		AP007226	FEBRUARY SLUDGE REMOVAL	0.00	1,929.12		10173	0.00
21285	03/06/2024	2024-08	743275		AP007226	FEBRUARY WASTE REMOVAL	0.00	22,679.14		10173	0.00
								\$24,608.26			\$0.00
ACES001 ACES WASTE SERVICES, INC											
ACWA001	ACWA/JPIA										
21290	03/06/2024	2024-10	0702159		AP007228	APRIL 2024 HEALTH	0.00	41,027.41		10174	0.00
								\$41,027.41			\$0.00
ACWA001 ACWA/JPIA											
AIRG001	AIRGAS USA, LLC										
21346	03/18/2024	2024-08	5506464828		AP007262	CYLINDER RENTAL	0.00	299.28		10192	0.00
								\$299.28			\$0.00
AIRG001 AIRGAS USA, LLC											
ANSE001	RICK ANSEL										
21292	03/07/2024	2024-08			AP007231	FEBRUARY KVFD 2024	0.00	150.00		8802032	0.00
21266	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00		8802001	0.00
								\$185.00			\$0.00
ANSE001 RICK ANSEL											
AT&T001	AT&T										
21280	03/06/2024	2024-08			AP007226	LONG DISTANCE	0.00	153.88		10175	0.00
								\$153.88			\$0.00
AT&T001 AT&T											
AT&T002	AT&T										
21342	03/18/2024	2024-09			AP007260	KM BLUE/GREEN BROAD BAND	0.00	1,985.74		10193	0.00
								\$1,985.74			\$0.00
AT&T002 AT&T											
BAGG001	THOMAS BAGGETT										
21274	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00		8802002	0.00
21254	03/01/2024	2024-09			AP007200	MARCH HOUSTING CREDIT	0.00	480.00		8802002	0.00
								\$515.00			\$0.00
BAGG001 THOMAS BAGGETT											

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BART001 BARTKIEWICZ KRONICK & SHANHAN										
21347	03/18/2024	2024-08			AP007262	FEBRUARY LEGAL SERVICES	0.00	1,284.03	10194	0.00
							\$1,284.03		\$0.00	
BENS002 ED BENSON										
21272	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802003	0.00
							\$35.00		\$0.00	
BIRG001 BARON BIRGE										
21264	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802004	0.00
21250	03/01/2024	2024-09			AP007199	MARCH GAS CREDIT	0.00	60.00	8802004	0.00
							\$95.00		\$0.00	
BMOF001 BMO FINANCIAL GROUP										
21376	03/26/2024	2024-09	00001762317		AP007295	SM34 #111 LOAN	0.00	972.49	8802056	0.00
							\$972.49		\$0.00	
BRAN001 BRAND-GAUS, LLC										
21361	03/22/2024	2024-09	3269	24-354	AP007281	MOTHERBOARD NOX MONITOR	0.00	4,761.00	10195	0.00
							\$4,761.00		\$0.00	
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM										
21289	03/06/2024	2024-09	43694615		AP007227	EH/CSB ALARM LEASE	0.00	372.00	10176	0.00
21345	03/18/2024	2024-10	4460147		AP007261	ALARM MONITORING/ INSPECTION	0.00	247.89	10196	0.00
							\$619.89		\$0.00	
BURL001 BURLINGTON SAFETY LABORATORY, INC.										
21315	03/11/2024	2024-08	46385	24-267	AP007248	SAFETY SUPPLIES	0.00	3,781.74	10197	0.00
							\$3,781.74		\$0.00	

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CALP002 CALPERS										
21323	03/12/2024	2024-09			AP007250	PPE 03.02.2024 UNFUNDED CALPERS	0.00	7,756.75	8802039	0.00
CALP002 CALPERS								\$7,756.75		\$0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
21326	03/12/2024	2024-09			AP007250	PPE 03.02.2024 #100000017471027	0.00	2,695.11	8802041	0.00
21372	03/25/2024	2024-09			AP007287	PPE 03.16.2024 #1002604130	0.00	2,695.11	8802053	0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS								\$5,390.22		\$0.00
CAMP006 JON CAMPBELL										
21276	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802005	0.00
CAMP006 JON CAMPBELL								\$35.00		\$0.00
CANO001 CANON FINANCIAL SERVICES, INC.										
21365	03/22/2024	2024-09	32282426		AP007281	COPIER LEASE	0.00	441.14	10198	0.00
CANO001 CANON FINANCIAL SERVICES, INC.								\$441.14		\$0.00
CHRI001 ERIK CHRISTESON										
21253	03/01/2024	2024-09			AP007200	MARCH HOUSING CREDIT	0.00	480.00	8802006	0.00
CHRI001 ERIK CHRISTESON								\$480.00		\$0.00
COBA001 CoBANK										
21282	03/06/2024	2024-08			AP007226	INTEREST OWED	0.00	5,253.42	8802046	0.00
COBA001 CoBANK								\$5,253.42		\$0.00
COLE001 JESSICA COLE										
21293	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	410.00	8802031	0.00
COLE001 JESSICA COLE								\$410.00		\$0.00

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COMP001 COMPUTER COURAGE											
21321	03/11/2024	2024-09	55731		AP007249	WEBSITE SUPPORT	0.00	226.25		10199	0.00
								\$226.25			\$0.00
COMP001 COMPUTER COURAGE											
DORN001 DEREK DORNBROOK											
21268	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00		8802007	0.00
21251	03/01/2024	2024-09			AP007199	MARCH GAS CREDIT	0.00	60.00		8802007	0.00
								\$95.00			\$0.00
DORN001 DEREK DORNBROOK											
EDD001 EDD											
21370	03/25/2024	2024-09			AP007287	PPE 03.16.2024 SDI/PIT	0.00	7,349.98		8802051	0.00
21371	03/25/2024	2024-09			AP007287	PPE 03.16.2024 SUTA	0.00	10,322.23		8802052	0.00
								\$17,672.21			\$0.00
EDD001 EDD											
EHSI001 EASY FLEET GPS, INC											
21244	03/01/2024	2024-09	2014		AP007197	MONTHLY GPS SERVICE	0.00	183.60		10177	0.00
								\$183.60			\$0.00
EHSI001 EASY FLEET GPS, INC											
FICH001 BRANDI BENSON											
21267	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00		8802008	0.00
21255	03/01/2024	2024-09			AP007200	MARCH HOUSING CREDIT	0.00	480.00		8802008	0.00
								\$515.00			\$0.00
FICH001 BRANDI BENSON											
FSBA001 FIVE STAR BANK											
21291	03/06/2024	2024-08	7401		AP007229	SNOW EQUIPMENT LOAN	0.00	6,240.94		8802043	0.00
21375	03/25/2024	2024-08	KAA1406		AP007293	SR EQUIPMENT LOAN FC	0.00	3,338.45		8802055	0.00
21337	03/14/2024	2024-08			AP007258	FEBRUARY MASTERCARD	0.00	6,994.84		8802044	0.00
								\$16,574.23			\$0.00
FSBA001 FIVE STAR BANK											

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GOME001	GEORGE GOMEZ									
21295	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	1,695.00	8802029	0.00
GOME001 GEORGE GOMEZ							\$1,695.00			\$0.00
GOOD001	GOODWIN CONSULTING GROUP, INC.									
21236	02/29/2024	2024-08	13043		AP007195	CFD SPECIAL TAX ADMIN	0.00	3,328.75	10178	0.00
GOOD001 GOODWIN CONSULTING GROUP, INC.							\$3,328.75			\$0.00
GRAI001	GRAINGER									
21238	02/29/2024	2024-08	9020309762	24-330	AP007195	3/4 HP MOTOR	0.00	533.29	10179	0.00
GRAI001 GRAINGER							\$533.29			\$0.00
HOLT001	HOLT OF CALIFORNIA									
21344	03/18/2024	2024-09	PS011132195	24-349	AP007260	PARTS FOR SR	0.00	210.12	10200	0.00
HOLT001 HOLT OF CALIFORNIA							\$210.12			\$0.00
HOME001	HOME DEPOT CREDIT SERVICES									
21245	03/01/2024	2024-08	8022870	24-344	AP007198	EH SUPPLIES	0.00	44.08	10180	0.00
HOME001 HOME DEPOT CREDIT SERVICES							\$44.08			\$0.00
HSBS001	HIGH SIERRA BUSINESS SYSTEMS									
21277	03/04/2024	2024-09	137517		AP007202	B/W COLOR COPIES	0.00	138.15	10181	0.00
HSBS001 HIGH SIERRA BUSINESS SYSTEMS							\$138.15			\$0.00
HUNT001	HUNT & SONS, INC.									
21352	03/20/2024	2024-09	902079		AP007272	UNLEADED DELIVERY 03.14.2024	0.00	1,468.56	10201	0.00
HUNT001 HUNT & SONS, INC.							\$1,468.56			\$0.00

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HUNT002 HUNT PROPANE										
21311	03/11/2024	2024-08	987704		AP007248	PROPANE DELIVERY 02.16.2024	0.00	14,182.24	10202	0.00
21312	03/11/2024	2024-08	987706		AP007248	PROPANE DELIVERY 02.16.2024	0.00	15,600.98	10202	0.00
21313	03/11/2024	2024-08	987708		AP007248	PROPANE DELIVERY 02.21.2024	0.00	15,600.98	10202	0.00
21314	03/11/2024	2024-08	987711		AP007248	PROPANE DELIVERY 02.23.2024	0.00	15,924.16	10202	0.00
21287	03/06/2024	2024-08	987529		AP007226	PROPANE DELIVERY 02.28.2024	0.00	14,610.17	10182	0.00
21288	03/06/2024	2024-08	987553		AP007226	PROPANE DELIVERY 02.28.2024	0.00	15,498.00	10182	0.00
21359	03/21/2024	2024-09	989925		AP007280	PROPANE DELIVERY 03.06.2024	0.00	16,923.86	10202	0.00
21362	03/22/2024	2024-09	991010		AP007281	PROPANE DELIVERY 03.13.2024	0.00	15,030.72	10202	0.00
21363	03/22/2024	2024-09	991001		AP007281	PROPANE DELIVERY 03.07.2024	0.00	14,643.91	10202	0.00
HUNT002 HUNT PROPANE								\$138,015.02		\$0.00
IRS001 INTERNAL REVENUE SERVICE										
21369	03/25/2024	2024-09			AP007287	PPE 03.16.2024 PR TAX	0.00	16,724.55	8802050	0.00
21322	03/12/2024	2024-09			AP007250	PPE 03.02.2024 PR TAX	0.00	18,440.40	8802038	0.00
IRS001 INTERNAL REVENUE SERVICE								\$35,164.95		\$0.00
JACK002 COREY S JACKSON										
21309	03/11/2024	2024-08	03/08/2024		AP007248	IT SUPORT	0.00	675.00	10203	0.00
JACK002 COREY S JACKSON								\$675.00		\$0.00
KENT001 IAN KENT										
21296	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	1,050.00	8802030	0.00
KENT001 IAN KENT								\$1,050.00		\$0.00
KGWC001 K.G. WALTERS CONSRUCTION CO. INC										
21368	03/22/2024	2024-09	04		AP007285	WWTP IMPROVEMENT PROJECT	0.00	207,007.15	8802049	0.00
21354	03/20/2024	2024-09	3		AP007275	WWTP IMPROVEMENT PROJECT	0.00	47,365.01	8802047	0.00
KGWC001 K.G. WALTERS CONSRUCTION CO. INC								\$254,372.16		\$0.00

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KHAN001	TARIK KHANJARI										
21275	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00		8802009	0.00
								\$35.00			\$0.00
KIVA001	KIVA ENERGY INC										
21335	03/13/2024	2024-09	KE1186899		AP007256	PROPANE DELIVERY 03.07.2024	0.00	11,550.24		10204	0.00
								\$11,550.24			\$0.00
KLAS001	TRISTAN KLASKO										
21297	03/07/2024	2024-08			AP007231	FEBRUARY - KVFD	0.00	670.00		8802037	0.00
								\$670.00			\$0.00
KNIG001	SILAS KNIGHT										
21298	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	50.00		8802034	0.00
21257	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00		8802010	0.00
								\$85.00			\$0.00
KOVA001	KOVALUS SEPERATION SOLUTIONS, LLC										
21350	03/20/2024	2024-08	KM235801		AP007270	WW MEMBRANE PROJECT	0.00	57,450.00		10205	0.00
21351	03/20/2024	2024-09	KM236204	23-077	AP007271	WW MEMBRANE REPLACEMENT	0.00	57,450.00		10205	0.00
								\$114,900.00			\$0.00
LEA002	TERRI LEACH										
21262	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00		8802011	0.00
21248	03/01/2024	2024-09			AP007199	MARCH GAS CREDIT	0.00	60.00		8802011	0.00
								\$95.00			\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
MCCU001 DAVID MCCULLERS										
21299	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	70.00	8802027	0.00
							\$70.00		\$0.00	
MCGO001 TERRANCE MCGOVERN										
21300	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	160.00	8802036	0.00
							\$160.00		\$0.00	
MND001 MND AMERICA CORP.										
21318	03/11/2024	2024-09	IN-14779	24-347	AP007249	ROPE & MARKER POLES	0.00	699.13	10206	0.00
							\$699.13		\$0.00	
MORR002 BRITTNE MORRIS										
21301	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	795.00	8802024	0.00
21246	03/01/2024	2024-09			AP007199	MARCH GAS CREDIT	0.00	60.00	8802012	0.00
21263	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802012	0.00
							\$890.00		\$0.00	
MRCG001 MRC GLOBAL (US) INC.										
21343	03/18/2024	2024-09	3109436001	24-150	AP007260	SHELF INVENTORY FOR VALVE FAILURES	0.00	5,678.73	10207	0.00
							\$5,678.73		\$0.00	
MSCI001 MSC INDUSTRIAL SUPPLY CO.										
21308	03/11/2024	2024-08	6751266001	24-332	AP007248	SR SUPPLIES	0.00	1,204.48	10208	0.00
							\$1,204.48		\$0.00	
NEFF001 STEVEN NEFF										
21273	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802013	0.00
21249	03/01/2024	2024-09			AP007199	MARCH GAS CREDIT	0.00	60.00	8802013	0.00
							\$95.00		\$0.00	

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NORT004 JASON NORTON											
21258	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00		8802014	0.00
								\$35.00			\$0.00
NV5001 NV5, INC.											
21237	02/29/2024	2024-08	375146		AP007195	QUARTERLY WWTP MONITORING	0.00	3,685.00		10183	0.00
21316	03/11/2024	2024-08	377773		AP007248	SSMP REVIEW	0.00	13,680.00		10209	0.00
								\$17,365.00			\$0.00
PATT001 SPENCER J PATTERSON											
21302	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	1,430.00		8802035	0.00
21247	03/01/2024	2024-09			AP007199	MARCH GAS CREDIT	0.00	60.00		8802015	0.00
21265	03/01/2024	2024-09			AP007201	MARACH CELL PHONE	0.00	35.00		8802015	0.00
								\$1,525.00			\$0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC											
21338	03/15/2024	2024-09	9704		AP007259	HOSTING FEES	0.00	667.00		10210	0.00
								\$667.00			\$0.00
PELL001 JOSEPH PELLERIN											
21269	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00		8802016	0.00
								\$35.00			\$0.00
PERR001 ANNE-FLORE PERROUD DWYER											
21294	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	555.00		8802023	0.00
								\$555.00			\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
21324	03/12/2024	2024-09			AP007250	PPE. 03.02.2024 #26403	0.00	4,623.34	8802040	0.00
21325	03/12/2024	2024-09			AP007250	PPE 03.02.2024 #1765	0.00	6,493.90	8802040	0.00
21373	03/25/2024	2024-09			AP007287	PPE 03.16.2024 #26403	0.00	4,388.90	8802054	0.00
21374	03/25/2024	2024-09			AP007287	PPE 03.16.2024 #1765	0.00	6,434.41	8802054	0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM								\$21,940.55		\$0.00
POLY001 POLYDYNE INC.										
21283	03/06/2024	2024-08	1812868		AP007226	POLYMER DRUM	0.00	3,796.33	10184	0.00
POLY001 POLYDYNE INC.								\$3,796.33		\$0.00
POST003 DAVID POSTE										
21303	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	500.00	8802028	0.00
21271	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802017	0.00
POST003 DAVID POSTE								\$535.00		\$0.00
RACK001 RACKSPACE TECHNOLOGY										
21319	03/11/2024	2024-09	B1-73144572		AP007249	RACKSPACE REPORT SERVER	0.00	453.63	8802042	0.00
RACK001 RACKSPACE TECHNOLOGY								\$453.63		\$0.00
REMO001 REMOTE SATELLITE SYSTEMS INT'L										
21320	03/11/2024	2024-09	00127066		AP007249	SATELLITE PHONE	0.00	74.00	10211	0.00
REMO001 REMOTE SATELLITE SYSTEMS INT'L								\$74.00		\$0.00
RENO003 RENO HYDRAULIC & REBUILD, INC.										
21366	03/22/2024	2024-08	9584-C	24-314	AP007282	TRACKLES TRANSMISION REBUILD	0.00	2,075.33	10212	0.00
21367	03/22/2024	2024-08	69585-C	24-314	AP007282	TRACKLES TRANSMISION REBUILD	0.00	1,843.33	10212	0.00
RENO003 RENO HYDRAULIC & REBUILD, INC.								\$3,918.66		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
REPU001 FORWARD, INC.										
21279	03/04/2024	2024-08	4204-000064018		AP007203	SLUDGE REMOVAL	0.00	1,509.83	10185	0.00
21348	03/19/2024	2024-09	4204-000064098		AP007268	SLUDGE REMOVAL	0.00	642.73	10213	0.00
REPU001 FORWARD, INC.								\$2,152.56		\$0.00
RILE001 RILEY PLUMBING & HEATING LTD										
21333	03/13/2024	2024-09	32244723	24-346	AP007256	HOT WATER HEATER IN SM #111	0.00	10,471.00	10214	0.00
21360	03/21/2024	2024-09	32447883		AP007280	SHOP BOILER	0.00	4,751.56	10214	0.00
RILE001 RILEY PLUMBING & HEATING LTD								\$15,222.56		\$0.00
ROBE001 TIMOTHY ROBERTS										
21270	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802018	0.00
ROBE001 TIMOTHY ROBERTS								\$35.00		\$0.00
SANN001 DAKOTA SANNE										
21256	03/01/2024	2024-09			AP007201	MARCH PHONE CREDIT	0.00	35.00	8802019	0.00
SANN001 DAKOTA SANNE								\$35.00		\$0.00
SCHR001 CRAIG SCHROEDER										
21304	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	505.00	8802026	0.00
SCHR001 CRAIG SCHROEDER								\$505.00		\$0.00
SELF001 JAYDN SELF										
21259	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802020	0.00
SELF001 JAYDN SELF								\$35.00		\$0.00

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SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
21356	03/20/2024	2024-08	FEB 2024 INITI		AP007279	FEB 2024 INITIAL T+9B	0.00	108,956.47	8802048	0.00
21357	03/20/2024	2024-08	NOV 2023 T+7C		AP007279	NOV 2023 T+70B	0.00	(561.53)	8802048	0.00
21358	03/20/2024	2024-08	MAR 2023 T+1		AP007279	MAR 2023 T+11M	0.00	(151.09)	8802048	0.00
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.								\$108,243.85		\$0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
21349	03/19/2024	2024-10	788		AP007269	HOA DUES	0.00	564.00	10215	0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION								\$564.00		\$0.00
SOUT001 SOUTH TAHOE PUD										
21286	03/06/2024	2024-08	2024-00000135		AP007226	2024-00000135 LAB MONITORING	0.00	35.00	10186	0.00
SOUT001 SOUTH TAHOE PUD								\$35.00		\$0.00
STAN001 STANTEC CONSULTING SERVICES INC.										
21281	03/06/2024	2024-08	2202317		AP007226	WWTP IMPROVEMENT PROJECT	0.00	113,612.00	10187	0.00
STAN001 STANTEC CONSULTING SERVICES INC.								\$113,612.00		\$0.00
TAYL001 SCOTT TAYLOR										
21305	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	1,350.00	8802033	0.00
TAYL001 SCOTT TAYLOR								\$1,350.00		\$0.00
THAT001 THATCHER COMPANY										
21239	02/29/2024	2024-08	2024400100846 24-333		AP007195	CHEMICALS FOR WW	0.00	4,976.73	10188	0.00
21240	02/29/2024	2024-08	2024400100845 24-333		AP007195	CHEMICALS FOR WW	0.00	7,358.77	10188	0.00
THAT001 THATCHER COMPANY								\$12,335.50		\$0.00
USAB001 USA BLUEBOOK										
21340	03/18/2024	2024-09	INV00299174 24-341		AP007260	DPD DISPENSOR	0.00	450.18	10216	0.00
21341	03/18/2024	2024-09	INV00299184 24-342		AP007260	PUMP REPAIR KIT	0.00	129.52	10216	0.00
USAB001 USA BLUEBOOK								\$579.70		\$0.00

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USDA001 USDA FOREST SERVICE										
21444	04/04/2024	2024-10	BF050351AE24	24-367	AP007308	PERMIT # AMA5156A	0.00	152.74	0	152.74
USDA001 USDA FOREST SERVICE								\$152.74		\$152.74
USDA002 USDA / RURAL DEVELOPMENT										
21336	03/13/2024	2024-10	060047		AP007257	RUSS LOAN	0.00	729,392.00	8802045	0.00
USDA002 USDA / RURAL DEVELOPMENT								\$729,392.00		\$0.00
VOLC001 VOLCANO COMMUNICATION GROUP										
21242	02/29/2024	2024-09			AP007196	KVFD 209-258-8407	0.00	101.92	10189	0.00
21243	02/29/2024	2024-09			AP007196	CSB 209-258-4444	0.00	1,932.35	10189	0.00
VOLC001 VOLCANO COMMUNICATION GROUP								\$2,034.27		\$0.00
WEST001 WESTERN NEVADA SUPPLY										
21310	03/11/2024	2024-08	11149794	24-340	AP007248	LID MARKERS	0.00	1,427.28	10217	0.00
WEST001 WESTERN NEVADA SUPPLY								\$1,427.28		\$0.00
WEST004 WEST YOST & ASSOCIATES, INC										
21317	03/11/2024	2024-08	2057076		AP007248	CROSS CONNECTION CONTROL PLAN	0.00	3,858.75	10218	0.00
WEST004 WEST YOST & ASSOCIATES, INC								\$3,858.75		\$0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY										
21327	03/13/2024	2024-08	24020641		AP007255	24020641-001 02/27/2024	0.00	344.00	10219	0.00
21328	03/13/2024	2024-08	24020640		AP007255	24020640-001 02/27/2024	0.00	227.00	10219	0.00
21278	03/04/2024	2024-08	24020489		AP007203	24020489-001 02/20/2024	0.00	227.00	10190	0.00
21241	02/29/2024	2024-08	24020490		AP007195	24020490-001 02/20/2024	0.00	210.00	10190	0.00
21339	03/15/2024	2024-09	24030081		AP007259	24030081-001 03/05/2024	0.00	157.00	10219	0.00
21355	03/20/2024	2024-09	24030226		AP007276	24030226-001 03/12/2024	0.00	214.00	10219	0.00
21353	03/20/2024	2024-09	24030080		AP007273	24030080-001 03/05/2024	0.00	471.00	10219	0.00
21364	03/22/2024	2024-09	24030225		AP007281	24030225-001 03/21/2024	0.00	227.00	10219	0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO								\$2,077.00		\$0.00

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WILL001 CHRIS WILLIAMS										
21261	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802021	0.00
								\$35.00		\$0.00
WILL002 CARRIE WILLIAMS										
21306	03/07/2024	2024-08			AP007231	FEBRUARY KVFD	0.00	610.00	8802025	0.00
21260	03/01/2024	2024-09			AP007201	MARCH CELL PHONE	0.00	35.00	8802022	0.00
21252	03/01/2024	2024-09			AP007200	MARCH HOUSING CREDIT	0.00	480.00	8802022	0.00
								\$1,125.00		\$0.00
WIRE001 WIRED SOLUTIONS										
21329	03/13/2024	2024-09	302478		AP007256	MICROSOFT AZURE	0.00	232.05	10220	0.00
21330	03/13/2024	2024-09	302573		AP007256	MICROSOFT 365	0.00	578.00	10220	0.00
21331	03/13/2024	2024-09	302617		AP007256	MICROSOFT AZURE	0.00	199.49	10220	0.00
21332	03/13/2024	2024-09	302563		AP007256	IT SUPPORT	0.00	3,000.00	10220	0.00
								\$4,009.54		\$0.00
YEAG001 YEAGER TRANSPORT, INC.										
21334	03/13/2024	2024-09	17611		AP007256	PROPANE DELIVERY 03.08.2024	0.00	955.78	10221	0.00
								\$955.78		\$0.00

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ZZ000219	DICK DAVID										
21307	03/11/2024	2024-09			AP007247	CREDIT REFUNDS - 11374 1430 KMD #36 BASE CA	0.00	29.36		10222	0.00
					ZZ000219 DICK DAVID			\$29.36			\$0.00
All Vendors Report Total								\$ 1,758,886.26			

Past Due Balances

There is currently 0 locked off account for non-payment.

<u>Acct</u>	<u>Current</u> <u>Bal</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>Total</u> <u>Balance</u>	<u>Last</u> <u>Payment</u> <u>Date</u>
10275	2,510.39	246.59	0.00	0.00	0.00	2,756.98	4/3/2024
10351	494.64	460.46	0.00	0.00	0.00	955.10	3/5/2024
10364	1,808.36	1,598.08	0.00	0.00	0.00	3,406.44	4/1/2024
11514	267.63	277.49	0.00	0.00	0.00	545.12	2/19/2024
11894	714.11	95.35	0.00	0.00	0.00	809.46	2/22/2024
12073	428.10	77.82	0.00	0.00	0.00	505.92	4/3/2024
12273	435.46	513.88	0.00	0.00	0.00	949.34	2/29/2024
12495	680.44	985.59	0.00	0.00	0.00	1,666.03	2/27/2024
12604	358.14	383.57	378.21	283.98	0.00	1,403.90	2/12/2024
12695	665.37	463.72	0.00	0.00	0.00	1,129.09	3/13/2024
12793	360.69	568.72	0.00	0.00	0.00	929.41	2/29/2024
14402	349.46	615.78	0.00	0.00	0.00	965.24	2/26/2024
14982	849.48	1,148.28	0.00	0.00	0.00	1,997.76	2/21/2024
15009	761.81	739.46	0.00	0.00	0.00	1,501.27	2/21/2024
15770	1,630.44	1,745.38	0.00	0.00	0.00	3,375.82	2/29/2024
16133	198.15	221.12	0.00	0.00	0.00	419.27	2/29/2024
16520	742.26	589.91	0.00	0.00	0.00	1,332.17	2/29/2024
16708	913.44	177.90	0.00	0.00	0.00	1,091.34	4/5/2024
17330	855.90	1,013.31	0.00	0.00	0.00	1,869.21	2/12/2024
18753	1,560.59	1,473.06	1,061.83	0.00	0.00	4,095.48	4/3/2024
19227	276.15	341.18	352.74	220.81	0.00	1,190.88	3/6/2024
19296	462.86	375.14	0.00	0.00	0.00	838.00	2/26/2024
20595	1,028.54	1,071.09	0.00	0.00	0.00	2,099.63	2/19/2024
20659	831.47	85.88	0.00	0.00	0.00	917.35	3/20/2024
21145	877.70	879.24	0.00	0.00	0.00	1,756.94	2/26/2024
21370	258.24	268.04	0.00	0.00	0.00	526.28	2/27/2024
21523	925.90	117.56	0.00	0.00	0.00	1,043.46	3/18/2024
21992	399.56	431.68	390.10	0.00	0.00	1,221.34	1/25/2024
22355	294.61	337.25	0.00	0.00	0.00	631.86	2/15/2024
22457	1,090.75	76.22	0.00	0.00	0.00	1,166.97	4/5/2024
22879	544.08	55.45	0.00	0.00	0.00	599.53	4/5/2024
23165	244.19	64.29	0.00	0.00	0.00	308.48	4/1/2024
23178	589.46	61.20	0.00	0.00	0.00	650.66	4/3/2024
23521	400.70	381.51	205.09	0.00	0.00	987.30	2/19/2024
23934	595.26	66.50	0.00	0.00	0.00	661.76	3/28/2024
24100	248.11	29.82	0.00	0.00	0.00	277.93	3/21/2024
TOTA	25,652.44	18,037.52	2,387.97	504.79	0.00	46,582.72	

Shutoffs

<u>Acct</u>	<u>Current</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>Total</u>	<u>Last</u>
TOTA	0.00	0.00	0.00	0.00	0.00	0.00	

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>
KMR001	700.00	100.00	0.00	0.00	
TOTALS	700.00	100.00	0.00	0.00	

Period Ending 02/29/2024 Finances.

Overview and Budget Variances

Other revenue is built up from

Operating Other Income: \$889,995.89

- \$695,700.00 snow removal contract services
- \$46,509.38 penalties across funds
- \$43,464.44 fire assessment
- \$6,724.84 credit card fees
- \$36,980 employee housing rent
- \$60,617.23 hydrant meter billing, AFPD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Non-Operating Other Income: \$146,152.86

- \$61,644 connection fees.
- \$84,508.86 in CARB auction sales.

Income Statement combined:

Income across all funds for YTD is better than budget by \$112,718 after the \$395,000 501c3 contribution. Since moving to 5 Star and moving funds into the reserve account to get interest on funds, we have made YTD \$14,747.

Income Statement for Fire Department:

Income in YTD is worse from plan \$18,322, after the \$395,000 501c3 contribution.

Income Statement for Water Fund:

Income in YTD is better than budget by \$69,251. Contract services are worse than budget due to \$26,461 for cross connection control plan. Salaries and wages are lower than budget due to more time spent in Solid Waste and unpaid leaves.

Income Statement for Wastewater Fund:

Income in YTD is better than budget by \$58,515. Salaries and wages are lower than budget due to a vacant position.

Income Statement for Employee Housing Fund:

Income in YTD is worse than the budget by \$19,931 due to dedicated snow removal housing at no charge and an operator on call / administrative staff housing at no charge.

Income Statement for Electric Fund:

Income in YTD is worse than the budget by \$116,913.
Overage in Operations and Maintenance is due to transformer testing among other expenses.
Overage in COGS is due to a Shell invoice for February 2022 that Shell found they improperly billed for.

Income Statement for Snow Removal Fund:

Income YTD is worse than the budget by \$43,362. Overage in Operations and Maintenance in YTD is primarily due to \$8,746 for oil delivery and \$19,423 in chains for equipment.

Income Statement for Propane Fund:

Income in YTD is better than budget by \$125,607. COGS is down from plan due to better pricing and invoices that have not arrived for February.

Income Statement for Solid Waste Fund:

Income in YTD is better than the budget by \$34,375.

Balance Sheet - Consolidated

February 28, 2024

	Actual February, 2024	Budget February, 2024	Variance
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	2,558,419.47	2,945,598.00	(387,178.53)
Total KVFD Reserve	151,609.16	150,329.00	1,280.16
Total Restricted	810,839.77	509,740.00	301,099.77
Total Capital Reserve	2,008,066.32	491,179.00	1,516,887.32
Total COP Reserve Fund	0.00	60,550.00	(60,550.00)
Total Current Assets - Funds	5,528,934.72	4,157,396.00	1,371,538.72
Current Assets - Other			
Total Accounts Receivable, net	1,342,839.82	1,354,860.00	(12,020.18)
Total Materials & Supplies	567,853.80	226,000.00	341,853.80
Total Prepaid Expenses	183,700.88	121,000.00	62,700.88
Total Current Assets - Other	2,094,394.50	1,701,860.00	392,534.50
Capital Assets			
Total Buildings	12,748,164.95	12,696,913.00	51,251.95
Total Generation Equipment	16,915,965.85	16,910,479.00	5,486.85
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	44,460,501.31	44,117,007.00	343,494.31
Total Construction in Progress	1,558,604.96	776,064.00	782,540.96
Total Less: Accumulated Depreciation	(32,927,151.68)	(32,928,471.00)	1,319.32
Total Capital Assets	58,610,168.70	57,426,075.00	1,184,093.70
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	3,188,873.16	3,187,550.00	1,323.16
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,188,873.16	3,187,550.00	1,323.16
Deferred Outflows			
Total Deferred Outflows	736,105.98	470,500.00	265,605.98
Total Deferred Outflows	736,105.98	470,500.00	265,605.98
Total Assets	69,422,371.08	66,472,881.00	2,949,490.08
Total Assets and Deferred Outflows	70,158,477.06	66,943,381.00	3,215,096.06
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	435,872.75	413,261.00	22,611.75
Total Accrued Interest Payable	247,645.90	247,814.00	(168.10)
Total Customer Deposits	13,556.65	0.00	13,556.65
Total Current Portion of Long-Term Debt	714,692.51	714,643.00	49.51
Total Other Current Liabilities	966,207.39	567,050.00	399,157.39
Total Current Liabilities	2,377,975.20	1,942,768.00	435,207.20
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	48,820,863.32	48,820,918.00	(54.68)
Total Installment Loans	1,622,568.20	383,800.00	1,238,768.20
Total Unearned Revenues	2,000.00	194,000.00	(192,000.00)
Total Net Pension Liability	1,246,616.00	1,033,961.00	212,655.00
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	993,902.00	1,857,523.00	(863,621.00)

Balance Sheet - Consolidated

February 28, 2024

	Actual <u>February, 2024</u>	Budget <u>February, 2024</u>	<u>Variance</u>
Total Non-Current Liabilities	52,685,949.52	52,290,202.00	395,747.52
Deferred Inflows			
Total Deferred Inflows	1,477,990.99	0.00	1,477,990.99
Total Deferred Inflows	1,477,990.99	0.00	1,477,990.99
Total Liabilities	55,063,924.72	54,232,970.00	830,954.72
Total Liabilities and Deferred Inflows	56,541,915.71	54,232,970.00	2,308,945.71
<u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	13,616,561.35	12,401,043.00	1,215,518.35
Total Net Assets	13,616,561.35	12,401,043.00	1,215,518.35
Total Equity	13,616,561.35	12,401,043.00	1,215,518.35
Total Liabilities, Deferred Inflows, and Equity	70,158,477.06	66,634,013.00	3,524,464.06

Database: Insight Production

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

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

Last Modified: 10/13/2017

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

Balance Sheet - Consolidated

February 28, 2024

			Actual February, 2024	Budget February, 2024	Variance
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	166,221.68	2,945,598.00	(2,779,376.32)
02	0	13180	0.00	0.00	0.00
10	0	13180	84,875.09	0.00	84,875.09
20	0	13180	490,861.66	0.00	490,861.66
40	0	13180	62,843.72	0.00	62,843.72
50	0	13180	898,096.80	0.00	898,096.80
60	0	13180	4,081.27	0.00	4,081.27
70	0	13180	33,507.57	0.00	33,507.57
80	0	13180	112,041.69	0.00	112,041.69
90	0	13180	52,345.09	0.00	52,345.09
13180		Cash - 5 Star - Revenue Account	1,904,874.57	2,945,598.00	(1,040,723.43)
		Total Operating	1,904,874.57	2,945,598.00	(1,040,723.43)
		Total Current Assets - Funds	1,904,874.57	2,945,598.00	(1,040,723.43)
		Total Assets	1,904,874.57	2,945,598.00	(1,040,723.43)
		Total Assets and Deferred Outflows	1,904,874.57	2,945,598.00	(1,040,723.43)
		Total Liabilities, Deferred Inflows, and Equity	0.00	0.00	0.00

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

Budget Income Statement - Combined

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year	Budget	Variance	Variance	This Year	Budget	Variance	Variance
	February	February	Dollar	Percent	YTD	YTD	Dollar	Percent
Commercial	392,535.06	330,223.00	62,312.06	18.87%	1,594,028.39	1,559,808.00	34,220.39	2.19%
Commercial Base Rates	236,001.79	234,376.00	1,625.79	0.69%	1,887,905.66	1,875,008.00	12,897.66	0.69%
Residential	258,763.35	276,779.00	(18,015.65)	-6.51%	1,300,538.62	1,452,556.00	(152,017.38)	-10.47%
Residential Base Rates	159,351.69	158,557.00	794.69	0.50%	1,271,915.59	1,268,554.00	3,361.59	0.26%
KMPUD Internal Usage	73,293.27	75,186.00	(1,892.73)	-2.52%	537,475.39	535,257.00	2,218.39	0.41%
Meter Charges	8,206.66	8,241.00	(34.34)	-0.42%	65,559.80	65,925.00	(365.20)	-0.55%
Property Taxes	73,737.00	73,737.00	0.00	0.00%	612,994.81	589,896.00	23,098.81	3.92%
Other	16,866.14	17,320.00	(453.86)	-2.62%	889,995.89	825,500.00	64,495.89	7.81%
Operating Revenues	1,218,754.96	1,174,419.00	44,335.96	3.78%	8,160,414.15	8,172,504.00	(12,089.85)	-0.15%
Cost of Goods Sold	166,777.56	263,282.00	(96,504.44)	-36.65%	1,209,974.72	1,305,607.00	(95,632.28)	-7.32%
Salaries and Wages	149,416.24	149,179.00	237.24	0.16%	1,136,471.75	1,161,527.00	(25,055.25)	-2.16%
Payroll Taxes & EE Benefits	75,379.96	78,822.00	(3,442.04)	-4.37%	595,217.00	629,707.00	(34,490.00)	-5.48%
Operations & Maintenance	122,346.62	84,925.00	37,421.62	44.06%	789,462.09	700,644.00	88,818.09	12.68%
Contract Services	7,108.53	5,230.00	1,878.53	35.92%	205,028.47	111,140.00	93,888.47	84.48%
Operating Expenses	57,416.25	50,559.00	6,857.25	13.56%	362,092.64	378,298.00	(16,205.36)	-4.28%
G & A Allocations	0.00	1,269.00	(1,269.00)	-100.00%	0.00	(14,045.00)	14,045.00	-100.00%
Internal Allocations	49,552.93	49,184.00	368.93	0.75%	362,051.71	361,101.00	950.71	0.26%
Board of Directors	7,719.72	8,070.00	(350.28)	-4.34%	63,154.08	64,560.00	(1,405.92)	-2.18%
Depreciation	183,000.78	182,006.00	994.78	0.55%	1,448,342.79	1,452,538.00	(4,195.21)	-0.29%
Operating Expenses	818,718.59	872,526.00	(53,807.41)	-6.17%	6,171,795.25	6,151,077.00	20,718.25	0.34%
Total Operating	400,036.37	301,893.00	98,143.37	32.51%	1,988,618.90	2,021,427.00	(32,808.10)	-1.62%
Contribution Revenues	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	na
Investment Income	5,123.22	0.00	5,123.22	na	14,747.24	0.00	14,747.24	na
Other	37.50	0.00	37.50	na	146,152.86	0.00	146,152.86	na
Non-Operating Revenues	5,160.72	0.00	5,160.72	na	555,900.10	0.00	555,900.10	na
Interest Expense	133,698.93	124,507.00	9,191.93	7.38%	1,046,172.57	1,029,692.00	16,480.57	1.60%
Amortization	36,971.49	36,200.00	771.49	2.13%	288,492.98	289,600.00	(1,107.02)	-0.38%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	170,670.42	160,707.00	9,963.42	6.20%	1,334,665.55	1,319,292.00	15,373.55	1.17%
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	(165,509.70)	(160,707.00)	(4,802.70)	-2.99%	(778,765.45)	(1,319,292.00)	540,526.55	40.97%
	<u>234,526.67</u>	<u>141,186.00</u>	<u>93,340.67</u>	<u>66.11%</u>	<u>1,209,853.45</u>	<u>702,135.00</u>	<u>507,718.45</u>	<u>72.31%</u>

Budget Income Statement - General Fund

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	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%	612,994.81	589,896.00	23,098.81	3.92%
Other	1,011.72	0.00	1,011.72	na	8,829.35	0.00	8,829.35	na
Operating Revenues	74,748.72	73,737.00	1,011.72	1.37%	621,824.16	589,896.00	31,928.16	5.41%
Salaries and Wages	50,774.06	51,407.00	(632.94)	-1.23%	494,402.09	447,692.00	46,710.09	10.43%
Payroll Taxes & EE Benefits	41,866.23	39,787.00	2,079.23	5.23%	378,862.48	331,145.00	47,717.48	14.41%
Operations & Maintenance	818.78	4,900.00	(4,081.22)	-83.29%	40,011.37	39,200.00	811.37	2.07%
Contract Services	1,284.03	1,000.00	284.03	28.40%	113,791.30	67,700.00	46,091.30	68.08%
Operating Expenses	40,699.77	38,779.00	1,920.77	4.95%	312,556.94	299,258.00	13,298.94	4.44%
G & A Allocations	(146,379.87)	(148,172.00)	1,792.13	-1.21%	(1,416,480.64)	(1,270,700.00)	(145,780.64)	11.47%
Internal Allocations	4,229.00	4,229.00	0.00	0.00%	21,145.00	21,145.00	0.00	0.00%
Board of Directors	7,719.72	8,070.00	(350.28)	-4.34%	63,154.08	64,560.00	(1,405.92)	-2.18%
Operating Expenses	1,011.72	0.00	1,011.72	na	7,442.62	0.00	7,442.62	na
Total Operating	73,737.00	73,737.00	0.00	0.00%	614,381.54	589,896.00	24,485.54	4.15%
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	21.15	0.00	21.15	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	21.15	0.00	21.15	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	21.15	0.00	21.15	na
NET INCOME (LOSS)	73,737.00	73,737.00	0.00	0.00%	614,402.69	589,896.00	24,506.69	4.15%

Budget Income Statement - General Fund

February 28, 2024

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
2 - Fire Department								
Other	5,951.94	5,600.00	351.94	6.28%	58,143.49	44,800.00	13,343.49	29.78%
Operating Revenues	5,951.94	5,600.00	351.94	6.28%	58,143.49	44,800.00	13,343.49	29.78%
Salaries and Wages	0.00	133.00	(133.00)	-100.00%	0.00	1,064.00	(1,064.00)	-100.00%
Payroll Taxes & EE Benefits	0.00	64.00	(64.00)	-100.00%	0.00	566.00	(566.00)	-100.00%
Operations & Maintenance	13,156.64	5,550.00	7,606.64	137.06%	42,775.10	44,400.00	(1,624.90)	-3.66%
Contract Services	0.00	0.00	0.00	na	20,437.50	0.00	20,437.50	na
Operating Expenses	468.22	910.00	(441.78)	-48.55%	4,017.07	7,280.00	(3,262.93)	-44.82%
G & A Allocations	12,881.43	13,039.00	(157.57)	-1.21%	124,650.30	110,173.00	14,477.30	13.14%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	5,854.34	4,500.00	1,354.34	30.10%	39,268.66	36,000.00	3,268.66	9.08%
Operating Expenses	32,360.63	24,196.00	8,164.63	33.74%	231,148.63	199,483.00	31,665.63	15.87%
Total Operating	(26,408.69)	(18,596.00)	(7,812.69)	42.01%	(173,005.14)	(154,683.00)	(18,322.14)	11.84%
Contribution Revenues	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	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	395,000.00	0.00	395,000.00	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	395,000.00	0.00	395,000.00	na
NET INCOME (LOSS)	(26,408.69)	(18,596.00)	(7,812.69)	42.01%	221,994.86	(154,683.00)	376,677.86	-243.52%

Budget Income Statement - General Fund

February 28, 2024

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	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	0.00	0.00	0.00	na	3,980.80	6,842.00	(2,861.20)	-41.82%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	5,147.39	3,805.00	1,342.39	35.28%
Operations & Maintenance	0.00	0.00	0.00	na	0.00	900.00	(900.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	2,195.70	2,223.00	(27.30)	-1.23%	21,247.22	17,415.00	3,832.22	22.01%
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	2,520.00	(2,520.00)	-100.00%
Operating Expenses	2,195.70	2,538.00	(342.30)	-13.49%	30,375.41	31,482.00	(1,106.59)	-3.51%
Total Operating	(2,195.70)	(2,538.00)	342.30	-13.49%	(30,375.41)	(31,482.00)	1,106.59	-3.51%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(2,195.70)	(2,538.00)	342.30	-13.49%	(30,375.41)	(31,482.00)	1,106.59	-3.51%

Budget Income Statement - Water Fund

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	15,766.89	12,499.00	3,267.89	26.15%	61,102.07	62,574.00	(1,471.93)	-2.35%
Commercial Base Rates	18,479.50	18,131.00	348.50	1.92%	148,257.00	145,048.00	3,209.00	2.21%
Residential	13,589.37	13,011.00	578.37	4.45%	88,412.71	80,993.00	7,419.71	9.16%
Residential Base Rates	26,120.57	25,855.00	265.57	1.03%	209,658.86	206,840.00	2,818.86	1.36%
KMPUD Internal Usage	44.56	0.00	44.56	na	472.60	0.00	472.60	na
Meter Charges	3,801.83	3,802.00	(0.17)	0.00%	30,427.81	30,413.00	14.81	0.05%
Other	418.89	500.00	(81.11)	-16.22%	17,003.01	4,000.00	13,003.01	325.08%
Operating Revenues	78,221.61	73,798.00	4,423.61	5.99%	555,334.06	529,868.00	25,466.06	4.81%
Salaries and Wages	8,233.10	12,935.00	(4,701.90)	-36.35%	72,272.70	112,176.00	(39,903.30)	-35.57%
Payroll Taxes & EE Benefits	4,145.03	6,272.00	(2,126.97)	-33.91%	34,368.57	60,131.00	(25,762.43)	-42.84%
Operations & Maintenance	2,698.23	1,515.00	1,183.23	78.10%	24,368.77	18,420.00	5,948.77	32.30%
Contract Services	4,619.75	1,680.00	2,939.75	174.99%	46,713.25	13,440.00	33,273.25	247.57%
Operating Expenses	2,343.26	1,400.00	943.26	67.38%	9,110.04	11,200.00	(2,089.96)	-18.66%
G & A Allocations	24,738.20	25,464.00	(725.80)	-2.85%	239,385.22	214,463.00	24,922.22	11.62%
Internal Allocations	3,106.20	6,287.00	(3,180.80)	-50.59%	20,759.01	48,103.00	(27,343.99)	-56.84%
Depreciation	8,883.61	9,000.00	(116.39)	-1.29%	68,903.24	72,000.00	(3,096.76)	-4.30%
Operating Expenses	58,767.38	64,553.00	(5,785.62)	-8.96%	515,880.80	549,933.00	(34,052.20)	-6.19%
Total Operating	19,454.23	9,245.00	10,209.23	110.43%	39,453.26	(20,065.00)	59,518.26	-296.63%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	468.96	0.00	468.96	na	1,112.36	0.00	1,112.36	na
Other	0.00	0.00	0.00	na	8,296.00	0.00	8,296.00	na
Non-Operating Revenues	468.96	0.00	468.96	na	9,408.36	0.00	9,408.36	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	77.36	0.00	77.36	na	(324.20)	0.00	(324.20)	na
Non-Operating Expenses	77.36	0.00	77.36	na	(324.20)	0.00	(324.20)	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	391.60	0.00	391.60	na	9,732.56	0.00	9,732.56	na
NET INCOME (LOSS)	19,845.83	9,245.00	10,600.83	114.67%	49,185.82	(20,065.00)	69,250.82	-345.13%

Budget Income Statement - Wastewater Fund

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	75,392.69	59,198.00	16,194.69	27.36%	272,350.78	245,489.00	26,861.78	10.94%
Commercial Base Rates	33,465.78	32,834.00	631.78	1.92%	268,488.58	262,672.00	5,816.58	2.21%
Residential	38,587.58	40,576.00	(1,988.42)	-4.90%	198,994.30	203,120.00	(4,125.70)	-2.03%
Residential Base Rates	43,549.46	43,549.00	0.46	0.00%	348,226.82	348,490.00	(263.18)	-0.08%
KMPUD Internal Usage	75.31	0.00	75.31	na	938.24	0.00	938.24	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	789.72	625.00	164.72	26.36%	15,418.59	5,000.00	10,418.59	208.37%
Operating Revenues	191,860.54	176,782.00	15,078.54	8.53%	1,104,417.31	1,064,771.00	39,646.31	3.72%
Salaries and Wages	17,939.82	20,771.00	(2,831.18)	-13.63%	140,064.93	183,264.00	(43,199.07)	-23.57%
Payroll Taxes & EE Benefits	9,686.99	10,571.00	(884.01)	-8.36%	68,001.16	102,341.00	(34,339.84)	-33.55%
Operations & Maintenance	39,207.75	15,250.00	23,957.75	157.10%	140,849.65	122,000.00	18,849.65	15.45%
Contract Services	1,204.75	2,050.00	(845.25)	-41.23%	21,524.92	26,000.00	(4,475.08)	-17.21%
Operating Expenses	5,103.08	2,600.00	2,503.08	96.27%	10,368.64	20,800.00	(10,431.36)	-50.15%
G & A Allocations	26,494.76	27,242.00	(747.24)	-2.74%	256,383.00	229,711.00	26,672.00	11.61%
Internal Allocations	39,468.81	35,836.00	3,632.81	10.14%	305,334.67	272,197.00	33,137.67	12.17%
Depreciation	24,684.31	26,000.00	(1,315.69)	-5.06%	198,598.50	208,000.00	(9,401.50)	-4.52%
Operating Expenses	163,790.27	140,320.00	23,470.27	16.73%	1,141,125.47	1,164,313.00	(23,187.53)	-1.99%
Total Operating	28,070.27	36,462.00	(8,391.73)	-23.02%	(36,708.16)	(99,542.00)	62,833.84	-63.12%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	548.73	0.00	548.73	na	1,176.21	0.00	1,176.21	na
Other	0.00	0.00	0.00	na	7,227.00	0.00	7,227.00	na
Non-Operating Revenues	548.73	0.00	548.73	na	8,403.21	0.00	8,403.21	na
Interest Expense	5,253.42	0.00	5,253.42	na	13,189.94	0.00	13,189.94	na
Amortization	111.68	0.00	111.68	na	(468.08)	0.00	(468.08)	na
Non-Operating Expenses	5,365.10	0.00	5,365.10	na	12,721.86	0.00	12,721.86	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	(4,816.37)	0.00	(4,816.37)	na	(4,318.65)	0.00	(4,318.65)	na
NET INCOME (LOSS)	23,253.90	36,462.00	(13,208.10)	-36.22%	(41,026.81)	(99,542.00)	58,515.19	-58.78%

Budget Income Statement - Employee Housing Fund

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	4,880.00	7,580.00	(2,700.00)	-35.62%	36,980.00	51,880.00	(14,900.00)	-28.72%
Operating Revenues	4,880.00	7,580.00	(2,700.00)	-35.62%	36,980.00	51,880.00	(14,900.00)	-28.72%
Salaries and Wages	281.21	0.00	281.21	na	5,570.69	1,992.00	3,578.69	179.65%
Payroll Taxes & EE Benefits	150.29	0.00	150.29	na	3,254.51	1,103.00	2,151.51	195.06%
Operations & Maintenance	2,695.90	2,625.00	70.90	2.70%	28,047.69	21,000.00	7,047.69	33.56%
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	1,163.20	943.00	220.20	23.35%	6,131.33	7,153.00	(1,021.67)	-14.28%
Depreciation	4,244.93	4,900.00	(655.07)	-13.37%	34,026.21	39,200.00	(5,173.79)	-13.20%
Operating Expenses	8,535.53	8,468.00	67.53	0.80%	77,030.43	70,448.00	6,582.43	9.34%
Total Operating	(3,655.53)	(888.00)	(2,767.53)	311.66%	(40,050.43)	(18,568.00)	(21,482.43)	115.70%
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	171.84	600.00	(428.16)	-71.36%	3,248.78	4,800.00	(1,551.22)	-32.32%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	171.84	600.00	(428.16)	-71.36%	3,248.78	4,800.00	(1,551.22)	-32.32%
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	(171.84)	(600.00)	428.16	-71.36%	(3,248.78)	(4,800.00)	1,551.22	-32.32%
NET INCOME (LOSS)	(3,827.37)	(1,488.00)	(2,339.37)	157.22%	(43,299.21)	(23,368.00)	(19,931.21)	85.29%

Budget Income Statement - Electricity Fund

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	133,748.60	106,225.00	27,523.60	25.91%	621,801.11	574,327.00	47,474.11	8.27%
Commercial Base Rates	182,468.31	181,838.00	630.31	0.35%	1,458,484.64	1,454,704.00	3,780.64	0.26%
Residential	60,786.76	52,212.00	8,574.76	16.42%	307,983.46	317,066.00	(9,082.54)	-2.86%
Residential Base Rates	86,751.49	86,221.00	530.49	0.62%	690,587.59	689,768.00	819.59	0.12%
KMPUD Internal Usage	60,710.03	62,870.00	(2,159.97)	-3.44%	477,425.93	476,793.00	632.93	0.13%
Meter Charges	2,703.98	2,711.00	(7.02)	-0.26%	21,532.49	21,688.00	(155.51)	-0.72%
Other	1,348.38	1,000.00	348.38	34.84%	22,810.68	8,000.00	14,810.68	185.13%
Operating Revenues	528,517.55	493,077.00	35,440.55	7.19%	3,600,625.90	3,542,346.00	58,279.90	1.65%
Cost of Goods Sold	102,754.27	89,884.00	12,870.27	14.32%	736,025.38	543,651.00	192,374.38	35.39%
Salaries and Wages	20,784.59	18,298.00	2,486.59	13.59%	170,646.41	159,065.00	11,581.41	7.28%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	119.05	0.00	119.05	na
Operations & Maintenance	29,359.06	23,800.00	5,559.06	23.36%	267,400.13	186,400.00	81,000.13	43.46%
Contract Services	0.00	500.00	(500.00)	-100.00%	1,074.00	4,000.00	(2,926.00)	-73.15%
Operating Expenses	1,203.46	1,200.00	3.46	0.29%	9,627.68	9,600.00	27.68	0.29%
G & A Allocations	31,032.53	31,412.00	(379.47)	-1.21%	300,293.88	267,410.00	32,883.88	12.30%
Internal Allocations	423.00	423.00	0.00	0.00%	2,115.00	2,112.00	3.00	0.14%
Depreciation	125,985.06	126,000.00	(14.94)	-0.01%	1,006,430.48	1,008,000.00	(1,569.52)	-0.16%
Operating Expenses	311,541.97	291,517.00	20,024.97	6.87%	2,493,732.01	2,180,238.00	313,494.01	14.38%
Total Operating	216,975.58	201,560.00	15,415.58	7.65%	1,106,893.89	1,362,108.00	(255,214.11)	-18.74%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	2,356.11	0.00	2,356.11	na	9,479.43	0.00	9,479.43	na
Other	37.50	0.00	37.50	na	129,649.86	0.00	129,649.86	na
Non-Operating Revenues	2,393.61	0.00	2,393.61	na	139,129.29	0.00	139,129.29	na
Interest Expense	123,738.45	123,907.00	(168.55)	-0.14%	1,025,198.63	1,024,892.00	306.63	0.03%
Amortization	36,583.00	36,200.00	383.00	1.06%	290,121.16	289,600.00	521.16	0.18%
Non-Operating Expenses	160,321.45	160,107.00	214.45	0.13%	1,315,319.79	1,314,492.00	827.79	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	(157,927.84)	(160,107.00)	2,179.16	-1.36%	(1,176,190.50)	(1,314,492.00)	138,301.50	-10.52%
NET INCOME (LOSS)	59,047.74	41,453.00	17,594.74	42.45%	(69,296.61)	47,616.00	(116,912.61)	-245.53%

Budget Income Statement - Cable TV Fund

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	915.00	915.00	0.00	0.00%	7,320.00	7,320.00	0.00	0.00%
Operating Revenues	915.00	915.00	0.00	0.00%	7,320.00	7,320.00	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	1,200.00	(1,200.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,463.80	1,482.00	(18.20)	-1.23%	14,164.81	11,059.00	3,105.81	28.08%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	0.00	45.00	(45.00)	-100.00%	138.25	360.00	(221.75)	-61.60%
Operating Expenses	1,463.80	1,677.00	(213.20)	-12.71%	14,395.15	12,619.00	1,776.15	14.08%
Total Operating	(548.80)	(762.00)	213.20	-27.98%	(7,075.15)	(5,299.00)	(1,776.15)	33.52%
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)	(548.80)	(762.00)	213.20	-27.98%	(7,075.15)	(5,299.00)	(1,776.15)	33.52%

Budget Income Statement - Snow Removal Fund

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	6,344.00	6,343.00	1.00	0.02%	31,720.00	31,715.00	5.00	0.02%
Other	775.00	0.00	775.00	na	708,257.37	695,700.00	12,557.37	1.80%
Operating Revenues	7,119.00	6,343.00	776.00	12.23%	739,977.37	727,415.00	12,562.37	1.73%
Salaries and Wages	39,872.89	32,377.00	7,495.89	23.15%	149,536.64	143,117.00	6,419.64	4.49%
Payroll Taxes & EE Benefits	12,497.17	15,699.00	(3,201.83)	-20.40%	50,617.14	73,761.00	(23,143.86)	-31.38%
Operations & Maintenance	9,018.46	4,900.00	4,118.46	84.05%	97,771.58	53,320.00	44,451.58	83.37%
Contract Services	0.00	0.00	0.00	na	1,400.00	0.00	1,400.00	na
Operating Expenses	7,598.46	5,000.00	2,598.46	51.97%	15,982.03	24,800.00	(8,817.97)	-35.56%
G & A Allocations	12,003.15	12,150.00	(146.85)	-1.21%	116,151.42	99,247.00	16,904.42	17.03%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	0.00	700.00	(700.00)	-100.00%
Depreciation	7,504.49	5,246.00	2,258.49	43.05%	54,714.25	38,458.00	16,256.25	42.27%
Operating Expenses	88,494.62	75,472.00	13,022.62	17.25%	486,173.06	433,403.00	52,770.06	12.18%
Total Operating	(81,375.62)	(69,129.00)	(12,246.62)	17.72%	253,804.31	294,012.00	(40,207.69)	-13.68%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,176.62	0.00	1,176.62	na	1,381.08	0.00	1,381.08	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,176.62	0.00	1,176.62	na	1,381.08	0.00	1,381.08	na
Interest Expense	4,535.22	0.00	4,535.22	na	4,535.22	0.00	4,535.22	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	4,535.22	0.00	4,535.22	na	4,535.22	0.00	4,535.22	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	(3,358.60)	0.00	(3,358.60)	na	(3,154.14)	0.00	(3,154.14)	na
NET INCOME (LOSS)	(84,734.22)	(69,129.00)	(15,605.22)	22.57%	250,650.17	294,012.00	(43,361.83)	-14.75%

Budget Income Statement - Propane Fund

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	165,439.43	152,301.00	13,138.43	8.63%	619,589.23	677,418.00	(57,828.77)	-8.54%
Commercial Base Rates	1,588.20	1,573.00	15.20	0.97%	12,675.44	12,584.00	91.44	0.73%
Residential	115,176.96	140,356.00	(25,179.04)	-17.94%	460,289.86	606,385.00	(146,095.14)	-24.09%
Residential Base Rates	2,930.17	2,932.00	(1.83)	-0.06%	23,442.32	23,456.00	(13.68)	-0.06%
KMPUD Internal Usage	6,119.37	5,973.00	146.37	2.45%	26,918.62	26,749.00	169.62	0.63%
Meter Charges	1,700.85	1,728.00	(27.15)	-1.57%	13,599.50	13,824.00	(224.50)	-1.62%
Other	568.37	1,000.00	(431.63)	-43.16%	7,932.99	8,000.00	(67.01)	-0.84%
Operating Revenues	293,523.35	305,863.00	(12,339.65)	-4.03%	1,164,447.96	1,368,416.00	(203,968.04)	-14.91%
Cost of Goods Sold	64,023.29	173,398.00	(109,374.71)	-63.08%	473,949.34	761,956.00	(288,006.66)	-37.80%
Salaries and Wages	7,632.26	11,552.00	(3,919.74)	-33.93%	68,753.26	92,702.00	(23,948.74)	-25.83%
Payroll Taxes & EE Benefits	5,624.41	5,602.00	22.41	0.40%	44,142.19	49,581.00	(5,438.81)	-10.97%
Operations & Maintenance	2,712.66	1,505.00	1,207.66	80.24%	19,875.35	44,285.00	(24,409.65)	-55.12%
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%	75.00	5,360.00	(5,285.00)	-98.60%
G & A Allocations	28,836.83	29,190.00	(353.17)	-1.21%	279,046.68	248,351.00	30,695.68	12.36%
Internal Allocations	739.72	1,366.00	(626.28)	-45.85%	4,451.70	9,268.00	(4,816.30)	-51.97%
Depreciation	5,402.17	6,000.00	(597.83)	-9.96%	42,728.24	48,000.00	(5,271.76)	-10.98%
Operating Expenses	114,971.34	229,283.00	(114,311.66)	-49.86%	933,109.26	1,259,503.00	(326,393.74)	-25.91%
Total Operating	178,552.01	76,580.00	101,972.01	133.16%	231,338.70	108,913.00	122,425.70	112.41%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	429.18	0.00	429.18	na	1,366.26	0.00	1,366.26	na
Other	0.00	0.00	0.00	na	980.00	0.00	980.00	na
Non-Operating Revenues	429.18	0.00	429.18	na	2,346.26	0.00	2,346.26	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	199.45	0.00	199.45	na	(835.90)	0.00	(835.90)	na
Non-Operating Expenses	199.45	0.00	199.45	na	(835.90)	0.00	(835.90)	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	229.73	0.00	229.73	na	3,182.16	0.00	3,182.16	na
NET INCOME (LOSS)	178,781.74	76,580.00	102,201.74	133.46%	234,520.86	108,913.00	125,607.86	115.33%

Budget Income Statement - Solid Waste Fund

February 28, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	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	19,185.20	0.00	19,185.20	na
Residential	30,622.68	30,624.00	(1.32)	0.00%	244,858.29	244,992.00	(133.71)	-0.05%
Other	207.12	100.00	107.12	107.12%	7,300.41	800.00	6,500.41	812.55%
Operating Revenues	33,017.25	30,724.00	2,293.25	7.46%	271,343.90	245,792.00	25,551.90	10.40%
Salaries and Wages	3,898.31	1,706.00	2,192.31	128.51%	31,177.37	13,613.00	17,564.37	129.03%
Payroll Taxes & EE Benefits	1,409.84	827.00	582.84	70.48%	10,679.28	7,274.00	3,405.28	46.81%
Operations & Maintenance	22,679.14	24,730.00	(2,050.86)	-8.29%	128,362.45	169,519.00	(41,156.55)	-24.28%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	6,733.47	7,239.00	(505.53)	-6.98%	65,158.11	58,826.00	6,332.11	10.76%
Internal Allocations	423.00	0.00	423.00	na	2,115.00	423.00	1,692.00	400.00%
Depreciation	441.87	0.00	441.87	na	3,534.96	0.00	3,534.96	na
Operating Expenses	35,585.63	34,502.00	1,083.63	3.14%	241,027.17	249,655.00	(8,627.83)	-3.46%
Total Operating	(2,568.38)	(3,778.00)	1,209.62	-32.02%	30,316.73	(3,863.00)	34,179.73	-884.80%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	128.06	0.00	128.06	na	195.19	0.00	195.19	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	128.06	0.00	128.06	na	195.19	0.00	195.19	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	128.06	0.00	128.06	na	195.19	0.00	195.19	na
NET INCOME (LOSS)	(2,440.32)	(3,778.00)	1,337.68	-35.41%	30,511.92	(3,863.00)	34,374.92	-889.85%

March 2024 Preliminary Income Statement

March 31, 2024	-----Month Totals-----			-----Year to Date Totals-----		
	This Year March	Budget March	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
Commercial	381,602.11	307,123.00	74,479.11	1,975,630.50	1,866,931.00	108,699.50
Commercial Base Rates	236,001.79	234,376.00	1,625.79	2,123,907.45	2,109,384.00	14,523.45
Residential	260,577.09	257,041.00	3,536.09	1,561,115.71	1,709,597.00	(148,481.29)
Residential Base Rates	159,179.24	158,557.00	622.24	1,431,094.83	1,427,111.00	3,983.83
KMPUD Internal Usage	72,845.32	74,185.00	(1,339.68)	610,320.71	609,442.00	878.71
Meter Charges	8,198.49	8,241.00	(42.51)	73,758.29	74,166.00	(407.71)
Property Taxes	73,737.00	73,737.00	0.00	686,731.81	663,633.00	23,098.81
Other	15,446.05	17,320.00	(1,873.95)	905,441.94	842,820.00	62,621.94
Operating Revenues	1,207,587.09	1,130,580.00	77,007.09	9,368,001.24	9,303,084.00	64,917.24
Cost of Goods Sold	247,749.00	247,749.00	0.00	1,457,723.72	1,553,356.00	(95,632.28)
Salaries and Wages	138,080.00	138,080.00	0.00	1,274,551.75	1,299,607.00	(25,055.25)
Payroll Taxes & EE Benefits	76,177.00	76,177.00	0.00	671,394.00	705,884.00	(34,490.00)
Operations & Maintenance	85,075.00	85,075.00	0.00	874,537.09	785,719.00	88,818.09
Contract Services	5,230.00	5,230.00	0.00	210,258.47	116,370.00	93,888.47
Operating Expenses	49,463.00	49,463.00	0.00	411,555.64	427,761.00	(16,205.36)
G & A Allocations	1,269.00	1,269.00	0.00	1,269.00	(12,776.00)	14,045.00
Internal Allocations	48,805.00	48,805.00	0.00	410,856.71	409,906.00	950.71
Board of Directors	8,071.00	8,071.00	0.00	71,225.08	72,631.00	(1,405.92)
Depreciation	182,006.00	182,006.00	0.00	1,630,348.79	1,634,544.00	(4,195.21)
Operating Expenses	841,925.00	841,925.00	0.00	7,013,720.25	6,993,002.00	20,718.25
Total Operating	365,662.09	288,655.00	77,007.09	2,354,280.99	2,310,082.00	44,198.99

Cash Flow

FYE 2024												
	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
<u>Revenue/Expenses</u>												
AR Revenue	\$1,312,961	\$796,679	\$612,955	\$601,279	\$703,082	\$1,018,636	\$991,248	\$998,944	\$1,047,606	\$945,774	\$766,634	\$477,161
Snow Removal Revenue				\$6,343	\$354,193	\$6,343	\$354,193	\$6,343	\$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)	(\$107,623)	\$274,881	(\$547,625)	\$796,323	\$133,574	(\$522,935)	\$245,337	(\$14,980)	(\$551,183)
Updated Operating Forecast	\$2,795,649	\$2,492,164	\$2,430,949	\$1,550,284	\$982,816	\$2,689,203	\$1,605,102	\$1,966,444	\$908,070	\$1,153,407	\$1,138,428	\$587,244
LAIF Balance	\$86,916	\$86,916	\$86,916	\$87,699	\$1,087,699	\$587,699	\$591,751	\$591,751	\$591,751	\$591,751	\$591,751	\$591,751
Total Operating Cash	\$2,882,565	\$2,579,079	\$2,517,865	\$1,637,983	\$2,070,515	\$3,276,902	\$2,196,852	\$2,558,194	\$1,499,821	\$1,745,158	\$1,730,179	\$1,178,995
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	\$956,748	(\$135,403)	(\$11,559)	\$1,352,102	(\$564,075)	(\$510,812)	(\$1,097,498)	(\$1,081,474)	(\$1,081,473)	(\$1,115,258)
<u>Reserve Fund</u>												
Transfer in from Operating Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$508,845	\$600,000	\$0	\$0	\$0
Capital Expenses												
Reserve Fund Interest						\$916	\$2,003	\$5,123	\$7,683			
Reserve Fund Balance	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179	\$492,095	\$1,494,099	\$2,008,066	\$2,615,750	\$2,615,750	\$2,615,750	\$2,615,750

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	778,241	1,005,394	1,086,559	1,006,795	1,048,544				6,651,523
CAISO Purchase (kWh)	378,686	421,150	410,361	456,733	778,241	1,005,394	1,086,559	1,006,795	1,048,544				6,592,463
Powerhouse Production (kWh)	56,120	0	2,940	0	0	0	0	0	0				59,060
Actual Metered (kWh)	431,292	334,442	296,904	345,141	711,481	957,455	909,788	885,275	869,928				5,741,706
Budgeted Metered (kWh)	349,132	334,468	288,621	356,886	723,645	960,069	873,907	818,374	793,595				5,498,698
Total System Losses (kWh)	3,514	86,708	116,397	111,592	66,760	47,939	176,771	121,520	178,616				909,817
Identified System Losses (Estimated kWh):													
KM Blue Transformer	9,226	9,226	8,928	9,226	8,928	9,226	9,226	8,333	9,226				81,542
KM Green Transformer	10,892	10,892	10,541	10,892	10,541	10,892	10,892	9,838	10,892				96,273
Step-Up Transformers	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090				72,810
Total Identified System Losses (kWh)	28,208	28,208	27,559	28,208	27,559	28,208	28,208	26,261	28,208				250,625
Unidentified System Losses (kWh):													
Total Unidentified System Losses (kWh)	-24,694	58,500	88,838	83,385	39,201	19,731	148,563	95,259	150,408				659,192
% Unidentified System Losses (Goal 12%)	-6%	14%	21%	18%	5%	2%	14%	9%	14%				10%

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	1,656,239	2,748,935	3,419,128	3,240,537	2,981,208				16,226,296
Actual Metered (cf)	419,628	339,395	476,310	825,112	1,680,085	2,861,681	3,171,940	3,272,008	2,940,969				15,987,128
Budgeted Metered (cf)	433,739	418,771	482,440	976,059	1,833,825	3,388,303	3,366,080	3,211,078	2,888,382				16,998,676
Unmetered Total	(21,584)	43,901	(13,556)	111,043	(23,846)	(112,746)	247,188	(31,471)	40,239				239,168
% Unmetered (Goal 2%)	-5%	11%	-3%	12%	-1%	-4%	7%	-1%	1%				1%

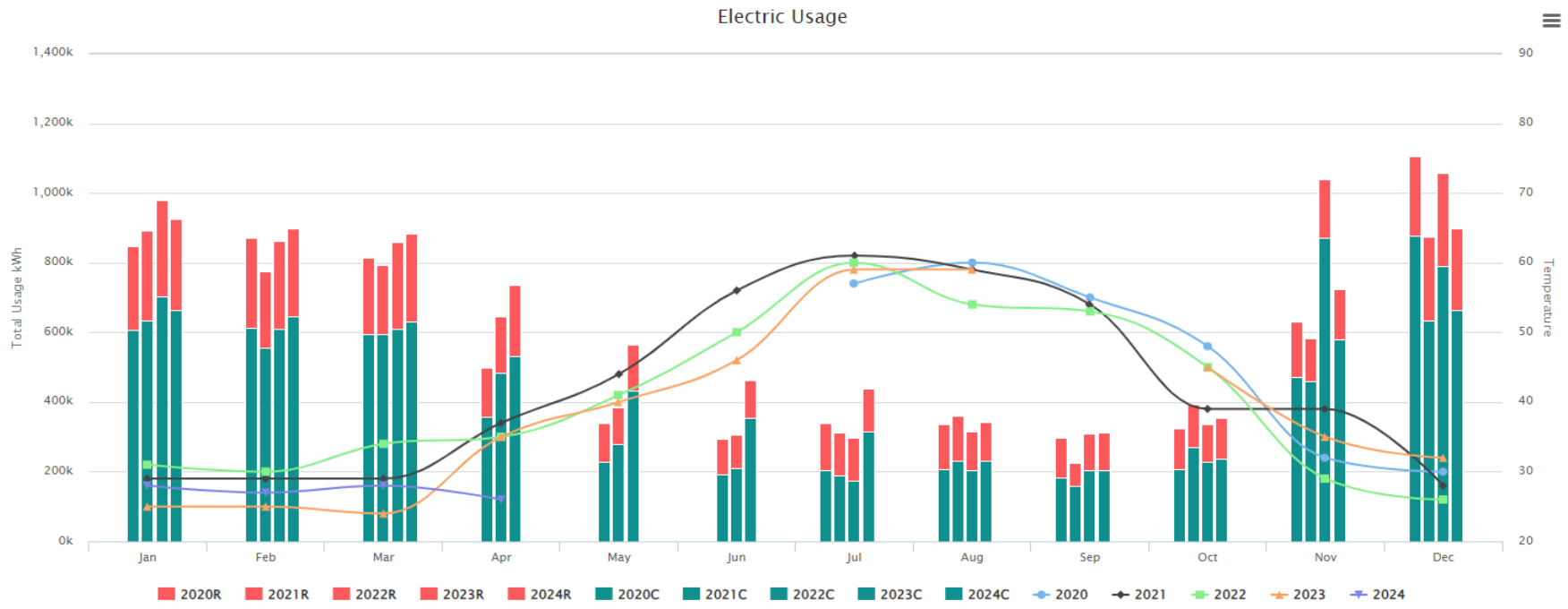
Kirkwood Meadows Public Utility District Water Production 2023/2024

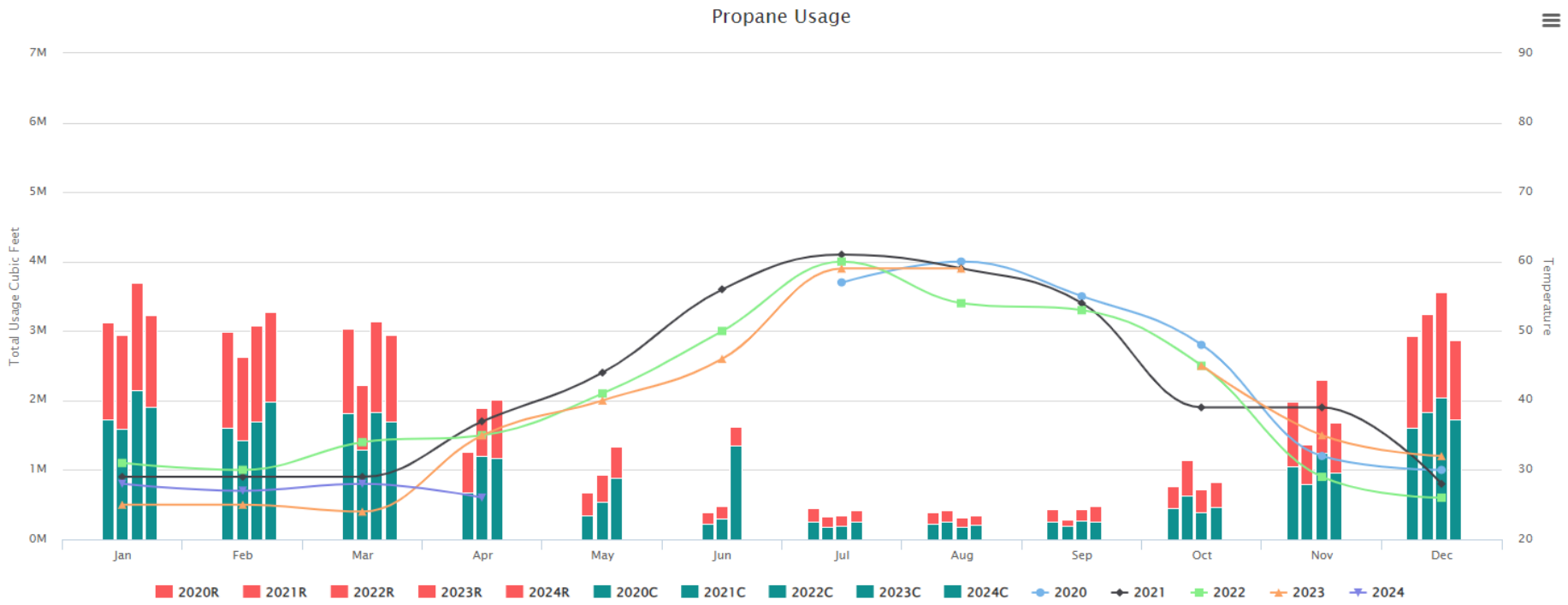
	JULY	AUG*	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Total Production (Gallons)	1,043,469	1,053,787	500,124	593,660	650,327	1,738,288	2,172,342	1,665,658	1,764,339				11,181,994
Actual Metered (Gallons)	936,034	653,617	487,315	475,347	649,316	1,507,198	1,844,000	1,616,727	1,389,515				9,559,068
Budgeted Metered (Gallons)	828,957	754,015	504,635	464,467	555,840	1,420,009	1,643,586	1,543,715	1,387,024				9,102,250
Total System Losses (Gallons)	107,435	400,170	12,809	118,313	1,011	231,090	328,342	48,931	374,824				1,622,926
Identified System Losses - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000	13,000	13,000				110,000
Backwards Meter Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000				9,000
Discovered Leaks Before Meters	0	0	0	0	0	0	0	0	0				0
Fire Department	0	0	0	0	0	0	1,800	1,800	0				3,600
Total Identified System Losses (Gallons)	23,000	13,031	13,000	13,000	13,000	13,000	14,800	15,800	14,000				132,631
Unidentified System Losses (Gallons)	84,435	387,139	(191)	105,313	(11,989)	218,090	313,542	33,131	360,824				1,490,295
% Unidentified System Losses (Goal 15%)	8%	37%	0%	18%	-2%	13%	14%	2%	20%				13%

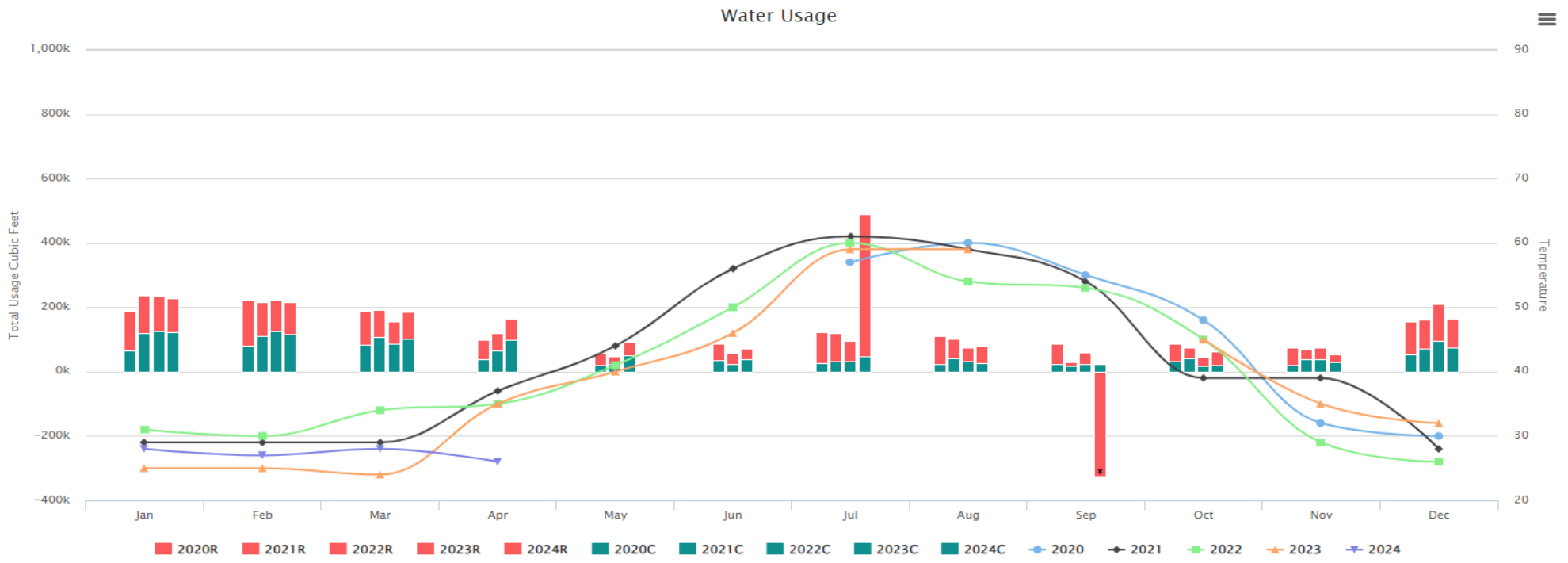
*Overflow at Lodge Tank

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	1,004,897	588,489	494,138	493,071	1,630,013	1,949,047	1,665,658	1,842,885				11,401,040
Actual Metered (Gallons)	777,613	535,665	457,769	462,653	400,397	1,220,669	1,700,765	1,616,712	1,390,308				8,562,550
Total System Unmetered (Gallons)	955,229	469,232	130,720	31,485	92,674	409,344	248,282	48,946	452,577				2,838,490
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000				108,000
Hydrant Flushing Into System	0	0	0	0	0	0	0	0	0				0
Backwards Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000				9,000
Total Identified Unmetered Usage (Gallons)	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000				117,000
Unidentified Unmetered Usage (Gallons)	942,229	456,232	117,720	18,485	79,674	396,344	235,282	35,946	439,577				2,721,490
% Unidentified Unmetered Usage	54%	45%	20%	4%	16%	24%	12%	2%	24%				24%







* Water Leak

**Kirkwood Meadows Public Utility District
Aquifer Levels / Water Pumped / Water Treated
March 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	113.9						36705
2	112.7	231,106				231,106	37625
3	112.9						37370
4	113.9						29304
5	114.7						49929
6	108	121,986	26.9			121,986	39240
7	105						46301
8	105.9						59294
9							68616
10	110.4	154,081				154,081	68616
11	108.3			33,170		33,170	68616
12	108.8				43,500	43,500	36203
13	109.9						51986
14	105.9	122,202		20,970	64,700	207,872	38155
15	107.7						68098
16	106.8	70,689		31,600		102,289	77285
17	106.5						76429
18			29.0				51777
19	104.7			187,500		187,500	40347
20	105.7						54903
21	106.1						68105
22	106.8						87418
23	107.8						103627
24	108.3						87254
25							60880
26	107.4	168,188		190,950	10,000	369,138	51507
27							61979
28	108.5		27.8	30,130			53467
29	107.9						72758
30	108.9	141,167			142,400	283,567	89049
31							70042
AVG	109		28				
TOTAL		1,009,419		494,320	260,600		

Monthly Well Water Pumped

1,764,339

Monthly Water Treated / Processed in WWTP

1,842,885

Well 4 Depth Sounding			
Field	Plant Display	Date	
			Well 4/5 Purging
			Water/Qtrly Samples
			1,000.00
			Caldor Fire Est.
			Fire Department
			Playground
			-
			Construction Meters

Hours Wells Run

2	69.7
3	59.5
4 & 5	147.4

STAFF REPORT

Policy 630 Update

Background:

District Counsel recently advised Staff that it was necessary to insert Section 5 (see attached policy) in order to be compliant with recent California law. While reviewing Policy 630, additional areas needing change were identified.

- General:
 - Capital Connections Fees nomenclature for this charge was changed to Connection fees over a decade ago and is modified here for consistency.
 - Some of the fees referenced in this Policy occur in the Miscellaneous Fee Schedule adopted by the Board annually, so reference to these fees was added.
- Sections B.3 & B.4: The current definitions were too narrow and did not fully encompass all areas of water or wastewater service to be considered for new applications.
- Section B.5: Required by California law.
- Section D.2: The District no longer allows two meters on the same service line, so this section was deleted.

Fiscal Impact:

None.

Reviewed by Committee:

Operations Committee recommends adoption.

Prepared By:

Erik M. Christeson, P.E.

Drafted: 11/25/85
 Enacted: 03/20/86
 Modified: 05/25/01
04/12/24
 Repealed: _____

POLICY STATEMENT NO. 630
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
NEW SERVICES AND CHANGES OF TYPE OF SERVICE

A. PURPOSE

This policy statement is to assure uniform requirements for providing or changing different types of water service.

B. CONDITIONS UNDER WHICH NEW SERVICES WILL BE CONNECTED

New water and sewer services will be connected subject to all of the following conditions:

1. The land to be serviced is within the service area of and becomes subject to the bonded indebtedness of the District and annexed to the District.
2. The intended customer shall make application for all services and pay the charges as provided in the District's policies and regulations.

3. For water service:

a. Adequate treatment, storage, transmission, and distribution capacity is available.

a.b., a-District ~~distribution water main~~ of adequate capacity and pressure (as solely determined by the District) exists in a right-of-way abutting a principal boundary of the land to be served; or adequate treatment, storage, transmission, and distribution mains, pumps and storage facilities (as solely determined by the District) are constructed, as appropriate, in accordance with the District's engineering requirements.

4. For sewer service:

a. Adequate treatment, collection, lift stations, and disposal capacity is available.

b. District, a-sewer collection main of adequate capacity (as solely determined by the District) exists in a right-of-way abutting boundary of the land to be served;

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or adequate treatment, collection, transmission, and disposal sewer facilities; ~~including lift stations and storage facilities~~ are constructed, as appropriate, in accordance with the District's engineering requirements.

5. In determining whether the District possesses adequate water and sewer capacity and facilities to serve an applicant's proposed development project and in otherwise allocating available water and sewer system capacity, the District shall allocate available water and sewer system capacity pursuant to the following priorities:

- a. Continued water and sewer service to existing water and sewer connections and customers;
- b. New water and sewer service to residential developments that help meet Counties' share of the regional housing need for lower income households as identified in the Counties' housing elements, in accordance with Government Code section 65589.7;
- c. New water and sewer service to development on existing in-fill, developable parcels in the District (i.e., those parcels that can be developed and connected to the water and sewer system without a major sewer main line extension); and
- b.d. New water and sewer service to other development projects.

C. APPLICATIONS FOR NEW SERVICE

Applications for new service shall be in writing on forms provided by the District signed by the intended customer or an authorized agent.

Applications shall be supported by such data as the District shall reasonably require, such as a map or legal description of the property to be served, the date service is to begin, the name and billing address of the person responsible for the payment of the District's fees, charges and rates, whether such person is the owner or tenant of the property, and credit information.

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D. CHARGES FOR NEW SERVICES - WATER AND SEWER

1. ~~Capital connection~~ Connection fees shall be paid prior to processing any application for service.
2. A service line charge, to cover the District's cost of installing a service line from the main adjacent to the property to be served equal to the District's actual costs of material plus handling fees as established by the Board; labor and installation costs and overhead will be charged at rates as established by the Board.
3. At the time of application, the District will collect the estimated cost of the service line and meter installation. When the work has been completed, the customer will be furnished with an itemized statement of cost. If the estimated amount paid is less than said actual costs, the difference shall be paid to the District by the customer. Any amount paid or deposited in excess of said actual cost will be refunded.
4. In accordance with Public Utilities Code section 16481.6, the District may require new water and/or sewer service customers to deposit a sum of money with the District prior to establishing an account and furnishing service. The decision of the District to require a new customer to pay a deposit shall be based solely upon the credit worthiness of the customer/applicant as determined by the District Manager or his or her designee. If the District requires a customer to pay a deposit, the monthly usage for the subject premises as determined by the District Manager or his or her designee.

E. CHANGE OF TYPE OF WATER SERVICE

No change shall be made in the type or size of a water service except upon the filing and processing of an application and payment of a charge in accordance with the following:

1. If the type of service is changed, the applicant shall pay any excess of the current charges set forth in ~~capital connection~~ and miscellaneous fees for a new service of the changed type over the amount paid as said charges when the service was originally installed.
- ~~2. For a smaller meter on the same service line, a charge of \$25 will be made. No credit will be allowed for charges paid when the service was originally installed.~~
- ~~3-2.~~ For a new service of the same type but different size, the applicant shall pay any charges as set forth in the ~~capital connection~~ and miscellaneous fees.

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F. ABANDONMENT OF WATER SERVICE LINE

Whenever a service line is abandoned, the owner of the land served by said line shall pay the District's actual costs for removing the connection of the service line to the District's main and the District's facilities appurtenant to the service line.

G. REVIEW OF NEW APPLICATIONS

Acceptance of an application for service by the District is not a guarantee that a service connection will be made or service provided. No service connection will be made if it is found that actual conditions or facilities as they exist in the field would cause violation of District regulations if such installation were made; information appearing on maps and notes or the signing of a building permit application, notwithstanding.

H. REBATE FEES

Should the applicant request service from a water or sewer pipeline installed by another party who is eligible for rebate of a portion of the original pipeline installation costs, the applicant shall pay a rebate fee equal to the District's calculation of the proportional share of the cost of the original pipeline considering footage of pipeline adjacent to the properties involved.

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects**

	5 Yr Total	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component						
Water	358,000	208,000	60,000	0	90,000	0
Wastewater	776,000	541,000	235,000	500,000	187,500	97,500
Employee Housing	0	0	0	0	0	0
Fire	0	40,000	0	0	0	0
Electric	120,000	20,000	0	50,000	0	50,000
Propane	205,000	115,000	40,000	0	0	50,000
Snow Removal	0	0	0	0	0	0
Cable	0	0	0	0	0	0
Parks and Rec	20,000	20,000	0	0	0	0
Solid Waste	0	0	0	0	0	0
Operations Shared	0	0	0	0	0	0
Total Capacity Expense	1,479,000	944,000	335,000	550,000	277,500	197,500
Replacement Component						
Water	858,000	70,000	305,000	283,000	137,000	63,000
Wastewater	6,269,000	2,978,000	2,288,500	625,000	282,500	252,500
Employee Housing	47,500	16,500	2,500	9,500	9,500	9,500
Fire	129,500	13,500	75,500	13,500	13,500	13,500
Electric	983,500	92,000	534,000	233,000	26,500	98,000
Propane	3,120,000	376,000	2,331,000	331,000	31,000	51,000
Snow Removal	460,000	100,500	39,500	27,500	252,500	40,000
Cable	5,000	1,000	1,000	1,000	1,000	1,000
Parks and Rec	28,000	25,000	1,500	0	1,500	0
Solid Waste	0	0	0	0	0	0
Operations Shared	521,500	35,000	241,500	25,000	80,000	145,000
Total Replacement Expense	12,422,000	3,707,500	5,820,000	1,548,500	835,000	673,500
Total Capital Expense	13,901,000	4,651,500	6,155,000	2,098,500	1,112,500	871,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Water**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical	Updated 1/22/24				
<i>Distribution</i>								
Hazard Assessment	140,000	One Time	1	80,000	60,000			
Lead Service Line Inventory	50,000	One Time	1	50,000				
Pressure Recorders	3,000	One Time	1	3,000				
Sample Station	10,000	One Time	1	10,000				
Well 6 Hydrology Study & Permitting	15,000	One Time	1	15,000				
Pressure Reducing Stations (2)	90,000	One Time	4				90,000	
Test Wells	0	As Needed	5					
Well 6 Installation	0	As Needed	5					
Well Transmission Mains to Upper Zones	0	One Time	5					
<i>Storage</i>								
Tanks (1.4 Mgal additional)	0	As Needed	5					
<i>General</i>								
Connection Fee Study	20,000	As Needed	1	20,000				
Water/Wastewater 218 Rate Study (Split)	30,000	Five Years	1	30,000				
Total Water Capacity Expense	358,000			208,000	60,000	0	90,000	0
Replacement Component								
Fire Hydrant Replacements	40,000	Annual	1	8,000	8,000	8,000	8,000	8,000
Pressure Reducing Valve Replacement	75,000	Five Over Five Years	1	15,000	15,000	15,000	15,000	15,000
Well 2 Telemetry	15,000	One Time	1	15,000				
Well 3 Flow Meter / Telemetry	20,000	One Time	1	20,000				
Well 4/5 Building Replacement/Hardening	107,000	One Time	1		107,000			
Well Pumps	12,000	Five Years	1	12,000				
Distribution System Valve Replacement	25,000	Three Years	2		25,000			25,000
Tank (Dangburg) Recoating	150,000	Thirty Years	2		150,000			
Tank (Lodge) Recoating	150,000	Thirty Years	3			150,000		
Well 3 Building Replacement/Hardening	110,000	One Time	3			110,000		
Well 2 Building Replacement/Hardening	114,000	One Time	4				114,000	
Remote Read Meter Replacement	0	Twenty over Five Years	5					
Tank Diving / Inspection	15,000	Five Years	5					15,000
<i>General</i>								
EV Light Duty Service Truck (Split w/Solid Waste)	0	Ten Years	5					
Total Water Replacement Expense	858,000			70,000	305,000	283,000	137,000	63,000
Total Water Capital Expense	1,216,000			278,000	365,000	283,000	227,000	63,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Wastewater**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical	Updated 1/23/2024				
<i>Collection</i>								
East Lift Upgrade/Replacement (50%)	150,000	Thirty Years	3			150,000		
Main Lift Upgrade/Replacement (50%)	187,500	Thirty Years	4				187,500	
Lower Lift Upgrade/Replacement (50%)	97,500	Thirty Years	5					97,500
<i>Treatment</i>								
Black Tank Telemetry	16,000	As Needed	1	16,000				
Centrifuge Upgrade/Replacement (50%)	325,000	As Needed	1	325,000				
EQ Tank Replacement (50%)	0	As Needed	5					
Headworks/Hycore Upgrade/Replacement (50%)	215,000	As Needed	2		215,000			
Aeration Blower	0	As Needed	5					
<i>Disposal</i>								
Leachfield Depth Telemetry (Fields 3/4/9)	20,000	One Time	1	20,000				
Leachfield Expansion	350,000	As Needed	3			350,000		
Effluent Pumps	0	As Needed	5					
<i>General</i>								
Wastewater Master Plan	150,000	One Time	1	150,000				
Water/Wastewater 218 Rate Study	30,000	Five Years	1	30,000				
Connection Fee Study	20,000	As Needed	2		20,000			
Total Wastewater Capacity Expense	776,000			541,000	235,000	500,000	187,500	97,500
Replacement Component								
<i>Collection</i>								
Collection Manole Infiltration/Inflow Replacement	170,000	As Needed	1	40,000	40,000	40,000	25,000	25,000
Collection Pipeline Infiltration/Inflow Replacement	195,000	As Needed	1	55,000	35,000	35,000	35,000	35,000
Filtrate Pompe #2 VFD	25,000	As Needed	1	25,000				
Main Life Pump Replacement	15,000	As Needed	1	15,000				
Lift Station Pumps	20,000	Three Years	1	10,000			10,000	
Main Lift Roof Replacement/Hardening	50,000	As Needed	1	50,000				
East Lift Equipment/Controls Moved from Vault	165,000	One Time	2		165,000			
East Lift Upgrade/Replacement (50% Repl)	150,000	Thirty Years	3			150,000		
Lift Transducers	10,000	Five Years	3			10,000		
Main Lift Upgrade/Replacement (50% Repl)	187,500	Thirty Years	4				187,500	
Lower Lift Upgrade/Replacement (50% Repl)	0	Thirty Years	5					97,500
Collection Pipeline Meadow Replacement	0	As Needed	5					
SSMP Update	0	Five Years	5					60,000
<i>Treatment</i>								
Centrifuge Upgrade/Replacement (50%)*	325,000	One Time	1	325,000				
Microscope	2,500	One Time	1	2,500				

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Wastewater**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Replace Anoxic / MBR Recirc / Filtrate Pumps*	460,000	One Time	1	460,000				
Replace Basin Area Exhaust Fans*	70,000	One Time	1	70,000				
Replace MBR Pneumatic Valves*	120,000	One Time	1	120,000				
Electrical Upgrades*	110,000	One Time	1	110,000				
Misc. Sitework / Piping / Electrical*	657,000	One Time	1	328,500	328,500			
CIP Tank Canopy*	95,000	One Time	2		95,000			
Demolish A-Frame*	245,000	One Time	2		245,000			
Repair/Repaint Exterior Walls*	110,000	One Time	2		110,000			
Replace Chemical Feed Pumps*	75,000	Ten Years	2		75,000			
Headworks/Hycore Upgrade/Replacement (50%)*	215,000	One Time	2		215,000			
Upgrade Instrumentation*	25,000	One Time	2		25,000			
General Conditions/Overhead/Profit (20%)	450,000	One Time	1	250,000	200,000			
Financing (Per Stifel Estimate)*	230,000	One Time	1	165,000	65,000			
Construction Phase Services	450,000	One Time	1	250,000	200,000			
SCADA/PLC/Controls System Replacement*	700,000	One Time	1	400,000	300,000			
Contingency (15% of Construction Estimate)	200,000	One Time	1	100,000	100,000			
Membrane Replacement	200,000	Fifteen Years	1	200,000				
Concrete Basin Refurbishment & Recoating	150,000	Thirty Years	3			150,000		
CIP Tank Replacement	0	Thirty Years	5					
EQ Tank Replacement (50% Replacement)*	0	One Time	5					
<i>Disposal</i>								
VFD Replacement	20,000	Two Years	2		10,000		10,000	
Leachfield Cleanouts	45,000	One Time Over 5 Years	3			15,000	15,000	15,000
Monitoring Well Replacement & New WDR	225,000	One Time	3			225,000		
Effluent Disposal Line	0	One Time	5					
Leachfield Lateral Replacement	0	Twenty Years	5					
Pumps/Controls, Absorption Beds	0	Ten Years	5					
<i>General</i>								
Washer/Dryer	2,000	Ten Years	1	2,000				
EV Light Duty Service Truck	80,000	Ten Years	2		80,000			
Lift Equipment	20,000	Ten Years	5					20,000
Walk-Behind Snowblower	0	Ten Years	5					
Total Wastewater Replacement Expense	6,269,000			2,978,000	2,288,500	625,000	282,500	252,500
Total Wastewater Capital Expense	7,045,000			3,519,000	2,523,500	1,125,000	470,000	350,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Employee Housing**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical					
[No Capital Capacity Improvements]	0							
Total Employee Housing Capacity Expense	0			0	0	0	0	0
Replacement Component								
Flooring	9,000	Two Years (Until all 8 Replaced, then 10 Years)	1	4,500			4,500	
Hot Water Heaters	24,000	Two Years (Until Remaining 5 Replaced, then 10 Years)	1	8,000		8,000		8,000
Refrigerators	4,500	Two Years (Until Remaining 5 Replaced, then 10 Years)	1	1,500		1,500		1,500
Window Replacement	5,000	Three Years	1	2,500			2,500	
Dishwashers	1,000	Two Years (Until all 7 Replaced, then 10 Years)	2		500		500	
Washers/ Dryers	4,000	Two Years (Until Remaining 3 Replaced, then 10 Years)	2		2,000		2,000	
Door Replacement	0	Ten Years	5					
Total Employee Housing Replacement Expense	47,500			16,500	2,500	9,500	9,500	9,500
Total Employee Housing Capital Expense	47,500			16,500	2,500	9,500	9,500	9,500

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Fire**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical					
218 Special Assessment Engineering Study	40,000	As Needed	1	40,000				
Type 1 Fire Truck	0	20 years	5					
Total Fire Capacity Expense	0			40,000	0	0	0	0
Replacement Component								
Hose Replacement	7,500	Annual	1	1,500	1,500	1,500	1,500	1,500
Radio Equipment	10,000	Annual	1	2,000	2,000	2,000	2,000	2,000
Structure Gear / PPE	50,000	Annual	1	10,000	10,000	10,000	10,000	10,000
Boiler - Fire Bay	37,000	As Needed	2		37,000			
Extrication Equipment	10,000	15 years	2		10,000			
Ladder Replacement	15,000	10 years	2		15,000			
Command Vehicle	0	10 years	5					
Type 1 Fire Truck	0	20 years	5					
Type 6 Mini-Pumper Vehicle	0	15 years	5					
Total Fire Replacement Expense	129,500			13,500	75,500	13,500	13,500	13,500
Total Fire Capital Expense	129,500			53,500	75,500	13,500	13,500	13,500

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Electric**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical					
Upgrades the PH/ future capacity (8MW)	0	As Needed	5					
<i>General</i>								
Connection Fee Study	20,000	As Needed	1	20,000				
Electric 218 Rate Study	50,000	Five Years	3			50,000		
Mini-Excavator (Split with Propane)	50,000	One Time	5					50,000
Total Electric Capacity Expense	120,000			20,000	0	50,000	0	50,000
Replacement Component								
CEMS Screen Replacement	9,000	Two Years	1	3,000		3,000		3,000
Meadow Direct Burial Line Replacement	550,000	One Time	1	50,000	500,000			
Out Valley Switching Cabinet Replacement	60,000	One Time	1	20,000	20,000	20,000		
Powerhouse Door	4,000	One Time	1	4,000				
Radiator Safety Rails	5,000	One Time	1	5,000				
Riser Vaults (8)	40,000	Annual for 4 years	1	10,000	10,000	10,000	10,000	
Service Lines	8,000	Two Years	2		4,000		4,000	
Powerhouse Radiator Roof	200,000	One Time	3			200,000		
Distribution System FCIs	12,500	One Time	4				12,500	
Phase 3 Loop Road Project	95,000	One Time	5					95,000
EV Heavy Duty Service Truck (Split with Propane)	0	Ten Years	5					
Snowmobiles	0	Fifteen Years	5					
Walk-Behind Snowblower	0	Ten Years	5					
Total Electric Replacement Expense	983,500			92,000	534,000	233,000	26,500	98,000
Total Electric Capital Expense	1,103,500			112,000	534,000	283,000	26,500	148,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Propane**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical					
[No Capital Capacity Improvements]	0							
<i>General</i>								
Propane Master Plan	100,000	One Time	1	100,000				
Connection Fee Study (Split)	15,000	As Needed	1	15,000				
Propane Rate Study	40,000	Five Years	2		40,000			
Mini-Excavator (Split with Electric)	50,000	One Time	5					50,000
Total Propane Capacity Expense	205,000			115,000	40,000	0	0	50,000
Replacement Component								
Leak Survey	20,000	Five Years	1					20,000
Meter Replacement (Commercial)	40,000	10% a year	1	8,000	8,000	8,000	8,000	8,000
Meter Replacement (Residential)	40,000	10% a year	1	8,000	8,000	8,000	8,000	8,000
Propane Vaporizer	125,000	Fifteen Years	1	125,000				
Regulator Replacement	75,000	10% a year	1	15,000	15,000	15,000	15,000	15,000
Propane Tank & Vaporizer Roof Enclosures	2,160,000	One Time	1	160,000	2,000,000			
Propane Service Line Replacement	660,000	Two Years	1	60,000	300,000	300,000		
Upsize Liquid Line to 2-Inch	0	One Time	5					
EV Heavy Duty Service Truck (Split with Electric)	0	Ten Years	5					
Total Propane Replacement Expense	3,120,000			376,000	2,331,000	331,000	31,000	51,000
Total Propane Capital Expense	3,325,000			491,000	2,371,000	331,000	31,000	101,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Snow Removal**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical					
Total Snow Removal Capacity Expense	0			0	0	0	0	0
Replacement Component								
950F & 950GC Tires	30,500	3 Years w/5 Year Spacing	1	8,000	10,000			12,500
Trackless Tires	12,500	Annual	1	2,500	2,500	2,500	2,500	2,500
Trackless Repairs (Injectors/Radiators/Pumps)	30,000	As Needed	1	30,000				
ICE Light Duty Service Truck	60,000	Ten Years	1	60,000				
Exhaust / Fume Collection (Split w/Shared)	15,000	One Time	2		15,000			
924G Tires	12,000	Five Years	2		12,000			
Diesel Fill Station (Powerhouse)	20,000	One Time	3			20,000		
Gantry Crane	5,000	One Time	3			5,000		
Trackless Replacement	250,000	As Needed	4				250,000	
RPM Upper Assembly Manufacturer Refurb.	25,000	Five Years	5					25,000
RPM Replacement	0	Twenty Years	5					
Total Snow Removal Replacement Expense	460,000			100,500	39,500	27,500	252,500	40,000
Total Snow Removal Capital Expense	460,000			100,500	39,500	27,500	252,500	40,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Cable**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical					
[No Capital Capacity Improvements]	0							
Total Cable Capacity Expense	0			0	0	0	0	0
Replacement Component								
Channel 19 Equipment/ Education	5,000	Annual	1	1,000	1,000	1,000	1,000	1,000
Cable Equipment	0	Five Years	5					
Total Cable Replacement Expense	5,000			1,000	1,000	1,000	1,000	1,000
Total Cable Capital Expense	5,000	0		1,000	1,000	1,000	1,000	1,000

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Parks and Rec**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical					
OGALS Project	20,000	One Time	1	20,000				
Total Parks and Rec Capacity Expense	20,000			20,000	0	0	0	0
Replacement Component								
Playground Retaining Wall	25,000	One Time	1	25,000				
Playground Appurtenance Repair/Replace	3,000	Two Years	2		1,500		1,500	
Total Parks and Rec Replacement Expense	28,000			25,000	1,500	0	1,500	0
Total Parks and Rec Capital Expense	48,000			45,000	1,500	0	1,500	0

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Solid Waste**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical					
[No Capital Capacity Improvements]	0							
Total Solid Waste Capacity Expense	0			0	0	0	0	0
Replacement Component								
Dumpsters	0	As Needed	5					
EV Light Duty Service Truck (Split w/Water)	0	Ten Years	5					
Recycling	0	As Needed	5					
Total Solid Waste Replacement Expense	0			0	0	0	0	0
Total Solid Waste Capital Expense	0			0	0	0	0	0

**Kirkwood Meadows Public Utility District
FY 23/24 Capital Improvement Projects - Operations Shared**

	5 Yr Total	Cycle	Priority	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Capacity Component			Scale 1~5 1=Critical					
[No Capital Capacity Improvements]								
Total Operations_Shared Capacity Expense	0			0	0	0	0	0
Replacement Component								
Asphalt Repair	40,000	Annual	1	10,000	5,000	10,000	5,000	10,000
Computers	25,000	Annual	1	5,000	5,000	5,000	5,000	5,000
Heat Pumps & Infrastructure @ CSB (Phase 2)	35,000	One Time	1		35,000			
Roof Heat Tape - Shop	5,000	One Time	1	5,000				
Office Equipment	15,000	Biannual	1	5,000		5,000		5,000
Vehicle Tires	15,000	Biannual	1	5,000		5,000		5,000
Backhoe	180,000	Fifteen Years	2		180,000			
Fall Protection	1,500	Five Years	2		1,500			
Exhaust / Fume Collection (Split w/Snow Rem.)	15,000	One Time	2		15,000			
10 Wheel Dump Truck	50,000	One Time	4				50,000	
CSB Window Replacement	20,000	Ten Years	4				20,000	
CSB Carpet Replacement	0	Fifteen Years	5					
Mud Room Concrete Floor & Pallet Racks	120,000	One Time	5					120,000
Scaffolding	0	Ten Years	5					
Shoring	0	Fifteen Years	5					
Walk-Behind Snowblower	0	Ten Years	5					
Fire Bay/Shop LED Light Fixture Upgrade		One Time		5,000				
Sensus Flexnet Handheld		Five Years		4,500				
Total Operations_Shared Replacement Expens	521,500			35,000	241,500	25,000	80,000	145,000
Total Operations_Shared Capital Expense	521,500			35,000	241,500	25,000	80,000	145,000

STAFF REPORT

KMA Snow Removal

Background:

In late August 2023, KMA chose not to renew their snow removal contract with the District. In September the Board adopted numerous, drastic changes to attempt to reduce the snow removal budget for its remaining snow removal customers. These changes included:

- Changes to G&A allocations
- Increased internal District allocation
- Deferral of interfund loan repayments
- Deferral of replacement of the 1993 snow removal pickup
- Deferral of Trackless repairs and equipment purchases
- Tracking existing debt based upon benefit received at the time of the interfund loan. Total debt is \$158,276 as of December 31, 2023 of which KMA's share is \$54,130.

On March 29, 2024, KMA Board President Larry Parker contacted the District to see if the District was willing to provide KMA a proposal for service for Fiscal Year 2024/25.

Recommended Actions:

After significant discussions, Staff recommends the following:

- That the District offer KMA a contract for Fiscal Year 2024/25 under the following conditions:
 - The contract is for roads and parking pads only.
 - Staff believes that due to deferred repairs and purchases, it will be necessary to purchase a new "Trackless" to service KMA driveways. Given the significant costs incurred by the remaining customers by KMA's abrupt departure and significant changes noted above, it would require a large increase to the snow removal budget.
 - Staff believes that the current staffing levels could accommodate this additional work without hiring more seasonal employees.
 - There were at least 2 vendors that completed driveway snow removal in KMA and other areas. Staff believes these, or similar, vendors would be able to provide sufficient service to KMA driveways.
 - That the KMA snow stakes be brought to District standards (via contract services from the District or KMA hired 3rd party contractor).
 - That KMA indemnify the District from all existing hazardous conditions, including but not limited to pre-existing fuel, oil, or hydraulic fuel spills.

-
- That KMA repair all pavement conditions that may damage District equipment prior to the start of the 2024/25 snow removal season.
 - Changes to the G&A allocations be reversed.
 - The interfund loans repayment not begin until next fiscal year and that each HOA be billed annually based on the repayment schedule and upon the % benefit received at the time of the interfund loans and that it is reflected on the snow removal invoices on a line separate from the annual contract prices.
 - That the Board direct Staff to prepare 2 snow removal budgets; 1) with KMA under the conditions noted above and 2) without KMA under the conditions adopted in September 2023.

Another consideration for the Board is that KMA has had numerous resignations from their Board over the last year and currently has two vacancies. Whomever fills these vacancies may impact KMA's willingness to enter into a contract with the District. As such, Staff recommends limiting Staff labor to the development of these 2 budgets, so as to avoid any further tasks whose labor costs would be borne unfairly by the current snow removal customers with no guarantee of repayment.

Fiscal Impact:

Undetermined.

Reviewed by Committee:

None.

Prepared By:

Rick Ansel & Erik Christeson

KVFD Organizational Structure Changes

Background:

At the March 8, 2024 Board meeting, the Board directed Staff “to explore and present options for budgeting, staffing, and the organizational structure changes that would enable full and/or part-time professional staffing, including the position of the Fire Chief, beginning in fiscal year 2024-2025.” The apparent intent being to create the structure that could immediately employ a paid Fire Chief, and ultimately paid firefighters, provided a funding source was available.

Available Options:

Create paid positions at KMPUD/KVFD:

Currently, the District is prohibited from having paid safety employees (as defined by CalPERS) under our CalPERS contract. In order to create these positions, the District would need 1) send proposed duty statements for any safety positions to CalPERS; 2) CalPERS to make a determination within 30 days that the District positions would fall under CalPERS safety guidelines; 3) District to pay CalPERS to complete a “valuation” for the cost of the amendment which will take 60-90 days and; 4) the District Board must approve a resolution to execute the amendment.

Under this structure, any employees would be considered “new” employees in the eyes of CalPERS, unvested in the CalPERS Pepra safety retirement program, and without credit for any years service under CalPERS classic. In other words, if the current volunteer KVFD Chief desired to become a paid fire chief at KMPUD/KVFD it would end his CalPERS Classic retirement accrual and he need to work for 5 years under the new CalPERS Pepra safety before he would be eligible for that requirement. If he chose not to proceed, the KMPUD/KVFD Fire Chief salary would need to be commensurate with other much larger fire departments to have any chance of attracting a qualified candidate. This was not contemplated in any of the budgetary scenarios of the Fire TAC.

Formation of a new entity:

KMPUD is authorized under law to provide fire/emergency services and already has exercised this power. Unlike Amador County, there is no mechanism in the special district law and enabling acts for KMPUD to form a dependent agency to provide services it can provide directly.

Therefore, the only option related to this approach would be for KMPUD to apply to the LAFCo to terminate providing fire and emergency services and participating in the formation of a new, independent agency which would take over KMPUD’s obligations and to which the District could donate its fire/emergency equipment, etc. This scenario would need to be explored further by District counsel. It is unclear at this time if the District could give funds (property taxes) to the new entity or if the District could transfer the current or future assessment district to the new entity.

Retain contract services:

As explored previously, the District could seek contract services from CalFIRE or other neighboring fire departments. Currently, Amador Fire Protection District has declined to provide contract services. This leaves Eastern Alpine Fire Department (Alpine County) or CalFIRE. It is unclear if either would be willing or what their price proposal would be. The District did receive a proposal from Eastern Alpine in 2018, which it declined to pursue, but may be a good starting point to re-engage in discussions with Eastern Alpine.

Next Steps:

The Board should direct Staff to focus on one of the aforementioned options and bring back a more thorough next steps (excepting CalPERS which is clear as noted above).

If the CalPERS Pepra safety is chosen, the District could proceed immediately, but leave all positions unfilled until a funding source was available.

If the formation of a new entity is chosen, this will require significant legal research, and require the pause of any 218 assessment formation until it is clear if an assessment district and funds could be transferred.

If contract services is chosen, the District should only contact entities to gauge interest. No negotiations should be engaged until a funding source is available for which the District could convey the funds available and seek proposals within those financial limitations. If there is any interest, this information will be brought back to the Board.

Prepared By:

Chief Ansel & Erik Christeson

Major Projects	2024			2025				2026				2027			
	Q2	Q3	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															
Meadow Direct Burial Line Replacement															
OGALS Park Project															
Propane Service Line Replacement															
Tank & Vaporizer Roofs															
WWTP Repair & Rehabilitation															

Planning															
Design															
Bid/Construction															

Board Future Activities	2024			2025				2026				2027			
	Q2	Q3	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)															
Connection Fee Study															
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.

Communications Committee Report

Meeting Date(s): [March 14, 2024](#)

Attendees

- *KMPUD Board*: Chair Doug Mitarotonda, Chris Tucher
- *KMPUD Staff*: Assistant GM Rick Ansel
- *Community Committee Members*: Sandy Goldberg, Pamela Hyde

1) Customer Communications Policies

The Committee reviewed Staff's draft policies and agreed that the content was appropriate. Doug recommended, and the Committee agreed, that the information would be more easily understood if presented in a table format. Staff will revisit the formatting and present updates at the next Communications Committee meeting.

2) FAQs

The Communications Committee members assigned FAQs (Chris - Snow Removal, Doug - Electricity, Pamela - Propane) presented their initial drafts. The Committee agreed that these FAQs are a good starting point. The documents are now ready for Staff to provide answers, when assigned.

3) Road Map

The Committee discussed and updated our Road Map, see attached.

Recommendations

None.

Order	Status	Assigned	Expected Completion	Area	Topic	Description
10	Done	Staff	Feb 8, 2024	Policy	General Protocols / Procedures	Create a document that outlines the Districts general protocols and procedures for customer communications.
20	In flight	Staff	Apr 11, 2024	Policy	Snow Removal Protocols / Procedures	Create a document that outlines District communications for the specific service.
30	In flight	Staff	Apr 11, 2024	Policy	Electricity Protocols / Procedures	Create a document that outlines District communications for the specific service.
40	In flight	Staff	Apr 11, 2024	Policy	Propane Protocols / Procedures	Create a document that outlines District communications for the specific service.
50	In flight	Staff	Apr 11, 2024	Policy	Water Protocols / Procedures	Create a document that outlines District communications for the specific service.
60	In flight	Staff	Apr 11, 2024	Policy	Wastewater Protocols / Procedures	Create a document that outlines District communications for the specific service.
70	Scoped	Staff	May 9, 2024	Policy	Fire and Emergency Medical Services Protocols	Create a document that outlines District communications for the specific service.
80	In flight	Staff	Apr 11, 2024	Policy	Solid Waste Protocols / Procedures	Create a document that outlines District communications for the specific service.
100	Scoped	Staff	Jun 13, 2024	Website	Snow Removal FAQ	Create a FAQ about specific service questions to post on the website.
110	Scoped	Staff	Jun 13, 2024	Website	Electricity FAQ (Doug)	Create a FAQ about specific service questions to post on the website.
120	Scoped	Staff	Jun 13, 2024	Website	Propane FAQ (Pamela)	Create a FAQ about specific service questions to post on the website.
130	In flight	Committee	Apr 11, 2024	Website	General FAQ (Pamela)	Create a FAQ about general District questions to post on the website.
140	In flight	Committee	Apr 11, 2024	Website	Fire and Emergency Medical Services FAQ (Sa	Create a FAQ about specific service questions to post on the website.
150	In flight	Committee	Apr 11, 2024	Website	Water FAQ (Chris)	Create a FAQ about specific service questions to post on the website.
160	In flight	Committee	Apr 11, 2024	Website	Wastewater FAQ (Chris)	Create a FAQ about specific service questions to post on the website.
170	In flight	Committee	Apr 11, 2024	Website	Solid Waste FAQ (Doug)	Create a FAQ about specific service questions to post on the website.
180	Scoped	Staff	Jun 13, 2024	Outbound	Newsletter subscriber campaign	Create a plan for Staff to execute in order to increase the number of KMPUD newsletter subscribers.
185	Scoped	Committee	May 9, 2024	Outbound	Newsletter content policy	Define guidelines Staff should use to communicate content to customers in the newsletter.
190	Scoped	Staff	Jun 13, 2024	Policy	Community involvement for specific topics	What do we do when customers raise issues, whether they are: * New topics within subject matter jurisdiction that the Board should discuss. * Topics within our subject matter jurisdiction that Staff are already aware of / already working on. * Topics outside our subject matter jurisdiction.
200	Scoped	Staff	Jun 13, 2024	Outbound	Noting that comments / results will be public	When we create community surveys, note comments / results will be public (but not identifiable).
210	Scoped	Staff	Jun 13, 2024	Outbound	Bi-annual customer survey	Review questions and ensure goes out according to policies
				Outbound	Annual Report	Define guidelines KMPUD Board Chair should use to communicate content to customers in the annual report.
				Outbound	Social Media Presence	Should we consider hiring someone to focus on this.
				Outbound	Snow Removal talking points	Discuss key messaging around Snow Removal that should be included in outbound communications.
				Outbound	Propane talking points	Discuss key messaging around Propane that should be included in outbound communications.
				Website	Update broken links to documents	Document links were broken when moving to a cloud service, fix the broken links.
				Website	Meeting dates	This task is to centralize and clarify Board and Committee meeting dates.
				Outbound	New customer onboarding materials	Review and update KMPUD onboarding documents
				Outbound	Energy Rebate program	We need to communicate to customers the new Enege Rebate program approved by the Board, including pre-approval
				Outbound	Opt-in vs. Opt-out communications	Emergency communications related to phone/email/text - can we override preferences?
				Outbound	Content of snow removal text messages	What is the content that should be in the texts
				Outbound	Should we echo non-KMPUD related topics	KMD potholes, KMR announcements that impact the community (e.g., parking reservations)