



**AGENDA**  
**SPECIAL BOARD MEETING**  
**Monday, May 1, 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 available at the physical location of the meeting. You may participate in person or via the Zoom Webinar.

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

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

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

**HOW TO SUBMIT PUBLIC COMMENTS:**

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

**ACCESSIBILITY INFORMATION:**

Board meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact 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: April 24, 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 April 3, 2023 Special Meeting Minutes
  - b) Approve Current Consent for Claims
  - c) Review Receivables/Shut Offs Report
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
  - a) **Finances.** Discussion and possible action regarding the District's financials. *AM Baggett*
    - i) Overview & Budget Variances
    - ii) March Financials
  - b) **Electric Interfund Fund Loans.** Discussion and possible action. *GM Christeson*
  - c) **FY 2023-24 Budget Assumptions.** Discussion & possible action. *GM Christeson*
  - d) **FY 2023-24 Operations Budget.** Discussion & possible action. *GM Christeson*
  - e) **FY 2023-24 Capital Budget.** Discussion & possible action. *GM Christeson*
  - f) **FY 2023-24 Snow Removal Budget.** Discussion & possible action. *GM Christeson*
  - g) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
  - h) **Propane/Electric Meter Shed Status.** Update. *OM Benson*

- i) **Updated Employee Handbook.** Discussion & possible action. *GM Christeson*
- j) **Annual Salary Adjustments.** Discussion & possible action. *GM Christeson*
- k) **Referral Bonuses.** Discussion & possible action. *President Epstein*
- 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) **CLOSED SESSION**
  - a) Closed session Conference with Legal Counsel – Anticipated Litigation
    - a. Consider initiating litigation involving one case.  
(Government Code section 54956.9(d)(4).
- 17) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Monday, June 9, 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:** Carrie Lukatch <carrielukatch@gmail.com>  
**Sent:** Monday, April 03, 2023 1:12 PM  
**To:** Erik Christeson  
**Subject:** Comment on Community Facilities District Proposal

Dear KMPUD Board Members,

While I agree that the Kirkwood Valley needs paid fire protection, I respectfully do not think that KMPUD is in a position to take on further responsibilities within Kirkwood Valley at this time.

Three of the main services the KMPUD is responsible for are propane, snow removal, and inspection/oversight of building improvements. KMPUD is currently struggling to effectively deliver on these three areas.

**Propane:** Our community needs more propane storage capabilities to prevent the numerous community-wide propane shortage emergencies we experienced this season. It seems that KMPUD needs to invest in better understanding the Valley's demands and improving infrastructure to meet these demands without needing to rely on urgent calls for propane conservation. Many of our homes are heated by propane boilers that are not replaceable by equivalent electric systems. Relying on homeowners to make upgrades that are either prohibitively expensive or else not technologically feasible will not solve these problems. KMPUD needs to demonstrate that they can provide adequate propane supply before expanding their responsibilities..

**Snow Removal:** Although amazing efforts were made during an historic snowfall this season, several times this winter the Valley was in very dangerous situations due to KMPUDs inability to clear residential streets and driveways. KMPUD needs to demonstrate that they are able to adequately clear snow before expanding their responsibilities.

**Building Inspection:** I personally experienced delays of greater than 7 months for an inspection of minor modifications to the enclosure around my propane service. Interestingly, even though the project was mandated by KMPUD, meaning it was a high priority to KMPUD that the project be completed, they were not timely with their inspections. When inspections finally happened, they were often incomplete which caused the need for many additional inspections--each subsequent inspection also providing incomplete information. This caused a very prolonged, expensive, and stressful process to finalize simple modifications required by KMPUD. I have seen a reluctance of general contractors to continue working on projects within Kirkwood Valley because of the challenge of professional inspections with KMPUD. When inspection requests linger and inspections are incomplete, it undermines the cost structure contractors use to make fixed-bids on Kirkwood projects. As a longtime homeowner, I have concerns about the impact of this operational challenge on our entire Valley ecosystems of professional contractors. Until KMPUD can manage this baseline aspect of their operation, I have concerns about expanding their operational responsibilities.

Also, there is no oversight of KMPUD by the California Public Utilities Commission so there is no consequence to KMPUD of any shortcomings of operations.

At this time, I would recommend against KMPUD taking on additional responsibilities until they can better manage the responsibilities they already have.

Sincerely,  
Carrie Lukatch

**Erik Christeson**

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**From:** Greg Hanson <surfhan@gmail.com>  
**Sent:** Tuesday, April 04, 2023 10:12 PM  
**To:** Erik Christeson  
**Subject:** Comment on Community Facilities District Proposal

To whom it may concern; I recognize I'm past my time to have input conveyed@ the meeting however, I'll pass it along now.

I'm a retired firefighter of 33 years. I worked for CDF ( Calfire) for 16 years, and Livermore~Pleasanton FD for 17 years. Both depts. as a Fire Captain. I've been @ kirkwood since 1985. I've known 4 fire chiefs, Myers, Blatnick, Tobacco, and Ansel. I recognize the turnover, very few folks live in this valley, because it's kirkwood. Remote and not too active. I don't think expectations are realistic for the year round population base. Small towns with a tax base typically are protected by volunteers or if funding is possible Calfire contracts. Staffing is likely not ever going to be NFPA compliant. Mostly because it's expensive and staffing levels will never be met. (NFPA standard structure fire response is 15 staff) additionally, a standard 2 in 2 out are required for a structure fire interior attack unless it's a known rescue. That would be four FFs, and engineer@ the pump and an I.C. ( incident commander) Six personnel at minimum. Next comes the training. Who's conducting annual certifications? The in house training? EMT, fit testing, firefighter survivor skills to name a few. I'm sure Kirkwood has an auto aid and mutual aid plan in place for outside help for the overburdened community fire service. I'd be curious to know just what the annual call volume is for Kirkwood. I believe the vast majority of calls is on Hwy 88. Is the expectation kirkwood residences should pay for those calls? Has there been talk of offering emt cert incentive for any of the pud staff who are in kwood year round? If I was a paid FF in the valley, I'd be pretty bored with how slow things are. I can't offer a solution to the problem, there has always been a turnover in ff staffing, kids don't stay too many seasons in the valley and there aren't many year round residences occupied. I've been here for kirkwood's largest fires, Sun Meadows, the old powerhouse and two homes with gas explosions on my street. I recognize what can happen here however, 85% of calls are typically medical aid in nature. It's going to be hard to justify 1000's of dollars to the homeowners on an annual basis for increased fire protection. Regards, Greg Hanson  
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**

**SPECIAL MEETING OF THE BOARD OF DIRECTORS**  
**Monday, April 3<sup>rd</sup> 2023 – 2:00 PM**

**BOARD MEETING MINUTES**

John Schroeder, Vice President  
 Peter Dornbrook, Secretary

**BOARD MEMBERS**  
 Robert Epstein, President

Doug Mitarotonda, Treasurer  
 Bertrand Perroud, Asst. Secretary

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

**1. CALL TO ORDER**

*President Epstein*

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

**2. ROLL CALL**

*Secretary Dornbrook*

Board of Directors Present:

None

Board of Directors Present via Zoom:

President Epstein, Directors Schroeder, Perroud, Dornbrook.

Board of Directors Absent:

Director Mitarotonda.

Staff Present:

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

Others Present and via Zoom:

Dave Fama, Andrea Roes, Amanda Weideman, Andrew, Anne-Flore Dwyer, Bob Williams, Bruce, Charles Mckee, Chelcee Christian, Beth, Dennis Baggett, Eric Richert, Gregory McManus, Howard Hoffman, Jack Longinotti, Jay Dwyer, Jeff Brown, Jessica, Kathryn Dienst, Howard Elfant, Kensi Mays, Klaus Leitenbauer, Larry Parker, Lezlie Glare, Lisa Reilly, Matt Jones, Matt Petri, Michelle Beckwith, Regina Eberhart, Rwith, Sandy Goldberg, Caroline Scott, Teola Tremayne, Terry Woodrow, Thomas Harris, Tom Furlong, Beth McAllister, Dianne Haller Peranich, Standish O'Grady.

**3. ANNOUNCEMENTS**

*General Manager Christeson*

General Manager Christenson welcomed everyone to the April 3<sup>rd</sup>, 2023, special Board meeting and requested that if anybody would like to comment during the meeting to please use the raise your hand function.

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

Director Perroud would like to address item 7.b consent for claims.

**5. COMMENTS FROM THE AUDIENCE**

Anne-Flore Dwyer commented on the special meeting.

**6. WRITTEN COMMENTS FROM THE PUBLIC**

Written comments not related to other items on the agenda were acknowledged.

**7. ADOPTION OF CONSENT CALENDAR**

- a. **Approve March 3rd, 2023, Board Meeting Minutes**  
Approve March 3rd, 2023, Board Meeting Minutes
- c. **Review Receivables/Shut offs Report.**  
Approve Receivables/Shut offs report.
- d. **Re-Authorize AB 361 Teleconference Meetings.**  
Re-Authorize AB 361 Teleconference Meetings.

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

AYES: President Epstein, Directors Schroeder, Perroud, Dornbrook

NOES: None

ABSENT: Director Mitarotonda

ABSTAINING: None

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

Consent item 7.b brought forward regarding referral bonuses. Discussion ensued.

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

AYES: President Epstein, Directors Schroeder, Perroud, Dornbrook

NOES: None

ABSENT: Director Mitarotonda

ABSTAINING: None

**9. ITEMS FOR BOARD ACTION**

President Epstein gave an overview of items 9a, b, and c before opening public comment and addressing their questions. Multiple comments and questions were received, and discussion ensued. Responses to written comments/questions and those during public comment were provided by the consultant, Staff, and the Board.

Director Schroeder motioned to end the public comment section of the meeting, President Epstein seconded the motion, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, Perroud, Dornbrook

NOES:

ABSENT: Director Mitarotonda

ABSTAINING: None

- 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*

Director Schroeder made a motion to Pass Resolution 23-03 with the recommended amendments, President Epstein seconded, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder and Dornbrook

NOES: Director Perroud

ABSENT: Director Mitarotonda

ABSTAINING: None

- 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 and possible action. *GM Christeson*

Director Schroeder made a motion to adopt resolution 23-04 as amended, President Epstein seconded, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, and Dornbrook

NOES: Director Perroud

ABSENT: Director Mitarotonda

ABSTAINING: None

- c. **Statement of Support for Community Facilities District No. 2023-1 (Fire Services).** Discussion and possible action. *GM Christeson*

Director Schroeder made a motion to approve item 9.c., President Epstein seconded, and it carried by the following roll call vote:

AYES: President Epstein, Directors Schroeder, and Dornbrook

NOES: None

ABSENT: Director Mitarotonda

ABSTAINING: Director Perroud

- d. **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. February Financials**

Administrative Manager Baggett went over February Financials. Discussion ensued.

**e. Performance Reporting & Aquifer Levels.** Update.

*OM Benson*

Operations Manager Benson Presented the performance report for each department and aquifer levels for the month of February 2023, including the prior year's performance reporting. Discussion ensued.

**f. Propane/Electric Meter Shed Status.** Update.

*OM Benson*

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

**10. MAJOR PROJECT UPDATES.**

General Manager Christeson reported on Major Projects. Discussion ensued.

**11. General Manager's Report**

General Manager Christeson reported on:

- Contract with consultant for needs assessment.
- Waiting on proposal propane master plan.

**12. Operations Report**

Assistant General Manager Ansel reported on:

- Snow removal equipment.
- Snow removal update.
- Update on significant propane leaks due to broken customer piping.
- Summer festival update,

**13. STANDING COMMITTEE REPORT**

**a. Finance Committee**

Nothing further to report.

**b. Operations Committee**

Nothing further to report.

**c. Planning Committee**

Chair Mitarotonda was not present, nothing further to report.

**d. Communications Committee**

Nothing further to report.

**e. Personnel Committee**

Nothing further to report.

- f. **LAFCO**  
None

**14. TEMPORARY ADVISORY COMMITTEE REPORT**

None

**15. General Discussion.**

Director Perroud asked about the use of snow removal personnel for the propane emergency.

Director Perroud asked that the Referral Bonus for the General Manager be brought back to the Board.

**16. ADJOURNMENT**

There being no further business, the meeting was adjourned at 5:02 pm

*(The next Special Board Meeting is scheduled for Monday, May 1st, 2023, at 2:00 PM)*

\_\_\_\_\_  
Peter Dornbrook, Board Secretary  
Kirkwood Meadows Public Utility District

\_\_\_\_\_  
Brittnie Morris, Clerk of the Board

**Consent for Claims  
May 1st 2023**

Aqua Sierra (VFD replacement)	\$10,757
Cross Canyon ( EV charging analysis)	\$10,976

OPERATING COSTS \$438,939

**TOTAL \$460,671**

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>ACES001 ACES WASTE SERVICES, INC</b>										
19510	04/05/2023	2023-09	674045		AP006371	MARCH SLUDGE REMOVAL	0.00	943.73	37934	0.00
19549	04/11/2023	2023-09	673530		AP006384	MARCH WASTE REMOVAL	0.00	17,295.32	37998	0.00
								<b>\$18,239.05</b>		<b>\$0.00</b>
<b>ACES001 ACES WASTE SERVICES, INC</b>										
<b>AERO001 AEROMOD</b>										
19589	04/18/2023	2023-10	SO43541-1	23-372	AP006407	FILTER BAGS	0.00	735.80	37999	0.00
								<b>\$735.80</b>		<b>\$0.00</b>
<b>AERO001 AEROMOD</b>										
<b>AIRG001 AIRGAS USA, LLC</b>										
19547	04/11/2023	2023-09	9996289402		AP006384	CYLINDER RENTAL	0.00	319.94	38000	0.00
								<b>\$319.94</b>		<b>\$0.00</b>
<b>AIRG001 AIRGAS USA, LLC</b>										
<b>AMAD001 AMADOR COUNTY</b>										
19561	04/11/2023	2023-10	04052023		AP006386	2021-22 TAX ADMIN COST	0.00	5,603.00	38001	0.00
								<b>\$5,603.00</b>		<b>\$0.00</b>
<b>AMAD001 AMADOR COUNTY</b>										
<b>ANSE001 RICK ANSEL</b>										
19528	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	690.00	37985	0.00
19444	03/24/2023	2023-09		23-357	AP006348	DONUT REFUND	0.00	61.42	37922	0.00
19488	04/04/2023	2023-10			AP006370	APRIL CELL PHONES	0.00	35.00	37935	0.00
								<b>\$786.42</b>		<b>\$0.00</b>
<b>ANSE001 RICK ANSEL</b>										
<b>AQUA001 AQUA SIERRA CONTROLS, INC.</b>										
19439	03/24/2023	2023-09	33309	23-333	AP006348	VFD REPLACEMENT FOR FP3	0.00	10,757.08	37923	0.00
								<b>\$10,757.08</b>		<b>\$0.00</b>
<b>AQUA001 AQUA SIERRA CONTROLS, INC.</b>										
<b>AT&amp;T001 AT&amp;T</b>										
19479	04/03/2023	2023-09			AP006368	LONG DISTANCE	0.00	150.36	37936	0.00
								<b>\$150.36</b>		<b>\$0.00</b>
<b>AT&amp;T001 AT&amp;T</b>										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>AT&amp;T002 AT&amp;T</b>										
19581	04/17/2023	2023-10	314883		AP006402	LONG DISTANCE	0.00	2,013.92	38002	0.00
<b>AT&amp;T002 AT&amp;T</b>								<b>\$2,013.92</b>		<b>\$0.00</b>
<b>BAGG001 THOMAS BAGGETT</b>										
19529	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	150.00	37986	0.00
19498	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37937	0.00
<b>BAGG001 THOMAS BAGGETT</b>								<b>\$185.00</b>		<b>\$0.00</b>
<b>BART001 BARTKIEWICZ KRONICK &amp; SHANHAN</b>										
19552	04/11/2023	2023-09			AP006384	MARCH LEGAL FEES	0.00	4,725.00	38003	0.00
<b>BART001 BARTKIEWICZ KRONICK &amp; SHANHAN</b>								<b>\$4,725.00</b>		<b>\$0.00</b>
<b>BENS002 ED BENSON</b>										
19496	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37938	0.00
19485	04/04/2023	2023-10		23-368	AP006369	2 CAMP COTS	0.00	200.00	37938	0.00
<b>BENS002 ED BENSON</b>								<b>\$235.00</b>		<b>\$0.00</b>
<b>BOE002 CA DEPT. OF TAX &amp; FEE ADMINISTRATION</b>										
19565	04/12/2023	2023-10			AP006388	2022 USE TAX RETURN	0.00	1,334.00	8801769	0.00
19599	04/20/2023	2023-10	0-033-223-278		AP006414	ELECTRICAL SURCHARGE	0.00	839.00	8801775	0.00
<b>BOE002 CA DEPT. OF TAX &amp; FEE ADMINISTRATION</b>								<b>\$2,173.00</b>		<b>\$0.00</b>
<b>BOTW001 BANK OF THE WEST</b>										
19579	04/13/2023	2023-09			AP006397	MARCH MASTERCARD PAYEMENT	0.00	7,888.03	8801770	0.00
19588	04/18/2023	2023-10	2310107055		AP006406	SM34 #111 IOAN PAYMENT	0.00	972.49	8801773	0.00
<b>BOTW001 BANK OF THE WEST</b>								<b>\$8,860.52</b>		<b>\$0.00</b>

kmbrittniem  
KIRKWOOD MEADOWS PUD

## AP - Vouchers

Page 3 of 15

4/24/2023 2:33:37PM

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>BURG001</b>	<b>BURGARELLO ALARM/MOUNTAIN ALARM</b>									
19463	03/30/2023	2023-10	3450541		AP006363	FIRE ALARM INSPECTION POWER HOUSE	0.00	208.50	37924	0.00
								<b>\$208.50</b>		<b>\$0.00</b>
<b>BURG001 BURGARELLO ALARM/MOUNTAIN ALARM</b>										
<b>CALP002</b>	<b>CALPERS</b>									
19602	04/21/2023	2023-10			AP006418	UNFUNDED PEPRA	0.00	171.33	8801777	0.00
19603	04/21/2023	2023-10			AP006418	UNFUNDED CALPERS	0.00	8,649.42	8801778	0.00
								<b>\$8,820.75</b>		<b>\$0.00</b>
<b>CALP002 CALPERS</b>										
<b>CALP457</b>	<b>CALPERS SUPPLEMENTAL INCOME PLANS</b>									
19601	04/21/2023	2023-10			AP006418	PPE 04.15.2023 #10000001714833	0.00	2,300.00	8801776	0.00
19525	04/06/2023	2023-10			AP006375	PPE 04.01.2023 # 100000017129848	0.00	2,300.00	8801767	0.00
								<b>\$4,600.00</b>		<b>\$0.00</b>
<b>CALP457 CALPERS SUPPLEMENTAL INCOME PLANS</b>										
<b>CAMP006</b>	<b>JON CAMPBELL</b>									
19500	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37939	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>CAMP006 JON CAMPBELL</b>										
<b>CATA001</b>	<b>PETER CATALANO</b>									
19530	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	580.00	37987	0.00
								<b>\$580.00</b>		<b>\$0.00</b>
<b>CATA001 PETER CATALANO</b>										
<b>CHRI001</b>	<b>ERIK CHRISTESON</b>									
19473	03/31/2023	2023-10			AP006367	APRIL HOUSING CREDIT	0.00	480.00	37940	0.00
								<b>\$480.00</b>		<b>\$0.00</b>
<b>CHRI001 ERIK CHRISTESON</b>										
<b>CLOV001</b>	<b>CLOVIS POLYCON INC.</b>									
19583	04/17/2023	2023-10	54371	23-216	AP006402	PROPANE SUPLIES	0.00	631.49	38004	0.00
								<b>\$631.49</b>		<b>\$0.00</b>
<b>CLOV001 CLOVIS POLYCON INC.</b>										

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>COBA001</b>	<b>CoBANK</b>									
19546	04/11/2023	2023-09			AP006384	INTEREST OWED	0.00	356.35	8801771	0.00
								<b>\$356.35</b>		<b>\$0.00</b>
<b>CROSO01</b>	<b>CROSS CANYON ENGINEERING, LLC</b>									
19553	04/11/2023	2023-09	2781		AP006385	KMPUD1004 EV CHARGING SYSTEM ASS.	0.00	10,979.50	38005	0.00
								<b>\$10,979.50</b>		<b>\$0.00</b>
<b>CWEA001</b>	<b>CWEA</b>									
19558	04/11/2023	2023-10	433337		AP006386	MEMBERSHIP RENEWAL	0.00	202.00	38006	0.00
								<b>\$202.00</b>		<b>\$0.00</b>
<b>DORN001</b>	<b>DEREK DORNBROOK</b>									
19470	03/31/2023	2023-10			AP006366	APRIL GAS CREDIT	0.00	60.00	37941	0.00
19490	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37941	0.00
								<b>\$95.00</b>		<b>\$0.00</b>
<b>EDD001</b>	<b>EDD</b>									
19607	04/21/2023	2023-10			AP006418	PPE 04.15.2023 SDI/PIT	0.00	6,808.46	8801781	0.00
								<b>\$6,808.46</b>		<b>\$0.00</b>
<b>EHSI001</b>	<b>EASY FLEET GPS, INC</b>									
19486	04/04/2023	2023-10	1712		AP006369	MONTHLY GPS SERVICE	0.00	206.55	37942	0.00
								<b>\$206.55</b>		<b>\$0.00</b>
<b>FICH001</b>	<b>BRANDI BENSON</b>									
19489	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37943	0.00
19475	03/31/2023	2023-10			AP006367	APRIL HOUSING CREDIT	0.00	480.00	37943	0.00
								<b>\$515.00</b>		<b>\$0.00</b>
								<b>\$515.00</b>		<b>\$0.00</b>

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>FOWL001 AMANDA FOWLER</b>										
19469	03/31/2023	2023-10			AP006366	APRIL GAS CREDIT	0.00	60.00	37944	0.00
								<b>\$60.00</b>		<b>\$0.00</b>
<b>FTB001 FRANCHISE TAX BOARD</b>										
19445	03/24/2023	2023-09	511768517		AP006349	DAVID WADDLE #511768517	0.00	624.37	37925	0.00
19523	04/06/2023	2023-10			AP006375	DAVID WADDLE # 511768517	0.00	624.37	37945	0.00
								<b>\$1,248.74</b>		<b>\$0.00</b>
<b>GOME001 GEORGE GOMEZ</b>										
19531	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	1,595.00	37988	0.00
								<b>\$1,595.00</b>		<b>\$0.00</b>
<b>GRAI001 GRAINGER</b>										
19512	04/05/2023	2023-09	9652471401	23-353	AP006371	PRESSURE VALVE	0.00	164.63	37946	0.00
19476	04/03/2023	2023-09	9644079064	23-340	AP006368	FOR FLYGT & DAYTON SUBMERSIBLE PUMPS	0.00	441.49	37946	0.00
19477	04/03/2023	2023-09	9644126030	23-343	AP006368	6VDC BATTERY	0.00	5.44	37946	0.00
								<b>\$611.56</b>		<b>\$0.00</b>
<b>GRE001 GREAT BASIN UNIFIED APCD</b>										
19560	04/11/2023	2023-10	INV00445		AP006386	ANNUAL REMEWAL FEE	0.00	4,922.00	38007	0.00
								<b>\$4,922.00</b>		<b>\$0.00</b>
<b>HARR002 THOMAS HARRIS</b>										
19532	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	445.00	37989	0.00
								<b>\$445.00</b>		<b>\$0.00</b>
<b>HOST001 CHRIS HOSTNIK</b>										
19495	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37947	0.00
								<b>\$35.00</b>		<b>\$0.00</b>



<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>HSBS001 HIGH SIERRA BUSINESS SYSTEMS</b>										
19508	04/05/2023	2023-09	130778		AP006371	COPIER CONTRACT	0.00	112.14	37948	0.00
								<b>\$112.14</b>		<b>\$0.00</b>
<b>HUNT001 HUNT &amp; SONS, INC.</b>										
19482	04/03/2023	2023-09	29890		AP006368	UNLEADED DELIVERY 03.30.2023	0.00	1,091.49	37949	0.00
								<b>\$1,091.49</b>		<b>\$0.00</b>
<b>HUNT002 HUNT PROPANE</b>										
19516	04/06/2023	2023-09	931991		AP006372	PROPANE DELIVERY 03.27.2023	0.00	20,317.55	37950	0.00
19517	04/06/2023	2023-09	931993		AP006372	PROPANE DELIVERY 03.27.2023	0.00	14,481.89	37950	0.00
19586	04/17/2023	2023-10	934886		AP006404	PROPANE DELIVERY 04.06.2023	0.00	19,352.30	38008	0.00
								<b>\$54,151.74</b>		<b>\$0.00</b>
<b>IRS001 INTERNAL REVENUE SERVICE</b>										
19606	04/21/2023	2023-10			AP006418	PPE 04.15.2023 PR TAX	0.00	16,211.82	8801780	0.00
19524	04/06/2023	2023-10			AP006375	PPE 04.01.2023 PR TAX	0.00	17,143.83	8801766	0.00
								<b>\$33,355.65</b>		<b>\$0.00</b>
<b>JACK002 COREY S JACKSON</b>										
19580	04/13/2023	2023-07			AP006401	APPLICATION DEVELOPMENT CONTRACT	0.00	625.00	38009	0.00
								<b>\$625.00</b>		<b>\$0.00</b>
<b>KCA001 KIRKWOOD COMMUNITY ASSOCIATION</b>										
19462	03/30/2023	2023-10	9783		AP006363	KCA DUES SM4 #111	0.00	78.00	37926	0.00
								<b>\$78.00</b>		<b>\$0.00</b>
<b>KENT001 IAN KENT</b>										
19533	04/10/2023	2023-09			AP006380	MARCH - KVFD	0.00	2,220.00	37990	0.00
								<b>\$2,220.00</b>		<b>\$0.00</b>

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid</u>	<u>Chk #</u>	<u>Doc Balance</u>
<b>KHAN001</b>	<b>TARIK KHANJARI</b>										
19499	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00		37951	0.00
								<b>\$35.00</b>			<b>\$0.00</b>
<b>KIRK001</b>	<b>KIRKWOOD MOUNTAIN RESORT</b>										
19574	04/12/2023	2023-01			AP006394	HYDRANT METER REFUND KMR	0.00	1,190.07		38010	0.00
19584	04/17/2023	2023-10			AP006403	POND SKIM HYDRANT METER REFUND	0.00	2,647.54		38010	0.00
								<b>\$3,837.61</b>			<b>\$0.00</b>
<b>KIVA001</b>	<b>KIVA ENERGY INC</b>										
19456	03/27/2023	2023-09	KE1142853		AP006360	PROPANE DELIVERY 03.25.2023	0.00	21,485.42		37927	0.00
19559	04/11/2023	2023-10	KE1143643		AP006386	PROPANE DELIVERY 03.31.2023	0.00	19,368.74		38011	0.00
								<b>\$40,854.16</b>			<b>\$0.00</b>
<b>KLAS001</b>	<b>TRISTAN KLASKO</b>										
19534	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	670.00		37991	0.00
								<b>\$670.00</b>			<b>\$0.00</b>
<b>LEA002</b>	<b>TERRI LEACH</b>										
19468	03/31/2023	2023-10			AP006366	APRIL GAS CREDIT	0.00	60.00		37952	0.00
								<b>\$60.00</b>			<b>\$0.00</b>
<b>LEAC001</b>	<b>JUSTIN LEACH</b>										
19504	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00		37953	0.00
								<b>\$35.00</b>			<b>\$0.00</b>
<b>LIFE002</b>	<b>LIFE-ASSIST, INC.</b>										
19575	04/12/2023	2023-09	1301810	23-338	AP006395	ADULT FACE MASKS	0.00	111.54		38012	0.00
								<b>\$111.54</b>			<b>\$0.00</b>
								<b>\$111.54</b>			<b>\$0.00</b>

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KIRKWOOD MEADOWS PUD

## AP - Vouchers

Page 8 of 15

4/24/2023 2:33:37PM

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>LIND001</b>	<b>LINDE GAS &amp; EQUIPMENT INC.</b>									
19461	03/30/2023	2023-09	34749259	23-288	AP006362	ACETYLENE DELIVERY	0.00	226.28	37928	0.00
								<b>\$226.28</b>		<b>\$0.00</b>
<b>LIND001 LINDE GAS &amp; EQUIPMENT INC.</b>										
<b>MCCU001</b>	<b>DAVID MCCULLERS</b>									
19535	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	880.00	37992	0.00
								<b>\$880.00</b>		<b>\$0.00</b>
<b>MCCU001 DAVID MCCULLERS</b>										
<b>MCGO001</b>	<b>TERRANCE MCGOVERN</b>									
19544	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	380.00	37993	0.00
								<b>\$380.00</b>		<b>\$0.00</b>
<b>MCGO001 TERRANCE MCGOVERN</b>										
<b>MND001</b>	<b>MND AMERICA CORP.</b>									
19566	04/12/2023	2023-10	IN-13974	23-374	AP006390	POLY ROPE	0.00	390.72	38013	0.00
19567	04/12/2023	2023-10	IN-13976	23-374	AP006390	CLOSED SIGN	0.00	167.75	38013	0.00
								<b>\$558.47</b>		<b>\$0.00</b>
<b>MND001 MND AMERICA CORP.</b>										
<b>MORR002</b>	<b>BRITTNIE MORRIS</b>									
19467	03/31/2023	2023-10			AP006366	APRIL GAS CREDIT	0.00	60.00	37954	0.00
								<b>\$60.00</b>		<b>\$0.00</b>
<b>MORR002 BRITTNIE MORRIS</b>										
<b>NEFF001</b>	<b>STEVEN NEFF</b>									
19472	03/31/2023	2023-10			AP006366	APRIL GAS CREDIT	0.00	60.00	37955	0.00
19497	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37955	0.00
								<b>\$95.00</b>		<b>\$0.00</b>
<b>NEFF001 STEVEN NEFF</b>										
<b>NORT004</b>	<b>JASON NORTON</b>									
19505	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37956	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>NORT004 JASON NORTON</b>										

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>NOSS001    ARYAH NOSSRAT</b>										
19536	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	170.00	37994	0.00
								<b>\$170.00</b>		<b>\$0.00</b>
<b>NOSS001    ARYAH NOSSRAT</b>										
<b>PACM001    PAC MACHINE CO. INC.</b>										
19466	03/31/2023	2023-09	89943	23-342	AP006365	PUMPMaster FLOATS	0.00	233.78	37957	0.00
								<b>\$233.78</b>		<b>\$0.00</b>
<b>PACM001    PAC MACHINE CO. INC.</b>										
<b>PART001    THE PARTS HOUSE</b>										
19539	04/11/2023	2023-09	86242	23-358	AP006381	ROLLER BALL BEARING	0.00	40.54	38014	0.00
19540	04/11/2023	2023-09	82717	23-329	AP006381	DEF FLUID	0.00	453.91	38014	0.00
19541	04/11/2023	2023-09	66643	23-329	AP006381	FUSE	0.00	21.33	38014	0.00
19542	04/11/2023	2023-09	86673	23-361	AP006381	ALTERNATOR	0.00	232.19	38014	0.00
19543	04/11/2023	2023-09	86672	23-361	AP006381	BATTERY	0.00	293.98	38014	0.00
								<b>\$1,041.95</b>		<b>\$0.00</b>
<b>PART001    THE PARTS HOUSE</b>										
<b>PATT001    SPENCER J PATTERSON</b>										
19501	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37958	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>PATT001    SPENCER J PATTERSON</b>										
<b>PAYN001    ELLEN PAYNE</b>										
19537	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	80.00	37995	0.00
								<b>\$80.00</b>		<b>\$0.00</b>
<b>PAYN001    ELLEN PAYNE</b>										
<b>PCS001    PROFESSIONAL COMPUTER SYSTEMS LLC</b>										
19582	04/17/2023	2023-10	7930		AP006402	ASP HOSTING FEES	0.00	605.00	38015	0.00
								<b>\$605.00</b>		<b>\$0.00</b>
<b>PCS001    PROFESSIONAL COMPUTER SYSTEMS LLC</b>										

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>PELL001 JOSEPH PELLERIN</b>										
19491	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37959	0.00
19471	03/31/2023	2023-10			AP006366	APRIL GAS CREDIT	0.00	60.00	37959	0.00
								<b>\$95.00</b>		<b>\$0.00</b>
<b>PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>										
19526	04/06/2023	2023-10			AP006375	PPE 04.01.2023 # 26403	0.00	3,886.59	8801768	0.00
19527	04/06/2023	2023-10			AP006375	PPE 04.01.2023 # 1765	0.00	6,258.60	8801768	0.00
19604	04/21/2023	2023-10			AP006418	PPE 04.15.2023 #26403	0.00	3,793.37	8801779	0.00
19605	04/21/2023	2023-10			AP006418	PPE 04.15.2023 #04.15.2023	0.00	6,199.41	8801779	0.00
								<b>\$20,137.97</b>		<b>\$0.00</b>
<b>PHIL001 JEFF PHILBIN</b>										
19503	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37960	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>POST003 DAVID POSTE</b>										
19494	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37961	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>QUAD001 QUADIANT LEASING USA, INC.</b>										
19590	04/19/2023	2023-09	N9866962		AP006409	POSTAGE MACHINE LEASE	0.00	211.90	38016	0.00
								<b>\$211.90</b>		<b>\$0.00</b>
<b>QUAL001 QUALITY CHAIN CORP.</b>										
19460	03/30/2023	2023-09	0300685-IN	23-363	AP006362	CHAINS FOR 950GC	0.00	6,954.17	37929	0.00
								<b>\$6,954.17</b>		<b>\$0.00</b>
<b>RACK001 RACKSPACE TECHNOLOGY</b>										
19389	03/14/2023	2023-09	B1-65986817		AP006314	REPORT SERVER	0.00	435.76	8801772	0.00
								<b>\$435.76</b>		<b>\$0.00</b>

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>REMO001 REMOTE SATELLITE SYSTEMS INT'L</b>										
19570	04/12/2023	2023-10	00122643		AP006392	REMOTE SATELLITE PHONE	0.00	69.95	38017	0.00
								<b>\$69.95</b>		<b>\$0.00</b>
<b>REMO001 REMOTE SATELLITE SYSTEMS INT'L</b>										
<b>REPU001 FORWARD, INC.</b>										
19521	04/06/2023	2023-09	4204-00006159		AP006374	SLUDGE REMOVAL	0.00	525.76	37962	0.00
19522	04/06/2023	2023-09	4204-00006185		AP006374	SLUDGE REMOVAL	0.00	498.23	37962	0.00
								<b>\$1,023.99</b>		<b>\$0.00</b>
<b>REPU001 FORWARD, INC.</b>										
<b>ROBE001 TIMOTHY ROBERTS</b>										
19493	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37963	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>ROBE001 TIMOTHY ROBERTS</b>										
<b>SCHR001 CRAIG SCHROEDER</b>										
19545	04/10/2023	2023-09			AP006380	MARCH - KVFD	0.00	320.00	37996	0.00
								<b>\$320.00</b>		<b>\$0.00</b>
<b>SCHR001 CRAIG SCHROEDER</b>										
<b>SEEP001 SEEPEX INC.</b>										
19591	04/19/2023	2023-10	PO2013969	23-310	AP006410	OPEN HOPES PUMP	0.00	31,306.77	38018	0.00
								<b>\$31,306.77</b>		<b>\$0.00</b>
<b>SEEP001 SEEPEX INC.</b>										
<b>SHAF001 SHAFER EQUIPMENT COMPANY INC</b>										
19459	03/30/2023	2023-09	10030027	23-364	AP006362	PARTS FOR TRACKLESS	0.00	1,946.20	37930	0.00
19555	04/11/2023	2023-10	10030183	23-367	AP006386	CLUTCH REPLACEMENT	0.00	95.13	38019	0.00
19556	04/11/2023	2023-10	10030081	23-367	AP006386	T-3 CODE CHECK	0.00	574.41	38019	0.00
19557	04/11/2023	2023-10	10030080	23-367	AP006386	T-6 CLUTCH REPLACEMENT	0.00	5,122.15	38019	0.00
								<b>\$7,737.89</b>		<b>\$0.00</b>
<b>SHAF001 SHAFER EQUIPMENT COMPANY INC</b>										

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.</b>										
19587	04/18/2023	2023-09	03.2023	T+9B	AP006405	MARCH PURCHASED POWER	0.00	120,261.33	8801774	0.00
								<b>\$120,261.33</b>		<b>\$0.00</b>
<b>SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION</b>										
19614	04/24/2023	2023-09	66772		AP006430	SM34 #111 HOA DUES	0.00	633.29	8801782	0.00
19554	04/11/2023	2023-10	228		AP006386	SM34 #111 HOA DUES	0.00	564.00	38020	0.00
								<b>\$1,197.29</b>		<b>\$0.00</b>
<b>SNOQ001 SNOQUIP</b>										
19571	04/12/2023	2023-09	51933	23-265	AP006393	MISC PARTS	0.00	633.44	38021	0.00
								<b>\$633.44</b>		<b>\$0.00</b>
<b>SOUT001 SOUTH TAHOE PUD</b>										
19478	04/03/2023	2023-09	2023-00001079		AP006368	2023-00001079	0.00	70.00	37964	0.00
								<b>\$70.00</b>		<b>\$0.00</b>
<b>STAN001 STANTEC CONSULTING SERVICES INC.</b>										
19563	04/11/2023	2023-09	2065197		AP006387	WWTP IMPROVEMENT PROJECT	0.00	15,413.75	38022	0.00
								<b>\$15,413.75</b>		<b>\$0.00</b>
<b>STAP002 STAPLES CREDIT PLAN</b>										
19548	04/11/2023	2023-09		23-360	AP006384	MISC OFFICE SUPPLIES	0.00	90.65	38023	0.00
19514	04/06/2023	2023-09	9911607434	23-348	AP006372	MISC OFFICE SUPPLIES	0.00	163.84	37965	0.00
19585	04/17/2023	2023-10		23-382	AP006403	MISC OFFICE SUPPLIES	0.00	117.23	38023	0.00
								<b>\$371.72</b>		<b>\$0.00</b>

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>TAYL001 SCOTT TAYLOR</b>										
19538	04/10/2023	2023-09			AP006380	MARCH KVFD	0.00	1,780.00	37997	0.00
								<b>\$1,780.00</b>		<b>\$0.00</b>
<b>TAYL001 SCOTT TAYLOR</b>										
<b>THOM004 DANYAL THOMPSON</b>										
19506	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37966	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>THOM004 DANYAL THOMPSON</b>										
<b>UNIO003 SWIFT COMMUNICATIONS, CA</b>										
19487	04/04/2023	2023-10	IN85772		AP006369	WWO 3 ADVERTISEMENT	0.00	399.00	37967	0.00
								<b>\$399.00</b>		<b>\$0.00</b>
<b>UNIO003 SWIFT COMMUNICATIONS, CA</b>										
<b>USAB001 USA BLUEBOOK</b>										
19515	04/06/2023	2023-09	175691	23-183	AP006372	1/2 " INJ VALVE	0.00	64.35	37968	0.00
19440	03/24/2023	2023-09	306657	23-344	AP006348	FLOAT SWITCHES	0.00	385.80	37931	0.00
19441	03/24/2023	2023-09	308241	23-332	AP006348	250 PSI METERING PUMP	0.00	987.59	37931	0.00
19519	04/06/2023	2023-10	318471	23-358	AP006373	LAB SUPPLIES	0.00	178.87	37968	0.00
19520	04/06/2023	2023-10	318416	23-359	AP006373	LAB SUPPLIES	0.00	130.85	37968	0.00
								<b>\$1,747.46</b>		<b>\$0.00</b>
<b>USAB001 USA BLUEBOOK</b>										
<b>VOLC001 VOLCANO COMMUNICATION GROUP</b>										
19457	03/30/2023	2023-10	33		AP006361	CSB 209-258-4444	0.00	1,617.73	37932	0.00
19458	03/30/2023	2023-10	639		AP006361	KVFD 209-258-8407	0.00	100.84	37932	0.00
								<b>\$1,718.57</b>		<b>\$0.00</b>
<b>VOLC001 VOLCANO COMMUNICATION GROUP</b>										
<b>WADD001 DAVID WADDLE</b>										
19474	03/31/2023	2023-10			AP006367	APRIL HOUSING CREDIT	0.00	480.00	37969	0.00
19492	04/04/2023	2023-10			AP006370	APRIL CELL PHONE	0.00	35.00	37969	0.00
								<b>\$515.00</b>		<b>\$0.00</b>
<b>WADD001 DAVID WADDLE</b>										



DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>WEST001 WESTERN NEVADA SUPPLY</b>										
19509	04/05/2023	2023-09	19523928	23-148	AP006371	27X12 MTR PIT EXT	0.00	285.63	37970	0.00
<b>WEST001 WESTERN NEVADA SUPPLY</b>								<b>\$285.63</b>		<b>\$0.00</b>
<b>WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY</b>										
19513	04/06/2023	2023-09	23030491		AP006372	23030491-001 03.21.2023	0.00	192.00	37971	0.00
19483	04/03/2023	2023-09	23030048		AP006368	23030048-001 03022023	0.00	426.00	37971	0.00
19484	04/03/2023	2023-09	23030365		AP006368	23030365-001 03.15.2023	0.00	192.00	37971	0.00
19455	03/27/2023	2023-09	23030137		AP006359	23030137-001 03.07.2023	0.00	171.00	37933	0.00
19443	03/24/2023	2023-09	23030141		AP006348	23030141-001 03.07.2023	0.00	414.00	37933	0.00
19465	03/31/2023	2023-09	23030490		AP006365	23030490-001 03.21.2023	0.00	183.00	37971	0.00
19550	04/11/2023	2023-09	23030650		AP006384	23030650-001 03.28.2023	0.00	234.00	38024	0.00
19551	04/11/2023	2023-09	23030649		AP006384	23030649-001 03.28.2023	0.00	97.00	38024	0.00
19592	04/20/2023	2023-09	23030648		AP006412	23030648-001 03-28-2023	0.00	289.00	38024	0.00
19597	04/20/2023	2023-10	23040056		AP006413	23040056-001 04-04-2023	0.00	414.00	38024	0.00
19598	04/20/2023	2023-10	23040253		AP006413	23040253-001 04-11-2023	0.00	147.00	38024	0.00
<b>WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO</b>								<b>\$2,759.00</b>		<b>\$0.00</b>
<b>WHAT001 WHATFORD CONSTRUCTION</b>										
19573	04/12/2023	2023-01			AP006394	HYDRANT METER REFUND	0.00	1,123.51	38025	0.00
<b>WHAT001 WHATFORD CONSTRUCTION</b>								<b>\$1,123.51</b>		<b>\$0.00</b>
<b>WHAT002 FRANK WHATFORD</b>										
19572	04/12/2023	2023-01			AP006394	PROPANE DEPOSIT REFUND	0.00	442.16	38026	0.00
<b>WHAT002 FRANK WHATFORD</b>								<b>\$442.16</b>		<b>\$0.00</b>
<b>WIRE001 WIRED SOLUTIONS</b>										
19568	04/12/2023	2023-10	301766		AP006391	IT SUPPORT	0.00	3,000.00	38027	0.00
19569	04/12/2023	2023-10	301780		AP006391	MICROSOFT 365	0.00	436.00	38027	0.00
<b>WIRE001 WIRED SOLUTIONS</b>								<b>\$3,436.00</b>		<b>\$0.00</b>

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>ZORO001 ZORO TOOLS, INC.</b>										
19576	04/13/2023	2023-09	INV12167578	23-324	AP006396	PIG CLOTHS	0.00	109.06	38028	0.00
19577	04/13/2023	2023-09	INV12170497	23-324	AP006396	MISC SUPPLIES	0.00	97.54	38028	0.00
19578	04/13/2023	2023-09	INV12175583	23-324	AP006396	GEL PEN	0.00	19.82	38028	0.00
<b>ZORO001 ZORO TOOLS, INC.</b>								<b>\$226.42</b>		<b>\$0.00</b>
<b>All Vendors Report Total</b>								<b>\$ 460,671.48</b>		

Database: Insight Production	Report: D:\Program Files\PCS\Insight Accounting\InstalledReports\AP-Vouchers.rpt
Parameters: ({APDoc.DocNbr} in [19614, 19607, 19606, 19605, 19604, 19603, 19602, 19601, 19599, 19598, 19597, 19592, 19591, 19590, 19589, 19588, 19587, 19586, 19585, 19584, 19583, 19582, 19581, 19580, 19579, 19578, 19577, 19576, 19575, 19574, 19573, 19572, 19571, 19570, 19569, 19568, 19567, 19566, 19565, 19563, 19561, 19560, 19559, 19558, 19557, 19556, 19555, 19554, 19553, 19552, 19551, 19550, 19549, 19548, 19547, 19546, 19545, 19544, 19543, 19542, 19541, 19540, 19539, 19538, 19537, 19536, 19535, 19534, 19533, 19532, 19531, 19530, 19529, 19528, 19527, 19526, 19525, 19524, 19523, 19522, 19521, 19520, 19519, 19517, 19516, 19515, 19514, 19513, 19512, 19510, 19509, 19508, 19506, 19505, 19504, 19503, 19501, 19500, 19499, 19498, 19497, 19496, 19495, 19494, 19493, 19492, 19491, 19490, 19489, 19488, 19487, 19486, 19485, 19484, 19483, 19482, 19479, 19478, 19477, 19476, 19475, 19474, 19473, 19472, 19471, 19470, 19469, 19468, 19467, 19466, 19465, 19463, 19462, 19461, 19460, 19459, 19458, 19457, 19456, 19455, 19445, 19444, 19443, 19441, 19440, 19439, 19389])	

# 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>PastDueOver90</u>	<u>TotalBal</u>	<u>Last Payment Date</u>
10351	337.15	407.85	412.99	474.66	0.00	1,632.65	12/28/2022
10573	277.40	405.90	432.99	532.50	342.37	1,991.16	2/8/2023
10675	315.92	359.61	0.00	0.00	0.00	675.53	3/1/2023
10684	207.85	237.24	0.00	0.00	0.00	445.09	3/1/2023
10742	248.46	333.92	0.00	0.00	0.00	582.38	3/9/2023
11305	856.26	200.65	0.00	0.00	0.00	1,056.91	3/23/2023
11561	707.59	236.96	0.00	0.00	0.00	944.55	4/3/2023
12226	409.31	488.64	0.00	0.00	0.00	897.95	2/16/2023
12384	611.96	627.13	0.00	0.00	0.00	1,239.09	2/21/2023
12793	323.93	48.28	0.00	0.00	0.00	372.21	4/10/2023
13058	6,481.02	905.06	0.00	0.00	0.00	7,386.08	4/5/2023
13292	650.06	692.64	580.04	0.00	0.00	1,922.74	4/20/2023
13372	509.06	794.08	272.14	0.00	0.00	1,575.28	4/20/2023
13769	517.78	713.49	544.05	721.75	0.00	2,497.07	12/28/2022
14182	329.84	365.50	222.56	0.00	0.00	917.90	3/27/2023
14680	1,573.02	1,666.26	4,064.24	775.87	0.00	8,079.39	3/28/2023
14922	329.15	405.61	0.00	0.00	0.00	734.76	2/21/2023
15065	221.40	211.13	0.00	0.00	0.00	432.53	3/8/2023
15354	907.25	1,839.74	0.00	0.00	0.00	2,746.99	4/20/2023
15545	2,968.26	3,333.13	0.00	0.00	0.00	6,301.39	3/2/2023
15770	1,555.49	152.80	0.00	0.00	0.00	1,708.29	4/6/2023
16377	3,601.22	3,828.06	0.00	0.00	0.00	7,429.28	3/2/2023
16380	2,095.10	2,250.46	0.00	0.00	0.00	4,345.56	3/2/2023
16431	9,074.67	487.06	0.00	0.00	0.00	9,561.73	4/5/2023
16444	171.26	189.84	0.00	0.00	0.00	361.10	3/2/2023
16508	1,181.29	1,172.45	0.00	0.00	0.00	2,353.74	3/28/2023
16708	847.85	1,228.45	769.15	0.00	0.00	2,845.45	3/3/2023
16742	36,408.79	2,072.94	0.00	0.00	0.00	38,481.73	4/5/2023
17143	16,218.88	833.45	0.00	0.00	0.00	17,052.33	4/5/2023
17241	244.32	133.10	0.00	0.00	0.00	377.42	3/16/2023
17676	3,162.32	434.14	0.00	0.00	0.00	3,596.46	4/5/2023
17705	961.66	89.78	0.00	0.00	0.00	1,051.44	4/5/2023
17721	1,664.40	207.15	0.00	0.00	0.00	1,871.55	4/5/2023
18095	250.10	245.48	0.00	0.00	0.00	495.58	3/2/2023
18106	108.05	117.27	0.00	0.00	0.00	225.32	3/2/2023
18753	1,287.32	1,189.37	0.00	0.00	0.00	2,476.69	4/24/2023
19150	1,343.22	188.17	0.00	0.00	0.00	1,531.39	4/10/2023
19227	339.79	83.82	0.00	0.00	0.00	423.61	4/21/2023
19350	1,086.09	83.53	0.00	0.00	0.00	1,169.62	4/13/2023
19496	357.42	549.71	0.00	0.00	0.00	907.13	3/21/2023
20459	226.61	247.60	0.00	0.00	0.00	474.21	2/23/2023
20960	301.39	272.35	0.04	0.00	0.00	573.78	3/21/2023
21203	217.46	247.09	0.00	0.00	0.00	464.55	2/27/2023
21323	361.82	38.71	0.00	0.00	0.00	400.53	4/20/2023
21370	221.02	240.90	23.81	0.00	0.00	485.73	2/23/2023
21647	1,476.56	1,760.22	0.00	0.00	0.00	3,236.78	3/2/2023
21894	505.25	180.04	0.00	0.00	0.00	685.29	4/14/2023
22457	740.76	73.24	0.00	0.00	0.00	814.00	4/6/2023
22511	506.26	550.06	637.24	59.46	0.00	1,753.02	4/3/2023
22879	431.12	728.63	150.00	0.00	0.00	1,309.75	3/21/2023
23032	350.22	417.98	323.57	0.00	0.00	1,091.77	2/28/2023
23178	604.50	760.05	0.00	0.00	0.00	1,364.55	2/23/2023
23521	371.46	240.28	0.00	0.00	0.00	611.74	3/21/2023
<b>OTAL</b>	<b>83,116.96</b>	<b>17,313.32</b>	<b>1,903.81</b>	<b>59.46</b>	<b>0.00</b>	<b>102,393.55</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>
KMR001	0.00	4,778.70	0.00	0.00	
<b>OTALS</b>	<b>0.00</b>	<b>4,778.70</b>	<b>0.00</b>	<b>0.00</b>	

# Overview and Budget Variances

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

There was a mis keyed usage when closing out and opening a new account. This resulted in an extremely large variance in revenue. The error was caught immediately, and the owners were notified but revenue will be adjusted down in each department next month accordingly. Wastewater \$357,555.82, Water \$123,688.50, Irrigation \$123,589.99, Propane \$72,787.91, & Electric \$22,018.11. You will see this large variance under residential sales throughout the reports.

Income Statement combined:

Income YTD is better than budget by \$201,156 after above correction.

Income Statement for Fire Department:

Income YTD is a negative \$239,013.

Income Statement for Water Fund:

Income YTD is better than budget by \$105,924 after above correction. March is better than the budget by \$12,016.

Income Statement for Wastewater Fund:

Income YTD is better than the budget by 147,671 after above correction. March is worse than the budget by \$31,415.

Income Statement for Electric Fund:

Income YTD is worse than the budget by \$258,561 after above correction. March is better than the budget by \$42,937. Shell costs for power were \$0.122 per kilowatt hour.

Income Statement for Snow Removal Fund:

Income YTD is worse than the budget by \$19,156.

Income Statement for Propane Fund:

Income YTD is better than the budget by \$76,837 after above correction. March is better than the budget by \$47,784.84.

Income Statement for Solid Waste Fund:

Income YTD is better than the budget by \$14,478. March is worse than the budget due to labor hours needed to clear snow from pads and garbage areas.

# Balance Sheet - Consolidated

March 31, 2023

	<u>Actual</u> <u>March, 2023</u>	<u>Budget</u> <u>March, 2023</u>	<u>Variance</u>
<b><u>ASSETS</u></b>			
Current Assets - Funds			
Total Operating	2,978,274.72	1,958,607.00	1,019,667.72
Total KVFD Reserve	150,324.03	150,298.00	26.03
Total Restricted	567,357.35	540,816.00	26,541.35
Total Capital Reserve	491,179.36	546,684.00	(55,504.64)
Total COP Reserve Fund	59,872.98	117,000.00	(57,127.02)
Total Current Assets - Funds	4,247,008.44	3,313,405.00	933,603.44
Current Assets - Other			
Total Accounts Receivable, net	2,023,652.00	1,259,434.00	764,218.00
Total Materials & Supplies	366,740.73	226,000.00	140,740.73
Total Prepaid Expenses	156,396.70	120,000.00	36,396.70
Total Current Assets - Other	2,546,789.43	1,605,434.00	941,355.43
Capital Assets			
Total Buildings	12,696,913.45	12,914,910.00	(217,996.55)
Total Generation Equipment	16,910,479.42	16,905,361.00	5,118.42
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,463,500.53	43,770,088.00	(306,587.47)
Total Construction in Progress	491,639.52	473,525.00	18,114.52
Total Less: Accumulated Depreciation	(30,943,833.28)	(30,946,533.00)	2,699.72
Total Capital Assets	58,472,782.95	58,971,434.00	(498,651.05)
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	3,584,993.77	3,333,840.00	251,153.77
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,584,993.77	3,333,840.00	251,153.77
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>	68,851,574.59	67,224,113.00	1,627,461.59
<b>Total Assets and Deferred Outflows</b>	<b>69,321,958.57</b>	67,786,251.00	1,535,707.57
<b><u>LIABILITIES</u></b>			
Current Liabilities			
Total Accounts Payable	204,504.87	369,762.00	(165,257.13)
Total Accrued Interest Payable	0.00	0.00	0.00
Total Customer Deposits	14,239.74	0.00	14,239.74
Total Current Portion of Long-Term Debt	450,083.65	345,630.00	104,453.65
Total Other Current Liabilities	847,565.99	567,050.00	280,515.99
Total Current Liabilities	1,516,394.25	1,282,442.00	233,952.25
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	50,218,206.32	50,218,216.00	(9.68)
Total Installment Loans	976,736.11	904,584.00	72,152.11
Total Unearned Revenues	93,286.76	97,000.00	(3,713.24)
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	53,606,924.19	54,111,284.00	(504,359.81)
Deferred Inflows			
Total Deferred Inflows	865,324.99	519,933.00	345,391.99

## Balance Sheet - Consolidated

March 31, 2023

	Actual <u>March, 2023</u>	Budget <u>March, 2023</u>	<u>Variance</u>
<b>Total Deferred Inflows</b>	865,324.99	519,933.00	345,391.99
<b>Total Liabilities</b>	55,123,318.44	55,393,726.00	(270,407.56)
<b>Total Liabilities and Deferred Inflows</b>	<b>55,988,643.43</b>	55,913,659.00	74,984.43
<b><u>EQUITY</u></b>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	13,332,278.54	11,872,592.00	1,459,686.54
Total Net Assets	13,332,278.54	11,872,592.00	1,459,686.54
<b>Total Equity</b>	<b>13,332,278.54</b>	11,872,592.00	1,459,686.54
<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>69,320,921.97</b>	67,786,251.00	1,534,670.97

Database: Insight Production

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

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

Last Modified: 10/13/20

# Balance Sheet - Consolidated

March 31, 2023

			Actual	Budget	
			<u>March, 2023</u>	<u>March, 2023</u>	<u>Variance</u>
<b><u>ASSETS</u></b>					
<b>Current Assets - Funds</b>					
01	0	13180	296,121.84	1,958,607.00	(1,662,485.16)
02	0	13180	0.00	0.00	0.00
10	0	13180	86,354.32	0.00	86,354.32
20	0	13180	482,862.01	0.00	482,862.01
40	0	13180	176,288.28	0.00	176,288.28
50	0	13180	1,381,380.07	0.00	1,381,380.07
60	0	13180	10,868.76	0.00	10,868.76
70	0	13180	299,771.00	0.00	299,771.00
80	0	13180	88,466.60	0.00	88,466.60
90	0	13180	50,555.58	0.00	50,555.58
13180		Cash - BOTW Revenue Account	2,872,668.46	1,958,607.00	914,061.46
		<b>Total Operating</b>	<b>2,872,668.46</b>	<b>1,958,607.00</b>	<b>914,061.46</b>
		<b>Total Current Assets - Funds</b>	<b>2,872,668.46</b>	<b>1,958,607.00</b>	<b>914,061.46</b>
		<b>Total Assets</b>	<b>2,872,668.46</b>	<b>1,958,607.00</b>	<b>914,061.46</b>
		<b>Total Assets and Deferred Outflows</b>	<b>2,872,668.46</b>	<b>1,958,607.00</b>	<b>914,061.46</b>
		<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

# Budget Income Statement - Combined

March 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year	Budget	Variance	Variance	This Year	Budget	Variance	Variance
	March	March	Dollar	Percent	YTD	YTD	Dollar	Percent
Commercial	343,398.54	244,174.00	99,224.54	40.64%	2,108,373.97	1,743,478.00	364,895.97	20.93%
Commercial Base Rates	225,495.56	230,191.00	(4,695.44)	-2.04%	2,145,427.15	2,071,719.00	73,708.15	3.56%
Residential	937,845.89	229,133.00	708,712.89	309.30%	2,329,044.56	1,552,456.00	776,588.56	50.02%
Residential Base Rates	148,994.40	146,084.00	2,910.40	1.99%	1,339,558.03	1,314,756.00	24,802.03	1.89%
KMPUD Internal Usage	67,669.02	70,097.00	(2,427.98)	-3.46%	563,831.83	580,104.00	(16,272.17)	-2.81%
Meter Charges	7,526.23	7,619.00	(92.77)	-1.22%	67,030.47	68,571.00	(1,540.53)	-2.25%
Property Taxes	71,611.00	71,611.00	0.00	0.00%	644,499.00	644,499.00	0.00	0.00%
Other	117,208.76	114,540.00	2,668.76	2.33%	778,152.60	732,660.00	45,492.60	6.21%
Operating Revenues	1,919,749.40	1,113,449.00	806,300.40	72.41%	9,975,917.61	8,708,243.00	1,267,674.61	14.56%
Cost of Goods Sold	245,835.73	220,207.00	25,628.73	11.64%	2,158,662.37	1,367,766.00	790,896.37	57.82%
Salaries and Wages	156,190.61	130,049.00	26,141.61	20.10%	1,144,595.55	1,161,929.00	(17,333.45)	-1.49%
Payroll Taxes & EE Benefits	74,408.26	71,663.00	2,745.26	3.83%	629,562.67	658,802.00	(29,239.33)	-4.44%
Operations & Maintenance	117,348.54	86,110.00	31,238.54	36.28%	804,827.31	794,300.00	10,527.31	1.33%
Contract Services	7,224.67	5,150.00	2,074.67	40.28%	121,172.84	115,650.00	5,522.84	4.78%
Operating Expenses	57,419.16	49,456.00	7,963.16	16.10%	409,081.45	427,323.00	(18,241.55)	-4.27%
G & A Allocations	0.00	0.00	0.00	na	0.00	(427.00)	427.00	-100.00%
Internal Allocations	42,702.88	46,681.00	(3,978.12)	-8.52%	371,808.78	392,852.00	(21,043.22)	-5.36%
Board of Directors	8,193.94	8,707.00	(513.06)	-5.89%	77,409.78	78,363.00	(953.22)	-1.22%
Depreciation	177,804.84	183,742.00	(5,937.16)	-3.23%	1,598,523.73	1,653,678.00	(55,154.27)	-3.34%
Operating Expenses	887,128.63	801,765.00	85,363.63	10.65%	7,315,644.48	6,650,236.00	665,408.48	10.01%
<b>Total Operating</b>	<b>1,032,620.77</b>	<b>311,684.00</b>	<b>720,936.77</b>	<b>231.30%</b>	<b>2,660,273.13</b>	<b>2,058,007.00</b>	<b>602,266.13</b>	<b>29.26%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	372.98	0.00	372.98	na	5,572.41	0.00	5,572.41	na
Other	37.50	0.00	37.50	na	276,929.31	0.00	276,929.31	na
Non-Operating Revenues	410.48	0.00	410.48	na	282,501.72	0.00	282,501.72	na
Interest Expense	128,062.59	129,557.00	(1,494.41)	-1.15%	1,219,443.57	1,231,497.00	(12,053.43)	-0.98%
Amortization	35,758.33	36,200.00	(441.67)	-1.22%	321,825.05	325,800.00	(3,974.95)	-1.22%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	163,820.92	165,757.00	(1,936.08)	-1.17%	1,541,268.62	1,557,297.00	(16,028.38)	-1.03%
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>(163,410.44)</b>	<b>(165,757.00)</b>	<b>2,346.56</b>	<b>1.42%</b>	<b>(1,258,766.90)</b>	<b>(1,557,297.00)</b>	<b>298,530.10</b>	<b>19.17%</b>
	<b>869,210.33</b>	<b>145,927.00</b>	<b>723,283.33</b>	<b>495.65%</b>	<b>1,401,506.23</b>	<b>500,710.00</b>	<b>900,796.23</b>	<b>179.90%</b>



# Budget Income Statement - General Fund

**March 31, 2023**

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	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%	644,499.00	644,499.00	0.00	0.00%
Other	(710.37)	0.00	(710.37)	na	9,428.42	0.00	9,428.42	na
Operating Revenues	70,900.63	71,611.00	(710.37)	-0.99%	653,927.42	644,499.00	9,428.42	1.46%
Salaries and Wages	44,675.58	48,852.00	(4,176.42)	-8.55%	456,382.10	463,146.00	(6,763.90)	-1.46%
Payroll Taxes & EE Benefits	38,550.68	40,430.00	(1,879.32)	-4.65%	389,580.90	371,539.00	18,041.90	4.86%
Operations & Maintenance	2,482.42	4,900.00	(2,417.58)	-49.34%	67,461.30	44,100.00	23,361.30	52.97%
Contract Services	4,634.67	1,000.00	3,634.67	363.47%	76,868.12	68,700.00	8,168.12	11.89%
Operating Expenses	37,922.23	38,676.00	(753.77)	-1.95%	325,350.86	337,453.00	(12,102.14)	-3.59%
G & A Allocations	(139,069.90)	(144,469.00)	5,399.10	-3.74%	(1,395,016.45)	(1,374,714.00)	(20,302.45)	1.48%
Internal Allocations	1,900.00	1,900.00	0.00	0.00%	11,400.00	11,400.00	0.00	0.00%
Board of Directors	8,193.94	8,707.00	(513.06)	-5.89%	77,409.78	78,363.00	(953.22)	-1.22%
Operating Expenses	(710.38)	(4.00)	(706.38)	7,659.50%	9,436.61	(13.00)	9,449.61	-72,689.31%
<b>Total Operating</b>	<b>71,611.01</b>	<b>71,615.00</b>	<b>(3.99)</b>	<b>-0.01%</b>	<b>644,490.81</b>	<b>644,512.00</b>	<b>(21.19)</b>	<b>0.00%</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>71,611.01</b>	<b>71,615.00</b>	<b>(3.99)</b>	<b>-0.01%</b>	<b>644,490.81</b>	<b>644,512.00</b>	<b>(21.19)</b>	<b>0.00%</b>

# Budget Income Statement - General Fund

<b>March 31, 2023</b>
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	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>2 - Fire Department</b>								
Other	5,509.41	5,600.00	(90.59)	-1.62%	55,539.18	50,400.00	5,139.18	10.20%
Operating Revenues	5,509.41	5,600.00	(90.59)	-1.62%	55,539.18	50,400.00	5,139.18	10.20%
Salaries and Wages	0.00	150.00	(150.00)	-100.00%	82.52	1,350.00	(1,267.48)	-93.89%
Payroll Taxes & EE Benefits	0.00	78.00	(78.00)	-100.00%	119.64	786.00	(666.36)	-84.78%
Operations & Maintenance	18,000.38	12,220.00	5,780.38	47.30%	137,882.84	109,980.00	27,902.84	25.37%
Contract Services	0.00	0.00	0.00	na	2,336.25	0.00	2,336.25	na
Operating Expenses	415.28	910.00	(494.72)	-54.36%	4,076.89	8,190.00	(4,113.11)	-50.22%
G & A Allocations	11,542.80	11,991.00	(448.20)	-3.74%	115,786.34	114,102.00	1,684.34	1.48%
Internal Allocations	0.00	0.00	0.00	na	22.29	0.00	22.29	na
Depreciation	4,185.67	4,500.00	(314.33)	-6.99%	37,247.89	40,500.00	(3,252.11)	-8.03%
Operating Expenses	34,144.13	29,849.00	4,295.13	14.39%	297,554.66	274,908.00	22,646.66	8.24%
<b>Total Operating</b>	<b>(28,634.72)</b>	<b>(24,249.00)</b>	<b>(4,385.72)</b>	<b>18.09%</b>	<b>(242,015.48)</b>	<b>(224,508.00)</b>	<b>(17,507.48)</b>	<b>7.80%</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>(28,634.72)</b>	<b>(24,249.00)</b>	<b>(4,385.72)</b>	<b>18.09%</b>	<b>(239,012.90)</b>	<b>(224,508.00)</b>	<b>(14,504.90)</b>	<b>6.46%</b>

# Budget Income Statement - General Fund

<b>March 31, 2023</b>
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	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	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	1,390.70	1,445.00	(54.30)	-3.76%	13,950.18	13,727.00	223.18	1.63%
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	2,835.00	(2,835.00)	-100.00%
Operating Expenses	1,390.70	1,760.00	(369.30)	-20.98%	16,994.59	21,570.00	(4,575.41)	-21.21%
<b>Total Operating</b>	<b>(1,390.70)</b>	<b>(1,760.00)</b>	<b>369.30</b>	<b>-20.98%</b>	<b>(16,994.59)</b>	<b>(21,570.00)</b>	<b>4,575.41</b>	<b>-21.21%</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>(1,390.70)</b>	<b>(1,760.00)</b>	<b>369.30</b>	<b>-20.98%</b>	<b>(16,962.59)</b>	<b>(21,570.00)</b>	<b>4,607.41</b>	<b>-21.36%</b>

# Budget Income Statement - Water Fund

March 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	13,576.00	11,215.00	2,361.00	21.05%	80,382.87	72,930.00	7,452.87	10.22%
Commercial Base Rates	15,308.52	16,634.00	(1,325.48)	-7.97%	136,384.68	149,706.00	(13,321.32)	-8.90%
Residential	255,895.41	11,673.00	244,222.41	2,092.20%	325,450.73	94,198.00	231,252.73	245.50%
Residential Base Rates	23,994.59	23,722.00	272.59	1.15%	215,757.29	213,498.00	2,259.29	1.06%
KMPUD Internal Usage	41.00	0.00	41.00	na	411.54	0.00	411.54	na
Meter Charges	3,493.26	3,498.00	(4.74)	-0.14%	30,739.15	31,482.00	(742.85)	-2.36%
Other	989.52	500.00	489.52	97.90%	12,961.04	4,500.00	8,461.04	188.02%
Operating Revenues	313,298.30	67,242.00	246,056.30	365.93%	802,087.30	566,314.00	235,773.30	41.63%
Salaries and Wages	7,291.53	8,260.00	(968.47)	-11.72%	82,789.79	78,522.00	4,267.79	5.44%
Payroll Taxes & EE Benefits	3,130.14	4,245.00	(1,114.86)	-26.26%	36,153.35	45,842.00	(9,688.65)	-21.13%
Operations & Maintenance	1,708.65	4,450.00	(2,741.35)	-61.60%	41,767.35	22,050.00	19,717.35	89.42%
Contract Services	1,617.00	1,600.00	17.00	1.06%	15,495.09	14,400.00	1,095.09	7.60%
Operating Expenses	822.92	1,400.00	(577.08)	-41.22%	7,266.76	12,600.00	(5,333.24)	-42.33%
G & A Allocations	24,337.23	25,282.00	(944.77)	-3.74%	244,127.88	240,574.00	3,553.88	1.48%
Internal Allocations	2,813.75	9,559.00	(6,745.25)	-70.56%	23,173.66	81,458.00	(58,284.34)	-71.55%
Depreciation	8,682.21	9,000.00	(317.79)	-3.53%	78,084.16	81,000.00	(2,915.84)	-3.60%
Operating Expenses	50,403.43	63,796.00	(13,392.57)	-20.99%	528,858.04	576,446.00	(47,587.96)	-8.26%
<b>Total Operating</b>	<b>262,894.87</b>	<b>3,446.00</b>	<b>259,448.87</b>	<b>7,528.99%</b>	<b>273,229.26</b>	<b>(10,132.00)</b>	<b>283,361.26</b>	<b>-2,796.70%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	47.82	0.00	47.82	na	289.37	0.00	289.37	na
Other	0.00	0.00	0.00	na	83,650.90	0.00	83,650.90	na
Non-Operating Revenues	47.82	0.00	47.82	na	83,940.27	0.00	83,940.27	na
Interest Expense	1,141.20	859.00	282.20	32.85%	4,685.02	7,731.00	(3,045.98)	-39.40%
Amortization	(79.82)	0.00	(79.82)	na	(718.38)	0.00	(718.38)	na
Non-Operating Expenses	1,061.38	859.00	202.38	23.56%	3,966.64	7,731.00	(3,764.36)	-48.69%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(1,013.56)</b>	<b>(859.00)</b>	<b>(154.56)</b>	<b>17.99%</b>	<b>79,973.63</b>	<b>(7,731.00)</b>	<b>87,704.63</b>	<b>-1,134.45%</b>
<b>NET INCOME (LOSS)</b>	<b>261,881.31</b>	<b>2,587.00</b>	<b>259,294.31</b>	<b>0,022.97%</b>	<b>353,202.89</b>	<b>(17,863.00)</b>	<b>371,065.89</b>	<b>-2,077.29%</b>

# Budget Income Statement - Waste Water Fund

March 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	53,380.81	50,777.00	2,603.81	5.13%	300,614.91	296,011.00	4,603.91	1.56%
Commercial Base Rates	27,722.51	30,124.00	(2,401.49)	-7.97%	366,861.71	271,116.00	95,745.71	35.32%
Residential	382,417.40	36,394.00	346,023.40	950.77%	573,451.18	239,204.00	334,247.18	139.73%
Residential Base Rates	39,916.87	39,451.00	465.87	1.18%	358,599.28	355,059.00	3,540.28	1.00%
KMPUD Internal Usage	69.45	0.00	69.45	na	747.97	0.00	747.97	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	876.67	625.00	251.67	40.27%	8,297.86	5,625.00	2,672.86	47.52%
Operating Revenues	504,383.71	157,371.00	347,012.71	220.51%	1,608,572.91	1,167,015.00	441,557.91	37.84%
Salaries and Wages	11,861.24	13,853.00	(1,991.76)	-14.38%	101,625.99	137,135.00	(35,509.01)	-25.89%
Payroll Taxes & EE Benefits	6,199.58	7,620.00	(1,420.42)	-18.64%	60,016.02	84,757.00	(24,740.98)	-29.19%
Operations & Maintenance	37,089.91	14,650.00	22,439.91	153.17%	118,734.42	131,850.00	(13,115.58)	-9.95%
Contract Services	798.00	2,050.00	(1,252.00)	-61.07%	14,840.63	28,050.00	(13,209.37)	-47.09%
Operating Expenses	4,704.58	2,600.00	2,104.58	80.95%	14,396.22	23,400.00	(9,003.78)	-38.48%
G & A Allocations	24,337.23	25,282.00	(944.77)	-3.74%	244,127.88	240,574.00	3,553.88	1.48%
Internal Allocations	35,776.73	32,283.00	3,493.73	10.82%	323,681.10	276,454.00	47,227.10	17.08%
Depreciation	24,503.19	26,000.00	(1,496.81)	-5.76%	221,152.91	234,000.00	(12,847.09)	-5.49%
Operating Expenses	145,270.46	124,338.00	20,932.46	16.84%	1,098,575.17	1,156,220.00	(57,644.83)	-4.99%
<b>Total Operating</b>	<b>359,113.25</b>	<b>33,033.00</b>	<b>326,080.25</b>	<b>987.13%</b>	<b>509,997.74</b>	<b>10,795.00</b>	<b>499,202.74</b>	<b>4,624.39%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	70.13	0.00	70.13	na	424.41	0.00	424.41	na
Other	0.00	0.00	0.00	na	14,710.00	0.00	14,710.00	na
Non-Operating Revenues	70.13	0.00	70.13	na	15,134.41	0.00	15,134.41	na
Interest Expense	1,481.23	1,880.00	(398.77)	-21.21%	8,690.07	16,921.00	(8,230.93)	-48.64%
Amortization	(115.24)	0.00	(115.24)	na	(1,037.16)	0.00	(1,037.16)	na
Non-Operating Expenses	1,365.99	1,880.00	(514.01)	-27.34%	7,652.91	16,921.00	(9,268.09)	-54.77%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(1,295.86)</b>	<b>(1,880.00)</b>	<b>584.14</b>	<b>-31.07%</b>	<b>7,481.50</b>	<b>(16,921.00)</b>	<b>24,402.50</b>	<b>-144.21%</b>
<b>NET INCOME (LOSS)</b>	<b>357,817.39</b>	<b>31,153.00</b>	<b>326,664.39</b>	<b>1,048.58%</b>	<b>517,479.24</b>	<b>(6,126.00)</b>	<b>523,605.24</b>	<b>-8,547.26%</b>

# Budget Income Statement - Employee Housing Fund

March 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Other	7,320.00	7,800.00	(480.00)	-6.15%	49,197.00	63,000.00	(13,803.00)	-21.91%
Operating Revenues	7,320.00	7,800.00	(480.00)	-6.15%	49,197.00	63,000.00	(13,803.00)	-21.91%
Salaries and Wages	160.77	392.00	(231.23)	-58.99%	4,690.55	2,352.00	2,338.55	99.43%
Payroll Taxes & EE Benefits	40.13	201.00	(160.87)	-80.03%	2,689.28	1,431.00	1,258.28	87.93%
Operations & Maintenance	1,442.66	2,500.00	(1,057.34)	-42.29%	19,257.00	22,500.00	(3,243.00)	-14.41%
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	1,250.73	1,245.00	5.73	0.46%	7,070.17	10,685.00	(3,614.83)	-33.83%
Depreciation	4,206.80	4,900.00	(693.20)	-14.15%	38,786.12	44,100.00	(5,313.88)	-12.05%
Operating Expenses	7,101.09	9,238.00	(2,136.91)	-23.13%	72,493.12	81,068.00	(8,574.88)	-10.58%
<b>Total Operating</b>	<b>218.91</b>	<b>(1,438.00)</b>	<b>1,656.91</b>	<b>-115.22%</b>	<b>(23,296.12)</b>	<b>(18,068.00)</b>	<b>(5,228.12)</b>	<b>28.94%</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	972.49	1,200.00	(227.51)	-18.96%	7,658.63	10,800.00	(3,141.37)	-29.09%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	972.49	1,200.00	(227.51)	-18.96%	7,658.63	10,800.00	(3,141.37)	-29.09%
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>(972.49)</b>	<b>(1,200.00)</b>	<b>227.51</b>	<b>-18.96%</b>	<b>100,788.90</b>	<b>(10,800.00)</b>	<b>111,588.90</b>	<b>-1,033.23%</b>
<b>NET INCOME (LOSS)</b>	<b>(753.58)</b>	<b>(2,638.00)</b>	<b>1,884.42</b>	<b>-71.43%</b>	<b>77,492.78</b>	<b>(28,868.00)</b>	<b>106,360.78</b>	<b>-368.44%</b>

# Budget Income Statement - Electricity Fund

March 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	114,744.80	51,477.00	63,267.80	122.90%	823,198.77	641,175.00	182,023.77	28.39%
Commercial Base Rates	180,699.81	181,633.00	(933.19)	-0.51%	1,626,298.28	1,634,697.00	(8,398.72)	-0.51%
Residential	77,117.51	49,702.00	27,415.51	55.16%	395,339.09	367,343.00	27,996.09	7.62%
Residential Base Rates	82,323.59	80,255.00	2,068.59	2.58%	740,362.89	722,295.00	18,067.89	2.50%
KMPUD Internal Usage	57,676.61	62,259.00	(4,582.39)	-7.36%	498,129.21	534,240.00	(36,110.79)	-6.76%
Meter Charges	2,470.24	2,511.00	(40.76)	-1.62%	22,222.93	22,599.00	(376.07)	-1.66%
Other	1,885.94	1,000.00	885.94	88.59%	30,564.56	9,000.00	21,564.56	239.61%
Operating Revenues	516,918.50	428,837.00	88,081.50	20.54%	4,136,115.73	3,931,349.00	204,766.73	5.21%
Cost of Goods Sold	115,079.87	83,799.00	31,280.87	37.33%	1,127,365.85	595,253.00	532,112.85	89.39%
Salaries and Wages	16,062.07	21,400.00	(5,337.93)	-24.94%	161,683.24	201,907.00	(40,223.76)	-19.92%
Payroll Taxes & EE Benefits	480.00	0.00	480.00	na	480.00	0.00	480.00	na
Operations & Maintenance	23,093.74	22,800.00	293.74	1.29%	230,437.09	209,200.00	21,237.09	10.15%
Contract Services	0.00	500.00	(500.00)	-100.00%	1,543.75	4,500.00	(2,956.25)	-65.69%
Operating Expenses	1,091.50	1,200.00	(108.50)	-9.04%	10,347.50	10,800.00	(452.50)	-4.19%
G & A Allocations	28,648.40	29,760.00	(1,111.60)	-3.74%	287,373.40	282,781.00	4,592.40	1.62%
Internal Allocations	220.00	220.00	0.00	0.00%	1,106.71	1,320.00	(213.29)	-16.16%
Depreciation	125,833.92	126,000.00	(166.08)	-0.13%	1,130,248.51	1,134,000.00	(3,751.49)	-0.33%
Operating Expenses	310,509.50	285,679.00	24,830.50	8.69%	2,950,586.05	2,439,761.00	510,825.05	20.94%
<b>Total Operating</b>	<b>206,409.00</b>	<b>143,158.00</b>	<b>63,251.00</b>	<b>44.18%</b>	<b>1,185,529.68</b>	<b>1,491,588.00</b>	<b>(306,058.32)</b>	<b>-20.52%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	130.70	0.00	130.70	na	4,106.26	0.00	4,106.26	na
Other	37.50	0.00	37.50	na	65,785.30	0.00	65,785.30	na
Non-Operating Revenues	168.20	0.00	168.20	na	69,891.56	0.00	69,891.56	na
Interest Expense	123,140.78	124,636.00	(1,495.22)	-1.20%	1,187,950.92	1,187,208.00	742.92	0.06%
Amortization	36,159.19	36,200.00	(40.81)	-0.11%	325,432.79	325,800.00	(367.21)	-0.11%
Non-Operating Expenses	159,299.97	160,836.00	(1,536.03)	-0.96%	1,513,383.71	1,513,008.00	375.71	0.02%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(159,131.77)</b>	<b>(160,836.00)</b>	<b>1,704.23</b>	<b>-1.06%</b>	<b>(1,443,492.15)</b>	<b>(1,513,008.00)</b>	<b>69,515.85</b>	<b>-4.59%</b>
<b>NET INCOME (LOSS)</b>	<b>47,277.23</b>	<b>(17,678.00)</b>	<b>64,955.23</b>	<b>-367.44%</b>	<b>(257,962.47)</b>	<b>(21,420.00)</b>	<b>(236,542.47)</b>	<b>1,104.31%</b>

# Budget Income Statement - Cable TV Fund

March 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	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%	8,235.00	8,235.00	0.00	0.00%
Operating Revenues	915.00	915.00	0.00	0.00%	8,235.00	8,235.00	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	1,350.00	(1,350.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	695.35	723.00	(27.65)	-3.82%	6,975.08	6,877.00	98.08	1.43%
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%	248.85	405.00	(156.15)	-38.56%
Operating Expenses	723.00	918.00	(195.00)	-21.24%	7,399.18	8,632.00	(1,232.82)	-14.28%
<b>Total Operating</b>	<b>192.00</b>	<b>(3.00)</b>	<b>195.00</b>	<b>-6,500.00%</b>	<b>835.82</b>	<b>(397.00)</b>	<b>1,232.82</b>	<b>-310.53%</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>192.00</b>	<b>(3.00)</b>	<b>195.00</b>	<b>-6,500.00%</b>	<b>835.82</b>	<b>(397.00)</b>	<b>1,232.82</b>	<b>-310.53%</b>



# Budget Income Statement - Snow Removal Fund

March 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	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%	18,000.00	18,000.00	0.00	0.00%
Other	98,694.29	97,000.00	1,694.29	1.75%	596,576.74	582,000.00	14,576.74	2.50%
Operating Revenues	101,694.29	100,000.00	1,694.29	1.69%	614,576.74	600,000.00	14,576.74	2.43%
Salaries and Wages	52,873.20	25,965.00	26,908.20	103.63%	225,566.33	175,598.00	49,968.33	28.46%
Payroll Taxes & EE Benefits	15,032.28	13,345.00	1,687.28	12.64%	77,935.85	95,262.00	(17,326.15)	-18.19%
Operations & Maintenance	16,215.12	2,900.00	13,315.12	459.14%	51,285.64	50,800.00	485.64	0.96%
Contract Services	0.00	0.00	0.00	na	1,108.75	0.00	1,108.75	na
Operating Expenses	12,462.65	4,000.00	8,462.65	211.57%	47,338.89	28,850.00	18,488.89	64.09%
G & A Allocations	15,714.90	16,325.00	(610.10)	-3.74%	157,636.85	155,342.00	2,294.85	1.48%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	30.36	900.00	(869.64)	-96.63%
Depreciation	4,693.99	6,982.00	(2,288.01)	-32.77%	42,720.17	62,838.00	(20,117.83)	-32.02%
Operating Expenses	116,992.14	69,617.00	47,375.14	68.05%	603,622.84	569,590.00	34,032.84	5.97%
<b>Total Operating</b>	<b>(15,297.85)</b>	<b>30,383.00</b>	<b>(45,680.85)</b>	<b>-150.35%</b>	<b>10,953.90</b>	<b>30,410.00</b>	<b>(19,456.10)</b>	<b>-63.98%</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>(15,297.85)</b>	<b>30,383.00</b>	<b>(45,680.85)</b>	<b>-150.35%</b>	<b>11,253.90</b>	<b>30,410.00</b>	<b>(19,156.10)</b>	<b>-62.99%</b>

# Budget Income Statement - Propane Fund

March 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	159,758.49	128,205.00	31,553.49	24.61%	886,244.34	710,862.00	175,382.34	24.67%
Commercial Base Rates	1,764.72	1,800.00	(35.28)	-1.96%	15,882.48	16,200.00	(317.52)	-1.96%
Residential	195,892.65	106,434.00	89,458.65	84.05%	796,204.08	627,341.00	168,863.08	26.92%
Residential Base Rates	2,759.35	2,656.00	103.35	3.89%	24,838.57	23,904.00	934.57	3.91%
KMPUD Internal Usage	6,881.96	4,838.00	2,043.96	42.25%	46,543.11	27,864.00	18,679.11	67.04%
Meter Charges	1,562.73	1,610.00	(47.27)	-2.94%	14,068.39	14,490.00	(421.61)	-2.91%
Other	1,476.57	1,000.00	476.57	47.66%	5,764.68	9,000.00	(3,235.32)	-35.95%
Operating Revenues	370,096.47	246,543.00	123,553.47	50.11%	1,789,545.65	1,429,661.00	359,884.65	25.17%
Cost of Goods Sold	130,755.86	136,408.00	(5,652.14)	-4.14%	1,031,296.52	772,513.00	258,783.52	33.50%
Salaries and Wages	19,076.52	10,225.00	8,851.52	86.57%	84,200.89	90,849.00	(6,648.11)	-7.32%
Payroll Taxes & EE Benefits	9,369.68	5,255.00	4,114.68	78.30%	53,217.17	52,623.00	594.17	1.13%
Operations & Maintenance	20.34	1,440.00	(1,419.66)	-98.59%	8,605.07	43,670.00	(35,064.93)	-80.30%
Contract Services	175.00	0.00	175.00	na	8,812.75	0.00	8,812.75	na
Operating Expenses	0.00	670.00	(670.00)	-100.00%	300.00	6,030.00	(5,730.00)	-95.02%
G & A Allocations	26,562.35	27,593.00	(1,030.65)	-3.74%	266,448.14	262,568.00	3,880.14	1.48%
Internal Allocations	521.67	1,154.00	(632.33)	-54.79%	3,989.18	9,315.00	(5,325.82)	-57.17%
Depreciation	5,229.54	6,000.00	(770.46)	-12.84%	46,942.03	54,000.00	(7,057.97)	-13.07%
Operating Expenses	191,710.96	188,745.00	2,965.96	1.57%	1,503,811.75	1,291,568.00	212,243.75	16.43%
<b>Total Operating</b>	<b>178,385.51</b>	<b>57,798.00</b>	<b>120,587.51</b>	<b>208.64%</b>	<b>285,733.90</b>	<b>138,093.00</b>	<b>147,640.90</b>	<b>106.91%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	124.33	0.00	124.33	na	752.37	0.00	752.37	na
Other	0.00	0.00	0.00	na	1,001.00	0.00	1,001.00	na
Non-Operating Revenues	124.33	0.00	124.33	na	1,753.37	0.00	1,753.37	na
Interest Expense	1,326.89	982.00	344.89	35.12%	10,458.93	8,837.00	1,621.93	18.35%
Amortization	(205.80)	0.00	(205.80)	na	(1,852.20)	0.00	(1,852.20)	na
Non-Operating Expenses	1,121.09	982.00	139.09	14.16%	8,606.73	8,837.00	(230.27)	-2.61%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(996.76)</b>	<b>(982.00)</b>	<b>(14.76)</b>	<b>1.50%</b>	<b>(6,853.36)</b>	<b>(8,837.00)</b>	<b>1,983.64</b>	<b>-22.45%</b>
<b>NET INCOME (LOSS)</b>	<b>177,388.75</b>	<b>56,816.00</b>	<b>120,572.75</b>	<b>212.22%</b>	<b>278,880.54</b>	<b>129,256.00</b>	<b>149,624.54</b>	<b>115.76%</b>

# Budget Income Statement - Solid Waste Fund

March 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year March	Budget March	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%	17,933.08	22,500.00	(4,566.92)	-20.30%
Residential	26,522.92	24,930.00	1,592.92	6.39%	238,599.48	224,370.00	14,229.48	6.34%
Other	217.83	100.00	117.83	117.83%	1,554.22	900.00	654.22	72.69%
Operating Revenues	28,679.19	27,530.00	1,149.19	4.17%	258,086.78	247,770.00	10,316.78	4.16%
Salaries and Wages	4,189.70	952.00	3,237.70	340.09%	25,636.49	8,568.00	17,068.49	199.21%
Payroll Taxes & EE Benefits	1,210.34	489.00	721.34	147.51%	8,109.53	4,956.00	3,153.53	63.63%
Operations & Maintenance	17,295.32	20,100.00	(2,804.68)	-13.95%	129,396.60	157,900.00	(28,503.40)	-18.05%
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	5,840.94	6,068.00	(227.06)	-3.74%	58,590.70	57,742.00	848.70	1.47%
Internal Allocations	220.00	220.00	0.00	0.00%	1,331.28	1,320.00	11.28	0.85%
Depreciation	441.87	0.00	441.87	na	3,093.09	0.00	3,093.09	na
Operating Expenses	29,198.17	27,829.00	1,369.17	4.92%	226,325.19	230,486.00	(4,160.81)	-1.81%
<b>Total Operating</b>	<b>(518.98)</b>	<b>(299.00)</b>	<b>(219.98)</b>	<b>73.57%</b>	<b>31,761.59</b>	<b>17,284.00</b>	<b>14,477.59</b>	<b>83.76%</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>(518.98)</b>	<b>(299.00)</b>	<b>(219.98)</b>	<b>73.57%</b>	<b>31,761.59</b>	<b>17,284.00</b>	<b>14,477.59</b>	<b>83.76%</b>

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# STAFF REPORT

## Outstanding Electric Fund Loans

**Background:**

In June 2017, the Board approved an interfund loan from Electric to Wastewater with a maturity date of June 2024. This maturity date was extended to December 2029. In June 2019 and June 2020, the Board approved interfund loans from Electric to Snow Removal with maturity dates of June 2024 and 2025 respectively. In June of 2020 and June 2021, the Board approved interfund loans from Electric to Solid Waste with maturity dates of June 2029.

Previously, the Finance Committee and Board concurred that usage of the quarterly LAIF apportionment rates was an appropriate interest rate for calculation of interest on interfund loans.

The current balances are (as of First Quarter of 2023):

Snow Removal	=	\$97,507
Solid Waste	=	\$36,230
Wastewater	=	\$45,514

**Financial Impact:**

Snow Removal:

- FY 2023-24 budget repayment of \$41,500 for the loan maturing June 30, 2024
- FY 2024-25 budget repayment of \$69,000 for the loan maturing June 30, 2025.

Solid Waste:

- Solid Waste rates are adjusted annually based on ACES Contract pricing. Rather than continue to incur debt, Staff recommends that the next rate increase include a loan repayment increase spread between 1Q2024 and 3Q2029 for the loan maturing December 31, 2029.
- FY 2023-24 through FY 2027-28 budget repayment of \$7,500.
- FY 2028-29 budget repayment of \$7,000 (subject to actual LAIF rates and final amount).

Wastewater:

- Staff recommends that the loan repayment be spread between 2Q2023 and 3Q2029 for the loan maturing December 31, 2029.
- FY 2023-24 through FY 2025-26 budget repayment of \$8,000.
- FY 2026-27 through FY 2028-29 budget repayment of \$7,500 (subject to actual LAIF rates and final amount).

**CEQA:**

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

**Reviewed by Committee:**

Finance.

**Requested Action:**

That the Board concur with the proposed repayment schedule.

**Prepared By:**

Erik M Christeson, P.E.

Snow Removal					
Quarter	LAIF Quarterly Apportionment Rates	Loans / Payments	Principal	P+I	Maturity Date
3Q19	2.45%	\$ 91,496.66	\$ 91,497	\$ 93,738	6/30/2024
4Q19	2.29%		\$ 93,738	\$ 95,885	
1Q20	2.03%		\$ 95,885	\$ 97,831	
2Q20	1.47%		\$ 97,831	\$ 99,270	
3Q20	0.84%	\$ 37,975.81	\$ 137,245	\$ 138,398	6/30/2025
4Q20	0.63%		\$ 138,398	\$ 139,270	
1Q21	0.44%		\$ 139,270	\$ 139,883	
2Q21	0.33%		\$ 139,883	\$ 140,345	
3Q21	0.24%	\$ (50,000.00)	\$ 90,345	\$ 90,561	
4Q21	0.23%		\$ 90,561	\$ 90,770	
1Q22	0.32%		\$ 90,770	\$ 91,060	
2Q22	0.75%		\$ 91,060	\$ 91,743	
3Q22	1.35%		\$ 91,743	\$ 92,982	
4Q22	2.07%		\$ 92,982	\$ 94,906	
1Q23	2.74%		\$ 94,906	\$ 97,507	Current Debt
2Q23	2.50%		\$ 97,507	\$ 99,944	
3Q23	2.25%		\$ 99,944	\$ 102,193	
4Q23	2.00%		\$ 102,193	\$ 104,237	
1Q24	1.75%		\$ 104,237	\$ 106,061	
2Q24	1.50%		\$ 106,061	\$ 107,652	
3Q24	1.25%	\$ (41,500.00)	\$ 66,152	\$ 66,979	
4Q24	1.00%		\$ 66,979	\$ 67,649	
1Q25	1.00%		\$ 67,649	\$ 68,325	
2Q25	1.00%		\$ 68,325	\$ 69,008	
3Q25	1.00%	\$ (69,000.00)	\$ 8	\$ 9	

\*Figures in *Italics* are estimated.

Solid Waste					
Quarter	LAIF Quarterly Apportionment Rates	Loans / Payments	Principal	P+I	Maturity Date
3Q20	0.84%	\$ 20,072.79	\$ 20,073	\$ 20,241	12/31/2029
4Q20	0.63%		\$ 20,241	\$ 20,369	
1Q21	0.44%		\$ 20,369	\$ 20,459	
2Q21	0.33%		\$ 20,459	\$ 20,526	
3Q21	0.24%	\$ 42,585.16	\$ 63,111	\$ 63,263	12/31/2029
4Q21	0.23%		\$ 63,263	\$ 63,408	
1Q22	0.32%		\$ 63,408	\$ 63,611	
2Q22	0.75%		\$ 63,611	\$ 64,088	
3Q22	1.35%	\$ (30,000.00)	\$ 34,088	\$ 34,548	
4Q22	2.07%		\$ 34,548	\$ 35,264	
1Q23	2.74%		\$ 35,264	\$ 36,230	Current Debt
2Q23	2.50%		\$ 36,230	\$ 37,135	
3Q23	2.25%		\$ 37,135	\$ 37,971	
4Q23	2.00%		\$ 37,971	\$ 38,730	
1Q24	1.75%		\$ 38,730	\$ 39,408	Repayment Rate Increase
2Q24	1.50%		\$ 39,408	\$ 39,999	
3Q24	1.25%		\$ 39,999	\$ 40,499	
4Q24	1.00%	\$ (7,500.00)	\$ 32,999	\$ 33,329	
1Q25	1.00%		\$ 33,329	\$ 33,663	
2Q25	1.00%		\$ 33,663	\$ 33,999	
3Q25	1.00%		\$ 33,999	\$ 34,339	
4Q25	1.00%	\$ (7,500.00)	\$ 26,839	\$ 27,108	
1Q26	1.00%		\$ 27,108	\$ 27,379	
2Q26	1.00%		\$ 27,379	\$ 27,653	
3Q26	1.00%		\$ 27,653	\$ 27,929	
4Q26	1.00%	\$ (7,500.00)	\$ 20,429	\$ 20,633	
1Q27	1.00%		\$ 20,633	\$ 20,840	
2Q27	1.00%		\$ 20,840	\$ 21,048	
3Q27	1.00%		\$ 21,048	\$ 21,259	
4Q27	1.00%	\$ (7,500.00)	\$ 13,759	\$ 13,896	
1Q28	1.00%		\$ 13,896	\$ 14,035	
2Q28	1.00%		\$ 14,035	\$ 14,175	
3Q28	1.00%		\$ 14,175	\$ 14,317	
4Q28	1.00%	\$ (7,500.00)	\$ 6,817	\$ 6,885	
1Q29	1.00%		\$ 6,885	\$ 6,954	
2Q29	1.00%		\$ 6,954	\$ 7,024	
3Q29	1.00%	\$ (7,000.00)	\$ 24	\$ 24	

\*Figures in *Italics* are estimated.

Wastewater					
Quarter	LAIF Quarterly Apportionment Rates	Loans / Payments	Principal	P+I	Maturity Date
3Q17	1.07%	\$ 32,650.00	\$ 32,650	\$ 32,999	6/30/2024
4Q17	1.20%		\$ 32,999	\$ 33,395	
1Q18	1.51%		\$ 33,395	\$ 33,900	
2Q18	1.90%		\$ 33,900	\$ 34,544	
3Q18	2.16%		\$ 34,544	\$ 35,290	
4Q18	2.40%		\$ 35,290	\$ 36,137	
1Q19	2.55%		\$ 36,137	\$ 37,058	
2Q19	2.57%		\$ 37,058	\$ 38,011	
3Q19	2.45%		\$ 38,011	\$ 38,942	
4Q19	2.29%		\$ 38,942	\$ 39,834	
1Q20	2.03%		\$ 39,834	\$ 40,642	Amended 12/31/2029
2Q20	1.47%		\$ 40,642	\$ 41,240	
3Q20	0.84%		\$ 41,240	\$ 41,586	
4Q20	0.63%		\$ 41,586	\$ 41,848	
1Q21	0.44%		\$ 41,848	\$ 42,032	
2Q21	0.33%		\$ 42,032	\$ 42,171	
3Q21	0.24%		\$ 42,171	\$ 42,272	
4Q21	0.23%		\$ 42,272	\$ 42,369	
1Q22	0.32%		\$ 42,369	\$ 42,505	
2Q22	0.75%		\$ 42,505	\$ 42,824	
3Q22	1.35%		\$ 42,824	\$ 43,402	Current Debt
4Q22	2.07%		\$ 43,402	\$ 44,300	
1Q23	2.74%		\$ 44,300	\$ 45,514	
2Q23	2.50%		\$ 45,514	\$ 46,652	
3Q23	2.25%	\$ (8,000.00)	\$ 38,652	\$ 39,522	
4Q23	2.00%		\$ 39,522	\$ 40,312	
1Q24	1.75%		\$ 40,312	\$ 41,018	
2Q24	1.50%		\$ 41,018	\$ 41,633	
3Q24	1.25%	\$ (8,000.00)	\$ 33,633	\$ 34,053	
4Q24	1.00%		\$ 34,053	\$ 34,394	
1Q25	1.00%		\$ 34,394	\$ 34,738	
2Q25	1.00%		\$ 34,738	\$ 35,085	
3Q25	1.00%	\$ (8,000.00)	\$ 27,085	\$ 27,356	
4Q25	1.00%		\$ 27,356	\$ 27,630	
1Q26	1.00%		\$ 27,630	\$ 27,906	
2Q26	1.00%		\$ 27,906	\$ 28,185	
3Q26	1.00%	\$ (7,500.00)	\$ 20,685	\$ 20,892	
4Q26	1.00%		\$ 20,892	\$ 21,101	
1Q27	1.00%		\$ 21,101	\$ 21,312	
2Q27	1.00%		\$ 21,312	\$ 21,525	
3Q27	1.00%	\$ (7,500.00)	\$ 14,025	\$ 14,165	
4Q27	1.00%		\$ 14,165	\$ 14,307	
1Q28	1.00%		\$ 14,307	\$ 14,450	



Wastewater					Maturity Date
Quarter	LAIF Quarterly Apportionment Rates	Loans / Payments	Principal	P+I	
2Q28	<i>1.00%</i>		\$ <i>14,450</i>	\$ <i>14,594</i>	
3Q28	<i>1.00%</i>	\$ <i>(7,500.00)</i>	\$ <i>7,094</i>	\$ <i>7,165</i>	
4Q28	<i>1.00%</i>		\$ <i>7,165</i>	\$ <i>7,237</i>	
1Q29	<i>1.00%</i>		\$ <i>7,237</i>	\$ <i>7,309</i>	
2Q29	<i>1.00%</i>		\$ <i>7,309</i>	\$ <i>7,382</i>	
3Q29	<i>1.00%</i>	\$ <i>(7,500.00)</i>	\$ <i>(118)</i>	\$ <i>(119)</i>	

\*Figures in *Italics* are estimated.

## KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

### FY 2024 - 2028 BUDGET – KEY ASSUMPTIONS

#### 1. Government Funds and Enterprise Funds.

The Kirkwood Meadows Public Utility District (District) has a Fiscal Year (FY) that ends on June 30<sup>th</sup>. Therefore, this budget's first year is FY 2024 ending on June 30, 2024. All years reflected in the budget are fiscal years. The District provides numerous (11) services to the Kirkwood community. The services are segregated into two distinct fund types, Government Funds and Enterprise Funds. Government Fund operations are primarily supported by property tax revenues that are collected from three counties (Alpine, Amador and El Dorado), and Enterprise Funds are intended to operate as self-sufficient businesses whereby the fees that each fund charges for services provided are sufficient to cover the operating expenses. These Funds are:

##### a. Government Funds:

- i. General and Administration
- ii. Fire
- iii. Parks and Recreation

##### b. Enterprise Funds:

- i. Electric
- ii. Propane
- iii. Water
- iv. Wastewater
- v. Employee Housing
- vi. Cable
- vii. Snow Removal
- viii. Solid Waste

## 2. General & Administration Department

The District has a single administration organization to oversee the entire operations of the District. The District's General Manager, administration staff, and the Board of Directors are primarily budgeted in the General and Administration (G & A) Department. Their labor costs, payroll taxes and fringe benefits are part of the G & A Department. Other common expenses incurred by the District which benefit the District as a whole are also budgeted in G & A. 100% of these monthly expenses are then allocated out to other departments. The allocations out of G & A are based on management's assessment of staff time and effort.

District Management annually re-evaluates, as part of its budgeting process, the allocations for each department. Funds or departments that are complex and require continuous management oversight receive a larger allocation than those departments that are simple and self-sufficient. For example, the Cable Fund has little activity and does not require monthly billings, collections, repairs or reporting. It receives a very small portion of the G & A allocation. Conversely, the Electric Fund is complex. There are monthly billings, collections, ongoing construction projects, and ongoing financing needs and options. This fund receives a larger allocation of the G & A expenses. The following table shows the FY 2023 and proposed FY 2024 G&A Allocations.

<b>Fund</b>	<b>FY 2023</b>	<b>FY 2024</b>
Fire	8.3%	8.3%
Parks & Recreation	1%	1%
Water	17.5%	16.3%
Wastewater	17.5%	17.5%
Electric	20.6%	20.6%
Cable	0.5%	0.5%
Snow Removal	11.3%	12.5%
Propane	19.1%	19.1%
Solid Waste	4.2%	4.2%

District expenses which can be directly associated with a specific fund or department are budgeted in the respective fund or department. Direct expenses include salaries and wages, payroll taxes, benefits, and outside costs.

### 3. Units Sold

- a. Units Sold for Electric, Propane, Water and Wastewater for FY 2022 are forecasted as the average sales from FY 2019 to FY 2023, which gives a representation of high and low volume sales years. Units Sold are thereafter assumed to increase by 1% through FY 2028 due to some anticipated development.
- b. Units Sold for Irrigation are assumed to remain constant.

### 4. Equivalent Dwelling Units

- a. A 1% increase is anticipated in the Equivalent Dwelling Units for FY 2024 to FY 2028.

### 5. Rates

The Budget's Rate Assumptions are:

#### i. **Electric**

1. Base Rate Fixed costs are projected to grow by 5.0% for the assumed CPI increase.
2. Usage Rates are to remain constant per the 2021 Electric Rate Study.
  - a. Purchased Power is budgeted to increase from \$0.120 / kWh to \$0.163 / kWh based on FY 2022-23 average purchased power cost and input from subject matter experts.
  - a.b. REC purchases is budgeted to increase from \$0.01/kWh to \$0.XX / kWh based on market trends and input from subject matter experts.
- 2-3. Meter charges are projected to grow by 5.0% for the assumed CPI increase.

#### ii. **Propane**

1. Base Rates are projected to grow by 5.0% for the assumed CPI increase.
2. Usage Rates are projected to grow by ~~43~~20.0% for the assumed CPI increase, change in supplier to Hunt & Sons, and recent market trends.
3. Meter charges are projected to grow by 5.0% for the assumed CPI increase.

- iii. **Water**
  - 1. Base Rates are projected to grow by 9.0% through FY 2024 and 2.0% in FY 2025 per the 2020 Rate Study.
  - 2. Usage Rates are projected to grow by 9.0% through FY 2024 and 2.0% in FY 2025 per the 2020 Rate Study.
  - 3. Meter Charges are projected to grow by 9.0% through FY 2024 and 2.0% in FY 2025 per the 2020 Rate Study.
- iv. **Irrigation**
  - 1. Meter Charges are projected to grow by 9.0% through FY 2024 and 2.0% in FY 2025 per the 2020 Rate Study.
- v. **Wastewater**
  - 1. Base Rates are projected to grow by 9% through FY 2025 per the 2020 Rate Study.
  - 2. Usage Rates are projected to grow by 9% through FY 2025 per the 2020 Rate Study.
  - 2.3. Wastewater will repay \$8,000 of the interfund loan from Electric.
- vi. **Solid Waste**
  - 1. Base Rates are budgeted to increase 7% for the assumed CPI increase and fuel surcharge.
  - 4.2. Solid Waste will repay \$7,500 of the interfund loan from Electric.
- vii. **Snow Removal**
  - 1. Fiscal Year 2022/23 net revenue is expected to be [PENDING].
  - 2. Snow Removal will ~~repay defer the budgeted first \$50,000~~ 41,500 repayment of the interfund loan from Electric.
  - 3. Budget Revenues shall be [PENDING].
  - 4. KMPUD Expenses shall remain at 3%.
- viii. **Fire Department**
  - 1. Special Event Revenue will be completely routed through the KVFD 501c3. Equipment purchased with funds from special events will now show as Contribution Revenues from the 501c3.

These rate assumptions are consistent with currently approved or proposed rate structures anticipated to be in place for each service.

## 6. Property Taxes

- a. Property tax revenues are earned over the course of a fiscal year, July 1 to June 30. The Budget accrues property tax revenues equally each month. The Balance Sheet and Cash Flow projections show Property Taxes when they are anticipated to be received. The District receives actual payments from Alpine, Amador and El Dorado counties in two installments, generally February and August. All property tax revenues are initially posted to the General and Administration department. Property tax revenues are then allocated to various funds/departments as determined by District Management and the Board of Directors. The Snow Removal fund and the Solid Waste fund are ineligible to receive any Property Tax revenue allocations. This budget assumes that property taxes will be allocated in the following order:
  - i. First, to ensure the RUS Tier ratios will be covered.
  - ii. Second, to cover the promised Property Tax Allocations for WWTP Financing.
  - iii. Then to cover any cash losses in departments.
  - iv. Any remaining revenues will be used to fund capital expenditures.
  - v. If the above allocations are covered, property taxes will be used to fund a cash reserve.
  - vi. A significant annual unknown is property tax allocations required to achieve the RUS Tier ratio. requirement due to the uncertainty of the GASB 68 & 75 expenses imposed by CalPERS.
- b. Property taxes for FY 2024 are budgeted at \$884,854 which represents the average revenue received over the last three years. Thereafter, Property Taxes are forecasted to increase by 1% annually for the balance of the Budget.

## 7. Salaries and Wages

- a. This budget assumes 18 full-time year-round staff.
- b. This budget anticipates an average of 54% in merit ~~and 5% in CPI~~ increases in July of 2023 in the amount of ~~\$140,000~~70,000.
- c. This budget anticipates a Performance Review bonus for all staff in December of 2023 totaling \$14,000, approximately 1% of annual salaries. It also budgets for a discretionary bonus of \$5,000 for the General Manager expensed at the end of each fiscal year and paid at the beginning of the fiscal year.
- e.d. Due to expected severe weather damage, budget for 1 seasonal, full-time operator to assist with critical infrastructure repairs, and if time allows, other non-critical work.

## 8. Operating Expenses.

Operating Expenses for FY 2024 through FY 2028 are budgeted to increase by 5% FY 2024 and 3% annually thereafter.

## 9. Balance Sheet

- a. **Current Assets - Funds.** In this budget, Current Assets – Funds are separated into 5 categories. These categories are:
  - i. **Operating**, which consists of General Fund, Revenue Account, Payroll, Petty Cash, and Local Agency Investment Fund (LAIF).
  - ii. **Capital Reserve Fund**
  - iii. **KVFD Reserve Fund.**
  - iv. **Restricted**, which consists of Mello Roos Trust, Mello Roos, and RUS Trustee Special Construction.
  - v. **COP Reserve Fund.**
- b. **Unearned Revenue.** Unearned Revenue relates to Snow Removal activities. The District invoices and receives payment for snow removal contracts prior to earning the revenue. The District records the cash receipts as Unearned Revenue. This liability is reduced as Snow Removal revenue is earned during the winter snow season.

## 10. RUS Loan.

By the end of the 2015 fiscal year, the District received a total of \$58,000,000 in RUS loan funds for various Electrical capital projects. These funds were used to: (1) Purchase Mountain Utilities; (2) Build an electric powerhouse; and (3) Fund the Out Valley project that connected Kirkwood to the national electrical grid. The District received an additional RUS C8 reimbursement loan of \$3,765,000 in December of 2018. These funds were used to restructure the District's relationship with PG&E including elimination operations and maintenance payments to PG&E in perpetuity. A combination of short-term and long-term draws were used for these funds, with terms between three years and thirty-five years. The average interest rate on these loans is 2.99%. Below is a breakdown of interest and principal payments due and resulting ending balances on these loans for the next five years:

<u>Fiscal Year</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Total Payment</u>	<u>Ending Balance</u>
2024	\$1,521,782	\$1,397,343	\$2,919,124	\$48,815,563
2025	\$1,433,707	\$3,407,860	\$4,841,567	\$45,407,783
2026	\$1,372,098	\$2,023,906	\$3,396,005	\$43,383,796
2027	\$1,295,034	\$2,692,435	\$3,987,469	\$40,696,779
2028	\$1,156,015	\$1,437,263	\$2,593,278	\$39,358,259

### **11. COP Loan.**

In April 2013, the District received \$5,095,000 in COP (Certificate of Participation) loan funds to fund multiple capital projects for the District. These funds were used to:

- a. Replace/upgrade the membranes at the wastewater treatment plant;
- b. Fund the propane portion of the Mountain Utilities acquisition;
- c. Fund the upgrade of remote read water meters; and
- d. Fund the initial costs of the water capacity study.

This is a 10-year loan, maturing April 1, 2023, with a 4.08% interest rate. Below is a breakdown of the interest and principal payments and resulting ending balances on this loan for the next five years:

<u>Fiscal Year</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Total Payment</u>	<u>Ending Balance</u>
2024	\$11,900	\$595,000	\$606,900	\$0

### **12. Bank of the West Loan and Line of Credit**

In November 2012, the District received a mortgage loan in the amount of \$700,000 from Bank of the West. This loan matured November 2022 and was paid in full. Bank of the West has removed the lien on the Community Service Building and Lava Rock Lodge employee housing.

The District also has a \$400,000 Line of Credit with Bank of the West which is currently unused and has a \$0 balance.



### 13. USDA/RUS Wastewater Treatment Plant Repair & Rehabilitation

The District anticipates this project will be broken into multiple phases over 3 years and has an estimated cost of \$7.44 million. Funding for the improvement will be via USDA Rural Development, with interim financing via Co-Bank.

### 14. Changes & Corrections

Listed below are the changes and corrections made to the current budget as compared to last year's budget.

~~1. The addition of CPI salary increases for employees.~~

~~2. 5% CPI.~~

~~3.1. \_\_\_\_\_~~ Payment in full of the Bank of the West \$700,000 loan.

~~2.~~ Propane commodity rate increases beyond the CPI increase.

~~4.3. \_\_\_\_\_~~ Electric purchased power and RECs increase beyond the Electric Rate Study assumptions.

~~4.~~ One Summer Seasonal Full-Time Staff.

5. Interfund Load Repayment.

#### Glossary

EDU – (Equivalent Dwelling Unit) This refers to the multipliers placed on base rate charges according to our rate structure.

CPI – Consumer Price Index

RUS – This is the Rural Utility Service from which we receive our Federal A8, B8 and C8 loan funds.

GASB – Governmental Accounting Standards Board

COP – Certificates of Participation

LAIF – Local Agency Investment Fund

OTIER – Operating Times Interest Earned Ratio

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
GENERAL AND ADMINISTRATION**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>REVENUES</b>							
Property Taxes	859,333	859,333	884,854	893,703	902,640	911,666	920,783
	<u>859,333</u>	<u>859,333</u>	<u>884,854</u>	<u>893,703</u>	<u>902,640</u>	<u>911,666</u>	<u>920,783</u>
<b>EXPENSES:</b>							
Salaries and Wages	614,619	675,356	663,601	686,827	710,866	735,746	761,498
Payroll Taxes & EE Benefits	494,942	556,827	495,312	512,648	530,590	549,161	568,382
Operating Expenses	597,465	395,813	597,477	645,275	677,538	697,865	718,801
Board of Directors	98,174	98,174	96,845	98,782	100,758	102,773	104,829
<b>SUMMARY OF OPERATING EXPENSES</b>	<u>1,805,200</u>	<u>1,726,171</u>	<u>1,853,235</u>	<u>1,943,532</u>	<u>2,019,753</u>	<u>2,085,545</u>	<u>2,153,509</u>
<b>ALLOCATIONS:</b>							
Property Tax Allocation	850,819	850,819	850,819	859,327	867,920	876,600	885,366
General and Administration	(1,707,017)	(1,627,997)	(1,756,390)	(1,844,750)	(1,918,995)	(1,982,772)	(2,048,680)
Board of Directors	(98,174)	(98,174)	(96,845)	(98,782)	(100,758)	(102,773)	(104,829)
<b>TOTAL NET ALLOCATIONS</b>	<u>(954,372)</u>	<u>(875,352)</u>	<u>(1,002,416)</u>	<u>(1,084,205)</u>	<u>(1,151,833)</u>	<u>(1,208,946)</u>	<u>(1,268,143)</u>

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
FIRE DEPARTMENT FUND**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>REVENUES</b>							
Annual Assesment	64,800	65,157	64,800	64,800	64,800	64,800	64,800
Other	2,400	34,267	2,400	2,400	2,400	2,400	2,400
	67,200	99,424	67,200	67,200	67,200	67,200	67,200
<b>EXPENSES</b>							
Salaries and Wages	1,805	613	1,592	1,648	1,706	1,766	1,827
Payroll Taxes & EE Benefits	1,026	394	846	875	906	938	970
Operating Expenses	157,560	130,310	77,520	83,722	87,908	90,545	93,261
G&A Allocation Expense	150,188	156,898	153,819	166,124	174,430	179,663	185,053
KMPUD Interfund Allocation	-	272	-	-	-	-	-
Depreciation	54,000	51,062	54,000	55,900	58,300	60,200	62,100
<b>SUMMARY OF EXPENSES</b>	364,579	339,549	287,777	308,269	323,250	333,111	343,212
<b>NET SUMMARY</b>	(297,379)	(240,124)	(220,577)	(241,069)	(256,050)	(265,911)	(276,012)
<b>EXPENSES IN EXCESS OF REVENUES EXCLUDING DEPRECIATION</b>							
	(243,379)	(189,062)	(166,577)	(185,169)	(197,750)	(205,711)	(213,912)
Fire Capital Reserve, Beginning Balance		150,310	150,300	141,300	132,300	123,300	104,300
Capital Expense			19,000	24,000	19,000	19,000	9,000
Ending Capital Reserve		150,310	131,300	117,300	113,300	104,300	95,300
Beginning Operating Cash Balance		-	-				
Operating Cash Balance		(189,062)	(166,577)	(185,169)	(197,750)	(205,711)	(213,912)
Reserve Fund Allocation							
Total Property Tax Allocation		189,062	166,577	185,169	197,750	205,711	213,912
Ending Cash Balance							

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
PARKS & RECREATION**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>REVENUES</b>							
Parks & Rec Contribution Revenues	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>EXPENSES</b>							
Salaries and Wages	3,040	2,365	7,291	7,546	7,810	8,084	8,367
Payroll Taxes & EE Benefits	1,896	1,467	4,060	4,202	4,349	4,501	4,659
Operating Expenses	1,100	-	1,100	1,188	1,247	1,285	1,323
G&A Allocation Expense	18,095	18,903	18,532	20,015	21,016	21,646	22,296
Depreciation	3,780	-	3,780	3,780	3,780	3,780	3,780
<b>SUMMARY OF EXPENSES</b>	<u>27,911</u>	<u>22,736</u>	<u>34,763</u>	<u>36,731</u>	<u>38,202</u>	<u>39,296</u>	<u>40,424</u>
<b>NET SUMMARY</b>	<u>(27,911)</u>	<u>(22,736)</u>	<u>(34,763)</u>	<u>(36,731)</u>	<u>(38,202)</u>	<u>(39,296)</u>	<u>(40,424)</u>
<b>EXPENSES IN EXCESS OF REVENUES EXCLUDING DEPRECIATION</b>	(24,132)	(22,736)	(30,983)	(32,951)	(34,422)	(35,516)	(36,644)

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
ELECTRIC FUND**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>KWH SALES</b>	<b>6,670,661</b>	<b>7,050,559</b>	<b>6,695,781</b>	<b>6,762,738</b>	<b>6,830,366</b>	<b>6,898,669</b>	<b>6,967,656</b>
BUDGETED COST PER KWH	0.085	0.167	0.163	0.163	0.163	0.163	0.163
EDU's for BASE RATES	2,515	2,514	2,546	2,515	2,515	2,515	2,515
RATE PER KWH BUDGETED	0.220	0.220	0.220	0.220	0.220	0.220	0.220
BASE RATE	120.43	120.21	120.21	122.79	123.34	123.90	123.90
METER CHARGE RATE	3.27	3.24	3.21	3.37	3.47	3.58	3.68
<b>COMMERCIAL USE REVENUES</b>	<b>766,592</b>	<b>1,180,272</b>	<b>772,447</b>	<b>788,535</b>	<b>796,421</b>	<b>804,385</b>	<b>812,429</b>
COMMERCIAL BASE RATES	2,179,590	2,172,129	2,179,590	2,222,303	2,232,257	2,242,392	2,242,392
<b>RESIDENTIAL USE REVENUES</b>	<b>454,479</b>	<b>615,721</b>	<b>454,845</b>	<b>476,097</b>	<b>480,858</b>	<b>485,666</b>	<b>490,523</b>
RESIDENTIAL BASE RATES	963,055	979,058	963,055	981,927	986,325	990,804	990,804
KMPUD INTER-FUND REVENUES	216,534	217,654	216,737	223,170	225,402	227,656	229,933
KMPUD INTERNAL BASE RATES	491,499	491,997	491,499	495,237	497,455	499,713	499,713
METER CHARGES	30,136	32,644	30,136	31,063	31,994	32,954	33,943
OTHER	12,000	34,565	12,000	13,200	14,520	15,972	17,569
<b>TOTAL REVENUES</b>	<b>5,113,885</b>	<b>5,724,039</b>	<b>5,120,309</b>	<b>5,231,531</b>	<b>5,265,232</b>	<b>5,299,542</b>	<b>5,317,305</b>
<b>EXPENSES</b>							
Power Purchase Expense	672,935	1,401,471	1,309,695	1,322,792	1,336,020	1,349,380	1,362,874
REC Expenses	100,503	28,758	98,067	95,713	93,359	92,750	92,750
Schedule Coordinating Expense	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Diesel Fuel	65,000	46,957	65,000	70,200	73,710	75,921	78,199
Salaries Wages Taxes & Benefits	270,959	201,432	240,227	248,635	257,337	266,344	275,666
Operating Expenses	237,000	591,572	237,000	244,110	251,433	258,976	266,746
G&A Allocation Expense	372,756	389,848	381,766	412,308	432,923	445,911	459,288
KMPUD Interfund Allocation	1,540	1,487	1,540	1,663	1,746	1,799	1,853
Interest Expense	1,570,780	1,563,083	1,525,940	1,525,940	1,433,707	1,372,098	1,295,034
GASB 68 & 75 Expenses	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Depreciation & Amortization	1,946,400	2,030,542	1,946,400	1,973,450	1,984,100	1,985,425	1,985,575
<b>SUMMARY OF EXPENSES</b>	<b>5,362,873</b>	<b>6,380,151</b>	<b>5,930,635</b>	<b>6,019,810</b>	<b>5,989,334</b>	<b>5,973,604</b>	<b>5,942,984</b>
<b>NET SUMMARY</b>	<b>(248,988)</b>	<b>(656,111)</b>	<b>(810,326)</b>	<b>(788,278)</b>	<b>(724,103)</b>	<b>(674,061)</b>	<b>(625,678)</b>
<b>REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION</b>							
	<b>1,697,412</b>	<b>1,374,431</b>	<b>1,136,074</b>	<b>1,185,172</b>	<b>1,259,997</b>	<b>1,311,364</b>	<b>1,359,897</b>
Electric Capital Reserve	119,940	\$119,939	\$140,531	\$0	\$0	\$0	\$0
Excess COP Reserve Contribution	20,000	\$20,592					
Capital Expense	(41,000)		(\$541,000)	(\$213,000)	(\$26,500)	(\$3,000)	
Operating Contribution			\$400,469	\$213,000	\$26,500	\$3,000	
Ending Capital Reserve	98,940	\$140,531	\$0	\$0	\$0	\$0	\$0
<b>Operating Cash</b>							
Beginning Balance	\$2,413,419	\$2,481,318	\$2,135,633	\$1,743,896	(\$421,793)	(\$942,202)	(\$2,056,273)
Operating Contribution	\$1,697,412	1,374,431	1,136,074	1,185,172	1,259,997	1,311,364	1,359,897
Capital Expense	\$0	(\$14,000)	(\$400,469)	(\$213,000)	(\$26,500)	(\$3,000)	\$0
Property Tax Allocation	\$270,000	\$600,000	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000
Principal Payment	(\$2,034,073)	(\$2,306,116)	(\$1,397,342)	(\$3,407,860)	(\$2,023,907)	(\$2,692,435) ?	
Ending Balance	\$2,346,758	\$2,135,633	\$1,743,896	(\$421,793)	(\$942,202)	(\$2,056,273)	(\$426,377)
<b>Interfund Loan Payback</b>							
BOTW Loan Principal Balance	\$0	\$35,535	\$0	\$0	\$0	\$0	
COP Principal Balance	\$207,893	\$408,798	\$0	\$0	\$0	\$0	
RUS Loan Principal Balance	\$20,218,216	\$54,283,489	\$48,820,918	\$45,413,074	\$43,389,191	\$40,696,779	\$40,696,779

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
PROPANE FUND**

FY

Recap Revenues Less Expenses	Budget	Projected	Budget	Budget	Budget	Budget	Budget
	2023	Year End Actuals	2024	2025	2026	2027	2028
<b>PROPANE SALES (CUBIC FEET)</b>	20,493,921	20,789,714	20,344,612	20,548,058	20,753,539	20,961,074	21,170,685
<b>BUDGETED COST PER CF</b>	0.045	0.093	0.093	0.095	0.095	0.095	0.095
<b>EDU's for BASE RATES</b>	670	670	622	624	625	627	628
<b>RATE PER CUBIC FOOT BUDGETED</b>	0.0798	0.0798	0.0958	0.1034	0.1086	0.1118	0.1152
<b>BASE RATE</b>	6.65	6.58	7.18	7.75	8.14	8.39	8.64
<b>METER CHARGE</b>	3.62	3.59	3.91	4.22	4.43	4.57	4.70
<b>COMMERCIAL REVENUE</b>	836,785	848,467	996,055	1,083,799	1,149,369	1,195,689	1,243,875
<b>RESIDENTIAL REVENUE</b>	759,367	701,079	905,429	998,795	1,059,223	1,101,909	1,146,316
<b>INTERFUND SALES</b>	35,830	35,309	42,687	42,502	45,073	46,890	48,779
<b>BASE RATES</b>	53,466	50,321	53,466	58,024	61,077	63,067	65,121
<b>METER CHARGES</b>	19,316	17,587	19,316	22,347	23,464	24,168	24,893
<b>OTHER REVENUES</b>	12,000	19,351	12,000	12,000	12,000	12,000	12,000
<b>TOTAL REVENUES</b>	<u>1,716,764</u>	<u>1,672,115</u>	<u>2,028,953</u>	<u>2,217,467</u>	<u>2,350,206</u>	<u>2,443,723</u>	<u>2,540,985</u>
<b>EXPENSES</b>							
Propane Fuel	922,226	1,456,018	1,812,705	1,830,832	1,849,140	1,867,632	1,886,308
Salaries and Wages	121,522	120,502	140,277	145,187	150,268	155,528	160,971
Payroll Taxes & EE Benefits	69,175	71,655	74,486	77,093	79,792	82,584	85,475
Operating Expenses	57,030	64,587	59,390	61,171	63,006	64,897	66,843
G&A Allocation Expense	345,614	361,053	353,968	382,285	401,400	413,442	425,845
KMPUD Interfund Allocation	12,160	8,084	12,164	13,137	13,793	14,207	14,633
Interest Expense	11,783	10,456	3,971				
Depreciation & Amortization	72,000	64,066	72,000	115,100	153,200	156,300	159,400
<b>SUMMARY OF EXPENSES</b>	<u>1,611,510</u>	<u>2,156,421</u>	<u>2,528,960</u>	<u>2,624,805</u>	<u>2,710,600</u>	<u>2,754,589</u>	<u>2,799,476</u>
<b>NET SUMMARY</b>	<u>105,254</u>	<u>(484,306)</u>	<u>(500,007)</u>	<u>(407,338)</u>	<u>(360,393)</u>	<u>(310,867)</u>	<u>(258,491)</u>
<b>REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION</b>	<u>177,254</u>	<u>(420,240)</u>	<u>(428,007)</u>	<u>(292,238)</u>	<u>(207,193)</u>	<u>(154,567)</u>	<u>(99,091)</u>
Capital Projects	-	-	431,000	381,000	31,000	31,000	61,000
Propane Capital Reserve, Beginning Balance	\$185,753	\$167,252	\$186,815	(\$0)	(\$0)	(\$0)	(\$0)
Excess COP Reserve Contribution	\$12,000	\$19,563	\$12,000				
Capital Expense	(\$111,000)		(\$431,000)	(\$381,000)	(\$31,000)	(\$31,000)	(\$61,000)
Operating Contribution			\$232,185	\$381,000	\$31,000	\$31,000	\$61,000
Ending Capital Reserve	<u>\$86,753</u>	<u>\$186,815</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>(\$0)</u>
Operating Cash							
Beginning Balance	\$372,512	\$251,301	(\$108,939)	(\$961,010)	(\$1,832,800)	(\$2,070,993)	(\$2,256,560)
Operating Contribution	\$177,254	(360,240)	(428,007)	(292,238)	(207,193)	(154,567)	(99,091)
Capital Expense	\$0	\$0	(\$232,185)	(\$381,000)	(\$31,000)	(\$31,000)	(\$61,000)
Principal Payment	(\$185,204)		(\$191,878)	(\$198,552)			
Ending Balance	<u>\$364,562</u>	<u>(\$108,939)</u>	<u>(\$961,010)</u>	<u>(\$1,832,800)</u>	<u>(\$2,070,993)</u>	<u>(\$2,256,560)</u>	<u>(\$2,416,650)</u>
COP Principal Balance	\$198,551	\$390,429	\$0				

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUES AND EXPENSES  
WATER FUND**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>WATER SALES (CUBIC FEET)</b>	1,425,515	1,383,419	1,426,946	1,441,216	1,455,628	1,470,184	1,484,886
<b>IRRIGATION SALES (CUBIC FEET)</b>	74,886	35,439	59,281	59,874	60,473	61,077	61,688
<b>SNOWMAKING WATER (CUBIC FEET)</b>	84,221	83,702	78,836	79,624	80,420	81,225	82,037
<b>WATER RATE PER 100 CF BUDGETED</b>	<b>12.36</b>	<b>12.36</b>	<b>13.47</b>	<b>13.47</b>	<b>13.74</b>	<b>13.74</b>	<b>13.74</b>
<b>IRRIGATION RATE PER 100 CF BUDGETED</b>	<b>12.36</b>	<b>12.36</b>	<b>13.47</b>	<b>13.47</b>	<b>13.74</b>	<b>13.74</b>	<b>13.74</b>
<b>INDOOR BASE RATE BUDGETED</b>	<b>34.80</b>	<b>34.80</b>	<b>37.93</b>	<b>38.69</b>	<b>38.69</b>	<b>38.69</b>	<b>38.69</b>
<b>IRRIGATION BASE RATE BUDGETED</b>	<b>11.60</b>	<b>11.60</b>	<b>12.64</b>	<b>12.89</b>	<b>12.89</b>	<b>12.89</b>	<b>12.89</b>
<b>METER CHARGE BUDGETED</b>	<b>3.98</b>	<b>3.98</b>	<b>4.34</b>	<b>4.34</b>	<b>4.43</b>	<b>4.43</b>	<b>4.43</b>
<b>REVENUES</b>							
Commercial Use	76,431	79,267	76,784	95,125	98,002	98,982	99,971
Residential Use	99,763	83,396	99,586	99,007	102,002	103,022	104,052
Irrigation Use	9,122	8,291	7,327	8,065	8,309	8,392	8,476
Snowmaking Use (Commercial Revenue)	9,240	8,478	9,744	10,725	11,050	11,160	11,272
Commercial Base Rates	199,613	138,972	199,613	221,926	221,926	221,926	221,926
Residential Base Rates	261,418	241,882	261,418	290,639	290,639	290,639	290,639
Irrigation Base Rates	23,246	17,882	23,246	27,688	27,688	27,688	27,688
Meter Charges	41,981	35,470	41,981	46,299	47,259	47,259	47,259
Other	6,000	14,456	6,000	6,000	6,000	6,000	6,000
	<u>726,814</u>	<u>628,093</u>	<u>725,700</u>	<u>805,474</u>	<u>812,874</u>	<u>815,068</u>	<u>817,283</u>
<b>EXPENSES</b>							
Salaries and Wages	107,677	133,607	169,811	175,754	181,905	188,272	194,862
Payroll Taxes & EE Benefits	61,575	63,048	90,328	93,489	96,762	100,148	103,653
Operating Expenses	62,400	96,602	64,590	66,528	68,524	70,579	72,697
G&A Allocation Expense	316,662	318,406	302,077	326,244	342,556	352,832	363,417
KMPUD Interfund Allocation	107,745	44,370	72,364	78,153	82,060	84,522	87,058
Interest Expense	4,571	4,058	4,571	1,541			
Depreciation & Amortization	108,000	104,763	108,000	112,600	144,600	175,200	188,700
<b>SUMMARY OF EXPENSES</b>	<u>768,630</u>	<u>764,854</u>	<u>811,741</u>	<u>854,308</u>	<u>916,406</u>	<u>971,554</u>	<u>1,010,387</u>
<b>NET SUMMARY</b>	<u>(41,816)</u>	<u>(136,761)</u>	<u>(86,041)</u>	<u>(48,834)</u>	<u>(103,532)</u>	<u>(156,486)</u>	<u>(193,103)</u>
<b>REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION</b>	66,184	(31,997)	21,959	63,766	41,068	18,714	(4,403)
Water Capital Reserve, Beginning Balance	\$126,192	\$132,848	\$139,848	\$124,540	\$74,156	\$74,156	\$74,156
Excess COP Reserve Contribution	\$5,500	\$7,000	\$5,500				
Capital Expense	(\$66,000)		(\$46,000)	(\$320,000)	(\$306,000)	(\$135,000)	(\$135,000)
Operating Contribution			\$25,192	\$269,616	\$306,000	\$135,000	\$135,000
Ending Capital Reserve	<u>\$65,692</u>	<u>\$139,848</u>	<u>\$124,540</u>	<u>\$74,156</u>	<u>\$74,156</u>	<u>\$74,156</u>	<u>\$74,156</u>
Operating Cash							
Beginning Balance	\$0	\$21,141	(\$110,528)	(\$200,968)	(\$194,746)	(\$219,774)	(\$245,909)
Operating Contribution	\$60,685	(31,997)	\$16,459	\$63,766	\$41,068	\$18,714	(\$4,403)
Property Tax Allocation	\$61,193			\$212,072	\$239,904	\$90,152	
Capital Expense	\$0	(\$25,208)	(\$25,192)	(\$269,616)	(\$306,000)	(\$135,000)	(\$135,000)
Principal Payment	(\$74,463)	(\$74,463)	(\$81,707)	\$0	\$0	\$0	\$0
Ending Balance	<u>\$47,415</u>	<u>(\$110,528)</u>	<u>(\$200,968)</u>	<u>(\$194,746)</u>	<u>(\$219,774)</u>	<u>(\$245,909)</u>	<u>(\$385,312)</u>
COP Principal Payment	\$74,463	\$71,873	\$81,707				
COP Principal Balance	\$81,707	\$156,170	\$74,463				

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUE AND EXPENSES  
WASTEWATER FUND**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>WASTEWATER SALES (CF)</b>	1,427,630	1,383,929	1,429,160	1,443,452	1,457,886	1,472,465	1,487,190
<b>USAGE RATE PER 100 CF</b>	<b>35.73</b>	<b>35.73</b>	<b>38.95</b>	<b>42.46</b>	<b>42.46</b>	<b>42.46</b>	<b>42.46</b>
<b>HS USAGE RATE PER 100 CF</b>	<b>111.50</b>	<b>111.50</b>	<b>121.54</b>	<b>132.48</b>	<b>132.48</b>	<b>132.48</b>	<b>132.48</b>
<b>BASE RATE BUDGETED</b>	<b>63.02</b>	<b>63.02</b>	<b>68.69</b>	<b>74.87</b>	<b>74.87</b>	<b>74.87</b>	<b>74.87</b>
<b>REVENUES</b>							
Commercial Use	339,842	322,725	340,088	385,800	388,558	391,344	394,157
Residential Use	280,551	240,059	280,851	337,089	340,460	343,865	347,303
Commercial Base Rates	361,483	203,711	361,483	429,454	429,454	429,454	429,454
Residential Base Rates	473,406	437,950	473,406	562,423	562,423	562,423	562,423
Other	7,500	13,804	7,500	7,500	7,500	7,500	7,500
	<u>1,462,782</u>	<u>1,218,250</u>	<u>1,463,328</u>	<u>1,722,267</u>	<u>1,728,396</u>	<u>1,734,587</u>	<u>1,740,839</u>
<b>EXPENSES</b>							
Salaries and Wages	185,730	181,846	274,567	284,177	294,124	304,418	315,072
Payroll Taxes & EE Benefits	112,482	103,395	152,181	157,507	163,020	168,725	174,631
Operating Expenses	242,900	216,145	258,100	235,693	242,764	250,047	257,548
G&A Allocation Expense	316,662	325,159	324,316	350,261	367,774	378,808	390,172
KMPUD Interfund Allocation	366,177	383,872	405,235	437,653	459,536	473,322	487,522
KMPUD Interfund Loan Payback			8,000	8,000	8,000	7,500	7,500
Interest Expense	6,615	7,952	6,615	2,230			
Depreciation & Amortization	311,700	299,428	311,700	742,993	796,743	832,493	842,993
<b>SUMMARY OF EXPENSES</b>	<u>1,542,266</u>	<u>1,517,797</u>	<u>1,740,714</u>	<u>2,218,515</u>	<u>2,331,961</u>	<u>2,415,313</u>	<u>2,475,438</u>
<b>NET SUMMARY</b>	<u>(79,484)</u>	<u>(299,547)</u>	<u>(277,386)</u>	<u>(496,248)</u>	<u>(603,564)</u>	<u>(680,726)</u>	<u>(734,600)</u>
<b>REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION</b>	232,216	(119)	34,314	246,745	193,179	151,767	108,393
Wastewater Capital Reserve	\$64,121	\$64,121	\$75,438	\$83,438	\$0	\$0	\$0
Excess COP Reserve Contribution	\$8,500	\$11,317	\$8,000				
Interfund Loan From Electric Payback	\$0	\$0					
Capital Expense	(\$315,000)	(\$3,576,630)	(\$4,312,930)	(\$537,500)	(\$357,500)	(\$105,000)	(\$105,000)
USDA/CO Bank Financing	\$242,379	\$3,576,630	\$4,312,930				
Operating Contribution				\$454,062	\$357,500	\$105,000	\$105,000
Ending Capital Reserve	\$0	\$75,438	\$83,438	\$0	\$0	\$0	\$0
<b>Operating Cash</b>							
Beginning Balance	\$426,874	\$523,566	\$515,892	\$657,703	\$1,123,448	\$950,777	\$956,543
Operating Contribution	\$232,215	(119)	\$34,314	\$246,745	\$193,179	\$151,767	\$108,393
Property Tax Allocation	\$325,000	\$100,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000
Principal Payment	(\$107,555)	(\$107,555)	(\$111,503)	\$0	(\$227,350)	(\$260,000)	(\$260,000)
Capital Expense	\$0				(\$357,500)	(\$105,000)	(\$105,000)
USDA Reserve Accounts	\$106,000		(\$106,000)	(\$106,000)	(\$106,000)	(\$106,000)	(\$106,000)
Ending Balance	\$982,534	\$515,892	\$657,703	\$1,123,448	\$950,777	\$956,543	\$918,937
Interfund Loan From Electric	(\$32,650)	-					
COP Payment	\$107,555	\$104,007	\$111,503				
COP Principal Balance	\$111,503	\$219,258	\$0				



**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUE AND EXPENSES  
EMPLOYEE HOUSING FUND**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>REVENUES</b>							
Rental Income	76,280	70,723	73,440	74,174	74,916	75,665	76,422
	76,280	70,723	73,440	74,174	74,916	75,665	76,422
<b>EXPENSES</b>							
Salaries and Wages	3,524	6,030	3,375	3,493	3,616	3,742	3,873
Payroll Taxes & EE Benefits	2,065	3,424	1,820	1,884	1,950	2,018	2,089
Operating Expenses	30,000	24,700	31,500	32,445	33,418	34,421	35,454
KMPUD Interfund Allocation	14,161	7,759	10,624	11,473	12,047	12,409	12,781
Interest Expense	14,400	11,486	14,400	13,800	13,200	12,600	12,000
Depreciation & Amortization	58,800	54,179	58,800	64,300	66,800	67,800	67,800
<b>SUMMARY OF EXPENSES</b>	122,950	107,579	120,519	127,396	131,031	132,990	133,996
<b>NET SUMMARY</b>	(46,670)	(36,856)	(47,079)	(53,221)	(56,115)	(57,325)	(57,574)
<b>EXPENSES IN EXCESS OF REVENUES WITHOUT DEPRECIATION</b>	12,130	17,324	11,721	11,079	10,685	10,475	10,226

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUE AND EXPENSES  
CABLE FUND**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>REVENUES</b>							
Contract Fees	11,000	12,217	11,000	11,000	11,000	11,000	11,000
	<u>11,000</u>	<u>12,217</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
<b>EXPENSES</b>							
Operating Expenses	1,800	374	1,800	1,818	1,836	1,855	1,873
G&A Allocation Expense	9,047	9,452	9,266	9,451	9,641	9,833	10,030
Depreciation & Amortization	540	401	540	640	740	1,440	1,540
<b>SUMMARY OF EXPENSES</b>	<u>11,387</u>	<u>10,227</u>	<u>11,606</u>	<u>11,909</u>	<u>12,217</u>	<u>13,128</u>	<u>13,443</u>
<b>NET SUMMARY</b>	<u>(387)</u>	<u>1,991</u>	<u>(606)</u>	<u>(909)</u>	<u>(1,217)</u>	<u>(2,128)</u>	<u>(2,443)</u>
<b>EXPENSES IN EXCESS OF REVENUES WITHOUT DEPRECIATION</b>							
	153	2,392	(66)	(269)	(477)	(688)	(903)
Capital Projects	-	-	1,000	1,000	7,000	1,000	1,000
Operating Cash							
Beginning Balance	\$7,904	\$8,210	\$14,210	\$13,144	\$11,875	\$4,398	\$2,710
Operating Contribution	\$153	\$6,000	-\$66	-\$269	-\$477	-\$688	-\$903
Capital Expense	-\$1,000	\$0	-\$1,000	-\$1,000	-\$7,000	-\$1,000	-\$1,000
Ending Balance	\$7,057	\$14,210	\$13,144	\$11,875	\$4,398	\$2,710	\$807

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUE AND EXPENSES  
SOLID WASTE FUND**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>RATE PER UNIT BUDGETED</b>	<b>42.14</b>	<b>42.14</b>	<b>46.96</b>	<b>48.37</b>	<b>49.82</b>	<b>51.31</b>	<b>52.85</b>
<b>Units</b>	<b>682.00</b>	<b>638</b>	<b>640</b>	<b>640</b>	<b>640</b>	<b>640</b>	<b>640</b>
<b>REVENUES</b>							
Solid Waste	299,160	348,283	360,636	371,472	382,617	394,095	405,918
Other Revenue	1,200	1,736	1,200	1,212	1,224	1,236	1,249
	<u>300,360</u>	<u>350,020</u>	<u>361,836</u>	<u>372,684</u>	<u>383,841</u>	<u>395,331</u>	<u>407,167</u>
<b>EXPENSES</b>							
Cost of Sales	203,000	217,037	250,000	270,000	283,500	292,005	300,765
Salaries and Wages	11,427	28,251	20,418	21,133	21,873	22,638	23,430
Payroll Taxes & EE Benefits	6,499	10,413	10,842	11,221	11,614	12,021	12,441
Operating Expenses	1,200	12,258	1,200	1,236	1,273	1,311	1,351
G&A Allocation Expense	75,999	78,038	77,836	84,063	88,266	90,914	93,641
KMPUD Interfund Allocation	1,540	1,551	1,540	1,663	1,746	1,799	1,853
KMPUD Interfund Loan Payback				7,500	7,500	7,500	7,500
Depreciation & Amortization	500	-	500	1,000	1,500	2,000	2,500
<b>SUMMARY OF EXPENSES</b>	<u>300,165</u>	<u>347,548</u>	<u>362,336</u>	<u>397,816</u>	<u>417,272</u>	<u>430,188</u>	<u>443,481</u>
<b>NET SUMMARY</b>	<u>195</u>	<u>2,471</u>	<u>(500)</u>	<u>(25,132)</u>	<u>(33,431)</u>	<u>(34,856)</u>	<u>(36,315)</u>
<b>EXPENSES IN EXCESS OF REVENUES WITHOUT DEPRECIATION</b>	695	2,471	0	(24,132)	(31,931)	(32,856)	(33,815)
Capital Expense			5,000	5,000	5,000	5,000	5,000
Operating Cash							
Beginning Balance	(\$26,366)	(\$31,763)	(\$34,292)	(\$39,292)	(\$68,423)	(\$105,355)	(\$143,211)
Operating Contribution	\$1,052	2,471	0	(24,132)	(31,931)	(32,856)	(33,815)
Interfund Loan From Electric	(\$32,658)	-					
Capital Expense	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
Ending Balance	(\$62,972)	(\$34,292)	(\$39,292)	(\$68,423)	(\$105,355)	(\$143,211)	(\$182,026)

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

	<b>5 Yr Total</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>
<b>Capacity Component</b>						
Water	723,000	163,000	210,000	350,000	0	0
Wastewater	1,001,000	511,000	490,000	337,500	447,500	0
Employee Housing	0	0	0	0	0	0
Fire	400,000	0	0	0	400,000	0
Electric	80,000	0	0	30,000	0	50,000
Propane	190,000	100,000	40,000	0	0	50,000
Snow Removal	215,000	215,000	0	0	0	0
Cable	0	0	0	0	0	0
Parks and Rec	20,000	20,000	0	0	0	0
Solid Waste	0	0	0	0	0	0
Operations Shared	0	0	0	0	0	0
<b>Total Capacity Expense</b>	<b>2,629,000</b>	<b>1,009,000</b>	<b>740,000</b>	<b>717,500</b>	<b>847,500</b>	<b>100,000</b>
<b>Replacement Component</b>						
Water	903,000	113,000	292,000	338,000	137,000	23,000
Wastewater	7,869,590	3,296,660	3,292,930	967,500	207,500	105,000
Employee Housing	117,500	12,000	7,000	9,500	9,500	79,500
Fire	550,000	89,000	34,000	9,000	409,000	9,000
Electric	997,500	106,000	534,000	233,000	26,500	98,000
Propane	2,995,000	271,000	2,331,000	331,000	31,000	31,000
Snow Removal	775,000	350,500	119,500	277,500	2,500	290,000
Cable	11,000	1,000	1,000	7,000	1,000	1,000
Parks and Rec	68,000	25,000	1,500	0	1,500	0
Solid Waste	40,000	40,000	0	0	0	0
Operations Shared	516,500	45,000	236,500	20,000	75,000	140,000
<b>Total Replacement Expense</b>	<b>14,843,090</b>	<b>4,349,160</b>	<b>6,849,430</b>	<b>2,192,500</b>	<b>900,500</b>	<b>776,500</b>
<b>Total Capital Expense</b>	<b>17,472,090</b>	<b>5,358,160</b>	<b>7,589,430</b>	<b>2,910,000</b>	<b>1,748,000</b>	<b>876,500</b>

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
<i>Distribution</i>								
Pressure Recorders	3,000	One Time	1	3,000				
Sample Station	10,000	One Time	1	10,000				
Well 6 Hydrology Study & Permitting	15,000	One Time	2		15,000			
Test Wells	75,000	One Time	2		75,000			
Well 6 Installation	350,000	One Time	3			350,000		
Pressure Reducing Stations (2)	90,000	One Time	2		90,000			
Well Transmission Mains to Upper Zones	0	One Time	5					
<i>Storage</i>	0							
Tank Inspection	50,000	As Needed	1	50,000				
Tanks (1.4 Mgal additional)	0	As Needed	5					
<i>General</i>	0							
Water Master Plan	100,000	One Time	1	100,000				
Water/Wastewater 218 Rate Study (Split)	30,000	Five Years	2		30,000			
<b>Total Water Capacity Expense</b>	<b>723,000</b>			<b>163,000</b>	<b>210,000</b>	<b>350,000</b>	<b>0</b>	<b>0</b>
<b>Replacement Component</b>								
Fire Hydrant Replacements	40,000	Annual	1	8,000	8,000	8,000	8,000	8,000
Pressure Reducing Valve Replacement	75,000	Five Over Five Years	1	15,000	15,000	15,000	15,000	15,000
Tank Diving / Inspection	15,000	Five Years	1	15,000				
Well 2 Telemetry	15,000	One Time	1	15,000				
Well 3 Flow Meter / Telemetry	20,000	One Time	1	20,000				
EV Purchase (Split with Solid Waste)	40,000	Ten Years	1	40,000				
Tank (Dangburg) Recoating	150,000	Thirty Years	2		150,000			
Well 4/5 Building Replacement/Hardening	107,000	One Time	2		107,000			
Well Pumps	12,000	Five Years	2		12,000			
Distribution System Valve Replacement	25,000	Three Years	3			25,000		
Tank (Lodge) Recoating	150,000	Thirty Years	4			150,000		
Well 3 Building Replacement/Hardening	110,000	One Time	4			110,000		
Well 2 Building Replacement/Hardening	114,000	One Time	5				114,000	
Remote Read Meter Replacement	0	Twenty over Five Years	5					
<i>General</i>								
EV Light Duty Service Truck (Split w/Solid Waste)	30,000	Ten Years	3			30,000		
<b>Total Water Replacement Expense</b>	<b>903,000</b>			<b>113,000</b>	<b>292,000</b>	<b>338,000</b>	<b>137,000</b>	<b>23,000</b>
<b>Total Water Capital Expense</b>	<b>1,626,000</b>			<b>276,000</b>	<b>502,000</b>	<b>688,000</b>	<b>137,000</b>	<b>23,000</b>

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
<i>Collection</i>								
East Lift Upgrade/Replacement (50%)	150,000	Thirty Years	3			150,000		
Main Lift Upgrade/Replacement (50%)	187,500	Thirty Years	3			187,500		
Lower Lift Upgrade/Replacement (50%)	97,500	Thirty Years	4				97,500	
<i>Treatment</i>								
Black Tank Telemetry	16,000	As Needed	1	16,000				
Centrifuge Upgrade/Replacement (50%)	325,000	As Needed	1	325,000				
EQ Tank Replacement (50%)	245,000	As Needed	2		245,000			
Headworks/Hycore Upgrade/Replacement (50%)	215,000	As Needed	2		215,000			
Aeration Blower	0	As Needed	5					
<i>Disposal</i>								
Effluent Pumps	0	As Needed	5					
Leachfield Depth Telemetry (Fields 3/4/9)	20,000	One Time	1	20,000				
Leachfield Expansion	350,000	As Needed	5				350,000	
<i>General</i>								
Wastewater Master Plan	150,000	One Time	1	150,000				
Water/Wastewater 218 Rate Study	30,000	Five Years	4		30,000			
<b>Total Wastewater Capacity Expense</b>	<b>1,001,000</b>			<b>511,000</b>	<b>490,000</b>	<b>337,500</b>	<b>447,500</b>	<b>0</b>
<b>Replacement Component</b>								
<i>Collection</i>								
Collection Manole Infiltration/Inflow Replacement	185,000	As Needed	1	40,000	40,000	40,000	40,000	25,000
Collection Pipeline Infiltration/Inflow Replacement	195,000	As Needed	1	55,000	35,000	35,000	35,000	35,000
Filtrate Pumpe #2 VFD	25,000	As Needed	1	25,000				
Main Life Pump Replacement	15,000	As Needed	1	15,000				
Lift Station Pumps	20,000	Three Years	2		10,000			10,000
East Lift Equipment/Controls Moved from Vault	165,000	One Time	3			165,000		
East Lift Upgrade/Replacement (50% Repl)	150,000	Thirty Years	3			150,000		
Main Lift Upgrade/Replacement (50% Repl)	187,500	Thirty Years	3			187,500		
Lift Transducers	10,000	Five Years	4				10,000	
Lower Lift Upgrade/Replacement (50% Repl)	97,500	Thirty Years	4				97,500	
Collection Pipeline Meadow Replacement	0	As Needed	5					
<i>Treatment</i>								
Centrifuge Upgrade/Replacement (50%)*	325,000	One Time	1	325,000				
Microscope	2,500	One Time	1	2,500				
Refurbish WWTP Conditioned Space*	200,000	One Time	1	200,000				
Replace Anoxic / MBR Recirc / Filtrate Pumps*	460,000	One Time	1	460,000				
Replace Basin Area Exhaust Fans*	70,000	One Time	1	70,000				

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Replace MBR Pneumatic Valves*	120,000	One Time	1	120,000				
Electrical Upgrades*	110,000	One Time	1	110,000				
Misc. Sitework / Piping / Electrical*	657,000	One Time	1	328,500	328,500			
SCADA/PLC/Controls System Replacement*	375,000	One Time	2		375,000			
CIP Tank Canopy*	95,000	One Time	2		95,000			
Demolish A-Frame*	245,000	One Time	2		245,000			
EQ Tank Replacement (50% Replacement)*	245,000	One Time	2		245,000			
Repair/Repaint Exterior Walls*	110,000	One Time	2		110,000			
Replace Chemical Feed Pumps*	75,000	Ten Years	2		75,000			
Headworks/Hycore Upgrade/Replacement (50%)*	215,000	One Time	2		215,000			
Upgrade Instrumentation*	25,000	One Time	2		25,000			
General Conditions/Overhead/Profit (20%)	761,100	One Time	1	326,400	434,700			
Financing (Per Stifel Estimate)*	330,000	One Time	1	165,000	165,000			
Bidding/Contract Award Phase Services	20,000	One Time	1	20,000				
Construction Phase Services	467,000	One Time	1	233,500	233,500			
SCADA Integrated Electronic O&M Manuals	200,000	One Time	2		200,000			
Contingency (15% of Construction Estimate)	684,990	One Time	1	293,760	391,230			
Membrane Replacement	500,000	Fifteen Years	1	500,000				
Concrete Basin Refurbishment & Recoating	150,000	Thirty Years	3			150,000		
CIP Tank Replacement	0	Thirty Years	5					
<i>Disposal</i>								
Leachfield Cleanouts	45,000	One Time Over 5 Years	1			15,000	15,000	15,000
VFD Replacement	20,000	Two Years	2		10,000		10,000	
Monitoring Well Replacement & New WDR	225,000	One Time	3			225,000		
Effluent Disposal Line	0	One Time	5					
Leachfield Lateral Replacement	0	Twenty Years	5					
Pumps/Controls, Absorption Beds	0	Ten Years	5					
<i>General</i>								
Walk-Behind Snowblower	5,000	Ten Years	1	5,000				
Washer/Dryer	2,000	Ten Years	1	2,000				
EV Light Duty Service Truck	60,000	Ten Years	2		60,000			
Lift Equipment	20,000	Ten Years	5					20,000
<b>Total Wastewater Replacement Expense</b>	<b>7,869,590</b>			<b>3,296,660</b>	<b>3,292,930</b>	<b>967,500</b>	<b>207,500</b>	<b>105,000</b>
<b>Total Wastewater Capital Expense</b>	<b>8,870,590</b>			<b>3,807,660</b>	<b>3,782,930</b>	<b>1,305,000</b>	<b>655,000</b>	<b>105,000</b>

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
[No Capital Capacity Improvements]	0							
<b>Total Employee Housing Capacity Expense</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Replacement Component</b>								
Hot Water Heaters	24,000	Two Years (Until Remaining 6 Replaced, then 10 Years)	1	8,000		8,000		8,000
Refrigerators	4,500	Two Years (Until Remaining 6 Replaced, then 10 Years)	1	1,500		1,500		1,500
Window Replacement	5,000	Three Years	1	2,500			2,500	
Dishwashers	1,000	Two Years (Until all 8 Replaced, then 10 Years)	2		500		500	
Flooring	9,000	Two Years (Until all 8 Replaced, then 10 Years)	2		4,500		4,500	
Washers/ Dryers	4,000	Two Years (Until Remaining 6 Replaced, then 10 Years)	2		2,000		2,000	
Coring/Venting Project	45,000	One Time	5					45,000
Door Replacement	0	Ten Years	5					
Exterior Waterproof Masonry Sealant	25,000	One Time	5					25,000
<b>Total Employee Housing Replacement Expense</b>	<b>117,500</b>			<b>12,000</b>	<b>7,000</b>	<b>9,500</b>	<b>9,500</b>	<b>79,500</b>
<b>Total Employee Housing Capital Expense</b>	<b>117,500</b>			<b>12,000</b>	<b>7,000</b>	<b>9,500</b>	<b>9,500</b>	<b>79,500</b>



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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
Type 1 Fire Truck	400,000	20 years	5				400,000	
<b>Total Fire Capacity Expense</b>	<b>400,000</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>0</b>
<b>Replacement Component</b>								
Hose Replacement	7,500	Annual	1	1,500	1,500	1,500	1,500	1,500
Radio Reprogramming	2,500	Annual	1	500	500	500	500	500
Structure Gear / PPE	35,000	Annual	1	7,000	7,000	7,000	7,000	7,000
Fire Office / Quarters Remodel	80,000	One Time	1	80,000				
Extrication Equipment	10,000	15 years	2		10,000			
Ladder Replacement	15,000	10 years	2		15,000			
Type 1 Fire Truck	400,000	20 years	4				400,000	
Command Vehicle	0	10 years	5					
Type 6 Mini-Pumper Vehicle	0	15 years	5					
<b>Total Fire Replacement Expense</b>	<b>550,000</b>			<b>89,000</b>	<b>34,000</b>	<b>9,000</b>	<b>409,000</b>	<b>9,000</b>
<b>Total Fire Capital Expense</b>	<b>950,000</b>			<b>89,000</b>	<b>34,000</b>	<b>9,000</b>	<b>809,000</b>	<b>9,000</b>

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
Upgrades the PH/ future capacity (8MW)	0	As Needed	5					
<i>General</i>								
Electric 218 Rate Study	30,000	Five Years	5			30,000		
Mini-Excavator (Split with Propane)	50,000	One Time	2					50,000
<b>Total Electric Capacity Expense</b>	<b>80,000</b>			<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>50,000</b>
<b>Replacement Component</b>								
CEMS Screen Replacement	9,000	Two Years	1	3,000		3,000		3,000
Out Valley Switching Cabinet Replacement	60,000	One Time	1	20,000	20,000	20,000		
Transformer Retaining Walls	6,000	One Time	1	6,000				
Fremont Court Transformer	8,000	One Time	1	8,000				
Powerhouse Door	4,000	One Time	1	4,000				
Radiator Safety Rails	5,000	One Time	1	5,000				
Riser Vaults (8)	40,000	Annual for 4 years	1	10,000	10,000	10,000	10,000	
Service Lines	8,000	Two Years	2		4,000		4,000	
Meadow Direct Burial Line Replacement	550,000	One Time	2	50,000	500,000			
Powerhouse Radiator Roof	200,000	One Time	3			200,000		
Distribution System FCIs	12,500	One Time	4				12,500	
Phase 3 Loop Road Project	95,000	One Time	5					95,000
EV Heavy Duty Service Truck (Split with Propane)	0	Ten Years	5					
Snowmobiles	0	Fifteen Years	5					
Walk-Behind Snowblower	0	Ten Years	5					
<b>Total Electric Replacement Expense</b>	<b>997,500</b>			<b>106,000</b>	<b>534,000</b>	<b>233,000</b>	<b>26,500</b>	<b>98,000</b>
<b>Total Electric Capital Expense</b>	<b>1,077,500</b>			<b>106,000</b>	<b>534,000</b>	<b>263,000</b>	<b>26,500</b>	<b>148,000</b>

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
[No Capital Capacity Improvements]	0							
<i>General</i>								
Mini-Excavator (Split with Propane)	50,000	One Time	2					50,000
Propane Master Plan	100,000	One Time	1	100,000				
Propane Rate Study	40,000	Five Years	2		40,000			
<b>Total Propane Capacity Expense</b>	<b>190,000</b>			<b>100,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>Replacement Component</b>								
Leak Survey	20,000	Five Years	1	20,000				
Meter Replacement (Commercial)	40,000	10% a year	1	8,000	8,000	8,000	8,000	8,000
Meter Replacement (Residential)	40,000	10% a year	1	8,000	8,000	8,000	8,000	8,000
Regulator Replacement	75,000	10% a year	1	15,000	15,000	15,000	15,000	15,000
New Propane Tank / Roof Enclosures	2,160,000	One Time	1	160,000	2,000,000			
Propane Service Line Replacement	660,000	Two Years	2	60,000	300,000	300,000		
Upsize Liquid Line to 2-Inch	0	One Time	5					
EV Heavy Duty Service Truck (Split with Electric)	0	Ten Years	5					
<b>Total Propane Replacement Expense</b>	<b>2,995,000</b>			<b>271,000</b>	<b>2,331,000</b>	<b>331,000</b>	<b>31,000</b>	<b>31,000</b>
<b>Total Propane Capital Expense</b>	<b>3,185,000</b>			<b>371,000</b>	<b>2,371,000</b>	<b>331,000</b>	<b>31,000</b>	<b>81,000</b>

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
[No Capital Capacity Improvements]	0							
<b>Total Cable Capacity Expense</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Replacement Component</b>								
Channel 19 Equipment/ Education	5,000	Annual	1	1,000	1,000	1,000	1,000	1,000
Cable Equipment	6,000	Five Years	4			6,000		
<b>Total Cable Replacement Expense</b>	<b>11,000</b>			<b>1,000</b>	<b>1,000</b>	<b>7,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Cable Capital Expense</b>	<b>11,000</b>	<b>0</b>		<b>1,000</b>	<b>1,000</b>	<b>7,000</b>	<b>1,000</b>	<b>1,000</b>

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
OGALS Project	20,000	One Time	1	20,000				
<b>Total Parks and Rec Capacity Expense</b>	<b>20,000</b>			<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Replacement Component</b>								
Playground Retaining Wall	25,000	One Time	1	25,000				
Playground Appurtenance Repair/Replace	3,000	Two Years	2		1,500		1,500	
<b>Total Parks and Rec Replacement Expense</b>	<b>68,000</b>			<b>25,000</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>
<b>Total Parks and Rec Capital Expense</b>	<b>88,000</b>			<b>45,000</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>0</b>

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
[No Capital Capacity Improvements]	0							
<b>Total Solid Waste Capacity Expense</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Replacement Component</b>								
EV Light Duty Service Truck (Split w/Water)	40,000	Ten Years	1	40,000				
Dumpsters	0	As Needed	5					
Recycling	0	As Needed	5					
<b>Total Solid Waste Replacement Expense</b>	<b>40,000</b>			<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Solid Waste Capital Expense</b>	<b>40,000</b>			<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
[No Capital Capacity Improvements]								
<b>Total Operations_Shared Capacity Expense</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Replacement Component</b>								
Asphalt Repair	20,000	Two Years	1	10,000		5,000		5,000
Computers	25,000	Annual	1	5,000	5,000	5,000	5,000	5,000
EV Charging Infrastructure @ Maintenance Shop	15,000	One Time	1	15,000				
Heat Pumps & Infrastructure @ CSB (Phase 2)	35,000	One Time	1		35,000			
Roof Heat Tape - CSB	5,000	One Time	1	5,000				
Office Equipment	15,000	Biannual	1	5,000		5,000		5,000
Vehicle Tires	15,000	Biannual	1	5,000		5,000		5,000
Backhoe	180,000	Fifteen Years	2		180,000			
Fall Protection	1,500	Five Years	2		1,500			
Exhaust / Fume Collection (Split w/Snow Rem.)	15,000	One Time	2		15,000			
10 Wheel Dump Truck	50,000	One Time	4				50,000	
CSB Window Replacement	20,000	Ten Years	4				20,000	
CSB Carpet Replacement	0	Fifteen Years	5					
Mud Room Concrete Floor & Pallet Racks	120,000	One Time	5					120,000
Scaffolding	0	Ten Years	5					
Shoring	0	Fifteen Years	5					
Walk-Behind Snowblower	0	Ten Years	5					
<b>Total Operations_Shared Replacement Expense</b>	<b>516,500</b>			<b>45,000</b>	<b>236,500</b>	<b>20,000</b>	<b>75,000</b>	<b>140,000</b>
<b>Total Operations_Shared Capital Expense</b>	<b>516,500</b>			<b>45,000</b>	<b>236,500</b>	<b>20,000</b>	<b>75,000</b>	<b>140,000</b>

# STAFF REPORT

## FY 2023-24 Snow Removal Budget

**Background - Equipment:**

The 2019 Snow Removal Action Plan scheduled replacement of Trackless machines every 3 years. To date, only one machine has been replaced with a comparable MacLean machine ordered July 2022 (delivery date unknown). The winter of 2022/2023 saw significant snow and resulting failure of aged, overtaxed equipment, some operating beyond their useful life. In many cases, the District was down to 1 or 2 trackless machines (predominantly T3 and T6) for weeks at a time due to a plethora of failures: radiators, clutches, driveshafts, hydraulics, etc.

Trackless Machine	Date Purchased	Age
T1	2003 (Used)	20
T2	2003 (New)	20
T3	2019 (Used / Demo Model)	4
T4	2005 (New)	18
T5	2014 (Used)	9
T6	2016 (New)	7

Per the manufacturer, the life expectancy of these machines is approximately 4,000 to 6,000 hours. When looking at the average run time per machine over the last five years, this would translate to a life expectancy of approximately 6 to 10 years. The average age of the District Trackless machines is 13 years. Further, Trackless is reducing the equipment offered in California due to the strict emissions requirements enacted by the State. Currently, spare parts for Trackless must be delivered from Canada due to lack of local retailers and manufacturer support for our area. The proposed Capital Budget accelerates replacement to biannual replacement for T1, T2, and T4.

One of the major issues this winter was use of Trackless machines to remove “weight” (high water content, heavy snow) from the sides of the roads. This was necessary due to significant snowfall, type of snowfall, failure of the RPM, non-functional loaders, etc. Staff recommends that the District purchase a Mid-Size Blower, smaller than the RPM, that could be mounted on 924 Loader, thereby preserving the Trackless machines and extending their life.



**Background – Contract Changes:**

When the District eliminated individual driveway contracts and implemented HOA only contracts, HOAs were allowed to choose from two models. “All/None Option” where the HOA could include all or none of the driveways in their HOA or the “HOA Driveway Selection Option”, where the HOA could select which driveways are included initially, then add or subtract as desired. From contract signing and well into the snow removal season, there have been multiple changes in driveway selection that are administratively cumbersome and confusing for Staff, leading to mistakes by Operators. In this last season the following driveways were under contract through their HOAs: Juniper Ridge - all 13; Kirkwood Meadows Association - 38 of 43; Palisades - all 10; East Meadows - all 67; Total - 128 of 133. Therefore, Staff strongly recommends that only the All/None Option be offered to HOAs beginning Fiscal Year 2023-2024.

This year’s significant snowfall revealed dramatic issues with available snow storage across all contracts, though it was more noticeable in some than others. As certain HOAs continue to build on lots that otherwise are available for snow storage; as certain HOAs and Tri-TAC continue to approve encroachments into dedicated snow storage easements; and as new development occurs on currently empty lots; snow storage will continue to be reduced such that the issues experienced this year will occur in lesser and lesser snowfall years. As a matter of practice, generally the District does not “bucket” snow to remote locations outside of an HOA’s contract area and likewise does not place snow from an HOA onto properties outside of an HOA’s contract area. Therefore, each HOA needs to provide adequate snow storage for its residents under all snowfall scenarios. As a result, District Counsel revised the snow removal contracts to include language relative to snow removal and insufficient storage areas. This new contract template will be utilized beginning Fiscal Year 2023-2024.

**Background – Labor**

This year, due to lack of applicants and general wage increases across the region, the District significantly increased the hourly rate the District was required to offer prospective Snow Removal operators. Even with these increases, it was difficult to fully staff the department, with desired levels not being reached until January 2023. The increase in wages will impact snow removal operational costs in the future and are included in the proposed budget.

Further, the District spent approximately twice as much time removing snow as in recent years.

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**Background – Cost Saving Measures:**

Staff recommends or has implemented the following cost saving measures:

- Based on long term weather forecasts and lack of work, the majority of seasonal snow removal Staff were laid-off.
- Due to lack of accessibility of snow stakes prior to lay-offs of seasonal operators, as a cost saving measure Staff recommends not removing the plastic snow stakes this year.
- Over recent years, some HOAs have required significant administrative Staff time compared to other HOAs. Administrative Labor, even when associated with a specific HOA, has been historically spread across all HOAs. Staff recommends that any time, above and beyond that which is normally spent for an average HOA be billed to that HOA. Generally, since the adoption of ACH payments, an average HOA requires between 30 to 60 minutes of administrative Staff time per HOA per year.

**Financial Impact:**

Based on the most recent financials, Staff estimates that Snow Removal will close the year between \$150,000 and \$200,000 worse than budget, necessitating another interfund loan from Electric. The proposed budget contemplates a 5-year repayment window, commencing in Fiscal Year 2025-2026, after the existing loans are repaid in 2024 and 2025.

The budget also presumes a 3-year loan at 8% interest for purchase of the Mid-Size Blower and Trackless ordered in July 2022. This is the same term as the last Trackless loan and the interest rate is estimated based on current market conditions.

Since the recent 5 years have had quite varied snowfall, a 5-year average for most categories was utilized for operational budget projections.

**CEQA:**

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

**Reviewed by Committee:**

None.

**Requested Action:**

That the Board:

- Approve the proposed Capital Budget.
- Approve the proposed Operations Budget (subject to final, actual costs incurred).
- Adopt HOA Contract All/None Option only.
- Concur with leaving the plastic snow stakes installed.
- Authorize billing HOAs for excessive time spent on administrative tasks unique to a specific HOA.

**Prepared By:**

The Snow Removal Team

**KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SUMMARY OF REVENUE AND EXPENSES  
SNOW REMOVAL FUND**

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>REVENUES</b>							
Snow Removal - HOAs	679,000	679,000	970,000	970,000	970,000	970,000	970,000
Snow Removal - Lava Rock/CSB	13,300	13,300	20,000	20,000	20,000	20,000	20,000
Utility Use of SR Equipment	7,700	7,700	10,000	10,000	10,000	10,000	10,000
	700,000	700,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>EXPENSES</b>							
Salaries and Wages	209,291	259,040	213,661	224,344	235,561	247,339	259,706
Payroll Taxes & EE Benefits	109,645	135,708	119,510	125,485	131,759	138,347	145,265
Operating Expenses	86,500	200,219	120,606	126,636	132,968	139,616	146,597
G&A Allocation Expense	231,935	219,557	195,880	205,674	215,958	226,756	238,093
KMPUD Interfund Allocation	1,200	1,200	1,000	1,050	1,103	1,158	1,216
KMPUD Interfund Loan Payback***			41,500	69,000	36,813	36,813	36,813
Depreciation & Amortization	69,195	70,000	88,895	93,340	98,007	102,907	108,052
	707,766	885,723	781,051	845,529	852,168	892,935	935,741
<b>SUMMARY OF EXPENSES</b>							
<b>NET SUMMARY</b>	(7,766)	(185,723)	218,949	154,471	147,832	107,065	64,259
<b>REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION</b>							
	61,429	(115,723)	307,844	247,811	245,839	209,972	172,311
	-						
Capital Projects & Interest Expense**	61,500	61,500	306,555	255,555	280,357	99,302	233,603
<b>Operating Cash</b>							
Beginning Balance	0	0	0	1,289	(6,455)	(40,973)	69,697
Operating Contribution	61,429	(115,723)	307,844	247,811	245,839	209,972	172,311
Interfund Loan From Electric***	12,760	177,223					
Capital & Interest Expense	(61,500)	(61,500)	(306,555)	(255,555)	(280,357)	(99,302)	(233,603)
Ending Balance	12,689	0	1,289	(6,455)	(40,973)	69,697	8,405
Balance of Interfund Loan*		\$ 97,507	233,230	164,230	127,417	90,605	53,792

\*Interest Earned Calculated Using Actual Quarterly LAIF Apportionment Rates and Estimates for Future Quarters

\*\* Assumes 3 Year Loans on Large Equipment Purchases

\*\*\* Assumes New Electric Loan Payback Starting FYE 2026, Repaid Over 5 Years.

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1-5 1=Critical</b>					
Mid-Size Blower (Loader Mounted)	215,000			215,000				
<b>Total Snow Removal Capacity Expense</b>	<b>215,000</b>			<b>215,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Replacement Component</b>								
RPM Upper Assembly Manufacturer Refurb.	25,000	Five Years	1					25,000
RPM Repair	80,000	One Time	1	80,000				
950F & 950GC Tires	18,000	3 Years w/5 Year Spacing	1	8,000	10,000			12,500
Trackless Tires	10,000	Annual	1	2,500	2,500	2,500	2,500	2,500
Trackless Repairs (Injectors/Radiators/Pumps)	60,000	As Needed	1	60,000				
Trackless Replacement	450,000	As Needed	1	200,000		250,000		250,000
EV Light Duty Service Truck	80,000	Ten Years	2		80,000			
Exhaust / Fume Collection (Split w/Shared)	15,000	One Time	2		15,000			
924G Tires	12,000	Five Years	2		12,000			
Diesel Fill Station (Powerhouse)	20,000	One Time	3			20,000		
Gantry Crane	5,000	One Time	3			5,000		
RPM Replacement	0	Twenty Years	5					
<b>Total Snow Removal Replacement Expense</b>	<b>775,000</b>			<b>350,500</b>	<b>119,500</b>	<b>277,500</b>	<b>2,500</b>	<b>290,000</b>
<b>Total Snow Removal Capital Expense</b>	<b>990,000</b>			<b>565,500</b>	<b>119,500</b>	<b>277,500</b>	<b>2,500</b>	<b>290,000</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	983,848				6,985,501
<b>CAISO Purchase (kWh)</b>	394,999	404,394	387,277	419,097	1,196,370	1,112,608	1,061,284	961,109	983,848				6,920,986
<b>Powerhouse Production (kWh)</b>	30,880	0	0	22,305	0	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	837,343				5,928,491
<b>Budgeted Metered (kWh)</b>	364,497	338,355	292,209	364,537	656,891	960,421	879,423	809,887	806,849				5,473,069
<b>Total System Losses (kWh)</b>	137,088	107,714	86,531	114,509	177,103	70,320	151,505	65,735	146,505				1,057,010
<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	9,226				80,947
<b>KM Green Transformer</b>	10,892	10,892	10,541	10,892	10,541	10,892	10,892	9,838	10,892				96,273
<b>Step-Up Transformers</b>	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090				72,810
<b>Total Identified System Losses (kWh)</b>	28,208	28,208	27,559	28,208	27,559	27,910	27,910	26,261	28,208				250,030
<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	118,297				806,980
<b>% Unidentified System Losses (Goal 12%)</b>	26%	19%	15%	20%	12%	4%	12%	4%	12%				12%

**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	2,706,222				16,524,364
<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	3,144,810				17,434,864
<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	3,031,280				17,166,978
<b>Unmetered Total</b>	42,667	(4,038)	4,414	16,621	(754,244)	(664,353)	724,236	162,786	(438,588)				(910,500)
<b>% Unmetered (Goal 2%)</b>	11%	-1%	1%	2%	-49%	-23%	18%	5%	-16%				-6%

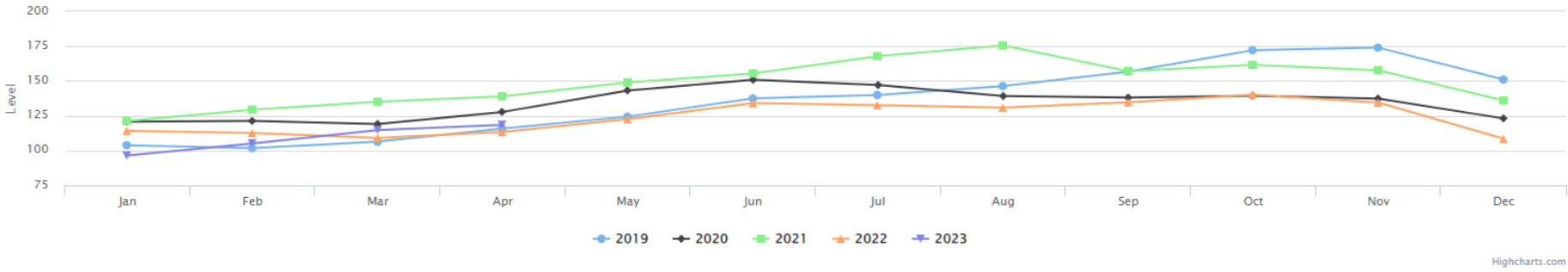
**Kirkwood Meadows Public Utility District  
Water Production  
2022/2023**

	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	1,446,902	1,562,204	1,297,946				9,968,714
<b>Actual Metered (Gallons)</b>	783,163	615,312	469,078	357,424	1,098,146	1,670,030	983,848	1,681,945	1,396,411				9,055,359
<b>Budgeted Metered (Gallons)</b>	857,172	778,231	531,509	501,913	548,016	1,317,544	0	1,473,101	1,473,102				7,480,588
<b>Total System Losses (Gallons)</b>	219,932	104,833	84,747	157,819	324,306	(223,128)	937,289	(119,741)	(98,465)				1,387,590
<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	12,000				135,500
<b>Hydrant / Sample Flushing</b>	0	3,000	2,500	7,500	5,000	5,000	0	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	1,000				9,000
<b>Discovered Leaks Before Meters</b>	0	0	0	0	0	0	0	0	0				0
<b>Fire Department</b>	1,800	0	0	0	0	0	0	1,800	0				3,600
<b>Total Identified System Losses (Gallons)</b>	29,800	28,500	15,500	20,500	18,000	18,000	13,000	14,800	13,000				171,100
<b>Unidentified System Losses (Gallons)</b>	190,132	76,333	69,247	137,319	306,306	(241,128)	924,289	(134,541)	(111,465)				1,216,490
<b>% Unidentified System Losses (Goal 15%)</b>	19%	11%	13%	27%	22%	-17%	64%	-9%	-9%				12%

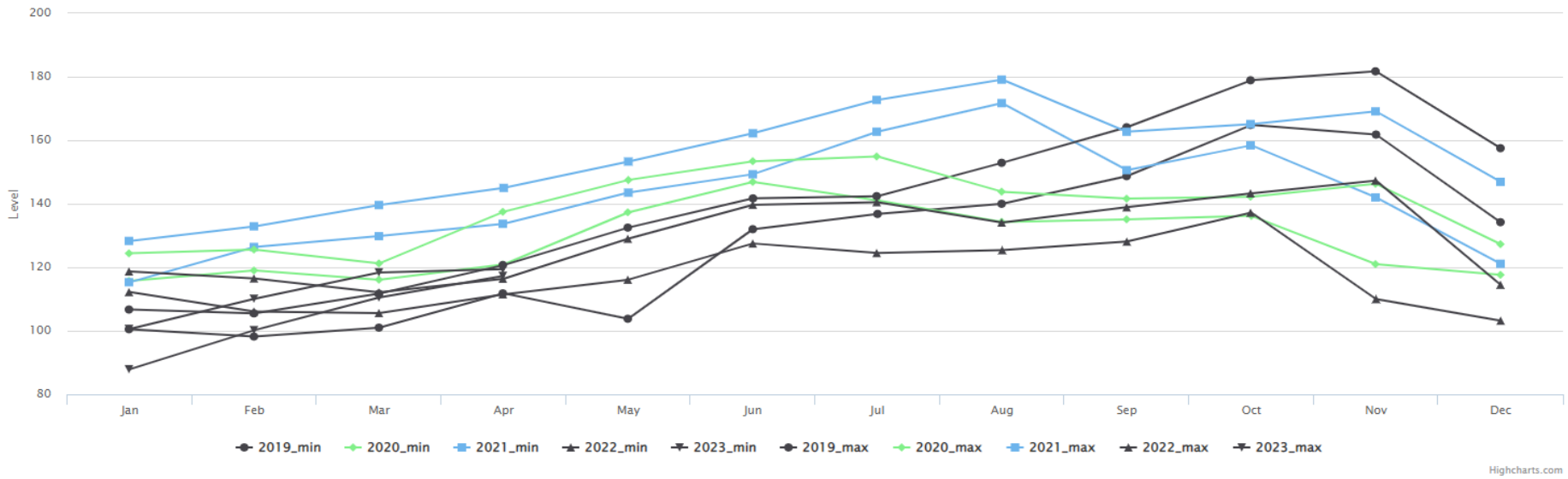
**Kirkwood Meadows Public Utility District  
Waste Water Treatment  
2022/2023**

	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	1,589,088				11,331,256
<b>Actual Metered (Gallons)</b>	703,793	566,378	439,450	340,318	550,805	1,590,712	1,534,687	1,684,676	1,394,556				8,805,374
<b>Total System Unmetered (Gallons)</b>	166,722	52,441	65,124	50,830	150,893	437,657	1,027,825	379,857	194,532				2,525,882
<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	12,000				135,500
<b>Hydrant Flushing Into System</b>	0	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	1,001	1,000	1,000				9,001
<b>Total Identified Unmetered Usage (Gallons)</b>	28,000	25,500	13,000	13,000	13,000	13,000	13,001	13,000	13,000				144,501
<b>Unidentified Unmetered Usage (Gallons)</b>	138,722	26,941	52,124	37,830	137,893	424,657	1,014,824	366,857	181,532				2,381,381
<b>% Unidentified Unmetered Usage</b>	16%	4%	10%	10%	20%	21%	40%	18%	11%				21%

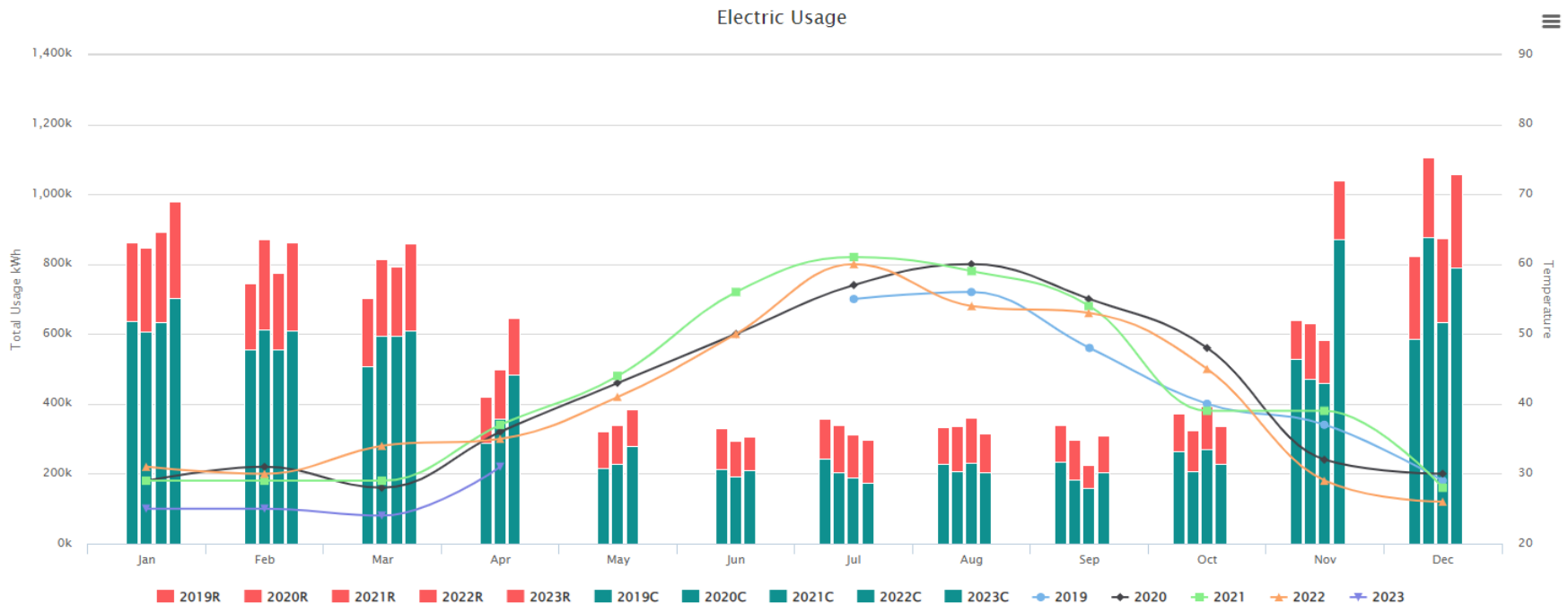
Average Monthly Aquifer Levels for Well 4/5

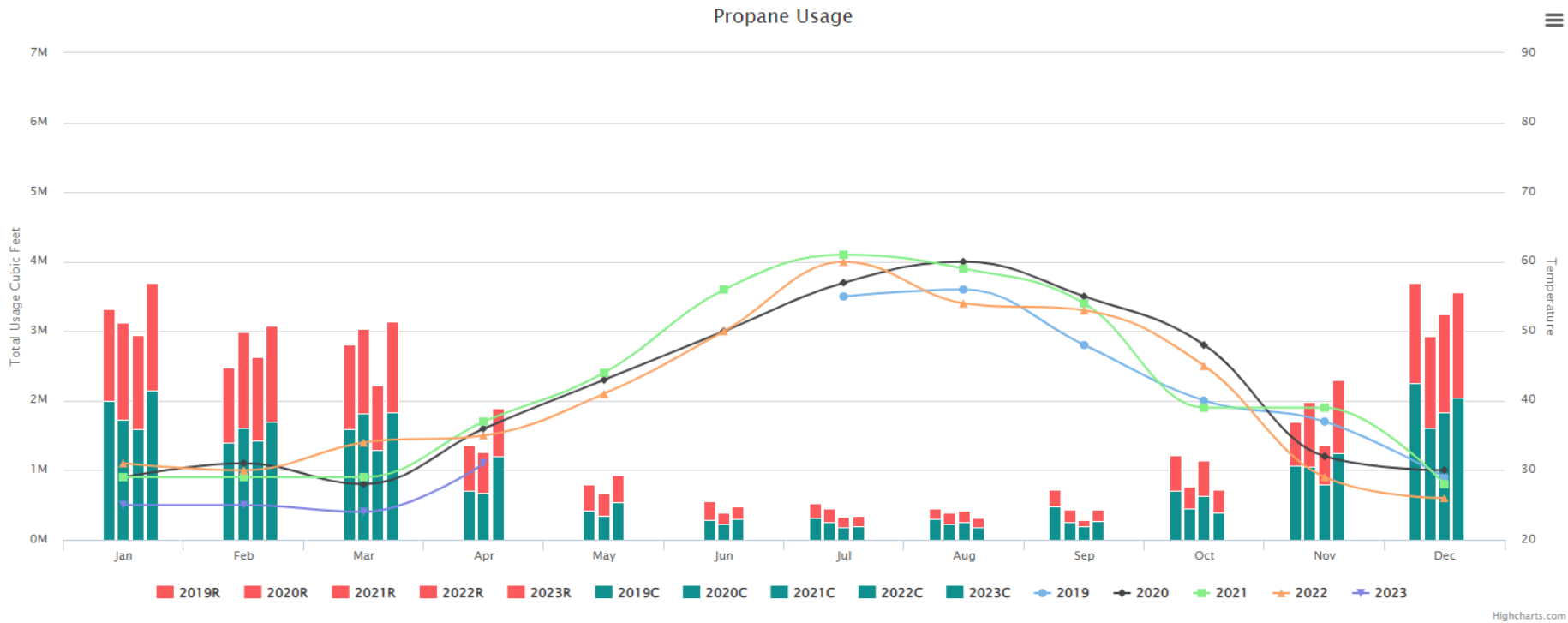


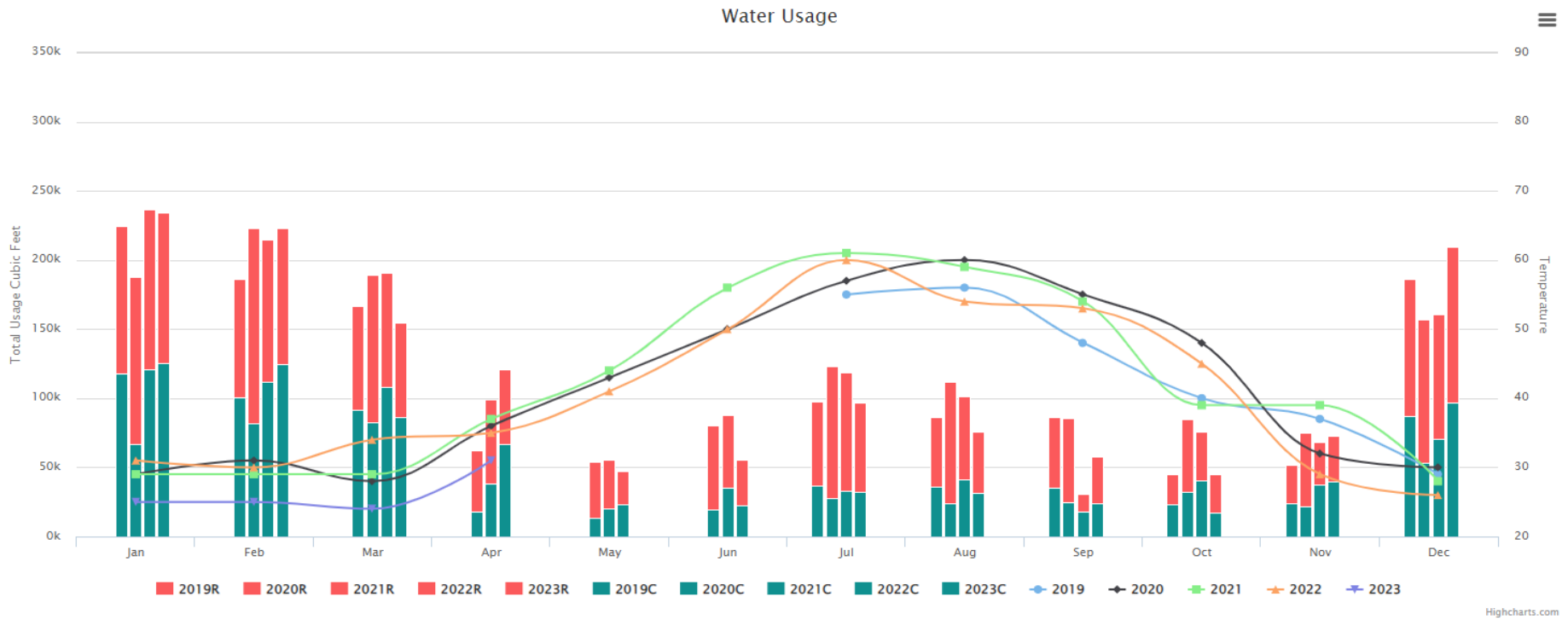
Aquifer Level for Well 4/5











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

WATER PRODUCED							WWTP
Date	Well 4 Aquifer Level	Well 4/5 Pumped	Well 2 Aquifer	Well 2 Pumped	Well 3 Pumped	Total Pumped	Daily Influent Flow
1	110.5					Total	51260
2	111						43874
3	111.7		27/19	196200		196200	111632
4	112						21561
5	111.5						41987
6	112						52017
7	112.5		27/18	178400		178400	65082
8	112.9						69788
9	92.1	26646				26646	38926
10	112.5						41311
11	113.1						39829
12	113.6						37147
13	114						37726
14	114.4						44725
15	114.5		27/18	225100		225100	47015
16	115.3						51060
17	115.7	29979				29979	66666
18	114.6				94000	94000	96576
19	115.2		27/16	167000		167000	68362
20	116						57190
21	116.4						49247
22	116.9						61483
23	117.3						55918
24	117.8						61461
25	116.4						125344
26	117.3						42873
27	117		27/18	154600	155000	309600	59581
28	118.4	33221				33221	49447
29	117		27/16	37800		37800	
30	117.6						
31	118.3						
AVG	114						
TOTAL		89,846		959,100	249,000		

**Monthly Well Water Pumped**

1,297,946

**Monthly Water Treated / Processed in WWTP**

1,589,088

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

**Hours Wells Run**

2	129.5
3	66.7
4 & 5	38.6

--	--

**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

**78**

10%      85%      5%

**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

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# STAFF REPORT

## Employee Handbook

### **Background:**

Periodically, the District updates the Employee Handbook to reflect legal, procedural, or changes implemented by the Board to the Handbook.

This updated version includes recommended/required changes from District Counsel, CPS HR Consulting, and Board direction.

### **Financial Impact:**

None.

### **CEQA:**

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

### **Reviewed by Committee:**

Personnel.

### **Recommendation:**

The Personnel Committee recommends adoption of the Employee Handbook.

### **Prepared By:**

Erik M. Christeson, P.E.



# Kirkwood Meadows Public Utility District

## Employee Handbook

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Kirkwood CA 95646  
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www.kmpud.com

Kirkwood Meadows Public Utility District is an equal opportunity provider and employer.

May 1, 2023~~September 11, 2021~~



<b>INTRODUCTION AND DESCRIPTION OF KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT</b> .....	5
<b>About the District</b> .....	6
<b>INTRODUCTION TO EMPLOYMENT</b> .....	7
<b>Contract Disclaimer</b> .....	8
<b>Employee Classification</b> .....	8
<b>Employee Records</b> .....	9
<b>Job Duties &amp; Job Descriptions</b> .....	9
<b>Employee Residency</b> .....	9
<b>Housing Credit</b> .....	10
<b>On-Call</b> .....	10
<b>Use of Personal Vehicles</b> .....	12
<b>Outside Employment</b> .....	14
<b>Accommodation for Disability</b> .....	14
<b>Equal Employment Opportunity</b> .....	14
<b>Immigration Law Compliance</b> .....	15
<b>Political Activity</b> .....	15
<b>Unlawful Harassment Including Sexual Harassment</b> .....	16
<b>Conflict of Interest</b> .....	19
<b>Proprietary Information</b> .....	20
<b>General Use of District Tools and Equipment</b> .....	20
<b>Petty Cash</b> .....	20
<b>Procurement</b> .....	21
<b>Certification Reimbursement/Educational Assistance</b> .....	22
<b>PAYROLL ADMINISTRATION</b> .....	24
<b>Attendance &amp; Punctuality</b> .....	25
<b>Work Schedules and Rest Breaks</b> .....	25
<b>Employee Exercise Program</b> .....	26
<b>Time Sheets and Clocking in and Out</b> .....	26
<b>Pay Periods and Pay Dates</b> .....	26
<b>Compensation</b> .....	27
<b>Performance Appraisal</b> .....	27
<b>Overtime for Non-Exempt Employees</b> .....	29
<b>Overtime for Exemption Status Employees</b> .....	29
<b>Payroll Deductions</b> .....	30

<b>Direct Deposit</b> .....	30
<b>Pay Advances</b> .....	30
<b>State Disability Insurance</b> .....	30
<b>Wage Garnishments</b> .....	31
<b>Discipline Policy</b> .....	31
<b>Unacceptable Conduct</b> .....	31
<b>Progression of Discipline</b> .....	32
<b>Grievance Policy and Procedures</b> .....	33
<b>EMPLOYEE BENEFITS</b> .....	35
<b>General Information</b> .....	36
<b>Holidays</b> .....	36
<b>Floating Holidays</b> .....	36
<b>Sick Leave</b> .....	36
<b>Vacation Time</b> .....	38
<b>Health Benefits</b> .....	38
<b>COBRA</b> .....	39
<b>Retirement</b> .....	39
<b>Retiree Health Benefits</b> .....	41
<b>Deferred Compensation</b> .....	42
<b>Telecommuting</b> .....	42
<b>LEAVES OF ABSENCE</b> .....	43
<b>Personal Leave</b> .....	44
<b>California Family Rights Act (CFRA), Family Medical Leave Act (FMLA), New Parent Leave Act (NPLA), and Pregnancy Disability Leave (PDL)</b> .....	44
<b>Jury Duty</b> .....	46
<b>Witness Duty</b> .....	46
<b>Military Leave</b> .....	46
<b>Bereavement Leave</b> .....	46
<b>Voting</b> .....	47
<b>EMPLOYEE STANDARDS</b> .....	48
<b>Electronic Media Use Policy</b> .....	49
<b>Dress Code for Office Staff</b> .....	50
<b>Dress Code for Operations Department Staff</b> .....	50
<b>Personal Protection Footwear Policy</b> .....	51
<b>Nepotism</b> .....	<del>51</del> 52

<b>Gifts</b> .....	52
<b>Cell Phone Use</b> .....	52
<b>Technology Usage &amp; Protection Policy</b> .....	53
<b>Alcohol, Marijuana and a Drug Free Workplace</b> .....	<del>54</del> <sup>53</sup>
<b>Solicitation</b> .....	<del>56</del> <sup>55</sup>
<b>Miscellaneous Rules of Conduct</b> .....	56
<b>Ethics</b> .....	56
<b>HEALTH AND SAFETY</b> .....	57
<b>Health &amp; Safety</b> .....	58
<b>Workers Compensation</b> .....	58
<b>Smoking</b> .....	59
<b>Fitness for Duty Exam</b> .....	59
<b>LEAVING THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT</b> .....	62
<b>Employee References</b> .....	63
<b>Separation of Employment</b> .....	63
<b>Reinstatement of Employment</b> .....	64
<b>CONFIRMATION OF RECEIPT</b> .....	65
<b>Kirkwood Meadows Public Utility District's Employee Handbook Receipt</b> .....	66

**INTRODUCTION AND DESCRIPTION OF KIRKWOOD MEADOWS  
PUBLIC UTILITY DISTRICT**

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### **About the District**

Established in 1985, the Kirkwood Meadows Public Utility District (KMPUD) was formed as a public municipal corporation under the California Public Utilities Code after detachment from the El Dorado Irrigation District. The District is located in a remote area in the Sierra Nevada mountains within Alpine, Amador, and El Dorado Counties. KMPUD's service area encompasses an area of approximately 1.875 square miles. Kirkwood, California is a resort-oriented community and includes the key facilities of Kirkwood Mountain Resort, one of the top ski mountains in North America.

The District is governed by a five-member Board of Directors elected by registered voters to serve staggered, four-year terms. The Board appoints the District General Manager who is responsible for enforcement of District ordinances, regulations and master restrictions, as well as providing executive oversight and management of District Departments.

The community size and operation of the Ski Resort create a dynamic demand on utilities and services which differ substantially from summer to winter. Typical of a mountain resort community, peak activity and population occur during snow season. There are approximately 100 full-time residents living in Kirkwood, but seasonal daily population maximums may reach 6,500 persons. The village core includes a combination of residential, lodging, and commercial uses serving residents and guests. The District provides water, wastewater, electric, and propane enterprise services, as well as solid waste and snow removal as optional contract services. .

The District receives revenue from multiple sources primarily consisting of rate charges from four utility enterprises and other services provided by the District, and property taxes. Revenue for utility services is the primary revenue source, with other sources contributing less than 10% of the total.

## **INTRODUCTION TO EMPLOYMENT**

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### **Contract Disclaimer**

This Employee Handbook is not a contract. Accordingly, it should not be interpreted to create any expressed or implied contractual rights between Kirkwood Meadows Public Utility District and any employee. It is expressly understood that the contents of this handbook do not constitute the terms of a contract of employment or benefits. Thus, this handbook should not be construed as a guarantee of continued employment. Any verbal or written representation to the contrary is invalid and should not be relied upon by current or prospective employees.

The Kirkwood Meadows Public Utility District reserves the right to revise, modify, delete, or add to any and all policies, procedures, work rules or benefits stated in this handbook or in any other document, except for the policy of at-will employment. Only the Board of Directors or the General Manager has the authority to modify or amend this handbook.

### **Employee Classification**

#### **Regular Full-Time Employee**

A regular full-time employee is defined as an employee who has passed a performance evaluation and works a minimum of 40 hours per week. Full-time regular employees are eligible for employee benefits as described later in this Handbook.

#### **Regular Part-Time Employee**

A regular part-time employee is defined as an employee who has passed a performance evaluation, has six months or more continuous employment with the District and works less than 40 hours a week. Part-time employees are eligible for holiday and sick leave benefits as described later in this Handbook.

#### **Temporary/Seasonal Employee**

A temporary/seasonal employee is defined as an employee who has been hired to perform a specific task or to be employed for a temporary period of time. Regular temporary/seasonal employees are limited to six months on the job, 1000 hours or 125 days in a fiscal year. A temporary/seasonal employee is eligible for holiday and sick leave as described later in this Handbook.

#### **Volunteer**

A volunteer is an individual that is freely providing services for no financial gain but to benefit another person, group or organization. A volunteer is not an employee of the Kirkwood Meadows Public Utility.

#### **Exempt Status**

An exempt status employee must qualify under the IWC Order No. 17-2001, Section 3 rules. Exempt employees must be paid a salary and do not qualify for overtime.

#### **Non-Exempt Status**

A non-exempt status employee per the FLSA, is an employee that is entitled to receive overtime pay at a rate of one and a half times the employees regular wage rate for time worked over 40 hours in a work week. Double time will be earned on all hours in excess of 12 hours in any

workday and for all hours worked in excess of eight on the seventh consecutive day of work in a work week.

### **Employee Records**

You have a right to inspect certain documents in your personnel file, as provided by law, in the presence of a District representative at a mutually convenient time. If you wish to inspect your file, please schedule an appointment with Management. If you wish to make copies of any document, a reasonable fee may be charged.

The Kirkwood Meadows Public Utility District will restrict disclosure of your personnel file to authorized individuals within the District. Any request for information contained in personnel files by someone else on your behalf must be directed to the General Manager. Only the General Manager is authorized to release information about current or former employees. Disclosure of personnel information to outside sources will be limited. However, the District will cooperate with requests from authorized law enforcement or local, state, or federal agencies conducting official investigations and as otherwise legally required.

### **Job Duties & Job Descriptions**

The Kirkwood Meadows Public Utility District maintains job descriptions for each job classification. Such job descriptions contain a general summary of the job duties, minimum and desired qualifications and background, essential job functions, and physical/environmental factors associated with performance of the job.

An employee's job responsibilities that are within the general scope, responsibilities and skills required may change at any time during employment. From time to time, an employee may be asked to work on special projects, or to assist with other work if necessary, that is important to the operation of the District. An employee's cooperation and assistance in performing such additional work is expected (even if the exact duty/function is not specifically listed in the job description). Additionally, work hours and/or schedules may be subject to change at any time during employment. Employees are expected to cooperate and perform additional work or work a different schedule as requested.

The Kirkwood Meadows Public Utility District expects that its employees will:

- Perform the duties and responsibilities contained in their job description.
- Be courteous and professional.
- Effectively contribute to the District's mission and purpose.
- Respect proper protocol and the normal chain of command.
- Display proper personal conduct for the position.
- Not abuse the rights, privileges, and benefits provided by employment with the District.
- Maintain regular and predictable attendance.
- Immediately report unsafe work practices to their Supervisor.

### **Employee Residency**

This section defines the requirements the District has relevant to requiring residency within a specific traveling distance for routine and twenty-four (24) hour emergency on call response to



assure operations as required by law. Employees designated in this policy or as directed by the General Manager will be encouraged to maintain residency to comply with this policy.

### **Reason**

The District is located in a remote area of the Sierra Nevada which on regular occasion is isolated without reasonable access due to weather conditions and highway closures. The District provides water, sewer, electric, and propane service necessary for life-safety reasons as well as snow removal services. Therefore, the District requires competent personnel be available to assure these services are maintained and twenty-four (24) hour emergency on-call response is available even when the area is isolated.

### **Requirements**

~~Certain employees, as determined by the General Manager, are required to reside within three (3) driving miles of the District Office or otherwise stay in available KMPUD temporary housing, such as the firehouse. These include:~~

- ~~• Snow Removal Staff~~
- ~~• Fire Department Personnel~~
- ~~• Operators~~
- ~~• Other Staff as determined by the General Manager~~

### **Housing Credit**

Specific Kirkwood Meadows Public Utilities District (District) employees that are deemed critical to the operation of the District by the General Manager are required to live within three miles of the District Offices.

As partial compensation for this requirement, the District offers a housing credit, subject to periodic adjustment by the Board, in the amount of \$480.00 a month, per District employee. To receive the housing credit, a completed Reimbursement form and proof that all District charges were paid in full must be submitted in person to the Accounting Specialist.

### **On-Call**

The District requires competent personnel be available to assure these services are maintained and twenty-four (24) hour emergency on-call response is available even when the area is isolated.

A schedule shall be maintained by the General Manager or their designee whereby the District staff shall be assigned, on a rotational basis, to be on-call on evenings, weekends, holidays, and other times not considered regular hours of work for the District employees.

### **Alerts and Incidents**

On-call personnel will generally be alerted to issues via phone call, text, or page. Notification may also be given verbally or in person. All personnel required to be available for the on-call program shall receive the District adopted cell phone stipend.

## Response

The on-call person has 45 minutes to respond to the initial notification. Depending on event, the response may be reporting to the appropriate District facility or customer premises or returning a customer call. Failure to respond to an incident may result in disciplinary action.

## Employee Responsibilities

The on-call operator is responsible for the coordination of effort or resolution of the incident. If the on-call operator is unable to resolve the problem within a reasonable time frame, they are responsible for contacting additional resources for assistance.

## Eligibility for Operations On-Call

1. After completing initial operations training and receiving approval from their immediate Supervisor, all full-time Operations Department staff are eligible to take on-call shifts.
2. All full-time operations staff will be required to participate in the on-call program.

## Operations Guidelines

1. There will be one District on-call shift per night, except for holidays or high-traffic periods.
2. During holidays/high traffic periods, additional District on-call shifts may be added at the discretion of the General Manager.
3. All District on-call operators shall receive the District cell phone stipend and shall carry their cell phone while on-call.
4. The District on-call operator will maintain a log of any after-hours incidents and resolutions, including customer communications.
5. The on-call log will be turned in to Office staff at the open of business the following day. If the office is closed, the on-call log will be turned in to the Operations Manager.
6. The District on-call response will be limited to emergencies, as defined by the General Manager. Non-emergency issues will be addressed at the open of business the following business day.
7. District on-call operators will be provided a shut-off list. Requests to turn on service that has been shutoff for non-payment, etc. would be referred to the office during regular business hours.
8. District on-call operators must refrain from the consumption of any alcohol or drugs during the on-call shift.
9. For non-resident, on-call staff, temporary accommodations may be provided at the discretion of the General Manager, based on availability.

## Operations On-Call Scheduling

1. On-call shifts typically run from 3:30 pm-7:00 am. Exceptions may be made at the discretion of the General Manager.
2. A monthly District on-call sign-up sheet will be posted two weeks prior to the beginning of the month. Staff will have one week to sign up.

3. Each full-time Operations Department member will be required to sign up for a minimum of one on-call shift per month and a maximum of ten on-call shifts.
4. At the end of the sign-up period, management will assign any open on-call shifts on a rotating basis.
5. The finalized District on-call schedule will be posted one week prior to the beginning of the month.
6. Management will fill open on-call shifts in the following manner:
  - a. Volunteers will be solicited.
  - b. If no volunteer is found, the shift will be filled by assigning another on-call staff member on a rotating basis.
7. Excessive use of unscheduled sick time on on-call days may result in disciplinary action.

### **Training for Operations On-Call Employees**

1. The District on-call operator will follow the Emergency Response Priority List for District Facilities to focus their response.
2. The District on-call operator will fill out an Emergency Status Report for each affected Department and use this to communicate equipment status, etc. to the Department Manager.
3. An emergency phone list will be provided to allow for remote help or manpower as needed. The emergency phone list will be posted at each workstation.
4. Department Leads will provide written response plans and training for commonly encountered issues. Such plans will be available at the appropriate workspaces.
5. District on-call staff will be trained on emergency incidents vs. non-emergency incidents and customer communications.
6. District on-call staff will be trained on the use of the On-Call Log.

### **Compensation for Operations On-Call Employees**

1. The District on-call operator will be paid \$25 per shift on their regular bi-weekly paycheck.
2. For each phone call received or returned during an on-call shift, requiring no further action, non-exempt on-call operators will be paid ¼ hour of normal pay (or overtime pay, if applicable).
3. For each incident requiring further action, non-exempt on-call operators will be paid a minimum of two hours of normal pay (or overtime pay, if applicable). For calls lasting more than two hours, normal hourly compensation will apply.
4. For multiple calls outs on the same shift, total cumulative time expended will be paid, but shall be no less than two hours of normal pay (or overtime pay, if applicable).

### **Use of Personal Vehicles for District Business**

Employees of the Kirkwood Meadows Public Utility District, who are pre-authorized to use personal vehicles by the General Manager, will be reimbursed for costs associated with driving their personal automobile on Kirkwood Meadow Public Utility District business, based on the rate established by the Internal Revenue Service (IRS) at that time, which contemplates expenses such as wear and tear on the vehicle, gas, insurance, etc.

Employees must obtain permission of the General Manager to use their personal vehicle for District business.

While driving your own vehicle on District business, the employee's personal auto insurance is intended to provide the primary insurance coverage. Employees who operate their own vehicles on District business may do so provided the following conditions are followed:

- The vehicle must be in sound and safe operating condition and maintained as such at the employee's own expense.
- The employee and vehicle must be insured as outlined below.
- The employee must obey all State and local driving laws and observe driving conditions with the utmost care, including but not limited to wearing a seat belt.
- The employee must possess and maintain a valid State issued driver's license.
- All vehicles driven on District business must be properly registered with the employee's State of residence Department of Motor Vehicles.
- The employee must provide authorization to access the employee's driver license record through the DMV Employer Pull Notice Program.

Employees who have their driver's license suspended or revoked are required to report these conditions to their Supervisor promptly.

Kirkwood Meadows Public Utility District accepts no responsibility for citations issued to an employee by any law enforcement agency while driving a vehicle on District business under any circumstance. All liabilities created by any citation will be the responsibility of employees who receive them.

### **Personal Auto Insurance Requirements**

All employees who use their personal vehicle for business are required to maintain general automobile liability insurance of at least the minimum amounts required by their State of residence. Any employee who does not maintain the required insurance coverage will not be authorized to drive their personal vehicle on District business.

### **Accident Reporting**

If an employee sustains damage to or loss to their private vehicle or is involved in an accident while on District business, they must follow District accident procedures below and immediately notify their Supervisor.

### **In the Event of an Accident**

Employees who are involved in an accident in the course of using any vehicle on District business are expected to adhere to the following procedure:

1. Notify their Supervisor, or if not in Kirkwood, the local law enforcement agency.
2. Obtain the names, addresses, and phone numbers of:
  - a. Owner of other vehicle(s) (if any) and/or property owner;
  - b. Insurance Carrier of the other driver(s) and/or property owner;
  - c. Witnesses;
  - d. Injured person(s);
  - e. Other driver(s), including the number of and state issuing the driver's license.

3. Note these items:

- a. Speed of each vehicle with its direction of travel;
- b. Signal given by each driver, if any;
- c. Point and time of accident;
- d. Any mechanical aspect of the other vehicle, which may have caused the accident (e.g., no brake lights, etc.);
- e. Promptly report to their Supervisor any damage or injury to a customer, the public, the District, an employee, or their property.

### **Outside Employment**

While employed by the Kirkwood Meadows Public Utility District, employees are expected to devote their energies to their jobs. The following types of outside employment are strictly prohibited:

- Employment that conflicts with an employee's work schedule, duties and responsibilities;
- Employment that creates a conflict of interest or is incompatible with the employee's employment with the District;
- Employment that impairs or has a detrimental effect on the employee's work performance with the District;
- Employment that requires the employee to conduct work or related activities on the District's property during the District's working hours or using the District's facilities and/or equipment, including but not limited to copiers, phones, computers, or internet;
- Employment that directly or indirectly competes with the business or the interests of the District.

Employees who wish to engage in any outside employment must submit a written request to the General Manager explaining the details of the outside employment. If the outside employment is authorized, the District assumes no responsibility for the outside employment. The District shall not provide workers' compensation coverage for injuries occurring from or arising out of outside employment. Authorization to engage in outside employment can be revoked at any time.

### **Accommodation for Disability**

The employment related provision of the Fair Employment and Housing Act (FEHA) and the Americans with Disabilities Act (ADA) apply to all employees and job applicants seeking employment with Kirkwood Meadows Public Utility District. Under these laws, a qualified individual with a disability is an individual who, with or without reasonable accommodation, can perform the essential functions of the position.

Kirkwood Meadows Public Utility District will attempt to provide reasonable accommodation for known physical or mental disabilities, unless undue hardship would result. Any applicant or employee who becomes disabled during employment should contact Management to discuss reasonable accommodation.

### **Equal Employment Opportunity**

Kirkwood Meadows Public Utility District is an equal opportunity employer and makes employment decisions on the basis of merit. The District prohibits unlawful discrimination

based on race, color, creed, age, gender, gender identity, gender expression, sex, sexual orientation, national origin, or ancestry, religion, marital status, military or veteran status, pregnancy or related medical condition, physical or mental disability, medical condition, including genetic characteristics, or any other consideration made unlawful by applicable federal, state or local laws. Kirkwood Meadows Public Utility District maintains a zero tolerance of violations of this policy by any employee or other persons doing business with the District and will take prompt and appropriate measures to enforce an atmosphere of non-discrimination in the workplace.

Every member of management is held responsible for assuring non-discrimination in employment opportunities. In addition, all staff members, regardless of position, share in the responsibility of maintaining a discrimination free work environment.

Any employee with questions or concerns about discrimination in the workplace should bring these issues to the attention of their Supervisor, Management, or General Manager, whoever the employee feels more comfortable addressing in light of the party's involvement.

### **Immigration Law Compliance**

The Kirkwood Meadows Public Utility District is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with the Kirkwood Meadows Public Utility District within the past three years, or if their previous I-9 is no longer retained or valid. If appropriate documentation is not received within this time, the employment relationship will be terminated.

Employees may raise questions or complaints about immigration law compliance without fear of reprisal.

### **Political Activity**

The District recognizes an employee's right to participate in political activities as long as the political activities:

- Are not conducted during work hours;
- Do not interfere with the discharge and performance of the employee's duties and responsibilities;
- Does not involve the attempt to coerce other employees to participate in or support the political activity; and
- Comply with the Constitution and the laws of California.

District property (vehicles, bulletin boards, etc.) are to remain free of political statement or propaganda. District employees will not be required to contribute to any political fund.

## **Unlawful Harassment Including Sexual Harassment**

### **Harassment**

The Kirkwood Meadows Public Utility District strictly prohibits workplace harassment. All employees, applicants, volunteers, and independent contractors (“workers”) working with the District are to be treated with respect and dignity. The District is committed to providing an atmosphere free of harassment and discrimination based on factors such as sex, sexual orientation, race, color, national origin or ancestry, religious creed, disability, pregnancy, **reproductive health decision making**, medical condition, age, genetic characteristic, military or veteran status, marital status, gender, gender identity, gender expression, or any other protected class under applicable law.

This applies to all phases of the employment relationship, including recruitment, testing, hiring, upgrading, promotion/demotion, transfer, layoff, termination, rates of pay, benefits, and selection for training.

This applies to all officers and employees of the District, including, but not limited to, board members, full and part-time employees, per diem employees, temporary employees, volunteers, and persons working under contract for the District. It prohibits co-workers, third parties, Supervisors, and Managers from engaging in discrimination, harassment, or retaliatory conduct toward workers on any protected classifications identified above.

Harassment may consist of offensive verbal, physical, or visual conduct when such conduct is based on or related to one of the above-described protected classifications, and:

- a. Submission to the offensive conduct is an explicit or implicit term or condition of employment;
- b. Submission to or rejection of the offensive conduct forms the basis for an employment decision affecting the employee; or
- c. The offensive conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creates an intimidating, hostile, or offensive working environment.

Examples of what may constitute prohibited harassment include, but are not limited to, the following:

- a. Kidding, joking or pranks about one of the protected classifications;
- b. Cartoons, posters, e-mails and other materials referring to one of the protected classifications;
- c. Degrading words, threats, directed at one of the protected classifications;
- d. Emails that may be inappropriate, offensive, harassing, and or creating a hostile work environment.

### **Sexual Harassment**

Sexual Harassment is sexual advances, request for sexual favors, and other verbal or physical conduct of a sexual nature.

Sexual harassment occurs when:

- a. Submission to the offensive conduct is an explicit or implicit term or condition of employment;
- b. Submission to or rejection of the offensive conduct forms the basis for an employment decision affecting the employee; or
- c. The offensive conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creates an intimidating, hostile, or offensive working environment.

Certain behaviors, such as conditioning promotions, awards, training or other job benefits upon acceptance of actions of a sexual nature, are always wrong.

Actions such as the following are inappropriate and, depending on the circumstances, may in and of themselves meet the definition of sexual harassment or contribute to a hostile work environment:

- Sexual pranks, or repeated sexual teasing, jokes, or innuendo;
- Verbal comments of a sexual nature;
- Touching or grabbing of a sexual nature;
- Repeatedly standing too close to or brushing up against a person;
- Repeatedly asking a person to socialize during off-duty hours when the person has said no or has indicated they are not interested (Supervisors in particular should be careful not to pressure their employees to socialize);
- Giving gifts or leaving objects that are sexually suggestive;
- Repeatedly making sexually suggestive gestures;
- Making or posting sexually demeaning or offensive pictures, cartoons or other materials in the workplace;
- Off-duty, unwelcome conduct of a sexual nature that affects the work environment.

A victim of sexual harassment can be anyone. The victim can be of the same sex as the harasser. The harasser can be a Supervisor, co-worker, other Department employee, or a non-employee who has a business relationship with the Department.

The General Manager and each Supervisor shall be responsible for maintaining a workplace free of unlawful sexual and other harassment. This responsibility includes discussing this policy with their employees and assuring them that they are not required to endure insulting, degrading or exploitative treatment or any other form of harassment. Supervisors must refer all harassment complaints to Management.

The District will always display the most up to date California and Federal Labor Law poster(s) in each building where employees are located for quick reference and all new employees will receive the Department of Fair Employment and Housing brochure on Sexual Harassment.

### **Guidelines for Employees Who Are Being Harassed**

Any employee who believes they have been the target of sexual harassment or other harassment is encouraged to inform the offending person orally or in writing that such conduct is unwelcome and offensive and must stop. The employee should keep a record of dates, times, places, witnesses and the nature of the harassment.



If the employee does not wish to communicate directly with the offending person, or if such communication has been ineffective, the employee should provide a written complaint to their Supervisor or Management as soon as possible after the incident. The District encourages the reporting of incidents of harassment forbidden by this policy immediately so that complaints can be resolved quickly and fairly. The following should be included in the complaint:

- Name of complainant;
- Name(s) of alleged harasser(s);
- Nature of harassment, with specific explanations and examples;
- Name(s) of witnesses;
- Supporting documents;
- List of relevant dates and times.

### **Investigation**

The Kirkwood Meadows Public Utility District will be fair to all parties during an investigation. This means:

- Conducting a thorough interview with the complaining party, preferably in person;
- Conducting a thorough interview of the accused so they have a chance to tell their side of the story, preferably in person;
- Conducting a thorough interview of relevant witnesses;
- Reviewing relevant documents;
- Visiting sites related to the incidents;
- Reviewing video or pictures taken related to the incident.

The investigation will be impartial. Findings will be based on objective weighing of the evidence collected. If the investigator cannot be neutral or a perception of bias is created, another investigator will be assigned.

### **Retaliation**

Complainants and/or those who cooperate in an investigation will be protected from retaliation. Retaliation violates the law. All forms of retaliation should be reported to Management or the General Manager. Retaliation can take many forms, like:

- Termination;
- Demotion;
- Changes in assignment;
- Failing to communicate;
- Ostracized;
- Subject of gossip, etc.

### **Remedial Measure**

The Kirkwood Meadows Public Utility District will take the appropriate remedial steps necessary to help prevent and correct unlawful behavior when there is proof of misconduct. These steps include but are not limited to the following:

- Provide training;
- Provide one-on-one counseling;

- Invoke a “last chance” agreement;
- Or anything else that will stop the wrongful behavior;
- Termination.

**Conflict of Interest**

The Political Reform Act (Government Code, Section 81000, et seq., hereinafter referred to as the Act) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission (FPPC) has adopted a regulation (2 California Code of Regulations, Section 18730) which contains the terms of a standard conflict of interest code. Therefore, the terms of Section 18730 and any amendments to it adopted by the FPPC are hereby incorporated by reference. This regulation and the text here designating officials and employees shall constitute the conflict of interest code of the District.

Designated positions shall file statements of economic interests with the District. Upon receipt of the statements, the District shall make and retain a copy and forward the original of this statement to the County Clerk of the Board of Supervisors. Statements of Economic Interests are public records available for public inspection. Designated positions are required to file Form 700 Statements of Economic Interests disclosing interests and investments in accordance with the corresponding disclosure categories listed below.

**Designated Positions:**

**Disclosure Categories:**

• Assistant General Manager	1,2
• Operations Manager	2
• Administrative Manager	2
• Attorney	2
• Consultant(s)	*

\*Consultants and new positions shall be included in the list of designated positions and shall disclose interests and investments in accordance with the broadest disclosure category in the District’s conflict of interest code, subject to the following limitation:

The District General Manager may determine in writing that a particular consultant, although a “designated position”, is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. The District’s General Manager’s written determination shall include a description of the consultant’s duties, and based on that description, a statement of the extent of disclosure requirements. The written determination is a public record and shall be retained for public inspection in the same manner and location as District’s conflict of interest code.

The following positions are not covered by the code because the positions manage public investments. Individuals holding such positions must file under Government Code Section 87200 and are listed for informational purposes only. Section 87200 requires disclosure of all investments and business positions in business entities, all income, including gifts, loans and travel payments, and real property.

- Board of Directors
- General Manager

The following are the Disclosure Categories for the Kirkwood Meadows Public Utility District:

- Category 1 – All interests in real property located within two miles of the District's service area, sources of income, including gifts, loans, and travel payments, derived from, or investments and business positions in business entities that engage in land development, construction, or the acquisition, sale, lease or rental of real property, including, but not limited to, real estate firms, title companies, escrow companies, appraisal services, survey firms, engineering services and consulting firms.
- Category 2 – Investments and business positions in business entities, and sources of income, including gifts, loans, and travel payments, from sources, that provide services, including consulting services, supplies, materials, machinery or equipment of the type utilized by the District.

Any employee engaged in pursuits in conflict with the interests of Kirkwood Meadows Public Utility District or using their position for independent financial gain will be subject to immediate dismissal.

### **Proprietary Information**

Proprietary Information means all information pertaining in any manner to the business of the District or its consultants, or business associates.

As an employee of Kirkwood Meadows Public Utility District, you will have access to information, which directly affects the operation of the District or its revenues. Each employee will hold the Proprietary Information of the District in strict confidence and will neither use the information nor disclose it to anyone, except to the extent necessary to carry out the responsibilities for the District or as specifically authorized in writing.

An employee who purposefully or inadvertently provides proprietary information will be subject to immediate dismissal.

### **General Use of District Tools, ~~and Equipment,~~ and Facilities**

The District provides tools and equipment for the use of employees in the performance of their work. Personal tools are not allowed on any District job or stored on District property without the written approval of the General Manager. Employees use of District tools, equipment or facilities for personal reasons is not permitted without the written approval of the General Manager. Infractions of this Policy are grounds for disciplinary action.

### **Petty Cash**

Petty Cash is a reimbursement fund which makes cash conveniently available for expenditure in small dollar amounts. Reimbursement from Petty Cash must have documentation which includes the date of the transaction, a brief description of the expenditures and the exact amount expended. All small dollar expenditures should be submitted to the Accounting Specialist. The Accounting Specialist will audit petty cash funds monthly. All original receipts will be attached to the monthly Petty Cash Reconciliation form with associated cost account details. The Petty Cash Reconciliation form will be submitted to the Accounting Specialist, who will process a check to replenish petty cash expenditures.

## **Procurement**

The purposes of this policy statement are to establish efficient procedures for the procurement of supplies, equipment and service to secure for the District supplies, equipment and services at the lowest possible cost commensurate with quality needed, to exercise control over purchases, to define authority for the purchasing function, to assure the quality of purchases and to encourage full and open competition on purchases. KMPUD will advertise in newspapers of general circulation in Alpine, Amador or El Dorado counties in addition to electronic media for purchasing.

### **Major Budgeted One-Time or Annual Purchases**

For all one-time purchases exceeding \$25,000 and all annual supply purchases exceeding \$25,000, the District shall advertise and purchase pursuant to the following procedures:

1. KMPUD shall advertise for sealed bids for furnishing the District with goods, merchandise, stores, subsistence, printing materials.
2. Procedures including, but not limited to, Notice Inviting Bid, Publishing, Security, and Openings shall comply with the California Government and Public Contract Code.

### **Routine, Budgeted Purchases Under \$25,000**

Purchases of supplies, services, materials, and equipment of an estimated value of less than \$25,000 may be approved by the General Manager and made in the open market in accordance with the following procedures:

1. Available Funds - The funds to make such purchases have been budgeted by the Board of Directors; or through special Board action, the funds are authorized for the general purpose of the purchase.
2. Minimum number of Quotes – Open market purchases shall, wherever possible, be based on at least three readily available vendors' posted pricing or solicited quotes and shall be purchased at the lowest price.
3. Notice Inviting Quotes – The Purchaser shall solicit prices or quotes from prospective vendors by internet research, email, mail or telephone. Quotations may be provided in any of the aforementioned methods. In either case, records shall be kept that will be open to the public for inspection for one year after the order is placed.
4. Exception to Quotes – Quotes may be dispensed with when the commodity is available from only one supplier or in an emergency when the General Manager, or their authorized representative determines that the requirements of the District will not allow sufficient time for the foregoing procedure.
5. Purchase Requests and Purchase Orders – Purchase requests and purchase orders shall be prepared for all purchases per the standard procedure.

### **Routine, Budgeted Purchases Under ~~\$1,000~~ \$2,500**

Purchases of supplies, services, materials, and equipment of an estimated value of less than ~~\$1,000~~2,500 may be approved by the Assistant General Manager, Administrative Manager, and Operations Manager in accordance with the same policy as noted above for their respective areas of control.

### **Procedures for Purchases of Non-Budgeted Items**

Purchases of supplies, materials, equipment, and services that have not been budgeted shall be presented to the Board for approval prior to proceeding with the purchase, except in emergency circumstances, in which case they shall be presented at the next Board meeting.

### **Certification Reimbursement/Educational Assistance**

#### **Certification, Recertification, and Continuing Education Requirements at Job Level**

The District recognizes that certain certifications are required in an employee's current job description. For required certifications/renewals at job level, the District, with prior written approval, will pay or reimburse certain expenses for employees. The District may:

- Pay for the cost of the initial application/renewal fee;
- Pay for the cost of the initial test;
- Pay for the employee's time to take an approved review course;
- Pay for the employee's time to take the initial test;
- Pay for the travel expenses to attend an approved review course/test including the use of a District vehicle and a hotel room if the course/test begins at 8:00 am or earlier;
- Reimburse the employee for the cost of an approved review course if the employee passes the associated test within 6 months of course completion;
- Pay for the Continuing Education Units required to maintain licensure.

To be eligible for reimbursement of the costs listed above, the employee must receive advance approval from the General Manager. Requests shall be submitted in writing. Upon passing the associated test, the employee is responsible for requesting reimbursement in writing; copies of the test results and expense receipt(s) must be submitted with the reimbursement request.

Employees who fail to pass certifications, recertifications, and/or continuing education requirements as per their Job Description shall be responsible for all costs associated with retaking certifications, recertifications, and/or continuing education along with travel expenses.

#### **Certification, Recertification, and Continuing Education Requirements Above Job Level**

The District recognizes that holding more certifications than required benefits both the employee and the District. Employees of the District are encouraged to pursue educational opportunities which are related to their present work, which will prepare them for foreseeable future opportunities within the District.

For certifications above job level, the District, with prior written approval, may pay certain expenses for employees. The District may:

- Pay for the cost of the initial application/renewal fee;
- Pay for the cost of the initial test;
- Pay for the employee's time to take the initial test;
- Pay for the Continuing Education Units required to maintain licensure.

To be eligible for reimbursement of certifications above job level, the employee must receive advance approval from the General Manager. Requests shall be submitted in writing. Upon passing the associated test, the employee is responsible for requesting reimbursement in writing; copies of the test results and expense receipt(s) must be submitted with the reimbursement request.

Employees who fail to pass certifications, recertifications, and/or continuing education requirements of this Section shall be responsible for all costs associated with retaking certifications, recertifications, and/or continuing education.

~~Some of the above expenses will be paid or reimbursed only once per certification per employee.~~

### **Certification, Recertification, and Continuing Education Outside of Job Requirements**

The District recognizes that employees may wish to obtain certifications outside of their department for cross-training purposes. Once an employee has completed all required certifications for their primary job, the District, with prior written approval, will reimburse certain expenses for employees. The District may:

- Reimburse for the cost of the initial application/renewal fee;
- Reimburse for the cost of the initial test-;
- Reimburse for the Continuing Education Units required to maintain licensure.

To be eligible for reimbursement of the costs listed above, the employee's job description must include a requirement for Operations on-call shifts and must receive advance approval from the General Manager. Requests shall be submitted in writing. Upon passing the associated test, the employee is responsible for requesting reimbursement in writing; copies of the test results and expense receipt(s) must be submitted with the reimbursement request.

**PAYROLL ADMINISTRATION**

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### **Attendance & Punctuality**

You are a member of the team. When you are unable to do your job, someone has to fill in for you or an important piece of work is not done. That is why Kirkwood Meadows Public Utility District requires your presence at your work area at the beginning of and throughout the workday, except at meal and rest breaks.

All employees must fill out a time sheet to be approved by their Supervisor and the General Manager at the end of each pay period. ~~Temporary employees must also clock in and out on a District time clock.~~

In emergency situations when you are unable to make it to work, contact your Supervisor or the General Manager as soon as possible. If your Supervisor or the General Manger are unable to be reached, contact the next Supervisor available. You must receive confirmation that the District has approved of your absence 15 minutes before the beginning of your scheduled shift if you will not be able to make it in.

If you are temporarily unable to follow your work schedule, speak with your Supervisor.

Employees shall make all reasonable and diligent efforts to report to work. It is the employees' responsibility to check highway conditions and closures before attempting to drive to work. If the highways are reported as closed on the Caltrans website, the employee must contact their Supervisor or the General Manager to obtain approval for time off. If an employee is at work and is informed that the highway is about to close, the employee should contact their Supervisor or the General Manager for approval to leave work early. Any time not worked due to highway conditions may be taken as vacation time, floating holiday, or unpaid.

The District understands that emergency conditions can arise and expect an employee to make best efforts to contact their Supervisor or the General Manager for approval of time off in any situation otherwise not covered herein.

Patterns of lateness, absences, failure to comply with a sick leave reporting requirement, or failure to obtain approvals for paid or unpaid time off may result in further disciplinary action, up to and including dismissal. Employees who fail to call or show in person and are absent without approval for three days may be considered to have abandoned your employment.

### **Work Schedules and Rest Breaks**

A new work week begins every Sunday at 12:01 a.m. The regular full-time workday is eight hours with a half-hour unpaid meal break. A "workday" is defined as the 24 hours starting at 12:01 a.m.

Employees shall report for work at their regularly established District facility or at other locations as directed by management and shall return thereto at the conclusion of the day's work and the time spent in traveling between such locations and the job site shall be considered as time worked.



If you are a non-exempt employee, you must take a ten-minute rest break during every four hours of work. Each break is considered work time and is paid for by the District. During breaks you are to stop all work and may leave your work area, but any travel time to/from your work area must occur within the ten-minute rest break. For every 5 hours of work you must take a meal break. Your meal break is unpaid time and any travel time to/from your work area must occur within the meal break.

Your Supervisor will schedule or approve your meal and rest breaks.

### **Employee Exercise Program**

Kirkwood Meadows Public Utilities District encourages exercise and a healthy lifestyle. If you would like to sign up for the District's Employee Exercise Program, speak to your supervisor. Eligible employees are allowed to take a 1-hour break. Instead of taking your morning and afternoon 10-minute breaks, you may be able to combine your 10-minute breaks with your lunch and take an extra 10 minutes off, gratis, to take an hour break to exercise. If your supervisor agrees this will fit into your schedule and the District's workload requirements, you will be given an Employee Exercise form to complete. The General Manager must also approve your request in advance. This option is not available should you not choose to exercise.

### **Time Sheets and Clocking in and Out**

All employees are required to keep an accurate record of their time on the forms provided by the District. The use of time sheets assures proper cost accounting. Your time sheet should be completed in a neat and orderly manner, so that all entries are easy to read. All time sheets must be signed before they are submitted. You must submit your signed time sheet on a bi-weekly basis to your Supervisor by the end of your final shift of the pay period. Absolutely, no later than the last Saturday of the pay period.

~~Temporary employees are required to complete a time sheet and clock in at the start of their day, out and in when they take their meal break and out at the end of the day. If you miss a punch, please meet with your Supervisor the day of the missed punch to have them correct your punch card and initial correction.~~

Tampering with, falsifying, or altering timecards or punching another employee's timecard will result in disciplinary action, up to and including discharge. Failing to record work time may also result in disciplinary action.

For payroll purposes, time is rounded to the nearest quarter of an hour.

### **Pay Periods and Pay Dates**

The Kirkwood Meadows Public Utility District pay period starts on a Sunday at 12:01 am and runs for two (2) weeks, ending on a Saturday. You will be paid every other week on Thursday for the prior two weeks worked.

If a regular payday falls on a holiday, employees will be paid the day before the holiday occurs.

A list of all pay periods and pay dates is available by contacting the Administrative Manager.

### **Compensation**

Kirkwood Meadows Public Utility District employees shall be compensated according to the Board approved Fiscal Year Budget. The Board may call for an adjustment to the Pay Schedule within the Budget assumptions by minute order or resolution.

The Pay Schedule is available for viewing on the bulletin board in the copy room of the main office at all times for employees, per Government Code Section 20636(b)(1) of the Public Employees Retirement Law.

Pay ranges are developed for each position; and are reviewed and approved periodically by the Personnel Committee and Board. Your rate of pay within these ranges are determined by the General Manager based on qualifications, extraordinary education, and or skills. When you accept a wage or salary offer for your position, the amount you accept is the sole pay commitment by the District.

Annually, all employees shall receive a performance evaluation to be placed in the employee's file, with a copy given to the employee. Employee's annual merit increase will be based on evaluation in predetermined areas of performance as well as achievement of goals from the prior review period. The General Manager shall authorize a merit increase within the pay range, however once an employee has reached the maximum pay range limit, no merit increase beyond the pay range may be authorized without Board approval. The General Manager shall recommend to the Board any necessary changes in titles, classifications, pay ranges, or salary/wages.

### **Performance Appraisal**

The purpose of the Employee Performance Appraisal is to increase communication between employees and supervisory personnel concerning the performance of employees in the accomplishment of their assigned duties and responsibilities, and the establishment of specific work-related goals and objectives.

The Performance Appraisal Report will be completed by your supervisor annually. When completing this form your supervisor will:

1. Consider your overall standards of workmanship including accuracy, neatness of work product, thoroughness of complete work and meeting established timeframes;
2. Consider your observance of rules and regulations, compliance with work instructions, time management, working efficiency, attendance and productivity;
3. Consider your ability to properly analyze and solve problems; and your ability to respond to change; performance in emergency situations and overall resourcefulness;
4. Consider your willingness to work with others towards a common goal, valuing the contributions of all team members, working as a team to complete projects, seeking input from others;

5. Consider your positive interactions with customers and fellow employees and how you demonstrate a professional image of the District.

For manager, supervisors, and foremen, the following will also be considered:

6. Your ability to lead and supervise staff, provide clear direction and feedback to employees, confront tough issues directly and promptly and motivate employees to achieve results. How you are assisting the District in accomplishing the District goals, mission and budget, and your interaction with employees and the public to promote District image and direction, leading by example.

Each category listed above will be assigned a rating of 1 to 5. Your overall rating will be weighted 70% by elements and 30% by goals to calculate your merit increase. Thus, the maximum you could receive from Elements alone is 70% of 5%, or 3.5%. The maximum you could receive from meeting all of your goals is 30% of 5% or 1.5%.

E.g., An average Elements score of 5 and completion of 50% Goals, the merit would be:  
 $70\% \times 5\% \times 100\% + 30\% \times 5\% \times 50\% = 3.5\% + 0.75\% = 4.25\%$

Merit increases range from 0% to 5% annually and require Board approval.

If you disagree with the Performance Appraisal Report provided by your supervisor, you are allowed to submit a rebuttal. Your rebuttal should elaborate on, or state concerns and disagreements with the content of the report, provide examples of why you feel you were undervalued and what you feel your value should be. The General Manager will review your rebuttal and if appropriate, change your ratings.

### **Effects of Substandard Evaluation**

Employees whose performance evaluation indicates that the employee is performing below District standards may be subject to any one or more of the following:

1. Ineligibility for further promotional consideration until the deficiency is corrected or until further consideration at the next review period.
2. Withholding of a merit or performance-based salary increase for which the employee may have been eligible, until the deficiency is corrected or until further consideration at the next review period.
3. Transfer or demotion. The General Manager may approve a transfer or demotion to a position that is more suited to the employee.
4. Termination.

Employees receiving substandard rating(s) may be re-evaluated at a subsequent time(s) to document progress in remedying deficient categories. If the employee's performance in the deficient categories is deemed by the supervisor to have improved to an acceptable level of performance, provided acceptable performance in other job responsibilities is maintained, the supervisor may recommend the implementation of a merit and/or restoration of promotional considerations, but not on a retroactive basis.

### **Overtime for Non-Exempt Employees**

Non-Exempt Employees may be required to work overtime as necessary. When necessary, overtime is mandatory not voluntary. Employees who refuse to work overtime shall be subject to corrective action, up to and including termination, depending upon the circumstance.

Only actual hours worked in a given workweek can apply in calculating overtime. The District will attempt to distribute overtime evenly and accommodate individual schedules. All overtime work must be authorized in advance by a Supervisor or the General Manager. All overtime must be recorded on the Overtime Explanation form you may obtain from your Supervisor. The Overtime Explanation form should be turned in with your time sheet each pay period to your Supervisor.

The District provides compensation for all overtime hours worked by non-exempt employees in accordance with the federal Fair Labor Standards Act (FLSA). The FLSA requires that all hours over 40 hours in a work week be paid at a rate of one and a half (1 1/2) times the employee's regular rate. The first eight (8) hours on the seventh (7) consecutive day of work in a work week will be paid at a rate of one and a half (1 1/2) times the employee's regular rate. Double time will be paid for any hours over the first 8 hours on the seventh (7) consecutive day and any hours beyond a 12-hour workday.

Paid time off for vacations, sick leave, holidays, and floating holidays shall not be treated as hours worked for purposes of determining overtime.

### **Overtime for Exemption Status Employees**

Exempt employees shall receive no overtime pay and are expected to work at least forty (40) hours per week to perform tasks as assigned to meet the needs of the District. In recognition of the requirement to perform as a professional, regardless of the time required, exempt employees will receive the benefit of having flexibility in working hours subject to the needs of the District and the General Manager's approval.

The Kirkwood Meadows Public Utility District has determined that the following positions are exempt from overtime:

General Manager;

Assistant General Manager;

Administrative Manager;

Operations Manager;

Electric/Propane Project Manager

~~Construction/Snow Removal Supervisor;~~

~~Water/Wastewater Supervisor;~~

~~Construction/Snow Removal Foreman.~~

Any questions regarding exemption status should be directed to the employee's Supervisor or Management.

## **Payroll Deductions**

The Kirkwood Meadows Public Utility District is required by state and/or federal law to withhold a portion of an employee's pay for tax or government-mandated benefit programs and other mandatory deductions from time to time. These legally required deductions include, but are not limited to, the following items:

1. Federal Income Tax;
2. State Income Tax;
3. Medicare Deduction;
4. Social Security;
5. California State Disability Insurance (SDI);
6. Court Ordered Deductions and Tax Liens;
7. CalPERS Classic or Pepra.

All deductions, whether they are legally required or voluntary, are itemized on each employee's paycheck stub.

Upon hire, each employee will complete and submit a signed Department of the Treasury form W-4 Employee's Withholding Allowance Certificate and a California Employment Development Department form DE4 Employee's Withholding Allowance Certificate. An updated W-4 or DE4 form may be submitted to the Administrative Manager

## **Direct Deposit**

The Kirkwood Meadows Public Utility District offers automatic payroll deposits for all employees. During your employee orientation you will be provided with the choice of direct deposit or an actual check. If you choose direct deposit, a Direct Deposit form must be complete and signed. If you do not wish to have direct deposit and would prefer to receive ~~an actual~~ paper paycheck, provide the Administrative Manager with your choice during your orientation.

You may begin and stop automatic payroll deposits at any time. Contact the Administrative Manager for directions.

You should carefully monitor your payroll deposit statements for the first two pay periods after the service begins. If there are any problems or questions, contact the Administrative Manager.

## **Pay Advances**

Kirkwood Meadows Public Utility District does not advance wages, including accrued vacation pay.

## **State Disability Insurance**

The State of California requires that all California workers must purchase State Disability Insurance (SDI), a short-term disability program, through their employers. You will have a payroll deduction for California Short Term Disability removed from your gross pay until your maximum contribution for the year has been reached.

If, due to illness or injury that is not work-related (work-related accidents and illnesses are covered by Workers' Compensation insurance), you are forced to miss work for a period in

excess of seven calendar days and are under a doctor's care, you may become eligible for payment from State Disability Insurance.

Your weekly disability pay is figured on your current salary. Disability pay can continue for up to 52 weeks. The District will allow the integration of available sick leave pay with your disability pay. The combined income from sick leave and disability pay will not exceed your regular salary rate.

For more information on the SDI program, please visit the EDD's website at [www.edd.ca.gov/disability](http://www.edd.ca.gov/disability).

### **Wage Garnishments**

A garnishment is a legal levy by a creditor against an employee's pay. All garnishments and other attachment orders that are required by law will be honored.

### **Discipline Policy**

The intent of this policy is to communicate the District's standards of employment conduct. Employees are urged to use good judgment at all times, and to seek supervisory advice under any doubtful situation.

As a matter of policy, the District generally seeks to resolve conduct and performance problems in the most informal and positive manner possible, such as through counseling or additional training or supervision. However, the District may determine, in its sole discretion, to use disciplinary action, up to and including termination, to resolve such problems. Towards that end, the District has established the general conditions and procedures that follow.

### **Unacceptable Conduct**

The list of unacceptable conduct cited below is intended to provide some examples of the types of conduct that may result in disciplinary action. However, this is merely illustrative; no attempt has been made here to establish a complete list. Should there arise instances of unacceptable conduct not included in the following list, the District may nonetheless determine it is necessary and appropriate to discipline in accordance with the policies and procedures contained herein.

1. Attendance
  - a. Improper or unauthorized use or abuse of paid or unpaid leave.
  - b. Excessive absenteeism and/or tardiness.
  - c. Being absent without authorization and/or unauthorized late arrival or early departure from work.
2. Behavior
  - a. Violation of any of the District's Personnel Policies and Procedures or related directives.
  - b. Failure to carry out a direct order from a superior.
  - c. Engaging in conduct that is an actual or potential conflict with the interests of the District.
  - d. Conduct that tends to discredit the employee or the District.
  - e. Conviction of a crime.

- f. Falsifying, removing or destroying District documents, including but not limited to documents related to employment, payroll or work related records or reports.
  - g. Performing outside work for personal gain during business hours or engaging in off-duty employment that adversely affects the employee's work performance for the District.
  - h. Discourteous treatment of the public or other employees, including but not limited to conduct deemed by the District to be harassing, coercing, threatening or intimidating to others.
  - i. Conduct that interferes with District operations.
  - j. Violation or neglect of work safety rules or contributing to hazardous conditions.
  - k. Unauthorized removal or use of any property of the District or that of its customers or clients.
  - l. Physical or verbal altercations.
  - m. Violation of the District's policy prohibiting harassment and discrimination.
3. Work Performance
- a. Inefficiency, incompetence or negligence in the performance of duties, including failure to perform assigned tasks or training, or failure to discharge duties in a prompt, competent and reasonable manner.
  - b. Failure to improve job performance in accordance with written or oral direction.
  - c. Failure to accept reasonable and proper assignments from an authorized supervisor.
  - d. Violation of the District's policy regarding alcohol and drugs.
  - e. Driving under the influence of alcohol or drugs while on duty; holding a suspended driver's license where job duties require driving.
  - f. Careless, negligent or improper use of District property, equipment or funds, including unauthorized removal, or use involving damage or risk of damage to property
  - g. Unauthorized release of confidential information or official records of the District.

### **Progression of Discipline**

Depending on the nature and circumstances of an incident, the District may elect to engage in progressive discipline. The types of disciplinary action that may occur are as follows, in general order of increasing formality. However, the District may determine under the particular circumstances that some or all progressive steps are not warranted, that any one or more of the below steps may be skipped, and that the employee may be properly subjected to more severe levels of discipline including termination.

1. Informal Oral Counseling.
  - a. An informal oral counseling by the supervisor to an employee, usually pointing out an unsatisfactory element of job performance, is intended to be corrective or cautionary, but is not considered formal discipline. An oral counseling informally defines the area of needed improvement, sets up goals for improvement, and informs the employee that failure to improve may result in more serious action.
2. Verbal Reprimand
  - a. A verbal reprimand by the supervisor to an employee consists of defining area(s) of needed improvement, setting up goals for improvement, informing the

employee that failure to improve may result in more serious disciplinary action. The verbal reprimand is documented in the employee's personnel file.

3. Written Reprimand
  - a. This is the second level of formal discipline. The supervisor issues the written reprimand and a copy is given to the employee, as well as to Management for placement in the employee's personnel file. The written reprimand defines the area of needed improvement, sets up a Performance Improvement Plan which includes goals and timelines for improvement and informs the employee that failure to improve may result in more serious disciplinary action, including termination.
4. Termination
  - a. When it is deemed by District management to be necessary, appropriate and in the best interests of the District, any employee may be subject to discharge from their employment.
  - b. Regular employees are subject to discharge for good cause according to, but not limited by, the provisions contained in this manual. Employees subject to discharge action shall have the right to a pre-discharge meeting with the General Manager and may thereafter file for a formal review of the matter by the as per steps 3 and 4 of the Grievance process.
  - c. The General Manager may suspend the employee without pay pending a termination action.

### **Grievance Policy and Procedures**

The Kirkwood Meadows Public Utility District has established a uniform process for resolving employee concerns and grievances using a fair and consistent process that meets all state and federal laws. Employees who use the concerns or grievance procedures may do so with the knowledge that they will be protected from prejudice, discrimination, restraints, retaliation, or reprisal of any nature.

A grievance shall be defined as a complaint regarding an alleged violation of District policy or disciplinary action consisting of suspension or termination.

Employees are expected to act in good faith in bringing forth a grievance.

#### **Procedural Steps for Resolution of Grievances**

1. Except as set forth below, if an employee believes they have a grievance, the employee shall bring the matter orally to the attention of their Supervisor/Manager no later than three (3) calendar days from the time the employee(s) became aware of the circumstances forming the basis for the grievance. The Supervisor/Manager will discuss the matter with the employee and provide a response to the employee within ten (10) calendar days of the meeting with the employee.
2. If the Step 1 process does not resolve the grievance, the grieving employee may forward the grievance, in written form on a District Grievance Form, within ten (10) calendar days of the Step 1 response, to the General Manager or their designee for consideration at Step 2. The grievance form shall include:
  - a. The name of the grievant(s);



- b. The basis for the grievance including, if applicable, the policy allegedly violated;
  - c. The remedy requested;
  - d. The dates the grievance was filed at Step 1 and filed at Step 2.
  - e. Within ten (10) calendar days of receipt of the Step 2 grievance, the General Manager shall meet with the grievant(s) to try to resolve the dispute. The General Manager shall issue a written response to the grievant(s) within ten (10) calendar days of the Step 2 meeting.
  - f. Failure of the District to respond within the timelines set forth in Steps 1 or 2 shall be construed as a denial of the grievance at that step, effective the last date for issuing a decision.
3. If the grievance is not resolved at Step 2, the grievant may, within fifteen (15) calendar days of the General Manager's written response, request, in writing, review by the Personnel Committee. At the next, regularly scheduled Personnel Committee meeting, the Personnel Committee will hear the matter. All parties to the grievance and their respective representatives may be present and submit testimony and/or evidence at the hearing before the Committee. Following the review of all evidence and testimony presented, the Committee shall deliberate the matter in closed session. As soon as practical after the hearing, the Committee shall provide a written decision on the matter to the grievant, the General Manager, and the Board.
  4. If the grievance is not resolved at Step 3, the grievant may, within fifteen (15) calendar days of the Personnel Committee's written response, request, in writing, review by the Board. At the next, regularly scheduled Board meeting, the Board will hear the matter. Following the review of all evidence and testimony presented, the Board shall deliberate the matter in closed session. As soon as practical after the hearing, the Board shall provide a written decision on the matter to the grievant, the General Manager, and the Board. The Board's decision shall be final and binding on all parties.

The General Manager may temporarily suspend the grievance process on a District-wide basis in an emergency situation.

Employment at Kirkwood Meadows Public Utility District is "at will" and may be terminated at any time by either party with or without cause and with or without prior notice.

## **EMPLOYEE BENEFITS**

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## **General Information**

This section of the handbook is intended to provide a general overview of the benefits currently available to eligible employees of the Kirkwood Meadows Public Utility District. State and Federal laws govern some of these benefits, while others are determined by the Board of Directors or the General Manager. Should there be a discrepancy between the contents of this handbook and a provision of an applicable law, benefit plan or contract, then the law, plan document or contract will prevail.

The Kirkwood Meadows Public Utility District reserves the right to change, suspend or eliminate any benefit at its sole discretion when conditions warrant following the approval of the Board of Directors or the General Manager.

The Kirkwood Meadows Public Utility District has developed a broad, comprehensive set of employee benefits programs to supplement your regular wage. We are continually investigating new opportunities to improve our present programs as organization funding and budgets permit.

## **Holidays**

Regular full-time, regular part-time and temporary/seasonal employees are eligible for five (5) eight (8) hour paid holidays per year. The five (5) holidays are New Year's Day, Memorial Day, Labor Day, Thanksgiving, and Christmas Day. If you are a non-exempt status employee and work a holiday with no alternate paid day off, you will receive holiday pay plus straight time for the hours you worked on the actual holiday. You must be available for a full schedule of work the day before and the day after a holiday to receive holiday pay unless the absence is authorized in advance.

## **Floating Holidays**

Regular full-time employees will also receive five (5) floating holidays on the first of July. Floating holiday hours are to be used in the fiscal year that they are provided. (July 1<sup>st</sup> to June 30<sup>th</sup>). Floating holiday hours do not carry over to the next fiscal year. Floating holiday time can be used starting after 90 days of employment. Upon termination of an employee's services with the District, no payment shall be made for any unused floating holiday time.

## **Sick Leave**

Sick leave is a form of insurance that all employees accumulate in order to provide a cushion for time missed due to an illness. It is intended to be used only when actually required to recover from illness or injury. Sick leave is not for "personal" absences. Time off for medical and dental appointments will be treated as sick leave. If an employee has exhausted their sick leave, they shall use any available vacation or floating holiday balances to cover said sick time in exceedance of sick leave. Only if an employee has exhausted all balances from sick leave, vacation, and floating holidays shall the General Manager consider a request of sick leave without pay. Approval of sick leave without pay in this situation shall not be unreasonably withheld. If an employee misses more than three (3) days of work due to an illness or is under a sick leave reporting plan, a doctor's note will be required upon returning to work. For extended sick leave, the District periodically may require the employee to renew the written verification. As a condition of reinstatement following an extended sick leave, the District may require the

employee to submit a medical certification from the employee's doctor or health care provider stating that the employee is able to return to work.

The Kirkwood Meadows Public Utility District does not tolerate abuse or misuse of your sick leave privilege. If a Supervisor has reason to believe that an employee is not using their sick leave appropriately by having an unusual pattern of sick leave use and excessive use of incidental sick leave, the employer may place the employee on a sick leave reporting requirement. Examples include, but are not limited to, repetitive use of sick leave on days adjacent to an employee's scheduled "weekend". Employees placed on a sick leave reporting requirement will be required to bring a doctor's note for all absences until they are released from this requirement. All sick leave rules are in accordance to Labor Code 233.

All regular full-time employees begin to accrue sick leave after sixty (60) days of employment and are eligible to use sick leave ninety (90) days after employment. Sick leave accrues on a monthly basis and is recorded on the last pay period of each month. Each employee will accrue a maximum of 8 hours of sick leave per month based on hours worked.

On the first pay date in July, any employees with a sick leave accrual balance of over 160 hours will be paid any time over 160 hours. A maximum of 256 hours of sick leave may be accrued.

All sick leave time off requests for medical or dental appointments must be requested on your Quarterly Vacation Planning Calendar and approved by your Supervisor and the General Manager. If you have a medical or dental appointment that was scheduled after the Quarterly Vacation Planning Calendar was approved, email your Supervisor to obtain approval from the General Manager for the time off. If you have an unexpected illness and cannot come into work or continue to work, you must notify your Supervisor personally within 15 minutes of the start time of your shift or before you leave. If your Supervisor/Manager is unreachable, you should contact the General Manager or any other available Manager before missing or leaving work.

Per the California Kin Care Law, an employee may use up to one half of their annual sick leave in order to attend to an illness of the employee's child, stepchild, legal ward, parent, step parent, legal guardian, spouse, registered domestic partner or a child of the employees registered domestic partner.

Part-time and temporary/seasonal employees follow the California Healthy Workplace Health Family Act of 2014 (AB 1522) and the updated rules on Senate Bill 3.

Upon termination of an employee's services with the District, they shall forfeit all accrued sick leave earned through the last day of work but did not receive.

### **Vacation Time**

Paid vacation is provided to allow you necessary time away from work each year. Kirkwood Meadows Public Utility District believes every employee needs to use the time they earn for vacation for their own wellbeing.

Regular full-time employees of Kirkwood Meadows Public Utility District accrue vacation time as follows:

<u>Years</u>	<u>Maximum Annual Accrual</u>	<u>Maximum Monthly Accrual</u>
1 – 4	10 days	6.6667 hours
5– 9	15 days	10.000 hours
10 and up	20 days	13.3333 hours

Vacation accruals are based on hours paid. You will begin to accrue vacation time after sixty (60) days of employment. You are eligible to use the vacation time accrued ninety (90) days from employment.

All vacation requests are to be made through the Quarterly Vacation Planning Calendar and are to be approved by your Supervisor and the General Manager. If you need a vacation day that is not on the Quarterly Vacation Planning Calendar, email your Supervisor to request General Manager approval. Generally, only one change per quarter shall be permitted. In order to ensure minimum staffing levels to meet member service and workload needs, requests for vacation will be granted only when staffing requirements permit and upon mutual agreement of the employee and their Supervisor.

On the first pay date in July of each year, employees will be paid any vacation time accrued balance over 160 hours.

Upon termination of an employee's services with the District, they shall be paid a lump sum for all accrued vacation earned through the last day of work but did not receive. Vacation will be paid at the employee's regular rate of pay at the time of termination.

### **Health Benefits**

The Kirkwood Meadows Public Utility District provides a health benefits insurance plan for eligible employees and their spouses, registered domestic partners, and eligible dependents. All regular, full-time employees are eligible for insurance benefits. All regular, full-time employees are required to enroll in the District's Medical insurance plan.

The District pays 100% for Medical, Dental, Vision, Employee Assistance Program ("EAP"), and AirMedCare for all eligible employees and their dependents hired before December 31, 2020.

The District pays 100% Medical for employees and 80% for dependents and 100% for Dental, Vision, EAP, and AirMedCare for all eligible employees and their dependents hired after December 31, 2020.

Detailed information on each plan offered can be obtained from the Administrative Manager.

Coverage begins the first of the month following 30 days of continuous employment.

The District reserves the right to change, suspend or eliminate any benefit at its sole discretion when conditions warrant and following the General Manager's approval and communications to employees. Employees will be notified of any changes in employee benefit programs through emails.

### **COBRA**

The Consolidated Omnibus Reconciliation Act of 1985 (COBRA) was enacted to protect employees and their eligible family members by allowing them to continue their group insurance under the employer's plan at affordable group rates.

Any employee/eligible family member who loses regular group eligibility because of a qualifying event is eligible for enrollment under COBRA. A qualifying event is defined by COBRA regulations and includes loss of coverage due to; termination of employment; reduction of hours; death of employee; employee's Medicare entitlement; divorce or legal separation; child ceasing to be eligible; bankruptcy of employer; and expiration of leave criteria.

It is the employee's or eligible family member's responsibility to inform the District within 60 days when a qualifying event takes place.

The District will inform all family members of their COBRA rights for their Medical, Dental, Vision and EAP plans. You will only be eligible to enroll as a COBRA participant in the current plans you are enrolled.

COBRA participants have the same rights under the plan as active employees. This includes rights during open enrollment periods. When an open enrollment period occurs, COBRA continues will be informed of their rights.

The employee/eligible family member must pay a full monthly premium for Dental, Vision and the Employee Assistant Plan. The employee/eligible family member must pay a 2% administrative charge to the District.

### **Retirement**

#### **California Public Employee Retirement System (CalPERS)**

The Kirkwood Meadows Public Utility District contracts with the California Public Employees Retirement System (CalPERS) to provide retirement benefits for District employees. Employees must be enrolled into CalPERS membership immediately upon the date of hire if the employee is already a CalPERS member, hired to work full time in excess of six (6) months. Part-time and temporary employees will be enrolled once they reach 1000 hours in a fiscal year or works 125 days a fiscal year.

On September 12, 2012, Governor Brown signed into law the California Public Employee's Pension Reform Act of 2012 PEPRA, which impacts the retirement benefits that the Kirkwood Meadows Public Utility District offers through CalPERS. PEPRA adopts a compulsory formula

and mandatory contributions for certain employees that are deemed to be “new members.” Pursuant to government Code Section 7522.04(f), the term “new member” as it applies to individuals employed by District, refers to the following:

- 1, An employee who enrolls in CalPERS for the first time on or after January 1, 2013 and who has no prior membership in any other California public retirement system; or
2. An employee who enrolls in CalPERS for the first time on or after January 1, 2013 and who was a member of another California public retirement system prior to January 1, 2013 but is not eligible for reciprocity pursuant to Government Code Section 7522.02© and Section 579.3 of Title 2 of the California Code of Regulations; or
- 3, An employee who established CalPERS membership prior to January 1, 2013 with a different CalPERS employer, and who is hired by the District after January 1, 2013, after a break in service of greater than six (6) months.

As a result of PEPRAs, the Kirkwood Meadows Public Utility District must have two tiers of retirement benefits the application of which depends on an employee’s status as a new member. District employees that were enrolled in CalPERS as a result of their employment with the Kirkwood Meadows Public Utility District before January 1, 2013 and CalPERS eligible employees hired on or after January 1, 2013 that are not new members, as defined above, are referred to as “Classic Members.

### **Classic Members**

The retirement benefit formula for Classic Members is 2.5% @ 55. Kirkwood Meadows Public Utility District contract with CalPERS provides for calculating final compensation based on the highest compensation for twelve (12) consecutive months of employment with the District. Kirkwood Meadows Public Utility District pays the employer portion of the costs associated with this retirement program. In addition, the District pays the employee share known as the normal member contribution on behalf of Classic Members as an employer paid member contribution (“EPMC”) pursuant to Government Code Section 20691. The District reserves the right to periodically increase, reduce, or eliminate the EPMC, as authorized by Section 20691.

### **Pepra Members**

All new regular full-time employees and any eligible employee will be enrolled as a PEPRAs Member. The retirement benefit formula for PEPRAs Members is 2% @ 62. Final compensation for purposes of calculating retirement allowance is equal to the member’s highest average compensation for thirty-six (36) consecutive months of employment with the District. Maximum compensation is established by CalPERS, as amended from time to time. In addition, the items of compensation used to determine benefits or contributions to CalPERS will be limited to those items of compensation deemed “pensionable compensation” under applicable law. PEPRAs Members are required to pay for a portion of the cost of the 2% @ 62 retirement formula. This mandatory member contribution is not a fixed amount. Rather, it will be set by CalPERS based on the following formula. The mandatory contribution will be equal to 50% of the total normal costs attributable to the 2% @ 62 benefit plan, rounded to the nearest quarter of 1 percent. The District will inform new members of the amount of the mandatory employee contribution.

## **Retiree Health Benefits**

You are eligible to continue enrollment in the District's Medical Insurance plan as a retiree if you:

- Retire from the District within 30 days of separation, and;
- Have reached a minimum age of 50 years; and
- Have 5 years' service with the District; and
- Are eligible for and enrolled in health benefits on the date of separation from the District.

Early disability retirements before age 50 are not eligible for Retiree Medical Benefits.

The following family members, who are enrolled in the District's Medical Insurance at the time of retirement from the District, are eligible to continue enrollment in the District's Medical Insurance upon retirement:

- Spouse
- Registered Domestic Partner
- Children under the age of 26
- Certified Disabled Dependent

Family members in the above categories who are not enrolled in the District's Medical Insurance at the time of retirement from the District are not eligible to enroll after the retirement date. Re-enrollment will not be permitted for a retiree or dependent who terminates from the retiree medical plan. Plan changes are not permitted at retirement or Open Enrollment. Employees should select a retiree medical plan at the Open Enrollment prior to retirement.

Survivors are eligible for continued health benefits coverage if they:

- Were enrolled dependents at the time of the retiree's death.
- Survivor benefits shall terminate upon Survivor's eligibility for Medicare, excepting Children whose Survivor benefits shall terminate upon reaching the age of 26.

Upon retiring from the Kirkwood Meadows Public Utility District and signing up for continued Medical Insurance within the specified time allowed, the District will contribute an amount equal to 50% of the retiree-only premium for the least cost plan for which the retiree is eligible. A 3% administrative fee will be charged to administer the retiree's health insurance.

Retirees hired before December 31, 2020 must enroll in Medicare A and B upon eligibility. The District shall provide a Retiree plan which will provide secondary coverage with Medicare providing primary coverage.

For retirees hired after December 31, 2020, retiree Medical benefits shall terminate upon retiree eligibility for Medicare.



### **Deferred Compensation**

The Kirkwood Meadows Public Utility District offers a payroll tax deferral plan called CalPERS Supplemental Income 457 Plan for all employees to participate. This plan is a voluntary savings program that allows you to defer any amount, subject to annual limits, from your paycheck on a pre-tax basis. In addition, your contributions and their earnings, if any, can benefit from the power of tax-deferred compounding. What this means is that you don't pay income taxes on your investments or earnings until you start to take withdrawals, usually in retirement. You may enroll in the plan at any time, as there is no waiting or enrollment period. Your contributions are made through easy payroll deductions and the plan is flexible so you may stop, increase or decrease your contributions as often as you would like.

You can obtain more information by visiting the Administrative Manager.

### **Telecommuting**

The Kirkwood Meadows Public Utility District's understands the importance of work, personal safety, and family life. Therefore, the District has implemented a telecommuting policy that will allow for the District's work to continue at all times.

Telecommuting is a cooperative and mutually beneficial arrangement between the District and the employee. Eligibility for telecommuting is based on the General Manager's discretion.

Telecommuting requires the employee to have a quiet and private workspace where the employee can spend the required hours with their full attention and dedication to the job.

Employees shall make all reasonable and diligent efforts to report to work. It is the employee's responsibility to check highway conditions and closures. If the highways are reported as closed on the Caltrans Twitter, [dot.ca.gov](https://twitter.com/caltrans), [cad.chp.ca.gov](https://www.cad.chp.ca.gov), or [quickmap.dot.ca.gov](https://www.quickmap.dot.ca.gov), the employee must contact their Supervisor or the General Manager.

Non-exempt employee may be allowed to work from home under the following circumstances:

- The road must be closed +/- 90 minutes after the employee's regular start time.
- The employee will not start working from home until 90 minutes after their regular start time.
- The General Manager must approve the work to be performed.
- The General Manager must approve the time.
- A maximum of 10% (8 hours) per pay period of telecommuting is allowed.
- The General Manager, at their sole discretion, may extend the hours allowed per pay period under extraordinary circumstances.

Exempt employees are allowed to work from home upon approval of the General Manager.

Telecommuting is a privilege that can be revoked if it's discovered that an employee is not meeting their expectations while working outside the office.

## **LEAVES OF ABSENCE**

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### **Personal Leave**

Requests for personal leave must be submitted to the General Manager in writing. All personal leaves of absence will be considered on a case by case basis typically based on factors related but not limited to staffing levels in the Department, existing or projected workload demands, the requesting employee's work record, the basis of the request, and any additional costs and /or hardship caused by the leave. Personal leaves are generally considered for personal reasons such as verifiable family or personal emergency not provided for by legally mandated leaves of absence, or to attend to medical condition not otherwise eligible or qualified under legally mandated leaves of absence. If the employee is absent because of a medical condition or procedure, they must provide a physician's certificate that they are fit for duty upon return.

While the District may endeavor to allow the employee to return to their same job, the District is not required to reserve the job of any employee who takes an authorized personal leave of absence, and such employees should not have a right or expectation to return to the same or similar job upon completion of the leave, unless otherwise required by law.

Employees will be replaced or terminated during a leave of absence for any of the following reasons:

1. Notice of intent to resign or demonstration of intentions not to return to work is given.
2. Employee fails to return to work within the time specified for the leave without having obtained approval for the extension of time off.
3. Employee fails to provide a doctor's certificate or other requested documentation to substantiate the need for, or an extension of a leave.
4. Employee fails to accept their former position upon return, or if not available, another position for which they may be reasonable qualified.
5. The employee's position no longer exists at the conclusion of their leave.

Employees who are a victim of domestic violence, sexual assault, or a violent or serious crime are eligible for leave, which is a form of a personal leave, subject to the applicable laws and regulations.

District-sponsored health benefits will terminate at the end of the month in which paid status ends. COBRA continuation of benefits will be offered at that time, at the employee's expense.

### **California Family Rights Act (CFRA), Family Medical Leave Act (FMLA), New Parent Leave Act (NPLA), and Pregnancy Disability Leave (PDL)**

Under the California Family Rights Act of 1993 (CFRA) and the federal Family Medical Leave Act of 1991, if you have more than 12 months of service and have worked at least 1,250 hours in the 12-month period before the date you want to begin your leave, and if your employer employs 50 or more employees at your worksite or within 75 miles of your worksite, you may have a right to CFRA or FMLA leave. This leave may be up to 12 workweeks in a 12-month period for the birth, adoption, or foster care placement of your child or for your own serious health condition or that of your child, parent, ~~or~~ spouse, or designated person. A designated person is "any individual related by blood or whose association with the employee is the equivalent of a family relationship". An employee may only identify one designated person per 12-month

period. Upon return, you will be reinstated to your same or comparable job notwithstanding layoffs, etc.

Under the New Parent Leave Act (NPLA), if you have more than 12 months of service and have worked at least 1,250 hours in the 12-month period before the date you want to begin your leave, and your employer employs 20 or more employees at your worksite or within 75 miles of your worksite, you may have a right to family care leave for the birth, adoption, or foster care placement of your child. The NPLA may be up to 12 workweeks in a 12-month period for the birth, adoption, or foster care placement of your child or for your own serious health condition or that of your child, parent or spouse. Upon return, you will be reinstated to your same or comparable job notwithstanding layoffs, etc.

Under the Pregnancy Disability Leave (PDL), if your employer has five (5) or more employees, you are entitled to rights and protections in the event of pregnancy, childbirth, loss of pregnancy and related physical or mental conditions. These rights and protections include the right to reasonable accommodations and the right to time off from work. It is illegal for employers to fire, refuse to hire, bar, harass, discharge, or otherwise discriminate against someone because of pregnancy, childbirth, or a related condition. (Gov. Code, § 12945; Cal. Code Regs., tit. 2, § 11035). Pregnancy Disability leave can be up to four months, depending on your period(s) of actual disability. When medically necessary, pregnancy disability leave may be taken in intermittent periods, so long as the total leave taken does not exceed four months. PDL only applies to the parent who has a disability related to the pregnancy. Upon return, you will be reinstated to your same or comparable job notwithstanding layoffs, etc.

When the need for leave is foreseeable, the employee must provide at least 30-days advance notice of the need for leave under this section, and, for any unplanned medical treatment the employee must make a reasonable effort to schedule the leave to avoid disrupting District operations. There are certain exceptions to eligibility for family care and medical leave and the District is permitted to deny a request for leave under certain circumstances. In particular, the District has a right to deny any request for family care and medical leave due to the small size of the District's work force.

For any family care and medical leave under this section, the employee must first exhaust all of their accrued sick time off. The District will continue to cover the employee's insurance(s), if the District normally pays for those benefits, during the period of time the employee is out on protected leave. At the conclusion of the protected leave, the employee will be offered COBRA continuation of coverage at the employee's expense.

The District may require written verification from the employee's doctor or health care provider or, if applicable, the doctor or health care provider of the employee's child, parent or spouse, to support the request for leave. As a condition of reinstatement following a leave under this section because of the employee's own health condition, the District may require the employee to submit a medical certification from the employee's doctor or health care provider stating that the employee is able to return to work.

If the employee fails to return from leave after the period of leave to which the employee is entitled has expired the employee's services may be terminated.

### **Jury Duty**

Kirkwood Meadows Public Utility District recognizes and supports its employees' obligations to appear for jury duty. Under California's Code of Civil Procedure, Section 215, public agency employees (defined in Section 481.200 - which includes District employees), may not be paid the fee for jurors when they receive regular compensation and benefits while performing jury service. Therefore, District employees are expected to contact their Supervisor about reporting for work whenever the court schedule permits and to turn in to the District any compensation, excluding mileage and parking reimbursement, received from the court or the party on whose behalf the employee testifies. Time off is granted with pay for up to four (4) weeks of Jury duty. Leave will be extended as required when proof of service is made to the General Manager.

Jury duty leave after four (4) weeks can be taken as vacation, floating holiday or unpaid leave. Vacation and Floating Holiday time can only be taken up to the amount accrued. In no event shall double pay to the employee result from court duty.

Employees must notify their Supervisor within 3 (three) working days upon receipt of a jury duty notice. If a deferment is deemed necessary after consulting with your Supervisor, the employee should then submit a letter to the Jury Commissioner stating the reason(s) for deferment.

### **Witness Duty**

Whenever any Kirkwood Meadows Public Utilities District employee is subject to the provisions of California Government Code Section 1230 and is served with a subpoena which compels their presence as a witness, unless they are a party or an expert witness, such employee shall be granted a leave of absence with pay per the requirements of California Government Code Section 1230.

Employees must notify their Supervisor within 3 (three) working days upon receipt of a witness duty notice.

### **Military Leave**

Military leave will be granted in accordance with applicable federal and state laws. Official military orders for training or active duty must accompany an employee's request for a leave of absence. Arrangements for leave must be made as early as possible before departure.

### **Bereavement Leave**

The Kirkwood Meadows Public Utility District grants leave of absence to employees in the event of the death of ~~an~~the employee's qualifying family member per CFRA~~current spouse, registered domestic partner, child, parent, legal guardian, mother-in-law, father-in-law, brother, sister, grandparent, or grandchild.~~ Employees are eligible for Bereavement Leave after 30 days of service.

~~Up to A three-day (3) leave, to attend to funeral services, or a five-day (5) leave, to make arrangements,~~ will be granted. Employees may choose to use vacation, sick, or floating holidays

~~to stay in paid status. Employees may take Bereavement Leave without pay if necessary. Additional time off may be granted for special circumstances with the General Manager's approval.~~

### **Voting**

Kirkwood Meadows Public Utility District encourages eligible employees to exercise their right to vote. You may take up to two hours at the beginning or end of your work schedule if you are not able to get to the polls before or after your workday. Time off can be taken as vacation, floating holiday or leave without pay.

All full-time regular employees should request time off to vote on their Quarterly Vacation Planning Calendar. If you were unable to turn in a request on your Quarterly Vacation Planning Calendar or are a part-time, or temporary employee, contact your Supervisor within two weeks of the time needed off for approval from your Supervisor and the General Manager.

**EMPLOYEE STANDARDS**

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### **Electronic Media Use Policy**

Kirkwood Meadows Public Utility District uses various forms of electronic media including, but not limited to, computers, tablets, e-mail, telephones, voicemail, Internet, and cell phones. All electronic communications devices and all information stored on them, including all software, databases, hardware, and digital files, remain the sole property of District and are intended to be used for District business. Employees may use District electronic communications devices for incidental personal use during non-working times (i.e., breaks or meal periods), provided doing so does not interfere with District business.

Electronic communication and media may not be used in any manner that would be discriminatory, harassing, or obscene, or for any other purpose that is illegal, against District policy, or not in the best interest of District. Employees who misuse electronic communications and engage in defamation, copyright or trademark infringement, misappropriation of trade secrets, discrimination, harassment, or related actions will be subject to discipline and/or immediate termination.

Employees may not install personal software on District computer systems.

All electronic information created by any employee using any means of electronic communication is the property of District and remains the property of District. Personal passwords may be used for purposes of security, but the use of a personal password does not affect the District's ownership of the electronic information. The District may override all personal passwords if necessary, for any reason.

Kirkwood Meadows Public Utility District reserves the right to access and review electronic files, messages, mail, and other digital archives, and to monitor the use of electronic communications as necessary to ensure that no misuse or violation of District policy or any law occurs. Employees shall have no expectation of privacy with respect to any information conveyed, created, stored, or placed on any of District's computer systems. Even if employees use electronic communications devices for incidental personal use, employees should not have an expectation of privacy with respect to any information stored thereon. The District reserves the right to inspect and access all information conveyed, created, stored, or placed on any District electronic device.

Employees are not permitted to access the electronic communications of other employees or third parties unless directed to do so by the General Manager.

No employee may install or use anonymous e-mail transmission programs or encryption of e-mail communications, except as specifically authorized by the General Manager.

Employees who use devices on which information may be received and/or stored, including but not have an expectation of privacy with respect to any information stored thereon. The District reserves the right to inspect and access all information placed or transmitted on any District electronic device.



### **Dress Code for Office Staff**

At the Kirkwood Meadows Public Utility District, professional image is important and is maintained, in part by the image that employees present to members, visitors, vendors and others in our business. In choosing appropriate work attire, employees should consider tastefulness, public contact, the nature of the job, and working conditions.

The District expects all employees to use good judgement and taste in matters of personal grooming and dress. Good judgement includes consideration for both District and its clients. Attire should be in keeping with the dignity of the professional office. Employees should always be neat and clean in appearance, dressed in reasonably professional attire.

Prohibited attire includes, but is not limited to, sweatpants, ripped or torn jeans, shorts, sexually suggestive or revealing clothing, clothing with words, logos or pictures that may reasonably be deemed offensive, house slippers, flip-flops, or slides. If you have any questions about what is appropriate at the District, please consult Management.

Employees who are inappropriately dressed may be sent home and directed to return to work in the proper attire. Non-exempt employees will not be compensated for the time away from work. Employees who continually violate District's dress code policy will be subject to corrective action, up to and including termination.

Allergies to fragrance or multiple chemical sensitivities can be disabilities under the Americans with Disabilities Act. Employees shall be cognizant of co-workers that may have fragrance sensitivities. Personal fragrant products (fragrances, colognes, lotions, powders, and other similar products) that are perceptible to others beyond 10-feet should not be worn by employees. Other fragrant products (scented candles, potpourri, and other similar items) are also not permitted should their scent be perceptible beyond 10-feet from their location. Any employee with a concern about scents or odors should contact their manager.

### **Dress Code for Operations Department Staff**

For Operations Department staff, appropriate working attire is required. Contractors, suppliers and customers come in contact with you and we wish to put forth an image that will make us all proud to be District employees. Employees should be as neat and clean in appearance as possible. Employees should also avoid any clothing with words, logos or pictures that may be deemed offensive.

Prohibited attire includes, but is not limited to, shorts, sweatpants, ripped or torn jeans, sexually suggestive or revealing clothing, clothing with words, logos or pictures that may reasonably be deemed offensive, house slippers, flip-flops, open-toe shoes, or slides. If you have any questions about what is appropriate at the District, please consult Management.

The cost of any District uniform that employees are required to wear shall be paid for by the District upon approval of the General Manager. Any failure of the District uniform should be reported to Management for replacement.

The following items should be provided to you by Management or your Supervisor; Winter jacket, snow pants, safety vest, gloves, eye protection, hard hat, and hearing protection. Please see the Personal Protective Footwear Policy in the next section for more details.

Employees are responsible for maintaining the safety equipment, uniforms, work clothing, and footwear issued to them in a clean presentable fashion.

Employees who are inappropriately dressed may be sent home and directed to return to work in the proper attire. Non-exempt employees will not be compensated for the time away from work. Employees who continually violate District's dress code policy will be subject to corrective action, up to and including termination.

All uniforms should be returned to Management upon termination of employment with the District. Any unreturned items will be considered purchased by the employee and must be paid for immediately upon termination. If an item is not returned and or paid for, the item will be considered stolen and the terminated employee will be reported to the law enforcement.

### **Personal Protection Footwear Policy**

The Kirkwood Meadows Public Utility District requires that all employees who are in areas where there is danger of foot injuries wear approved personal protection footwear. Failure to wear the required footwear will result in disciplinary action. Eligible employee of the Kirkwood Meadows Public Utility District will be reimbursed for personal protection footwear for a maximum amount of \$150.00 per fiscal year, from July 1<sup>st</sup> to June 30<sup>th</sup>.

### **Approved Personal Protection Footwear Requirements:**

The American Society for Testing and Materials (ASTM) requires that all protective footwear conform to the following minimum design and performance specifications:

- Impact resistance for the toe area;
- Compression resistance for the toe area;
- Metatarsal protection that reduces the chance of injury to the metatarsal bones at the top of the foot;
- Electric hazard resistance;
- Static dissipative properties to reduce hazards caused by exceedingly low footwear;
- Puncture resistance of footwear bottoms.

The Kirkwood Meadows Public Utility District requires that all work footwear meet the approved ASTM standards listed above. To meet the ASTM standard, all work footwear must be marked with the ASTM F2413-18 specification. This specification must be marked clearly and legibly on one shoe of the pair. The marking must be enclosed in a rectangular border and is usually located on the tongue or quarter lining of the shoe.

### **Employee Reimbursement Process:**

Employees will purchase personal protection footwear with the specifications listed above after receiving approval of purchase by their Manager. The employee will:

1. Provide the UPC code, cut from box the footwear came in, along with a copy of the receipt.

2. Complete the Request for Reimbursement for Personal Protection Footwear Form.
3. Submit the above to their Manager who will review the request for approval.

### **Nepotism**

The District shall not employ persons that are or will be in a “Familial relationship”. “Familial relationship” within the meaning of this policy means two employees (or an employee and a job applicant) in the relationship. spouse, domestic partner, parents, or children

However, since such relationships sometimes occur, the General Manager may waive this policy provided that:

1. Any employee of the District who has or acquires a familial relationship (as defined above) with another employee shall not have any direct or indirect administrative or operational authority over the other person unless there is no other alternative Supervisor available.
2. An employee of the District cannot use their authority or position with the District to benefit or to disadvantage another employee in a familial relationship.
3. Employees are required to notify District Management of (a) any existing familial relationships; (b) any familial relationships that are created among employees (for example, by the marriage of two employees); and (c) the potential employment by the District of a family member.
4. The District may refuse to hire a job applicant who is in a familial relationship with a current employee. District employees who marry one another during their employment may be permitted to continue to work as long as there are no conflicts.

### **Gifts**

An employee or their immediate family may not accept from, or provide to, individuals or companies doing or seeking to do business with the District, gifts, entertainment, and/or other services or benefits unless the transaction meets all of the following guidelines:

- Is customary and gives no appearance of impropriety and does not have more than a nominal value;
- Does not impose any sense of obligation on either the giver or the receiver;
- Does not result in any kind of special or favored treatment;
- Cannot be viewed as extravagant, excessive, or too frequent considering all the circumstances including the ability of the recipient to reciprocate at District expense.
- Is given and received with no effort to conceal the full facts by either the giver or receiver.

If you receive a gift, check with your Supervisor to make sure the keeping of the gift is within the District’s gift policy. The acceptance of unapproved gifts can result in disciplinary action, up to and including termination.

### **Cell Phone Use**

#### **Personal Cell Phone Use**

Despite their benefits, personal cell phones cause problems in the workplace. Employees who use their cell phones excessively may get distracted from their work, disturb colleagues by

speaking on their phones, illegally use their phones inside company vehicles or near areas where using phones is prohibited. The District expects employees to use their cell phones prudently during working hours.

The District retains the right to monitor employees for excessive or inappropriate use of their cell phones. If an employee's phone usage causes a decline in productivity or interferes with work, the District will prohibit that employee from using their cell phones while at work and will require that they be stored in the employee's vehicle during work hours. Employees may face disciplinary action up to and including termination for cell phone use violations.

### **Company Cell Phone Use**

Employees whose job duties include the routine need for a cellular phone may receive extra compensation in the form of a cellular phone allowance to cover business related use of their personally owned cellular phone and service plan. The cellular phone provider and service plan chosen by the employee must offer satisfactory signal coverage in the Kirkwood Valley.

In the interest of the safety of our employees and other drivers and to comply with California law, if your job requires that you keep your cell phone turned on while you are driving, you must use a hands-free device. Unless using a hands-free device, under no circumstances should employees place phone calls while operating a motor vehicle while driving on District business and or District time. Any citations for cell phone violations shall be the employee's responsibility.

### **Technology Usage & Protection Policy**

When using Kirkwood Meadows Public Utility District's technology resources, employees must take care to reduce risk to these resources and to the confidentiality of District's information.

Following are some examples of behavior that reduces risk:

- Always consider the confidentiality of documents and information transmitted over outside services. This involves faxing, use of e-mail, cellular calls, USB flash drives, and other technology options. Substantial damage can be done by routing documents to the wrong person or organization, exposing documents or messages to interceptions and theft, transmitting confidential information during cellular calls, etc.
- Change passwords frequently to avoid unauthorized access. Close e-mail windows when the computer is unattended.
- Always verify addresses such as e-mail and fax numbers before sending information so that it does not fall into the wrong hands.
- Be aware of the rights of others to their own copyrighted information. Do not download and pass on copyrighted materials where the copyright owner has expressly forbidden it. Do not "publish" another person's messages to a larger audience without securing their permission first.
- Remember, when you send e-mail or contribute to any public forum such as an Internet newsgroup while using District's technology resources, what you say may be interpreted as the opinion of District. Be courteous and businesslike in your communications.
- Keep in mind that all information stored on District's technology resources may someday be disclosed to outside parties in connection with an investigation or litigation. Accordingly, make sure your communications are professional in tone and content.

- Always use appropriate fax cover pages that contain all the information necessary to see that delivery is made to the proper person.
- When you receive misdirected e-mail or faxes, promptly contact the sender and inform them of the mistake and ask that they redirect their communication.

### **Alcohol, Marijuana, and a Drug Free Workplace**

The Kirkwood Meadows Public Utility District is concerned about the use of alcohol, federally or locally illegal drugs, or controlled substances as it affects the workplace. Use of these substances, whether on or off the job can detract from an employee's work performance, efficiency, safety, and health, and therefore seriously impair the employee's value to the District. In addition, the use or possession of these substances on the job constitutes a potential danger to the welfare and safety of other employees and exposes the District to the risks of property loss or damage, or injury to other persons. Furthermore, the use of prescription drugs and/or over-the-counter drugs also may affect an employee's job performance and may seriously impair the employee's value to the District.

Employees should be aware that the legalization of marijuana in California does not impact the scope of this policy. Marijuana remains an illegal drug under federal law. For that reason, usage and possession of marijuana remains a violation of policy and will be enforced to the fullest extent possible.

The following rules and standards of conduct apply to all employees either on District property or during the workday (including meals and rest periods). Behavior that violates District policy includes:

- Possession or use of an illegal or controlled substance, or being under the influence of an illegal or controlled substance while on the job or on District property;
- Driving a vehicle while under the influence of alcohol or drugs on District business; and
- Distribution, sale, or purchase of an illegal or controlled substance while on or off the job.

Violation of these rules and standards of conduct will not be tolerated. The District may also bring the matter to the attention of appropriate law enforcement authorities.

An employee's conviction on a charge of illegal sale or possession of any controlled substance while off District property will not be tolerated because such conduct, even though off duty, reflects adversely on the District. In addition, the District must keep people who sell or possess controlled substances off District premises in order to keep the controlled substances themselves off the premises.

Any employee who is using prescription or over-the-counter drugs that may impair the employee's ability to safely perform the job, or affect the safety or well-being of others, must notify a supervisor of such use immediately before starting or resuming work. The employee is not required to disclose the medical condition requiring the use of the drugs.

In order to enforce this policy, the District reserves the right to conduct searches of District property or employees and/or their personal property, and to implement other measures necessary to deter and detect abuse of this policy.

### **Drug and Alcohol Testing on Reasonable Suspicion**

If the General Manager or a supervisor has reasonable suspicion that an employee while on duty may be under the influence of or impaired by alcohol or an illegal drug, then the employee will be asked about any observed behavior or other indicator(s) and offered an opportunity to provide a reasonable explanation. If the employee cannot reasonably explain the behavior or other indicator(s) to the satisfaction of the District, then the employee shall be directed to submit to a drug and alcohol test. The employee shall proceed immediately to submit to the testing.

The drug screening shall be conducted by a drug testing clinic certified by the National Institute on Drug Abuse (NIDA) as selected by the District. The exam shall be conducted in accordance with the following: The drug screening examination shall be conducted by urinalysis, blood or hair follicles by a qualified and competent NIDA-certified laboratory. Any positive finding of an illegal drug shall be confirmed by gas chromatography/mass spectrometry or another accurate confirmation test before any report of a positive drug screening result to the District. The collection of specimens shall be done in a professional manner and in such a way as to assure a proper and documented chain of custody, including proper identification, labeling and handling of test specimens. Medical personnel shall not observe the act of urination. In connection with the drug screening examination, the employee shall be asked to list those legal drugs that they have consumed in the recent past. An employee, upon request, shall be furnished with a portion of the specimen which they may use for independent laboratory analysis, at their own expense. An employee shall be informed, at the commencement of the testing process, of the right to obtain such a sample portion. If the employee submits the results of an independent laboratory analysis, then these results shall be considered by the District prior to any final decision on discipline.

If the drug screening examination results are positive for the presence of an illegal drug or alcohol, then the drug testing clinic shall report this finding to the District. If the drug or alcohol test results are positive, then the employee shall be in violation of this policy and subject to discipline.

### **Counseling and Rehabilitation Programs**

Counseling and rehabilitation programs are available through the District Employee Assistant Program. Employees desiring such assistance should request a treatment or rehabilitation leave prior to having been found in violation of District policy. The District is not obligated, however, to continue to employ any person whose performance of essential job duties is impaired because of drug or alcohol use, nor is District obligated to re-employ any person who has participated in treatment and/or rehabilitation if that person's job performance remains impaired as a result of dependency. Additionally, employees who are given the opportunity to seek treatment and/or rehabilitation, but fail to successfully overcome their dependency or problem, will not be given a second opportunity. This policy on treatment and rehabilitation is not intended to affect the District's treatment of employees who violate the regulations described previously. Rather,

rehabilitation is an option for an employee who acknowledges a chemical dependency and voluntarily seeks treatment to end that dependency.

### **Solicitation**

Kirkwood Meadows Public Utility District does not permit employees to sell, deliver, and solicit participation, or request contributions or payments for goods or services on the premises. Such transactions must take place outside of working hours and off the business premises. All outside solicitors are prohibited from soliciting employees on District property.

### **Miscellaneous Rules of Conduct**

As an employee of Kirkwood Meadows Public Utility District, you are expected to use sound judgment and respect the rights of fellow employees to a safe, comfortable and congenial work environment. It is impossible to make a comprehensive list of all of the possible kinds of conduct, which would be considered as inappropriate. Examples of some of the general types of conduct that cannot be allowed are:

- Drinking alcohol or taking mind or behavior altering drugs;
- Appearing at work under the influence of alcohol or drugs;
- Infringing on the rights of fellow staff or customers by displaying objects, giving messages or wearing clothing that is provocative, insulting or harassing to any particular group or individual;
- Purposely giving wrong information when reporting hours worked or tasks completed
- Incompetence, inefficiency or insubordination;
- Negligent use of, willful damage to, waste of, or unauthorized use of District property, supplies, equipment or premises;
- Failure to follow workplace safety plans, instructions or directions;
- Violation of any District employment policy or other provision of this handbook;
- Any conduct or omission that adversely affects the operation of the District, the health, safety, welfare of District employees or others, or the safety of District property;
- Protecting others who break these and other policies or commit illegal acts.
- Having pPets in the workplace, District vehicles, or around District facilities (excluding housing).

Employees who act in these or other unacceptable ways will be subject to immediate dismissal.

### **Ethics**

District employees shall at all times remain aware of their status as public servants, and, should be mindful that they serve the public and its mandate as expressed through its elected Board of Directors.

As part of maintaining ethical behavior, employees are encouraged to report any acts which undermine the integrity of the District including theft, embezzlement, harassment, destruction or misuse of public property to the General Manager or the Personnel Committee of the Board.

Employees should cooperate with other employees and public officials unless prohibited from so doing by recognized confidentiality of their work.

No employee shall, without proper legal authorization, disclose confidential information concerning the property, government, or affairs of the District, nor shall they use such information to advance the financial or other private interests of the employee or others.

## **HEALTH AND SAFETY**

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## **Health & Safety**

All employees are responsible for their own safety and are expected to report any dangerous or unsafe conditions in the workplace. To help us maintain a safe workplace, everyone must be safety-conscious at all times. Report all work-related injuries or illnesses immediately to your Supervisor or to the General Manager. Employees who fail to observe safety rules and practices or wear safety equipment when required will be subject to disciplinary action.

In compliance with California law, and to promote the concept of a safe workplace, the District maintains an Injury and Illness Prevention Program. The Injury and Illness Prevention Program is available for review by employees and/or employee representatives and is available upon request to the Assistant General Manager's office.

Necessary safety equipment will be purchased by the District and used by all employees who require such equipment on the job. It is the employee's responsibility to utilize, protect and safeguard such equipment from damage. An employee who continually loses or damages equipment will be subject to disciplinary action, up to and including termination.

In compliance with Proposition 65, the District will inform employees of any known exposure to a chemical known to cause cancer or reproductive toxicity.

## **Workers Compensation**

As an employee of the Kirkwood Meadows Public Utility District, you are covered under Workers' Compensation Insurance in the event of any injury or illness occurring in the course and scope of employment. In order to protect your coverage under this program, you as the employee are responsible for immediately reporting any injuries occurring on the job or the job premises to your Supervisor. If you are unable to reach your Supervisor or employer, please contact the Nurse Injury Hotline at 1-877-518-6711. This line is available 24 hours a day. The District MPN ID # is 2387. Failure to report any accident or near-accident may delay coverage under this insurance program.

The "Notice of Compensation Carrier" is posted on the employee bulletin board. This posting notifies you of benefits, first aid procedures and emergency telephone numbers as well as the name of Kirkwood Meadows Public Utility District's insurance carrier.

When an employee is absent by reason of injury or illness arising within the course of employment with the District, and the employee is eligible for Worker's Compensation, they shall be entitled to receive temporary disability and other benefits for the duration of temporary disability.

All employees compelled to be absent due to injury or illness covered under workers' compensation benefits may elect during such absence to apply accrued sick leave on a pro-rated basis to such absence and receive sick leave compensation in an amount equal to the difference between the compensation received as regular salary and the amount received as workers' compensation disability benefits, not to exceed the amount of the employee's accrued sick leave. Any full-time regular employee may elect to use any accrued vacation leave in a similar manner after their sick leave is exhausted.

Workers Compensation Information you may need:

Nurse Injury Hotline: 877-518-6711

Group Name: Special District Risk Management Authority

Search Code: SDRMA

Cal/OSHA: 916-263-0704

MPN ID #: 2387

### **Smoking**

California Labor Code section 6404.5 prohibits smoking in all enclosed places of employment in the state unless there is a specific statutory exemption (none of the exemptions apply to District). In addition, research has repeatedly demonstrated the health hazards of the use of tobacco products, including smoking and the breathing of second-hand smoke. Therefore, in the best interest of the health and safety of employees and the general public, the smoking of tobacco products shall be banned completely within District buildings, facilities, vehicles, confined spaces, or within 20 feet of an entrance/exit to District buildings. Those who smoke are requested to do so outdoors during regularly scheduled rest or meal breaks. Extra care should be taken when working around combustible materials.

### **Fitness for Duty Exam**

~~Fitness for Duty Exams are only required for specific jobs descriptions. Employment with the District for those specific job descriptions shall be subject to the acceptable results of a pre-employment Fitness for Duty Exam. The General Manager may waive the pre-employment medical review and examination for temporary employees.~~

~~When an applicant has received a job offer contingent upon successful completion of the pre-employment medical exam, the applicant will be given a copy of the Fitness for Duty Exam section of the Employee Handbook and the appropriate form to complete for authorization to schedule the exam. If the applicant does not wish to sign the authorization form the applicant shall be disqualified from employment with the District.~~

~~If an employee is unable to maintain the established job job related physical standards and qualifications for their position, they will be required to take an additional Fitness for Duty Exam and pass to continue employment with the District.~~

~~The Fitness for Duty Exams are conducted to achieve the following objectives:~~

- ~~● To ensure that all employees are medically and physically able to perform their job duties.~~
- ~~● To ensure that every employee's health and safety is not at risk or impaired with respect to their job.~~
- ~~● To minimize the exposure to financial liability arising from medically identifiable deficiencies.~~

~~The General Manager shall authorize a licensed Medical Clinic, doctor or medical provider who shall be the sole entity to conduct the Fitness for Duty Exams under this policy. The Medical Clinic will determine whether in its judgement, the applicant is medically and physically fit to~~

~~perform the essential functions of the position applied for and can perform such functions without posing a direct threat to the health or safety of others in the workplace.~~

~~Upon receipt of the medical examination report, the General Manager will evaluate the information and determine whether the applicant is fit for duty under this policy. If the determination is disqualification, the applicant shall be notified of the appeal procedure below:~~

### **~~Appeal Process~~**

~~If an applicant is disqualified from employment for failing to satisfy the District's pre-employment Fitness for Duty policy, they may file a written request through the General Manager for a review of their disqualification. The request must be submitted to the General Manager within five working days after the applicant is notified of the disqualification. If the applicant fails to timely request a review under this subsection, then the disqualification shall be final.~~

~~After filing a timely appeal, the applicant may submit additional information regarding their medical condition, including a report by an independent licensed medical clinic, doctor, laboratory or other medical provider. The additional information must be submitted within 15 days from the date of the appeal. The information provided must be relevant to the nature and extent of the medical condition(s) that relate to the applicant's disqualification. The applicant shall pay all costs and expenses relating to any independent medical examination or report. Additional medical information provided by the applicant then will be submitted to the Medical Clinic for its review and determination whether, in light of the additional information, any change in the Medical Clinic's initial report is warranted. If the Medical Clinic, after reviewing the information, reverses the earlier report, then the applicant will be approved for the position applied for. If the Medical Clinic affirms or upholds the earlier report, then the disqualification shall be final.~~

### **~~Qualified Disability~~**

~~If the applicant is determined to be unfit for employment with the District, and if the unfitness is a result of a qualified disability under federal and/or state law, the District may investigate whether the applicant can perform the essential functions of the position with reasonable accommodation that would not impose an undue hardship on the District, or whether the applicant may be hired to work in a restricted capacity in a particular position so as to accommodate the best interests of the District and applicant.~~

### **~~Reapplication~~**

~~If an applicant is disqualified from employment for failing to satisfy the District's pre-employment medical review, they may reapply for employment for any open position with the District six months after the final determination of disqualification.~~

~~The forms and results of the Fitness for Duty Exam shall be treated confidentially, kept separate from the regular personnel files, and made available only to the General Manager, District's attorneys, and other District management employees who have a clear business reason to know the information. The forms and results will not be released to anyone else without the consent of the applicant or by court order.~~

~~This policy shall apply to all new District employees. It shall not apply to elected officials, volunteers, independent contractors and, if waived by the General Manager, temporary employees.~~

**LEAVING THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**

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### **Employee References**

The Board of Directors recognizes that the Kirkwood Meadows Public Utility District faces exposure to significant liability through the provision of letters of recommendation by District employees. The Board finds that it is, therefore, in the best interests of the District to ensure that letters of recommendation are reviewed and approved by the General Manager prior to issuance by any individuals in their capacity as District employees, or which could be reasonably interpreted as written in the individual's capacity as a District employee.

The General Manager or designee shall process all requests for references, letters of recommendation, or information about the reasons for separation regarding all District employees other than himself/herself.

### **Separation of Employment**

Employment is "at will" and may be terminated at any time by either party with or without cause and with or without prior notice.

Employees separations occur in many ways. The most common for the District are listed below:

- Resignation
- Discharged
- Layoff
- Job Abandonment

### **Resignations**

Resignations are initiated by employees. Kirkwood Meadows Public Utility District requests that employees who wish to resign provide a written notice including reasons for the resignation to their Supervisor. The General Manager may wish an opportunity to discuss the resignation with you before final action is taken.

The District requests a minimum of two (2) weeks' notice, unless because of extenuating circumstances, the General Manager agrees to a shorter notice. A resignation made without the required notice may be regarded as cause for denying the resigning employee future employment by the District. An employee's resignation and the circumstances pertinent to it shall be recorded in their personnel file.

Employees agree that during the time between notification of separation and last day of employment, they will cooperate fully with the District in all matters related to the winding up of the pending work and the orderly transfer to the other District employees.

### **Discharge**

In the event the employee shall be discharged for incompetence, neglect of business, or violation of any of the stipulations of this agreement, the employee shall not be entitled to any compensation after notice of dismissal. In the event of the termination of employment by the giving of notice by the employee, the District shall be obligated to pay the employee's salary only to the date of their leaving the employment of the District and such date shall be determined by the District.

**Layoff**

The General Manager may lay off an employee because of lack of work due to seasonal changes, or funds, or for reorganizational reasons. The order of layoff shall be determined by the General Manager on the basis of the needs of the District and with consideration of recommendations of Staff.

An employee who has given satisfactory service and who is laid off shall be eligible for preferential re-employment in their old job or in another position for which they are qualified and filled within twelve (12) months.

**Job Abandonment**

An employee who has been absent for three (3) consecutive scheduled workdays without notification to their Supervisor, will be considered to have abandoned their job and voluntarily terminated their employment without notice.

Failure to return from an approved leave of absence or vacation within the time limits established also will be considered a voluntary termination of employment without notice.

**Property Return Agreement**

It is the responsibility of any separating employee to return all property issued to them by the District. All such property that the employee may have in their possession, must be returned on or before the last day of employment. Any unreturned items will be considered purchased by the employee and must be paid for immediately upon termination. If an item is not returned and/or paid for, the item will be considered stolen and the terminated employee will be reported to law enforcement.

**Exit Interviews**

Whenever possible, exit interviews will be conducted for all separating employees. This interview allows employees to communicate their views on working at the District as well as the job requirements, operations, and training needs of the position.

**Cooperation with Investigations**

During employment and after the termination, the employee agrees to remain available to the District and its legal counsel, voluntarily upon the District's request and without the necessity of a subpoena or court order, in connection with the District's investigation, preparation, prosecution and or defense of any actual or potential legal proceeding, regulatory action or internal matter.

**Reinstatement of Employment**

It is the Kirkwood Meadows Public Utility District's policy to consider former employees for open positions. Former employees who leave the District, either voluntarily or through no fault of their own, and who make application for reemployment will be given consideration. The District will evaluate reemployment for employees terminated for cause on a case by case basis.

## **CONFIRMATION OF RECEIPT**

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**Kirkwood Meadows Public Utility District's Employee Handbook Receipt**

I have received my copy of the Kirkwood Meadows Public Utility District's Employee Handbook. I understand and agree that it is my responsibility to read and familiarize myself with and follow the policies and procedures contained in the Handbook. I understand that if I have any questions about the Handbook or its contents, I am to discuss them with my Supervisor or the General Manager.

I recognize that this Handbook supersedes and replaces any previous handbooks, and to the extent that provisions of this Handbook conflict with previously issued policies or practices, whether or not such policies and practices were contained in an employee handbook, this Handbook shall prevail.

I understand that, except for employment at-will status, any and all policies or practices can be changed at any time by the District. I understand and agree that, other than the General Manager of the District, no Manager, Supervisor or representative of the District has authority to enter into any agreement, expressed or implied, for employment other than at-will.

My signature below certifies that I understand that the foregoing agreement on at-will status is the sole and entire agreement between the District and me concerning the duration of my employment.

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# STAFF REPORT

## Annual Salary Adjustments

### Background:

Historically, salary merit increases were tied to an employee's annual performance review. Tri-annually, the District prepares a detailed salary survey with data from a broad number of public utilities similar to the District, including the attributes of proximity to large population centers, elevation, number of connections and/or customers, number of employees, and job descriptions. Management prepares the survey and reviews it with the Personnel Committee. The survey is used to develop fair market value salary ranges for each of the District positions. In reviewing the recent salary survey, a random sample of 5 of the comparable public entities revealed that 4 of those 5 have increased their employee salaries and salary ranges by 8-10% since the District survey.

The potential for the District employees being underpaid is a unique situation caused by our current inflationary period. Although the District annually increases the salary ranges by the CPI, the salary survey and associated compensation increases for those outside the ranges would not catch up with inflation until the next cycle in 2024.

The Personnel Committee met in March to discuss how the District should address employees that appear to be compensated below market, and if immediate salary changes were required. This is to be fair to District employees and reduce employee retention risk.

- Should the District accelerate an increase for current, full-time employees or wait until the salary survey review process?
  - Annually, the District could review where each employee falls in the annually adjusted range, and implement immediate increases to employees if warranted.
  - If so, should the District make the resulting salary increases effective with the next payroll or after the annual adjustment in July, which is when the June Consumer Price Index, San Francisco Area (also used for rate increases) is released?
- In future years the District will use survey data as a tool to recommend compensation increases. Should we observe another extraordinary inflationary period we can propose accelerating increases as necessary.

### Financial Impact:

- To be determined based on the Consumer Price Index, San Francisco Area.

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**CEQA:**

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

**Reviewed by Committee:**

Personnel.

**Recommendation:**

The Personnel Committee and Management recommend reviewing all positions to ensure they fall within the annually adjusted salary ranges. In future years, the prospect of high inflation rates will be considered when developing salary ranges and the range of acceptable percentage increases.

**Prepared By:**

Erik M. Christeson, P.E.

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# STAFF REPORT

## Referral Bonus

### Background:

At the December 5, 2022 Personnel Committee meeting, under Agenda Item 2, District Recruiting & Retention, the Personnel Committee recommended providing referral bonuses for **employees** [emphasis added] as follows: \$500 for full-time permanent positions and \$250 for full-time temporary positions.

In the December 5, 2022 KMPUD Newsletter, it stated, “Due to the difficulty of hiring, the District is offering any District customers **or employees** [emphasis added] a \$500 referral bonus for anyone hired in these 3 positions that is employed continuously for at least 6 months. If you know someone that may be interested in a new adventure at Kirkwood, please share this information with them and earn a reward!

At the December 9, 2022 Board meeting, President Epstein reported on both of the above. See also the December 9, 2022 adopted minutes, section 12.e.

Per the audio/video recording, at no time during the December 9, 2022 Board meeting did any Director indicate opposition to the action nor did any Director request the policy be brought forward for Board action. Additionally, per the audio/video recording of the January 13, 2023 meeting, no Director objected to adoption of the December 9, 2022 minutes reflecting said action.

At the April 3, 2023 meeting, Director Perroud stated that it was a “conflict of interest for the General Manager to pocket referral bonuses...”. President Epstein referred the question to the Personnel Committee.

### Financial Impact:

\$500 per full-time, permanent employee and \$250 per full-time, temporary employee.

### CEQA:

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

### Reviewed by Committee:

Personnel.

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**Recommendation:**

The Personnel Committee reviewed the policy and concluded that Staff implemented the policy exactly as specified by the Personnel Committee and reviewed by the Board. Furthermore, members of the Personnel Committee reviewed the exact language of the comments at the April 3 Board meeting and are concerned that the manner of expression of the comments created an unnecessary and inappropriately hostile work environment.

The Personnel Committee recommends that if the Board wants to consider a change to the referral bonus policy as currently adopted, that three options be considered:

- (1) Current Policy – All District employees and customers are eligible for the referral bonus.
- (2) District employees, except the hiring manager, and all District customers are eligible for the referral bonus.
- (3) District employees, except managers, and all District customers are eligible for the referral bonus.

**Prepared By:**

President Epstein

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															
Needs Assessment															
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.															