



AGENDA
REGULAR BOARD MEETING
Friday, August 11 – 2:00 PM
District Board Room, Community Services Building
33540 Loop Road, Kirkwood, CA 95646

BOARD MEMBERS

Robert Epstein, President

John Schroeder, Vice President
Doug Mitarotonda, Treasurer

Peter Dornbrook, Secretary
Bertrand Perroud, Assistant Secretary

IMPORTANT NOTICE REGARDING TELECONFERENCED MEETINGS:

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

HOW TO PARTICIPATE / OBSERVE THE MEETING:

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

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

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

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

HOW TO SUBMIT PUBLIC COMMENTS:

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

ACCESSIBILITY INFORMATION:

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

Distribution Date: August 4, 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 July 14, 2023 Regular Meeting Minutes
 - b) Approve Current Consent for Claims
 - c) Review Receivables/Shut Offs Report
 - d) Re-Authorize AB 361 Teleconference Meetings.
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
 - a) **Finances.** Discussion and possible action regarding the District's financials. *AM Baggett*
 - i) Overview & Budget Variances
 - ii) June Financials
 - iii) July Preliminaries
 - iv) Cash Flow
 - b) **Sun Meadows 3-4 Unit Loan Repayment.** Discussion & possible action. *AM Baggett*
 - c) **Customer Water Leak Credit.** Discussion & possible action. *GM Christeson*
 - d) **Propane/Electric Meter Shed Status.** Update. *OM Benson*
 - e) **Electricity Usage Rate Surcharge.** Discussion & possible action. *GM Christeson*
 - f) **Fiscal Year 2023/24 General Manager Goals & Objectives.** Discussion & possible action. *President Epstein*

- g) **Resolution 23-08 Declaring Results of Special Election Held on July 11, 2023, for the Kirkwood Meadows Public Utility District CFD No. 2023-1 (Fire Services).**
Discussion & possible action. *GM Christeson*

- h) **KVFD Funding Next Steps.** Discussion & possible action. *GM Christeson*

- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 11) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 12) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 13) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **GENERAL DISCUSSION** Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.
- 16) **CLOSED SESSION**
- a) Closed session regarding General Manager annual performance review.
 - i. Government Code §54597(b)

- 17) **ADJOURNMENT**
The next Regular Board Meeting is scheduled for Friday, September 8, 2023 at 2:00 PM.

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

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

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

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

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



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

SPECIAL MEETING OF THE BOARD OF DIRECTORS
Friday, July 14, 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:

Directors Perroud, Dornbrook

Board of Directors Present via Zoom:

President Epstein, Director Mitarotonda.

Board of Directors Absent:

Director Schroeder

Staff Present:

General Manager Christeson, Assistant General Manager Ansel, Operations Manager Benson, Administrative Manager Baggett.

Others Present and via Zoom:

Dane Wadle, Lance Lewis, Roy Dorling, Caroline Scott, Taryn Shawstad, Terry Woodrow, Klaus Leitenbauer, Larry Parker, Jeff Brown, Jack Longinotti, Teola Tremayne, John Reiter, Bob.

3. ANNOUNCEMENTS

General Manager Christeson

General Manager Christenson welcomed everyone to the July 14th, 2023, Board meeting and noted that if anybody would like to comment during the meeting to please use the raise your hand function.

4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR

Director Perroud would like to pull item d. Consent for Claims and item e. Receivables/Shutoff Report for itemized review.

5. COMMENTS FROM THE AUDIENCE

None

6. WRITTEN COMMENTS FROM THE PUBLIC

None

7. ADOPTION OF CONSENT CALENDAR

- a. **Approve May 23rd, 2023, Special Board Meeting Minutes**
Approve May 23rd, 2023, Special Board Meeting Minutes
- b. **Approve June 9th, 2023, Regular Board meeting Minutes.**
Approve June 9th, 2023, Regular Board Meeting Minutes.
- c. **Approve June 21, 2023, Special Board Meeting Minutes.**
Approve June 21st, 2023, Special Board Meeting Minutes.
- f. **Re-Authorize AB 361 Teleconference Meetings.**
Re-Authorize AB 361 Teleconference Meetings.

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

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

NOES: None

ABSENT: Director Schroeder.

ABSTAINING: None

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

- d. **Approve current consent for claims.**
Approve current consent for claims.
- e. **Review Receivables/Shutoffs Report.**
Review Receivables/Shutoffs Report.

After clarifying questions, Director Perroud motioned to approve Item 7.d, and 7e., Director Dornbrook seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: Director Schroeder.

ABSTAINING: None

9. ITEMS FOR BOARD ACTION

- a. **California Special District Association Legislative Update.** Dane Wadle'
Dane Wadle' Gave an overview of the special district legislative update. Discussion ensued.
- b. **Finances.** Discussion & possible action regarding the district's financials. *AM Baggett*
 - i. **Overview & Budget Variances**
Administrative Manager Baggett gave an overview of Budget Variances. Discussion Ensued.
 - ii. **May Financials**
Administrative Manager Baggett went over May Financials. Discussion ensued.
 - iii. **June Preliminaries**
Administrative Manager Baggett Went over to June Preliminaries. Discussion ensued.

iv. Cash Flow

Administrative Manager Baggett went over Cash Flow. Discussion ensued.

- c. **Annual Investment Policy 380 Review.** Annual review & possible action. *GM Christeson*

General Manager Christeson presented the annual investment policy 380 review. Discussion ensued.

Director Dornbrook motioned to approve Annual Investment Policy 380, Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: Director Schroeder.

ABSTAINING: None

- d. **Schedule of Fees & Miscellaneous Fees.** Discussion & possible action *AM Baggett*

General Manager Christeson gave an overview of schedule of Fees & Miscellaneous fees. Discussion ensued.

Director Mitarotonda made a motion to approve the Schedule of Fees & Miscellaneous Fees, Director Dornbrook seconded the motion, and it carried by the following row call vote:

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

NOES: None

ABSENT: Director Schroeder

ABSTAINING: None

- e. **KMPUD 2022 Power Source Disclosures.** Annual Review & possible action. *OM Benson*

Operations Manager Benson Presented the KMPUD 2022 Power Source Disclosures. Discussion ensued.

Director Mitarotonda made a motion to approve the KMPUD 2022 Power Source Disclosures. Director Perroud seconded, and it carried by the following roll call vote:

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

NOES: None

ABSENT: Director Schroeder

ABSTAINING: None

- f. **Employee Temporary Gas Stipend.** Discussion & possible action. *GM Christeson*

General Manager Christeson Gave overview of the Employee Temporary Gas Stipend. Discussion Ensued.

Director Dornbrook made a motion to approve the Employee Temporary Gas Stipend. Director Mitarotonda seconded, and it carried by the following roll call vote:

AYES: President Epstein, Directors Mitarotonda, Dornbrook.

NOES: Director Perroud.

ABSENT: Director Schroeder.

ABSTAINING: None

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

Operations Manager Benson gave an update on Performance reporting & Aquifer Levels. Discussion ensued.

- h. **Propane/Electric Meter Shed status.** Update. *OM Benson*

Operations Manager Benson gave an update on propane/electric meter shed status. Discussion ensued.

- i. **WWTP Repair & Rehabilitation Project – Notice of Award.** Discussion & possible action. *GM Christeson*

General Manager Christeson gave an overview of the WWTP Repair and Rehabilitation Project. Discussion ensued.

Director Dornbrook made a motion to issue the Notice of Award to KG Walters and authorize the general manager to issue the Notice to Proceed once all documents were received and approval was received from USDA RUS for the WWTP Project. Director Mitarotonda seconded, and it carried by the following roll call vote:

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

NOES: None

ABSENT: Director Schroeder

ABSTAINING: None

- j. **Propane Master Plan & Intended Scope of Project.** Discussion & possible action. *GM Christeson*

General Manager Christeson gave an overview of the Propane Master Plan scope. Discussion ensued.

Director Dornbrook made a motion to approve the Propane Master Plan intended scope of project. Director Mitarotonda seconded, and it carried by the following roll call vote:

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

NOES: None

ABSENT: Director Schroeder

ABSTAINING: None

- k. **Electric Master Plan / EV Charging.** Discussion & Possible action. *GM Christeson*

General Manager Christeson gave an overview of the Electric Master Plan / EV Charging. Discussion Ensued.

The Board was in consensus about the recommended corrections and changes to the Electric Master Plan and EV Charging. The Board asked that a supplemental scope & fee proposal be brought back regarding line / transformer losses.

- l. **Fiscal Year 2023/2024 General Manager Goals & Objectives.** Discussion & possible action.
President Epstein.

President Epstein gave an overview of the Fiscal Year 2023-2024 General Manager Goals & Objectives. Discussion ensued. Board members will provide their suggestions prior to next Board meeting for discussion.

- m. **Needs Assessment.** Discussion & possible action. *GM Christeson*

General Manager Christeson Gave an overview of the Needs Assessment. Discussion Ensued.

Director Mitarotonda made a motion to approve the needs assessment as written with the clarification that it be set to 100% of the median income on the second bullet point. Director Perroud seconded, and it carried by the following roll call vote:

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

NOES: None

ABSENT: Director Schroeder.

ABSTAINING: None

- n. **Ordinance 23-01 to Provide for Appeals of District Average Monthly Usage Calculations.**
Discussion & possible action. *GM Christeson*

General Manager Christeson gave an overview of Ordinance 23-01 to provide appeals of district Average Monthly Usage calculations. Discussion ensued.

Director Mitarotonda recommended the use of the word “distinct” and that if the appeal is approved the appeal fee would be awarded back to the applicant.

Director Mitarotonda made a motion to approve ordinance 23-01 with the recommended changes. Director Perroud seconded, and it carried by the following roll call vote:

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

NOES: None

ABSENT: Director Schroeder.

ABSTAINING: None

10. MAJOR PROJECT UPDATES

General Manager Christeson presented the update, noting there are no changes from last month.

11. GENERAL MANAGER’S REPORT

General Manager Christeson reported on:

- Cyber security

- Operations Manager Benson attending the Energy Executive Course.

12. OPERATIONS REPORT

Assistant General Manager Ansel reported on:

- Transformer issue at Sentinels West.
- The playground has been partially installed.
- Kirkwood Summer Festival.

13. STANDING COMMITTEE REPORTS

- a. Finance Committee
No further items.
- b. Operations Committee
No further items.
- c. Planning Committee
No further items.
- d. Communications Committee
Did not meet.
- e. Personnel Committee
No further items.
- f. LAFCO
Did not meet.

14. TEMPORARY ADVISORY COMMITTEE REPORTS

None

15. GENERAL DISCUSSION

Director Mitarotonda commented on creating a mechanism to replace the gas stipend.

Director Mitarotonda commented on creating a short-term plan for propane management in addition to the long-term plan for fuel switching.

Director Perroud commented on the KVFD and recommends a temporary committee.

Director Perroud asked for a report to show irrigation volumes and usage.

16. ADJOUTNMENT

There being no further business, the meeting was adjourned at 4:30 pm

(The next Special Board Meeting is scheduled for Friday, August 11th, 2023, at 2:00 PM)

Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

Brittnie Morris, Clerk of the Board

**Consent for Claims
August 11th 2023**

MacLean Trackless

\$186,395

OPERATING COSTS

\$475,366

TOTAL

\$661,761

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
ACES001	ACES WASTE SERVICES, INC									
19971	07/11/2023	2023-12	692101		AP006597	JUNE WASTE REMOVAL	0.00	11,092.73	38265	0.00
19975	07/11/2023	2023-12	692615		AP006597	SLUDGE REMOVAL	0.00	943.73	38265	0.00
								\$12,036.46		\$0.00
ACTO001	A.C. TOWING AND TRANSPORT									
19969	07/11/2023	2023-12	23-0612-1297		AP006597	BLOWER TRANSPORT	0.00	1,275.00	38266	0.00
								\$1,275.00		\$0.00
ACWA001	ACWA/JPIA									
19990	07/13/2023	2024-01	0010569		AP006602	PROPERTY INSURANCE	0.00	65,309.04	38267	0.00
20006	07/17/2023	2024-01	INV014210		AP006613	CYBER SECURITY 2023-2024	0.00	1,778.00	38267	0.00
19968	07/11/2023	2024-02	069991		AP006596	AUGUST HEALTH	0.00	42,109.65	38267	0.00
								\$109,196.69		\$0.00
AIRG001	AIRGAS USA, LLC									
19986	07/12/2023	2023-12	550065891		AP006601	CYLINDER RENTAL	0.00	310.40	38268	0.00
								\$310.40		\$0.00
ANSE001	RICK ANSEL									
19956	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	1,545.00	38254	0.00
20064	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801844	0.00
								\$1,580.00		\$0.00
AQUA002	AQUA-METRIC SALES, CO.									
20021	07/25/2023	2024-01	INV0095851	23-159	AP006619	6, 3/4 ALLY	0.00	3,032.81	38269	0.00
								\$3,032.81		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
AT&T002 AT&T										
20012	07/18/2023	2024-01			AP006617	KM BLUE/GREEN BROADBAND	0.00	1,778.97	38270	0.00
								\$1,778.97		\$0.00
BAGG001 THOMAS BAGGETT										
19957	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	20.00	38255	0.00
20073	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801834	0.00
20085	08/03/2023	2024-02			AP006650	AUGUST HOUSING CREDIT	0.00	240.00	8801834	0.00
								\$295.00		\$0.00
BAIL001 BAILEY CIVIL ENGINEERING										
19972	07/11/2023	2023-12	303		AP006597	PROPANE ENGINEERING REPORT	0.00	2,470.00	38271	0.00
								\$2,470.00		\$0.00
BART001 BARTKIEWICZ KRONICK & SHANHAN										
19989	07/12/2023	2023-12			AP006601	JUNE LEGAL FEES	0.00	1,662.50	38272	0.00
								\$1,662.50		\$0.00
BENS002 ED BENSON										
20071	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801848	0.00
								\$35.00		\$0.00
BIRG001 BARON BIRGE										
20062	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801837	0.00
20084	08/02/2023	2024-02			AP006649	AUGUST GAS CREDIT	0.00	60.00	8801837	0.00
								\$95.00		\$0.00
BOE002 CA DEPT. OF TAX & FEE ADMINISTRATION										
20039	07/28/2023	2024-01	0-035-358-995		AP006629	ENERGY TAX SURCHARGE	0.00	483.00	8801827	0.00
								\$483.00		\$0.00
								\$483.00		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
BOTW001 BANK OF THE WEST										
19999	07/14/2023	2023-12			AP006609	JUNE MASTERCARD	0.00	15,181.50	8801822	0.00
20028	07/25/2023	2024-01	2310206448		AP006619	SM34 LOAN PAYMENT	0.00	972.49	8801826	0.00
								\$16,153.99		\$0.00
BOTW001 BANK OF THE WEST										
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM										
20015	07/19/2023	2024-01	3724378		AP006618	FIRE ALARM TESTING ELEVATOR	0.00	570.00	38273	0.00
20016	07/19/2023	2024-01	3724379		AP006618	ANNUAL FIRE TESTING - CSB	0.00	137.50	38273	0.00
20017	07/19/2023	2024-01	3724380		AP006618	ANNUAL FIRE ALARM TESTING - EH	0.00	137.50	38273	0.00
								\$845.00		\$0.00
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM										
CALP002 CALPERS										
20047	07/28/2023	2024-01			AP006632	PPE 07.22.2023 UNFUNDED CALPERS	0.00	7,756.75	8801830	0.00
								\$7,756.75		\$0.00
CALP002 CALPERS										
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
20048	07/28/2023	2024-01			AP006632	PPE 07.22.2023 #1000000172401103	0.00	2,300.00	8801829	0.00
19998	07/13/2023	2024-01			AP006605	PPE 07.08.2023 #100000017232342	0.00	30,023.41	8801821	0.00
								\$32,323.41		\$0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
CAMP006 JON CAMPBELL										
20075	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801836	0.00
								\$35.00		\$0.00
CAMP006 JON CAMPBELL										
CANO001 CANON FINANCIAL SERVICES, INC.										
20027	07/25/2023	2024-01	30939176		AP006619	COPIER CONTRACT	0.00	441.14	38274	0.00
								\$441.14		\$0.00
CANO001 CANON FINANCIAL SERVICES, INC.										

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
CHRI001	ERIK CHRISTESON									
20076	08/02/2023	2024-02			AP006648	AUGUST HOUSING CREDIT	0.00	480.00	8801842	0.00
								\$480.00		\$0.00
COBA001	CoBANK									
19987	07/12/2023	2023-12			AP006601	INTEREST OWED	0.00	375.43	8801825	0.00
								\$375.43		\$0.00
CROS001	CROSS CANYON ENGINEERING, LLC									
19980	07/11/2023	2024-01	2953		AP006598	CHARGER SYSTEM ESSESSMENT	0.00	2,442.50	38275	0.00
19981	07/11/2023	2024-01	2952		AP006598	TIMBER RIDGE ELEC. PROJECT	0.00	170.00	38275	0.00
								\$2,612.50		\$0.00
DORN001	DEREK DORNBROOK									
19983	07/11/2023	2024-01		23-517	AP006598	BOOT REIMBURSEMENT	0.00	150.00	38276	0.00
20080	08/02/2023	2024-02			AP006649	AUGUST GAS CREDIT	0.00	60.00	8801840	0.00
20066	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801840	0.00
								\$245.00		\$0.00
EDD001	EDD									
20049	07/28/2023	2024-01			AP006632	PPE 07.22.2023 SDI/PIT	0.00	6,559.02	8801828	0.00
								\$6,559.02		\$0.00
EHSI001	EASY FLEET GPS, INC									
19919	07/03/2023	2023-12	1788		AP006577	MONTHLY GPS SERVICE	0.00	90.00	38277	0.00
								\$90.00		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
FARR		ATOM FARRELL								
17250	02/01/2022	2022-08			AP005490	February Cell Phone	0.00	35.00	38278	0.00
17267	02/01/2022	2022-08			AP005490	January KVFD	0.00	10.00	38278	0.00
17418	02/24/2022	2022-08			AP005535	February KVFD	0.00	140.00	38278	0.00
17449	03/04/2022	2022-09			AP005557	March Cell Phone	0.00	35.00	38278	0.00
17458	03/07/2022	2022-09			AP005560	Boot Reimbursement - Atom Farrell	0.00	150.00	38278	0.00
17645	04/13/2022	2022-09			AP005593	March KVFD	0.00	375.00	38278	0.00
17813	05/10/2022	2022-10			AP005660	April KVFD	0.00	90.00	38278	0.00
18021	06/09/2022	2022-12			AP005715	Atom Farrell - Refund	0.00	110.22	38278	0.00
FARR										
ATOM FARRELL										
								\$945.22		\$0.00
FICH001		BRANDI BENSON								
20065	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801843	0.00
20077	08/02/2023	2024-02			AP006648	AUGUST HOUSING CREDIT	0.00	480.00	8801843	0.00
FICH001										
BRANDI BENSON										
								\$515.00		\$0.00
GOME001		GEORGE GOMEZ								
19959	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	1,020.00	38256	0.00
GOME001										
GEORGE GOMEZ										
								\$1,020.00		\$0.00
GRAI001		GRAINGER								
19993	07/13/2023	2023-12	9757394748	23-508	AP006603	HAND PUMP	0.00	333.37	38279	0.00
GRAI001										
GRAINGER										
								\$333.37		\$0.00
HARR002		THOMAS HARRIS								
19960	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	10.00	38257	0.00
HARR002										
THOMAS HARRIS										
								\$10.00		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
HOME001 HOME DEPOT CREDIT SERVICES										
20008	07/18/2023	2024-01	3027550	23-528	AP006615	SUPPLIES FOR D.POSTE OFFICE	0.00	214.49	38280	0.00
20034	07/25/2023	2024-01	7236988	23-516	AP006622	TOOLS	0.00	599.46	38280	0.00
20035	07/25/2023	2024-01	7311631	23-516	AP006622	TOOLS	0.00	213.43	38280	0.00
20036	07/25/2023	2024-01	7902019	23-516	AP006622	TOOLS	0.00	267.05	38280	0.00
20037	07/25/2023	2024-01	7555749	23-516	AP006622	TOOLS	0.00	1,869.01	38280	0.00
								\$3,163.44		\$0.00
HOME001 HOME DEPOT CREDIT SERVICES										
HOST001 CHRIS HOSTNIK										
20070	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801847	0.00
								\$35.00		\$0.00
HOST001 CHRIS HOSTNIK										
INDE001 INDEPENDENT ELECTRIC SUPPLY INC.										
20010	07/18/2023	2024-01	S105967136.001	23-407	AP006617	JUNCTION 3- WAY MTG BRACKET	0.00	1,729.14	38281	0.00
								\$1,729.14		\$0.00
INDE001 INDEPENDENT ELECTRIC SUPPLY INC.										
IRS001 INTERNAL REVENUE SERVICE										
19997	07/13/2023	2024-01			AP006605	PPE 07.08.2023 PR TAX	0.00	19,878.25	8801820	0.00
20044	07/28/2023	2024-01			AP006632	PPE 07.22.2023 PR TAX	0.00	15,026.40	8801832	0.00
								\$34,904.65		\$0.00
IRS001 INTERNAL REVENUE SERVICE										
JENS001 JENSEN PRECAST										
19970	07/11/2023	2023-12	CD99202179	23-408	AP006597	RISER & LIDS	0.00	12,582.57	38282	0.00
								\$12,582.57		\$0.00
JENS001 JENSEN PRECAST										
KCA001 KIRKWOOD COMMUNITY ASSOCIATION										
20029	07/25/2023	2024-02	11237		AP006620	KCA DUES SM34 #111	0.00	78.00	38283	0.00
								\$78.00		\$0.00
KCA001 KIRKWOOD COMMUNITY ASSOCIATION										

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid</u>	<u>Chk #</u>	<u>Doc Balance</u>
KENT001	IAN KENT										
19961	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	200.00		38258	0.00
								\$200.00			\$0.00
KENT001 IAN KENT											
KHAN001	TARIK KHANJARI										
19984	07/11/2023	2024-01		23-454	AP006598	EXAM REIMBURSEMENT FEE	0.00	65.00		38284	0.00
20074	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00		8801835	0.00
								\$100.00			\$0.00
KHAN001 TARIK KHANJARI											
KLAS001	TRISTAN KLASKO										
19962	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	940.00		38259	0.00
								\$940.00			\$0.00
KLAS001 TRISTAN KLASKO											
LEA002	TERRI LEACH										
20081	08/02/2023	2024-02			AP006649	AUGUST GAS CREDIT	0.00	60.00		8801849	0.00
								\$60.00			\$0.00
LEA002 TERRI LEACH											
MCCU001	DAVID MCCULLERS										
19963	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	315.00		38260	0.00
								\$315.00			\$0.00
MCCU001 DAVID MCCULLERS											
MCGO001	TERRANCE MCGOVERN										
19964	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	720.00		38261	0.00
								\$720.00			\$0.00
MCGO001 TERRANCE MCGOVERN											
MEEK001	MEEK'S LUMBER & HARDWARE										
19974	07/11/2023	2023-12	1378109	23-514	AP006597	NEW OFFICE LUMBER IN SHOP	0.00	1,017.76		38285	0.00
								\$1,017.76			\$0.00
MEEK001 MEEK'S LUMBER & HARDWARE											

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
MORR002	BRITTNE MORRIS									
20082	08/02/2023	2024-02			AP006649	AUGUST GAS CREDIT	0.00	60.00	8801850	0.00
								\$60.00		\$0.00
MORR002 BRITTNE MORRIS										
MOSS001	MOSS ADAMS LLP									
20033	07/25/2023	2024-01	102466652		AP006621	FY 2023 AUDIT	0.00	15,750.00	38286	0.00
								\$15,750.00		\$0.00
MOSS001 MOSS ADAMS LLP										
NEFF001	STEVEN NEFF									
20072	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801839	0.00
20078	08/02/2023	2024-02			AP006649	AUGUST GAS CREDIT	0.00	60.00	8801839	0.00
								\$95.00		\$0.00
NEFF001 STEVEN NEFF										
PART001	THE PARTS HOUSE									
19973	07/11/2023	2023-12	98676	23-446	AP006597	SHOP SUPPLIES	0.00	495.19	38287	0.00
								\$495.19		\$0.00
PART001 THE PARTS HOUSE										
PATT001	SPENCER J PATTERSON									
20083	08/02/2023	2024-02			AP006649	AUGUST GAS CREDIT	0.00	60.00	8801838	0.00
20063	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801838	0.00
								\$95.00		\$0.00
PATT001 SPENCER J PATTERSON										
PCS001	PROFESSIONAL COMPUTER SYSTEMS LLC									
19991	07/13/2023	2024-01	8365		AP006602	HOSTING FEES	0.00	605.00	38288	0.00
								\$605.00		\$0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC										
PELL001	JOSEPH PELLERIN									
20067	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801841	0.00
20079	08/02/2023	2024-02			AP006649	AUGUST GAS CREDIT	0.00	60.00	8801841	0.00
								\$95.00		\$0.00
PELL001 JOSEPH PELLERIN										

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
PERR001 ANNE-FLORE DWYER										
19958	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	1,800.00	38262	0.00
								\$1,800.00		\$0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
19995	07/13/2023	2024-01			AP006605	PPE 07.08.2023 #26403	0.00	4,723.89	8801819	0.00
19996	07/13/2023	2024-01			AP006605	PPE 07.08.2023 #1765	0.00	6,365.94	8801819	0.00
20045	07/28/2023	2024-01			AP006632	PPE 07.22.2023 #26403	0.00	4,562.38	8801831	0.00
20046	07/28/2023	2024-01			AP006632	PPE 07.22.2023 #1765	0.00	6,493.90	8801831	0.00
								\$22,146.11		\$0.00
PEZZ001 PEZZONI ENGINEERING, INC										
20011	07/18/2023	2024-01	22-863-003		AP006617	VAIL BACKSIDE LINE PROJECT	0.00	370.00	38289	0.00
								\$370.00		\$0.00
POST003 DAVID POSTE										
20069	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801846	0.00
								\$35.00		\$0.00
QUAD002 QUADIANT FINANCE USA, INC.										
19985	07/11/2023	2023-12			AP006600	POSTAGE	0.00	1,625.18	38290	0.00
								\$1,625.18		\$0.00
RACK001 RACKSPACE TECHNOLOGY										
20052	08/01/2023	2023-10	B1-66585571		AP006640	REPORT SERVER	0.00	471.35	8801833	0.00
19834	06/09/2023	2023-12	B1-67776570		AP006532	REPORT SERVER	0.00	470.31	8801818	0.00
19979	07/11/2023	2024-01	B1-68366704		AP006598	REPORT SERVER	0.00	457.31	8801824	0.00
								\$1,398.97		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
REMO001	REMOTE SATELLITE SYSTEMS INT'L									
20007	07/17/2023	2024-01	00123912		AP006614	SATELLITE PHONE	0.00	69.95	38291	0.00
								\$69.95		\$0.00
RILE001	RILEY PLUMBING & HEATING LTD									
20014	07/18/2023	2024-01	26794236	24-13	AP006617	REPAIR 1D WATER HEATER	0.00	913.23	38292	0.00
								\$913.23		\$0.00
ROBE001	TIMOTHY ROBERTS									
20068	08/02/2023	2024-02			AP006647	AUGUST CELL PHONE	0.00	35.00	8801845	0.00
								\$35.00		\$0.00
ROBI001	ROBINSON METAL WORKS LLC									
20019	07/25/2023	2024-01	480548	23-24	AP006619	REPAIR OF PH GATES	0.00	4,055.00	38294	0.00
20020	07/25/2023	2024-01	480549	24-25	AP006619	REPAIR TO SNOW PLOW BLADE	0.00	1,040.00	38294	0.00
								\$5,095.00		\$0.00
SAFE001	SAFETY-KLEEN SYSTEMS, INC.									
20009	07/18/2023	2024-01	92181461-2303	24-08	AP006616	55 GAL DRUM OF WASTE OIL FILETERS	0.00	113.50	38295	0.00
								\$113.50		\$0.00
SCHR001	CRAIG SCHROEDER									
19965	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	1,870.00	38263	0.00
								\$1,870.00		\$0.00
SHEL001	SHELL ENERGY NORTH AMERICA (US), L.P.									
20005	07/17/2023	2024-01	3.2023 T+70B		AP006612	MARCH RECALC	0.00	(1,748.40)	8801823	0.00
20026	07/25/2023	2024-01	06.2023 T+9B		AP006619	JUNE PURCHASED POWER	0.00	36,058.92	8801823	0.00
								\$34,310.52		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
SIER006 SIERRA EQUIPMENT SUPPLY										
20038	07/25/2023	2024-01	1329	23-112	AP006623	MACLEAN TRACKLESS	0.00	186,394.53	38296	0.00
								\$186,394.53		\$0.00
SIER006 SIERRA EQUIPMENT SUPPLY										
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
20030	07/25/2023	2024-02	413		AP006620	SM34 #111 HOA DUES	0.00	564.00	38297	0.00
								\$564.00		\$0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
STAN001 STANTEC CONSULTING SERVICES INC.										
20031	07/25/2023	2024-01	2107015		AP006621	LOW INCOME NEEDS ASSESSMENT	0.00	3,155.50	38298	0.00
20032	07/25/2023	2024-01	2107013		AP006621	WWTP IMPORVEMENTS PROJECT	0.00	107,728.57	38298	0.00
								\$110,884.07		\$0.00
STAN001 STANTEC CONSULTING SERVICES INC.										
STAP002 STAPLES CREDIT PLAN										
19982	07/11/2023	2024-01	9982257075	23-532	AP006598	OFFICE SUPPLIES	0.00	265.90	38299	0.00
								\$265.90		\$0.00
STAP002 STAPLES CREDIT PLAN										
SUMM003 SUMMIT FIRE & SECURITY, LLC										
20000	07/17/2023	2024-01	571065812	24-07	AP006611	ANNUAL FIRE EXTINGUISHER SERVICE	0.00	401.18	38300	0.00
20001	07/17/2023	2024-01	571065808	24-07	AP006611	ANNUAL FIRE EXTINGUISHER SERVICE - EH	0.00	514.64	38300	0.00
20002	07/17/2023	2024-01	571065809	24-07	AP006611	FIRE EXTINGUISHER SERVICE - CSB	0.00	478.33	38300	0.00
20003	07/17/2023	2024-01	571065810	24-07	AP006611	FIRE EXTINGUISHER SERVICE - PH	0.00	1,781.54	38300	0.00
20004	07/17/2023	2024-01	571065811	24-07	AP006611	FIRE EXTINGUISHER SERVICE - VMS SR	0.00	595.99	38300	0.00
								\$3,771.68		\$0.00
SUMM003 SUMMIT FIRE & SECURITY, LLC										
SWRC001 STATE WATER RESOURCES CONTROL BOARD										
19967	07/10/2023	2024-01		24-02	AP006594	EXAM APPLICATION T. KHANJARI	0.00	65.00	38301	0.00
								\$65.00		\$0.00
SWRC001 STATE WATER RESOURCES CONTROL BOARD										

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
TAYL001 SCOTT TAYLOR										
19966	07/10/2023	2023-12			AP006593	JUNE KVFD	0.00	370.00	38264	0.00
								\$370.00		\$0.00
TAYL001 SCOTT TAYLOR										
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY										
19988	07/12/2023	2023-12	23060835		AP006601	23060835-001 06.29.2023	0.00	142.00	38302	0.00
19992	07/13/2023	2024-01	23070149		AP006602	23070149-001 07.06.2023	0.00	61.00	38302	0.00
20018	07/19/2023	2024-01	23070266		AP006618	23070266-001 07.11.2023	0.00	160.00	38302	0.00
20025	07/25/2023	2024-01	23070148		AP006619	23070148-001 07/06/2023	0.00	414.00	38302	0.00
								\$777.00		\$0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO										
WIRE001 WIRED SOLUTIONS										
19976	07/11/2023	2023-12	301972	22-472	AP006597	MERAKI SECURITY	0.00	6,139.91	38303	0.00
19977	07/11/2023	2023-12	301984		AP006597	IT SUPPORT	0.00	3,000.00	38303	0.00
19978	07/11/2023	2023-12	301994		AP006597	365 BUSINESS PREMIUM	0.00	566.00	38303	0.00
								\$9,705.91		\$0.00
WIRE001 WIRED SOLUTIONS										

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
ZORO001	ZORO TOOLS, INC.									
20022	07/25/2023	2024-01	INV12785008	24-17	AP006619	LOCKOUT STATION	0.00	343.77	38304	0.00
20023	07/25/2023	2024-01	INV12780544	24-16	AP006619	RAKE, RATCHETING WRENCH SET	0.00	705.84	38304	0.00
20024	07/25/2023	2024-01	INV12784941	24-16	AP006619	TURF BUILDER	0.00	98.25	38304	0.00
ZORO001 ZORO TOOLS, INC.								\$1,147.86		\$0.00
All Vendors Report Total								\$ 661,760.82		

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>PastDue61to90</u>	<u>PastDueOver90</u>	<u>TotalBal</u>	<u>Last Payment Date</u>
10364	1,136.65	633.54	1,080.61	990.07	1,825.09	5,665.96	4/25/2023
10628	346.08	26.85	0.00	0.00	0.00	372.93	7/17/2023
10684	186.04	236.94	0.00	0.00	0.00	422.98	7/3/2023
10853	1,094.49	762.50	0.00	0.00	0.00	1,856.99	5/24/2023
11105	337.96	300.18	0.00	0.00	0.00	638.14	6/21/2023
12137	271.39	259.80	0.00	0.00	0.00	531.19	6/13/2023
12771	303.18	313.81	362.11	0.00	0.00	979.10	5/18/2023
13058	10,801.80	4,525.29	0.00	0.00	0.00	15,327.09	7/31/2023
13372	350.13	334.75	522.22	546.51	741.59	2,495.20	7/18/2023
14402	298.36	259.75	0.00	0.00	0.00	558.11	7/4/2023
14493	388.26	386.43	0.00	0.00	0.00	774.69	6/21/2023
14680	786.52	638.52	916.60	1,125.46	6,326.78	9,793.88	7/28/2023
14982	456.68	393.36	0.00	0.00	0.00	850.04	6/26/2023
15065	229.69	230.52	0.00	0.00	0.00	460.21	6/29/2023
15490	474.47	453.70	212.05	0.00	0.00	1,140.22	7/31/2023
15501	484.31	357.26	0.00	0.00	0.00	841.57	6/27/2023
15592	311.27	325.77	0.00	0.00	0.00	637.04	7/3/2023
15834	435.47	72.72	0.00	0.00	0.00	508.19	8/7/2023
15932	325.21	315.91	289.36	0.00	0.00	930.48	6/12/2023
16431	4,338.61	2,406.39	0.00	0.00	0.00	6,745.00	7/31/2023
16508	486.68	509.71	91.54	0.00	0.00	1,087.93	7/12/2023
16533	439.90	369.87	92.30	0.00	0.00	902.07	7/24/2023
16742	14,875.75	10,176.24	0.00	0.00	0.00	25,051.99	7/31/2023
16800	397.42	30.26	0.00	0.00	0.00	427.68	8/7/2023
17143	5,480.33	4,254.00	0.00	0.00	0.00	9,734.33	7/31/2023
17207	0.00	0.00	265.62	0.00	0.00	265.62	7/11/2023
17210	787.79	866.02	0.00	0.00	0.00	1,653.81	6/21/2023
17676	1,689.00	1,404.16	663.98	0.00	0.00	3,757.14	7/31/2023
17705	412.91	356.57	76.56	0.00	0.00	846.04	7/31/2023
17721	605.00	575.55	403.08	0.00	0.00	1,583.63	7/31/2023
18753	904.43	864.20	1,071.91	649.38	0.00	3,489.92	8/8/2023
18775	366.07	435.64	52.45	0.00	0.00	854.16	7/17/2023
19005	1,381.42	907.28	0.00	0.00	0.00	2,288.70	6/27/2023
19150	362.40	476.05	0.00	0.00	0.00	838.45	6/21/2023
19227	251.04	261.16	318.80	309.28	114.33	1,254.61	6/8/2023
19363	264.19	23.65	0.00	0.00	0.00	287.84	8/8/2023
19550	331.67	403.17	199.21	0.00	0.00	934.05	7/18/2023
20402	539.83	588.39	0.00	0.00	0.00	1,128.22	7/17/2023
20513	336.32	297.24	282.15	0.00	0.00	915.71	5/24/2023
20637	820.40	750.48	94.09	0.00	0.00	1,664.97	7/18/2023
20659	413.55	60.43	0.00	0.00	0.00	473.98	7/18/2023
20960	277.20	249.33	31.06	0.00	0.00	557.59	7/17/2023
21450	283.89	245.52	269.32	183.84	0.00	982.57	4/24/2023
21469	228.24	20.75	0.00	0.00	0.00	248.99	8/7/2023
22511	432.66	411.40	476.02	495.42	232.85	2,048.35	8/2/2023
22571	679.29	676.29	733.36	1,061.87	0.00	3,150.81	4/14/2023
22879	469.77	354.09	355.46	821.37	0.00	2,000.69	6/28/2023
23010	418.26	358.07	385.27	407.31	32.43	1,601.34	7/31/2023
23165	244.93	69.62	0.00	0.00	0.00	314.55	7/28/2023
23178	475.92	405.29	0.00	0.00	0.00	881.21	6/13/2023
23521	461.46	400.33	36.91	0.00	0.00	898.70	6/12/2023
23543	565.61	58.12	0.00	0.00	0.00	623.73	7/25/2023
TOTALS	59,039.90	40,092.87	9,282.04	6,590.51	9,273.07	124,278.39	

Shutoffs

<u>Acct</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>TotalBal</u>	<u>Last Payment Date</u>	
10573	275.92	258.13	341.79	328.85	2,044.62	3,249.31	2/8/2023
TOTALS	275.92	258.13	341.79	328.85	2,044.62	3,249.31	

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>
MEAD002	75.00	75.00	0.00	0.00	
TOTALS	75.00	75.00	0.00	0.00	

Overview and Budget Variances

Other revenue is built up from \$450,000 of property tax allocations to electric, \$91,851.40 in connection fees across funds, sale of Meadow unit totaling \$108,447.53, \$59,120.80 for the resale of excess REC's purchased, \$126,032.11 from the auction for surplus equipment, penalties, fire assessment, and employee housing rent.

Income Statement combined:

Income YTD is better than budget by \$398,587.

Income Statement for Fire Department:

Income YTD is a negative \$311,838.

Income Statement for Water Fund:

Income YTD is better than budget by \$147,295.

Income Statement for Wastewater Fund:

Income YTD is better than the budget by \$195,049.

Income Statement for Employee Housing Fund:

Income YTD is better than the budget by \$107,978. The decision of where to apply the sale of the Meadow unit's profit has been deferred.

Income Statement for Electric Fund:

Income YTD is better than the budget by \$402,451.

Income Statement for Snow Removal Fund:

Income YTD is worse than the budget by \$63,591.

Income Statement for Propane Fund:

Income YTD is better than the budget by \$48,186.

Income Statement for Solid Waste Fund:

Income YTD is better than the budget by \$18,287.

**Kirkwood Summer Festival
2023 Recap**

Revenue	FY 15-16 2015 Actuals	FY 16-17 2016 Actuals	FY 17-18 2017 Actuals	FY 18-19 2018 Actuals	FY 19-20 2019 Actuals	FY 20-21 2020 Actuals	FY 21-22 2021 Actuals	FY 22-23 2022 Actuals	FY 23-24 2023 Actuals
Registration - Ticket Sales	\$18,593.00	\$21,802.00	\$23,431.00	\$18,677.00	\$22,310.00			\$16,535.00	\$11,410.00
Donations	\$11,311.00	\$9,335.00	\$13,190.00	\$15,165.00	\$19,285.00	\$122,124.72	\$84,691.00	\$185,966.00	\$30,356.63
Silent Auction	\$7,159.00	\$12,869.00	\$10,816.00	\$10,990.00	\$10,026.00	\$20,689.00		\$20,261.00	\$0.00
TOTAL	\$37,063.00	\$44,006.00	\$47,437.00	\$44,832.00	\$51,621.00	\$142,813.72	\$105,661.00	\$222,762.00	\$41,766.63

Expenses

Tents	\$431.00	\$514.05		\$319.99					
Alpine County Food Permit	\$68.00	\$68.00	\$68.00	\$68.00	\$68.00				
Alpine County Special Event Permit								\$175.00	\$175.00
ABC Permit	\$50.00	\$50.00	\$200.00	\$50.00	\$50.00		\$100.00	\$50.00	
Credit Card Fees	\$192.00	\$338.11	\$428.84	\$568.09	\$655.01				\$691.42
BBQ Glasses & Mugs	\$1,862.53	\$1,820.64	\$2,254.09	\$1,683.08	\$1,422.90			\$2,342.66	
Conference Calls	\$45.00	\$54.19	\$36.56	\$17.18	\$11.68				
Sand Bags	\$24.00	\$52.72							
Band	\$450.00	\$450.00	\$500.00	\$200.00	\$350.00			\$300.00	\$400.00
Face Painter	\$180.00	\$195.00	\$180.00	\$180.00	\$520.00				
Web Site / Eventspot	\$65.00	\$240.00							
Banners	\$100.00	\$64.26							
Wrist Bands	\$48.89	\$47.58	\$47.31	\$45.17					
Merchandise - Bags, Koozies, T-shirts, Salsa			\$2,042.90						
Misc Supplies	\$802.00	\$875.27	\$843.07	\$627.81	\$290.44		\$108.68	\$399.18	\$321.01
Propane	\$35.00								
KMPUD Summer Festival Payroll Assigned to G&A				\$22,831.55	\$21,877.82	\$5,755.90	\$7,817.02	\$9,733.77	\$6,597.46
KMPUD Summer Festival Payroll G&A Allocation (8.3%)				\$1,826.52	\$1,815.86	\$477.74	\$648.81	\$807.90	\$547.59
KMPUD Summer Festival Payroll Donated to KVFD				(\$21,005.03)	(\$20,061.96)	(\$5,278.16)	(\$7,168.21)	(\$8,925.87)	(\$7,145.05)
Bidding for Good Fees		\$188.56	\$103.18			\$1,201.70	\$928.95	\$1,334.70	
Camelot Party Tables & Stage	\$1,422.00	\$1,422.00	\$1,495.90	\$1,495.90	\$1,518.40				
Kirkwood Lodging	\$956.00	\$1,251.47	\$1,199.68	\$1,279.96					
TOTAL EXPENSES	\$6,731.42	\$7,631.85	\$9,399.53	\$10,188.23	\$8,518.15	\$2,157.18	\$2,435.26	\$6,217.34	\$1,587.43

NET BBQ REVENUE	\$30,331.58	\$36,374.15	\$38,037.47	\$34,643.77	\$43,102.85	\$140,656.54	\$103,225.74	\$216,544.66	\$40,179.20
-----------------	-------------	-------------	-------------	-------------	-------------	--------------	--------------	--------------	-------------

Attendance

Adults (21 year +)	250	500	546	419	491	Virtual	Virtual	350	
Adults (15 year +)									372
Young Adults (15-20 years)	11	51	29	16	17			100	
Children (5-14 years)									73
Children (under 15)	32	11	59	50	78				
Children (under 5 years)									15
Volunteers	40	44	46	23	46			20	18
Wineries	18	18	18	11	12				0
KMR Staff	4	4	4	8	7				16
TOTAL	355	628	702	527	651	0	0	470	494

Balance Sheet - Consolidated

June 30, 2023

	<u>Actual</u> <u>June, 2023</u>	<u>Budget</u> <u>June, 2023</u>	<u>Variance</u>
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	3,022,899.34	2,392,412.00	630,487.34
Total KVFD Reserve	150,327.79	131,300.00	19,027.79
Total Restricted	567,371.49	633,771.00	(66,399.51)
Total Capital Reserve	491,179.36	546,684.00	(55,504.64)
Total COP Reserve Fund	60,563.04	117,000.00	(56,436.96)
Total Current Assets - Funds	4,292,341.02	3,821,167.00	471,174.02
Current Assets - Other			
Total Accounts Receivable, net	714,207.49	748,384.00	(34,176.51)
Total Materials & Supplies	493,237.35	195,000.00	298,237.35
Total Prepaid Expenses	155,856.94	107,000.00	48,856.94
Total Current Assets - Other	1,363,301.78	1,050,384.00	312,917.78
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	43,920,088.00	(456,587.47)
Total Construction in Progress	612,558.03	488,525.00	124,033.03
Total Less: Accumulated Depreciation	(31,476,660.17)	(31,497,454.00)	20,793.83
Total Capital Assets	58,060,874.57	58,585,513.00	(524,638.43)
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	3,476,960.88	3,225,240.00	251,720.88
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,476,960.88	3,225,240.00	251,720.88
Deferred Outflows			
Total Deferred Outflows	470,383.98	562,138.00	(91,754.02)
Total Deferred Outflows	470,383.98	562,138.00	(91,754.02)
Total Assets	67,193,478.25	66,682,304.00	511,174.25
Total Assets and Deferred Outflows	67,663,862.23	67,244,442.00	419,420.23
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	72,223.62	240,682.00	(168,458.38)
Total Accrued Interest Payable	11,899.97	0.00	11,899.97
Total Customer Deposits	14,146.28	0.00	14,146.28
Total Current Portion of Long-Term Debt	10.17	0.00	10.17
Total Other Current Liabilities	557,399.77	802,050.00	(244,650.23)
Total Current Liabilities	655,679.81	1,042,732.00	(387,052.19)
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	50,218,206.32	50,218,216.00	(9.68)
Total Installment Loans	973,812.74	897,384.00	76,428.74
Total Unearned Revenues	(6,080.54)	0.00	(6,080.54)
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	53,504,633.52	54,007,084.00	(502,450.48)
Deferred Inflows			
Total Deferred Inflows	865,324.99	519,933.00	345,391.99

Balance Sheet - Consolidated

June 30, 2023

	Actual	Budget	Variance
	<u>June, 2023</u>	<u>June, 2023</u>	
Total Deferred Inflows	865,324.99	519,933.00	345,391.99
Total Liabilities	54,160,313.33	55,049,816.00	(889,502.67)
Total Liabilities and Deferred Inflows	55,025,638.32	55,569,749.00	(544,110.68)
<u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	12,637,187.31	11,674,693.00	962,494.31
Total Net Assets	12,637,187.31	11,674,693.00	962,494.31
Total Equity	12,637,187.31	11,674,693.00	962,494.31
Total Liabilities, Deferred Inflows, and Equity	67,662,825.63	67,244,442.00	418,383.63

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

June 30, 2023

			Actual	Budget	
			<u>June, 2023</u>	<u>June, 2023</u>	<u>Variance</u>
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	(679,773.72)	2,392,412.00	(3,072,185.72)
02	0	13180	0.00	0.00	0.00
10	0	13180	125,493.52	0.00	125,493.52
20	0	13180	400,921.31	0.00	400,921.31
40	0	13180	174,431.12	0.00	174,431.12
50	0	13180	2,722,963.13	0.00	2,722,963.13
60	0	13180	12,029.34	0.00	12,029.34
70	0	13180	135,913.40	0.00	135,913.40
80	0	13180	341,469.98	0.00	341,469.98
90	0	13180	61,907.05	0.00	61,907.05
13180		Cash - BOTW Revenue Account	3,295,355.13	2,392,412.00	902,943.13
		Total Operating	3,295,355.13	2,392,412.00	902,943.13
		Total Current Assets - Funds	3,295,355.13	2,392,412.00	902,943.13
		Total Assets	3,295,355.13	2,392,412.00	902,943.13
		Total Assets and Deferred Outflows	3,295,355.13	2,392,412.00	902,943.13
		Total Liabilities, Deferred Inflows, and Equity	0.00	0.00	0.00

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

Budget Income Statement - Combined

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year	Budget	Variance	Variance	This Year	Budget	Variance	Variance
	June	June	Dollar	Percent	YTD	YTD	Dollar	Percent
Commercial	97,130.71	70,362.00	26,768.71	38.04%	2,646,351.06	2,058,892.00	587,459.06	28.53%
Commercial Base Rates	221,406.23	230,191.00	(8,784.77)	-3.82%	2,819,666.68	2,762,292.00	57,374.68	2.08%
Residential	65,079.41	89,437.00	(24,357.59)	-27.23%	2,004,983.21	1,902,444.00	102,539.21	5.39%
Residential Base Rates	149,018.86	146,084.00	2,934.86	2.01%	1,786,760.72	1,753,008.00	33,752.72	1.93%
KMPUD Internal Usage	70,443.55	54,565.00	15,878.55	29.10%	782,572.09	764,859.00	17,713.09	2.32%
Meter Charges	7,515.19	7,619.00	(103.81)	-1.36%	89,583.98	91,428.00	(1,844.02)	-2.02%
Property Taxes	71,611.00	71,611.00	0.00	0.00%	859,332.00	859,332.00	0.00	0.00%
Other	21,272.14	14,640.00	6,632.14	45.30%	928,817.63	874,580.00	54,237.63	6.20%
Operating Revenues	703,477.09	684,509.00	18,968.09	2.77%	11,918,067.37	11,066,835.00	851,232.37	7.69%
Cost of Goods Sold	27,013.09	49,783.00	(22,769.91)	-45.74%	2,519,588.02	1,760,220.00	759,368.02	43.14%
Salaries and Wages	127,236.09	117,277.00	9,959.09	8.49%	1,533,654.91	1,521,907.00	11,747.91	0.77%
Payroll Taxes & EE Benefits	56,075.21	64,976.00	(8,900.79)	-13.70%	830,109.62	859,965.00	(29,855.38)	-3.47%
Operations & Maintenance	131,338.98	76,310.00	55,028.98	72.11%	1,117,230.10	1,026,830.00	90,400.10	8.80%
Contract Services	4,253.70	5,150.00	(896.30)	-17.40%	142,135.79	138,600.00	3,535.79	2.55%
Operating Expenses	69,813.96	43,284.00	26,529.96	61.29%	570,378.76	559,217.00	11,161.76	2.00%
G & A Allocations	0.00	30.00	(30.00)	-100.00%	450,000.00	(397.00)	450,397.00	113,450.13%
Internal Allocations	40,226.75	37,401.00	2,825.75	7.56%	499,634.83	517,805.00	(18,170.17)	-3.51%
Board of Directors	8,193.94	8,707.00	(513.06)	-5.89%	101,991.60	104,484.00	(2,492.40)	-2.39%
Depreciation	177,219.52	183,442.00	(6,222.48)	-3.39%	2,130,260.26	2,204,604.00	(74,343.74)	-3.37%
Operating Expenses	641,371.24	586,360.00	55,011.24	9.38%	9,894,983.89	8,693,235.00	1,201,748.89	13.82%
Total Operating	62,105.85	98,149.00	(36,043.15)	-36.72%	2,023,083.48	2,373,600.00	(350,516.52)	-14.77%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	240.58	0.00	240.58	na	6,839.81	0.00	6,839.81	na
Other	37.50	0.00	37.50	na	727,041.81	0.00	727,041.81	na
Non-Operating Revenues	278.08	0.00	278.08	na	733,881.62	0.00	733,881.62	na
Interest Expense	153,525.82	129,557.00	23,968.82	18.50%	1,619,909.96	1,629,832.00	(9,922.04)	-0.61%
Amortization	35,758.34	36,200.00	(441.66)	-1.22%	429,100.06	434,400.00	(5,299.94)	-1.22%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	189,284.16	165,757.00	23,527.16	14.19%	2,049,010.02	2,064,232.00	(15,221.98)	-0.74%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(189,006.08)	(165,757.00)	(23,249.08)	-14.03%	(1,315,128.40)	(2,064,232.00)	749,103.60	36.29%
	(126,900.23)	(67,608.00)	(59,292.23)	-87.70%	707,955.08	309,368.00	398,587.08	128.84%

Budget Income Statement - General Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
1 - General & Admin								
Property Taxes	71,611.00	71,611.00	0.00	0.00%	859,332.00	859,332.00	0.00	0.00%
Other	953.15	0.00	953.15	na	12,202.35	0.00	12,202.35	na
Operating Revenues	72,564.15	71,611.00	953.15	1.33%	871,534.35	859,332.00	12,202.35	1.42%
Salaries and Wages	59,808.02	50,612.00	9,196.02	18.17%	622,878.29	614,619.00	8,259.29	1.34%
Payroll Taxes & EE Benefits	40,260.95	41,008.00	(747.05)	-1.82%	523,461.16	494,941.00	28,520.16	5.76%
Operations & Maintenance	14,090.27	4,900.00	9,190.27	187.56%	97,232.00	58,800.00	38,432.00	65.36%
Contract Services	700.00	1,000.00	(300.00)	-30.00%	86,846.12	77,500.00	9,346.12	12.06%
Operating Expenses	55,686.08	36,454.00	19,232.08	52.76%	449,620.66	447,857.00	1,763.66	0.39%
G & A Allocations	(177,786.12)	(142,653.00)	(35,133.12)	24.63%	(1,430,820.44)	(1,811,494.00)	380,673.56	-21.01%
Internal Allocations	0.00	0.00	0.00	na	13,300.00	13,300.00	0.00	0.00%
Board of Directors	8,193.94	8,707.00	(513.06)	-5.89%	101,991.60	104,484.00	(2,492.40)	-2.39%
Operating Expenses	953.14	28.00	925.14	3,304.07%	464,509.39	7.00	464,502.39	,635,748.43%
Total Operating	71,611.01	71,583.00	28.01	0.04%	407,024.96	859,325.00	(452,300.04)	-52.63%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	71,611.01	71,583.00	28.01	0.04%	407,024.96	859,325.00	(452,300.04)	-52.63%

Budget Income Statement - General Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
2 - Fire Department								
Other	5,248.07	5,600.00	(351.93)	-6.28%	71,854.83	67,200.00	4,654.83	6.93%
Operating Revenues	5,248.07	5,600.00	(351.93)	-6.28%	71,854.83	67,200.00	4,654.83	6.93%
Salaries and Wages	0.00	150.00	(150.00)	-100.00%	82.52	1,800.00	(1,717.48)	-95.42%
Payroll Taxes & EE Benefits	0.00	82.00	(82.00)	-100.00%	119.64	1,032.00	(912.36)	-88.41%
Operations & Maintenance	9,208.66	12,220.00	(3,011.34)	-24.64%	170,349.70	146,640.00	23,709.70	16.17%
Contract Services	350.00	0.00	350.00	na	4,786.25	0.00	4,786.25	na
Operating Expenses	409.00	910.00	(501.00)	-55.05%	5,421.64	10,920.00	(5,498.36)	-50.35%
G & A Allocations	14,756.25	11,843.00	2,913.25	24.60%	156,108.07	150,358.00	5,750.07	3.82%
Internal Allocations	0.00	0.00	0.00	na	22.29	0.00	22.29	na
Depreciation	4,185.64	4,500.00	(314.36)	-6.99%	49,804.84	54,000.00	(4,195.16)	-7.77%
Operating Expenses	28,909.55	29,705.00	(795.45)	-2.68%	386,694.95	364,750.00	21,944.95	6.02%
Total Operating	(23,661.48)	(24,105.00)	443.52	-1.84%	(314,840.12)	(297,550.00)	(17,290.12)	5.81%
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
Total Non-Operating	0.00	0.00	0.00	na	3,002.58	0.00	3,002.58	na
NET INCOME (LOSS)	(23,661.48)	(24,105.00)	443.52	-1.84%	(311,837.54)	(297,550.00)	(14,287.54)	4.80%

Budget Income Statement - General Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
3 - Parks & Recreation								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	40.01	538.00	(497.99)	-92.56%	1,884.85	3,040.00	(1,155.15)	-38.00%
Payroll Taxes & EE Benefits	56.57	290.00	(233.43)	-80.49%	1,253.45	1,896.00	(642.55)	-33.89%
Operations & Maintenance	0.00	200.00	(200.00)	-100.00%	0.00	1,100.00	(1,100.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,777.86	1,427.00	350.86	24.59%	18,808.22	18,095.00	713.22	3.94%
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	3,780.00	(3,780.00)	-100.00%
Operating Expenses	1,874.44	2,770.00	(895.56)	-32.33%	21,949.21	27,911.00	(5,961.79)	-21.36%
Total Operating	(1,874.44)	(2,770.00)	895.56	-32.33%	(21,949.21)	(27,911.00)	5,961.79	-21.36%
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
Total Non-Operating	0.00	0.00	0.00	na	32.00	0.00	32.00	na
NET INCOME (LOSS)	(1,874.44)	(2,770.00)	895.56	-32.33%	(21,917.21)	(27,911.00)	5,993.79	-21.47%

Budget Income Statement - Water Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	4,200.07	4,170.00	30.07	0.72%	103,396.84	85,672.00	17,724.84	20.69%
Commercial Base Rates	13,881.72	16,634.00	(2,752.28)	-16.55%	181,823.04	199,608.00	(17,784.96)	-8.91%
Residential	2,445.26	5,724.00	(3,278.74)	-57.28%	94,844.55	108,885.00	(14,040.45)	-12.89%
Residential Base Rates	24,014.71	23,722.00	292.71	1.23%	287,825.00	284,664.00	3,161.00	1.11%
KMPUD Internal Usage	60.41	0.00	60.41	na	557.29	0.00	557.29	na
Meter Charges	3,485.29	3,498.00	(12.71)	-0.36%	41,206.02	41,976.00	(769.98)	-1.83%
Other	2,236.20	500.00	1,736.20	347.24%	17,037.16	6,000.00	11,037.16	183.95%
Operating Revenues	50,323.66	54,248.00	(3,924.34)	-7.23%	726,689.90	726,805.00	(115.10)	-0.02%
Salaries and Wages	10,442.78	10,403.00	39.78	0.38%	109,385.25	107,678.00	1,707.25	1.59%
Payroll Taxes & EE Benefits	3,773.09	5,617.00	(1,843.91)	-32.83%	47,457.36	61,575.00	(14,117.64)	-22.93%
Operations & Maintenance	3,729.13	1,450.00	2,279.13	157.18%	47,572.15	26,400.00	21,172.15	80.20%
Contract Services	726.00	1,600.00	(874.00)	-54.63%	18,825.09	19,200.00	(374.91)	-1.95%
Operating Expenses	9,348.80	1,400.00	7,948.80	567.77%	18,143.20	16,800.00	1,343.20	8.00%
G & A Allocations	31,112.57	24,969.00	6,143.57	24.60%	329,143.58	317,015.00	12,128.58	3.83%
Internal Allocations	2,723.20	7,993.00	(5,269.80)	-65.93%	31,823.93	107,747.00	(75,923.07)	-70.46%
Depreciation	8,557.58	9,000.00	(442.42)	-4.92%	103,721.49	108,000.00	(4,278.51)	-3.96%
Operating Expenses	70,413.15	62,432.00	7,981.15	12.78%	706,072.05	764,415.00	(58,342.95)	-7.63%
Total Operating	(20,089.49)	(8,184.00)	(11,905.49)	145.47%	20,617.85	(37,610.00)	58,227.85	-154.82%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	30.33	0.00	30.33	na	376.42	0.00	376.42	na
Other	0.00	0.00	0.00	na	83,650.90	0.00	83,650.90	na
Non-Operating Revenues	30.33	0.00	30.33	na	84,027.32	0.00	84,027.32	na
Interest Expense	1,027.44	859.00	168.44	19.61%	6,226.04	10,308.00	(4,081.96)	-39.60%
Amortization	(79.82)	0.00	(79.82)	na	(957.84)	0.00	(957.84)	na
Non-Operating Expenses	947.62	859.00	88.62	10.32%	5,268.20	10,308.00	(5,039.80)	-48.89%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(917.29)	(859.00)	(58.29)	6.79%	78,759.12	(10,308.00)	89,067.12	-864.06%
NET INCOME (LOSS)	(21,006.78)	(9,043.00)	(11,963.78)	132.30%	99,376.97	(47,918.00)	147,294.97	-307.39%

Budget Income Statement - Waste Water Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	15,278.31	11,071.00	4,207.31	38.00%	389,444.54	339,842.00	49,602.54	14.60%
Commercial Base Rates	25,138.69	30,124.00	(4,985.31)	-16.55%	449,146.96	361,488.00	87,658.96	24.25%
Residential	6,660.71	13,531.00	(6,870.29)	-50.77%	263,633.51	280,552.00	(16,918.49)	-6.03%
Residential Base Rates	39,939.97	39,451.00	488.97	1.24%	478,459.11	473,412.00	5,047.11	1.07%
KMPUD Internal Usage	125.55	0.00	125.55	na	1,022.07	0.00	1,022.07	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	1,472.00	625.00	847.00	135.52%	10,919.23	7,500.00	3,419.23	45.59%
Operating Revenues	88,615.23	94,802.00	(6,186.77)	-6.53%	1,592,625.42	1,462,794.00	129,831.42	8.88%
Salaries and Wages	15,097.88	17,626.00	(2,528.12)	-14.34%	143,692.32	185,731.00	(42,038.68)	-22.63%
Payroll Taxes & EE Benefits	6,024.69	10,018.00	(3,993.31)	-39.86%	80,762.88	112,482.00	(31,719.12)	-28.20%
Operations & Maintenance	22,605.49	14,650.00	7,955.49	54.30%	161,967.14	175,800.00	(13,832.86)	-7.87%
Contract Services	2,215.20	2,050.00	165.20	8.06%	19,606.08	35,900.00	(16,293.92)	-45.39%
Operating Expenses	7,311.53	2,600.00	4,711.53	181.21%	31,318.91	31,200.00	118.91	0.38%
G & A Allocations	31,112.57	24,969.00	6,143.57	24.60%	329,143.58	317,015.00	12,128.58	3.83%
Internal Allocations	36,808.34	27,443.00	9,365.34	34.13%	437,266.40	366,176.00	71,090.40	19.41%
Depreciation	24,286.46	25,700.00	(1,413.54)	-5.50%	294,196.48	311,700.00	(17,503.52)	-5.62%
Operating Expenses	145,462.16	125,056.00	20,406.16	16.32%	1,497,953.79	1,536,004.00	(38,050.21)	-2.48%
Total Operating	(56,846.93)	(30,254.00)	(26,592.93)	87.90%	94,671.63	(73,210.00)	167,881.63	-229.32%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	44.48	0.00	44.48	na	552.09	0.00	552.09	na
Other	0.00	0.00	0.00	na	14,710.00	0.00	14,710.00	na
Non-Operating Revenues	44.48	0.00	44.48	na	15,262.09	0.00	15,262.09	na
Interest Expense	1,862.26	1,880.00	(17.74)	-0.94%	12,038.45	22,561.00	(10,522.55)	-46.64%
Amortization	(115.24)	0.00	(115.24)	na	(1,382.88)	0.00	(1,382.88)	na
Non-Operating Expenses	1,747.02	1,880.00	(132.98)	-7.07%	10,655.57	22,561.00	(11,905.43)	-52.77%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(1,702.54)	(1,880.00)	177.46	-9.44%	4,606.52	(22,561.00)	27,167.52	-120.42%
NET INCOME (LOSS)	(58,549.47)	(32,134.00)	(26,415.47)	82.20%	99,278.15	(95,771.00)	195,049.15	-203.66%

Budget Income Statement - Employee Housing Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	5,620.00	4,880.00	740.00	15.16%	64,057.00	78,680.00	(14,623.00)	-18.59%
Operating Revenues	5,620.00	4,880.00	740.00	15.16%	64,057.00	78,680.00	(14,623.00)	-18.59%
Salaries and Wages	968.11	392.00	576.11	146.97%	6,283.09	3,528.00	2,755.09	78.09%
Payroll Taxes & EE Benefits	400.90	211.00	189.90	90.00%	3,411.83	2,064.00	1,347.83	65.30%
Operations & Maintenance	1,599.43	2,500.00	(900.57)	-36.02%	29,224.77	30,000.00	(775.23)	-2.58%
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	416.89	1,066.00	(649.11)	-60.89%	9,231.11	14,161.00	(4,929.89)	-34.81%
Depreciation	4,120.55	4,900.00	(779.45)	-15.91%	51,147.77	58,800.00	(7,652.23)	-13.01%
Operating Expenses	7,505.88	9,069.00	(1,563.12)	-17.24%	99,298.57	108,553.00	(9,254.43)	-8.53%
Total Operating	(1,885.88)	(4,189.00)	2,303.12	-54.98%	(35,241.57)	(29,873.00)	(5,368.57)	17.97%
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	619.31	1,200.00	(580.69)	-48.39%	9,500.97	14,400.00	(4,899.03)	-34.02%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	619.31	1,200.00	(580.69)	-48.39%	9,500.97	14,400.00	(4,899.03)	-34.02%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(619.31)	(1,200.00)	580.69	-48.39%	98,946.56	(14,400.00)	113,346.56	-787.13%
NET INCOME (LOSS)	(2,505.19)	(5,389.00)	2,883.81	-53.51%	63,704.99	(44,273.00)	107,977.99	-243.89%

Budget Income Statement - Electricity Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	52,441.57	32,195.00	20,246.57	62.89%	1,031,507.11	766,593.00	264,914.11	34.56%
Commercial Base Rates	180,627.68	181,633.00	(1,005.32)	-0.55%	2,167,556.23	2,179,596.00	(12,039.77)	-0.55%
Residential	23,246.46	23,975.00	(728.54)	-3.04%	471,301.49	454,479.00	16,822.49	3.70%
Residential Base Rates	82,300.33	80,255.00	2,045.33	2.55%	987,348.46	963,060.00	24,288.46	2.52%
KMPUD Internal Usage	65,728.13	53,288.00	12,440.13	23.35%	698,756.64	708,030.00	(9,273.36)	-1.31%
Meter Charges	2,468.13	2,511.00	(42.87)	-1.71%	29,629.23	30,132.00	(502.77)	-1.67%
Other	1,280.51	1,000.00	280.51	28.05%	33,834.08	12,000.00	21,834.08	181.95%
Operating Revenues	408,092.81	374,857.00	33,235.81	8.87%	5,419,933.24	5,113,890.00	306,043.24	5.98%
Cost of Goods Sold	137.96	25,786.00	(25,648.04)	-99.46%	1,224,371.73	837,994.00	386,377.73	46.11%
Salaries and Wages	24,958.72	23,203.00	1,755.72	7.57%	231,624.94	270,300.00	(38,675.06)	-14.31%
Payroll Taxes & EE Benefits	(16.34)	0.00	(16.34)	na	223.66	661.00	(437.34)	-66.16%
Operations & Maintenance	43,402.86	21,800.00	21,602.86	99.10%	342,429.22	276,600.00	65,829.22	23.80%
Contract Services	0.00	500.00	(500.00)	-100.00%	1,720.75	6,000.00	(4,279.25)	-71.32%
Operating Expenses	(2,941.45)	1,200.00	(4,141.45)	-345.12%	13,896.84	14,400.00	(503.16)	-3.49%
G & A Allocations	36,623.94	29,393.00	7,230.94	24.60%	387,449.02	372,764.00	14,685.02	3.94%
Internal Allocations	0.00	0.00	0.00	na	1,326.71	1,540.00	(213.29)	-13.85%
Depreciation	125,658.58	126,000.00	(341.42)	-0.27%	1,507,188.81	1,512,000.00	(4,811.19)	-0.32%
Operating Expenses	227,824.27	227,882.00	(57.73)	-0.03%	3,710,231.68	3,292,259.00	417,972.68	12.70%
Total Operating	180,268.54	146,975.00	33,293.54	22.65%	1,709,701.56	1,821,631.00	(111,929.44)	-6.14%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	84.91	0.00	84.91	na	4,927.07	0.00	4,927.07	na
Other	37.50	0.00	37.50	na	515,897.80	0.00	515,897.80	na
Non-Operating Revenues	122.41	0.00	122.41	na	520,824.87	0.00	520,824.87	na
Interest Expense	147,369.23	124,636.00	22,733.23	18.24%	1,577,714.53	1,570,780.00	6,934.53	0.44%
Amortization	36,159.20	36,200.00	(40.80)	-0.11%	433,910.38	434,400.00	(489.62)	-0.11%
Non-Operating Expenses	183,528.43	160,836.00	22,692.43	14.11%	2,011,624.91	2,005,180.00	6,444.91	0.32%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(183,406.02)	(160,836.00)	(22,570.02)	14.03%	(1,490,800.04)	(2,005,180.00)	514,379.96	-25.65%
NET INCOME (LOSS)	(3,137.48)	(13,861.00)	10,723.52	-77.36%	218,901.52	(183,549.00)	402,450.52	-219.26%

Budget Income Statement - Cable TV Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	3,333.24	935.00	2,398.24	256.50%	13,398.24	11,000.00	2,398.24	21.80%
Operating Revenues	3,333.24	935.00	2,398.24	256.50%	13,398.24	11,000.00	2,398.24	21.80%
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	1,800.00	(1,800.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	888.93	714.00	174.93	24.50%	9,404.10	9,063.00	341.10	3.76%
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%	331.80	540.00	(208.20)	-38.56%
Operating Expenses	916.58	909.00	7.58	0.83%	9,911.15	11,403.00	(1,491.85)	-13.08%
Total Operating	2,416.66	26.00	2,390.66	9,194.85%	3,487.09	(403.00)	3,890.09	-965.28%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	2,416.66	26.00	2,390.66	9,194.85%	3,487.09	(403.00)	3,890.09	-965.28%

Budget Income Statement - Snow Removal Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	0.00	0.00	0.00	na	21,000.00	21,000.00	0.00	0.00%
Other	0.00	0.00	0.00	na	695,311.03	679,000.00	16,311.03	2.40%
Operating Revenues	0.00	0.00	0.00	na	716,311.03	700,000.00	16,311.03	2.33%
Salaries and Wages	5,965.70	3,176.00	2,789.70	87.84%	275,884.26	202,263.00	73,621.26	36.40%
Payroll Taxes & EE Benefits	1,314.30	1,715.00	(400.70)	-23.36%	94,624.64	109,641.00	(15,016.36)	-13.70%
Operations & Maintenance	5,924.07	1,900.00	4,024.07	211.79%	75,372.69	56,500.00	18,872.69	33.40%
Contract Services	262.50	0.00	262.50	na	1,371.25	0.00	1,371.25	na
Operating Expenses	0.00	50.00	(50.00)	-100.00%	51,673.18	30,000.00	21,673.18	72.24%
G & A Allocations	20,089.83	16,123.00	3,966.83	24.60%	212,532.70	204,701.00	7,831.70	3.83%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	30.36	1,200.00	(1,169.64)	-97.47%
Depreciation	4,693.93	6,982.00	(2,288.07)	-32.77%	56,802.02	83,784.00	(26,981.98)	-32.20%
Operating Expenses	38,250.33	30,046.00	8,204.33	27.31%	768,291.10	688,089.00	80,202.10	11.66%
Total Operating	(38,250.33)	(30,046.00)	(8,204.33)	27.31%	(51,980.07)	11,911.00	(63,891.07)	-536.40%
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
Total Non-Operating	0.00	0.00	0.00	na	300.00	0.00	300.00	na
NET INCOME (LOSS)	(38,250.33)	(30,046.00)	(8,204.33)	27.31%	(51,680.07)	11,911.00	(63,591.07)	-533.89%

Budget Income Statement - Propane Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	25,000.06	20,426.00	4,574.06	22.39%	1,098,380.59	836,785.00	261,595.59	31.26%
Commercial Base Rates	1,758.14	1,800.00	(41.86)	-2.33%	21,140.45	21,600.00	(459.55)	-2.13%
Residential	6,191.42	21,277.00	(15,085.58)	-70.90%	856,963.80	759,368.00	97,595.80	12.85%
Residential Base Rates	2,763.85	2,656.00	107.85	4.06%	33,128.15	31,872.00	1,256.15	3.94%
KMPUD Internal Usage	4,529.46	1,277.00	3,252.46	254.70%	61,236.09	35,829.00	25,407.09	70.91%
Meter Charges	1,561.77	1,610.00	(48.23)	-3.00%	18,748.73	19,320.00	(571.27)	-2.96%
Other	934.09	1,000.00	(65.91)	-6.59%	8,178.69	12,000.00	(3,821.31)	-31.84%
Operating Revenues	42,738.79	50,046.00	(7,307.21)	-14.60%	2,097,776.50	1,716,774.00	381,002.50	22.19%
Cost of Goods Sold	26,875.13	23,997.00	2,878.13	11.99%	1,295,216.29	922,226.00	372,990.29	40.44%
Salaries and Wages	7,220.23	10,225.00	(3,004.77)	-29.39%	106,370.54	121,524.00	(15,153.46)	-12.47%
Payroll Taxes & EE Benefits	3,413.87	5,521.00	(2,107.13)	-38.17%	66,798.10	69,176.00	(2,377.90)	-3.44%
Operations & Maintenance	19,309.93	1,440.00	17,869.93	1,240.97%	30,256.61	48,990.00	(18,733.39)	-38.24%
Contract Services	0.00	0.00	0.00	na	8,812.75	0.00	8,812.75	na
Operating Expenses	0.00	670.00	(670.00)	-100.00%	300.00	8,040.00	(7,740.00)	-96.27%
G & A Allocations	33,957.15	27,252.00	6,705.15	24.60%	359,236.70	345,997.00	13,239.70	3.83%
Internal Allocations	278.32	799.00	(520.68)	-65.17%	5,078.72	12,141.00	(7,062.28)	-58.17%
Depreciation	5,247.26	6,000.00	(752.74)	-12.55%	62,648.35	72,000.00	(9,351.65)	-12.99%
Operating Expenses	96,301.89	75,904.00	20,397.89	26.87%	1,934,718.06	1,600,094.00	334,624.06	20.91%
Total Operating	(53,563.10)	(25,858.00)	(27,705.10)	107.14%	163,058.44	116,680.00	46,378.44	39.75%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	80.86	0.00	80.86	na	984.23	0.00	984.23	na
Other	0.00	0.00	0.00	na	1,001.00	0.00	1,001.00	na
Non-Operating Revenues	80.86	0.00	80.86	na	1,985.23	0.00	1,985.23	na
Interest Expense	2,647.58	982.00	1,665.58	169.61%	14,429.97	11,783.00	2,646.97	22.46%
Amortization	(205.80)	0.00	(205.80)	na	(2,469.60)	0.00	(2,469.60)	na
Non-Operating Expenses	2,441.78	982.00	1,459.78	148.65%	11,960.37	11,783.00	177.37	1.51%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(2,360.92)	(982.00)	(1,378.92)	140.42%	(9,975.14)	(11,783.00)	1,807.86	-15.34%
NET INCOME (LOSS)	(55,924.02)	(26,840.00)	(29,084.02)	108.36%	153,083.30	104,897.00	48,186.30	45.94%

Budget Income Statement - Solid Waste Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	210.70	2,500.00	(2,289.30)	-91.57%	23,621.98	30,000.00	(6,378.02)	-21.26%
Residential	26,535.56	24,930.00	1,605.56	6.44%	318,239.86	299,160.00	19,079.86	6.38%
Other	194.88	100.00	94.88	94.88%	1,993.39	1,200.00	793.39	66.12%
Operating Revenues	26,941.14	27,530.00	(588.86)	-2.14%	343,855.23	330,360.00	13,495.23	4.09%
Salaries and Wages	2,734.64	952.00	1,782.64	187.25%	35,476.04	11,424.00	24,052.04	210.54%
Payroll Taxes & EE Benefits	673.23	514.00	159.23	30.98%	11,524.89	6,497.00	5,027.89	77.39%
Operations & Maintenance	11,469.14	15,100.00	(3,630.86)	-24.05%	162,825.82	204,200.00	(41,374.18)	-20.26%
Contract Services	0.00	0.00	0.00	na	167.50	0.00	167.50	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	7,467.02	5,993.00	1,474.02	24.60%	78,994.47	76,089.00	2,905.47	3.82%
Internal Allocations	0.00	0.00	0.00	na	1,551.28	1,540.00	11.28	0.73%
Depreciation	441.87	0.00	441.87	na	4,418.70	0.00	4,418.70	na
Operating Expenses	22,785.90	22,559.00	226.90	1.01%	294,958.70	299,750.00	(4,791.30)	-1.60%
Total Operating	4,155.24	4,971.00	(815.76)	-16.41%	48,896.53	30,610.00	18,286.53	59.74%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	4,155.24	4,971.00	(815.76)	-16.41%	48,896.53	30,610.00	18,286.53	59.74%

STAFF REPORT

Sun Meadows 3/4 Unit Loan Repayment

Background:

In 2019 the District expanded employee housing by purchasing units in Sun Meadows 3/4 and The Meadows. When The Meadows unit was vacated in 2023 no staff wanted to live in The Meadows unit. Due to exorbitant HOA costs and lack of employee interest, the unit was sold at a profit of \$108,447.53.

The loan for the Sun Meadows 3/4 unit started on 06/18/2019 for \$172,000, has a 4.6% interest rate over ten years with payments of \$972.49 a month and the remaining balance must be paid off on 05/18/2029 for \$126,687.83. As of 05/19/2023 there is still a balance of \$156,510.94 on the loan.

There are three options at this time. The first option is to take all the profits from the Meadows unit of \$108,447.53 and apply this to the Sun Meadows 3/4 loan. The second option is to apply the profits to offset the negative fund balance in employee housing of \$34,000 for fiscal year 2023 and then apply the rest, \$67,000, to offset the Sun Meadows 3/4 loan. The third option would be to leave the profits in the employee housing fund to offset employee housing for the next few years until exhausted.

At the June 21, 2023 Board meeting, some Board members indicated a desire to defer this item until Measure E was resolved.

Fiscal Impact:

The following options reflect the financial analysis as of June 2023, due to the delay, the actual financial benefit realized is reduced. Option one would save the District approximately \$33,000 in interest payments over the next six years and would end the loan on 12/18/2027. Option two would save the District approximately \$20,900 in interest payments and leave a remaining payment of \$36,486.74 for 05/18/2029. Option three would make the employee housing fund a stand-alone fund for three years but would then go negative again once these profits run out.

Reviewed by Committee:

Finance.

CEQA:

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

Recommendation:

Staff and Finance recommend implementation of Option One above.

Prepared By:

Tommy Baggett

STAFF REPORT

Customer Water Leak

Background:

On April 9, 2023, a customer's water meter stopped remote transmitting and at that time the meter reading was 7366 cu ft (55,097 gallons). Due to significant snow, the meter box ("thermalcoil") was inaccessible until June 26, after the snow had melted enough to provide access. Staff investigated and found it flooded and noted the leak detector on the meter spinning at a high rate of speed. Due to the flooding, the remote meter sensor had ceased to operate, and Staff closed the valve to the meter and the water stopped flowing. On June 27, a local contractor was able to access the customer's home and after inspecting the interior of the house said he found no signs of water leaking into the house. The area around the thermalcoil is still saturated, and the snow melt has also caused very large pools of water in the immediate area. Staff attempted to pump out the thermalcoil but the rate of water flowing in was too significant to overcome.

Based on Staff's investigation, they confirmed the leak is on the customer's side of the meter (their private line), somewhere between the exterior of the thermalcoil and the home. The reading on the meter at the time we confirmed the leak was 380969 cu ft (2,849,648 gallons). The resultant charges associated with the leak are \$50,319.21 for water usage and \$145,503.57 for wastewater usage.

Under District Regulation 620.02, the customer may apply for an adjustment of their wastewater charge to their 3-year average due to leakage, if the conditions of the Regulation are satisfied. Based on the attached email and discussions with the customer, District Staff believes that the customer will satisfy the conditions of the Regulation to have the usage charges reversed.

Credit for the water usage is not normally provided under the Regulation. However, I believe that this situation falls into the "special circumstances" of Section C. Given the large costs associated with this leak, I recommend that the customer not be billed any late charges associated with the leak while his contractor waits for suitable conditions to make the necessary repair.

This is the first situation of this magnitude since Regulations 620.01 and .02 were updated in 2013. No changes are recommended to the Regulations or operational protocols.

Reviewed By Committee:

Finance

CEQA:

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

Recommendation:

Staff and the Finance Committee, based on input from Staff that normal leaks are usually resolved (repaired or shut off) within 2 days, recommends that the customer pay 2 days of water usage. The total time tolled with the leak was 78 days. This would result in a water usage charge of 2/78ths of the total, or \$1290.24 instead of \$50,319.21.

Prepared By:

Erik M. Christeson, P.E.

Residential Meter Protection

		Rating			
		Low	Medium	High	
Shutoff date	May-23				1
	Jun-23		3		
	Jul-23				2
	Aug-23		2		
	Sep-23*		2		
	Oct-23		3		
	Nov-23		34		
	Dec-23		3		
	Jan-24		1		
	Feb-24				
	Jan-25	2			
	Totals		2	48	3
		4%	91%	6%	

Now BTS
78%

*2 homes are currently working under an extension from the General Manager and have submitted approved plans/timelines

Commercial Meter Protection

		Rating		
		Low	Medium	High
Shutoff date	May-23			
	Jun-23			
	Jul-23			
	Aug-23			
	Sep-23			
	Oct-23			
	Nov-23		3	
	Dec-23		1	
	Jan-24		1	
	Apr-24		1	
	Totals	0	6	0

STAFF REPORT

Electricity Usage Rate Surcharge

Background:

During December of 2022, the entire CalISO grid saw, in some cases, a thousand-fold increase in wholesale electric prices. The District was similarly affected. The avoided costs in the 2021 Rate Study was assumed to be fixed at \$0.137/kWh and when adding in RECs, \$0.147/kWh. During the March Board meeting, the Board questioned whether it would be appropriate to create a surcharge, similar to that for propane, to account for fluctuations in wholesale electricity costs not contemplated in the Rate Study.

Under Ordinance 16-01, Propane rates are adjusted monthly “to reflect the difference between the actual propane fuel cost and usage of fuel for the billing month as compared to the Rate Study. The Fuel Adjustment Charge will be a sum per cubic foot that is added to the Usage Rate. At the end of each month, the District Manager or his or her designee shall calculate the Fuel Adjustment Charge for the billing month pursuant to this formula.”

Reviewed by Committee:

Finance.

CEQA:

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

Recommendation:

1. Implement a program similar to the Propane Fuel Adjustment Charge, utilizing the wholesale commodity rate (\$0.137) included in the 2021 Rate Study as the basis for the difference and applying the surcharge to the prior month’s usage instead of the current month.
 - a. Should a “band” or “range” be applied that triggers the adjustment?
 - i. If so, what should the range be? \$0.11 to \$0.15? Other?
2. Solicit a proposal from Shell for a hedge pricing proposal, as was used prior to 2018.
3. Finance to review the financial implications of the above scenarios and provide a recommendation to the Board.

Prepared By:

Erik M. Christeson, P.E.

RESOLUTION NO. 23-08

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT DECLARING RESULTS OF SPECIAL ELECTION HELD ON JULY 11, 2023, FOR THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2023-1 (FIRE SERVICES) AND SUCH OTHER MATTERS AS PROVIDED BY LAW

WHEREAS, on April 3, 2023, pursuant to the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"), the Board of Directors (the "Board") of the Kirkwood Meadows Public Utility District (the "District") adopted Resolution No. 23-03 (the "Resolution of Formation"), ordering the formation of the Kirkwood Meadows Public Utility District Community Facilities District No. 2023-1 (Fire Services) (the "CFD"), authorizing the levy of a special tax on property within the CFD and preliminarily establishing an appropriations limit for the CFD, subject to 2/3 affirmative voter approval; and

WHEREAS, a Special Election was held and conducted in the District on Tuesday, July 11, 2023, as required by law; and

WHEREAS, notice of the election was given in time, form and manner as provided by law; that voting precincts were properly established; that election officers were appointed and that in all respects the election was held and conducted and the votes were cast, received and canvassed and the returns made and declared in time, form and manner as required by the provisions of the Elections Code of the State of California for the holding of elections for the District; and

WHEREAS, pursuant to the Act, the propositions of the levy of the special tax within the CFD, the establishment of the appropriations limit for the CFD and the incurring of the bonded indebtedness for the CFD were submitted to the qualified electors of the CFD on July 11, 2023; and

WHEREAS, the Alpine County election department canvassed the returns of the election and has certified the results to this Board of Directors, which results are received, attached and made a part hereof.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. Results of Special Election. The results of the special election held in the District on July 11, 2023 related to the CFD that were provided to the District by the Alpine County election department are on file with the District Clerk and are hereby approved as listed in **Exhibit A**. As shown in the results of the election, the voters voting on the CFD measure did not vote in favor of the measure, the measure was not successful, and shall not be deemed adopted and ratified.

2. Abandonment of Further Proceedings for CFD. Given the unsuccessful election results, the CFD proceedings are hereby abandoned and terminated, and no further proceedings in connection with the CFD will be taken.

3. CFD Map; Further Recording. The boundaries of the CFD, as set forth in the map of the CFD heretofore recorded in the (i) Alpine County Recorder's Office on March 9, 2023 in Book 8 at Page 27 of Maps of Assessment and Community Facilities Districts, (ii) Amador

County Recorder's Office on March 10, 2023 in Book 1 at Page 390 of Maps of Assessment and Community Facilities Districts, as Document No. 2023-0001236, and (iii) El Dorado County Recorder's Office on March 10, 2023 in Book 5 at Page 47 of Maps of Assessment and Community Facilities Districts, as Document No. 2023-0006785 are shown on such maps.

The Board directs the District Clerk to certify the adoption of this resolution and cause it to be filed in the Office of the Alpine County Recorder's Office, Amador County Recorder's Office and the El Dorado County Recorder's Office within 15 days of the date of adoption of this resolution, which certification shall include a reference to the date of this Resolution of abandonment, the date of the original resolution of intention (March 3, 2023), and the date the map of the CFD was filed in each such county recorder's office (as shown above), all in accordance with Section 3117 of the California Streets and Highways Code.

4. Effective Date. This Resolution shall take effect upon its adoption.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

Robert Epstein, President

Peter Dornbrook, Secretary



COUNTY OF ALPINE
Office of the County Clerk

Teola L. Tremayne, County Clerk
Ex Officio Clerk to the Board of Supervisors
Ex Officio Registrar of Voters

July 27, 2023

Kirkwood Meadows Public Utility District
Attn: Erik Christeson, General Manager
P.O. Box 247
Kirkwood, CA 95646

Re: Submittal of Canvass of Vote for the Special Election on July 11, 2023

Dear Erik,

Pursuant to Elections Code § 15372, I have prepared a certified statement of the results of the election and hereby submit it to the governing body. Pursuant to Elections Code § 15400, the governing body shall declare the results of each election under its jurisdiction as to each measure voted on at the election. I am requesting the Kirkwood Meadows Public Utility District declare the results as set forth in the attached copy of the Statement of Votes Cast for the 2023 Special Election held on July 11, 2023.

If you have questions, please feel free to contact me.

Very truly yours,

Teola L. Tremayne
Alpine County Clerk/Registrar of Voters

Enclosures

Summary Results Report
Kirkwood Meadows Public Utility District
July 11, 2023

OFFICIAL RESULTS

Alpine County, Amador County, El Dorado

Kirkwood Meadows PUD

STATISTICS

	TOTAL
Registered Voters - Total	234
Ballots Cast - Total	163
Ballots Cast - Blank	0
Voter Turnout - Total	69.66%

MEASURE E

Vote For 1

	TOTAL	VOTE %
Yes	44	26.99%
No	119	73.01%
Total Votes Cast	163	100.00%
Overvotes	0	
Undervotes	0	
Contest Totals	163	



COUNTY OF ALPINE
Office of the County Clerk

Teola L Tremayne, County Clerk
Ex Officio Clerk to the Board of Supervisors
Ex Officio Registrar of Voters

CERTIFICATE OF COUNTY CLERK

TO RESULT OF THE CANVASS OF VOTE

Kirkwood Public Utility District
Community Facilities District No. 2023-1 (Fire Services)
SPECIAL ELECTION
TUESDAY, JULY 11, 2023

I, TEOLA L. TREMAYNE, County Clerk and ex officio Registrar of Voters of the County of Alpine, State of California, do hereby certify:

That pursuant to the provisions of Section 15300, et seq., of the California Elections Code, I did canvass the results of the votes cast in Alpine County at the Special Election held on July 11, 2023, for Measure E submitted to the vote of the voters of the Kirkwood Meadows Public Utility District, and that the Statement of Votes Cast, to which this certificate is attached, shows the total number of votes cast in Alpine County, Amador County, and El Dorado County is true and correct.

I hereby set my hand and official seal this 28th day of July 2023 at the County of Alpine, State of California.

Teola L. Tremayne
County Clerk/Elections Official

