



**AGENDA**  
**REGULAR BOARD MEETING**  
**Friday, September 8 – 2:00 PM**  
 District Board Room, Community Services Building  
 33540 Loop Road, Kirkwood, CA 95646

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**BOARD MEMBERS**

Robert Epstein, President

John Schroeder, Vice President  
 Doug Mitarotonda, Treasurer

Peter Dornbrook, Secretary  
 Bertrand Perroud, Assistant Secretary

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**IMPORTANT NOTICE REGARDING TELECONFERENCED MEETINGS:**

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

**HOW TO PARTICIPATE / OBSERVE THE MEETING:**

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

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

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

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

**HOW TO SUBMIT PUBLIC COMMENTS:**

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

**ACCESSIBILITY INFORMATION:**

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

*Distribution Date: September 1, 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 August 11, 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) **KVFD Temporary Ad-Hoc Committee & 218 Process Presentation.** Discussion.  
*Director Mitarotonda*
  - b) **Finances.** Discussion and possible action regarding the District's financials. *AM Baggett*
    - i) Overview & Budget Variances
    - ii) Updated June Financials
  - c) **RESOLUTION 23-09 OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT APPROVING, AUTHORIZING AND DIRECTING EXECUTION OF CERTAIN INSTALLMENT SALE REFINANCING DOCUMENTS FOR THE DISTRICT'S WASTEWATER PLANT PROJECT AND APPROVING RELATED DOCUMENTS AND OFFICIAL ACTIONS.**  
Discussion & possible action. *GM Christeson*
  - d) **RESOLUTION 23-10 OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT APPROVING INTER-FUND TRANSFER AND LOAN.** Discussion & possible action. *GM Christeson*

- e) **RESOLUTION 23-11 OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT APPROVING CREDIT REQUESTS WITH BANK OF THE WEST AND REAFFIRMING AUTHORIZED DISTRICT OFFICERS AND SIGNATORIES ON BANK ACCOUNTS.** Discussion & possible action. *GM Christeson*
  - f) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
  - g) **Wildfire Mitigation Plan.** Discussion & possible action. *OM Benson*
  - h) **Propane/Electric Meter Shed Status.** Update. *OM Benson*
  - i) **Fiscal Year 2023/24 General Manager Goals & Objectives.** Discussion & possible action.
  - j) **Snow Removal Budget & Allocations.** Discussion & possible action. *GM Christeson*
  - k) **Whiskey Towers Snow Removal Contract.** Discussion & possible action. *GM Christeson*
- 10) **CLOSED SESSION**
- a) Closed session Conference with Legal Counsel – Anticipated Litigation
    - a. Consider initiating litigation involving one case.  
(Government Code section 54956.9(d)(4).
- 11) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 12) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 13) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 14) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 16) **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.

17) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, October 13, 2023 at 2:00 PM.

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

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

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

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

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



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

**REGULAR MEETING OF THE BOARD OF DIRECTORS**  
**Friday August 11, 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:

President Epstein, Directors Mitarotonda, Perroud, Dornbrook.

Board of Directors Present via Zoom:

Director Schroeder.

Board of Directors Absent:

None

Staff Present:

General Manager Christeson, Assistant General Manager Ansel, Administration Manager Baggett.

Others Present and via Zoom:

Adri, Caroline, Herb Kuehne, Jack Longinotti, Jay Dwyer, Jerry Glazer, Jessica, Sandy Goldberg, Teola Tremayne, Paul, Howard Hoffman, Anne-Flore Dwyer, Caroline Scott, Alpine County Supervisor Terry Woodrow, Bernadette Clavier.

**3. ANNOUNCEMENTS**

*General Manager Christeson*

General Manager Christeson welcomed everyone to the August 11<sup>th</sup>, 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 items a. and b. for itemized review.

President Epstein removed item 9.f

**5. COMMENTS FROM THE AUDIENCE**

Jerry Glazer commented on snow removal and the upcoming Board election.

Bernadette Clavier commented on snow removal.

**6. WRITTEN COMMENTS FROM THE PUBLIC**

None

**7. ADOPTION OF CONSENT CALENDAR**

- c. **Review Receivables/Shut Offs Report.**  
Review Receivables/Shut offs Report.
- d. **Re-Authorize AB 361 Teleconference Meetings.**  
Re-Authorize AB 361 Teleconference Meetings.

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

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

NOES: None

ABSENT: None

ABSTAINING: None

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

- a. **Approve July 14, 2023, Regular Board Meeting Minutes**  
Approve July 14, 2023, Regular Board Meeting Minutes
- b. **Approve Current Consent for Claims**  
Approve Current Consent for Claims.

Director Perroud motioned to approve Item 7a. with the addition of people physically present at the meeting to those on Zoom, Director Mitarotonda seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

Director Perroud had a question regarding housing allocation and after clarification by Staff, motioned to approve Item 7b., Director Dornbrook seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

**9. ITEMS FOR BOARD ACTION**

- a. **Finances.**
  - i. **Overview & Budget Variances**  
Administrative Manager Baggett gave an overview of Budget Variances. Discussion ensued.
  - ii. **June Financials**  
Administrative Manager Baggett went over June Financials. Discussion ensued.
  - iii. **July Preliminaries**

Due to the timing of billing, there were no July Preliminaries.

iv. **Cash Flow**

Administrative Manager Baggett went over Cash Flow. Discussion ensued.

b. **Sun Meadows 3-4 Unit Loan Repayment.**

Administrative Manager Baggett presented the Sun Meadows Unit 3–4 loan repayment options. Discussion ensued.

Director Mitarotonda motioned to approve Option 1, (profits from the Meadows unit sale applied to the Sun Meadows  $\frac{3}{4}$  loan), Director Schroeder seconded the motion, and it carried by the following roll call vote:

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

NOES: Director Perroud.

ABSENT: None

ABSTAINING: None

c. **Customer Water Leak Credit.**

General Manager Christeson gave an overview of a unique customer water and wastewater leak credit. No action was required on the wastewater credit as the current ordinance covers the issue. Discussion ensued regarding the options for the water credit.

Director Schroeder made a motion to approve the customers leak credit as 2/78ths (based on 2 days out of 78 days) of the total usage charge, Director Dornbrook seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

d. **Propane/Electric Meter Shed Status.**

Operations Manager Benson gave an overview of the Propane/Electric Meter Shed Status. Discussion ensued.

e. **Electricity Usage Rate Surcharge.**

General Manager Christeson gave overview of the Electricity Usage Rate options available based on recent spikes in pricing. Discussion ensued.

The board referred the item to Finance to investigate some items and bring back suggestions at a later date.

g. **Resolution 23-08 Declaring Results of Special Election Held on July 11, 2023, for the Kirkwood Meadows Public Utility District CFD No. 2023-01 (Fire Services).**

General Manager Christeson introduced Resolution 23-08. Discussion ensued.

Director Mitarotonda made a motion to approve Resolution 23-08, Director Dornbrook seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

h. **KVFD Funding Next Steps.** Discussion & possible action.

*GM Christeson*

After discussion, President Epstein created a Fire Service Temporary Advisory Committee with Director Mitarotonda as Chair and Director Perroud as a member.

The purpose of the Fire Service TAC is to gather information on what level of service customers want from the fire department and what they are willing to pay. Under the assumption that we may fund the fire dept through changes in the fire assessment fee, what are the general requirements and limitations in changing that fee and how should that inform the community on the question of what they are willing to pay.

This information should be reported to the Board in preliminary form and if there are additional requests from the Board, a final form. After that the TAC is complete

The TAC is not responsible for proposing the structure or operations of the fire department current or future.

**10. MAJOR PROJECT UPDATES**

General Manager Christeson stated there are no changes from last month.

**11. GENERAL MANAGER'S REPORT**

General Manager Christeson reported on:

- Cyber security
- WWTP preconstruction meeting
- Needs assessment

**12. OPERATIONS REPORT**

Assistant General Manager Ansel reported on:

- Tree survey on Out-Valley line.
- Snow removal equipment.
- Summer projects
- Facility and site inspection by insurer ACWA JPIA.
- Fire Department

**13. STANDING COMMITTEE REPORTS**

a. **Finance Committee**

No further items.

b. **Operations Committee**

No further items.

**c. Planning Committee**

Did not meet.

**d. Communications Committee**

Peter commented on the need to have a meeting soon.

**e. Personnel Committee**

Did not meet.

**f. LAFCO**

Did not meet.

**14. TEMPORARY ADVISORY COMMITTEE REPORTS**

Director Mitarotonda will target committee formation, involving community members and reporting in September.

**15. GENERAL DISCUSSION**

Director Mitarotonda and Perroud would like employee stipends revisited by Personnel.

Director Perroud would like to discuss irrigation meters, usage, and base fee.

Director Perroud commented on PG&E and requested information on the electric engineering study.

**16. CLOSED SESSION**

President Epstein reported that they refined the GM objectives as part of his annual review and will be reported on at the next board meeting.

**17. ADJOURNMENT**

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

*(The next Special Board Meeting is scheduled for Friday, September 8th, 2023, at 2:00 PM)*

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Peter Dornbrook, Board Secretary  
Kirkwood Meadows Public Utility District

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Brittnie Morris, Clerk of the Board



kmbrittniem  
KIRKWOOD MEADOWS PUD

## AP - Vouchers

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<b>A1CH001</b>	<b>A-#1 CHEMICAL INC</b>									
20156	08/15/2023	2024-01	1191520	23-520	AP006697	OFFICE SUPPLIES	0.00	511.30	38346	0.00
								<b>\$511.30</b>		<b>\$0.00</b>
<b>A1CH001 A-#1 CHEMICAL INC</b>										
<b>ACES001</b>	<b>ACES WASTE SERVICES, INC</b>									
20095	08/04/2023	2024-01	699700		AP006672	JULY SLUDGE REMOVAL	0.00	785.15	38318	0.00
20109	08/07/2023	2024-01	699175		AP006677	JULY WASTE REMOVAL	0.00	11,096.20	38318	0.00
								<b>\$11,881.35</b>		<b>\$0.00</b>
<b>ACES001 ACES WASTE SERVICES, INC</b>										
<b>ACWA001</b>	<b>ACWA/JPIA</b>									
20061	08/02/2023	2024-03	0700262		AP006646	SEPTEMBER HEALTH	0.00	40,419.59	38319	0.00
								<b>\$40,419.59</b>		<b>\$0.00</b>
<b>ACWA001 ACWA/JPIA</b>										
<b>AIRG001</b>	<b>AIRGAS USA, LLC</b>									
20132	08/09/2023	2024-01	501373437		AP006683	CYLINDAR RENTAL	0.00	334.08	38320	0.00
								<b>\$334.08</b>		<b>\$0.00</b>
<b>AIRG001 AIRGAS USA, LLC</b>										
<b>AQUA001</b>	<b>AQUA SIERRA CONTROLS, INC.</b>									
20136	08/10/2023	2024-02	33579	23-326	AP006686	EAST LIFT ALARM AUTO DIALER	0.00	7,485.27	38321	0.00
20137	08/10/2023	2024-02	33576	23-425	AP006686	LEACH FIELD MONITORING	0.00	8,810.02	38321	0.00
20167	08/16/2023	2024-02	33667		AP006701	2023 ANNUAL CALIBRATIONS & MAAINTENANCI	0.00	2,154.00	38347	0.00
								<b>\$18,449.29</b>		<b>\$0.00</b>
<b>AQUA001 AQUA SIERRA CONTROLS, INC.</b>										
<b>AT&amp;T001</b>	<b>AT&amp;T</b>									
20041	07/28/2023	2024-01			AP006631	LONG DISTANCE	0.00	137.19	38322	0.00
								<b>\$137.19</b>		<b>\$0.00</b>
<b>AT&amp;T001 AT&amp;T</b>										
<b>AT&amp;T002</b>	<b>AT&amp;T</b>									
20177	08/21/2023	2024-02	99497218000		AP006706	KM BLUE/GREEN BROADBAND	0.00	1,906.07	38363	0.00
								<b>\$1,906.07</b>		<b>\$0.00</b>
<b>AT&amp;T002 AT&amp;T</b>										

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid</u>	<u>Chk #</u>	<u>Doc Balance</u>
<b>BART001 BARTKIEWICZ KRONICK &amp; SHANHAN</b>											
20158	08/15/2023	2024-01			AP006697	JULY LEGAL FEES	0.00	3,993.75		38348	0.00
								<b>\$3,993.75</b>			<b>\$0.00</b>
<b>BART001 BARTKIEWICZ KRONICK &amp; SHANHAN</b>											
<b>BOTW001 BANK OF THE WEST</b>											
20181	08/21/2023	2024-01			AP006708	JULY MASTERCARD PAYMENT 2023	0.00	22,478.57		8801857	0.00
20183	08/22/2023	2024-02	2310239413		AP006711	SM34 LOAN PAYMENT	0.00	972.49		8801858	0.00
								<b>\$23,451.06</b>			<b>\$0.00</b>
<b>BOTW001 BANK OF THE WEST</b>											
<b>CALP457 CALPERS SUPPLEMENTAL INCOME PLANS</b>											
20139	08/10/2023	2024-02			AP006689	PPE 08.05.2023 #100000017252122	0.00	2,300.00		8801854	0.00
								<b>\$2,300.00</b>			<b>\$0.00</b>
<b>CALP457 CALPERS SUPPLEMENTAL INCOME PLANS</b>											
<b>CANO001 CANON FINANCIAL SERVICES, INC.</b>											
20185	08/22/2023	2024-02	31099394		AP006714	COPIER LEASE	0.00	441.14		38364	0.00
								<b>\$441.14</b>			<b>\$0.00</b>
<b>CANO001 CANON FINANCIAL SERVICES, INC.</b>											
<b>COBA001 CoBANK</b>											
20179	08/21/2023	2024-01			AP006707	INTEREST OWED	0.00	387.92		8801859	0.00
								<b>\$387.92</b>			<b>\$0.00</b>
<b>COBA001 CoBANK</b>											
<b>COMP001 COMPUTER COURAGE</b>											
20101	08/07/2023	2024-01	53431		AP006675	WEBSITE HOSTING FEE	0.00	1,800.00		38323	0.00
20102	08/07/2023	2024-01	53943		AP006675	WEBSITE SUPPORT	0.00	75.00		38323	0.00
								<b>\$1,875.00</b>			<b>\$0.00</b>
<b>COMP001 COMPUTER COURAGE</b>											
<b>CROS001 CROSS CANYON ENGINEERING, LLC</b>											
20148	08/15/2023	2024-02	3017		AP006694	KMPUD1001 ENGINEERING SUPPORT	0.00	265.50		38349	0.00
								<b>\$265.50</b>			<b>\$0.00</b>
<b>CROS001 CROSS CANYON ENGINEERING, LLC</b>											

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>CSBA001 CALIFORNIA SCHOOL BOARDS ASSOCIATION - DSC (0200)</b>										
20128	08/08/2023	2024-02	INV-68425-S8B 23-523		AP006680	GASB 75 REPORTS	0.00	2,500.00	38324	0.00
							<b>\$2,500.00</b>		<b>\$0.00</b>	
<b>EHSI001 EASY FLEET GPS, INC</b>										
20056	08/01/2023	2024-02	1813		AP006643	GPS TRACKING	0.00	90.00	38325	0.00
							<b>\$90.00</b>		<b>\$0.00</b>	
<b>ESQU001 CARLA ESQUERRA</b>										
20117	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	20.00	38307	0.00
							<b>\$20.00</b>		<b>\$0.00</b>	
<b>GOME001 GEORGE GOMEZ</b>										
20118	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	840.00	38308	0.00
							<b>\$840.00</b>		<b>\$0.00</b>	
<b>GRAI001 GRAINGER</b>										
20110	08/07/2023	2024-01	9784642051	24-33	AP006677	PUMP YUBE, WIPES	0.00	298.03	38326	0.00
20058	08/02/2023	2024-01	9776831605	24-19	AP006644	CORDLESS TRIMMER	0.00	285.84	38326	0.00
20059	08/02/2023	2024-01	9776831613	24-18	AP006644	MISC TOOLS	0.00	690.26	38326	0.00
20165	08/16/2023	2024-02	9796238427	24-49	AP006701	DISPOSABLE GLOVES	0.00	262.44	38350	0.00
20166	08/16/2023	2024-02	9796402650	24-50	AP006701	WATER PARTS	0.00	35.92	38350	0.00
20163	08/16/2023	2024-02	08042023	24-19	AP006701	WALK BEHIND MOWER	0.00	(522.56)	38350	0.00
20164	08/16/2023	2024-02	9776590888	24-19	AP006701	WALK BEHIND MOWER	0.00	661.56	38350	0.00
							<b>\$1,711.49</b>		<b>\$0.00</b>	
<b>GRE001 GREAT BASIN UNIFIED APCD</b>										
20100	08/07/2023	2024-01	INV00645		AP006675	1272-00-06 ANNUAL GENERATOR FEE	0.00	517.00	38327	0.00
							<b>\$517.00</b>		<b>\$0.00</b>	

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>GUYS001 GUY'S SAW CENTER</b>										
20157	08/15/2023	2024-01	53506	24-21	AP006697	STIHL CHAIN SAW/ SUPPLIES	0.00	757.17	38351	0.00
							<b>\$757.17</b>		<b>\$0.00</b>	
<b>HARR002 THOMAS HARRIS</b>										
20119	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	20.00	38309	0.00
							<b>\$20.00</b>		<b>\$0.00</b>	
<b>HOME001 HOME DEPOT CREDIT SERVICES</b>										
20099	08/07/2023	2024-01	9545329	23-516	AP006674	TOOL BOX	0.00	487.03	38328	0.00
20090	08/03/2023	2024-02	9014769	24-43	AP006670	SUPPLIES FOR FIRE QUARTERS	0.00	219.07	38328	0.00
20190	08/24/2023	2024-02	6944505	24-62	AP006717	SUB FLOOR FOR SHOP OFFICE	0.00	224.27	38365	0.00
							<b>\$930.37</b>		<b>\$0.00</b>	
<b>HUNT001 HUNT &amp; SONS, INC.</b>										
20096	08/04/2023	2024-01	276517		AP006673	UNLEADED DELIVERY 07.27.2023	0.00	920.02	38329	0.00
20097	08/04/2023	2024-01	232406		AP006673	UNLEADED DELIVERY 07.13.2023	0.00	892.63	38329	0.00
20098	08/04/2023	2024-01	190327		AP006673	UNLEADED DELIVERY 06.29.2023	0.00	1,091.39	38329	0.00
							<b>\$2,904.04</b>		<b>\$0.00</b>	
<b>HUNT002 HUNT PROPANE</b>										
20088	08/03/2023	2024-01	947543		AP006668	PROPANE DELIVERY 07.12.2023	0.00	8,873.91	38330	0.00
							<b>\$8,873.91</b>		<b>\$0.00</b>	
<b>INTE004 INTEGRITY LOCKSMITH &amp; SAFE INC</b>										
20050	07/28/2023	2024-01	20877	23-500	AP006638	KEPADS FOR CSB	0.00	4,663.23	38331	0.00
20051	07/28/2023	2024-01	20993	23-530	AP006638	KEY COPYS	0.00	56.03	38331	0.00
							<b>\$4,719.26</b>		<b>\$0.00</b>	

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid</u>	<u>Chk #</u>	<u>Doc Balance</u>
<b>IRS001 INTERNAL REVENUE SERVICE</b>											
20044	07/28/2023	2024-01			AP006632	PPE 07.22.2023 PR TAX	0.00	15,026.40		8801832	0.00
20138	08/10/2023	2024-02			AP006689	PPE 08.05.2023 PR TAX	0.00	15,354.85		8801853	0.00
<b>IRS001 INTERNAL REVENUE SERVICE</b>								<b>\$30,381.25</b>			<b>\$0.00</b>
<b>JACK002 COREY S JACKSON</b>											
20111	08/07/2023	2024-01	07012023		AP006677	APPLICATION DEVELOPMENT CONTRACT	0.00	725.00		38332	0.00
<b>JACK002 COREY S JACKSON</b>								<b>\$725.00</b>			<b>\$0.00</b>
<b>JACK003 JACKSON TIRE SERVICE, INC.</b>											
20040	07/28/2023	2024-01	1-212817	23-504	AP006631	TIRES FOR FRONT LOADER	0.00	7,237.27		38333	0.00
<b>JACK003 JACKSON TIRE SERVICE, INC.</b>								<b>\$7,237.27</b>			<b>\$0.00</b>
<b>JONE001 JONES HALL</b>											
20161	08/15/2023	2024-02			AP006699	LEGAL FEES FOR CFD BOND COUNSEL	0.00	20,000.00		38352	0.00
<b>JONE001 JONES HALL</b>								<b>\$20,000.00</b>			<b>\$0.00</b>
<b>KENT001 IAN KENT</b>											
20120	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	545.00		38310	0.00
<b>KENT001 IAN KENT</b>								<b>\$545.00</b>			<b>\$0.00</b>
<b>KLAS001 TRISTAN KLASKO</b>											
20121	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	940.00		38311	0.00
<b>KLAS001 TRISTAN KLASKO</b>								<b>\$940.00</b>			<b>\$0.00</b>
<b>KOSI001 KOSICH INSURANCE AGENCY, INC.</b>											
20159	08/15/2023	2024-02	1769119		AP006698	POLICY # VFNUCM0018971	0.00	3,167.00		38353	0.00
20160	08/15/2023	2024-02	1769106		AP006698	POLICY # VFNUTR0018970	0.00	866.00		38353	0.00
<b>KOSI001 KOSICH INSURANCE AGENCY, INC.</b>								<b>\$4,033.00</b>			<b>\$0.00</b>

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<b>LEA002 TERRI LEACH</b>										
20149	08/15/2023	2024-02			AP006694	AUGUST CELL PHONE	0.00	35.00	38354	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>LEA002 TERRI LEACH</b>										
<b>MCCU001 DAVID MCCULLERS</b>										
20122	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	520.00	38312	0.00
								<b>\$520.00</b>		<b>\$0.00</b>
<b>MCCU001 DAVID MCCULLERS</b>										
<b>MCGO001 TERRANCE MCGOVERN</b>										
20123	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	20.00	38313	0.00
								<b>\$20.00</b>		<b>\$0.00</b>
<b>MCGO001 TERRANCE MCGOVERN</b>										
<b>MEEK001 MEEK'S LUMBER &amp; HARDWARE</b>										
20112	08/07/2023	2024-01	1381768	24-28	AP006677	SUPPLIES FOR FIRE QUARTERS	0.00	16.26	38334	0.00
20113	08/07/2023	2024-01	1381981	24-28	AP006677	SUPPLIES FOR FIRE QUARTERS	0.00	589.89	38334	0.00
								<b>\$606.15</b>		<b>\$0.00</b>
<b>MEEK001 MEEK'S LUMBER &amp; HARDWARE</b>										
<b>MORR002 BRITTNIE MORRIS</b>										
20150	08/15/2023	2024-02			AP006694	AUGUST CELL PHONE	0.00	35.00	38355	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>MORR002 BRITTNIE MORRIS</b>										
<b>MSCI001 MSC INDUSTRIAL SUPPLY CO.</b>										
20173	08/17/2023	2024-02	6325130001	24-31	AP006705	SHOP SUPPLIES	0.00	812.37	38366	0.00
								<b>\$812.37</b>		<b>\$0.00</b>
<b>MSCI001 MSC INDUSTRIAL SUPPLY CO.</b>										

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<b>PART001 THE PARTS HOUSE</b>										
20091	08/04/2023	2024-01	105232	24-23	AP006671	FILTERS FOR ALL VEHICLES	0.00	45.29	38335	0.00
20092	08/04/2023	2024-01	105210	24-23	AP006671	FILTERS FOR VEHICLES	0.00	884.07	38335	0.00
20093	08/04/2023	2024-01	5012023		AP006671	CREDITS FOR PARTS	0.00	(29.67)	38335	0.00
20094	08/04/2023	2024-01	5102023		AP006671	CREDIT FOR PARTS	0.00	(26.23)	38335	0.00
20133	08/09/2023	2024-02	9000023651065	24-23	AP006684	FILTERS FOR VEHICLES	0.00	79.98	38335	0.00
20134	08/09/2023	2024-02	9000023651065	24-23	AP006684	FILTERS FOR VEHICLES	0.00	45.32	38335	0.00
<b>PART001 THE PARTS HOUSE</b>								<b>\$998.76</b>		<b>\$0.00</b>
<b>PAYN001 ELLEN PAYNE</b>										
20124	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	45.00	38314	0.00
<b>PAYN001 ELLEN PAYNE</b>								<b>\$45.00</b>		<b>\$0.00</b>
<b>PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC</b>										
20168	08/16/2023	2024-02	140		AP006701	ASP HOSTING FEES	0.00	605.00	38356	0.00
<b>PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC</b>								<b>\$605.00</b>		<b>\$0.00</b>
<b>PERR001 ANNE-FLORE PERROUD DWYER</b>										
20116	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	2,380.00	38315	0.00
<b>PERR001 ANNE-FLORE PERROUD DWYER</b>								<b>\$2,380.00</b>		<b>\$0.00</b>
<b>PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>										
20140	08/10/2023	2024-02			AP006689	PPE 08.05.2023 #26403	0.00	4,529.75	8801855	0.00
20141	08/10/2023	2024-02			AP006689	PPE 08.05.2023 #1765	0.00	6,493.90	8801855	0.00
<b>PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>								<b>\$11,023.65</b>		<b>\$0.00</b>
<b>PPMS001 PROPANE CONSTRUCTION &amp; METER SVCS</b>										
20162	08/15/2023	2024-02	08032023	24-67	AP006700	PROPANE LEAK SURVEY	0.00	8,220.00	38357	0.00
<b>PPMS001 PROPANE CONSTRUCTION &amp; METER SVCS</b>								<b>\$8,220.00</b>		<b>\$0.00</b>

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<b>PRAX002 PRAX PRECISION CLEANING</b>										
20043	07/28/2023	2024-01	1149		AP006631	OFFICE CLEANING	0.00	200.00	38336	0.00
20060	08/02/2023	2024-02	1154		AP006645	OFFICE CLEANING	0.00	150.00	38336	0.00
20135	08/09/2023	2024-02	1167		AP006685	OFFICE CLEANING	0.00	200.00	38336	0.00
20171	08/16/2023	2024-02	1170		AP006701	OFFICE CLEANING	0.00	200.00	38358	0.00
20184	08/22/2023	2024-02	1178		AP006714	OFFICE CLEANING	0.00	200.00	38367	0.00
								<b>\$950.00</b>		<b>\$0.00</b>
<b>PRAX002 PRAX PRECISION CLEANING</b>										
<b>QUAD001 QUADIANT LEASING USA, INC.</b>										
20087	08/03/2023	2024-01	N10041783		AP006668	POSTAGE MACHINE	0.00	211.90	38337	0.00
								<b>\$211.90</b>		<b>\$0.00</b>
<b>QUAD001 QUADIANT LEASING USA, INC.</b>										
<b>RACK001 RACKSPACE TECHNOLOGY</b>										
20129	08/08/2023	2024-02	B1- 68966529		AP006680	REPORT SERVER	0.00	472.44	8801851	0.00
								<b>\$472.44</b>		<b>\$0.00</b>
<b>RACK001 RACKSPACE TECHNOLOGY</b>										
<b>REMO001 REMOTE SATELLITE SYSTEMS INT'L</b>										
20131	08/08/2023	2024-02	00124326		AP006682	SATELLITE PHONE	0.00	69.95	38338	0.00
								<b>\$69.95</b>		<b>\$0.00</b>
<b>REMO001 REMOTE SATELLITE SYSTEMS INT'L</b>										
<b>RILE001 RILEY PLUMBING &amp; HEATING LTD</b>										
20127	08/08/2023	2024-02	2946227	24-52	AP006680	CLEAN & SERVICE OF BOILER	0.00	519.50	38339	0.00
								<b>\$519.50</b>		<b>\$0.00</b>
<b>RILE001 RILEY PLUMBING &amp; HEATING LTD</b>										
<b>ROBE001 TIMOTHY ROBERTS</b>										
19994	07/13/2023	2024-01		24-05	AP006604	MILEAGE REIMBURSEMENT	0.00	126.25	38340	0.00
								<b>\$126.25</b>		<b>\$0.00</b>
<b>ROBE001 TIMOTHY ROBERTS</b>										



kmbrittniem  
KIRKWOOD MEADOWS PUD

## AP - Vouchers

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<b>SAFE001</b>	<b>SAFETY-KLEEN SYSTEMS, INC.</b>									
20189	08/24/2023	2024-02	92356497	24-55	AP006717	OIL WASTE REMOVAL - PH	0.00	232.50	38368	0.00
								<b>\$232.50</b>		<b>\$0.00</b>
					<b>SAFE001</b>	<b>SAFETY-KLEEN SYSTEMS, INC.</b>				
<b>SCHR001</b>	<b>CRAIG SCHROEDER</b>									
20125	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	1,790.00	38316	0.00
								<b>\$1,790.00</b>		<b>\$0.00</b>
					<b>SCHR001</b>	<b>CRAIG SCHROEDER</b>				
<b>SHAP001</b>	<b>SHAPE INCORPORATED</b>									
20187	08/24/2023	2023-12	23150B13166	23-337	AP006716	PUMP FOT WWTP	0.00	13,170.55	38369	0.00
								<b>\$13,170.55</b>		<b>\$0.00</b>
					<b>SHAP001</b>	<b>SHAPE INCORPORATED</b>				
<b>SHEL001</b>	<b>SHELL ENERGY NORTH AMERICA (US), L.P.</b>									
20172	08/17/2023	2024-01	07.203 T+9B		AP006703	JULY PURCHASED POWER	0.00	41,212.36	8801856	0.00
								<b>\$41,212.36</b>		<b>\$0.00</b>
					<b>SHEL001</b>	<b>SHELL ENERGY NORTH AMERICA (US), L.P.</b>				
<b>SM34001</b>	<b>SUN MEADOWS 3/4 OWNERS ASSOCIATION</b>									
20186	08/22/2023	2024-03	460		AP006715	SM34 HOA DUES #111	0.00	564.00	38370	0.00
								<b>\$564.00</b>		<b>\$0.00</b>
					<b>SM34001</b>	<b>SUN MEADOWS 3/4 OWNERS ASSOCIATION</b>				
<b>SNOQ001</b>	<b>SNOQUIP</b>									
20055	08/01/2023	2024-01	52811	24-30	AP006642	PARTS FOR TRACKLESS	0.00	1,172.15	38341	0.00
								<b>\$1,172.15</b>		<b>\$0.00</b>
					<b>SNOQ001</b>	<b>SNOQUIP</b>				
<b>SOUT001</b>	<b>SOUTH TAHOE PUD</b>									
20176	08/21/2023	2024-02	2023-00001096		AP006706	2023-00001096	0.00	35.00	38371	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
					<b>SOUT001</b>	<b>SOUTH TAHOE PUD</b>				

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<b>TAYL001 SCOTT TAYLOR</b>										
20126	08/07/2023	2024-01			AP006678	JULY KVFD	0.00	1,895.00	38317	0.00
<b>TAYL001 SCOTT TAYLOR</b>								<b>\$1,895.00</b>		<b>\$0.00</b>
<b>USBA001 US BANK</b>										
20042	07/28/2023	2024-01	2353899		AP006631	COP INTEREST & PRINCIPAL	0.00	606,897.16	8801852	0.00
20130	08/08/2023	2024-02	7002867		AP006680	MELLO ROOS ADMIN FEE	0.00	2,650.00	38342	0.00
<b>USBA001 US BANK</b>								<b>\$609,547.16</b>		<b>\$0.00</b>
<b>VOLC001 VOLCANO COMMUNICATION GROUP</b>										
20154	08/15/2023	2024-01	33		AP006696	CSB 209-258-4444	0.00	1,618.27	38359	0.00
20155	08/15/2023	2024-01	639		AP006696	KVFD 209-258-8407	0.00	100.86	38359	0.00
20151	08/15/2023	2024-02	639		AP006694	KVFD 209-258-8407	0.00	100.86	38359	0.00
20152	08/15/2023	2024-02	33		AP006694	CSB 209-258-4444	0.00	1,618.12	38359	0.00
<b>VOLC001 VOLCANO COMMUNICATION GROUP</b>								<b>\$3,438.11</b>		<b>\$0.00</b>
<b>WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY</b>										
20142	08/15/2023	2024-01	23070754		AP006693	23070754-001 07/25/2023	0.00	192.00	38360	0.00
20143	08/15/2023	2024-01	23060834		AP006693	23060834-001 06/29/2023	0.00	1,911.00	38360	0.00
20086	08/03/2023	2024-01	23070755		AP006668	23070755-001 07/25/2023	0.00	61.00	38343	0.00
20105	08/07/2023	2024-01	23070264		AP006677	23070264-001 07.11.2023	0.00	192.00	38343	0.00
20106	08/07/2023	2024-01	23070539		AP006677	23070539-001 07/18/2023	0.00	85.00	38343	0.00
20107	08/07/2023	2024-01	23070535		AP006677	23070535-001 07/18/2023	0.00	192.00	38343	0.00
20108	08/07/2023	2024-01	23060833		AP006677	23060833-001 06/29/2023	0.00	6,969.00	38343	0.00
20144	08/15/2023	2024-02	23070150		AP006694	23070150-001 07/06/2023	0.00	865.00	38360	0.00
20145	08/15/2023	2024-02	23080047		AP006694	23080047-001 08/01/2023	0.00	414.00	38360	0.00
20146	08/15/2023	2024-02	23080246		AP006694	23080246-001 08/08/2023	0.00	61.00	38360	0.00
20147	08/15/2023	2024-02	23080046		AP006694	2302080046-001 08/01/2023	0.00	111.00	38360	0.00
20170	08/16/2023	2024-02	23080232		AP006701	23080232-001 08/08/2023	0.00	192.00	38360	0.00
20191	08/24/2023	2024-02	23080443		AP006717	23080443-001 08/22/2023	0.00	192.00	38372	0.00
<b>WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO</b>								<b>\$11,437.00</b>		<b>\$0.00</b>

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<b>WILL001 CHRIS WILLIAMS</b>										
20153	08/15/2023	2024-02			AP006695	AUGUST CELL PHONE	0.00	35.00	38361	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>WIRE001 WIRED SOLUTIONS</b>										
20103	08/07/2023	2024-02	302058		AP006676	IT SUPPORT	0.00	3,000.00	38344	0.00
20104	08/07/2023	2024-02	302070		AP006676	365 BUSINESS PREMIUM	0.00	598.00	38344	0.00
20169	08/16/2023	2024-02	301971	23-433	AP006701	LENOVO THINK PAD	0.00	4,460.47	38362	0.00
								<b>\$8,058.47</b>		<b>\$0.00</b>
<b>ZORO001 ZORO TOOLS, INC.</b>										
20053	08/01/2023	2024-01	INV12818008	24-34	AP006642	GLOVES	0.00	412.38	38345	0.00
20089	08/03/2023	2024-02	INV12842289	24-20	AP006669	HOUR METER	0.00	130.98	38345	0.00
								<b>\$543.36</b>		<b>\$0.00</b>
<b>All Vendors Report Total</b>								<b>\$ 914,879.63</b>		

**Consent for Claims  
September 8th 2023**

Front Loader Tires

\$7,237

OPERATING COSTS

\$907,642

TOTAL

**\$914,880**

# 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	0.00	1,253.50	633.54	0.00	0.00	1,887.04	8/21/2023
12295	0.00	714.16	0.00	0.00	0.00	714.16	7/31/2023
12495	0.00	500.68	0.00	0.00	0.00	500.68	7/31/2023
13058	0.00	5,430.35	0.00	0.00	0.00	5,430.35	8/29/2023
13292	0.00	301.51	0.00	0.00	0.00	301.51	7/4/2023
13334	0.00	195,822.78	0.00	0.00	0.00	195,822.78	8/10/2023
14779	0.00	433.17	0.00	0.00	0.00	433.17	8/15/2023
14982	0.00	504.32	393.36	0.00	0.00	897.68	6/26/2023
15221	0.00	607.22	0.00	0.00	0.00	607.22	7/18/2023
15490	0.00	525.25	453.70	212.05	0.00	1,191.00	7/31/2023
16133	0.00	202.53	0.00	0.00	0.00	202.53	8/4/2023
16377	0.00	2,951.59	2,651.07	765.55	0.00	6,368.21	7/31/2023
16431	0.00	2,878.07	0.00	0.00	0.00	2,878.07	8/29/2023
16444	0.00	184.15	163.54	37.24	0.00	384.93	7/31/2023
16533	0.00	24.50	0.00	0.00	0.00	24.50	8/22/2023
16708	0.00	223.84	0.00	0.00	0.00	223.84	8/2/2023
16742	0.00	12,249.19	0.00	0.00	0.00	12,249.19	8/29/2023
17143	0.00	5,149.20	0.00	0.00	0.00	5,149.20	8/29/2023
17207	0.00	0.00	0.00	265.62	0.00	265.62	7/11/2023
17676	0.00	1,821.83	679.02	0.00	0.00	2,500.85	8/29/2023
17705	0.00	446.43	76.41	0.00	0.00	522.84	8/29/2023
17721	0.00	648.60	524.92	0.00	0.00	1,173.52	8/29/2023
18753	0.00	1,004.53	864.20	1,071.29	0.00	2,940.02	9/5/2023
19052	0.00	675.68	0.00	0.00	0.00	675.68	7/7/2023
19227	0.00	279.42	261.16	318.80	139.25	998.63	8/15/2023
20415	0.00	316.02	0.00	0.00	0.00	316.02	7/28/2023
20960	0.00	306.32	249.33	31.06	0.00	586.71	7/17/2023
21450	0.00	315.48	245.52	269.32	183.84	1,014.16	4/24/2023
21694	0.00	114.22	0.00	0.00	0.00	114.22	7/21/2023
22235	0.00	2,322.14	0.00	0.00	0.00	2,322.14	7/25/2023
22257	0.00	485.82	0.00	0.00	0.00	485.82	7/25/2023
22444	0.00	391.00	0.00	0.00	0.00	391.00	7/24/2023
22511	0.00	482.84	411.40	476.02	495.42	1,865.68	8/10/2023
22571	0.00	759.58	676.29	733.36	1,061.87	3,231.10	4/14/2023
22857	0.00	680.48	0.00	0.00	0.00	680.48	7/17/2023
22879	0.00	524.40	354.09	355.46	821.37	2,055.32	6/28/2023
23070	0.00	337.32	0.00	0.00	0.00	337.32	7/18/2023
23521	0.00	328.58	0.00	0.00	0.00	328.58	8/25/2023
23667	0.00	801.45	0.00	0.00	0.00	801.45	7/13/2023
23721	0.00	276.16	0.00	0.00	0.00	276.16	7/31/2023
<b>TOTALS</b>	<b>0.00</b>	<b>243,274.31</b>	<b>8,637.55</b>	<b>4,535.77</b>	<b>2,701.75</b>	<b>259,149.38</b>	

## Shutoffs

<u>Acct</u>	<u>CurrentBal</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>TotalBal</u>	<u>Last Payment Date</u>
13372	100.00	394.37	334.75	522.22	988.10	2,339.44	8/21/2023
14680	0.00	907.70	638.52	916.60	6,952.24	9,415.06	8/29/2023
<b>TOTALS</b>	<b>100.00</b>	<b>1,302.07</b>	<b>973.27</b>	<b>1,438.82</b>	<b>7,940.34</b>	<b>11,754.50</b>	

## Secondary AR Past Due Balances

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

# Overview and Budget Variances

Other revenue is built up from

Operating: \$928,817.63

- \$48,275.61 penalties across funds
- \$64,799.13 fire assessment
- \$1,915.65 impact fees
- \$64,057 employee housing rent
- \$34,047.89 hydrant meter billing, snow stakes, grease trap inspection/pumping
- \$11,324.08 credit card fees
- \$691,000 snow removal contract revenue
- \$13,398.24 cable contract fee

Non-Operating: \$727,041.81

- \$450,000 of property tax allocations to electric
- \$91,888.90 in connection fees across funds
- \$108,447.53 sale of Meadow unit
- \$17,584.58 from the auction for surplus equipment
- \$59,120.80 for the resale of excess REC's purchased.

Income Statement combined YTD is better than budget by \$309,368.

Income Statement for Fire Department YTD is a negative \$312,280.

Income Statement for Water Fund YTD is better than budget by \$156,399.

Income Statement for Wastewater Fund YTD is better than the budget by \$192,295.

Income Statement for Employee Housing Fund YTD is better than the budget by \$107,606.

Income Statement for Electric Fund YTD is better than the budget by \$335,101.

Income Statement for Snow Removal Fund YTD is worse than the budget by \$53,248.

Income Statement for Propane Fund YTD is better than the budget by \$51,803.

Income Statement for Solid Waste Fund YTD is better than the budget by \$18,063.

# Balance Sheet - Consolidated

June 30, 2023

	Actual <u>June, 2023</u>	Budget <u>June, 2023</u>	<u>Variance</u>
<b><u>ASSETS</u></b>			
Current Assets - Funds			
Total Operating	3,019,644.44	2,392,412.00	627,232.44
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	4,289,086.12	3,821,167.00	467,919.12
Current Assets - Other			
Total Accounts Receivable, net	807,200.27	748,384.00	58,816.27
Total Materials & Supplies	410,999.62	195,000.00	215,999.62
Total Prepaid Expenses	155,953.50	107,000.00	48,953.50
Total Current Assets - Other	1,374,153.39	1,050,384.00	323,769.39
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	43,569,247.02	43,920,088.00	(350,840.98)
Total Construction in Progress	720,286.60	488,525.00	231,761.60
Total Less: Accumulated Depreciation	(31,474,922.67)	(31,497,454.00)	22,531.33
Total Capital Assets	58,276,087.13	58,585,513.00	(309,425.87)
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)
<b>Total Deferred Outflows</b>	470,383.98	562,138.00	(91,754.02)
<b>Total Assets</b>	67,416,287.52	66,682,304.00	733,983.52
<b>Total Assets and Deferred Outflows</b>	<b>67,886,671.50</b>	67,244,442.00	642,229.50
<b><u>LIABILITIES</u></b>			
Current Liabilities			
Total Accounts Payable	245,702.07	240,682.00	5,020.07
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	634,888.78	802,050.00	(167,161.22)
Total Current Liabilities	906,647.27	1,042,732.00	(136,084.73)
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 <u>June, 2023</u>	Budget <u>June, 2023</u>	<u>Variance</u>
<b>Total Deferred Inflows</b>	865,324.99	519,933.00	345,391.99
<b>Total Liabilities</b>	54,411,280.79	55,049,816.00	(638,535.21)
<b>Total Liabilities and Deferred Inflows</b>	<b>55,276,605.78</b>	55,569,749.00	(293,143.22)
 <b><u>EQUITY</u></b>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	12,609,029.12	11,674,693.00	934,336.12
Total Net Assets	12,609,029.12	11,674,693.00	934,336.12
<b>Total Equity</b>	12,609,029.12	11,674,693.00	934,336.12
<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>67,885,634.90</b>	67,244,442.00	641,192.90

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>
<b><u>ASSETS</u></b>					
<b>Current Assets - Funds</b>					
01	0	13180	(679,787.34)	2,392,412.00	(3,072,199.34)
02	0	13180	0.00	0.00	0.00
10	0	13180	125,111.99	0.00	125,111.99
20	0	13180	400,108.85	0.00	400,108.85
40	0	13180	174,431.12	0.00	174,431.12
50	0	13180	2,721,692.64	0.00	2,721,692.64
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	340,828.05	0.00	340,828.05
90	0	13180	61,772.18	0.00	61,772.18
13180		Cash - BOTW Revenue Account	3,292,100.23	2,392,412.00	899,688.23
		<b>Total Operating</b>	<b>3,292,100.23</b>	<b>2,392,412.00</b>	<b>899,688.23</b>
		<b>Total Current Assets - Funds</b>	<b>3,292,100.23</b>	<b>2,392,412.00</b>	<b>899,688.23</b>
		<b>Total Assets</b>	<b>3,292,100.23</b>	<b>2,392,412.00</b>	<b>899,688.23</b>
		<b>Total Assets and Deferred Outflows</b>	<b>3,292,100.23</b>	<b>2,392,412.00</b>	<b>899,688.23</b>
		<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Database: Insight Production	Report: D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt
Parameters: {GIAcct.AcctType} in ["A", "L", "Q"] and	Last Modified: 10/13/2017
{?Period to Post} = {GIAcctBal.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	56,323.61	49,783.00	6,540.61	13.14%	2,548,898.54	1,760,220.00	788,678.54	44.81%
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	61,620.13	64,976.00	(3,355.87)	-5.16%	835,654.54	859,965.00	(24,310.46)	-2.83%
Operations & Maintenance	124,641.73	76,310.00	48,331.73	63.34%	1,110,532.85	1,026,830.00	83,702.85	8.15%
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	669,529.43	586,360.00	83,169.43	14.18%	9,923,142.08	8,693,235.00	1,229,907.08	14.15%
<b>Total Operating</b>	<b>33,947.66</b>	<b>98,149.00</b>	<b>(64,201.34)</b>	<b>-65.41%</b>	<b>1,994,925.29</b>	<b>2,373,600.00</b>	<b>(378,674.71)</b>	<b>-15.95%</b>
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
<b>Total Non-Operating</b>	<b>(189,006.08)</b>	<b>(165,757.00)</b>	<b>(23,249.08)</b>	<b>-14.03%</b>	<b>(1,315,128.40)</b>	<b>(2,064,232.00)</b>	<b>749,103.60</b>	<b>36.29%</b>
	<b>(155,058.42)</b>	<b>(67,608.00)</b>	<b>(87,450.42)</b>	<b>-129.35%</b>	<b>679,796.89</b>	<b>309,368.00</b>	<b>370,428.89</b>	<b>119.74%</b>

# 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
<b>1 - General &amp; Admin</b>								
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	45,805.87	41,008.00	4,797.87	11.70%	529,006.08	494,941.00	34,065.08	6.88%
Operations & Maintenance	13,873.23	4,900.00	8,973.23	183.13%	97,014.96	58,800.00	38,214.96	64.99%
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	(183,114.00)	(142,653.00)	(40,461.00)	28.36%	(1,436,148.32)	(1,811,494.00)	375,345.68	-20.72%
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%
<b>Total Operating</b>	<b>71,611.01</b>	<b>71,583.00</b>	<b>28.01</b>	<b>0.04%</b>	<b>407,024.96</b>	<b>859,325.00</b>	<b>(452,300.04)</b>	<b>-52.63%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>71,611.01</b>	<b>71,583.00</b>	<b>28.01</b>	<b>0.04%</b>	<b>407,024.96</b>	<b>859,325.00</b>	<b>(452,300.04)</b>	<b>-52.63%</b>

# Budget Income Statement - General Fund

<b>June 30, 2023</b>
----------------------

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>2 - Fire Department</b>								
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	15,198.46	11,843.00	3,355.46	28.33%	156,550.28	150,358.00	6,192.28	4.12%
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	29,351.76	29,705.00	(353.24)	-1.19%	387,137.16	364,750.00	22,387.16	6.14%
<b>Total Operating</b>	<b>(24,103.69)</b>	<b>(24,105.00)</b>	<b>1.31</b>	<b>-0.01%</b>	<b>(315,282.33)</b>	<b>(297,550.00)</b>	<b>(17,732.33)</b>	<b>5.96%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	3,002.58	0.00	3,002.58	na
Non-Operating Revenues	0.00	0.00	0.00	na	3,002.58	0.00	3,002.58	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>3,002.58</b>	<b>0.00</b>	<b>3,002.58</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(24,103.69)</b>	<b>(24,105.00)</b>	<b>1.31</b>	<b>-0.01%</b>	<b>(312,279.75)</b>	<b>(297,550.00)</b>	<b>(14,729.75)</b>	<b>4.95%</b>

# Budget Income Statement - General Fund

<b>June 30, 2023</b>
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	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>3 - Parks &amp; Recreation</b>								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	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%
<b>Total Operating</b>	<b>(1,874.44)</b>	<b>(2,770.00)</b>	<b>895.56</b>	<b>-32.33%</b>	<b>(21,949.21)</b>	<b>(27,911.00)</b>	<b>5,961.79</b>	<b>-21.36%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	32.00	0.00	32.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	32.00	0.00	32.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>32.00</b>	<b>0.00</b>	<b>32.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(1,874.44)</b>	<b>(2,770.00)</b>	<b>895.56</b>	<b>-32.33%</b>	<b>(21,917.21)</b>	<b>(27,911.00)</b>	<b>5,993.79</b>	<b>-21.47%</b>

# 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
<b>0 - Default</b>								
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	(6,307.73)	1,450.00	(7,757.73)	-535.02%	37,535.29	26,400.00	11,135.29	42.18%
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	32,044.95	24,969.00	7,075.95	28.34%	330,075.96	317,015.00	13,060.96	4.12%
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	61,308.67	62,432.00	(1,123.33)	-1.80%	696,967.57	764,415.00	(67,447.43)	-8.82%
<b>Total Operating</b>	<b>(10,985.01)</b>	<b>(8,184.00)</b>	<b>(2,801.01)</b>	<b>34.23%</b>	<b>29,722.33</b>	<b>(37,610.00)</b>	<b>67,332.33</b>	<b>-179.03%</b>
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
<b>Total Non-Operating</b>	<b>(917.29)</b>	<b>(859.00)</b>	<b>(58.29)</b>	<b>6.79%</b>	<b>78,759.12</b>	<b>(10,308.00)</b>	<b>89,067.12</b>	<b>-864.06%</b>
<b>NET INCOME (LOSS)</b>	<b>(11,902.30)</b>	<b>(9,043.00)</b>	<b>(2,859.30)</b>	<b>31.62%</b>	<b>108,481.45</b>	<b>(47,918.00)</b>	<b>156,399.45</b>	<b>-326.39%</b>

# 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
<b>0 - Default</b>								
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	24,427.34	14,650.00	9,777.34	66.74%	163,788.99	175,800.00	(12,011.01)	-6.83%
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	32,044.95	24,969.00	7,075.95	28.34%	330,075.96	317,015.00	13,060.96	4.12%
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	148,216.39	125,056.00	23,160.39	18.52%	1,500,708.02	1,536,004.00	(35,295.98)	-2.30%
<b>Total Operating</b>	<b>(59,601.16)</b>	<b>(30,254.00)</b>	<b>(29,347.16)</b>	<b>97.00%</b>	<b>91,917.40</b>	<b>(73,210.00)</b>	<b>165,127.40</b>	<b>-225.55%</b>
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
<b>Total Non-Operating</b>	<b>(1,702.54)</b>	<b>(1,880.00)</b>	<b>177.46</b>	<b>-9.44%</b>	<b>4,606.52</b>	<b>(22,561.00)</b>	<b>27,167.52</b>	<b>-120.42%</b>
<b>NET INCOME (LOSS)</b>	<b>(61,303.70)</b>	<b>(32,134.00)</b>	<b>(29,169.70)</b>	<b>90.78%</b>	<b>96,523.92</b>	<b>(95,771.00)</b>	<b>192,294.92</b>	<b>-200.79%</b>

# 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
<b>0 - Default</b>								
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	1,971.43	2,500.00	(528.57)	-21.14%	29,596.77	30,000.00	(403.23)	-1.34%
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	7,877.88	9,069.00	(1,191.12)	-13.13%	99,670.57	108,553.00	(8,882.43)	-8.18%
<b>Total Operating</b>	<b>(2,257.88)</b>	<b>(4,189.00)</b>	<b>1,931.12</b>	<b>-46.10%</b>	<b>(35,613.57)</b>	<b>(29,873.00)</b>	<b>(5,740.57)</b>	<b>19.22%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	108,447.53	0.00	108,447.53	na
Non-Operating Revenues	0.00	0.00	0.00	na	108,447.53	0.00	108,447.53	na
Interest Expense	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
<b>Total Non-Operating</b>	<b>(619.31)</b>	<b>(1,200.00)</b>	<b>580.69</b>	<b>-48.39%</b>	<b>98,946.56</b>	<b>(14,400.00)</b>	<b>113,346.56</b>	<b>-787.13%</b>
<b>NET INCOME (LOSS)</b>	<b>(2,877.19)</b>	<b>(5,389.00)</b>	<b>2,511.81</b>	<b>-46.61%</b>	<b>63,332.99</b>	<b>(44,273.00)</b>	<b>107,605.99</b>	<b>-243.05%</b>



# 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
<b>0 - Default</b>								
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	29,448.48	25,786.00	3,662.48	14.20%	1,253,682.25	837,994.00	415,688.25	49.61%
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	60,344.70	21,800.00	38,544.70	176.81%	359,371.06	276,600.00	82,771.06	29.92%
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	37,721.48	29,393.00	8,328.48	28.33%	388,546.56	372,764.00	15,782.56	4.23%
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	275,174.17	227,882.00	47,292.17	20.75%	3,757,581.58	3,292,259.00	465,322.58	14.13%
<b>Total Operating</b>	<b>132,918.64</b>	<b>146,975.00</b>	<b>(14,056.36)</b>	<b>-9.56%</b>	<b>1,662,351.66</b>	<b>1,821,631.00</b>	<b>(159,279.34)</b>	<b>-8.74%</b>
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
<b>Total Non-Operating</b>	<b>(183,406.02)</b>	<b>(160,836.00)</b>	<b>(22,570.02)</b>	<b>14.03%</b>	<b>(1,490,800.04)</b>	<b>(2,005,180.00)</b>	<b>514,379.96</b>	<b>-25.65%</b>
<b>NET INCOME (LOSS)</b>	<b>(50,487.38)</b>	<b>(13,861.00)</b>	<b>(36,626.38)</b>	<b>264.24%</b>	<b>171,551.62</b>	<b>(183,549.00)</b>	<b>355,100.62</b>	<b>-193.46%</b>

# 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
<b>0 - Default</b>								
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	915.57	714.00	201.57	28.23%	9,430.74	9,063.00	367.74	4.06%
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	943.22	909.00	34.22	3.76%	9,937.79	11,403.00	(1,465.21)	-12.85%
<b>Total Operating</b>	<b>2,390.02</b>	<b>26.00</b>	<b>2,364.02</b>	<b>9,092.38%</b>	<b>3,460.45</b>	<b>(403.00)</b>	<b>3,863.45</b>	<b>-958.67%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>2,390.02</b>	<b>26.00</b>	<b>2,364.02</b>	<b>9,092.38%</b>	<b>3,460.45</b>	<b>(403.00)</b>	<b>3,863.45</b>	<b>-958.67%</b>

# 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
<b>0 - Default</b>								
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	(5,020.77)	1,900.00	(6,920.77)	-364.25%	64,427.85	56,500.00	7,927.85	14.03%
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	20,691.88	16,123.00	4,568.88	28.34%	213,134.75	204,701.00	8,433.75	4.12%
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	27,907.54	30,046.00	(2,138.46)	-7.12%	757,948.31	688,089.00	69,859.31	10.15%
<b>Total Operating</b>	<b>(27,907.54)</b>	<b>(30,046.00)</b>	<b>2,138.46</b>	<b>-7.12%</b>	<b>(41,637.28)</b>	<b>11,911.00</b>	<b>(53,548.28)</b>	<b>-449.57%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	300.00	0.00	300.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	300.00	0.00	300.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>300.00</b>	<b>0.00</b>	<b>300.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(27,907.54)</b>	<b>(30,046.00)</b>	<b>2,138.46</b>	<b>-7.12%</b>	<b>(41,337.28)</b>	<b>11,911.00</b>	<b>(53,248.28)</b>	<b>-447.05%</b>

# 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
<b><u>0 - Default</u></b>								
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	14,675.73	1,440.00	13,235.73	919.15%	25,622.41	48,990.00	(23,367.59)	-47.70%
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	34,974.78	27,252.00	7,722.78	28.34%	360,254.33	345,997.00	14,257.33	4.12%
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	92,685.32	75,904.00	16,781.32	22.11%	1,931,101.49	1,600,094.00	331,007.49	20.69%
<b>Total Operating</b>	<b>(49,946.53)</b>	<b>(25,858.00)</b>	<b>(24,088.53)</b>	<b>93.16%</b>	<b>166,675.01</b>	<b>116,680.00</b>	<b>49,995.01</b>	<b>42.85%</b>
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
<b>Total Non-Operating</b>	<b>(2,360.92)</b>	<b>(982.00)</b>	<b>(1,378.92)</b>	<b>140.42%</b>	<b>(9,975.14)</b>	<b>(11,783.00)</b>	<b>1,807.86</b>	<b>-15.34%</b>
<b>NET INCOME (LOSS)</b>	<b>(52,307.45)</b>	<b>(26,840.00)</b>	<b>(25,467.45)</b>	<b>94.89%</b>	<b>156,699.87</b>	<b>104,897.00</b>	<b>51,802.87</b>	<b>49.38%</b>

# 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
<b>0 - Default</b>								
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	7,690.79	5,993.00	1,697.79	28.33%	79,218.24	76,089.00	3,129.24	4.11%
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	23,009.67	22,559.00	450.67	2.00%	295,182.47	299,750.00	(4,567.53)	-1.52%
<b>Total Operating</b>	<b>3,931.47</b>	<b>4,971.00</b>	<b>(1,039.53)</b>	<b>-20.91%</b>	<b>48,672.76</b>	<b>30,610.00</b>	<b>18,062.76</b>	<b>59.01%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>3,931.47</b>	<b>4,971.00</b>	<b>(1,039.53)</b>	<b>-20.91%</b>	<b>48,672.76</b>	<b>30,610.00</b>	<b>18,062.76</b>	<b>59.01%</b>

**RESOLUTION NO. 23-09****RESOLUTION OF THE BOARD OF DIRECTORS OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT APPROVING, AUTHORIZING AND DIRECTING EXECUTION OF CERTAIN INSTALLMENT SALE REFINANCING DOCUMENTS FOR THE DISTRICT'S WASTEWATER PLANT PROJECT AND APPROVING RELATED DOCUMENTS AND OFFICIAL ACTIONS**

**WHEREAS**, the District presently owns and operates facilities and property for the supply, storage and distribution of domestic wastewater within its service area (the "Enterprise"); and

**WHEREAS**, in order to finance to finance improvements to its wastewater system, including a wastewater treatment plant (the "Project"), more particularly described in Exhibit A to the Installment Sale Agreement defined below, the District previously entered into a RD/RUS Interim Loan Agreement and the Tax-Exempt Multiple Advance Term Promissory Note (collectively, the "Credit Agreement") from CoBank, ACB in an amount not to exceed \$7,444,000 for a term ending on November 1, 2025, which has been funded in part by periodic draws as needed to construct the Project and which Credit Agreement is currently outstanding, all in order to provide interim financing for the Project; and

**WHEREAS**, in order to refinance the obligations of the District under the Credit Agreement and provide permanent financing for the Project, the District proposes to enter into an installment sale agreement (the "Installment Sale Agreement") with the Kirkwood Public Facilities Corporation (the "Corporation"), under which the District will sell the completed Project to the Corporation, and the Corporation will simultaneously sell the completed Project to the District in return for semi-annual installment payments (the "Installment Payments"); and

**WHEREAS**, for the purpose of obtaining the moneys required to refinance the obligations of the District under the Credit Agreement, the Corporation proposes to assign and transfer certain of its rights under the Installment Sale Agreement to the General Manager of the Kirkwood Meadows Public Utility District, as trust administrator (the "Trust Administrator") under a Trust Agreement (the "Trust Agreement"), by and among the Corporation, the District and the Trust Administrator; and

**WHEREAS**, in consideration of such assignment and the execution of the Trust Agreement, the Trust Administrator will execute and deliver a certificate of participation in the aggregate original initial principal amount of \$7,444,000 (the "Certificate"), evidencing direct, undivided fractional interests in the Installment Payments to be made by the District; and

**WHEREAS**, the Certificate will be privately placed with the United States of America, acting through the Rural Utilities Service (the "RUS"); and

**WHEREAS**, the documents listed below have been filed with the District and the District's staff has reviewed such documents; and

**WHEREAS**, in accordance with Government Code Section 5852.1, the District has obtained and disclosed the information set forth in Appendix A hereto;

**WHEREAS**, the Board has duly considered such transactions and wishes at this time to approve said transactions in the public interests of the District;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Kirkwood Meadows Public Utility District as follows:

SECTION 1. Recitals. Each of the above recitals is true and correct and is adopted by Board.

SECTION 2. Approval of Financing. The Board hereby approves the execution and delivery of the Certificate in an aggregate principal amount not to exceed \$7,444,000 for the purpose of providing funds to refinance the obligations of the District under the Credit Agreement and provide permanent financing for the Project.

SECTION 3. Approval of Financing Documents. The Board hereby approves the documents listed below and the President of the Board, Vice President of the Board, and the General Manager (collectively, the "Designated Officers") each acting alone, are hereby authorized and directed to execute, for and in the name of the District, and the District Secretary (the "Secretary") is hereby authorized and directed to attest as applicable, those documents in such form, together with any changes therein or additions thereto deemed advisable by a Designated Officer upon consultation with the District General Counsel and Bond Counsel, and the execution and delivery of those documents by a Designated Officer shall be conclusive evidence of the approval of any such changes or additions.

(a) the Installment Sale Agreement by and between the District and the Corporation;

(b) the Trust Agreement by and among the District, the Corporation and the Trust Administrator, and the execution and delivery of the Certificate evidencing the direct, undivided interest of the owner thereof in the Installment Payments to be made by the District under the Installment Sale Agreement; and

(c) Form RD 1942-47, entitled "Loan Resolution (Public Bodies)."

The Board hereby authorizes the delivery and performance by the District of the foregoing documents.

SECTION 4. Acceptance of Offer. Each Designated Officer is hereby authorized and directed to accept for the District, upon receipt by the District, of an offer to purchase the Certificate, submitted to the District by the RUS, which is hereby approved, so long as the aggregate principal amount of the Certificate does not exceed \$7,444,000 and the interest rate with respect to the Certificate does not exceed 1.750%.

SECTION 5. Appointment of Professionals. The appointment of the following professionals is hereby confirmed: Jones Hall, A Professional Law Corporation as bond counsel; and NHA Advisors, as financial consultant.

SECTION 6. Other Actions. The Designated Officers, the Clerk and all other officers of the District are each authorized and directed in the name and on behalf of the District to make any and all assignments, and to execute any and all certificates, requisitions, agreements, notices, consents, and other documents which they or any of them deem necessary or appropriate in order to consummate the execution and delivery of the Certificate, the prepayment of the Credit Agreement, and any of the other transactions contemplated by the documents approved pursuant to this Resolution. Whenever in this Resolution any officer of the District is authorized to execute

or countersign any document or take any action, such execution, countersigning or action may be taken on behalf of such officer by any person designated by such officer to act on his or her behalf in the case such officer is absent or unavailable. Any actions previously taken by the Designated Officers, the Secretary, and all other officers of the District are hereby ratified and approved.

SECTION 7. Effective Date. This Resolution shall be effective as of the date of its adoption.

\* \* \* \* \*

The foregoing Resolution was duly and regularly introduced, passed, and adopted by the Board of Directors of the Kirkwood Meadows Public Utility District at a regular meeting thereof held on \_\_\_\_\_, 2023.

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
President

Attest:

\_\_\_\_\_  
Clerk of the Board



**APPENDIX A****Government Code Section 5852.1 Disclosure**

The following information consists of estimates that have been provided by the financial consultant, which has provided to the District in good faith, as of \_\_\_\_\_, 2023:

- (A) True interest cost of the Certificate: \_\_\_\_\_%
- (B) Finance charge of the Certificate (sum of all costs of issuance and fees/charges paid to third parties): \$\_\_\_\_\_
- (C) Net proceeds to be received (net of finance charges, reserves and capitalized interest, if any): \$\_\_\_\_\_
- (D) Total payment amount through maturity: \$\_\_\_\_\_.

**LOAN RESOLUTION**  
(Public Bodies)

A RESOLUTION OF THE \_\_\_\_\_

OF THE \_\_\_\_\_  
AUTHORIZING AND PROVIDING FOR THE INCURRENCE OF INDEBTEDNESS FOR THE PURPOSE OF PROVIDING A  
PORTION OF THE COST OF ACQUIRING, CONSTRUCTING, ENLARGING, IMPROVING, AND/OR EXTENDING ITS\_\_\_\_\_  
FACILITY TO SERVE AN AREA LAWFULLY WITHIN ITS JURISDICTION TO SERVE.

WHEREAS, it is necessary for the \_\_\_\_\_

(Public Body)

(herein after called Association) to raise a portion of the cost of such undertaking by issuance of its bonds in the principal amount of

\_\_\_\_\_  
pursuant to the provisions of \_\_\_\_\_; and**WHEREAS**, the Association intends to obtain assistance from the United States Department of Agriculture,  
(herein called the Government) acting under the provisions of the Consolidated Farm and Rural Development Act (7 U.S.C. 1921  
et seq.) in the planning, financing, and supervision of such undertaking and the purchasing of bonds lawfully issued, in the event  
that no other acceptable purchaser for such bonds is found by the Association:**NOW THEREFORE**, in consideration of the premises the Association hereby resolves:

1. To have prepared on its behalf and to adopt an ordinance or resolution for the issuance of its bonds containing such items and in such forms as are required by State statutes and as are agreeable and acceptable to the Government.
2. To refinance the unpaid balance, in whole or in part, of its bonds upon the request of the Government if at any time it shall appear to the Government that the Association is able to refinance its bonds by obtaining a loan for such purposes from responsible cooperative or private sources at reasonable rates and terms for loans for similar purposes and periods of time as required by section 333(c) of said Consolidated Farm and Rural Development Act (7 U.S.C. 1983(c)).
3. To provide for, execute, and comply with Form RD 400-4, "Assurance Agreement," and Form RD 400-1, "Equal Opportunity Agreement," including an "Equal Opportunity Clause," which clause is to be incorporated in, or attached as a rider to, each construction contract and subcontract involving in excess of \$10,000.
4. To indemnify the Government for any payments made or losses suffered by the Government on behalf of the Association. Such indemnification shall be payable from the same source of funds pledged to pay the bonds or any other legal ly permissible source.
5. That upon default in the payments of any principal and accrued interest on the bonds or in the performance of any covenant or agreement contained herein or in the instruments incident to making or insuring the loan, the Government at its option may (a) declare the entire principal amount then outstanding and accrued interest immediately due and payable, (b) for the account of the Association (payable from the source of funds pledged to pay the bonds or any other legally permissible source), incur and pay reasonable expenses for repair, maintenance, and operation of the facility and such other reasonable expenses as may be necessary to cure the cause of default, and/or (c) take possession of the facility, repair, maintain, and operate or rent it. Default under the provisions of this resolution or any instrument incident to the making or insuring of the loan may be construed by the Government to constitute default under any other instrument held by the Government and executed or assumed by the Association, and default under any such instrument may be construed by the Government to constitute default hereunder.
6. Not to sell, transfer, lease, or otherwise encumber the facility or any portion thereof, or interest therein, or permit others to do so, without the prior written consent of the Government.
7. Not to defease the bonds, or to borrow money, enter into any contractor agreement, or otherwise incur any liabilities for any purpose in connection with the facility (exclusive of normal maintenance) without the prior written consent of the Government if such undertaking would involve the source of funds pledged to pay the bonds.
8. To place the proceeds of the bonds on deposit in an account and in a manner approved by the Government. Funds may be deposited in institutions insured by the State or Federal Government or invested in readily marketable securities backed by the full faith and credit of the United States. Any income from these accounts will be considered as revenues of the system.
9. To comply with all applicable State and Federal laws and regulations and to continually operate and maintain the facility in good condition.
10. To provide for the receipt of adequate revenues to meet the requirements of debt service, operation and maintenance, and the establishment of adequate reserves. Revenue accumulated over and above that needed to pay operating and maintenance, debt service and reserves may only be retained or used to make prepayments on the loan. Revenue cannot be used to pay any expenses which are not directly incurred for the facility financed by USDA. No free service or use of the facility will be permitted.

*According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0121. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.*



**CERTIFICATION TO BE EXECUTED AT LOAN CLOSING**

I, the undersigned, as \_\_\_\_\_ of the \_\_\_\_\_

hereby certify that the \_\_\_\_\_ of such Association is composed of \_\_\_\_\_ members, of whom , \_\_\_\_\_ constituting a quorum, were present at a meeting thereof duly called and held on the \_\_\_\_\_ day of \_\_\_\_\_ ; and that the foregoing resolution was adopted at such meeting by the vote shown above, I further certify that as of \_\_\_\_\_ , the date of closing of the loan from the United States Department of Agriculture, said resolution remains in effect and has not been rescinded or amended in any way.

Dated, this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_

Title \_\_\_\_\_

**RESOLUTION NO. 23-10****RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
APPROVING INTER-FUND TRANSFER AND LOAN**

BE IT RESOLVED by the Board of Directors of the Kirkwood Meadows Public Utility District as follows:

**1. Recitals.** This resolution is made with reference to the following background recitals:

(a) The District desires funding for the following project or expenditure: Loan to cover cash losses in Snow Removal.

(b) The Board has decided to finance \$46,336 of the needed funding by an inter-fund transfer and loan from the Electric Fund (the “Borrowed-From Fund”) to the Snow Removal Fund (the “Indebted Fund”), on the terms provided below.

(c) Government Code sections 53601(e), 66006, and 66013 and other laws authorize an inter-fund transfer and loan to finance these costs.

**2. Findings.** The Board finds and determines as follows:

(a) The Borrowed-From Fund monies transferred and loaned by this resolution are not required for the immediate necessities of that fund.

(b) The transferred funds will be repaid with interest to the Borrowed-From Fund before they are needed for that fund.

(c) The inter-fund transfer and loan under this resolution is prudent, reasonable, and appropriate and in the best interest of the District and its ratepayers.

**3. Approval of Loan and Transfer.** The Board of Directors approves a loan and transfer of \$46,336 from the Borrowed-From Fund to the Indebted Fund in order to provide funds for the project or expenditure described above. The Board authorizes and directs the General Manager to implement the transfer and loan. The General Manager, or his or her designee, shall keep or cause to be kept detailed records of the funds so transferred, the costs expended, and the interest owed, in order to accurately ascertain, record, and monitor the Indebted Fund’s liability to the Borrowed-From Fund.

**4. Repayment Terms.** The Borrowed-From Fund shall be repaid by the Indebted Fund with interest at a rate equal to the interest rate being earned by the Borrowed-From Fund for the same period. Interest shall begin to accrue effective July 1, 2023. Repayment, with interest, shall commence July 1, 2025 and be made in full no later than June 30, 2035.

PASSED AND ADOPTED by the Board of Directors of the Kirkwood Meadows Public Utility District on the \_\_\_ day of \_\_\_\_\_ by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: \_\_\_\_\_  
Robert Epstein, President

Attest:

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

**RESOLUTION NO. 23-11**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
APPROVING CREDIT REQUESTS WITH BANK OF THE WEST AND  
REAFFIRMING AUTHORIZED DISTRICT OFFICERS AND SIGNATORIES ON  
BANK ACCOUNTS**

WHEREAS, the Board of Directors desires to engage in a new Operating Line of Credit and Equipment Line of Credit with Bank of the West (BMO Harris Bank N.A.);

WHEREAS, the Board of Directors reaffirms District Resolution 22-02 regarding authorized signatories on all District bank accounts;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Kirkwood Meadows Public Utility District as follows:

1. Authorized signatory, Erik Christeson, General Manager or Rick Ansel, Assistant General Manager, may enter into agreements with Bank of the West (BMO Harris Bank N.A.), and these agreements will bind the District. These agreements include, but are not limited to, the following: Borrow Money, Execute Notes, Grant Security/Collateral, Guarantee, Execute Security Documents, Enter into Derivative Transactions, Apply for and/or Seek the Issuance of Letters of Credit, Negotiate Items such as drafts, Deposit Agreements and Promissory Notes.
2. The Board reaffirms District Resolution 22-02 and the authorized signatories listed therein.

PASSED AND ADOPTED by the Board of Directors of the Kirkwood Meadows Public Utility District on the 9th of September 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: \_\_\_\_\_  
Robert Epstein, President

Attest:

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



# KMPUD Wildfire Mitigation Plan

Version 1.3





*August 3, 2023*

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## I. OVERVIEW

### A. POLICY STATEMENT

The overarching goal of Kirkwood Meadows Public Utility District ('KMPUD') is to provide safe, reliable, and economic electric service to its local community. In order to meet this goal, KMPUD constructs, maintains, and operates its electrical lines and equipment in a manner that minimizes the risk of catastrophic wildfire posed by its electrical lines and equipment.

### B. PURPOSE OF THE WILDFIRE MITIGATION PLAN

This Wildfire Mitigation Plan describes the activities that KMPUD takes to mitigate the threat of power-line ignited wildfires, including its various programs, policies, and procedures. This plan is subject to direct supervision by the KMPUD Board of Directors and is implemented by the General Manager. This plan complies with the requirements of Public Utilities Code section 8387 for publicly owned electric utilities to prepare a wildfire mitigation plan by January 1, 2020, and annually thereafter.

KMPUD coordinates with local fire and safety officials in Alpine, Amador and El Dorado Counties. KMPUD staff reviewed the CPUC's Fire Threat Map to determine the wildfire risk associated with KMPUD's overhead electric lines and equipment. This information was used to develop additional wildfire mitigation measures which will be presented to the KMPUD Board of Directors annually.

Table 1, below, is an information table to assist the Staff and Board members in understanding the unique characteristics of KMPUD.

**Table 1: Context-Setting Information**

Utility Name	KMPUD	
<b>Service Territory Size</b>	[1.875] square miles	
<b>Owned Assets</b>	✕ Transmission ✕ Distribution ✕ Generation	
<b>Number of Customers Served</b>	[752] customer accounts	
<b>Population Within Service Territory</b>	[100-6,500] people	
<b>Customer Class Makeup</b>	<i>Number of Accounts</i>	<i>Share of Total Load (MWh)</i>
	[88]% Residential; [1]% Government; [0]% Agricultural; [0]% Small/Medium Business; [11]% Commercial/Industrial	[47]% Residential; [12]% Government; [0]% Agricultural; [0]% Small/Medium Business; [41]% Commercial/Industrial
<b>Service Territory</b>	[0]% Agriculture [10]% Barren/Other	

<b>Location/Topography<sup>1</sup></b>	[42]% Conifer Forest [0]% Conifer Woodland [0]% Desert [0]% Hardwood Forest [0]% Hardwood Woodland [31]% Herbaceous [4]% Shrub [10]% Urban [0]% Water
<b>Service Territory Wildland Urban Interface<sup>2</sup> (based on total area)</b>	[3]% Wildland Urban Interface; [7]% Wildland Urban Intermix;
<b>Percent of Service Territory in CPUC High Fire Threat Districts (based on total area)</b>	<input type="checkbox"/> Includes maps Tier 2: [0]% Tier 3: [0]%
<b>Prevailing Wind Directions &amp; Speeds by Season</b>	<input type="checkbox"/> Includes maps Winter: Wind blows from the Southwest at 15mph during the day drops off at night. Winter storms can increase wind to 40mph. Spring: Wind blows from the Southwest at 15mph during the day drops off at night. Summer: Wind blows from the Southwest at 15mph during the morning drops off during the day. Fall: Wind blows from the Southwest at 15mph during the day drops off at night.
<b>Miles of Owned Lines Underground and/or Overhead</b>	Overhead Dist.: [0] miles Overhead Trans.: [1.7] miles Underground Dist.: [11.47] miles Underground Trans.: [25.69] miles
	<b>Explanatory Note 1 - Methodology for Measuring "Miles":</b> [e.g., circuit miles, line miles.]
	<b>Explanatory Note 2 – Description of Unique Ownership Circumstances:</b> [_____]
	<b>Explanatory Note 3 – Additional Relevant Context:</b> [e.g., percentage of lines located outside service territory]
<b>Percent of Owned Lines in CPUC High Fire Threat Districts</b>	<i>Overhead Distribution Lines as % of Total Distribution System (Inside and Outside Service Territory)</i>
	Tier 2: [0]% Tier 3: [0]%

<sup>1</sup> This data shall be based on the California Department of Forestry and Fire Protection, California Multi-Source Vegetation Layer Map, depicting WHR13 Types (Wildlife Habitat Relationship classes grouped into 13 major land cover types) available at: <https://www.arcgis.com/home/item.html?id=b7ec5d68d8114b1fb2bfbf4665989eb3>.

<sup>2</sup> This data shall be based on the definitions and maps maintained by the United States Department of Agriculture, as most recently assembled in *The 2010 Wildland-Urban Interface of the Conterminous United States*, available at [https://www.fs.fed.us/nrs/pubs/rmap/rmap\\_nrs8.pdf](https://www.fs.fed.us/nrs/pubs/rmap/rmap_nrs8.pdf).

	<i>Overhead Transmission Lines as % of Total Transmission System (Inside and Outside Service Territory)</i>
	Tier 2: [100]% Tier 3: [0]%
	<b>Explanatory Note 4 – Additional Relevant Context:</b> [e.g., explain any difference from data reported in WMP due to different numerator used for this form]
<b>Customers have ever lost service due to an IOU PSPS event?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Customers have ever been notified of a potential loss of service to due to a forecasted IOU PSPS event?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Has developed protocols to pre-emptively shut off electricity in response to elevated wildfire risks?</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Has previously pre-emptively shut off electricity in response to elevated wildfire risk?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, then provide the following data for calendar year 2020: <i>Number of shut-off events:</i> [____] <i>Customer Accounts that lost service for &gt;10 minutes:</i> [____] <i>For prior response, average duration before service restored:</i> [____]

Table 2, below, outlines the Wildfire Mitigation Plan's compliance with Public Utilities Code section 8387.

**Table 2 – Outline of PUC 8387 Compliance**

PUC § 8387(b)	DESCRIPTION	PLAN SECTION NUMBER
(2) (A)	An accounting of the responsibilities of persons responsible for executing the plan.	III
(2) (B)	The objectives of the wildfire mitigation plan.	II
(2) (C)	A description of the preventative strategies and programs to be adopted by the local publicly owned electric utility or electrical cooperative to minimize the risk of its electrical lines and equipment causing catastrophic wildfires, including consideration of dynamic climate change risks.	V
(2) (D)	A description of the metrics the local publicly owned electric utility or electrical cooperative plans to use to evaluate the wildfire mitigation plan's performance and the assumptions that underlie the use of those metrics.	VII

(2) (E)	A discussion of how the application of previously identified metrics to previous wildfire mitigation plan performances has informed the wildfire mitigation plan.	VII
(2) (F)	Protocols for disabling reclosers and deenergizing portions of the electrical distribution system that consider the associated impacts on public safety, as well as protocols related to mitigating the public safety impacts of those protocols, including impacts on critical first responders and on health and communication infrastructure.	V(D); VI
(2) (G)	Appropriate and feasible procedures for notifying a customer who may be impacted by the deenergizing of electrical lines. The procedures shall consider the need to notify, as a priority, critical first responders, health care facilities and operators of telecommunications infrastructure.	V(E)
(2) (H)	Plans for vegetation management.	V(B)
(2) (I)	Plans for inspections of the local publicly owned electric utility's or electrical cooperative's electrical infrastructure.	V(C)
(2) (J)	List that identifies, describes, and prioritizes all wildfire risks, and drivers for those risks, throughout the local publicly owned electric utility's or electrical cooperative's service territory. The list shall include, but not be limited to both of the following:	IV
(2) (J) (i)	Risks and risk drivers associated with design, construction, operation and maintenance of the local publicly owned electric utility's or electrical cooperative's equipment and facilities.	V(A)
(2) (J) (ii)	Particular risks and risk drivers associated with topographic and climatological risk factors throughout the different parts of the local publicly owned electric utility's or electrical cooperative's service territory.	IV(B)
(2) (K)	Identification of any geographic area in the local publicly owned electric utility's or electrical cooperative's service territory that is a higher wildfire threat than is identified in a commission fire threat map, and identification of where the commission should expand a high fire threat district based on new information or changes to the environment.	IV(D)
(2) (L)	A methodology for identifying and presenting enterprise-wide safety risk and wildfire-related risk.	IV(C)
(2) (M)	A statement of how the local publicly owned electric utility or electrical cooperative will restore service after a wildfire.	VI
(2) (N)	A description of the processes and procedures the local publicly owned electric utility or electrical cooperative shall use to do all of the following:	VII
(2) (N) (i)	Monitor and audit the implementation of the wildfire mitigation plan.	VII(C)
(2) (N) (ii)	Identify any deficiencies in the wildfire mitigation plan or its implementation and correct those deficiencies.	VII(D)
(2) (N) (iii)	Monitor and audit the effectiveness of electrical line and equipment inspections, including inspections performed by contractors that are carried out under the plan, other applicable statutes or commission rules.	VII(E)

(3)	The local or publicly owned electric utility or electrical cooperative shall present each wildfire mitigation plan in an appropriately noticed public meeting. The local or publicly owned electric utility or electrical cooperative shall accept comments on its wildfire mitigation plan from the public, other local and state agencies and interested parties, and shall verify that the WMP complies with all applicable rules, regulations, and standards as appropriate.	VII(D)
(3) (C)	The local publicly owned electric utility or electrical cooperative shall contract with a qualified independent evaluator with experience in assessing the safe operation of electrical infrastructure to review and assess the comprehensiveness of its wildfire mitigation plan. The independent evaluator shall issue a report that shall be made available on the internet web site of the local publicly owned electric utility or electrical cooperative and shall present the report at a public meeting of the local publicly owned electric utility's or electrical cooperative's governing board.	VIII

### C. ORGANIZATION OF THE WILDFIRE MITIGATION PLAN

This Wildfire Mitigation Plan includes the following elements:

- Objectives of the plan
- Roles and responsibilities for carrying out the plan.
- Identification of key wildfire risks and risk drivers
- Description of wildfire prevention, mitigation, and response strategies and programs
- Community outreach and education
- Metrics for evaluating the performance of the plan and identifying areas for improvement.
- Review and validation of the plan
- Timelines

### D. KMPUD OVERVIEW

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

KMPUD is governed by a five-member Board of Directors elected by registered voters to serve staggered, four-year terms. The Board appoints the General Manager who is responsible for

enforcement of KMPUD ordinances, regulations, and master restrictions, as well as providing executive oversight and management of KMPUD Departments. KMPUD serves approximately 752 customers with water, wastewater, electric, and/or propane service.

The community size and operation of the ski resort create a dynamic demand on utilities and services which differ substantially from summer to winter. Typical of a mountain resort community, peak activity and population occur during snow season. There are approximately 100 full-time residents living in Kirkwood, but seasonal daily population maximums may reach 6,500 persons.

The geographic isolation and small electric demand of Kirkwood resulted in an islanded electric system owned by the ski resort. Until 2014, the community was not connected to the national electric grid, but rather all electricity for the resort and community was generated on-site at a diesel-fired generation facility that was built in the 1970's. In 2011, KMPUD acquired the electric and propane infrastructure and with that acquisition became the sole provider of electric and propane services for the Kirkwood Valley. A new diesel generation facility was constructed to house three Caterpillar and five Volvo generators. During the summer of 2013, KMPUD began construction on a power line that connected the Kirkwood community to the regional electric grid. The construction project included approximately 25 miles of buried line extending from Kirkwood to the south side of Bear River Reservoir in Amador County. From this point, approximately 1.7 miles of overhead transmission line connect the KMPUD system to the PG&E transmission system at KM Green Substation. On November 1, 2014, KMPUD shut down the diesel fired generators at the Powerhouse and connected to the national electric power grid for the first time in Kirkwood history.

Since connecting to the grid, the diesel generation facility serves as a reliable backup in case of any interruption of power supply from the grid. In addition to the diesel generation facility, the KMPUD electric system consists of approximately 1.7 miles of 34.5kV overhead transmission lines, 25.69 miles of 34.5kV underground transmission lines, 11.47 miles of 12kV distribution lines, two substations, 170 transformers, six circuit routing switches and 37 underground vaults.



## II. OBJECTIVES OF THE WILDFIRE MITIGATION PLAN

### A. MINIMIZING SOURCES OF IGNITION

The primary goal of this Wildfire Mitigation Plan is to minimize the probability that KMPUD's transmission and/or distribution system may be the origin or contributing source for the ignition of a fire. KMPUD has evaluated the prudent and cost-effective improvements to its physical assets, operations, and training that can help to meet this objective. KMPUD has implemented those changes consistent with this evaluation.

### B. RESILIENCY OF THE ELECTRIC GRID

The secondary goal of this Wildfire Mitigation Plan is to improve the resiliency of the electric grid. As part of the development of this plan, KMPUD assesses new industry practices and technologies that will reduce the likelihood of an interruption (frequency) in service and improve the restoration (duration) of service.

### C. IDENTIFYING UNNECESSARY OR INEFFECTIVE ACTIONS

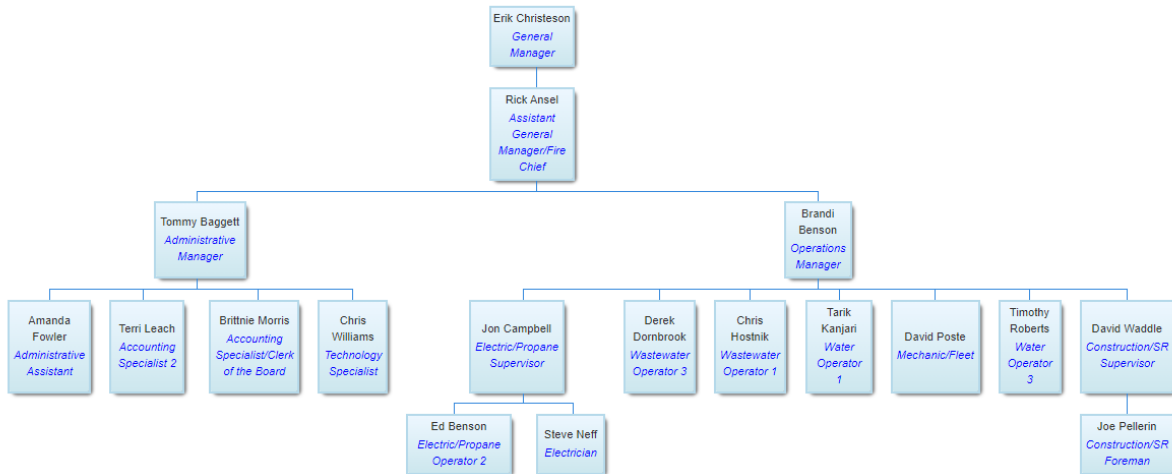
The final goal for this Wildfire Mitigation Plan is to measure the effectiveness of specific wildfire mitigation strategies. Where a particular action, program component, or protocol is determined to be unnecessary or ineffective, KMPUD will assess whether a modification or replacement is merited. This plan will also help determine if more cost-effective measures would produce the same or improved results.

### III. ROLES AND RESPONSIBILITIES

#### A. UTILITY GOVERNANCE STRUCTURE

KMPUD is a Special District governed by a five member, publicly elected Board of Directors. The organizational structure of the KMPUD is shown below.

**Table 3- Organizational Chart**



The Board of Directors makes policy decisions relative to the District and is responsible for approving and adopting the Wildfire Mitigation Plan. The General Manager supervises management staff responsible for operations and administration and is responsible for District finances. The Operations Manager supervises the Electric/Propane staff and other Operations staff. The Administrative Manager supervises customer service and financial staff and provides human resources support and administrative assistance to the General Manager, Operations Manager and Board of Directors.

The General Manager is responsible for executing the Wildfire Mitigation Plan. Staff will be directed as to their roles and responsibilities. The General Manager is responsible for communicating with public safety, media outlets, public agencies, first responders, local Office of Emergency Services and health agencies during an emergency or planned maintenance outages. The General Manager determines when and how to notify outside agencies in cases of wildfire emergency events.

## B. WILDFIRE PREVENTION

KMPUD Operations staff have the following obligations regarding fire prevention:

- Operate system in a manner that will minimize potential wildfire risks.
- Take reasonable and practicable actions to minimize the risk of a catastrophic wildfire that could be caused by KMPUD electric facilities.
- Coordinate with federal, state, and local fire management personnel as necessary or appropriate to implement KMPUD's Wildfire Mitigation Plan.
- Immediately report fires, pursuant to existing KMPUD practices and the requirements of this Wildfire Mitigation Plan.
- Take corrective action when the staff witnesses or is notified that fire protection measures have not been properly installed or maintained.
- Comply with relevant federal, state, and industry standards.
- Monitor wildfire data necessary for the implementation of this Wildfire Mitigation Plan.
- Provide regular training programs for all employees having obligations for implementation of this Wildfire Mitigation Plan.

Table 4, below, identifies the specific staff member and/or department responsible for tracking and implementing the various components of the Wildfire Mitigation Plan.

**Table 4 – Responsible Department/Staff**

ACTIVITY	RESPONSIBLE DEPARTMENT/STAFF
Risk Analysis	General Manager
Fire threat assessment in service territory	Operations Manager
Planned de-energization	Electric/ Propane Project Manager
Transmission line patrols Detailed line inspections	Electric/Propane Project Manager
Substation visual and detailed inspections Substation infrared inspections	Electric/Propane Project Manager
Vegetation management Line Patrols	Electric/Propane Project Manager

## C. WILDFIRE RESPONSE AND RECOVERY

KMPUD Electric/Propane staff have the following obligations regarding fire prevention, response and investigation:

- Take all reasonable and practicable actions to prevent fires resulting from KMPUD electric facilities.
- Follow KMPUD protocols during Red Flag Warnings.

## IV. WILDFIRE RISKS AND DRIVERS ASSOCIATED WITH DESIGN, CONSTRUCTION, OPERATION, AND MAINTENANCE

### A. PARTICULAR RISKS AND RISK DRIVERS ASSOCIATED WITH TOPOGRAPHIC AND CLIMATOLOGICAL RISK FACTORS

Within KMPUD's service territory and the surrounding areas, the primary risk drivers for wildfire are the following:

- Extended drought
- Vegetation type
- Vegetation density
- Weather
- High winds
- Terrain
- Changing weather patterns (climate change)
- Fire history

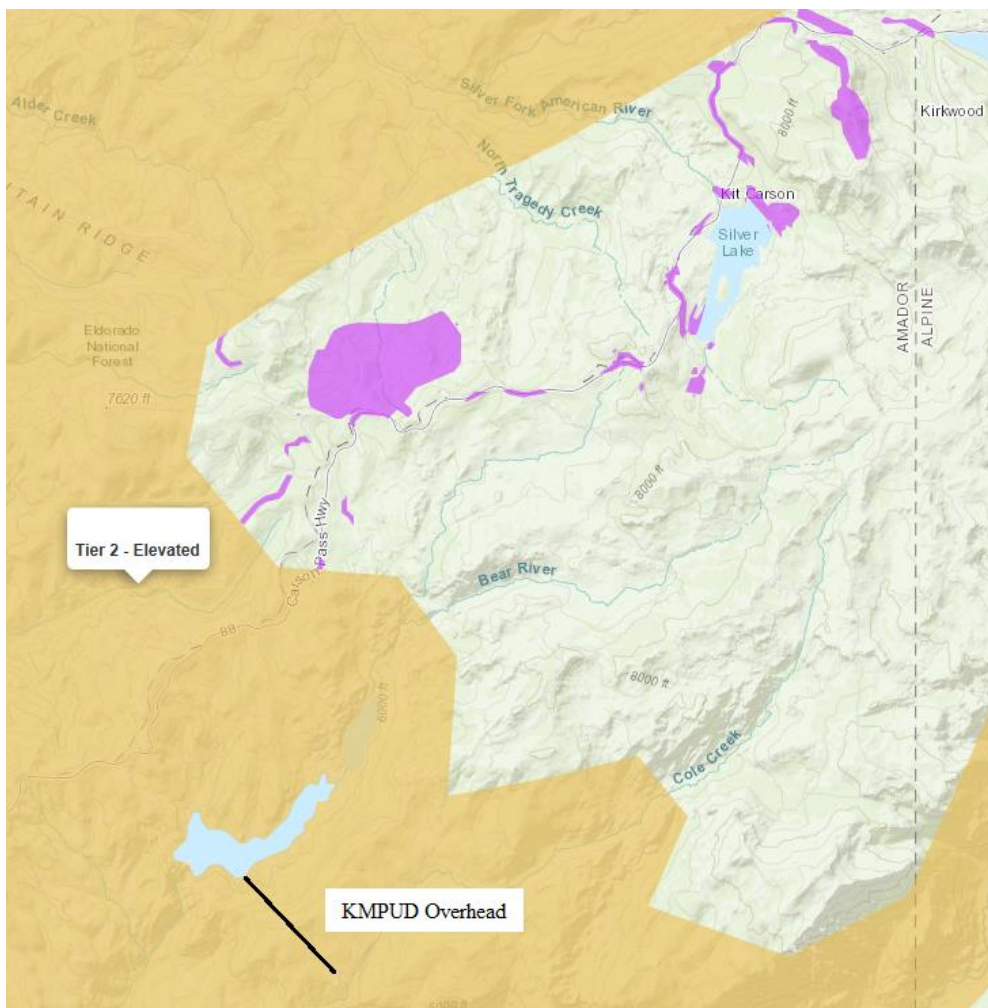
### B. ENTERPRISEWIDE SAFETY RISKS

Over 95% of KMPUD electric lines are located underground. The underground portion of the system includes all distribution lines. The only KMPUD overhead electric lines, approximately 1.7 miles of 34.5KV transmission facilities, are located near Bear River Reservoir. A statewide fire threat map was adopted by CPUC to delineate the boundaries to identify, evaluate, and potentially adopt stricter fire-safety regulations that apply to overhead power lines, electric equipment, and communications lines located within those boundaries. An overlay of KMPUD's overhead transmission line was created to identify wildfire safety risks.

The transmission line near Bear River Reservoir is in a Tier 2 (elevated risk) area. All other KMPUD transmission facilities are underground and located in Tier 2 or Tier 1 (low risk) areas. All KMPUD distribution facilities are located underground in a Tier 1 (low risk) area. The description of tiered fire threat zones are shown in Table 5, and the overlay over the CPUC fire threat map is shown in Figure 1 below.

Zone Category Description	
Tier 3 Extreme	Wildland areas where exposure to overhead power lines, the availability of water resources, and emergency responder circulation routes affect response times to combat wildland fires.
Tier 2 Elevated	Elevated risk due to vegetation, high voltage regional transmission lines crossing the area, and adjacency to Tier 3 fire threat zones.
Tier 1 Low	Well developed areas, typically with underground high voltage circuitry.

**Table 5 - Description of tiered fire threat zones**



**Figure 1 – With Overlay of KMPUD Overhead Transmission Line**

The fourth California Climate Change Assessment has projected that climate change will make forests more susceptible to extreme wildfires. In the future, the Tier 2 area where KMPUD's

transmission lines are located may be impacted by drought or greater intensity wildfires as the Caldor Fire of 2021 already demonstrated.

### C. RISK ASSESSMENT METHODOLOGY

KMPUD's risk assessment process allows the General Manager, Operations Manager, key staff and stakeholders to collect information on potential and perceived risks. Relevant local plans, such as the Alpine County Wildfire Risk Mitigation Plan and the Amador County Local Hazard Mitigation Plan were reviewed for additional data.

There is no history of KMPUD equipment starting wildfires. The following table of risks reflecting hypothetical causes of wildfires caused by electrical equipment have been identified:

Risk	Potential Outcome	Potential Consequences
Bare Wire Contact	Wildfire Involving KMPUD Facilities	<ul style="list-style-type: none"> <li>• Injury</li> <li>• Fatalities</li> <li>• Property Damage</li> <li>• Financial Liability</li> <li>• Environmental Impact Due to Diesel Generators operation</li> </ul>
Wire Down		
Wire to Wire Contact		
Equipment Failure		

**Table 6 – Identified Wildfire Risks**

KMPUD assesses the likelihood of each risk and designs and implements best management practices based on this risk assessment.

### D. CHANGES TO CPUC FIRE THREAT MAP

Based on KMPUD's knowledge of wildfire events, the existing environment and current information, KMPUD believes that the CPUC map approximately identifies the level of wildfire risks within KMPUD's operational and service territory. Currently KMPUD does not propose any changes to the borders of the High Fire Threat District boundaries as indicated in CPUC's fire threat map (adopted by the CPUC January 19, 2018). KMPUD will monitor CPUC guidance and update the Wildfire Mitigation Plan if changes to High Fire Threat District boundaries impact transmission facilities.

## V. WILDFIRE PREVENTATIVE STRATEGIES

KMPUD employs five specific strategies to prevent wildfire:

- Design Standards – KMPUD adopts design standards for infrastructure with the goal of preventing contact between electric infrastructure and fuel sources.
- Vegetation Management – KMPUD employs vegetation management practices to minimize the risk of contact between electric infrastructure and fuel sources.
- Inspections – KMPUD follows the inspections guidelines set forth in CPUC GO 165 and CPUC GO 95, Rule 18.
- Reclosing Policy – KMPUD utilizes a reclosing policy that aims to prevent reclosing of breakers on a faulted circuit.
- De-energization – KMPUD has a policy that allows for de-energization of infrastructure, or Public Safety Power Shutoffs (PSPS), in response to fire-threat conditions.

### A. DESIGN STANDARDS

KMPUD design standards require that all distribution lines be installed underground. Underground distribution lines have been standard since the inception of the electric grid in Kirkwood, and all distribution lines are currently located underground. KMPUD's overhead infrastructure is limited to approximately 1.7 miles of 34.5KV transmission facilities installed in 2014. No expansion of overhead infrastructure is expected. As replacement or upgrade of overhead facilities is needed, design standards will be updated based on current best practices to prevent contact between infrastructure and fuel sources.

### B. VEGETATION MANAGEMENT

KMPUD meets or exceeds the minimum industry standard vegetation management practices. For transmission-level facilities, KMPUD complies with NERC FAC-003-4, where applicable. For both transmission and distribution level facilities, KMPUD meets: (1) Public Resources Code section 4292; (2) Public Resources Code section 4293; (3) GO 95 Rule 35; and (4) the GO 95 Appendix E Guidelines to Rule 35. These standards require significantly increased clearances in the High Fire Threat District. The recommended time-of-trim guidelines do not establish a mandatory standard, but instead provide useful guidance to utilities. KMPUD will use specific knowledge of growing conditions and tree species to determine the appropriate time of trim clearance in each circumstance.

<b>GO 95, Rule 35, Table 1</b>					
Case	Type of Clearance	Trolley Contact, Feeder and Span Wires, 0-5kv	Supply Conductors and Supply Cables, 750 - 22,500 Volts	Supply Conductors and Supply Cables, 22.5 - 300 kV	Supply Conductors and Supply Cables, 300 - 550 kV (mm)
13	Radial clearance of bare line conductors from tree branches or foliage	18 inches	18 inches	¼ Pin Spacing	½ Pin Spacing
14	Radial clearance of bare line conductors from vegetation in the Fire-Threat District	18 inches	48 inches	48 inches	120 inches

<b>Appendix E Guidelines to Rule 35</b>		
<p>The radial clearances shown below are recommended minimum clearances that should be established, at time of trimming, between the vegetation and the energized conductors and associated live parts where practicable. Reasonable vegetation management practices may make it advantageous for the purposes of public safety or service reliability to obtain greater clearances than those listed below to ensure compliance until the next scheduled maintenance. Each utility may determine and apply additional appropriate clearances beyond clearances listed below, which take into consideration various factors, including: line operating voltage, length of span, line sag, planned maintenance cycles, location of vegetation within the span, species type, experience with particular species, vegetation growth rate and characteristics, vegetation management standards and best practices, local climate, elevation, fire risk, and vegetation trimming requirements that are applicable to State Responsibility Area lands pursuant to Public Resource Code Sections 4102 and 4293.</p>		
<b>Voltage of Lines</b>	<b>Case 13</b>	<b>Case 14</b>
Radial clearances for any conductor of a line operating at 2,400 or more volts, but less than 72,000 volts	4 feet	12 feet
Radial clearances for any conductor of a line operating at 72,000 or more volts, but less than 110,000 volts	6 feet	20 feet
Radial clearances for any conductor of a line operating at 110,000 or more volts, but less than 300,000 volts	10 feet	30 feet
Radial clearances for any conductor of a line operating at 300,000 or more volts	15 feet	30 feet



Within the High Fire Threat District, KMPUD performs an evaluation of every tree that has the potential to strike overhead facilities on an annual basis. KMPUD performs more frequent and detailed inspections of any such trees, and in cases where “hazard trees” (Dead, Dying, Diseased or leaning) could strike the facilities, KMPUD will work with the land owner to remove the tree or portion of the tree that poses a risk.

### C. INSPECTIONS

KMPUD meets or exceeds the minimum inspection requirements provided in CPUC GO 165 and CPUC GO 95, Rule 18. Pursuant to these rules, KMPUD inspects electric facilities in the High Fire Threat District more frequently than the other areas of its service territory. Additionally, KMPUD staff uses their knowledge of the specific environmental and geographical conditions to determine when areas outside of the High Fire Threat District require more frequent inspections.

If KMPUD staff discovers a facility in need of repair that is owned by an entity other than KMPUD, KMPUD will issue a notice to repair to the facility owner and work to ensure that necessary repairs are completed promptly.

KMPUD works to ensure that all inspections to be performed within the High Fire Threat District are completed before the beginning of the historic fire season, [typically September 1]. KMPUD monitors drought conditions and other relevant factors throughout the year to determine if inspections should be completed on a shorter timeframe.

### D. RECLOSING POLICY

KMPUD policy does not allow automatic reclosure of breakers on overhead lines during normal operation. KMPUD owns and operates an emergency generation facility that automatically restores system-wide power to the distribution system and all customers within 3 minutes of a transmission outage. The transmission system remains deenergized, and the emergency generation facility remains online until the cause of the outage is investigated and any required transmission line repairs are completed. In the case of a transmission outage during fire-threat conditions, KMPUD staff manually recloses breakers after a visual inspection of the line, which occurs after fire-threat conditions abate.

### E. DE-ENERGIZATION

KMPUD has the authority to preemptively shut off power due to fire-threat conditions; however, this option will only be used in extraordinary circumstances. KMPUD will make a case-by-case decision to shut off power based on the following considerations:

- Red Flag Warnings issued by the National Weather Service for fire weather zones that contain KMPUD overhead circuits.
- KMPUD staff assessments of local conditions, including wind speed (sustained and gust), humidity and temperature, fuel moisture, fuel loading and data from weather stations.

- Real-time information from staff located in areas identified as at risk of being subject to extreme weather conditions.
- Input from local and state fire authorities regarding the potential consequences of wildfires in select locations
- Awareness of mandatory or voluntary evacuation orders in place
- Expected impact of de-energizing circuits on essential services
- Other operational considerations to minimize potential wildfire ignitions, including the blocking of reclosers on the identified circuit(s)
- On-going fire activity throughout KMPUD territory and California
- Ability to notify customers.
- Notifications to local governments and public officials
- Potential impacts to communities and customers

In conditions where the fire-threat is limited to KMPUD's overhead transmission lines, KMPUD will de-energize the transmission line and use its emergency generation facility to restore power to the distribution system and all customers. No extended power outage for customers is expected, therefore, no additional public safety impacts are anticipated.

## 1. IMPACTS TO PUBLIC SAFETY

Pursuant to Public Utilities Code section 8387(b)(2), KMPUD has determined that it is not necessary to describe impacts to public safety in this Wildfire Mitigation Plan because of the unique characteristics of the service territory and operations of KMPUD, including KMPUD's ability to restore power to all customers using the KMPUD emergency generation facility and underground distribution system.

## 2. CUSTOMER NOTIFICATION PROTOCOLS

KMPUD has a small customer base of only 756 customers in KMPUD's service territory, stakeholder assets include:

- Cell Towers and telecommunications facilities (Verizon and Volcano)
- Local Volunteer Fire Department (Kirkwood Volunteer Fire Department)
- Water/Wastewater Facilities (KMPUD)
- Kirkwood Mountain Resort (Vail)

No schools, medical facilities, law enforcement or other critical stakeholder groups are located within the KMPUD service territory.

KMPUD uses an emergency notification system, which is available to all customers, to notify customers of outages or other impacts to fire-threat conditions. Other notification protocols include the use of the KMPUD website ([www.kmpud.com](http://www.kmpud.com)) and social media accounts.

## VI. RESTORATION OF SERVICE

KMPUD does not have a PSPS operational practice since its emergency generation facility and distribution facilities are not located in an elevated fire-threat area. If fire-threat conditions require the overhead transmission line to be de-energized, the emergency generation facility will be used to provide power to all customers for the duration of the fire-threat condition. Following the shutoff of the overhead transmission line due to elevated fire danger, KMPUD staff manually recloses breakers to re-energize the transmission line after a patrol of the line following the end of elevated fire danger conditions. If equipment or transmission lines are damaged in a wildfire, assessment and/or repairs will be completed as needed prior to re-energization.

If an outside emergency management agency requests a power shutdown of the KMPUD distribution system, or if KMPUD elects to de-energize the distribution system due to extreme weather, KMPUD staff will patrol the entire distribution system before the system is re-energized. After the patrol, KMPUD staff manually recloses breakers to restore power to the distribution system. If equipment or distribution lines are damaged in a wildfire, assessment and/or repairs will be completed as needed prior to re-energization. Periodic customer updates of restoration status will be made.

The following steps are followed by KMPUD staff prior to re-energizing electrical equipment or lines de-energized due to fire danger:

1. Patrol – KMPUD crews will visually inspect de-energized equipment and/or lines following the end of elevated fire danger conditions for damage.
2. Repair – If any damage is noted, KMPUD will plan repair work to be completed as soon as the affected areas become safe. Prioritization will be given to the distribution system to ensure that customers receive power as soon as possible.
3. Test – After repairs are completed equipment and lines are energized for testing.
4. Restore – After successful testing power is restored to customers.

<b>WMP Metrics [No Risk or Minimal Risk POUs and Co-ops]</b>								
<b>Performance Metrics</b>								
<b>Metric type</b>	<b>Progress metric name</b>	(Actual)	(Actual)	(Forecast)	(Forecast)	(Forecast)	<b>Unit(s)</b>	<b>Comments</b>
		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>		
3. Transmission Inspections	Patrol Inspections	7	7	8	8	8	1.7 miles	
	Detailed Inspections	5	6	8	8	8	1.7 miles	
	Routine Vegetation Management	3	3	3	3	3	1.7 miles	
<b>Outcome Metrics</b>								
<b>Event Category</b>	<b>Cause category</b>	(Actual)	(Actual)	(Actual)	(Actual)	(To Date)	<b>Unit(s)</b>	<b>Comments</b>
		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>		
Outage Event	Distribution	0	0	0	0	0	1.7 miles	
	Transmission	0	0	0	0	0	1.7 miles	
Ignitions*	Distribution	0	0	0	0	0	1.7 miles	
	Transmission	0	0	0	0	0	1.7 miles	
<b>Notes:</b> * An "ignition" is deemed to occur if each of the following conditions is met: (1) a utility owned or controlled facility was associated with the fire; (2) the fire was self-propagating and of a material other than electrical and/or communication facilities; (3) the resulting fire traveled greater than one linear meter from the ignition point; and (4) the utility has knowledge that the fire occurred.								

## VII. EVALUATING OF THE PLAN

### A. METRICS AND ASSUMPTIONS FOR MEASURING PLAN PERFORMANCE

KMPUD tracks both performance metrics and outcome metrics to measure the effectiveness of this Wildfire Mitigation Plan. The performance metrics that KMPUD tracks are leading indicators that describe actions that are intended to reduce the risk of utility caused wildfires. Because the only above-ground component of KMPUD's system is a 1.7 mile transmission line, the only

performance metric is the number of routine inspections performed on the transmission line. The outcome metrics tracked by KMPUD are lagging indicators that measure outcomes that may be associated with an increased risk of utility-caused wildfires. These outcome metrics include outages, ignitions, and level 1 safety hazards.

## B. IMPACT OF METRICS ON PLAN

KMPUD reviews these metrics to identify areas of its operations and service territory that are disproportionately impacted by outages, ignitions, or level 1 safety hazards. KMPUD will then evaluate potential improvements to the plan or additional mitigation measures to address any such disproportionately affected areas.

## C. MONITORING AND AUDITING THE PLAN

This Wildfire Mitigation Plan will be presented to the KMPUD Board of Directors on an annual basis. Additionally, a report prepared by a qualified independent evaluator will be presented to the KMPUD Board of Directors.

## D. IDENTIFYING AND CORRECTING DEFICIENCIES IN THE PLAN

The KMPUD Wildfire Mitigation Plan will be internally audited for completeness and effectiveness annually in preparation for the presentation to the KMPUD Board of Directors. Additionally, a third-party auditor will review the plan and provide feedback to KMPUD staff and Board of Directors as described in VIII.C. Findings from the above audits will be recorded by KMPUD's Operations Manager and appropriate corrections to the Wildfire Mitigation Plan will be made.

## E. MONITORING THE EFFECTIVENESS OF INSPECTIONS

KMPUD utilizes the services of a Registered Professional Forester (RPF) to identify and mark hazard trees. Staff will be present during the annual inspection by the RPF. Results of the RPF's annual inspection will be submitted to the USFS as part of the KMPUD Vegetation Management Plan and permit. In addition, KMPUD Staff performs patrols and inspections referencing GO 165 as a guideline. The purpose of these inspections is to identify system issues and deficiencies. The results of these patrols and the associated corrective actions are recorded. The findings of these patrols together with any trending provided by the metrics tracked in VIII.A of this plan will provide evidence of the effectiveness of the KMPUD Wildfire Mitigation plan.

## VIII. INDEPENDENT AUDITOR

Public Utilities Code section 8387(c) requires KMPUD to contract with a qualified independent evaluator with experience in assessing the safe operation of electrical infrastructure to review and assess the comprehensiveness of this Wildfire Mitigation Plan. The independent evaluator must issue a report that is posted to KMPUD's website. This report must also be presented to KMPUD Board of Directors at a public meeting.

KMPUD will consult with local government officials and fire personnel when selecting an independent evaluator as required in PUC Section 8387 (c).

The above-referenced evaluator will perform an audit of the KMPUD Wildfire Mitigation Plan. The third-party evaluator will be provided with the plan and given the opportunity to review the KMPUD processes as necessary to complete the audit. Following the completion of the audit, the third-party evaluator shall provide a written report of findings which shall be presented to the KMPUD Board of Directors at a public meeting.

All records associated with these audits shall be retained by KMPUD for at least five years.

**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		3	2	
	Dec-23			1	
	Jan-24			1	
	Feb-24				
	Jan-25	2			
	<b>Totals</b>		2	44	3
		4%	90%	6%	

Now BTS  
79%

\*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	Nov-22				
	Dec-22				
	Jan-23				
	Feb-23				
	Mar-23				
	Apr-23				
	May-23				
	Jun-23				
	Jul-23				
	Aug-23				
	Sep-23				
	Oct-23				
	Nov-23			3	
	Dec-23			1	
	Jan-24			1	
	Apr-24			1	
	Totals		0	6	0



## KMPUD GM GOALS

(Proposed beginning FY 2023-24)

- 1) 60% - Operating Goals
  - a. 30% - Utility and Contract Service Levels – safe achievement for all utilities is 100% service with the exceptions for planned maintenance, switchover to KMPUD power due to out-valley unavailability, or government mandates.
    - i. Electricity
    - ii. Propane
      1. Plan to address potential shortages.
    - iii. Wastewater
    - iv. Water
    - v. Solid waste
    - vi. Snow removal
      1. Snow removal service level as defined by the executed snow removal contracts.
      2. Publish this year’s plan for operations.
      3. Procure budgeted apparatus.
  - b. 30% - Operating Margin - meet or exceed operating margin as measured at the close of the Fiscal Year
- 2) 40% - Annual Goals
  - a. 25% - Improve community relationships with customers, Vail, and the board by:
    - i. Establish customer communication policies for each utility and KMPUD service including:
      1. Customer communications of all changes, outages, warnings including:
        - a. Issue description
        - b. Context stating the issue, how is the District reacting, estimated timeframe for resolution.
    - ii. Offer to present at annual HOA meetings, you personally at the larger HOAs.
    - iii. Offer to meet with Vail monthly.
    - iv. Offer meetings with each board member at least quarterly.
    - v. Increase the usage of Communications Committee.
    - vi. Monthly newsletter
  - b. 15% - Assist the KVFD TAC

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# STAFF REPORT

## Snow Removal Budget Adjustments

### Background:

Snow Removal is not a utility service like electricity or water but rather it is an optional service provided by the District. Originally the District purchased snow removal equipment for its own use to maintain access to the utility buildings and equipment during the snow season. Gradually, the District contracted with HOAs for snow removal for HOAs and driveways. The service has always operated at or over cost and never built any reserves. As an optional, non-utility service, snow removal is required to be financially independent and legally cannot be subsidized by the utility services or property taxes. Snow Removal borrowed money from the Electric Utility in 2019, 2020, and 2023 and will pay competitive interest on the loan when repayment commences.

The District is working hard to contain snow removal costs despite having to respond to 1) KMA notifying the District in late August that they decided to not renew its contract with the District for snow removal and 2) capital costs due to equipment investments required due to a harsh year and aging apparatus.

The District is working diligently to right size snow removal to a customer base that is now approximately 30% smaller. There are historical costs, including loans to subsidize snow removal losses in prior years and financed capital improvements to replace/repair aged snow removal apparatus that The District expected to be shared across the larger customer base. Without the KMA related revenue, loan payback and apparatus replacement and repair are now a burden on the remaining HOAs.

The District snow removal has fixed and variable costs. The variable costs will be contained by hiring fewer snow removal personnel and budgeting decreased operating costs like fuel. The District snow removal has significant fixed costs related to the scaling equipment and infrastructure to support the larger customer base. We will continue to identify ways to reduce those costs to fit the smaller customer base.

### Options for Reductions

#### Reallocate G&A Percentages:

Total G&A allocation for FY 2023-24 for Snow Removal utilizing the adopted rate of 12.5% is \$232,900. Utilizing the most recent 3-year average, KMA accounted for 33.4% and Whiskey Towers accounted for 1.1%. G&A therefore could be proportionately reduced by 34.5% as well. Evenly distributing the remainder to the other funds would adjust the allocations as follows.

Fund	FY 2024 - Adopted	FY 2024 - Proposed
Fire	8.3%	8.8%
Parks & Recreation	1%	1.5%
Water	16.3%	16.9%
Wastewater	17.5%	18.1%
Electric	20.6%	21.2%
Cable	0.5%	1.0%
Snow Removal	12.5%	8.2%
Propane	19.1%	19.7%
Solid Waste	4.2%	4.6%

This would reduce the G&A allocation from \$232,900 to \$152,550 with the balance spread among the other utilities and funds. This is recommended by Staff and is included in the updated budget.

**Internal Allocation:**

Even though the District only accounts for 1.7% of the snow removal time, the Board previously set this at a fixed 3% to account for utility use of snow removal equipment. While this reduces overall snow removal costs, it simply shifts those costs into the utilities which are then paid by the customer. The Board could consider doubling the District allocation to 6%. This is recommended by Staff and is included in the updated budget.

**Deferral of Loan Repayment:**

Currently, Snow Removal owes \$146,914 to the Electric fund. This is because Snow Removal is an optional contract service, it cannot receive revenue from the utilities nor property taxes so any deficit must be covered by interfund loans. To date, Snow Removal has not made any payments on its interfund loan debt. The Board could consider further deferring repayment; however this will have the effect of accruing additional costs due to an increased loan period and compound interest. This is not recommended by Staff and is not included in the updated budget.

**Snow Removal Light Duty Service Pickup:**

The District currently has budgeted replacing the 30 year old, 1993 snow removal pickup with an electric vehicle in FY 2024-25. These vehicles currently cost approximately \$80,000 (though this may be less if a standard range unit is purchase) with little to no used car market. The Board could consider purchasing a used internal combustion engine pickup, which has been the District's practice to date. A brand-new automobile has not been purchased by the District in over two decades, all have been used vehicles. This is recommended by Staff and is included in the updated budget.

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**Deferred Trackless Repairs & Equipment Purchase:**

As a result of significantly less driveways from which to remove snow, Staff anticipates putting 2 units into back-up status, thereby deferring \$40,000 of the \$60,000 in repairs included in the Capital Budget. Further, this will allow deferral of purchase of the next Trackless unit from FY 2025-26 to FY 2026-27. This is recommended by Staff and is included in the updated budget.

**Additional Surplus:**

Currently the District anticipates selling 1 Trackless and 1 scrap-parts Trackless shell. This will provide 4 primary units with 2 back-up units. The Board could consider selling 2 or 3 Trackless instead of 1, though that would leave the District with no redundancy in case of equipment failure. This is not recommended by Staff and is not included in the updated budget.

**3<sup>rd</sup> Party Financing:**

The Budget already contemplates loans for large equipment purchases. However, the District could obtain an “Operations Line of Credit” for repairs and maintenance. This would further increase the indebtedness of Snow Removal, which to date, has yet to repay any of its loans. This is not recommended by Staff and is not included in the updated budget.

**Interfund Loan Benefit Tracking:**

Over the course of the interfund loans, all HOAs benefited from said loans for services already rendered. The District could track the proportionate benefit received by any HOA that opts not to contract with the District and require a subsequent “catch-up”, with interest, should that HOA ever return. This is recommended by Staff and will be tracked as needed.

**CEQA:**

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

**Requested Action:**

That the Board adopt all recommended suggestions outlined above and direct Staff to update the Operating Budget, Capital Budget, HOA % Allocations, and distribute contracts as soon as possible to the remaining HOAs.

**Prepared By:**

The Snow Removal Team

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

Recap Revenues Less Expenses	Budget 2023	Projected Year End Actuals	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
<b>REVENUES</b>							
Snow Removal - HOAs	655,900	695,311	695,600	686,200	667,400	714,400	752,000
Snow Removal - Lava Rock/CSB	12,920	13,300	29,600	29,200	28,400	30,400	32,000
Utility Use of SR Equipment	7,480	7,700	14,800	14,600	14,200	15,200	16,000
	668,820	716,311	740,000	730,000	710,000	760,000	800,000
<b>EXPENSES</b>							
Salaries and Wages	209,291	275,884	176,034	184,836	194,077	203,781	213,970
Payroll Taxes & EE Benefits	109,645	94,625	106,391	111,711	117,296	123,161	129,319
Operating Expenses	86,500	117,472	93,420	98,091	102,996	108,145	113,553
G&A Allocation Expense	231,935	213,135	152,550	157,127	161,840	166,696	171,696
KMPUD Interfund Allocation	1,200	30	1,200	1,212	1,224	1,236	1,249
KMPUD Interfund Loan Payback	25,000		10,068	10,068	15,060	15,060	15,060
Depreciation & Amortization	83,788	56,802	62,952	82,734	99,415	110,897	125,138
<b>SUMMARY OF EXPENSES</b>	747,359	757,949	602,615	645,777	691,909	728,976	769,986
<b>NET SUMMARY</b>	(78,539)	(41,638)	137,385	84,223	18,091	31,024	30,014
<b>REVENUES IN EXCESS OF EXPENSES WITHOUT DEPRECIATION</b>							
	5,249	15,164	200,337	166,957	117,506	141,921	155,152
	-	-	-	-	-	-	-
Capital Projects & Interest Expense	61,500	61,500	197,816	166,816	114,816	142,415	153,021
<b>Operating Cash</b>							
Beginning Balance	0	0	0	2,521	2,662	5,353	4,858
Operating Contribution	5,249	15,164	200,337	166,957	117,506	141,921	155,152
Interfund Loan From Electric	12,760	46,336	0	0	0	0	0
Capital & Interest Expense	(61,500)	(61,500)	(197,816)	(166,816)	(114,816)	(142,415)	(153,021)
Ending Balance	(43,491)	0	2,521	2,662	5,353	4,858	6,989
Balance of Interfund Loan*	97,507	\$ 146,914	141,298	136,967	127,468	117,584	107,299

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

\*\* Assumes 6 Year Loans at 8% on Large Equipment Purchases

\*\*\* Assumes Existing Electric Loan Payback Date is extended 12 Years to coincide with New Loan Final Payment.

\*\*\*\* Assumes New Electric Loan Payback Starting FYE 2026, Repaid Over 10 Years.

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

	5 Yr Total	Cycle	Priority	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capacity Component</b>			<b>Scale 1~5 1=Critical</b>					
Mid-Size Blower (Loader Mounted)	215,000			215,000				
<b>Total Snow Removal Capacity Expense</b>	<b>215,000</b>			<b>215,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Replacement Component</b>								
RPM Upper Assembly Manufacturer Refurb.	25,000	Five Years	1					25,000
RPM Repair	80,000	One Time	1	80,000				
950F & 950GC Tires	30,500	3 Years w/5 Year Spacing	1	8,000	10,000			12,500
Trackless Tires	12,500	Annual	1	2,500	2,500	2,500	2,500	2,500
Trackless Repairs (Injectors/Radiators/Pumps)	20,000	As Needed	1	20,000				
Trackless Replacement	450,000	As Needed	1	200,000			250,000	
Used ICE Light Duty Service Pickup	40,000	Ten Years	2		40,000			
Exhaust / Fume Collection (Split w/Shared)	15,000	One Time	2		15,000			
924G Tires	12,000	Five Years	2		12,000			
Diesel Fill Station (Powerhouse)	20,000	One Time	3			20,000		
Gantry Crane	5,000	One Time	3			5,000		
RPM Replacement	0	Twenty Years	5					
<b>Total Snow Removal Replacement Expense</b>	<b>710,000</b>			<b>310,500</b>	<b>79,500</b>	<b>27,500</b>	<b>252,500</b>	<b>40,000</b>
<b>Total Snow Removal Capital Expense</b>	<b>925,000</b>			<b>525,500</b>	<b>79,500</b>	<b>27,500</b>	<b>252,500</b>	<b>40,000</b>

Location	Percent of Total 3 year Average	Policy Percentage 2023-2024	Adjusted Percentages 2023-2024	Base Contract Value	Contract Adjustments	Contract Pricing for 2023-2024
Lava Rock HOA	2.7%	6.0%	6.0%	\$44,400.00		\$44,400.00
Juniper Ridge	13.6%	%	13.0%	\$96,200.00		\$96,200.00
Base Camp Hoa*	6.8%	%	6.5%	\$48,000.00	\$3,500.00	\$51,500.00
Caples View Hoa	1.8%	%	1.8%	\$13,000.00		\$13,000.00
East Meadows	42.9%	%	40.9%	\$302,800.00		\$302,800.00
Edelweiss HOA	1.9%	%	1.8%	\$13,500.00		\$13,500.00
Lost Cabin Hoa	3.8%	%	3.6%	\$27,000.00		\$27,000.00
Meadowstone HOA	1.4%	%	1.3%	\$9,700.00		\$9,700.00
Palisades	7.1%	%	6.8%	\$50,000.00		\$50,000.00
Sentinels HOA	2.7%	%	2.6%	\$19,400.00		\$19,400.00
Sentinels West HOA	3.6%	%	3.5%	\$25,500.00		\$25,500.00
Snowcrest HOA	0.5%	%	0.5%	\$3,600.00		\$3,600.00
Sun Meadows 1 HOA*	1.8%	1.5%	1.5%	\$11,100.00	\$3,500.00	\$14,600.00
Sun Meadows 2 HOA*	1.3%	1.2%	1.2%	\$8,900.00	\$3,500.00	\$12,400.00
Sun Meadows Shared Area*	0.0%	1.4%	1.4%	\$10,400.00	(\$10,400.00)	\$0.00
Sun Meadows 3/4 Hoa	0.2%	%	0.1%	\$1,100.00		\$1,100.00
The Meadows Hoa	1.8%	%	1.7%	\$12,500.00		\$12,500.00
Thimblewood Hoa	1.2%	%	1.1%	\$8,300.00		\$8,300.00
Timber Ridge Hoa**	1.7%	%	1.6%	\$11,900.00	(\$1,300.00)	\$10,600.00
Timber Creek HOA	0.4%	%	0.4%	\$2,800.00		\$2,800.00
Unit 3 HOA	0.6%	%	0.6%	\$4,300.00		\$4,300.00
The Lodge HOA	2.2%	%	2.1%	\$15,700.00		\$15,700.00
	100.0%		100.0%	\$740,100.00		\$738,900.00

\* Sun Meadows Shared area split between Base Camp, Sun Meadows 1 and 2

\*\*10% of the removal area was removed from the Timber Ridge contract for the upcoming season.

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# STAFF REPORT

## Whiskey Towers Snow Removal Contract

### **Background:**

In July 25, 2023, the District notified Whiskey Towers HOA that the District would not be providing contract snow removal services for the forthcoming season due to operational and safety issues.

As noted by District Counsel in their letter dated August 23, 2023, “snow removal is an optional service that the District may in its discretion elect to provide under its freedom to contract” and that, “the District has an absolute right to refuse snow removal service... for any subsequent year with or without cause.”

### **Whiskey Towers HOA Appeal:**

On August 28, 2023, Mr. Jerry Glazer, from the Whiskey Towers HOA Board requested this issue be added to the Board agenda for review.

### **CEQA:**

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

### **Requested Action:**

That the Board uphold Staffs’ determination that due to operational and safety concerns that the District will not offer a snow removal contract to Whiskey Towers HOA.

### **Prepared By:**

The Snow Removal Team





July 25, 2023

Via: Email

Doug Colt  
Whisky Towers HOA  
PO Box 4579 / Dept. 526  
Houston, TX 77210-4579

Subject: Snow Removal Services

Dear Mr. Colt,

In recent years, the District snow removal team has experienced repetitive, unsafe, and unaddressed issues with parking, snow removal, and road conditions in the Whisky Towers contract area. These conditions include failing to maintain the road pavement and drainage infrastructure in a proper state of repair and operation, lack of clarity of responsibility for road maintenance and repair between the HOA, Vail, and developer, lack of control over restricted parking or the fire lane and maintenance of signage, blowing of snow from Vail and the HOA walkways into the removal area, and allowing trash, restaurant products, firewood, and debris to accumulate in the snow removal contract area.

The purpose of this letter is to inform you and the Whisky Towers Homeowner Association the Kirkwood Meadows Public Utility District will no longer be able to provide the Whisky Towers HOA our optional, contract snow removal services for Fiscal Year 2023/24. This decision was not made lightly, and we hope you are able to successfully address these issues by next year so that we are able to discuss resumption of services. For the coming winter we suggest you find another snow removal contractor to provide your services; two, Jay Dwyer and Todd Stillwell, are currently offering these services in Kirkwood.

Please feel free to contact me with any questions or comments at [ransel@kmpud.com](mailto:ransel@kmpud.com) or 209-258-4444.

Sincerely,

Rick Ansel  
Assistant General Manager

CC: John Reiter, Kirkwood Property Services

**BARTKIEWICZ, KRONICK & SHANAHAN**

JOSHUA M. HOROWITZ  
jmh@bkslawfirm.com  
Direct: (916) 244-3232

A PROFESSIONAL CORPORATION  
1011 TWENTY-SECOND STREET  
SACRAMENTO, CALIFORNIA 95816-4907  
TEL. (916) 446-4254

August 23, 2023

Peter F. Samuel  
Samuel and Samuel  
5050 Sunrise Blvd., Suite C-1  
Fair Oaks, CA 95628

Re: Your August 8, 2023 Letter Concerning KMPUD's Decision to Not Provide  
2023-2024 Snow Removal Contract to the Whiskey Run HOA

Dear Mr. Samuel:

I am general counsel to the Kirkwood Meadows Public Utility District (the "District"). I have been authorized by the District to respond to the above-referenced letter concerning its decision to not enter into a contract for snow removal with your client for the upcoming 2023-2024 winter season.

Your letter disputes the District's decision on two incorrect grounds. First, the District is not governed by or subject to regulation under the Public Utilities Act set forth in Division 1, Part 1 of the California Public Utilities Code. Section 451 of that code and the other statutes cited in your letter do not govern any actions of the District. Rather, the District is an independent local public agency formed and operating under the Public Utility District Act found in Division 7, Sections 15501-18055, of the Public Utilities Code. Therefore, the substantive legal discussion in your August 8 letter is irrelevant to this matter.

Second, consistent with Public Utilities Code section 16486 and related statutes, snow removal is not a regular exclusive franchise utility service under which the District has a mandate to provide service to all persons and entities that request service and are willing to comply with all applicable ordinances, rules and regulations, and policies. Instead, snow removal is an optional service that the District may in its discretion elect to provide under its freedom to contract. It is important to note the fact stated in the District's July 25, 2023 letter to the Whiskey Run Homeowners Association (the "HOA") declining to contract for snow removal in the 2023-2024 season that other snow removal contractors serve the Kirkwood community and the HOA has the option to contract with one of those alternative providers.

Although the legal issues noted above alone bar any legal action by your client, the facts also support the District's decision. Some of the conditions hampering the District's

Peter F. Samuel  
August 23, 2023  
Page 2

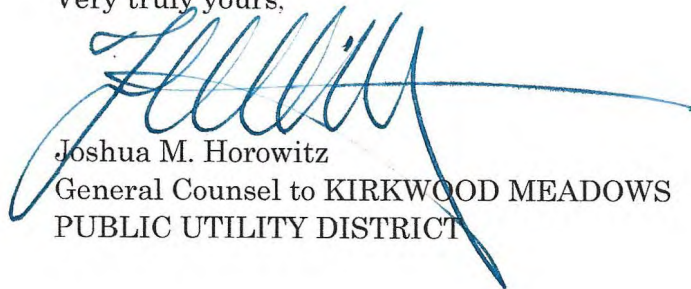
snow removal operations on the HOA's property outlined in the first paragraph have been documented by District staff and support the District's decision to not issue a 2023-2024 snow removal contract to the HOA. In addition, the terms of the 2022-2023 contract, dated October 31, 2022 and signed by your client's authorized representative, provide clear notice of the District's right to elect, or to not elect, to enter into future contracts with the HOA. Specifically, Section 7 of the 2022-2023 contract provides:

Association acknowledges that District is performing the Services as a convenience to Association and its residents, guests and property owners, and that the providing of such Services shall not be considered as creating a public utility or any type of public utility obligation. The parties acknowledge that the term of this Agreement is only for one winter season and that the District may, but has no obligation to, renew the Agreement for subsequent winters.

What Section 7 evidences is that the District has an absolute right to refuse snow removal service to your client for any subsequent year with or without cause. Thus, whether your client disagrees with District staff's observations of site conditions or whether any contacts were made during the snow removal season about those conditions is not relevant to the analysis given the clear notice to your client that the District might refuse to contract in a subsequent year and your client's express consent to this term.

In closing, your letter fails to state any cognizable basis to bring legal action against the District for electing to not contract with your client for 2023-2024 snow removal services. If you disagree with District staff's decision to not contract for the coming snow season, your client's sole remedy is to request that an item be added to an agenda for an upcoming Board of Directors meeting for you or another client representative to request that the Board review staff's decision and either uphold or overrule it. If you wish to request that this item be added to a future agenda, please contact General Manager Erik Christeson at [EChristeson@kmpud.com](mailto:EChristeson@kmpud.com).

Very truly yours,



Joshua M. Horowitz  
General Counsel to KIRKWOOD MEADOWS  
PUBLIC UTILITY DISTRICT

JMH:

cc: KMPUD Board of Directors  
Erik Christeson, General Manager



33540 Loop Road  
PO Box 247  
Kirkwood, CA 95646  
(209) 258-4444  
[kmpud.com](http://kmpud.com)

## Snow Removal Contract For 2022 - 2023

Doug Colt  
Dept. 526  
PO Box 4579  
Houston, TX  
77210-4579

Whiskey Run HOA

### Note:

- Please be advised that the District is offering a 2.5% discount (up to \$1,000) for HOA's that pay all four installments of this year's Snow Removal Contract via ACH. If you are unclear how to set that up with the District, please call us at (209)258-444 for assistance.
- Please be advised that next year (the 2023/2024 season), snow removal payments will be due in 2 installments instead of 4 installments. Payment beginning that year will be due October 1, 2023 and January 1, 2024.

10/06/2022

KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT  
SNOW REMOVAL SERVICES AGREEMENT  
HOMEOWNERS ASSOCIATION  
2022-2023 Winter Season

THIS AGREEMENT is made this 31<sup>ST</sup> day of OCTOBER, 2022, by and between the Kirkwood Meadows Public Utility District, a local government agency ("District") and Whiskey Run HOA, a Homeowners Association ("Association") within the District, who agree as follows:

**1. Recitals.** This Agreement is made with reference to the following background recitals:

**1.1** The District has the authority to provide snow removal services for roads within the District's service boundary that are open to the public. (Public Utilities Code section 16486(a)).

**1.2** The Association maintains roads that access the residential development within the Association area as shown on Exhibit A, attached hereto and incorporated herein. The Association roads are open for use by the public and the Association is obligated to arrange for snow removal, road repairs, and maintenance of access roads and parking areas in certain areas of its property.

**1.3** The Association desires snow removal services to be provided by the District, and the District is willing and able to provide such services, subject to the terms of this Agreement.

### 2. Term

**2.1** This Agreement shall remain in effect for a seven-month term, commencing on October 15, 2022 and terminating on May 15, 2023, unless sooner terminated as provided in Subsections 2.2 or 2.3.

**2.2** In the event of non-payment, the District may terminate this Agreement immediately. In the event of such termination, the District shall be fairly compensated for all Services performed to date of termination.

**2.3** Either party may terminate this Agreement before expiration of the term if the other party fails to perform any of its material obligations under this Agreement, including non-payment of District charges (see Section 4 and 6 below), by providing at least 30 days' advance written notice of termination for cause to the defaulting party. In the event of such termination, the District shall be fairly compensated for all services performed to the date of termination.

**3. Snow Removal Services.** The District shall provide the following snow removal services (the "Services"):

**3.1** The Services will be provided for the roads, parking spaces, cul-de-sacs, and other parking areas as indicated by the highlighted area on Exhibit A (the "Removal Area"). The District periodically shall plow snow from the Removal Area and attempt to keep the Removal Area reasonably accessible during the term of this Agreement, as permitted by weather, acts of God, safety, and availability of District personnel and equipment. The Services shall be provided subject to the reasonable availability of the required District equipment, machinery and personnel. Typically, Services commence based on the judgment of District personnel of snowfall and anticipated weather conditions. The District will attempt to maintain necessary distances, as determined by District personnel, from structures and snow stakes for the safety of operator, equipment, and to avoid possible damage to private property.

**3.2** If at any time the District reasonably believes that an unsafe condition in or adjacent to the Removal Area places the safety of its personnel or equipment at risk, District shall not be obligated to commence or continue performing any Services in the area of unsafe condition. District shall provide notice to Association within 24 hours of the unsafe condition and District shall not be obligated to provide any Services in the area of unsafe condition until Association remedies the unsafe condition to the satisfaction of the District.

**3.3** District will have no obligation to plow unpaved areas.

**3.4** District will have no obligation to provide Services to any portion of the Removal Area that is not open to the public.

**3.5** Comments, complaints and information can be relayed directly to the Snow Removal Department by calling: 209-258-4444; or by emailing Rick Ansel, Assistant General Manager, at ransel@kmpud.com. The District will make every effort to respond timely to these issues.

**3.6** The labor costs for installation and removal of the top PVC portion of snow stakes within the Association's Removal Area shall be covered under this contract amount. The material cost for snow stakes shall remain the responsibility of the Association and shall be billed separately along with District labor and equipment costs to install snow stakes.

**4. Additional Services.** If additional snow removal services are requested by the Association before the inception date or after the termination date of this Agreement, or for the ramping, packing or removal of snow in areas other than the Removal Area, such additional services, upon verbal confirmation, shall be performed at the discretion of District as weather, snow conditions, and other snow removal priorities of District allow. Such additional services shall be billed by District at a rate of \$175.00 per hour and payable within 30 days.

**5. Association Duties.**

**5.1** Association shall maintain all paved surfaces in the Removal Area in good condition, to the satisfaction of District, to allow for the safe operation of District snow removal equipment. If the Association fails to adequately maintain such paved areas, District shall have no obligation to commence or continue the Services in the area of unsafe condition until the problem has been remedied.

**5.2** Association shall remedy promptly any unsafe conditions as provided in Section 3.2.

**5.3** Association shall pay the District's fee for Services by the due date as specified in Section 6.

**6. Payment.** In exchange for the Services, Association shall pay to District a fee as follows:

Due By:	Amount Due:
October 31, 2022	\$1,725.00
November 30, 2022	\$1,725.00
December 31, 2022	\$1,725.00
January 31, 2023	\$1,725.00
Total	\$6,900.00

**7. Not a Public Utility.** Association acknowledges that District is performing the Services as a convenience to Association and its residents, guests and property owners, and that the providing of such Services shall not be considered as creating a public utility or any type of public utility obligation. The

**8. Buried Vehicles and Damaged Personal and Real Property.** District and Association acknowledge that (a) winter snowfall in the Kirkwood area can be extreme in depth; (b) snow removal operations can be hindered by buried vehicles and other obstacles; and (c) snow removal operations can result in damage to vehicles, other personal and real property, and snow removal equipment. District will exercise reasonable care in determining the presence of hidden and buried vehicles, personal property, and improvements to real property, and will operate its snow removal equipment in a manner that will minimize damage. Association will make every effort to locate and mark or remove hidden or buried vehicles, personal property, and improvements to real property.

**9. Liability and Indemnification.**

**9.1** District shall indemnify, defend, protect, and hold harmless Association, and its officers, employees, volunteers and agents from and against any and all liability, losses, liens, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) of every nature arising out of District's performance of the Services and caused by any negligent act or omission, willful misconduct or violation of law of or by District or its employees, officers, agents and subcontractors, except as otherwise provided or limited by law.

**9.2** Association shall indemnify, defend, protect, and hold harmless District, and its officers, directors, employees, volunteers and agents from and against any and all liability, losses, liens, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) of every nature arising out of Association's responsibilities under this Agreement and caused by any negligent act or omission, willful misconduct or violation of law of or by Association or its employees, officers, directors, agents, subcontractors, property owners, guests and invitees except as otherwise provided or limited by law.

**9.3** The District shall have no liability to Association, its members, their guests or invitees, or the occupants of any portion of the real property owned or maintained by Association or its members, for any damage, cost, or expense arising out of or caused by District's reasonable inability to perform the Services. Association shall indemnify, defend, and hold District harmless from and against any lawsuit, claim, or other action alleging that the District failed to keep the Removal Area reasonably accessible, and including indemnity against any liability, cost, or expense resulting from any such lawsuit, claim, or other action.

**9.4** District shall not be responsible for any normal wear and tear damage to Association parking areas, roads, snow stakes, curbs, gutters, or sidewalks resulting from the removal of snow, and Association agrees to hold District harmless from any such normal wear and tear damage to Association property.

**9.5** The parties acknowledge that a rainfall event on top of accumulated snow sometimes can result in localized flooding and the failure of the rainfall storm drainage system to operate properly (e.g., because snow covers and blocks the storm drains). District shall have no liability to Association, its members, their guests or invitees, or the occupants of any portion of the real property owned or maintained by Association or its members, for flood damage arising from or caused by rain that falls on accumulated, plowed, or stockpiled snow. Association shall indemnify, defend, and hold District harmless from and against any lawsuit, claim, or other action alleging that the District is liable for any such flood damage, and including indemnity against any liability, cost, or expense resulting from any such lawsuit, claim, or other action.

**9.6** The obligations and limitations under this Section 9 shall survive the termination of this Agreement.

**10. General Provisions.**

**10.1** Entire Agreement. This writing represents the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract between the parties concerning the Services and supersedes all prior oral and/or written negotiations, representations or contracts. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.

**10.2** Construction and Interpretation. The parties agree and acknowledge that this Agreement has been arrived at through negotiation, and that each party has had a full and fair opportunity to revise the terms of this Agreement. Consequently, the normal rule of construction that any ambiguities are to be resolved against the drafting party shall not apply in construing or interpreting this Agreement.

**10.3** Successors and Assignment. This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, neither party shall subcontract, assign or transfer this Agreement or any part of it without the prior written consent of the other party.

**10.4** No Third Party Beneficiaries. This Agreement shall not be construed to create any third party

**10.5 No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default.

**10.6 Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then remaining parts will nevertheless continue in full force and effect.

**10.7 Governing Law and Venue.** This Agreement shall be interpreted, governed by, and construed under the laws of the State of California. The County of Alpine shall be the venue for any state court litigation and the Eastern District of California shall be venue for any federal court litigation concerning the enforcement or construction of this Agreement.

**10.8 Attorney's Fees.** In the event any legal action is brought to enforce or construe this Agreement, the prevailing party shall be entitled to an award of reasonable attorney's fees, expert witness and court costs, litigation costs and costs of suit.

**10.9 Notice.** Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be by email as indicated below or in writing and either served personally or by prepaid, first class U.S. mail addressed as follows:

DISTRICT:

General Manager  
Kirkwood Meadows PUD  
P.O. Box 247  
33540 Loop Road  
Kirkwood, CA 95646  
info@kmpud.com

HOMEOWNERS ASSOCIATION:

Whiskey Run HOA

[\*Name]

Dept. 526

[\*Address]

PO Box 4579

[\*Address 2]

Houston

[\*City]

TX, 77210-4579

[\*State, Zip]

[\*Phone]

[\*Email]


\*Required Information

Any party may change its address by notifying the other party of the change in the manner provided above.

KIRKWOOD MEADOWS  
PUBLIC UTILITY DISTRICT

  
Erik M. Christeson, General Manager

Colt

  
[signature]

Doug W. Colt [Print name]

Towers HOA Pres.

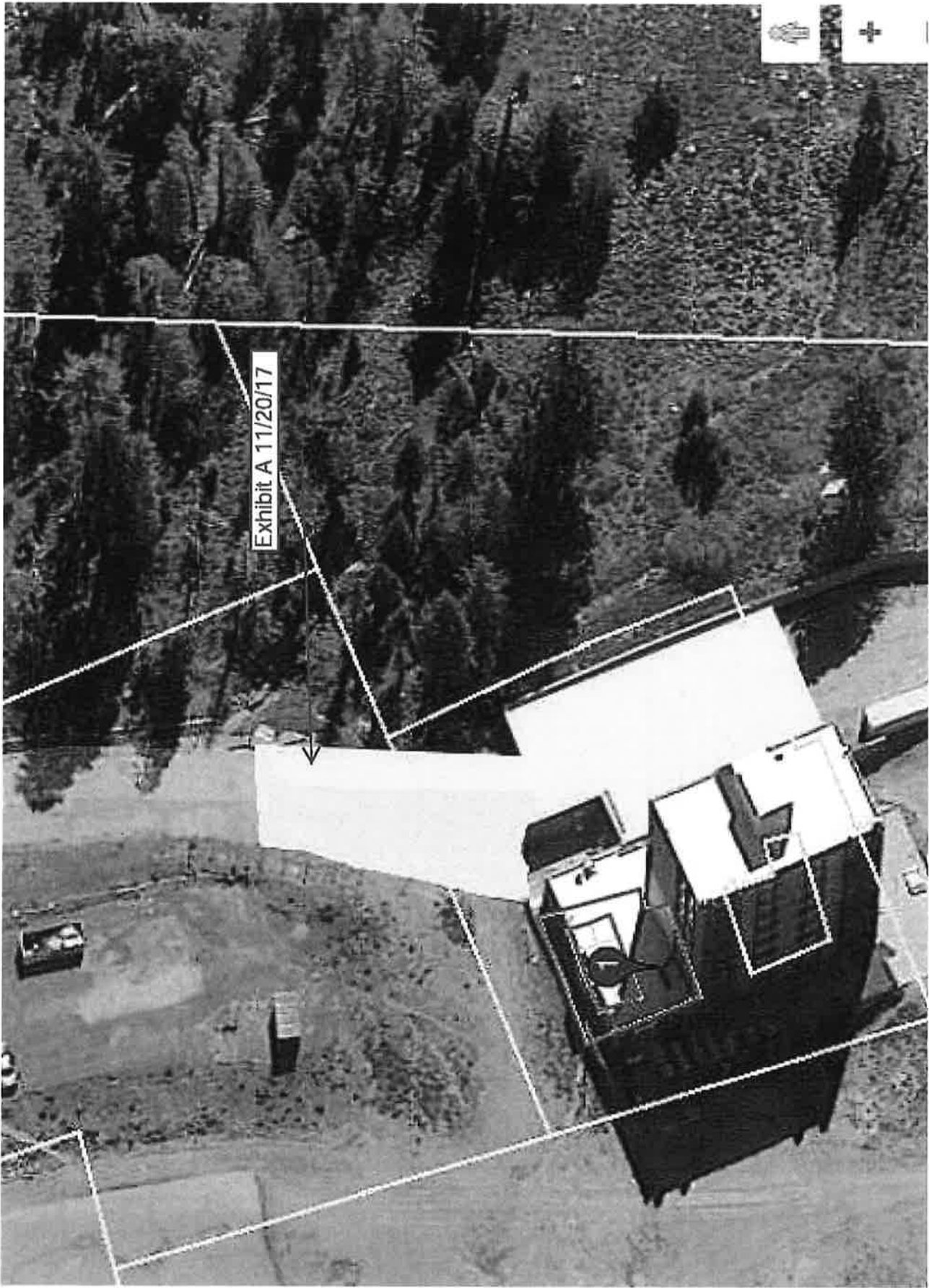


Exhibit A 11/20/17