



**AGENDA**  
**SPECIAL BOARD MEETING**  
**Monday, April 3, 2023 – 2:00 PM**  
 District Board Room, Community Services Building  
 33540 Loop Road, Kirkwood, CA 95646

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**BOARD MEMBERS**

Robert Epstein, President

John Schroeder, Vice President  
 Doug Mitarotonda, Treasurer

Peter Dornbrook, Secretary  
 Bertrand Perroud, Assistant Secretary

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**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 not available at the physical location of the meeting. You may participate via the Zoom Webinar.

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

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

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

**HOW TO SUBMIT PUBLIC COMMENTS:**

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

**ACCESSIBILITY INFORMATION:**

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

*Distribution Date: March 27, 2023*

**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 3, 2023 Special Meeting Minutes
  - b) Approve Current Consent for Claims
  - c) Review Receivables/Shut Offs Report
  - d) Reauthorize Remote Meetings under AB 361
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
  - a) **RESOLUTION 23-03 OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT TO FORM COMMUNITY FACILITIES DISTRICT NO. 2023-1 (FIRE SERVICES) TO FINANCE PUBLIC SERVICES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT.** Discussion & possible action. *GM Christeson*
  - b) **RESOLUTION 23-04 OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT CALLING A SPECIAL ELECTION FOR KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2023-1 (FIRE SERVICES).** Discussion & possible action. *GM Christeson*
  - c) **Statement of Support for Community Facilities District No. 2023-1 (Fire Services).** Discussion & possible action. *GM Christeson*
  - d) **Finances.** Discussion and possible action regarding the District's financials. *AM Baggett*
    - i) Overview & Budget Variances
    - ii) February Financials

- e) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
- f) **Propane/Electric Meter Shed Status.** Update. *OM Benson*

- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 11) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 12) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 13) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **GENERAL DISCUSSION** Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.
- 16) **ADJOURNMENT**  
The next Special Board Meeting is scheduled for Monday, May 1, 2023 at 2:00 PM.

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

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

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

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the Brittne Morris at (209) 258-4444, by email at [bmorris@kmpud.com](mailto: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***

**Erik Christeson**

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**From:** Arnaud <charton@gmail.com>  
**Sent:** Thursday, March 02, 2023 3:27 PM  
**To:** Erik Christeson  
**Subject:** March 3, 2023 KMPUD Board Public comment

Hi Erik,  
This is my public comment about snow removal:

With the large snowfall this year, and the snow plowed from the road, we have a huge wall to dig through and a dangerous climb to access our property, to the point that we were not able to make it through to our home the last time we drove up.

I'm told the solution is to add a driveway and a garage, which is prohibitively expensive at our location. And really, that should not be the solution.

KMPUD religiously avoids sending snow on driveways, could the same be true for paths?

Our path is clearly marked, one can assume it goes perpendicular to the road.

I would love for KMPUD to be part of the solution to improve winter access to our homes, for example using a snowcat to make a path,...

Thanks

Regards,  
Arnaud Charton  
34081 Dangberg Dr  
Kirkwood Meadows PUD 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**

**Director Mitarotonda will Participate from the**  
**following remote location:**  
**Burlingame Public Library**  
**480 Primrose Road, Burlingame CA 94010**  
**Study Room A**

**SPECIAL MEETING OF THE BOARD OF DIRECTORS**  
**Friday, March 3, 2023 – 2:00 PM**

**BOARD MEETING MINUTES**

John Schroeder, Vice President  
 Peter Dornbrook, Secretary

**BOARD MEMBERS**  
 Robert Epstein, President

Doug Mitarotonda, Treasurer  
 Bertrand Perroud, Asst. Secretary

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

1. **CALL TO ORDER**

*Director Schroeder*

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

2. **ROLL CALL**

*Secretary Dornbrook*

Board of Directors Present:

None

Board of Directors Present via Zoom:

Directors Mitarotonda, Schroeder, Dornbrook,  
 President Epstein, Director Perroud.

Board of Directors Absent:

Staff Present:

General Manager Christeson, Assistant General Manager  
 Ansel, Administrative Manager Baggett, Operations Manager  
 Benson, Brittnie Morris

Others Present and via Zoom:

Beth McAllister, Jack Loginotti, John Reiter, Larry Parker, Robert  
 Knourek, Sandy Goldberg, Caroline Scott, Matt Jones, Howard  
 Hoffman, Adam Brinkman, Nehal Thumar, Andrea Roess, Dave  
 Fama, Jones Hall, James Wawrzyniak,

3. **ANNOUNCEMENTS**

*General Manager Christeson*

General Manager Christenson Confirmed that there was a quorum present, and that they can Proceed with the meeting. And that if anybody had 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**

Howard Hoffman commented on propane.

**6. WRITTEN COMMENTS FROM THE PUBLIC**

None

**7. ADOPTION OF CONSENT CALENDAR**

- a. **Approve February 10th, 2023, Board Meeting Minutes**  
Approve February 10th, 2023, Board Meeting Minutes
- b. **Current Consent for Claims**  
Due to the timing of the meeting consent for claims was not available.
- c. **Review Receivables/Shut offs Report.**  
Due to the timing of the meeting Review Receivables/shut offs report was not available.
- d. **Re-Authorize AB 361 Teleconference Meetings.**  
Re-Authorize AB 361 Teleconference Meetings.

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

AYES: Directors Schroeder, Mitarotonda, and Dornbrook

NOES: None

ABSENT: President Epstein, Director Perroud

ABSTAINING: None

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

None

**9. ITEMS FOR BOARD ACTION**

- a. **RESOLUTION NO. 23-02 – A Resolution of the Board of Directors of the Kirkwood Meadows Public Utility District, of intention to establish a Community Facilities District.**  
Discussion & Possible Action. *GM Christeson*

General Manager Christeson presented Resolution 23-02 and Dave Fama (Jones Hall) further explained the resolution. Discussion ensued.

Director Mitarotonda made a motion to adopt Resolution 23-02 with the updated exhibit B to include medical services, Director Dornbrook seconded, and it carried by the following roll call vote:

AYES: Directors Schroeder, Mitarotonda, and Dornbrook

NOES: None

ABSENT: President Epstein, Director Perroud

ABSTAINING: None

- b. **Finances.** Discussion and possible action regarding the district's financials. *AM Baggett*
  - i. **Overview & Budget Variances**

Administrative Manager Baggett Gave an overview & Budget variances. Discussion ensued.

ii. **January Financials**

Administrative Manager Bagger went over January Financials. Discussion ensued.

- c. **Performance reporting & Aquifer Levels.** Update *OM Benson*

Did not have any information on performance reporting due to the timing of billing.

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

Operations Manager Benson gave an update on progress of customer meter shed installations. Discussion ensued.

- e. **General Manager Objectives Fiscal Year 2022-20-23 Revision.** Discussion and possible action. *Vice-President Schroeder.*

Director Mitarotonda made a motion to approve the revised General Manager Objectives for fiscal year 2022-2023. Director Dornbrook seconded, and it carried by the following roll call vote:

AYES: Directors Schroeder, Mitarotonda, and Dornbrook

NOES: None

ABSENT: President Epstein, Director Perroud

ABSTAINING: None

**10. MAJOR PROJECT UPDATES.**

General Manager Christeson reported on Major Projects. Discussion ensued.

**11. General Manager's Report**

General Manager Christeson reported on:

- Snow removal staffing and major equipment issues.
- Mechanic was snowed off but has fixed 1 ½ machines since he's been back.

**12. Operations Report**

Assistant General Manager Ansel reported on:

- Snow removal status.
- Propane status.
- Solid waste status and issues with cars parked in front of dumpsters. Requested HOA's to place more "No Parking" signs.
- Wastewater treatment plant issues.

**13. STANDING COMMITTEE REPORT**

a. **Finance Committee**

Nothing further to report on.

b. **Operations Committee**

All items covered.

**c. Planning Committee**

Director Mitarotonda gave an update on the needs assessment, AMU discounts, the energy efficiency rebate program, and the fuel switching rebate program.

**d. Communications Committee**

Director Dornbrook mentioned the potential options about making the rest of the community aware of the needs of the fire department.

**e. Personnel Committee**

Nothing further to report on

**f. LAFCO**

Director Mitarotonda noted that LAFCO is meeting on Tuesday. They will be addressing two main business items, and they will report on it once it's over.

**14. TEMPORARY ADVISORY COMMITTEE REPORT**

None

**15. General Discussion.**

Director Mitarotonda expressed his concerned that fuel switching is slow and is wondering if they should accelerate the conversations in regards to propane.

Director Mitarotonda asked for information regarding the electricity pricing.

GM Christeson reminded everyone of the next two special meetings on Monday, April 3<sup>rd</sup> and Monday, May 1<sup>st</sup>.

**16. ADJOURNMENT**

There being no further business, the meeting was adjourned at 3:18 pm

*(The next Special Board Meeting is scheduled for Monday, April 3rd, 2023 at 2:00 PM)*

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Peter Dornbrook, Board Secretary  
Kirkwood Meadows Public Utility District

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Brittnie Morris, Clerk of the Board



**Consent for Claims  
April 3rd 2023**

Aqua Sierra (VFD Replacement)	\$22,948
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OPERATING COSTS	\$1,394,469
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<b>TOTAL</b>	<b>\$1,417,417</b>
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<b>ACES001</b>	<b>ACES WASTE SERVICES, INC</b>									
19237	02/06/2023	2023-07	662522		AP006244	JANUARY SLUDGE REMOVAL	0.00	943.73	37791	0.00
19251	02/08/2023	2023-07	661998	23-275	AP006248	JANUARY WASTE REMOVAL	0.00	22,755.53	37791	0.00
								<b>\$23,699.26</b>		<b>\$0.00</b>
<b>ACES001 ACES WASTE SERVICES, INC</b>										
<b>AERO001</b>	<b>AEROMOD</b>									
19290	02/16/2023	2023-08	SO43304-01	23-308	AP006274	DRAIM FILTERING BAG	0.00	794.45	37809	0.00
								<b>\$794.45</b>		<b>\$0.00</b>
<b>AERO001 AEROMOD</b>										
<b>AIRG001</b>	<b>AIRGAS USA, LLC</b>									
19285	02/14/2023	2023-07	9994840544		AP006271	CYLINDER RENTAL	0.00	295.42	37810	0.00
								<b>\$295.42</b>		<b>\$0.00</b>
<b>AIRG001 AIRGAS USA, LLC</b>										
<b>ANSE001</b>	<b>RICK ANSEL</b>									
19224	02/06/2023	2023-07			AP006242	JANUARY KVFD	0.00	1,140.00	37781	0.00
								<b>\$1,140.00</b>		<b>\$0.00</b>
<b>ANSE001 RICK ANSEL</b>										
<b>AQUA001</b>	<b>AQUA SIERRA CONTROLS, INC.</b>									
19288	02/15/2023	2023-08	33201	23-227	AP006273	VFD & OVERLOADS REPLACEMENT PROGRESS E	0.00	5,012.20	37811	0.00
								<b>\$5,012.20</b>		<b>\$0.00</b>
<b>AQUA001 AQUA SIERRA CONTROLS, INC.</b>										
<b>BAGG001</b>	<b>THOMAS BAGGETT</b>									
19225	02/06/2023	2023-07			AP006242	JANUARY KVFD	0.00	295.00	37782	0.00
19241	02/06/2023	2023-07		23-276	AP006244	LOWES REFUND	0.00	135.94	37793	0.00
								<b>\$430.94</b>		<b>\$0.00</b>
<b>BAGG001 THOMAS BAGGETT</b>										
<b>BAIL001</b>	<b>BAILEY CIVIL ENGINEERING</b>									
19260	02/09/2023	2023-07	285		AP006254	PALISADES 6	0.00	2,945.00	37794	0.00
								<b>\$2,945.00</b>		<b>\$0.00</b>
<b>BAIL001 BAILEY CIVIL ENGINEERING</b>										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>BART001 BARTKIEWICZ KRONICK &amp; SHANHAN</b>										
19257	02/08/2023	2023-07			AP006251	JANUARY LEGAL FEES	0.00	1,400.00	37795	0.00
							<b>\$1,400.00</b>		<b>\$0.00</b>	
<b>BOTW001 BANK OF THE WEST</b>										
19223	02/03/2023	2023-07			AP006241	JANUARY MASTERCARD PARYMENT	0.00	4,009.29	8801741	0.00
19296	02/17/2023	2023-08			AP006277	SM4 #111 LOAN PAYMENT	0.00	972.49	8801743	0.00
							<b>\$4,981.78</b>		<b>\$0.00</b>	
<b>CALP002 CALPERS</b>										
19267	02/09/2023	2023-08			AP006256	UNFUNDED LIABILITY PEPRA	0.00	171.33	8801740	0.00
19268	02/09/2023	2023-08			AP006256	UNFUNDED LIABILITY CALPERS	0.00	8,649.42	8801740	0.00
							<b>\$8,820.75</b>		<b>\$0.00</b>	
<b>CALP457 CALPERS SUPPLEMENTAL INCOME PLANS</b>										
19263	02/09/2023	2023-08			AP006256	PPE 02.04.2023 #100000017072081	0.00	2,500.00	8801737	0.00
							<b>\$2,500.00</b>		<b>\$0.00</b>	
<b>CAMP006 JON CAMPBELL</b>										
19253	02/08/2023	2023-06		23-254	AP006249	LOWES REFUND	0.00	49.37	37796	0.00
19254	02/08/2023	2023-08		23-305	AP006250	LOWES REFUND	0.00	147.43	37796	0.00
19274	02/10/2023	2023-08	6145-927779	23-313	AP006265	NAPA REFUND	0.00	126.54	37812	0.00
							<b>\$323.34</b>		<b>\$0.00</b>	
<b>CATA001 PETER CATALANO</b>										
19226	02/06/2023	2023-07			AP006242	JANUARY KVFD	0.00	80.00	37783	0.00
							<b>\$80.00</b>		<b>\$0.00</b>	

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<b>CEDJ001</b>	<b>CED- JACKSON</b>									
19291	02/16/2023	2023-08	3385-1012649	23-316	AP006274	SCHEDULE 40 CONDUIT	0.00	1,060.38	37813	0.00
								<b>\$1,060.38</b>		<b>\$0.00</b>
					<b>CEDJ001</b>	<b>CED- JACKSON</b>				
<b>COBA001</b>	<b>CoBANK</b>									
19284	02/14/2023	2023-07	00139951		AP006271	INTEREST OWED	0.00	339.27	8801742	0.00
								<b>\$339.27</b>		<b>\$0.00</b>
					<b>COBA001</b>	<b>CoBANK</b>				
<b>COLU002</b>	<b>COLUMN SOFTWARE PBC</b>									
19293	02/16/2023	2023-08	C9E4D788-0001		AP006274	RUS NON-DISCRIMINATION POSTING	0.00	169.18	37814	0.00
								<b>\$169.18</b>		<b>\$0.00</b>
					<b>COLU002</b>	<b>COLUMN SOFTWARE PBC</b>				
<b>CROS001</b>	<b>CROSS CANYON ENGINEERING, LLC</b>									
19244	02/07/2023	2023-08	2681		AP006246	KMPUD1004 EV CHARGER SYSTEM ASSES.	0.00	1,134.00	37797	0.00
								<b>\$1,134.00</b>		<b>\$0.00</b>
					<b>CROS001</b>	<b>CROSS CANYON ENGINEERING, LLC</b>				
<b>FICH001</b>	<b>BRANDI BENSON</b>									
19245	02/07/2023	2023-08			AP006246	BOOT REIMBURSEMENT	0.00	85.79	37798	0.00
								<b>\$85.79</b>		<b>\$0.00</b>
					<b>FICH001</b>	<b>BRANDI BENSON</b>				
<b>GOME001</b>	<b>GEORGE GOMEZ</b>									
19227	02/06/2023	2023-07			AP006242	JANUARY KVFD	0.00	2,235.00	37784	0.00
								<b>\$2,235.00</b>		<b>\$0.00</b>
					<b>GOME001</b>	<b>GEORGE GOMEZ</b>				
<b>IRS001</b>	<b>INTERNAL REVENUE SERVICE</b>									
19264	02/09/2023	2023-08			AP006256	PR TAX PPE 02.04.2023	0.00	15,010.12	8801738	0.00
								<b>\$15,010.12</b>		<b>\$0.00</b>
					<b>IRS001</b>	<b>INTERNAL REVENUE SERVICE</b>				

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<b>KENT001</b>	<b>IAN KENT</b>									
19228	02/06/2023	2023-07			AP006242	JANUARY KVFD	0.00	2,280.00	37785	0.00
<b>KENT001 IAN KENT</b>								<b>\$2,280.00</b>		<b>\$0.00</b>
<b>KIVA001</b>	<b>KIVA ENERGY INC</b>									
19246	02/08/2023	2023-08	KE1138032		AP006247	PROPANE DELIVERY 02.02.2023	0.00	22,926.10	37800	0.00
19247	02/08/2023	2023-08	KE1138031		AP006247	PROPANE DELIVERY 02012023	0.00	21,770.12	37800	0.00
19275	02/13/2023	2023-08	KE1138510		AP006266	PROPANE DELIVERY 02.08.2023	0.00	22,022.93	37815	0.00
19276	02/13/2023	2023-08	KE1138454		AP006266	PROPANE DELIVERY 02.10.2023	0.00	21,945.27	37815	0.00
19289	02/15/2023	2023-08	KE1138833		AP006273	PROPANE DELIVERY 02.14.2023	0.00	22,086.88	37815	0.00
<b>KIVA001 KIVA ENERGY INC</b>								<b>\$110,751.30</b>		<b>\$0.00</b>
<b>KLAS001</b>	<b>TRISTAN KLASKO</b>									
19229	02/06/2023	2023-07			AP006242	JANUARY KVFD	0.00	230.00	37786	0.00
<b>KLAS001 TRISTAN KLASKO</b>								<b>\$230.00</b>		<b>\$0.00</b>
<b>MCBR001</b>	<b>KELLY MCBRIDE</b>									
19243	02/07/2023	2023-08	002		AP006246	K. MCBRIDE CONSULTATION	0.00	531.25	37801	0.00
<b>MCBR001 KELLY MCBRIDE</b>								<b>\$531.25</b>		<b>\$0.00</b>
<b>MCCU001</b>	<b>DAVID MCCULLERS</b>									
19270	02/10/2023	2023-06			AP006262	DECEMBER KVFD	0.00	1,070.00	37808	0.00
19230	02/06/2023	2023-07			AP006242	JANUARY KVFD	0.00	425.00	37787	0.00
<b>MCCU001 DAVID MCCULLERS</b>								<b>\$1,495.00</b>		<b>\$0.00</b>
<b>MSCI001</b>	<b>MSC INDUSTRIAL SUPPLY CO.</b>									
19278	02/13/2023	2023-08	5720131001	23-207	AP006268	MISC PARTS	0.00	781.04	37816	0.00
19280	02/14/2023	2023-08	5934359001	23-294	AP006270	MISC PARTS	0.00	1,285.11	37816	0.00
<b>MSCI001 MSC INDUSTRIAL SUPPLY CO.</b>								<b>\$2,066.15</b>		<b>\$0.00</b>

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<b>NOSS001</b>	<b>ARYAH NOSSRAT</b>									
19231	02/06/2023	2023-07			AP006242	JANUARY KVFD	0.00	60.00	37788	0.00
							<b>\$60.00</b>		<b>\$0.00</b>	
<b>NV5001</b>	<b>NV5, INC.</b>									
19294	02/16/2023	2023-07	314987		AP006275	WW ON CALL ENGINEERING AGREEMENT	0.00	3,657.50	37817	0.00
							<b>\$3,657.50</b>		<b>\$0.00</b>	
<b>PAYN001</b>	<b>ELLEN PAYNE</b>									
19232	02/06/2023	2023-07			AP006242	JANURAY KVFD	0.00	60.00	37789	0.00
							<b>\$60.00</b>		<b>\$0.00</b>	
<b>PCS001</b>	<b>PROFESSIONAL COMPUTER SYSTEMS LLC</b>									
19281	02/14/2023	2023-08	7608		AP006270	HOSTING FEES	0.00	605.00	37818	0.00
							<b>\$605.00</b>		<b>\$0.00</b>	
<b>PERS001</b>	<b>PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>									
19265	02/09/2023	2023-08			AP006256	PPE 02.04.2023 #26403	0.00	3,452.68	8801739	0.00
19266	02/09/2023	2023-08			AP006256	PPE 02.04.2023	0.00	5,869.86	8801739	0.00
							<b>\$9,322.54</b>		<b>\$0.00</b>	
<b>REMO001</b>	<b>REMOTE SATELLITE SYSTEMS INT'L</b>									
19273	02/10/2023	2023-08	00121818		AP006265	REMOTE SATELLITE PHONE	0.00	69.95	37819	0.00
							<b>\$69.95</b>		<b>\$0.00</b>	
<b>REPU001</b>	<b>FORWARD, INC.</b>									
19282	02/14/2023	2023-08	4204-000061351		AP006270	SLUDGE REMOVAL	0.00	445.42	37820	0.00
19283	02/14/2023	2023-08	4204-000061511		AP006270	SLUDGE REMOVAL	0.00	584.79	37820	0.00
							<b>\$1,030.21</b>		<b>\$0.00</b>	
<b>REPU001 FORWARD, INC.</b>										

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<b>SNOQ001 SNOQUIP</b>										
19271	02/10/2023	2023-07	52104	23-302	AP006264	TRACKLESS CLUTCH PACK	0.00	1,415.35	37821	0.00
<b>SNOQ001 SNOQUIP</b>								<b>\$1,415.35</b>		<b>\$0.00</b>
<b>SOUT001 SOUTH TAHOE PUD</b>										
19238	02/06/2023	2023-07	1024		AP006244	WATER TEST 01.26.2023	0.00	140.00	37802	0.00
19272	02/10/2023	2023-08	1024		AP006265	2023-00001060 1024	0.00	70.00	37822	0.00
<b>SOUT001 SOUTH TAHOE PUD</b>								<b>\$210.00</b>		<b>\$0.00</b>
<b>STAP002 STAPLES CREDIT PLAN</b>										
19239	02/06/2023	2023-07	9846721211	23-299	AP006244	OFFICE SUPPLIES	0.00	73.44	37803	0.00
19250	02/08/2023	2023-08		23-303	AP006247	OFFICE SUPLIES	0.00	290.58	37803	0.00
<b>STAP002 STAPLES CREDIT PLAN</b>								<b>\$364.02</b>		<b>\$0.00</b>
<b>SUMM001 SUMMIT PLUMBING COMPANY</b>										
19252	02/08/2023	2023-06	814607		AP006249	GREASE TRAP PUMPING	0.00	615.00	37804	0.00
19255	02/08/2023	2023-07	815036	23-282	AP006251	DIGESTER SLUDGE HAUL	0.00	3,120.00	37804	0.00
19256	02/08/2023	2023-07	815202	23-306	AP006251	SLUDGE HAUL OFF	0.00	3,120.00	37804	0.00
<b>SUMM001 SUMMIT PLUMBING COMPANY</b>								<b>\$6,855.00</b>		<b>\$0.00</b>
<b>TAYL001 SCOTT TAYLOR</b>										
19233	02/06/2023	2023-07			AP006242	JANAURY KVFD	0.00	2,720.00	37790	0.00
<b>TAYL001 SCOTT TAYLOR</b>								<b>\$2,720.00</b>		<b>\$0.00</b>

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<b>USAB001 USA BLUEBOOK</b>										
19295	02/16/2023	2023-07	241919	23-319	AP006275	GREEN TEMP MARKER	0.00	151.68	37823	0.00
19279	02/13/2023	2023-07	241920	23-040	AP006269	TEMPORARY GREEN PAINT	0.00	159.70	37823	0.00
19286	02/15/2023	2023-08	259039	23-183	AP006273	PLANT PRO FAST PH TESTER CREDIT MEMO	0.00	(66.98)	37823	0.00
19287	02/15/2023	2023-08	257247	23-183	AP006273	PLANTPRO PH TESTER REPLACEMENT	0.00	66.98	37823	0.00
								<b>\$311.38</b>		<b>\$0.00</b>
<b>USAB001 USA BLUEBOOK</b>										
<b>VOX001 VOX NETWORK SOLUTIONS, INC.</b>										
19277	02/13/2023	2023-07	60635		AP006267	TEC SUPPORT	0.00	184.00	37824	0.00
								<b>\$184.00</b>		<b>\$0.00</b>
<b>VOX001 VOX NETWORK SOLUTIONS, INC.</b>										
<b>WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY</b>										
19261	02/09/2023	2023-07	23010704		AP006254	23010704-001 01.31.2023	0.00	209.00	37805	0.00
19262	02/09/2023	2023-07	23010705		AP006254	23010705-001 01.31.2023	0.00	61.00	37805	0.00
19240	02/06/2023	2023-07	23010554		AP006244	23010554-001 01.24.2023	0.00	195.00	37805	0.00
								<b>\$465.00</b>		<b>\$0.00</b>
<b>WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO</b>										
<b>WIRE001 WIRED SOLUTIONS</b>										
19258	02/09/2023	2023-08	301621		AP006253	IT SUPPORT	0.00	3,000.00	37806	0.00
19259	02/09/2023	2023-08	301636		AP006253	MICROSOFT 365	0.00	436.00	37806	0.00
								<b>\$3,436.00</b>		<b>\$0.00</b>
<b>WIRE001 WIRED SOLUTIONS</b>										
<b>ZORO001 ZORO TOOLS, INC.</b>										
19242	02/07/2023	2023-06	INV11928961	23-261	AP006245	TRAFFIC CONES	0.00	566.70	37807	0.00
19234	02/06/2023	2023-06	INV11920211	23-264	AP006243	PAPER TOWELS	0.00	28.43	37807	0.00
19235	02/06/2023	2023-06	INV11917107	23-264	AP006243	BATHROOM TISSUE	0.00	59.60	37807	0.00
								<b>\$654.73</b>		<b>\$0.00</b>
<b>ZORO001 ZORO TOOLS, INC.</b>										
								<b>\$221,231.26</b>		<b>\$0.00</b>
<b>All Vendors Report Total</b>								<b>\$221,231.26</b>		<b>\$0.00</b>



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<b>ACES001</b>	<b>ACES WASTE SERVICES, INC</b>									
19391	03/14/2023	2023-08	668460		AP006316	SLUDGE REMOVAL	0.00	943.73	37887	0.00
19410	03/17/2023	2023-08	667942		AP006326	FEBRUARY WASTE REMOVAL	0.00	16,259.58	37887	0.00
								<b>\$17,203.31</b>		<b>\$0.00</b>
<b>ACES001 ACES WASTE SERVICES, INC</b>										
<b>ACWA001</b>	<b>ACWA/JPIA</b>									
19324	03/03/2023	2023-10	0698909		AP006290	APRIL HEALTH 2023	0.00	36,077.02	37836	0.00
								<b>\$36,077.02</b>		<b>\$0.00</b>
<b>ACWA001 ACWA/JPIA</b>										
<b>AIRG001</b>	<b>AIRGAS USA, LLC</b>									
19417	03/20/2023	2023-08	9995564862		AP006333	CYLINDER RENTAL	0.00	291.32	37905	0.00
								<b>\$291.32</b>		<b>\$0.00</b>
<b>AIRG001 AIRGAS USA, LLC</b>										
<b>ANSE001</b>	<b>RICK ANSEL</b>									
19342	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	780.00	37825	0.00
19353	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37837	0.00
								<b>\$815.00</b>		<b>\$0.00</b>
<b>ANSE001 RICK ANSEL</b>										
<b>AQUA001</b>	<b>AQUA SIERRA CONTROLS, INC.</b>									
19393	03/15/2023	2023-08	33234	23-334	AP006317	TROUBLESHOOT MEMBRANE BLOWER 3	0.00	1,803.20	37888	0.00
19431	03/22/2023	2023-09	33304	23-297	AP006341	VFD REPLACEMENT	0.00	22,948.23	37906	0.00
								<b>\$24,751.43</b>		<b>\$0.00</b>
<b>AQUA001 AQUA SIERRA CONTROLS, INC.</b>										
<b>AT&amp;T001</b>	<b>AT&amp;T</b>									
19383	03/14/2023	2023-09			AP006314	LONG DISTANCE	0.00	162.05	37889	0.00
								<b>\$162.05</b>		<b>\$0.00</b>
<b>AT&amp;T001 AT&amp;T</b>										

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<b>AT&amp;T002 AT&amp;T</b>											
19421	03/20/2023	2023-09	3147893836		AP006334	KM BLUE/ GREEN BROADBAND	0.00	1,499.57		37907	0.00
							<b>\$1,499.57</b>				<b>\$0.00</b>
<b>BAGG001 THOMAS BAGGETT</b>											
19343	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	870.00		37826	0.00
19363	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00		37840	0.00
							<b>\$905.00</b>				<b>\$0.00</b>
<b>BART001 BARTKIEWICZ KRONICK &amp; SHANHAN</b>											
19382	03/08/2023	2023-08	6985.001		AP006306	LEGAL SERVICES	0.00	3,850.00		37841	0.00
							<b>\$3,850.00</b>				<b>\$0.00</b>
<b>BENS002 ED BENSON</b>											
19361	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00		37842	0.00
							<b>\$35.00</b>				<b>\$0.00</b>
<b>BOTW001 BANK OF THE WEST</b>											
19423	03/20/2023	2023-08			AP006336	FEBRUARY MASTERCARD PAYMENT	0.00	6,997.57		8801757	0.00
19415	03/17/2023	2023-09	2310072443		AP006331	SM34 #111 LOAN PAYMENT	0.00	972.49		8801755	0.00
							<b>\$7,970.06</b>				<b>\$0.00</b>
<b>BRAU001 BRAUN BLAISING &amp; WYNNE, P.C.</b>											
19325	03/03/2023	2023-08	21000		AP006291	LEGAL SERVICES	0.00	98.00		37843	0.00
							<b>\$98.00</b>				<b>\$0.00</b>

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<b>BURG001 BURGARELLO ALARM/MOUNTAIN ALARM</b>										
19384	03/14/2023	2023-09	3386614		AP006314	FIRE INSPECTION	0.00	312.00	37890	0.00
19404	03/17/2023	2023-09	3450310		AP006325	FIRE ALARM INSPECTION	0.00	217.89	37890	0.00
<b>BURG001 BURGARELLO ALARM/MOUNTAIN ALARM</b>								<b>\$529.89</b>		<b>\$0.00</b>
<b>CALP002 CALPERS</b>										
19446	03/24/2023	2023-09			AP006349	UNFUNDED PEPREA	0.00	171.33	8801764	0.00
19447	03/24/2023	2023-09			AP006349	UNFUNDED CALPERS	0.00	8,649.42	8801763	0.00
<b>CALP002 CALPERS</b>								<b>\$8,820.75</b>		<b>\$0.00</b>
<b>CALP457 CALPERS SUPPLEMENTAL INCOME PLANS</b>										
19329	03/03/2023	2023-08			AP006292	PPE 02.18.2023 #100000017091521	0.00	2,250.00	8801744	0.00
19450	03/24/2023	2023-09			AP006349	457 CONTRIBUTIONS	0.00	2,300.00	8801761	0.00
19399	03/15/2023	2023-09			AP006321	PPE 03.04.2023 457 CONTRIBUTIONS	0.00	2,300.00	8801752	0.00
<b>CALP457 CALPERS SUPPLEMENTAL INCOME PLANS</b>								<b>\$6,850.00</b>		<b>\$0.00</b>
<b>CAMP006 JON CAMPBELL</b>										
19365	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37844	0.00
<b>CAMP006 JON CAMPBELL</b>								<b>\$35.00</b>		<b>\$0.00</b>
<b>CARS004 CARSON CITY TOWING INC.</b>										
19430	03/22/2023	2023-09		23-347	AP006341		0.00	575.00	37908	0.00
<b>CARS004 CARSON CITY TOWING INC.</b>								<b>\$575.00</b>		<b>\$0.00</b>
<b>CATA001 PETER CATALANO</b>										
19344	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	480.00	37827	0.00
<b>CATA001 PETER CATALANO</b>								<b>\$480.00</b>		<b>\$0.00</b>

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<b>CEDJ001</b>	<b>CED- JACKSON</b>										
19326	03/03/2023	2023-08	3385-1011466	23-230	AP006291	RED REFLECTIVE TAPE	0.00	129.29	37846	0.00	
								<b>\$129.29</b>		<b>\$0.00</b>	
<b>CEDJ001 CED- JACKSON</b>											
<b>CHRI001</b>	<b>ERIK CHRISTESON</b>										
19379	03/08/2023	2023-09			AP006304	MARCH HOUSING CREDIT	0.00	480.00	37847	0.00	
19434	03/22/2023	2023-09			AP006343	REFERRAL BONUSES	0.00	1,000.00	37909	0.00	
								<b>\$1,480.00</b>		<b>\$0.00</b>	
<b>CHRI001 ERIK CHRISTESON</b>											
<b>COBA001</b>	<b>CoBANK</b>										
19416	03/20/2023	2023-08	01 003505066		AP006333	interest owed	0.00	316.75	8801756	0.00	
								<b>\$316.75</b>		<b>\$0.00</b>	
<b>COBA001 CoBANK</b>											
<b>COLU002</b>	<b>COLUMN SOFTWARE PBC</b>										
19403	03/17/2023	2023-09	25F9280E-001		AP006325	FIRE TAX POSTING	0.00	322.17	37891	0.00	
								<b>\$322.17</b>		<b>\$0.00</b>	
<b>COLU002 COLUMN SOFTWARE PBC</b>											
<b>CROS001</b>	<b>CROSS CANYON ENGINEERING, LLC</b>										
19380	03/08/2023	2023-08	2716		AP006305	KMPUD1004 CHARGER SYSTEM ASSES.	0.00	8,665.00	37848	0.00	
19381	03/08/2023	2023-08	2715		AP006305	KMPUD1001 - PALISADES 6	0.00	973.50	37848	0.00	
								<b>\$9,638.50</b>		<b>\$0.00</b>	
<b>CROS001 CROSS CANYON ENGINEERING, LLC</b>											
<b>DORN001</b>	<b>DEREK DORNBROOK</b>										
19374	03/08/2023	2023-09			AP006303	MARCH GAS CREDIT	0.00	60.00	37849	0.00	
19355	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37849	0.00	
								<b>\$95.00</b>		<b>\$0.00</b>	
<b>DORN001 DEREK DORNBROOK</b>											

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<b>DTA001 DAVID TAUSSIG AND ASSOCIATES, INC</b>										
19425	03/21/2023	2023-07	2301102		AP006339	KIRKWOOD MEADOWS PUD/CFD FORMATION	0.00	6,110.48	37910	0.00
19426	03/21/2023	2023-08	2302069		AP006340	KIRKWOOD MEADOWS PUD/CFD FORMATION	0.00	12,481.03	37910	0.00
								<b>\$18,591.51</b>		<b>\$0.00</b>
<b>EDD001 EDD</b>										
19398	03/15/2023	2023-08			AP006318	PPE 02.18.2023 SDI/PIT	0.00	6,125.67	8801751	0.00
19451	03/24/2023	2023-09			AP006349	PPE 03.18.2023 SDI/PIT	0.00	7,392.17	8801760	0.00
19453	03/24/2023	2023-09			AP006349	PPE 03.18.2023 SUTA	0.00	10,888.15	8801758	0.00
								<b>\$24,405.99</b>		<b>\$0.00</b>
<b>EHSI001 EASY FLEET GPS, INC</b>										
19322	03/03/2023	2023-09	1689		AP006289	MONTHLY GPS SERVICE	0.00	206.55	37850	0.00
								<b>\$206.55</b>		<b>\$0.00</b>
<b>FICH001 BRANDI BENSON</b>										
19354	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37851	0.00
19377	03/08/2023	2023-09			AP006304	MARCH HOUSING CREDIT	0.00	480.00	37851	0.00
								<b>\$515.00</b>		<b>\$0.00</b>
<b>FOWL001 AMANDA FOWLER</b>										
19373	03/08/2023	2023-09			AP006303	MARCH GAS CREDIT	0.00	60.00	37852	0.00
								<b>\$60.00</b>		<b>\$0.00</b>
<b>GOME001 GEORGE GOMEZ</b>										
19345	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	2,105.00	37828	0.00
								<b>\$2,105.00</b>		<b>\$0.00</b>

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<b>GOOD001 GOODWIN CONSULTING GROUP, INC.</b>										
19433	03/22/2023	2023-08	12345		AP006342	CFD SPECIAL TAX ADMIN	0.00	5,125.00	37911	0.00
								<b>\$5,125.00</b>		<b>\$0.00</b>
<b>GOOD001 GOODWIN CONSULTING GROUP, INC.</b>										
<b>GRAI001 GRAINGER</b>										
19394	03/15/2023	2023-08	9609976767	23-243	AP006317	COFFEE	0.00	58.37	37892	0.00
19395	03/15/2023	2023-08	9601917090	23-291	AP006317	GASOLINE HOSE ASSEMBLY	0.00	496.71	37892	0.00
19419	03/20/2023	2023-08	9617636999	23-322	AP006333	HYDRANT WRENCH	0.00	90.59	37912	0.00
19420	03/20/2023	2023-08	9617637005	23-323	AP006333	MAG TIP SCREWDRIVER SET	0.00	62.89	37912	0.00
								<b>\$708.56</b>		<b>\$0.00</b>
<b>GRAI001 GRAINGER</b>										
<b>HARR002 THOMAS HARRIS</b>										
19346	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	210.00	37829	0.00
								<b>\$210.00</b>		<b>\$0.00</b>
<b>HARR002 THOMAS HARRIS</b>										
<b>HOME001 HOME DEPOT CREDIT SERVICES</b>										
19339	03/08/2023	2023-08	903845	23-295	AP006298	SHOVELS	0.00	247.69	37853	0.00
19340	03/08/2023	2023-08	901257	23-295	AP006298	SHOVELS	0.00	230.37	37853	0.00
								<b>\$478.06</b>		<b>\$0.00</b>
<b>HOME001 HOME DEPOT CREDIT SERVICES</b>										
<b>HOST001 CHRIS HOSTNIK</b>										
19360	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37854	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>HOST001 CHRIS HOSTNIK</b>										
<b>HSBS001 HIGH SIERRA BUSINESS SYSTEMS</b>										
19323	03/03/2023	2023-09	130189		AP006289	PRINTER LEASE	0.00	143.24	37855	0.00
								<b>\$143.24</b>		<b>\$0.00</b>
<b>HSBS001 HIGH SIERRA BUSINESS SYSTEMS</b>										

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<b>HUNT001 HUNT &amp; SONS, INC.</b>										
19332	03/08/2023	2023-08	6892		AP006295	DIESEL DELIVERY 03.03.2023	0.00	27,138.89	37856	0.00
19333	03/08/2023	2023-08	987150		AP006295	UNLEADED DELIVERY 03.02.2023	0.00	3,078.32	37856	0.00
19418	03/20/2023	2023-08	14597		AP006333	UNLEADED DELIVERY 03.16.2023	0.00	1,064.50	37913	0.00
								<b>\$31,281.71</b>		<b>\$0.00</b>
<b>IRS001 INTERNAL REVENUE SERVICE</b>										
19397	03/15/2023	2023-08			AP006318	PPE 02.18.2023	0.00	15,401.69	8801750	0.00
19402	03/15/2023	2023-09			AP006321	PPE03.04.2023 PR TAX	0.00	17,336.64	8801754	0.00
19452	03/24/2023	2023-09			AP006349	PPE 03.18.2023 PR TAX	0.00	17,428.73	8801759	0.00
								<b>\$50,167.06</b>		<b>\$0.00</b>
<b>KCA001 KIRKWOOD COMMUNITY ASSOCIATION</b>										
19385	03/14/2023	2023-09	9422		AP006314	SM34 #111 HOA DUES	0.00	78.00	37893	0.00
								<b>\$78.00</b>		<b>\$0.00</b>
<b>KENT001 IAN KENT</b>										
19347	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	2,020.00	37830	0.00
								<b>\$2,020.00</b>		<b>\$0.00</b>
<b>KHAN001 TARIK KHANJARI</b>										
19364	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37857	0.00
								<b>\$35.00</b>		<b>\$0.00</b>



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<b>KIVA001 KIVA ENERGY INC</b>										
19334	03/08/2023	2023-08	KE1140992		AP006295	PROPANE DELIVERY 03.03.2023	0.00	22,231.25	37858	0.00
19309	03/03/2023	2023-08	KE1140501		AP006286	PROPANE DELIVERY 02.28.2023	0.00	21,874.55	37858	0.00
19310	03/03/2023	2023-08	KE1139792		AP006286	PROPANE DELIVERY 02.20.2023	0.00	21,033.94	37858	0.00
19437	03/22/2023	2023-09	KE1142449		AP006345	PROPANE DELIVERY 03.21.2023	0.00	21,168.10	37914	0.00
19424	03/20/2023	2023-09	KE1142186		AP006338	PROPANE DELIVERY 03.16.2023	0.00	20,792.87	37914	0.00
19414	03/17/2023	2023-09	KE1142061		AP006329	PROPANE DELIVERY 03.16.2023	0.00	21,742.53	37894	0.00
19429	03/22/2023	2023-09	KE1142353		AP006341	PROPANE DELIVERY 03.21.2023	0.00	20,792.87	37914	0.00
19387	03/14/2023	2023-09	KE1141442		AP006314	PROPANE DELIVERY 03.08.2023	0.00	21,696.21	37894	0.00
19388	03/14/2023	2023-09	KE1141284		AP006314	PROPANE DELIVERY 03.08.2023	0.00	22,488.36	37894	0.00
<b>KIVA001 KIVA ENERGY INC</b>								<b>\$193,820.68</b>		<b>\$0.00</b>
<b>KLAS001 TRISTAN KLASKO</b>										
19348	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	165.00	37831	0.00
<b>KLAS001 TRISTAN KLASKO</b>								<b>\$165.00</b>		<b>\$0.00</b>
<b>LEA002 TERRI LEACH</b>										
19372	03/08/2023	2023-09			AP006303	MARCH GAS CREDIT	0.00	60.00	37859	0.00
<b>LEA002 TERRI LEACH</b>								<b>\$60.00</b>		<b>\$0.00</b>
<b>LEAC001 JUSTIN LEACH</b>										
19368	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37860	0.00
<b>LEAC001 JUSTIN LEACH</b>								<b>\$35.00</b>		<b>\$0.00</b>
<b>LEDG001 LEDGER DISPATCH</b>										
19409	03/17/2023	2023-08	37628		AP006326	ADVERTISING	0.00	27.40	37895	0.00
<b>LEDG001 LEDGER DISPATCH</b>								<b>\$27.40</b>		<b>\$0.00</b>
<b>LIFE002 LIFE-ASSIST, INC.</b>										
19316	03/03/2023	2023-08	1295939	23-325	AP006287	GLOVES & WIPES	0.00	247.70	37862	0.00
<b>LIFE002 LIFE-ASSIST, INC.</b>								<b>\$247.70</b>		<b>\$0.00</b>

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<b>LIND001 LINDE GAS &amp; EQUIPMENT INC.</b>										
19413	03/17/2023	2023-08	34348107	23-288	AP006328	OXYGEN	0.00	125.50	37896	0.00
							<b>\$125.50</b>		<b>\$0.00</b>	
<b>LIND001 LINDE GAS &amp; EQUIPMENT INC.</b>										
<b>MCCU001 DAVID MCCULLERS</b>										
19349	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	630.00	37832	0.00
							<b>\$630.00</b>		<b>\$0.00</b>	
<b>MCCU001 DAVID MCCULLERS</b>										
<b>MORR002 BRITTNIE MORRIS</b>										
19371	03/08/2023	2023-09			AP006303	MARCH GAS CREDIT	0.00	60.00	37863	0.00
19412	03/17/2023	2023-09		23-341	AP006327	ASSESSOR REFUND	0.00	84.67	37897	0.00
							<b>\$144.67</b>		<b>\$0.00</b>	
<b>MORR002 BRITTNIE MORRIS</b>										
<b>MSCI001 MSC INDUSTRIAL SUPPLY CO.</b>										
19436	03/22/2023	2023-08	3012825001	23-327	AP006344	DISPOSABLE GLOVES	0.00	173.20	37915	0.00
							<b>\$173.20</b>		<b>\$0.00</b>	
<b>MSCI001 MSC INDUSTRIAL SUPPLY CO.</b>										
<b>NAAS001 CHRISTINE E NAAS</b>										
19351	03/08/2023	2023-08			AP006300	FEBRUARY - KVFD	0.00	200.00	37833	0.00
							<b>\$200.00</b>		<b>\$0.00</b>	
<b>NAAS001 CHRISTINE E NAAS</b>										
<b>NEFF001 STEVEN NEFF</b>										
19362	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37864	0.00
19376	03/08/2023	2023-09			AP006303	MARCH GAS CREDIT	0.00	60.00	37864	0.00
							<b>\$95.00</b>		<b>\$0.00</b>	
<b>NEFF001 STEVEN NEFF</b>										
<b>NORT004 JASON NORTON</b>										
19369	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37865	0.00
							<b>\$35.00</b>		<b>\$0.00</b>	
<b>NORT004 JASON NORTON</b>										

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<b>NOSS001</b>	<b>ARYAH NOSSRAT</b>									
19350	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	25.00	37834	0.00
								<b>\$25.00</b>		<b>\$0.00</b>
<b>NOSS001 ARYAH NOSSRAT</b>										
<b>NPDA001</b>	<b>NEVADA PROPANE DEALERS ASSOCIATION</b>									
19330	03/07/2023	2023-07	2023-022	23-331	AP006293	2023 NPDA ASSOCIATE MEMBER DUES	0.00	225.00	37866	0.00
								<b>\$225.00</b>		<b>\$0.00</b>
<b>NPDA001 NEVADA PROPANE DEALERS ASSOCIATION</b>										
<b>OTIS001</b>	<b>OTIS ELEVATOR COMPANY</b>									
19392	03/14/2023	2023-08	100401072602		AP006316	2023 ELEVATOR SERVICE CONTRACT	0.00	5,175.00	37898	0.00
								<b>\$5,175.00</b>		<b>\$0.00</b>
<b>OTIS001 OTIS ELEVATOR COMPANY</b>										
<b>PATT001</b>	<b>SPENCER J PATTERSON</b>									
19366	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37868	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>PATT001 SPENCER J PATTERSON</b>										
<b>PCS001</b>	<b>PROFESSIONAL COMPUTER SYSTEMS LLC</b>									
19422	03/20/2023	2023-09	7750		AP006334	HOSTING FEES	0.00	605.00	37916	0.00
								<b>\$605.00</b>		<b>\$0.00</b>
<b>PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC</b>										
<b>PELL001</b>	<b>JOSEPH PELLERIN</b>									
19356	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37869	0.00
19375	03/08/2023	2023-09			AP006303	MARCH GAS CREDIT	0.00	60.00	37869	0.00
								<b>\$95.00</b>		<b>\$0.00</b>
<b>PELL001 JOSEPH PELLERIN</b>										

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<b>PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>										
19327	03/03/2023	2023-08			AP006292	PPE 02.18.2023 #26403	0.00	3,570.92	8801749	0.00
19328	03/03/2023	2023-08			AP006292	PPE 02.18.2023 #1765	0.00	6,215.11	8801749	0.00
19400	03/15/2023	2023-09			AP006321	PPE 03.04.2023 #26403	0.00	3,474.55	8801753	0.00
19401	03/15/2023	2023-09			AP006321	PPE 03.04.2023 # 1765	0.00	6,193.60	8801753	0.00
19448	03/24/2023	2023-09			AP006349	PPE 03.18.2023 # 26403	0.00	3,706.24	8801762	0.00
19449	03/24/2023	2023-09			AP006349	PPE 03.18.2023 #1765	0.00	6,154.32	8801762	0.00
<b>PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>								<b>\$29,314.74</b>		<b>\$0.00</b>
<b>PEZZ001 PEZZONI ENGINEERING, INC</b>										
19427	03/22/2023	2023-09	22-863-001		AP006341	VAIL- BACKSIDE LINE PROJECT	0.00	1,100.00	37917	0.00
<b>PEZZ001 PEZZONI ENGINEERING, INC</b>								<b>\$1,100.00</b>		<b>\$0.00</b>
<b>PHIL001 JEFF PHILBIN</b>										
19367	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37870	0.00
<b>PHIL001 JEFF PHILBIN</b>								<b>\$35.00</b>		<b>\$0.00</b>
<b>POST003 DAVID POSTE</b>										
19359	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37871	0.00
19435	03/22/2023	2023-09			AP006343	REFERRAL BONUSES	0.00	250.00	37918	0.00
<b>POST003 DAVID POSTE</b>								<b>\$285.00</b>		<b>\$0.00</b>
<b>QUAD001 QUADIANT LEASING USA, INC.</b>										
19335	03/08/2023	2023-08	N9820294		AP006295	POSTAGE MACHINE LEASE	0.00	577.70	37872	0.00
<b>QUAD001 QUADIANT LEASING USA, INC.</b>								<b>\$577.70</b>		<b>\$0.00</b>
<b>REMO001 REMOTE SATELLITE SYSTEMS INT'L</b>										
19390	03/14/2023	2023-10	00122247		AP006315	REMOTE SATELLITE PHONE	0.00	69.95	37899	0.00
<b>REMO001 REMOTE SATELLITE SYSTEMS INT'L</b>								<b>\$69.95</b>		<b>\$0.00</b>

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<b>ROBE001 TIMOTHY ROBERTS</b>										
19358	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37874	0.00
							<b>\$35.00</b>		<b>\$0.00</b>	
<b>ROBE001 TIMOTHY ROBERTS</b>										
<b>ROBI001 ROBINSON METAL WORKS LLC</b>										
19428	03/22/2023	2023-09	480508	23-345	AP006341	RPM FRAME REPAIR	0.00	4,575.00	37919	0.00
							<b>\$4,575.00</b>		<b>\$0.00</b>	
<b>ROBI001 ROBINSON METAL WORKS LLC</b>										
<b>SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.</b>										
19454	03/27/2023	2023-08	02.2023 T+9B		AP006357	FEBRUARY PURCHASED POWER	0.00	113,664.25	8801765	0.00
19331	03/07/2023	2023-08	02-2022 RECAI		AP006294	02.2022 RECALC T+70B	0.00	(33.74)	8801765	0.00
19442	03/24/2023	2023-09	11.2022 T+70B		AP006348	11.2022 T+70B	0.00	(191.88)	8801765	0.00
							<b>\$113,438.63</b>		<b>\$0.00</b>	
<b>SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.</b>										
<b>SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION</b>										
19438	03/23/2023	2023-09	182		AP006346	SM3/4 #111 HOA FEES	0.00	431.96	37920	0.00
							<b>\$431.96</b>		<b>\$0.00</b>	
<b>SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION</b>										
<b>SOUT001 SOUTH TAHOE PUD</b>										
19408	03/17/2023	2023-08	2023-00001065		AP006326	2023-00001065 LAB MONITORING	0.00	120.00	37900	0.00
							<b>\$120.00</b>		<b>\$0.00</b>	
<b>SOUT001 SOUTH TAHOE PUD</b>										
<b>STAN001 STANTEC CONSULTING SERVICES INC.</b>										
19386	03/14/2023	2023-09	2053488		AP006314	WWTP PROJECT	0.00	42,020.55	37901	0.00
							<b>\$42,020.55</b>		<b>\$0.00</b>	
<b>STAN001 STANTEC CONSULTING SERVICES INC.</b>										
<b>STEV001 RICHARD M STEVENS</b>										
19432	03/22/2023	2023-09	711	23-346	AP006341	HAZARD TREE REMOVAL	0.00	731.25	37921	0.00
							<b>\$731.25</b>		<b>\$0.00</b>	
<b>STEV001 RICHARD M STEVENS</b>										

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<b>SUMM001</b>	<b>SUMMIT PLUMBING COMPANY</b>									
19341	03/08/2023	2023-08	820589		AP006299	GREASE TRAP PUMPING	0.00	1,550.00	37877	0.00
								<b>\$1,550.00</b>		<b>\$0.00</b>
<b>SUMM001 SUMMIT PLUMBING COMPANY</b>										
<b>SWRC001</b>	<b>STATE WATER RESOURCES CONTROL BOARD</b>									
19337	03/08/2023	2023-09		23-330	AP006296	T. ROBERTS OPERATER RENEWAL	0.00	110.00	37878	0.00
								<b>\$110.00</b>		<b>\$0.00</b>
<b>SWRC001 STATE WATER RESOURCES CONTROL BOARD</b>										
<b>TAYL001</b>	<b>SCOTT TAYLOR</b>									
19352	03/08/2023	2023-08			AP006300	FEBRUARY KVFD	0.00	1,790.00	37835	0.00
								<b>\$1,790.00</b>		<b>\$0.00</b>
<b>TAYL001 SCOTT TAYLOR</b>										
<b>THOM002</b>	<b>THOMAS AND ASSOCIATES</b>									
19396	03/15/2023	2023-08	33247	23-065	AP006317	SELF PRIMING PUMP	0.00	9,809.22	37902	0.00
								<b>\$9,809.22</b>		<b>\$0.00</b>
<b>THOM002 THOMAS AND ASSOCIATES</b>										
<b>THOM004</b>	<b>DANYAL THOMPSON</b>									
19370	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37879	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>THOM004 DANYAL THOMPSON</b>										
<b>USAB001</b>	<b>USA BLUEBOOK</b>									
19317	03/03/2023	2023-08	281494	23-318	AP006287	CHEMICAL SUPLIES	0.00	221.11	37881	0.00
19318	03/03/2023	2023-08	276580	23-278	AP006287	AMMONIUM SULFATE	0.00	127.63	37881	0.00
								<b>\$348.74</b>		<b>\$0.00</b>
<b>USAB001 USA BLUEBOOK</b>										
<b>USBA001</b>	<b>US BANK</b>									
19308	03/02/2023	2023-07	2208775		AP006284	COP INTEREST DUE	0.00	11,693.58	8801745	0.00
								<b>\$11,693.58</b>		<b>\$0.00</b>
<b>USBA001 US BANK</b>										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>USDA002    USDA / RURAL DEVELOPMENT</b>										
19338	03/08/2023	2023-09	060047		AP006297	RUSS LOAN PRINCIPAL & INTEREST	0.00	731,110.38	8801746	0.00
<b>USDA002    USDA / RURAL DEVELOPMENT</b>								<b>\$731,110.38</b>		<b>\$0.00</b>
<b>VOLC001    VOLCANO COMMUNICATION GROUP</b>										
19320	03/03/2023	2023-09	33		AP006289	CSB 209-258-4444	0.00	1,677.66	37884	0.00
19321	03/03/2023	2023-09	639		AP006289	KVFD 209-258-8407	0.00	107.12	37884	0.00
<b>VOLC001    VOLCANO COMMUNICATION GROUP</b>								<b>\$1,784.78</b>		<b>\$0.00</b>
<b>WADD001    DAVID WADDLE</b>										
19357	03/08/2023	2023-09			AP006302	MARCH PHONE	0.00	35.00	37885	0.00
19378	03/08/2023	2023-09			AP006304	MARCH HOUSING CREDIT	0.00	480.00	37885	0.00
<b>WADD001    DAVID WADDLE</b>								<b>\$515.00</b>		<b>\$0.00</b>
<b>WETL001    WESTERN ENVIRONMENTAL TESTING LABORATORY</b>										
19319	03/03/2023	2023-08	23020354		AP006288	23020354-001 02.14.2023	0.00	79.00	37886	0.00
19311	03/03/2023	2023-08	23020352		AP006287	2302052-001 02.14.2023	0.00	192.00	37886	0.00
19312	03/03/2023	2023-08	23020149		AP006287	23020149-001 02.07.2023	0.00	414.00	37886	0.00
19313	03/03/2023	2023-08	23020353		AP006287	23020353-001 02.14.2023	0.00	129.00	37886	0.00
19314	03/03/2023	2023-08	23020516		AP006287	23020516-001 02.21.2023	0.00	171.00	37886	0.00
19315	03/03/2023	2023-08	23020355		AP006287	23020355-001 02.14.2023	0.00	161.00	37886	0.00
19411	03/17/2023	2023-08	23020515		AP006326	23020515-001 02.21.2023	0.00	192.00	37903	0.00
19407	03/17/2023	2023-09	23030050		AP006325	23030050-001 03.02.2023	0.00	147.00	37903	0.00
<b>WETL001    WESTERN ENVIRONMENTAL TESTING LABORATO</b>								<b>\$1,485.00</b>		<b>\$0.00</b>
<b>WIRE001    WIRED SOLUTIONS</b>										
19405	03/17/2023	2023-09	301691		AP006325	IT SUPPORT	0.00	3,000.00	37904	0.00
19406	03/17/2023	2023-09	301705		AP006325	MICROSOFT 365	0.00	436.00	37904	0.00
<b>WIRE001    WIRED SOLUTIONS</b>								<b>\$3,436.00</b>		<b>\$0.00</b>
<b>All Vendors Report Total</b>								<b>\$ 1,417,417.42</b>		

kmbrittniem  
KIRKWOOD MEADOWS PUD

# AP - Vouchers

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3/28/2023 10:15:31AM

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
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Database:	Insight Production	Report:	D:\Program Files\PCS\Insight Accounting\InstalledReports\AP-Vouchers.rpt
Parameters:	({APDoc.DocNbr} in [19454, 19453, 19452, 19451, 19450, 19449, 19448, 19447, 19446, 19442, 19438, 19437, 19436, 19435, 19434, 19433, 19432, 19431, 19430, 19429, 19428, 19427, 19426, 19425, 19424, 19423, 19422, 19421, 19420, 19419, 19418, 19417, 19416, 19415, 19414, 19413, 19412, 19411, 19410, 19409, 19408, 19407, 19406, 19405, 19404, 19403, 19402, 19401, 19400, 19399, 19398, 19397, 19396, 19395, 19394, 19393, 19392, 19391, 19390, 19388, 19387, 19386, 19385, 19384, 19383, 19382, 19381, 19380, 19379, 19378, 19377, 19376, 19375, 19374, 19373, 19372, 19371, 19370, 19369, 19368, 19367, 19366, 19365, 19364, 19363, 19362, 19361, 19360, 19359, 19358, 19357, 19356, 19355, 19354, 19353, 19352, 19351, 19350, 19349, 19348, 19347, 19346, 19345, 19344, 19343, 19342, 19341, 19340, 19339, 19338, 19337, 19335, 19334, 19333, 19332, 19331, 19330, 19329, 19328, 19327, 19326, 19325, 19324, 19323, 19322, 19321, 19320, 19319, 19318, 19317, 19316, 19315, 19314, 19313, 19312, 19311, 19310, 19309, 19308])		



# Past Due Balances

**There are currently 0 locked off accounts for non-payment.**

<u>Acct</u>	<u>CurrentBal</u>	<u>PastDue1to30</u>	<u>PastDue31to60</u>	<u>PastDueOver90</u>	<u>TotalBal</u>	<u>Last Payment Date</u>
10275	2,379.17	2,416.41	2,681.06	0.00	7,476.64	12/30/2022
10351	358.67	412.99	474.66	0.00	1,246.32	12/28/2022
10364	1,709.65	1,992.61	141.36	0.00	3,843.62	11/11/2022
10573	351.17	432.99	532.50	342.37	1,659.03	2/8/2023
11216	475.88	349.00	0.00	0.00	824.88	12/28/2022
11561	575.65	694.77	0.00	0.00	1,270.42	1/23/2023
12495	746.26	767.65	0.00	0.00	1,513.91	1/31/2023
12793	418.80	427.18	0.00	0.00	845.98	1/26/2023
13292	616.30	811.87	168.17	0.00	1,596.34	2/9/2023
13372	714.55	572.14	0.00	0.00	1,286.69	3/21/2023
13769	631.36	544.05	721.75	0.00	1,897.16	12/28/2022
14182	329.99	222.56	0.00	0.00	552.55	3/27/2023
14402	432.59	1,140.48	0.00	0.00	1,573.07	1/25/2023
14680	1,448.79	4,064.24	775.87	0.00	6,288.90	3/28/2023
14982	616.40	890.64	0.00	0.00	1,507.04	1/23/2023
15265	73.70	71.50	0.00	0.00	145.20	1/23/2023
15932	388.83	426.00	46.51	0.00	861.34	2/13/2023
16708	1,106.30	769.15	0.00	0.00	1,875.45	3/3/2023
16800	297.12	292.05	338.46	0.00	927.63	12/29/2022
18753	1,333.33	1,522.43	1,572.37	395.06	4,823.19	3/1/2023
19150	1,846.85	297.14	0.00	0.00	2,143.99	3/21/2023
19227	352.64	336.12	87.49	0.00	776.25	2/23/2023
20002	978.08	844.43	0.00	0.00	1,822.51	2/21/2023
21370	219.09	23.81	0.00	0.00	242.90	2/23/2023
21450	297.15	321.61	359.41	299.01	1,474.93	6/16/2022
21894	424.45	393.34	0.00	0.00	817.79	3/22/2023
22222	1,250.61	572.83	0.00	0.00	1,823.44	3/21/2023
22511	490.56	637.24	309.46	0.00	1,437.26	3/3/2023
22571	1,530.21	2,119.88	0.00	0.00	3,650.09	1/27/2023
22879	660.53	150.00	0.00	0.00	810.53	3/21/2023
23032	375.58	323.57	0.00	0.00	699.15	2/28/2023
23489	500.49	273.16	0.00	0.00	773.65	2/23/2023
<b>TOTALS</b>	<b>23,930.75</b>	<b>25,113.84</b>	<b>8,209.07</b>	<b>1,036.44</b>	<b>58,487.85</b>	

## Secondary AR Past Due Balances

<u>Acct</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>NOTES</u>
BAXT001	20.00	0.00	0.00	0.00	
KMR001	4,778.70	0.00	0.00	0.00	
MEAD002	75.00	0.00	0.00	0.00	
SENT001	0.00	673.01	0.00	0.00	
<b>TOTALS</b>	<b>4,873.70</b>	<b>673.01</b>	<b>0.00</b>	<b>0.00</b>	

**RESOLUTION NO. 23-03****A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT TO FORM COMMUNITY FACILITIES DISTRICT NO. 2023-1 (FIRE SERVICES) TO FINANCE PUBLIC SERVICES IN AND FOR SUCH COMMUNITY FACILITIES DISTRICT**

**WHEREAS**, on March 3, 2023, the Board of Directors (the "Board") of the Kirkwood Meadows Public Utility District ("City") adopted a resolution entitled "A Resolution of Intention to Establish a Community Facilities District" (the "Resolution of Intention"), stating its intention to form "Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services)" (the "CFD") to fund fire safety, prevention, response and suppression services, medical services, and costs incidental thereto pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

**WHEREAS**, the Resolution of Intention, describing a map of the proposed boundaries of the CFD and stating the services to be provided, the cost of providing such services, and the rate and method of apportionment of the special tax to be levied within the CFD, is on file with the Board Secretary and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

**WHEREAS**, on this date, this Board held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed formation of the CFD; and

**WHEREAS**, at the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD, the services to be provided therein and the levy of said special tax were heard and a full and fair hearing was held; and

**WHEREAS**, at the hearing evidence was presented to this Board on said matters before it, including a report caused to be prepared by the General Manager of the District (the "Report") as to the services to be provided through the CFD and the costs thereof, a copy of which is on file with the Board Secretary, and this Board at the conclusion of said hearing is fully advised in the premises; and

**WHEREAS**, written protests with respect to the proposed formation of the CFD, the furnishing of specified types of services and the rate and method of apportionment of the special taxes have not been filed with the Board Secretary by 50% or more of the registered voters residing within the territory of the CFD or property owners of one-half or more of the area of land within the CFD and not exempt from the proposed special tax; and

**WHEREAS**, the special tax proposed to be levied in the CFD to pay for the proposed services to be provided therein, as set forth in Exhibit B hereto, has not been eliminated by protest by 50% or more of the registered voters residing within the territory of the CFD or the owners of one-half or more of the area of land within the CFD and not exempt from the special tax.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. **Recitals Correct.** The foregoing recitals are true and correct.
2. **No Majority Protest.** The proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to section 53324 of the Act.
3. **Prior Proceedings Valid.** All proceedings taken by this Board in connection with the establishment of the CFD, and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Act.
4. **Name of CFD.** The community facilities District designated “Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services)” is hereby established pursuant to the Act.
5. **Boundaries of CFD.** The boundaries of the CFD, as set forth in the map of the CFD heretofore recorded in the (i) Alpine County Recorder’s Office on March 9, 2023 in Book 8 at Page 27 of Maps of Assessment and Community Facilities Districts, (ii) Amador County Recorder’s Office on March 10, 2023 in Book 1 at Page 390 of Maps of Assessment and Community Facilities Districts, as Document No. 2023-0001236 (iii) El Dorado County Recorder’s Office on March 10, 2023 in Book 5 at Page 47 of Maps of Assessment and Community Facilities Districts, as Document No. 2023-0006785 are hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD, respectively.
6. **Description of Services.** The type of public services proposed to be financed by the CFD and pursuant to the Act shall consist of those items listed on Exhibit B hereto (the “Services”), together with all direct, indirect, periodic, and/or other related costs (including, without limitation, costs of administering the CFD, levying the Special Tax and administering the CFD).
7. **Special Tax.**
  - a. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (“Special Tax”) sufficient to pay the costs thereof, secured by recordation of a continuing lien against all non-exempt real property in the CFD, will be levied annually within the CFD, and collected in the same manner as ordinary *ad valorem* property taxes, or in such other manner as the Board or its designee shall determine, including direct billing of the affected property owners.
  - b. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are described in the Rate and Method of Apportionment attached hereto as Exhibit A and hereby incorporated herein (the “Rate and Method”).

It is anticipated that the Special Tax will be billed as a separate line item on the regular property tax bill. However, the Board reserves the right, under Section 53340 of the Act, to utilize any method of collecting the Special Tax which it shall, from time

to time, determine to be in the best interests of District, including, but not limited to, direct billing by the District to the property owners and supplemental billing.

c. The Special Tax shall be levied in the amount and for the duration set forth in the Rate and Method. Under no circumstances shall the Special Tax levied against any parcel in the CFD to be used for private residential purposes be increased as a consequence of delinquency or default by the owner of any other parcel or parcels within the CFD by more than 10%.

d. Except as may otherwise be provided by law or by the Rate and Method, the following shall be omitted from the levy of the Special Tax: (i) all lands owned by any public entity, including the United States, the State of California and the District, or any departments or political subdivisions thereof, and (ii) acreage that is the subject of an open-space easement acquired by the County, or dedicated or restricted to agricultural or conservation uses, as described in the Act.

**8. Termination of Fire Suppression Assessment.** The Board of Directors intends that if the Special Tax of the CFD is implemented the Board will take action to repeal the fire suppression assessment implemented pursuant to Resolution No. 97-03 adopted by the Board on July 24, 1997 and levied among parcels within KMPUD.

**9. Responsible Official.** The General Manager of the Kirkwood Meadows Public Utility District, 33540 Loop Road, Kirkwood, California, Tel: (209) 258-4444, is the officer of the District who will be responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number and who will be responsible for estimating future special tax levies pursuant to the Act.

**10. Tax Lien.** Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied to the extent allowed under the Rate and Method and the lien canceled in accordance with law or until collection of the tax by the District ceases.

**11. Appropriations Limit.** In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is hereby preliminarily established at \$6,000,000, and said appropriations limit shall be submitted to the voters of the CFD as hereafter provided. The proposition establishing said annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act.

**12. Election.** Pursuant to the provisions of the Act, the proposition of the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the CFD at an election. The time, place and conditions of the election shall be as specified by a separate resolution of this Board.

**13.**

**Effective Date.** This resolution shall take effect upon its adoption.

\* \* \* \* \*

PASSED AND ADOPTED at a regular meeting of the Board of Directors on the \_\_\_\_\_ day of \_\_\_\_\_, 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

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President, Robert Epstein

---

Secretary, Peter Dornbrook

**EXHIBIT A**

**RATE AND METHOD OF APPORTIONMENT**

**Kirkwood Meadows Public Utility District  
Community Facilities District No. 2023-1  
(Fire Services)**

**RATE AND METHOD OF APPORTIONMENT FOR  
KIRKWOOD PUBLIC UTILITY DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2023-1  
(FIRE PROTECTION AND SUPPRESSION)**

A Special Tax hereinafter defined shall be levied on Assessor's Parcels in the Kirkwood Public Utility District Community Facilities District No. 2023-1 (Fire Protection and Suppression) ("CFD No. 2023-1") and collected each Fiscal Year commencing in Fiscal Year 2023-2024, in an amount determined by the CFD Administrator, according to the method of apportionment set forth herein. All of the real property in CFD No. 2023-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided. All Special Taxes collected hereunder shall only be used for the Special Tax Requirement, as hereinafter defined, and for no other purpose.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means the actual or reasonably estimated costs directly related to the formation and administration of CFD No. 2023-1 including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the District or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs to the District, CFD No. 2023-1 or any designee thereof of complying with District or CFD No. 2023-1 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the District, CFD No. 2023-1 or any designee thereof related to an appeal of the Special Tax; and the District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. 2023-1 for any other administrative purposes of CFD No. 2023-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"Assessor's Parcel"** means any real property to which an Assessor's parcel number is assigned as shown on an Assessor's Parcel Map.

**"Assessor's Parcel Map"** means an official map of the County Assessor of the County designating parcels by Assessor's parcel number.

**"Authorized Fire Protection Services"** means (i) fire protection, suppression and medical services and the purchase and/or replacement of fire equipment of the District and (ii) any other services authorized to be financed pursuant to the Act.

**"Board"** means the Board of Directors of the District, acting as the legislative body of CFD No. 2023-1.

**"CFD Administrator"** means the official of the District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

**"CFD No. 2023-1"** means the Kirkwood Public Utility District Community Facilities District No. 2023-1 (Fire Protection and Suppression).

**"Condominium Property"** means all Assessor's Parcels of Residential Property classified as condominium or multi-family residential property based on the County Land Use Code or other applicable information as determined by the CFD Administrator.

**"Consumer Price Index"** means the Consumer Price Index published by the U.S. Bureau of Labor Statistics for "All Urban Consumers" in the San Francisco – Oakland - Hayward Area, measured as of the month of December in the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the San Francisco – Oakland - Hayward Area.

**"County"** means the County of Alpine, County of Amador, and/or County of El Dorado, as applicable.

**"County Assessor's Roll"** means, for each Fiscal Year, the final County Assessor's Roll as of January 1 of the prior Fiscal Year. The County Assessor's Roll includes certain data for each valid Assessor's Parcel, including the County Land Use Code, and Improvement Value.

**"County Land Use Code"** means, for each Fiscal Year, the land use code assigned by the County to identify the particular land use for each Assessor's Parcel as included in the County Assessor's Roll. To the extent that the naming/numbering conventions currently used by the County change, the CFD Administrator shall determine the new applicable County Land Use Code(s) to replace any specific County Land Use Code(s) that are no longer valid.

**"Developed Property"** means, for each Fiscal Year, all Assessor's Parcels of Taxable Property not classified as Vacant Property.

**"District"** means the Kirkwood Public Utility District.



**"Fiscal Year"** means the period starting July 1 and ending on the following June 30.

**"Improvement Value"** means, for each Fiscal Year, for each APN, the value of the improvements located on such APN as indicated on the County Assessor's Roll.

**"KMR Parking Report"** means the maximum daily Parking Spaces identified in the annual report prepared by Kirkwood Mountain Resort as required pursuant to Mitigation Measure 4.7(d) of the Kirkwood Specific Plan. Such report is submitted by the fall of each year to the Tri-County Technical Advisory Committee.

**"Maximum Annual Special Tax"** means the Maximum Annual Special Tax, determined in accordance with Section C.1 below, that can be levied in any Fiscal Year on any Assessor's Parcel of Developed Property within CFD No. 2023-1.

**"Non-Residential Property"** means all Assessor's Parcels of Developed Property not classified as Residential Property.

**"Parking Space(s)"** means the number of vehicle parking spaces assigned to a particular Assessor's Parcel as determined by the CFD Administrator pursuant to Section B.1. below.

**"Property Owner Association Property"** means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2023-1 that is owned in fee or by easement, or dedicated to, a property owner association (also known as a homeowner association), including any master or sub-association as of January 1 of the prior Fiscal Year.

**"Proportionately"** means, for Developed Property, that the ratio of the actual Special Tax levy to the Maximum Annual Special Tax is equal for all Assessor's Parcels of Developed Property, except to the extent that the Special Tax levy on Developed Property is limited as described in Section D below.

**"Public Property"** means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2023-1 that is used for rights-of-way or any other purpose and is owned by, dedicated to, or irrevocably offered for dedication to the District, federal government, the State of California, the County or any other public agency as of January 1 of the prior Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. In order to ensure that such property is correctly classified as Public Property, the owner of such property shall provide the CFD Administrator with a copy of any applicable documents.

**"Residential Property"** means all Assessor's Parcels of Developed Property coded as residential property based on the County Land Use Code or other applicable information as determined by the CFD Administrator.

**"Single Family Residential Property"** means all Assessor's Parcels of Residential Property that are not classified as Condominium Property or Timeshare Property.

**"Special Tax"** means the annual special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement.

**"Special Tax Requirement"** means that amount required in any Fiscal Year for CFD No. 2023-1 to: (i) pay for Authorized Fire Protection Services; (ii) pay for Administrative Expenses as determined by the CFD Administrator; (iii) pay for reasonably anticipated Special Tax delinquencies based upon the historical delinquency rate for CFD No. 2023-1; less (iv) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

**"State"** means the State of California.

**"Taxable Property"** means all of the Assessor's Parcels within the boundaries of CFD No. 2023-1 which are not exempt from the Special Tax pursuant to law or Section E below.

**"Timeshare Property"** means any Assessor's Parcels of Condominium Property considered timeshare units as (i) identified by the County Land Use Code, (ii) described on the Assessor's Parcel Map, or (iii) based on other applicable information as determined by the CFD Administrator. Each physical timeshare dwelling unit will be assigned multiple timeshare Assessor's Parcel numbers, representing a fractional share of such dwelling unit.

**"Vacant Property"** means, for each Fiscal Year, all Assessor's Parcels of Taxable Property with an Improvement Value equal to \$0 as indicated in the County Assessor's Roll and not listed in Table 2 herein.

**"Welfare Exemption"** means, for each Fiscal Year, any Assessor's Parcel that is used exclusively for charitable, hospital, or religious purposes and that has a property tax welfare exemption as indicated in the County's Assessor's Roll.

## **B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within CFD No. 2023-1 shall be classified as Developed Property or Vacant Property and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

The Maximum Annual Special Tax for Developed Property shall be based on the number of Parking Spaces located on the Assessor's Parcel. The number of Parking Spaces

assigned to Residential Property and Non-Residential Property is described in Section 1 and Section 2 below.

### 1. Residential Property

The number of Parking Spaces for Assessor's Parcels of Residential Property is determined in Table 1 below.

**Table 1**  
**Fiscal Year 2023-24**  
**Parking Spaces for Residential Property**

Land Use Description	Parking Spaces
Single Family Residential Property	Two (2) Parking Spaces per dwelling unit
Condominium Property	One (1) Parking Space per dwelling unit
Timeshare Property	<p>The number of Parking Spaces allocated to each Assessor's Parcel of Timeshare Property will be calculated based on such Assessor's Parcel's fractional share of the physical dwelling unit.</p> <p>For example, if a timeshare dwelling unit includes eight individual timeshare Assessor's Parcels, then each such Assessor's Parcel represents 1/8 of a Parking Space.</p>

### 2. Non-Residential Property

- (i) Parking Spaces assigned to Non-Residential Property at time of formation of CFD No. 2023-1

The number of Parking Spaces assigned to specific Assessor's Parcels of Non-Residential Property at the time of formation of CFD No. 2023-1 is listed in Table 2 below. The number of Parking Spaces shall be updated each year by the CFD Administrator pursuant to the KMR Parking Report or as otherwise determined by the CFD Administrator based on site plans, physical inspection, or other available information. Notwithstanding the foregoing, the number of Parking Spaces for an Assessor's Parcel cannot be decreased from the prior Fiscal Year other than due to (i) abandonment of the Parking Spaces as a result of a change in land use for such Assessor's Parcel, (ii) changes to the Assessor Parcel number based on information provided by the County, or (iii) other factors as determined by the CFD Administrator.

**Table 2**  
**Fiscal Year 2023-24**

**Parking Spaces at time of formation of CFD No. 2023-1**

<b>Assessor's Parcel</b>	<b>County</b>	<b>Additional Description</b>	<b>Parking Spaces</b>
006-010-024-000	Alpine	Timber Creek / Loop Road (portion)	105
006-010-077-000	Alpine	Village / KMD / Tennis Courts	827
006-010-087-000	Alpine	West Village (portion)	84
006-010-088-000	Alpine	West Village (portion)	36
006-010-095-000	Alpine	East Village	50
006-010-096-000	Alpine	East Village (portion)	8
006-010-097-000	Alpine	East Village (portion)	68
006-010-099-000	Alpine	Red Cliffs (portion)	242
006-010-102-000	Alpine	Mighty Mountain	94
006-010-105-000	Alpine	Red Cliffs (portion)	241
006-020-007-000	Alpine	Kirkwood Inn East (portion)	21
006-020-009-000	Alpine	Kirkwood Inn East (portion)	42
006-020-019-000	Alpine	Timber Creek	310
006-090-024-000	Alpine	Cornice Grill	8
006-060-001-000	Alpine	Retail Sales	0
006-060-002-000	Alpine	Retail Sales	0
006-010-023-000	Alpine	Miscellaneous	0
006-010-048-000	Alpine	Commercial	0
006-010-049-000	Alpine	Commercial	0
006-010-050-000	Alpine	Commercial	0
006-010-065-000	Alpine	Miscellaneous	0
006-010-075-000	Alpine	Recreational	0
006-010-094-000	Alpine	Commercial	0
006-020-008-000	Alpine	Commercial	0
006-020-010-000	Alpine	Commercial	0
006-020-017-000	Alpine	Commercial	0
006-020-018-000	Alpine	Commercial	0
006-160-001-000	Alpine	Office	0
006-160-002-000	Alpine	Office	0
006-160-003-000	Alpine	Office	0
006-160-004-000	Alpine	Office	0
006-160-005-000	Alpine	Office	0
006-160-006-000	Alpine	Office	0
006-160-007-000	Alpine	Office	0
006-201-002-000	Alpine	Restaurant	0
006-201-003-000	Alpine	Office	0
006-201-005-000	Alpine	Commercial	0
026-010-021-000	Amador	Commercial	0
026-020-047-000	Amador	Commercial	0
026-270-034-000	Amador	Timber Creek / Loop Road	574
026-270-037-000	Amador	Renwick / KMD	30
039-070-017-000	El Dorado	Kirkwood Inn East	63
039-070-018-000	El Dorado	Village East	0

If an Assessor's Parcel is subdivided and the new Assessor's Parcels are not identified in the KMR Parking Report, then the CFD Administrator shall allocate the Parking Spaces from the prior Assessor's Parcels to the new Assessor's Parcels based on the latest County Assessor's maps, site plans, or other available information.

- (ii) Parking Spaces assigned to Non-Residential Property not identified in Section B.2.(i) above

For an Assessor's Parcel of Non-Residential Property not identified in Section B.2.(i) above, the number of Parking Spaces will be equal to zero (0).

**C. MAXIMUM ANNUAL SPECIAL TAX**

**1. Developed Property**

The Fiscal Year 2023-2024 Maximum Annual Special Tax for Developed Property is equal to \$513 per Parking Space.

**2. Vacant Property**

The Special Tax shall not be levied on Vacant Property.

**3. Increase in Maximum Annual Special Tax**

On each July 1, commencing on July 1, 2024, the Maximum Annual Special Tax shown in Section C.1 above shall be increased by the greater of (i) the percentage increase in the Consumer Price Index or (ii) the actual costs of Authorized Fire Protection Services with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) per Fiscal Year.

**D. APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2023-2024 and for each following Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Special Tax until the total Special Tax levy equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Annual Special Tax.

**E. EXEMPTIONS**

No Special Taxes shall be levied on Property Owner Association Property, Public Property, or any Assessor's Parcel that has a Welfare Exemption.

**F. APPEALS AND INTERPRETATIONS**

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Board by filing a written notice of appeal with the District Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Board by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

**G. MANNER OF COLLECTION**

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2023-1 may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

**H. TERM OF SPECIAL TAX**

The Special Tax shall be levied as long as necessary to meet the Special Tax Requirement.

**EXHIBIT B****DESCRIPTION OF SERVICES**

The Services consist of all fire protection, prevention and suppression services, including medical services, and including but not limited to costs of personnel, equipment, replacement reserves and maintenance and costs incidental thereto.

Reimbursement of costs related to the formation of the CFD advanced by KMPUD or any party related to any of the foregoing, and administrative expenses of KMPUD related to the CFD.

**Erik Christeson**

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**From:** cariboulacenet@yahoo.com  
**Sent:** Wednesday, March 29, 2023 8:11 AM  
**To:** Erik Christeson  
**Subject:** Comment on Community Facilities District Proposal

If the PUD manager as well as the president of the board had not secretly sold condominium employee housing owned by the district there would have been available housing for staffing fire personnel. This shortsightedness has been a common problem since the current management and majority voting directors of the board have been in control of the district's affairs.

Larry Lacey  
Kirkwood Meadows PUD is an equal opportunity provider and employer.



**Erik Christeson**

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**From:** Heidi Welch <heidi.welchfamily@gmail.com>  
**Sent:** Wednesday, March 29, 2023 8:21 AM  
**To:** Erik Christeson  
**Subject:** Comment on Community Facilities District Proposal

I'm in support of hiring two full time fire fighters 24/7 with EMT capabilities. I'd vote yes in the special election.

Thanks,

Heidi Welch  
115 Sorrel Court  
Kirkwood Meadows PUD is an equal opportunity provider and employer.

**Erik Christeson**

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**From:** Christopher Benz <ccbENZ@gmail.com>  
**Sent:** Wednesday, March 29, 2023 9:36 AM  
**To:** Erik Christeson  
**Cc:** Connie Benz  
**Subject:** Comment on Community Facilities District Proposal

As a property owner and seasonal Kirkwood resident (Meadowstone #305) for over 20 years, and head-of-family that has enjoyed Kirkwood for over 30 years, I am writing to say that I am unable to join the Zoom call and Public Hearing on April 3 *but I strongly endorse the proposed Community Facilities District (CFD) and plan to improve fire protection and provide year round EMT services to Kirkwood.*

Not specifically addressed in the March 29 KMPUD notice and information, I do have two important questions and concerns that should be specifically addressed at the public meeting: i) how will our outsourced contract with Amador Fire Protection District meet our needs during days of total road closures; and ii) will newly hired Fire Department staff be required to live in Kirkwood so as not to further limit our emergency response capability during total road closures?

Thank you for tackling this important community problem.

Chris Benz  
305 Meadowstone

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**Erik Christeson**

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**From:** Elizabeth Gard <mselizabethgard@gmail.com>  
**Sent:** Wednesday, March 29, 2023 9:57 AM  
**To:** Erik Christeson  
**Subject:** Kirkwood CFD

Erik,

My name is Elizabeth Gard and I am the owner of a home in East Meadows. I have been a big supporter of the volunteer fire department at Kirkwood and I wanted to express my thanks for all the work that has gone in to determining the proper funding of fire services at Kirkwood.

I will be out of state on April 3 and not sure if I will be able to attend the meeting via Zoom. I am 100% in favor of the creation of the CFD as outlined in the email sent on March 29. I implore all Kirkwood residents and homeowners to support this plan.

Elizabeth Gard  
Kirkwood Meadows PUD is an equal opportunity provider and employer.

**Erik Christeson**

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**From:** Miller, David J. <david.j.miller@ubs.com>  
**Sent:** Wednesday, March 29, 2023 10:09 AM  
**To:** Erik Christeson  
**Subject:** Comment on Community Facilities District Proposal  
**Attachments:** Legal Disclaimer.txt

Good Morning,

One comment I would make is that Kirkwood homeowners pay a considering amount of property taxes to Amador County already and receive little to no benefit from the county, from what I can tell.

For this property tax year, I paid over \$16,000 in property taxes to Amador County. I called the Kirkwood representative on the Amador County Board of Supervisors and also emailed him. The response I got was that something like 70% of my property taxes go to fund K-12 education in Amador County (my kids attend school in Reno and I doubt many of the property owners send their kids to school in Amador County), and beyond that amount Amador county allocates about 100K annually to parks and rec and maybe kwood gets a little bit of that. From what I can tell, little to none of my property taxes are being put to use in my community. Seems like if I'm paying 16K annually all by myself, there must be north of 1mm in property taxes sent to Amador County by kwood property owners. Seems to me that the county should be funding a permanent fire department in the valley given all these property taxes.

Thanks you,

Dave Miller, CFA, CFP®  
Managing Director  
Private Wealth Advisor  
Nevada Wealth Management

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**Erik Christeson**

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**From:** Matt Jones <MJones@vailresorts.com>  
**Sent:** Wednesday, March 29, 2023 3:42 PM  
**To:** Erik Christeson  
**Cc:** Bob Epstein; John Schroeder; Doug Mitarotonda; Peter Dornbrook; Bertrand Perroud; Rick Ansel  
**Subject:** KMPUD CFD Approach & Parking Space Count Clarification

Erik,

We agree with KMPUD that there is a need to address fire services in this community and we are ready to partner on solutions to do so. However, we have a variety of concerns with the current community facilities district ("CFD") proposal.

As I mentioned at the March 3 Board meeting, it is inaccurate and inequitable to equate parking spaces to fire service needs. Most individuals who utilize Kirkwood Resort parking spaces are day visitors during the winter season, and we subsidize the Barton Clinic to provide services not just to the resort, but to the entire community to address this. In addition, this proposal puts nearly two thirds of the funding burden of the proposed new fire department on Kirkwood Resort when, as confirmed by Fire Chief Ansel at the March 3 meeting, we are not two thirds of the calls the Kirkwood Valley Fire Department receives.

In reviewing the proposal provided in the March 3 packet, there appears to be inaccuracies related to overall count of parking spaces – namely, some individual parking spots seem to have been counted multiple times in the parking space chart provided in the packet. In addition, the chart does not match our resort parking report we provide Tri-TAC – we need more detail to understand where the misalignment is occurring. We request the KMPUD provide more details regarding the parking space analysis provided and the spaces you propose to assess. Finally, many of these spaces have alternative uses (like snow storage) and cannot be occupied during peak winter periods. I am happy to walk through our parking spaces with you in a meeting, so we can discuss the parking space count and utilization.

We ask you to audit the proposed parking spaces and share a more detailed map of the individual parking spaces to ensure the accuracy of this proposal. It is critical to us, and the community, that the assessment structure is fair, accurate, and transparent, and that no other critical substantive issues with this proposal exist before it potentially goes forward for a vote.

We also request that KMPUD meet with us before pushing this proposal forward to discuss this issue. Fire safety is a critical need, and we are committed to continuing to be a part of the solution and this includes recruiting our employees, incentivizing volunteer efforts, and innovating existing program designs that may lessen the overall financial burden to the community. To do so, however, we need to sit at a table together and explore every opportunity which has not occurred up to this point. All other options should be exhausted before sending a seven-figure funding request to the community.



**Matt Jones**  
**Vice President & General Manager**

Kirkwood Mountain Resort | Vail Resorts, Inc.

PO Box 1, 1501 Kirkwood Meadows Drive  
Kirkwood, CA 95646  
[Kirkwood.com](http://Kirkwood.com)

Pronouns: he/him/his

***"Make the Mountain Proud"***

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**Erik Christeson**

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**From:** Michael Golub <michaelngolub@gmail.com>  
**Sent:** Wednesday, March 29, 2023 9:35 PM  
**To:** Erik Christeson  
**Subject:** Comment on Community Facilities District Proposal

The approach provided is missing a critical step and is not a responsible approach.

We currently have a volunteer fire department. I understand from the note that we have tried to increase benefits of being a volunteer. The notes do not share with the community what those benefits are. I don't know if the benefit increase is meaningful or not. Without being transparent on what has been done to date, it does not feel appropriate to jump to funding a full time paid fire department for what I understand is a significant cost.

Because the actions that have been taken are not being transparently shared, we are not being told whether a partnership with Kirkwood Mountain Resort has been attempted. Kirkwood has a significant number of staff on site year-round. If there is a way to partner and leverage that group or incentivize that group to get trained and staff the fire department, it's very easy to imagine that we get the coverage needed as a community at a MUCH lower cost than what is being proposed.

To my understanding, this is a huge gap. I understand from other sources that KMPUD has in fact not sat down and worked with Kirkwood Mountain on a partnership here, but is jumping straight to proposing a \$1M+ annual cost on the community instead.

I believe KMPUD owes it to the community to attempt to sit down with Vail and come up with a better plan before proposing this level of permanent spend. We need viable emergency services, but it is not responsible to not even attempt to work with the organization that has by far the majority of the full time employees in the valley.

Michael Golub  
Kirkwood Meadows PUD is an equal opportunity provider and employer.

## Erik Christeson

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**From:** Larry Parker <parkerslo@sbcglobal.net>  
**Sent:** Thursday, March 30, 2023 1:33 PM  
**To:** Erik Christeson  
**Subject:** Question and Comments on CFD for April 3rd Meeting

Erik Christeson,

Please include these questions (with your answers if possible) in the public comment section of the upcoming meeting on the proposed Community Facilities District (CFD).

1. How large is the cost increase for homeowners? My annual cost will increase nine times, from \$115.80 to \$1,026. Am I typical? Should the increase be limited to 6% per year?
2. Using an assumed number of parking spaces per parcel seems arbitrary. Similar to the electrical base fee, which was based on usage, wouldn't historical average water usage or sewer usage be a more appropriate measure to base this CFD fee?
3. During the last election, 145 people in the valley voted. Most homeowners are not registered to vote in this election. Should KMPUD survey their customers preferences before holding an expensive special election where a small minority decides.
4. Based on historical emergency calls, what percentage of their time will the fire staff be expected to be responding to fire or medical emergencies?
5. When not responding to emergency calls, would the contract allow these fire/EMT staff to be temporarily utilized in other high priority positions, if qualified (e.g., plowing roadways, chipping, digging out fire hydrants)? Might homeowners see improved services beyond fire?

Kirkwood is a special place and several of the factors that make it special, cut both ways. Given recent events such as the Caldor fire and this season's epic snowfall, I'm advocating for KMPUD to help facilitate our community to be self-reliant by:

- Establishing a Community Emergency Response Team (CERT) like many other communities. CERT members could volunteer to have their contact information published in a directory maintained on the KMPUD website and neighbors could reach out to these volunteers for issues that may not warrant a 911 call.
- Establishing and publicizing a directory/map of automated electronic defibrillators (AEDs) in the valley. Perhaps KMPUD could purchase extra AEDs and make them available for rental to homeowners.
- In fall newsletters, publishing an article on best practices for winter driving in the mountains. For example, in addition to carrying chains, people should practice putting them on, they should also carry a reflective vest, headlamp, small snow shovel, ice scraper, food and water, gloves, extra warm clothing or a sleeping bag, and perhaps a satellite communications device.

Sincerely,

*Larry Parker*

33809 Fremont Road

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**RESOLUTION NO. 23-04**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS  
PUBLIC UTILITY DISTRICT CALLING A SPECIAL ELECTION FOR  
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2023-1 (FIRE SERVICES)**

**WHEREAS**, pursuant to the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"), the Board of Directors (the "Board") of the Kirkwood Meadows Public Utility District (the "District") has adopted a resolution titled "A Resolution to Form Kirkwood Meadows Public Utility District to Form Community Facilities District No. 2023-1 (Fire Services) to Finance Public Services in and for Such Community Facilities District" (the "Resolution of Formation"), ordering the formation of the "Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services)" (the "CFD"), authorizing the levy of a special tax on property within the CFD and preliminarily establishing an appropriations limit for the CFD, subject to voter approval; and

**WHEREAS**, pursuant to the provisions of the Resolution of Formation, the measure for the levy of the special tax and the establishment of the appropriations limit shall be submitted to the qualified electors of the CFD as required by the provisions of the Act; and

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**1. Consolidation of Issues.** Pursuant to Sections 53326, 53351 and 53325.7 of the Act, the issues of the levy of the special tax and the establishment of the appropriations limit shall be consolidated and submitted to the registered voters within the boundary of the CFD (which is coterminous with the boundary of the District) at an election called therefor as provided herein.

**2. Qualified Electors.** This Board hereby finds that more than 12 persons have been registered to vote within the territory of the CFD for each of the 90 days preceding the close of the public hearings heretofore conducted and concluded by this Board for the purposes of these proceedings. Accordingly, and pursuant to Section 53326 of the Act, this Board finds that, for these proceedings, the qualified electors for the CFD are the registered voters within the CFD and that the vote shall be by such registered voters, each having one vote. The proposed measure shall not take effect unless approved by a 2/3rds vote of the voters voting on the question.

**3. Ballot Measure.** The full text of the measure to be submitted to the voters shall consist of the Resolution of Formation, including all exhibits. The full text of the proposed measure shall be printed in the voter information guide. The abbreviated measure shall appear on the ballot in substantially the following format, subject to approval by the Election Official (defined herein):

<p><b>Shall the measure</b> enabling the Kirkwood Meadows Public Utility District to provide fire protection, prevention and suppression services, including medical services, by replacing a 1997 fire suppression assessment with a maximum annual special tax levy of \$513 per parking space in fiscal year 2023-24, increasing annually thereafter and continuing in perpetuity, annually generating approximately \$1,900,000 initially, and authorizing an initial appropriations of \$6,000,000, <b>be adopted?</b></p>	<p>YES: <input type="checkbox"/></p> <p>NO: <input type="checkbox"/></p>
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**4. Election Date and Election Official.** This Board hereby calls a special election to consider the issues described above to be held on July 11, 2023 (the “Election Day”). The District Clerk of the District is hereby designated as the official to conduct the election (the “Election Official”). The election shall be conducted as an all-mail ballot election, with all ballots due by the date and time specified in the election materials submitted to the voters. In all particulars not recited in this Resolution Calling Special Election, the election shall be held and conducted as provided by law for holding municipal elections.

**5. Documents to County.** Pursuant to Section 53326 of the Act, and within three (3) business days of the adoption of the Resolution of Formation, but in no event later than the date specified by the County of Alpine, the Election Official shall provide a certified copy of the Resolution of Formation and this Resolution Calling Special Election, together with a certified copy of the map of the boundaries of the CFD, as filed in the Office of the Recorder of the Counties of Alpine, El Dorado and Amador, to the Alpine County election division.

**6. Delegation to Alpine County Election Division.** In accordance with applicable provisions of the Elections Code, the Election Official is hereby authorized and directed to enter into an agreement for the County election division to undertake the election on behalf of the Election Official, and to provide for the reimbursement by the District of the costs of Alpine County in connection with the election. The Election Official, the District Manager, General Counsel to the District and all the members of the Board and officers of the District, and their designees, are hereby authorized and directed to execute and deliver any documents and to perform all acts necessary to place the measure on the ballot, including making any revisions, correction or alternations to the language of the ballot measure to comply with requirements of law and the Alpine County election division, and to ensure that the applicable requirements of the Elections Code are met, including without limitation the preparation and provision to the voters of all documents and instructions required by and specified in the California Elections Code. The Board understands that the Alpine County election division will provide a 28-day drop box and a one-day vote center on the Election Day, will send out the ballots on or about June 12, 2023, and will conduct an electronic count of the ballots properly received, all in accordance with applicable law and the procedures of the County election division.

**7. Impartial Analysis.** The Board directs the Election Official to submit to the General Counsel of the District a copy of the measure, and the General Counsel of the District is hereby authorized and directed to prepare an impartial analysis of the ballot measure. The impartial analysis shall be submitted by the General Counsel of the District to the Election Official on or before April 19, 2023 at 5 p.m., shall not exceed 500 words in length, and otherwise shall comply in all respects with the applicable provisions of the Elections Code.

**8. Arguments For and Against.** The last day for filing direct arguments for or against the measure shall be April 24, 2023 at 5 p.m., and all such arguments shall be filed with the Election Official at the office of the County Clerk of Alpine County, and shall not exceed 300 words in length. Each argument shall be filed with the Election Official, signed, and include the printed name(s) and signature(s) of the author(s) submitting it, or if submitted on behalf of an organization, the name of the organization, and the printed name and signature of at least one of its principal officers who is the author of the argument. The arguments shall be accompanied by the “Form of Statement to be filed by Author(s) of Argument” as provided by the Election Official. Arguments received prior to the deadline shall be confidential until the deadline. The Election Official, upon receipt of arguments and after the filing deadline, shall immediately transmit copies

to any known opposing parties who may then submit rebuttals within the time period described below.

**9. Rebuttal Arguments.** The last day for filing rebuttal arguments for or against the measure shall be May 5, 2023, at 5 p.m., and all such arguments shall be filed with the Election Official at the District office and shall not exceed 250 words in length. The rebuttal arguments shall be accompanied by the “Form of Statement to be filed by Author(s) of Argument” as provided by the Election Official. Arguments received prior to the deadline shall be confidential until the deadline.

**10. Review Periods.** Pursuant to Section 9295 of the California Elections Code, there shall be a 10-day public review period for the impartial analysis, arguments submitted for or against the measure, and rebuttal arguments, respectively.

**11. Accountability Provisions.** Under Section 50075.1 of the Government Code, the following accountability provisions shall apply to the special tax: (a) the provision and/or acquisition of the Facilities, all as defined in the Resolution of Formation, shall constitute the specific purpose of the special tax; (b) the proceeds of the special tax shall be applied only to the specific purpose identified in (a) above; (c) there shall be created special account(s) or funds(s) into which the proceeds shall be deposited; and (d) there shall be caused to be prepared an annual audit and report of the CFD pursuant to Section 50075.3 of the Government Code.

**12. Effective Date.** This Resolution shall take effect upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Directors on the \_\_\_\_\_ day of \_\_\_\_\_, 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Robert Epstein, President

\_\_\_\_\_  
Peter Dornbrook, Secretary

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# STAFF REPORT

## Statement of Support for Community Facilities District No. 2023-1 (Fire Services)

### **Background:**

On April 20, 2009, the California Supreme Court issued its decision in *Vargas v. City of Salinas* (2009) 46 Cal.4th 1 (“Vargas”), in which it addressed the permissible uses of public funds to provide information about, or sponsor activities related to, ballot measures.

The Vargas decision provides that whether a public agency is engaging in permitted informational activity regarding a ballot measure will be determined based on the facts, and the “style, tenor and timing,” of the public agency’s activity. Based on the Supreme Court’s analysis in Vargas, if a public agency presents information regarding the impact of a ballot measure, it should be objective, fact-based, and presented in a way that is consistent with how the agency generally communicates with the public.

However, Vargas, does not governs the Board’s authority to make a “Statement of Support” for a ballot measure before a measure is placed on the ballot. Any official statement by the Board should avoid an outright statement urging voters to vote a certain way on the measure.

Additionally, Board members, acting in an individual capacity, may sign on individually to any citizens groups formed to support the measure. Board members should take care to not in any way use their official office or title or to otherwise conflate their individual actions with those of their elected positions and responsibilities.

### **Recommendation:**

That the Board approve the following Statement of Support for Community Facilities District No. 2023-1 (Fire Services).

Consistent with Section 7 of the Board of Directors Manual, the Board as a body resolves that the Kirkwood Meadows Public Utility District Board of Directors hereby officially supports the creation and passage of Community Facilities District No. 2023-1 (Fire Services) consistent with the passage of Resolutions 23-03 and 23-04.”

Further that the Board direct Staff to authorize staff and consultants to provide objective factual information about the impacts of the measure if passed or defeated subject to the limitations provided in the Vargas decision.

### **Prepared By:**

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Erik M. Christeson, P.E.

# Overview and Budget Variances

Fund 01 is General

Fund 10 is Water

Fund 20 is Wastewater

Fund 40 is Employee Housing

Fund 50 is Electric

Fund 60 is Cable

Fund 70 is Snow Removal

Fund 80 is Propane

Fund 90 is Solid Waste

Answers to known variances or common questions:

Other revenue is built up from penalties, fire assessment, connection fees, sale of Meadow unit, and employee housing rent.

Income Statement combined:

Income YTD is under budget \$178,456.

Income Statement for Fire Department:

Income YTD is a negative \$213,649. That is over budget \$13,390.

Income Statement for Water Fund:

Income YTD is under budget \$104,500.

Income Statement for Wastewater Fund:

Income YTD is under budget \$190,046.

Income Statement for Electric Fund:

Income YTD is over budget \$309,418. Shell costs for power was \$0.118 per kilowatt hour.

Income Statement for Snow Removal Fund:

Income YTD is a under budget \$22,552.

Income Statement for Propane Fund:

Income YTD is under budget \$21,526.

Income Statement for Solid Waste Fund:

Income YTD is under budget \$13,043. February is over budget due to labor hours needed to clear snow from pads and garbage areas.

# Balance Sheet - Consolidated

February 28, 2023

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>February, 2023</u>	<u>February, 2023</u>	
<b><u>ASSETS</u></b>			
Current Assets - Funds			
Total Operating	3,160,776.83	2,325,813.00	834,963.83
Total KVFD Reserve	150,322.75	150,298.00	24.75
Total Restricted	567,352.53	514,240.00	53,112.53
Total Capital Reserve	491,179.36	491,179.00	0.36
Total COP Reserve Fund	118,688.19	172,505.00	(53,816.81)
Total Current Assets - Funds	4,488,319.66	3,654,035.00	834,284.66
Current Assets - Other			
Total Accounts Receivable, net	1,772,029.50	1,277,765.00	494,264.50
Total Materials & Supplies	346,608.33	226,000.00	120,608.33
Total Prepaid Expenses	178,762.00	140,000.00	38,762.00
Total Current Assets - Other	2,297,399.83	1,643,765.00	653,634.83
Capital Assets			
Total Buildings	12,696,913.45	12,914,910.00	(217,996.55)
Total Generation Equipment	16,911,129.02	16,905,361.00	5,768.02
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,440,025.02	43,720,088.00	(280,062.98)
Total Construction in Progress	418,814.52	468,525.00	(49,710.48)
Total Less: Accumulated Depreciation	(30,765,665.00)	(30,762,791.00)	(2,874.00)
Total Capital Assets	58,555,300.32	59,100,176.00	(544,875.68)
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	3,621,004.74	3,370,040.00	250,964.74
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,621,004.74	3,370,040.00	250,964.74
Deferred Outflows			
Total Deferred Outflows	470,383.98	562,138.00	(91,754.02)
<b>Total Deferred Outflows</b>	470,383.98	562,138.00	(91,754.02)
<b>Total Assets</b>	68,962,024.55	67,768,016.00	1,194,008.55
<b>Total Assets and Deferred Outflows</b>	<b>69,432,408.53</b>	68,330,154.00	1,102,254.53
<b><u>LIABILITIES</u></b>			
Current Liabilities			
Total Accounts Payable	514,962.53	377,498.00	137,464.53
Total Accrued Interest Payable	243,765.89	256,715.00	(12,949.11)
Total Customer Deposits	14,239.74	0.00	14,239.74
Total Current Portion of Long-Term Debt	810,077.33	704,970.00	105,107.33
Total Other Current Liabilities	825,462.23	567,050.00	258,412.23
Total Current Liabilities	2,408,507.72	1,906,233.00	502,274.72
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	50,218,206.32	50,218,216.00	(9.68)
Total Installment Loans	977,969.25	906,984.00	70,985.25
Total Unearned Revenues	179,676.05	194,000.00	(14,323.95)
Total Net Pension Liability	461,171.00	1,033,961.00	(572,790.00)
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	1,857,524.00	1,857,523.00	1.00
Total Non-Current Liabilities	53,694,546.62	54,210,684.00	(516,137.38)
Deferred Inflows			
Total Deferred Inflows	865,324.99	519,933.00	345,391.99

## Balance Sheet - Consolidated

February 28, 2023

	Actual <u>February, 2023</u>	Budget <u>February, 2023</u>	<u>Variance</u>
<b>Total Deferred Inflows</b>	865,324.99	519,933.00	345,391.99
<b>Total Liabilities</b>	56,103,054.34	56,116,917.00	(13,862.66)
<b>Total Liabilities and Deferred Inflows</b>	<b>56,968,379.33</b>	56,636,850.00	331,529.33
<b><u>EQUITY</u></b>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	12,464,029.20	11,693,304.00	770,725.20
Total Net Assets	12,464,029.20	11,693,304.00	770,725.20
<b>Total Equity</b>	12,464,029.20	11,693,304.00	770,725.20
<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>69,432,408.53</b>	68,330,154.00	1,102,254.53

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Last Modified: 10/13/20

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# Balance Sheet - Consolidated

February 28, 2023

			Actual	Budget	
			<u>February, 2023</u>	<u>February, 2023</u>	<u>Variance</u>
<b><u>ASSETS</u></b>					
<b>Current Assets - Funds</b>					
01	0	13180	304,251.97	2,325,813.00	(2,021,561.03)
02	0	13180	0.00	0.00	0.00
10	0	13180	21,540.74	0.00	21,540.74
20	0	13180	397,220.38	0.00	397,220.38
40	0	13180	181,595.91	0.00	181,595.91
50	0	13180	1,769,524.33	0.00	1,769,524.33
60	0	13180	11,367.10	0.00	11,367.10
70	0	13180	406,474.94	0.00	406,474.94
80	0	13180	(78,183.64)	0.00	(78,183.64)
90	0	13180	46,457.19	0.00	46,457.19
13180		Cash - BOTW Revenue Account	3,060,248.92	2,325,813.00	734,435.92
		<b>Total Operating</b>	<b>3,060,248.92</b>	<b>2,325,813.00</b>	<b>734,435.92</b>
		<b>Total Current Assets - Funds</b>	<b>3,060,248.92</b>	<b>2,325,813.00</b>	<b>734,435.92</b>
		<b>Total Assets</b>	<b>3,060,248.92</b>	<b>2,325,813.00</b>	<b>734,435.92</b>
		<b>Total Assets and Deferred Outflows</b>	<b>3,060,248.92</b>	<b>2,325,813.00</b>	<b>734,435.92</b>
		<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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# Budget Income Statement - Combined

February 28, 2023	-----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	363,112.38	310,141.00	52,971.38	17.08%	1,764,975.43	1,499,304.00	265,671.43	17.72%
Commercial Base Rates	225,495.56	230,191.00	(4,695.44)	-2.04%	1,919,931.59	1,841,528.00	78,403.59	4.26%
Residential	267,630.41	250,357.00	17,273.41	6.90%	1,391,198.67	1,323,323.00	67,875.67	5.13%
Residential Base Rates	148,849.03	146,084.00	2,765.03	1.89%	1,190,563.63	1,168,672.00	21,891.63	1.87%
KMPUD Internal Usage	129,857.73	68,700.00	61,157.73	89.02%	496,162.81	510,007.00	(13,844.19)	-2.71%
Meter Charges	7,519.57	7,619.00	(99.43)	-1.31%	59,504.24	60,952.00	(1,447.76)	-2.38%
Property Taxes	71,611.00	71,611.00	0.00	0.00%	572,888.00	572,888.00	0.00	0.00%
Other	114,809.98	114,540.00	269.98	0.24%	659,607.35	618,120.00	41,487.35	6.71%
Operating Revenues	1,328,885.66	1,199,243.00	129,642.66	10.81%	8,054,831.72	7,594,794.00	460,037.72	6.06%
Cost of Goods Sold	356,923.82	229,112.00	127,811.82	55.79%	1,912,826.64	1,147,559.00	765,267.64	66.69%
Salaries and Wages	128,625.73	133,931.00	(5,305.27)	-3.96%	988,404.94	1,031,880.00	(43,475.06)	-4.21%
Payroll Taxes & EE Benefits	71,777.22	73,085.00	(1,307.78)	-1.79%	554,194.41	587,139.00	(32,944.59)	-5.61%
Operations & Maintenance	83,523.31	85,110.00	(1,586.69)	-1.86%	687,282.78	708,190.00	(20,907.22)	-2.95%
Contract Services	7,496.00	5,150.00	2,346.00	45.55%	113,948.17	110,500.00	3,448.17	3.12%
Operating Expenses	55,308.86	50,328.00	4,980.86	9.90%	350,518.99	377,867.00	(27,348.01)	-7.24%
G & A Allocations	0.00	0.00	0.00	na	0.00	(427.00)	427.00	-100.00%
Internal Allocations	39,072.33	45,490.00	(6,417.67)	-14.11%	329,105.90	346,171.00	(17,065.10)	-4.93%
Board of Directors	8,193.94	8,707.00	(513.06)	-5.89%	69,215.84	69,656.00	(440.16)	-0.63%
Depreciation	177,171.60	183,742.00	(6,570.40)	-3.58%	1,420,718.89	1,469,936.00	(49,217.11)	-3.35%
Operating Expenses	928,092.81	814,655.00	113,437.81	13.92%	6,426,216.56	5,848,471.00	577,745.56	9.88%
<b>Total Operating</b>	<b>400,792.85</b>	<b>384,588.00</b>	<b>16,204.85</b>	<b>4.21%</b>	<b>1,628,615.16</b>	<b>1,746,323.00</b>	<b>(117,707.84)</b>	<b>-6.74%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	382.94	0.00	382.94	na	5,199.43	0.00	5,199.43	na
Other	37.50	0.00	37.50	na	276,891.81	0.00	276,891.81	na
Non-Operating Revenues	420.44	0.00	420.44	na	282,091.24	0.00	282,091.24	na
Interest Expense	126,529.75	129,557.00	(3,027.25)	-2.34%	1,091,380.98	1,101,940.00	(10,559.02)	-0.96%
Amortization	35,758.35	36,200.00	(441.65)	-1.22%	286,066.72	289,600.00	(3,533.28)	-1.22%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	162,288.10	165,757.00	(3,468.90)	-2.09%	1,377,447.70	1,391,540.00	(14,092.30)	-1.01%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(161,867.66)</b>	<b>(165,757.00)</b>	<b>3,889.34</b>	<b>2.35%</b>	<b>(1,095,356.46)</b>	<b>(1,391,540.00)</b>	<b>296,183.54</b>	<b>21.28%</b>
	<b>238,925.19</b>	<b>218,831.00</b>	<b>20,094.19</b>	<b>9.18%</b>	<b>533,258.70</b>	<b>354,783.00</b>	<b>178,475.70</b>	<b>50.31%</b>

# Budget Income Statement - General Fund

February 28, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b><u>1 - General &amp; Admin</u></b>								
Property Taxes	71,611.00	71,611.00	0.00	0.00%	572,888.00	572,888.00	0.00	0.00%
Other	4,291.37	0.00	4,291.37	na	10,138.79	0.00	10,138.79	na
Operating Revenues	75,902.37	71,611.00	4,291.37	5.99%	583,026.79	572,888.00	10,138.79	1.77%
Salaries and Wages	41,186.08	47,612.00	(6,425.92)	-13.50%	411,706.52	414,294.00	(2,587.48)	-0.62%
Payroll Taxes & EE Benefits	41,326.96	40,093.00	1,233.96	3.08%	350,550.22	331,109.00	19,441.22	5.87%
Operations & Maintenance	3,339.26	4,900.00	(1,560.74)	-31.85%	64,978.88	39,200.00	25,778.88	65.76%
Contract Services	2,650.00	1,000.00	1,650.00	165.00%	72,233.45	67,700.00	4,533.45	6.70%
Operating Expenses	39,680.55	38,548.00	1,132.55	2.94%	286,285.33	298,777.00	(12,491.67)	-4.18%
G & A Allocations	(175,010.05)	(142,761.00)	(32,249.05)	22.59%	(1,295,347.92)	(1,230,245.00)	(65,102.92)	5.29%
Internal Allocations	1,900.00	1,900.00	0.00	0.00%	9,500.00	9,500.00	0.00	0.00%
Board of Directors	8,193.94	8,707.00	(513.06)	-5.89%	69,215.84	69,656.00	(440.16)	-0.63%
Operating Expenses	(36,733.26)	(1.00)	(36,732.26)	73,226.00%	(30,877.68)	(9.00)	(30,868.68)	342,985.33%
<b>Total Operating</b>	<b>112,635.63</b>	<b>71,612.00</b>	<b>41,023.63</b>	<b>57.29%</b>	<b>613,904.47</b>	<b>572,897.00</b>	<b>41,007.47</b>	<b>7.16%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>112,635.63</b>	<b>71,612.00</b>	<b>41,023.63</b>	<b>57.29%</b>	<b>613,904.47</b>	<b>572,897.00</b>	<b>41,007.47</b>	<b>7.16%</b>

# Budget Income Statement - General Fund

<b>February 28, 2023</b>
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	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>2 - Fire Department</b>								
Other	6,207.40	5,600.00	607.40	10.85%	50,029.77	44,800.00	5,229.77	11.67%
Operating Revenues	6,207.40	5,600.00	607.40	10.85%	50,029.77	44,800.00	5,229.77	11.67%
Salaries and Wages	53.40	150.00	(96.60)	-64.40%	82.52	1,200.00	(1,117.48)	-93.12%
Payroll Taxes & EE Benefits	94.71	73.00	21.71	29.74%	119.64	708.00	(588.36)	-83.10%
Operations & Maintenance	22,074.56	12,220.00	9,854.56	80.64%	119,882.46	97,760.00	22,122.46	22.63%
Contract Services	1,750.00	0.00	1,750.00	na	2,336.25	0.00	2,336.25	na
Operating Expenses	409.72	910.00	(500.28)	-54.98%	3,661.61	7,280.00	(3,618.39)	-49.70%
G & A Allocations	14,525.83	11,849.00	2,676.83	22.59%	107,513.86	102,111.00	5,402.86	5.29%
Internal Allocations	0.00	0.00	0.00	na	22.29	0.00	22.29	na
Depreciation	4,185.64	4,500.00	(314.36)	-6.99%	33,062.22	36,000.00	(2,937.78)	-8.16%
Operating Expenses	43,093.86	29,702.00	13,391.86	45.09%	266,680.85	245,059.00	21,621.85	8.82%
<b>Total Operating</b>	<b>(36,886.46)</b>	<b>(24,102.00)</b>	<b>(12,784.46)</b>	<b>53.04%</b>	<b>(216,651.08)</b>	<b>(200,259.00)</b>	<b>(16,392.08)</b>	<b>8.19%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	3,002.58	0.00	3,002.58	na
Non-Operating Revenues	0.00	0.00	0.00	na	3,002.58	0.00	3,002.58	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>3,002.58</b>	<b>0.00</b>	<b>3,002.58</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(36,886.46)</b>	<b>(24,102.00)</b>	<b>(12,784.46)</b>	<b>53.04%</b>	<b>(213,648.50)</b>	<b>(200,259.00)</b>	<b>(13,389.50)</b>	<b>6.69%</b>

# Budget Income Statement - General Fund

<b>February 28, 2023</b>
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	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>3 - Parks &amp; Recreation</b>								
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	1,844.84	2,502.00	(657.16)	-26.27%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	1,196.88	1,606.00	(409.12)	-25.47%
Operations & Maintenance	0.00	0.00	0.00	na	0.00	900.00	(900.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,750.10	1,428.00	322.10	22.56%	12,953.49	12,282.00	671.49	5.47%
Internal Allocations	0.00	0.00	0.00	na	2.69	0.00	2.69	na
Depreciation	0.00	315.00	(315.00)	-100.00%	0.00	2,520.00	(2,520.00)	-100.00%
Operating Expenses	1,750.10	1,743.00	7.10	0.41%	15,997.90	19,810.00	(3,812.10)	-19.24%
<b>Total Operating</b>	<b>(1,750.10)</b>	<b>(1,743.00)</b>	<b>(7.10)</b>	<b>0.41%</b>	<b>(15,997.90)</b>	<b>(19,810.00)</b>	<b>3,812.10</b>	<b>-19.24%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	32.00	0.00	32.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	32.00	0.00	32.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>32.00</b>	<b>0.00</b>	<b>32.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(1,750.10)</b>	<b>(1,743.00)</b>	<b>(7.10)</b>	<b>0.41%</b>	<b>(15,965.90)</b>	<b>(19,810.00)</b>	<b>3,844.10</b>	<b>-19.40%</b>

# Budget Income Statement - Water Fund

February 28, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	15,544.54	11,927.00	3,617.54	30.33%	66,806.87	61,715.00	5,091.87	8.25%
Commercial Base Rates	15,308.52	16,634.00	(1,325.48)	-7.97%	121,076.16	133,072.00	(11,995.84)	-9.01%
Residential	12,296.24	12,414.00	(117.76)	-0.95%	69,555.32	82,525.00	(12,969.68)	-15.72%
Residential Base Rates	23,972.56	23,722.00	250.56	1.06%	191,762.70	189,776.00	1,986.70	1.05%
KMPUD Internal Usage	41.87	0.00	41.87	na	370.54	0.00	370.54	na
Meter Charges	3,489.94	3,498.00	(8.06)	-0.23%	27,245.89	27,984.00	(738.11)	-2.64%
Other	(172.93)	500.00	(672.93)	-134.59%	11,595.03	4,000.00	7,595.03	189.88%
Operating Revenues	70,480.74	68,695.00	1,785.74	2.60%	488,412.51	499,072.00	(10,659.49)	-2.14%
Salaries and Wages	7,804.67	7,732.00	72.67	0.94%	75,498.26	70,262.00	5,236.26	7.45%
Payroll Taxes & EE Benefits	3,737.72	3,801.00	(63.28)	-1.66%	33,023.21	41,597.00	(8,573.79)	-20.61%
Operations & Maintenance	1,743.61	1,450.00	293.61	20.25%	40,058.70	17,600.00	22,458.70	127.61%
Contract Services	800.00	1,600.00	(800.00)	-50.00%	13,878.09	12,800.00	1,078.09	8.42%
Operating Expenses	1,197.44	1,400.00	(202.56)	-14.47%	6,443.84	11,200.00	(4,756.16)	-42.47%
G & A Allocations	30,626.76	24,983.00	5,643.76	22.59%	226,685.89	215,292.00	11,393.89	5.29%
Internal Allocations	2,851.41	9,304.00	(6,452.59)	-69.35%	20,359.91	71,899.00	(51,539.09)	-71.68%
Depreciation	8,569.08	9,000.00	(430.92)	-4.79%	69,401.95	72,000.00	(2,598.05)	-3.61%
Operating Expenses	57,330.69	59,270.00	(1,939.31)	-3.27%	485,349.85	512,650.00	(27,300.15)	-5.33%
<b>Total Operating</b>	<b>13,150.05</b>	<b>9,425.00</b>	<b>3,725.05</b>	<b>39.52%</b>	<b>3,062.66</b>	<b>(13,578.00)</b>	<b>16,640.66</b>	<b>-122.56%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	49.09	0.00	49.09	na	241.55	0.00	241.55	na
Other	0.00	0.00	0.00	na	83,650.90	0.00	83,650.90	na
Non-Operating Revenues	49.09	0.00	49.09	na	83,892.45	0.00	83,892.45	na
Interest Expense	256.79	859.00	(602.21)	-70.11%	3,543.82	6,872.00	(3,328.18)	-48.43%
Amortization	(79.82)	0.00	(79.82)	na	(638.56)	0.00	(638.56)	na
Non-Operating Expenses	176.97	859.00	(682.03)	-79.40%	2,905.26	6,872.00	(3,966.74)	-57.72%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(127.88)</b>	<b>(859.00)</b>	<b>731.12</b>	<b>-85.11%</b>	<b>80,987.19</b>	<b>(6,872.00)</b>	<b>87,859.19</b>	<b>-1,278.51%</b>
<b>NET INCOME (LOSS)</b>	<b>13,022.17</b>	<b>8,566.00</b>	<b>4,456.17</b>	<b>52.02%</b>	<b>84,049.85</b>	<b>(20,450.00)</b>	<b>104,499.85</b>	<b>-511.00%</b>

# Budget Income Statement - Waste Water Fund

February 28, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	68,987.53	57,667.00	11,320.53	19.63%	247,234.10	245,234.00	2,000.10	0.82%
Commercial Base Rates	27,722.51	30,124.00	(2,401.49)	-7.97%	339,139.20	240,992.00	98,147.20	40.73%
Residential	35,527.74	38,704.00	(3,176.26)	-8.21%	191,033.78	202,810.00	(11,776.22)	-5.81%
Residential Base Rates	39,883.25	39,451.00	432.25	1.10%	318,682.41	315,608.00	3,074.41	0.97%
KMPUD Internal Usage	71.95	0.00	71.95	na	678.52	0.00	678.52	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	197.56	625.00	(427.44)	-68.39%	7,421.19	5,000.00	2,421.19	48.42%
Operating Revenues	172,390.54	166,571.00	5,819.54	3.49%	1,104,189.20	1,009,644.00	94,545.20	9.36%
Salaries and Wages	11,266.89	13,326.00	(2,059.11)	-15.45%	89,764.75	123,282.00	(33,517.25)	-27.19%
Payroll Taxes & EE Benefits	7,162.79	7,050.00	112.79	1.60%	53,816.44	77,137.00	(23,320.56)	-30.23%
Operations & Maintenance	13,321.56	14,650.00	(1,328.44)	-9.07%	81,644.51	117,200.00	(35,555.49)	-30.34%
Contract Services	798.00	2,050.00	(1,252.00)	-61.07%	14,042.63	26,000.00	(11,957.37)	-45.99%
Operating Expenses	4,704.58	2,600.00	2,104.58	80.95%	9,691.64	20,800.00	(11,108.36)	-53.41%
G & A Allocations	30,626.76	24,983.00	5,643.76	22.59%	226,685.89	215,292.00	11,393.89	5.29%
Internal Allocations	32,217.58	31,407.00	810.58	2.58%	287,904.37	244,171.00	43,733.37	17.91%
Depreciation	24,322.62	26,000.00	(1,677.38)	-6.45%	196,649.72	208,000.00	(11,350.28)	-5.46%
Operating Expenses	124,420.78	122,066.00	2,354.78	1.93%	960,199.95	1,031,882.00	(71,682.05)	-6.95%
<b>Total Operating</b>	<b>47,969.76</b>	<b>44,505.00</b>	<b>3,464.76</b>	<b>7.79%</b>	<b>143,989.25</b>	<b>(22,238.00)</b>	<b>166,227.25</b>	<b>-747.49%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	72.01	0.00	72.01	na	354.28	0.00	354.28	na
Other	0.00	0.00	0.00	na	14,710.00	0.00	14,710.00	na
Non-Operating Revenues	72.01	0.00	72.01	na	15,064.28	0.00	15,064.28	na
Interest Expense	688.36	1,880.00	(1,191.64)	-63.39%	7,208.84	15,041.00	(7,832.16)	-52.07%
Amortization	(115.24)	0.00	(115.24)	na	(921.92)	0.00	(921.92)	na
Non-Operating Expenses	573.12	1,880.00	(1,306.88)	-69.51%	6,286.92	15,041.00	(8,754.08)	-58.20%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(501.11)</b>	<b>(1,880.00)</b>	<b>1,378.89</b>	<b>-73.35%</b>	<b>8,777.36</b>	<b>(15,041.00)</b>	<b>23,818.36</b>	<b>-158.36%</b>
<b>NET INCOME (LOSS)</b>	<b>47,468.65</b>	<b>42,625.00</b>	<b>4,843.65</b>	<b>11.36%</b>	<b>152,766.61</b>	<b>(37,279.00)</b>	<b>190,045.61</b>	<b>-509.79%</b>

# Budget Income Statement - Employee Housing Fund

**February 28, 2023**

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Other	4,880.00	7,800.00	(2,920.00)	-37.44%	40,917.00	55,200.00	(14,283.00)	-25.88%
Operating Revenues	4,880.00	7,800.00	(2,920.00)	-37.44%	40,917.00	55,200.00	(14,283.00)	-25.88%
Salaries and Wages	274.46	0.00	274.46	na	4,529.78	1,960.00	2,569.78	131.11%
Payroll Taxes & EE Benefits	116.28	0.00	116.28	na	2,649.15	1,230.00	1,419.15	115.38%
Operations & Maintenance	1,731.88	2,500.00	(768.12)	-30.72%	17,814.34	20,000.00	(2,185.66)	-10.93%
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	1,153.57	1,211.00	(57.43)	-4.74%	5,819.44	9,440.00	(3,620.56)	-38.35%
Depreciation	4,115.27	4,900.00	(784.73)	-16.01%	34,579.32	39,200.00	(4,620.68)	-11.79%
Operating Expenses	7,391.46	8,611.00	(1,219.54)	-14.16%	65,392.03	71,830.00	(6,437.97)	-8.96%
<b>Total Operating</b>	<b>(2,511.46)</b>	<b>(811.00)</b>	<b>(1,700.46)</b>	<b>209.67%</b>	<b>(24,475.03)</b>	<b>(16,630.00)</b>	<b>(7,845.03)</b>	<b>47.17%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	108,447.53	0.00	108,447.53	na
Non-Operating Revenues	0.00	0.00	0.00	na	108,447.53	0.00	108,447.53	na
Interest Expense	625.16	1,200.00	(574.84)	-47.90%	6,686.14	9,600.00	(2,913.86)	-30.35%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	625.16	1,200.00	(574.84)	-47.90%	6,686.14	9,600.00	(2,913.86)	-30.35%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(625.16)</b>	<b>(1,200.00)</b>	<b>574.84</b>	<b>-47.90%</b>	<b>101,761.39</b>	<b>(9,600.00)</b>	<b>111,361.39</b>	<b>-1,160.01%</b>
<b>NET INCOME (LOSS)</b>	<b>(3,136.62)</b>	<b>(2,011.00)</b>	<b>(1,125.62)</b>	<b>55.97%</b>	<b>77,286.36</b>	<b>(26,230.00)</b>	<b>103,516.36</b>	<b>-394.65%</b>



# Budget Income Statement - Electricity Fund

February 28, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	119,312.05	106,905.00	12,407.05	11.61%	708,453.97	589,698.00	118,755.97	20.14%
Commercial Base Rates	180,699.81	181,633.00	(933.19)	-0.51%	1,445,598.47	1,453,064.00	(7,465.53)	-0.51%
Residential	55,458.98	53,453.00	2,005.98	3.75%	318,221.58	317,641.00	580.58	0.18%
Residential Base Rates	82,237.04	80,255.00	1,982.04	2.47%	658,039.30	642,040.00	15,999.30	2.49%
KMPUD Internal Usage	99,096.25	60,557.00	38,539.25	63.64%	440,452.60	471,981.00	(31,528.40)	-6.68%
Meter Charges	2,468.46	2,511.00	(42.54)	-1.69%	19,752.69	20,088.00	(335.31)	-1.67%
Other	(741.12)	1,000.00	(1,741.12)	-174.11%	28,678.62	8,000.00	20,678.62	258.48%
Operating Revenues	538,531.47	486,314.00	52,217.47	10.74%	3,619,197.23	3,502,512.00	116,685.23	3.33%
Cost of Goods Sold	108,641.39	84,108.00	24,533.39	29.17%	1,012,285.98	511,454.00	500,831.98	97.92%
Salaries and Wages	20,401.09	20,215.00	186.09	0.92%	145,621.17	180,507.00	(34,885.83)	-19.33%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operations & Maintenance	24,295.10	23,800.00	495.10	2.08%	207,147.36	186,400.00	20,747.36	11.13%
Contract Services	98.00	500.00	(402.00)	-80.40%	1,543.75	4,000.00	(2,456.25)	-61.41%
Operating Expenses	1,157.00	1,200.00	(43.00)	-3.58%	9,256.00	9,600.00	(344.00)	-3.58%
G & A Allocations	36,052.07	29,409.00	6,643.07	22.59%	266,841.67	253,021.00	13,820.67	5.46%
Internal Allocations	220.00	220.00	0.00	0.00%	886.71	1,100.00	(213.29)	-19.39%
Depreciation	125,595.41	126,000.00	(404.59)	-0.32%	1,004,414.59	1,008,000.00	(3,585.41)	-0.36%
Operating Expenses	316,460.06	285,452.00	31,008.06	10.86%	2,647,997.23	2,154,082.00	493,915.23	22.93%
<b>Total Operating</b>	<b>222,071.41</b>	<b>200,862.00</b>	<b>21,209.41</b>	<b>10.56%</b>	<b>971,200.00</b>	<b>1,348,430.00</b>	<b>(377,230.00)</b>	<b>-27.98%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	134.19	0.00	134.19	na	3,975.56	0.00	3,975.56	na
Other	37.50	0.00	37.50	na	65,747.80	0.00	65,747.80	na
Non-Operating Revenues	171.69	0.00	171.69	na	69,723.36	0.00	69,723.36	na
Interest Expense	124,297.71	124,636.00	(338.29)	-0.27%	1,064,810.14	1,062,572.00	2,238.14	0.21%
Amortization	36,159.21	36,200.00	(40.79)	-0.11%	289,273.60	289,600.00	(326.40)	-0.11%
Non-Operating Expenses	160,456.92	160,836.00	(379.08)	-0.24%	1,354,083.74	1,352,172.00	1,911.74	0.14%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(160,285.23)</b>	<b>(160,836.00)</b>	<b>550.77</b>	<b>-0.34%</b>	<b>(1,284,360.38)</b>	<b>(1,352,172.00)</b>	<b>67,811.62</b>	<b>-5.02%</b>
<b>NET INCOME (LOSS)</b>	<b>61,786.18</b>	<b>40,026.00</b>	<b>21,760.18</b>	<b>54.37%</b>	<b>(313,160.38)</b>	<b>(3,742.00)</b>	<b>(309,418.38)</b>	<b>8,268.80%</b>

# Budget Income Statement - Cable TV Fund

February 28, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
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	92.81	0.00	92.81	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	81.10	0.00	81.10	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	875.05	714.00	161.05	22.56%	6,476.74	6,154.00	322.74	5.24%
Internal Allocations	0.00	0.00	0.00	na	1.34	0.00	1.34	na
Depreciation	27.65	45.00	(17.35)	-38.56%	221.20	360.00	(138.80)	-38.56%
Operating Expenses	902.70	909.00	(6.30)	-0.69%	6,873.19	7,714.00	(840.81)	-10.90%
<b>Total Operating</b>	<b>12.30</b>	<b>6.00</b>	<b>6.30</b>	<b>105.00%</b>	<b>446.81</b>	<b>(394.00)</b>	<b>840.81</b>	<b>-213.40%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>12.30</b>	<b>6.00</b>	<b>6.30</b>	<b>105.00%</b>	<b>446.81</b>	<b>(394.00)</b>	<b>840.81</b>	<b>-213.40%</b>

# Budget Income Statement - Snow Removal Fund

February 28, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
KMPUD Internal Usage	3,000.00	3,000.00	0.00	0.00%	15,000.00	15,000.00	0.00	0.00%
Other	100,746.79	97,000.00	3,746.79	3.86%	497,882.45	485,000.00	12,882.45	2.66%
Operating Revenues	103,746.79	100,000.00	3,746.79	3.75%	512,882.45	500,000.00	12,882.45	2.58%
Salaries and Wages	35,903.94	34,111.00	1,792.94	5.26%	172,693.13	149,633.00	23,060.13	15.41%
Payroll Taxes & EE Benefits	12,606.95	16,767.00	(4,160.05)	-24.81%	62,423.57	81,917.00	(19,493.43)	-23.80%
Operations & Maintenance	611.92	3,900.00	(3,288.08)	-84.31%	35,070.52	47,900.00	(12,829.48)	-26.78%
Contract Services	262.50	0.00	262.50	na	1,108.75	0.00	1,108.75	na
Operating Expenses	8,159.57	5,000.00	3,159.57	63.19%	34,876.24	24,850.00	10,026.24	40.35%
G & A Allocations	19,776.14	16,132.00	3,644.14	22.59%	146,374.31	139,017.00	7,357.31	5.29%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	30.36	800.00	(769.64)	-96.21%
Depreciation	4,684.54	6,982.00	(2,297.46)	-32.91%	38,026.18	55,856.00	(17,829.82)	-31.92%
Operating Expenses	82,005.56	82,992.00	(986.44)	-1.19%	490,603.06	499,973.00	(9,369.94)	-1.87%
<b>Total Operating</b>	<b>21,741.23</b>	<b>17,008.00</b>	<b>4,733.23</b>	<b>27.83%</b>	<b>22,279.39</b>	<b>27.00</b>	<b>22,252.39</b>	<b>82,416.26%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	300.00	0.00	300.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	300.00	0.00	300.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>300.00</b>	<b>0.00</b>	<b>300.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>21,741.23</b>	<b>17,008.00</b>	<b>4,733.23</b>	<b>27.83%</b>	<b>22,579.39</b>	<b>27.00</b>	<b>22,552.39</b>	<b>83,527.37%</b>

# Budget Income Statement - Propane Fund

February 28, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	157,329.82	131,142.00	26,187.82	19.97%	726,485.85	582,657.00	143,828.85	24.68%
Commercial Base Rates	1,764.72	1,800.00	(35.28)	-1.96%	14,117.76	14,400.00	(282.24)	-1.96%
Residential	137,847.01	120,856.00	16,991.01	14.06%	600,311.43	520,907.00	79,404.43	15.24%
Residential Base Rates	2,756.18	2,656.00	100.18	3.77%	22,079.22	21,248.00	831.22	3.91%
KMPUD Internal Usage	27,647.66	5,143.00	22,504.66	437.58%	39,661.15	23,026.00	16,635.15	72.25%
Meter Charges	1,561.17	1,610.00	(48.83)	-3.03%	12,505.66	12,880.00	(374.34)	-2.91%
Other	(1,488.19)	1,000.00	(2,488.19)	-248.82%	4,288.11	8,000.00	(3,711.89)	-46.40%
Operating Revenues	327,418.37	264,207.00	63,211.37	23.92%	1,419,449.18	1,183,118.00	236,331.18	19.98%
Cost of Goods Sold	248,282.43	145,004.00	103,278.43	71.22%	900,540.66	636,105.00	264,435.66	41.57%
Salaries and Wages	8,404.77	9,833.00	(1,428.23)	-14.52%	65,124.37	80,624.00	(15,499.63)	-19.22%
Payroll Taxes & EE Benefits	5,477.22	4,833.00	644.22	13.33%	43,847.49	47,368.00	(3,520.51)	-7.43%
Operations & Maintenance	145.84	1,440.00	(1,294.16)	-89.87%	8,584.73	42,230.00	(33,645.27)	-79.67%
Contract Services	1,137.50	0.00	1,137.50	na	8,637.75	0.00	8,637.75	na
Operating Expenses	0.00	670.00	(670.00)	-100.00%	300.00	5,360.00	(5,060.00)	-94.40%
G & A Allocations	33,426.92	27,267.00	6,159.92	22.59%	247,411.45	234,975.00	12,436.45	5.29%
Internal Allocations	509.77	1,128.00	(618.23)	-54.81%	3,467.51	8,161.00	(4,693.49)	-57.51%
Depreciation	5,229.52	6,000.00	(770.48)	-12.84%	41,712.49	48,000.00	(6,287.51)	-13.10%
Operating Expenses	302,613.97	196,175.00	106,438.97	54.26%	1,319,626.45	1,102,823.00	216,803.45	19.66%
<b>Total Operating</b>	<b>24,804.40</b>	<b>68,032.00</b>	<b>(43,227.60)</b>	<b>-63.54%</b>	<b>99,822.73</b>	<b>80,295.00</b>	<b>19,527.73</b>	<b>24.32%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	127.65	0.00	127.65	na	628.04	0.00	628.04	na
Other	0.00	0.00	0.00	na	1,001.00	0.00	1,001.00	na
Non-Operating Revenues	127.65	0.00	127.65	na	1,629.04	0.00	1,629.04	na
Interest Expense	661.73	982.00	(320.27)	-32.61%	9,132.04	7,855.00	1,277.04	16.26%
Amortization	(205.80)	0.00	(205.80)	na	(1,646.40)	0.00	(1,646.40)	na
Non-Operating Expenses	455.93	982.00	(526.07)	-53.57%	7,485.64	7,855.00	(369.36)	-4.70%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(328.28)</b>	<b>(982.00)</b>	<b>653.72</b>	<b>-66.57%</b>	<b>(5,856.60)</b>	<b>(7,855.00)</b>	<b>1,998.40</b>	<b>-25.44%</b>
<b>NET INCOME (LOSS)</b>	<b>24,476.12</b>	<b>67,050.00</b>	<b>(42,573.88)</b>	<b>-63.50%</b>	<b>93,966.13</b>	<b>72,440.00</b>	<b>21,526.13</b>	<b>29.72%</b>

# Budget Income Statement - Solid Waste Fund

February 28, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year February	Budget February	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	1,938.44	2,500.00	(561.56)	-22.46%	15,994.64	20,000.00	(4,005.36)	-20.03%
Residential	26,500.44	24,930.00	1,570.44	6.30%	212,076.56	199,440.00	12,636.56	6.34%
Other	(25.90)	100.00	(125.90)	-125.90%	1,336.39	800.00	536.39	67.05%
Operating Revenues	28,412.98	27,530.00	882.98	3.21%	229,407.59	220,240.00	9,167.59	4.16%
Salaries and Wages	3,330.43	952.00	2,378.43	249.84%	21,446.79	7,616.00	13,830.79	181.60%
Payroll Taxes & EE Benefits	1,254.59	468.00	786.59	168.07%	6,899.19	4,467.00	2,432.19	54.45%
Operations & Maintenance	16,259.58	20,100.00	(3,840.42)	-19.11%	112,101.28	137,800.00	(25,698.72)	-18.65%
Contract Services	0.00	0.00	0.00	na	167.50	0.00	167.50	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	7,350.42	5,996.00	1,354.42	22.59%	54,404.62	51,674.00	2,730.62	5.28%
Internal Allocations	220.00	220.00	0.00	0.00%	1,111.28	1,100.00	11.28	1.03%
Depreciation	441.87	0.00	441.87	na	2,651.22	0.00	2,651.22	na
Operating Expenses	28,856.89	27,736.00	1,120.89	4.04%	198,781.88	202,657.00	(3,875.12)	-1.91%
<b>Total Operating</b>	<b>(443.91)</b>	<b>(206.00)</b>	<b>(237.91)</b>	<b>115.49%</b>	<b>30,625.71</b>	<b>17,583.00</b>	<b>13,042.71</b>	<b>74.18%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(443.91)</b>	<b>(206.00)</b>	<b>(237.91)</b>	<b>115.49%</b>	<b>30,625.71</b>	<b>17,583.00</b>	<b>13,042.71</b>	<b>74.18%</b>

**Kirkwood Meadows Public Utility District**  
**Electric Generation**  
**2022/2023**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2022/2023 Totals YTD
<b>Total Production (kWh)</b>	425,879	415,724	387,277	441,402	1,196,370	1,112,608	1,061,284	961,109					6,001,653
<b>CAISO Purchase (kWh)</b>	394,999	404,394	387,277	419,097	1,196,370	1,112,608	1,061,284	961,109					5,937,138
<b>Powerhouse Production (kWh)</b>	30,880	0	0	22,305	0	0	0	0					53,185
<b>Actual Metered (kWh)</b>	288,791	308,010	300,746	326,893	1,019,267	1,042,288	909,779	895,374					5,091,148
<b>Budgeted Metered (kWh)</b>	364,497	338,355	292,209	364,537	656,891	960,421	879,423	809,887					4,666,220
<b>Total System Losses (kWh)</b>	137,088	107,714	86,531	114,509	177,103	70,320	151,505	65,735					910,505
<b>Identified System Losses (Estimated kWh):</b>													
<b>KM Blue Transformer</b>	9,226	9,226	8,928	9,226	8,928	8,928	8,928	8,333					71,722
<b>KM Green Transformer</b>	10,892	10,892	10,541	10,892	10,541	10,892	10,892	9,838					85,380
<b>Step-Up Transformers</b>	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090					64,720
<b>Total Identified System Losses (kWh)</b>	28,208	28,208	27,559	28,208	27,559	27,910	27,910	26,261					221,822
<b>Unidentified System Losses (kWh):</b>													
<b>Total Unidentified System Losses (kWh)</b>	108,880	79,506	58,972	86,301	149,544	42,410	123,595	39,474					688,683
<b>% Unidentified System Losses (Goal 12%)</b>	26%	19%	15%	20%	12%	4%	12%	4%					11%

**Kirkwood Meadows Public Utility District**  
**Propane Production**  
**2022/2023**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2022/2023 Totals YTD
<b>Propane Usage (cf)</b>	393,728	305,040	445,237	734,364	1,540,235	2,893,103	3,924,831	3,581,605					13,818,142
<b>Actual Metered (cf)</b>	351,061	309,078	440,823	717,743	2,294,479	3,557,456	3,200,595	3,418,819					14,290,054
<b>Budgeted Metered (cf)</b>	447,670	534,713	523,450	1,032,976	1,803,455	3,240,789	3,330,331	3,222,314					14,135,698
<b>Unmetered Total</b>	42,667	(4,038)	4,414	16,621	(754,244)	(664,353)	724,236	162,786					(471,912)
<b>% Unmetered (Goal 2%)</b>	11%	-1%	1%	2%	-49%	-23%	18%	5%					-3%

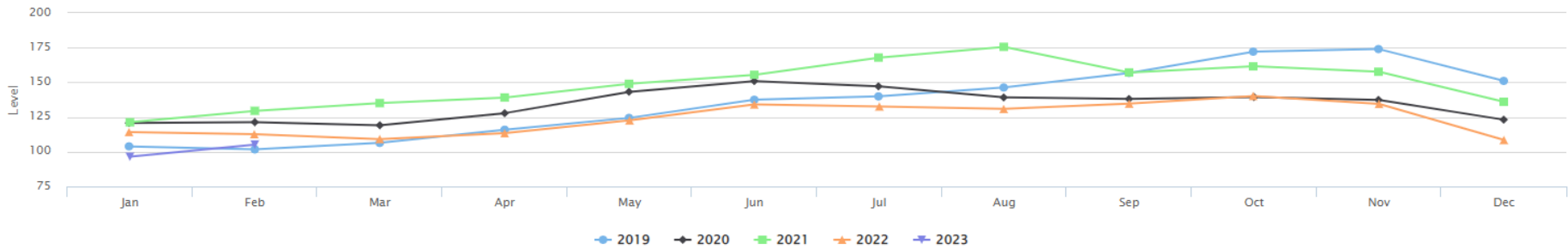
**Kirkwood Meadows Public Utility District  
Water Production  
2022/2023**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2022/2023 Totals YTD
<b>Total Production (Gallons)</b>	1,003,095	720,145	553,825	515,243	1,422,452	1,446,902	1,812,863	1,562,204					9,036,729
<b>Actual Metered (Gallons)</b>	783,163	615,312	469,078	357,424	1,098,146	1,670,030	1,534,829	1,681,945					8,209,928
<b>Budgeted Metered (Gallons)</b>	857,172	778,231	531,509	501,913	548,016	1,317,544	1,696,612	1,473,101					7,704,098
<b>Total System Losses (Gallons)</b>	219,932	104,833	84,747	157,819	324,306	(223,128)	278,034	(119,741)					826,801
<b>Identified System Losses - (Estimated Gallons)</b>													
<b>District Facility Use</b>	27,000	24,500	12,000	12,000	12,000	12,000	12,000	12,000					123,500
<b>Hydrant / Sample Flushing</b>	0	3,000	2,500	7,500	5,000	5,000	0	0					23,000
<b>Backwards Meter Reads</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000					8,000
<b>Discovered Leaks Before Meters</b>	0	0	0	0	0	0	0	0					0
<b>Fire Department</b>	1,800	0	0	0	0	0	1,800	1,800					5,400
<b>Total Identified System Losses (Gallons)</b>	29,800	28,500	15,500	20,500	18,000	18,000	14,800	14,800					159,900
<b>Unidentified System Losses (Gallons)</b>	190,132	76,333	69,247	137,319	306,306	(241,128)	263,234	(134,541)					666,901
<b>% Unidentified System Losses (Goal 15%)</b>	19%	11%	13%	27%	22%	-17%	15%	-9%					7%

**Kirkwood Meadows Public Utility District  
Waste Water Treatment  
2022/2023**

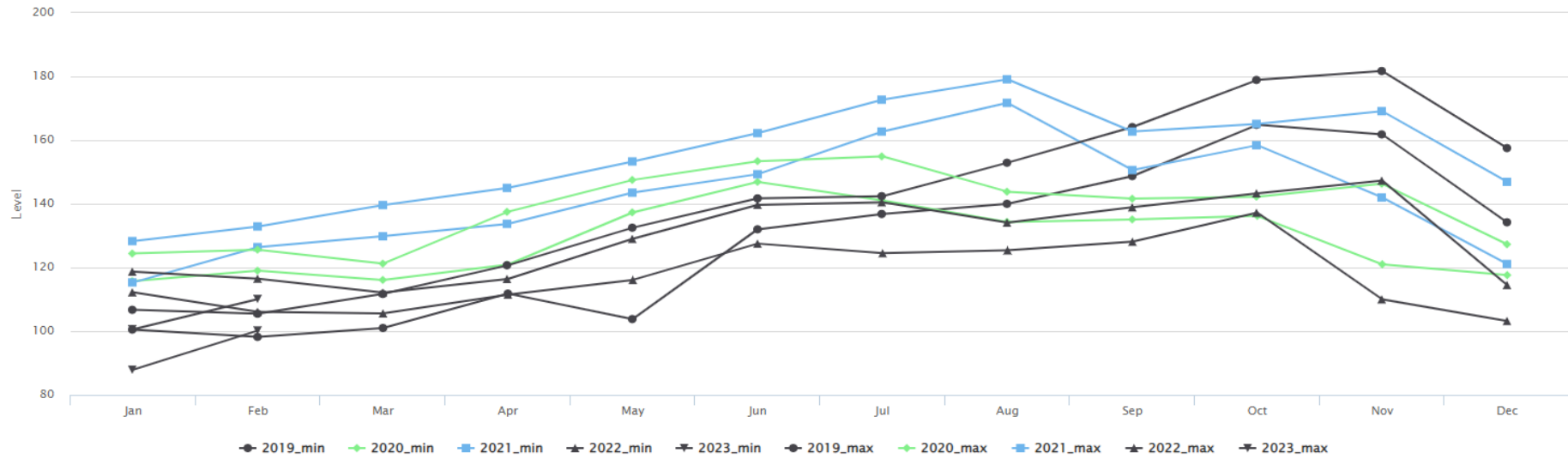
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2022/2023 Totals YTD
<b>Influent Metered (Gallons)</b>	870,515	618,819	504,574	391,148	701,698	2,028,369	2,562,512	2,064,533					9,742,168
<b>Actual Metered (Gallons)</b>	703,793	566,378	439,450	340,318	550,805	1,590,712	1,534,687	1,684,676					7,410,818
<b>Total System Unmetered (Gallons)</b>	166,722	52,441	65,124	50,830	150,893	437,657	1,027,825	379,857					2,331,350
<b>Identified Unmetered Usage - (Estimated Gallons)</b>													
<b>District Facility Use</b>	27,000	24,500	12,000	12,000	12,000	12,000	12,000	12,000					123,500
<b>Hydrant Flushing Into System</b>	0	0	0	0	0	0	0	0					0
<b>Backwards Reads</b>	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000					8,000
<b>Total Identified Unmetered Usage (Gallons)</b>	28,000	25,500	13,000	13,000	13,000	13,000	13,000	13,000					131,500
<b>Unidentified Unmetered Usage (Gallons)</b>	138,722	26,941	52,124	37,830	137,893	424,657	1,014,825	366,857					2,199,850
<b>% Unidentified Unmetered Usage</b>	16%	4%	10%	10%	20%	21%	40%	18%					23%

Average Monthly Aquifer Levels for Well 4/5



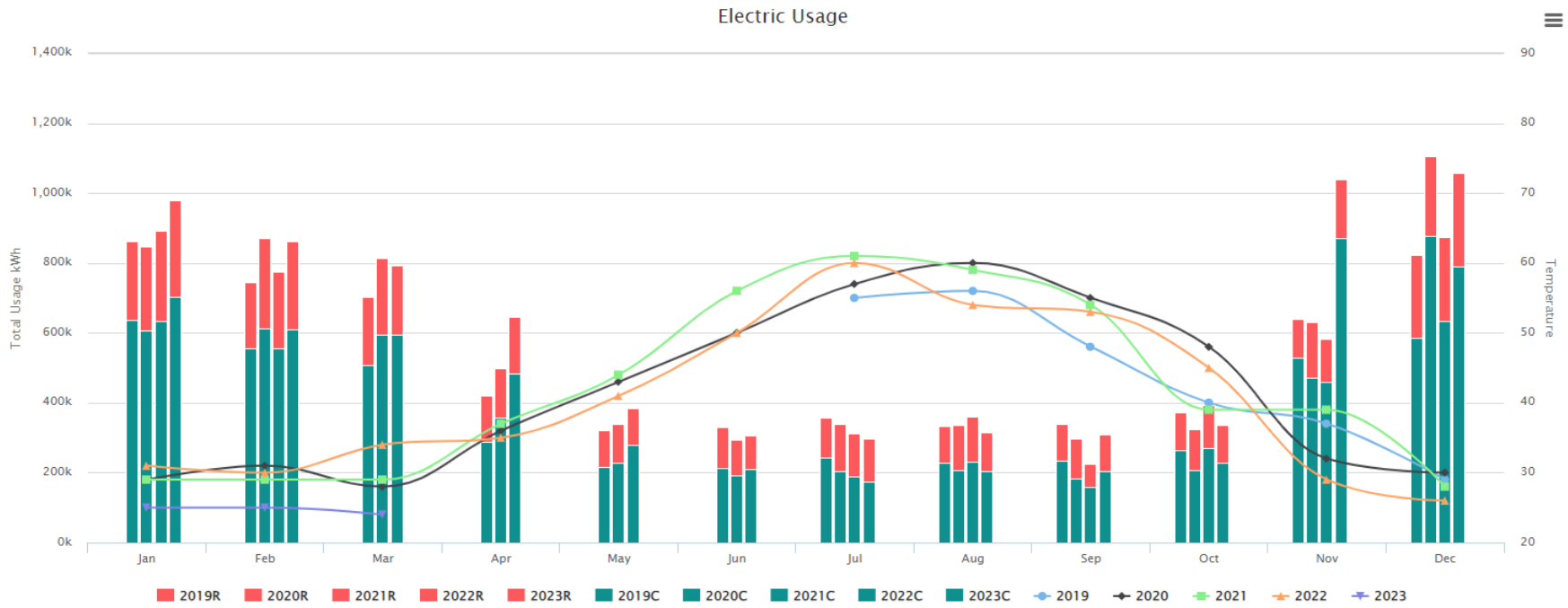
Highcharts.com

Aquifer Level for Well 4/5

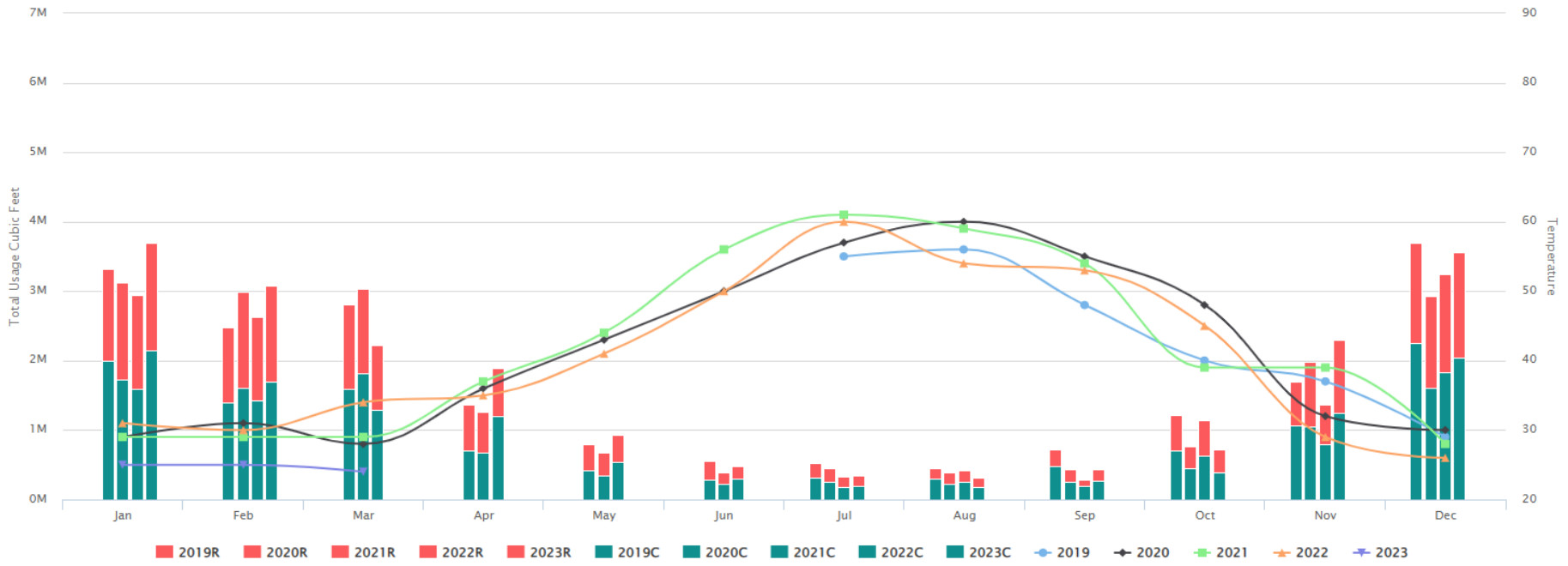


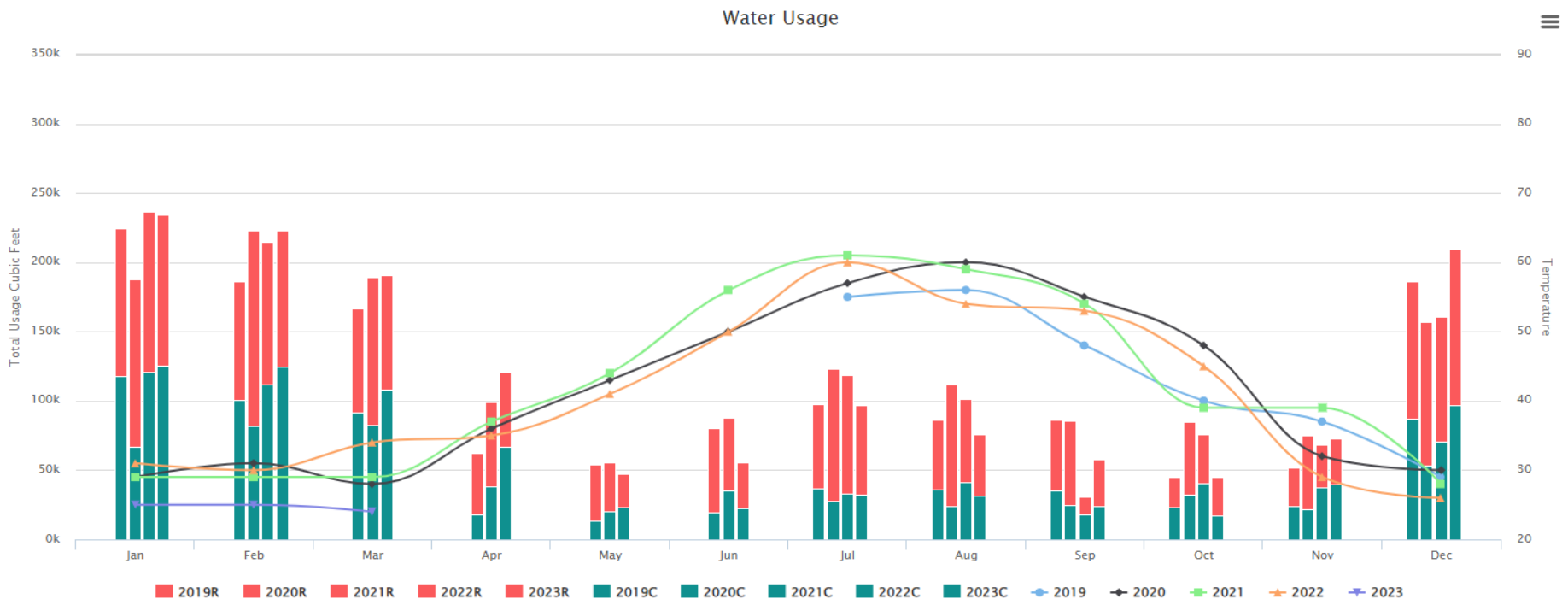
Highcharts.com





### Propane Usage





**Residential Meter Protection**

		Rating		
		Low	Medium	High
Shutoff Date	Nov-22			
	Dec-22			
	Jan-23			
	Feb-23			
	Mar-23			
	Apr-23			
	May-23	1		2
	Jun-23		47	
	Jul-23		4	2
	Aug-23		1	
	Sep-23			
	Oct-23			
	Nov-23		11	
	Dec-23	1	2	
	Jan-24		1	
	Feb-24	6		
	Totals	8	66	4
		10%	85%	5%

**78**

**Now BTS  
67%**

### Commercial Meter Protection

		Rating		
		Low	Medium	High
Shutoff date	Nov-22			
	Dec-22			
	Jan-23			
	Feb-23			
	Mar-23			
	Apr-23			
	May-23			
	Jun-23			
	Jul-23		2	
	Aug-23		1	
	Sep-23			
	Oct-23			
	Nov-23		2	
	Dec-23			
	Jan-24			
	Totals	0	5	0

Major Projects	2024												2025				2026			
Description	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
Hydrology Study / Test Wells																				
Master Plan - Electric (Complete)																				
Master Plan - Propane																				
Master Plan - Wastewater																				
Master Plan - Water																				
OGALS Park Project																				
Propane Service Line Replacement																				
Propane Tank & Roofs - Pre-design																				
Propane Tank & Roofs - CEQA																				
Propane Tank & Roofs - Design/Bid/Build																				
WWTP Repair & Rehabilitaiton																				
Planning																				
Design																				
Bid/Construction																				

Board Future Activities	2024												2025				2026			
Description	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
Election of Directors																				
Propane Rate Study (4)																				
Water/Waste Water Rate Study (1)																				
Electric Rate Study (2)																				
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: HOA Snow calc, Detailed Budget
- (4) Oct '24: Consider revision to propane usage monthly correction.

# Planning Committee Report

Meeting Date(s): [February 15, 2023](#)

## Attendees

- *KMPUD Board*: Chair Doug Mitarotonda
- *KMPUD Staff*: GM Erik Christeson, Assistant GM Rick Ansel, Operations Manager Brandi Benson
- *Community Committee Members*: Anne-Flore Dwyer, Eric Richert
- *Community Members*: None

### **1) Needs Assessment. Update.**

GM Christeson has found a consultant that should be able to conduct the Needs Assessment. Conversations around scope and fee for the work are currently in progress.

### **2) Standard AMU Discounts. Update.**

No progress to report. We continue to aim to have this topic ready for the Board in the current fiscal year so that any potential changes approved by the Board could be in place in advance of the 2023-24 fiscal year.

### **3) Energy Efficiency Rebate Program. Update.**

Progress has been made gathering information about other programs.

### **4) Fuel Switching Rebate Program. Update**

No progress to report. However, due to the District's recent challenges securing enough propane to meet demand, some members of the Planning Committee believe the creation of a program that uses PBC funds for fuel switching should be prioritized above energy efficiency.

# Planning Committee Report

Meeting Date(s): [March 15, 2023](#)

## Attendees

- *KMPUD Board*: Chair Doug Mitarotonda
- *KMPUD Staff*: Assistant GM Rick Ansel
- *Community Committee Members*: Anne-Flore Dwyer, Greg Kiskenen, Patrick O'Donnell, Eric Richert, Preston Roper
- *Community Members*: None

### **1) Needs Assessment. Update.**

No progress to report.

### **2) Standard AMU Discounts. Update.**

No progress to report. We continue to aim to have this topic ready for the Board in the current fiscal year so that any potential changes approved by the Board could be in place in advance of the 2023-24 fiscal year.

### **3) Energy Efficiency Rebate Program. Update.**

No progress to report.

### **4) Fuel Switching Rebate Program. Update**

No progress to report.