



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

BOARD MEMBERS

Robert Epstein, President

John Schroeder, Vice President
 Doug Mitarotonda, Treasurer

Peter Dornbrook, Secretary
 Bertrand Perroud, Assistant Secretary

IMPORTANT NOTICE REGARDING TELECONFERENCED MEETINGS:

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

HOW TO PARTICIPATE / OBSERVE THE MEETING:

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

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

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

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

HOW TO SUBMIT PUBLIC COMMENTS:

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

ACCESSIBILITY INFORMATION:

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

AGENDA

- 1) **CALL TO ORDER** *President Epstein*
- 2) **ROLL CALL** *Secretary Dornbrook*
- 3) **ANNOUNCEMENTS** *General Manager Christeson*
- 4) **SEATING OF NEW BOARD MEMBERS** *Clerk of the Board Morris*
- 5) **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.)
- 6) **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.)
- 7) **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.)
- 8) **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 November 10, 2023 Regular Meeting Minutes
 - b) Approve Current Consent for Claims
 - c) Review Receivables/Shut Offs Report
 - d) Re-Authorize AB 361 Teleconference Meetings
- 9) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 10) **ITEMS FOR BOARD ACTION**
 - a) **President Nomination & Election.** Discussion & possible action. *President Epstein*
 - b) **Board Officer Nomination & Elections.** Discussion & possible action. *President*
 - c) **Committee Appointments.** Discussion & possible action. *President*
 - d) **Robert's Rules of Order.** Discussion and possible action. *GM Christeson*
- 11) **PUBLIC HEARING**
 - a) **Proposed Changes to Electric Rates and Possible Adoption of Ordinance 23-02 Revising Electric Rates to Protect Against Market Fluctuations.** (To be heard at, or as reasonably proximate to, 2:30 PM.) Discussion & possible action. *GM Christeson*
- 10) **ITEMS FOR BOARD ACTION (CONTINUED)**
 - e) **Finances.** Discussion and possible action regarding the District's financials. *AM Baggett*

- i) Overview & Budget Variances
- ii) October Financials
- iii) Cash Flow

- f) **Annual Employee Bonuses.** Discussion and possible action. *GM Christeson*
- g) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
- h) **Propane/Electric Meter Shed Status.** Update. *OM Benson*
- i) **Electric Power Content.** Discussion and possible action. *OM Benson*
- j) **Low-Income Electric Program / Needs Assessment.** Discussion and possible action.
GM Christeson
- k) **Future Board Meetings Date / Time.** Discussion and possible action. *GM Christeson*

12) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)

13) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)

14) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)

15) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)

16) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)

17) **GENERAL BOARD DISCUSSION** Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.

18) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, January 12, 2023 at 2:00 PM.

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

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

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

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

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

STAFF REPORT

Seating of New Board Members

Background:

The KMPUD Board Election was held on November 7, 2023, for the purpose of electing Director Seat #1 and Seat #2 for full 4-year terms. Doug Mitarotonda was appointed to Director Seat #2 for a second 4-year term and Chris Tucher was appointed to Director Seat #1 for his first 4-year term as KMPUD Board Director. Their terms commenced on December 1, 2023 at noon, and end on December 3, 2027, with their first Board meeting taking place on December 8, 2023. Oaths of office were administered to both Director Mitarotonda and Director Tucher in November and submitted to the Alpine County Clerk.

Prepared By:

Brittnie Morris



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 November 10th, 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

Assistant Secretary Perroud

Board of Directors Present:

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

Board of Directors Present via Zoom:

None

Board of Directors Absent:

None

Staff Present:

General Manager Christeson, Assistant General Manager Ansel, Administration Manager Baggett, Operations Manager Benson, Brittne Morris.

Others Present and via Zoom:

Jeff Brown, Howard Hoffman, Reagan Ballo, Connie Benz, Carry Parker, Anne-Flore Dwyer, Sandy Goldberg, Kirkwood Property Service, Standish O'Grady.

3. ANNOUNCEMENTS

General Manager Christeson

General Manager Christeson welcomed everyone to the November 10th, 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

None.

5. COMMENTS FROM THE AUDIENCE

None.

6. WRITTEN COMMENTS FROM THE PUBLIC

None

7. ADOPTION OF CONSENT CALENDAR

- a. **Approve October 13th regular meeting minutes.**
Approve October 13th regular meeting minutes.
- b. **Approve Current Consent for Claims.**
Approve Current Consent for Claims.
- c. **Review Receivables/Shut Offs Report**
Review Receivables/Shut offs Report.
- d. **Re-authorize AB 361 Teleconference Meetings.**
Re-authorize AB 361 Teleconference Meetings.

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

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

NOES: None

ABSENT: Director Perroud.

ABSTAINING: None

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

None.

9. ITEMS FOR BOARD ACTION

- a. **Finances.** Discussion and Possible action. *AM Baggett*
 - i. **Overview & Budget Variances**
Administrative Manager Baggett gave an overview of Budget Variances. Discussion Ensued.
 - ii. **September Financials.**
Administrative Manager Baggett gave an overview of September Financials. Discussion ensued.
 - iii. **October Preliminaries.**
Due to the timing of the month end, there are no preliminaries.
 - iv. **Cash Flow.**
Administrative Manager Baggett went over Cash Flow. Discussion ensued.

- b. **LAIF Transfer.** Discussion & possible action. *AM Baggett*

General Manager Christeson Presented the LAIF Transfer.

Director Mitarotonda motioned to approve the LAIF Transfer, Director Schroeder 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

- c. **District Banking Vendor.** Discussion & Possible action. *AM Baggett*

Administration Manager Bagget and Reagan Ballo of 5 Starr presented information on a banking prospectus with 5 Star Bank. Discussion ensued.

Director Mitarotonda motioned to approve the change to 5 Star Bank, Director Schroeder 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. **Performance Reporting & Aquifer Levels.** Update. *OM Benson*

Operations Manager Benson Presented the Performance Reporting and Aquifer Levels. Discussion ensued.

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

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

- f. **CSB Heat Pump Phase 1.** Update. *OM Benson*

Operations Manager Benson gave an overview of the CSB Heat Pump Phase 1 Project. Discussion ensued.

- g. **Electric Cost of Goods Sold Adjustment Charge.** Discussion & possible action.
President Epstein

Operation Manager Benson Presented the Electric cost of goods sold adjustment charge. Discussion ensued.

Director Mitarotonda made a motion to direct Staff to notice a rate hearing on December 8, 2023; to obtain updated Shell hedge pricing; to prepare an amendment to Ordinance 21-02 to adjust the usage rate to reflect the new cost of goods sold reflective of this new pricing; and to use this hedge pricing through the June 30, 2026. Director Schroeder seconded the motion, and it carried by the following row call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- h. **Planning Committee Topics.** Discussion & possible action. *Director Mitarotonda*

Director Mitarotonda Presented Planning committee topics. Discussion ensued.

The consensus of the board was that the planning committee's main objective should focus on the switch from propane to electric and improve propane and electric efficiency.

10. MAJOR PROJECT UPDATES.

General Manager Christeson gave updates on:

- WWTP Project
- Propane master plan

11. GENERAL MANAGER'S REPORT

General Manager Christeson reported on:

- WWTP
- SB 1383
- Northern California Joint Pole Association Meeting
- WAPA CVP Meeting
- CMUA Legislative Regulatory Planning Meeting
- PG&E Divesting Hydroelectric generation assets

12. OPERATIONS REPORT

Assistant General Manager Ansel reported on:

- Kirkwood Volunteer Fire Department.
- Snow Removal
- Employee Housing

13. STANDING COMMITTEE REPORTS

a. Finance Committee

No further items.

b. Operations Committee

No further items.

c. Planning Committee

Director Mitarotonda thanked everyone for their guidance.

d. Communications Committee

Director Perroud commented on the communications plan and will be brought back in December.

e. Personnel Committee

President Epstein commented on a new management position for water and wastewater.

f. LAFCO

Did not meet.

14. TEMPORARY ADVISORY COMMITTEE REPORTS

Director Mitarotonda commented on the Fire and Emergency Medical Services Committee.

15. GENERAL DISCUSSION

Director Perroud commented on the AP Voucher Report, WAPA, irrigation meters, and delivering information to the community members.

President Epstein recommended sharing Roberts Rules of Order and a presentation from Oliver Gee on board policies and the Brown Act.

16. ADJOURNMENT

There being no further business, the meeting was adjourned at 4:00 pm

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

Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

Brittnie Morris, Clerk of the Board

**Consent for Claims
December 5th 2023**

Loan Payment for Sun Meadows	\$108,448
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OPERATING COSTS	\$376,733
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TOTAL	\$485,180
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DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
ACES001 ACES WASTE SERVICES, INC										
20646	11/13/2023	2024-04	718529		AP006881	OCTOBER SLUDGE REMOVAL	0.00	935.48	38712	0.00
20648	11/13/2023	2024-04	717994		AP006881	OCTOBER WASTE REMOVAL	0.00	9,867.96	38712	0.00
ACES001 ACES WASTE SERVICES, INC								\$10,803.44		\$0.00
ACWA001 ACWA/JPIA										
20635	11/09/2023	2024-06	0701075		AP006878	DECEMBER HEALTH	0.00	32,365.87	38713	0.00
20771	12/04/2023	2024-07	0701346		AP006932	JANUARY HEALTH	0.00	42,096.39	38755	0.00
ACWA001 ACWA/JPIA								\$74,462.26		\$0.00
AIRG001 AIRGAS USA, LLC										
20669	11/17/2023	2024-04	55036524411		AP006888	CYLINDER RENTAL	0.00	334.08	38714	0.00
AIRG001 AIRGAS USA, LLC								\$334.08		\$0.00
ANSE001 RICK ANSEL										
20750	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38756	0.00
ANSE001 RICK ANSEL								\$35.00		\$0.00
AT&T001 AT&T										
20713	11/28/2023	2024-05			AP006915	LONG DISTANCE	0.00	148.61	38757	0.00
AT&T001 AT&T								\$148.61		\$0.00
AT&T002 AT&T										
20683	11/20/2023	2024-05	8097923805		AP006895	KM BLUE/GREEN BROADBAND	0.00	1,984.27	38715	0.00
AT&T002 AT&T								\$1,984.27		\$0.00
BAGG001 THOMAS BAGGETT										
20736	11/30/2023	2024-06			AP006926	DECEMBER HOUSING CREDIT	0.00	480.00	38758	0.00
20758	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38758	0.00
BAGG001 THOMAS BAGGETT								\$515.00		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
BART001	BARTKIEWICZ KRONICK & SHANHAN									
20645	11/13/2023	2024-04			AP006881	OCTOBER LEGAL FEES	0.00	81.25	38716	0.00
							\$81.25		\$0.00	
BENS002	ED BENSON									
20756	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38759	0.00
							\$35.00		\$0.00	
BEST001	BEST BEST & KRIEGER LLP									
20687	11/20/2023	2024-04	980357		AP006896	LEGAL FEES	0.00	2,310.00	38717	0.00
							\$2,310.00		\$0.00	
BIRG001	BARON BIRGE									
20747	11/30/2023	2024-06			AP006927	DECEMBER CELL PONE	0.00	35.00	38760	0.00
20734	11/30/2023	2024-06			AP006925	DECEMBER GAS CREDIT	0.00	60.00	38760	0.00
							\$95.00		\$0.00	
BMOF001	BMO FINANCIAL GROUP									
20666	11/14/2023	2024-03	000001685484		AP006885	SM34 LOAN PAYMENT	0.00	108,447.53	8801905	0.00
20692	11/20/2023	2024-04			AP006900	OCTOBER MASTERCARD PAYMENT	0.00	17,052.43	8801907	0.00
20701	11/22/2023	2024-05	0000001697634		AP006910	SM34 #111 LOAN PAYMENT	0.00	972.49	8801906	0.00
							\$126,472.45		\$0.00	
BRIG001	BRIGGS ELECTRIC, INC									
20665	11/14/2023	2024-04		24-130	AP006884	HEAT TAPE ON CSB	0.00	13,485.00	38718	0.00
							\$13,485.00		\$0.00	

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM										
20715	11/28/2023	2024-06	4091201		AP006916	EH ALARM LEASE	0.00	312.00	38761	0.00
								\$312.00		\$0.00
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM										
CALP002 CALPERS										
20681	11/17/2023	2024-05			AP006890	PPE 11.11.2023 UNFUNDED CALPERS	0.00	7,756.75	8801901	0.00
								\$7,756.75		\$0.00
CALP002 CALPERS										
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
20680	11/17/2023	2024-05			AP006890	PPE 11.11.2023 #100000017355257	0.00	2,100.00	8801900	0.00
20725	11/29/2023	2024-05			AP006919	PPE 11.25.2023 #100000017366284	0.00	2,100.00	8801911	0.00
								\$4,200.00		\$0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
CAMP006 JON CAMPBELL										
20760	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38762	0.00
20774	12/04/2023	2024-06		24-241	AP006933	REFUND FOR REMOTE OUTDOOR ENTENNA	0.00	28.99	38762	0.00
								\$63.99		\$0.00
CAMP006 JON CAMPBELL										
CANO001 CANON FINANCIAL SERVICES, INC.										
20695	11/21/2023	2024-05	31611761		AP006901	COPIER CONTRACT	0.00	441.14	38719	0.00
								\$441.14		\$0.00
CANO001 CANON FINANCIAL SERVICES, INC.										
CARS005 CARSON CITY BBQ LLC										
20721	11/29/2023	2024-05	3762	24-178	AP006918	HOLIDAY PARTY CATERING	0.00	2,615.45	38763	0.00
								\$2,615.45		\$0.00
CARS005 CARSON CITY BBQ LLC										
CASC001 CASCADE FIRE EQUIPMENT COMPANY										
20684	11/20/2023	2024-05	INV8733	24-123	AP006895	GOMEZ TURNOUTS	0.00	2,736.25	38720	0.00
								\$2,736.25		\$0.00
CASC001 CASCADE FIRE EQUIPMENT COMPANY										

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
CEDJ001	CED- JACKSON									
20783	12/04/2023	2024-05	3385-1015511	24-242	AP006934	RED/ YELLOW MARKING PAINT	0.00	414.84	38764	0.00
CEDJ001 CED- JACKSON								\$414.84		\$0.00
CHRI001	ERIK CHRISTESON									
20737	11/30/2023	2024-06			AP006926	DECEMBER HOUSING CREDIT	0.00	480.00	38765	0.00
CHRI001 ERIK CHRISTESON								\$480.00		\$0.00
CIND001	CINDERLITE TRUCKING CORP.									
20652	11/13/2023	2024-04	136350	24-161	AP006881	AG BASE	0.00	948.32	38721	0.00
20653	11/13/2023	2024-04	135787	24-161	AP006881	AG BASE	0.00	935.24	38721	0.00
CIND001 CINDERLITE TRUCKING CORP.								\$1,883.56		\$0.00
COBA001	CoBANK									
20663	11/14/2023	2024-04			AP006884	INTEREST OWED	0.00	404.30	8801904	0.00
COBA001 CoBANK								\$404.30		\$0.00
COMP001	COMPUTER COURAGE									
20662	11/13/2023	2024-04	54544		AP006883	WEBSITE SUPPORT	0.00	525.00	38722	0.00
COMP001 COMPUTER COURAGE								\$525.00		\$0.00
DELT001	DELTA FIRE SYSTEMS									
20762	12/01/2023	2024-05	DFS048149	24-109	AP006929	VM SPRINKLER	0.00	1,300.00	38766	0.00
DELT001 DELTA FIRE SYSTEMS								\$1,300.00		\$0.00
DORN001	DEREK DORNBROOK									
20752	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38767	0.00
20732	11/30/2023	2024-06			AP006925	DECEMBER GAS CREDIT	0.00	60.00	38767	0.00
DORN001 DEREK DORNBROOK								\$95.00		\$0.00

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EDD001	EDD									
20723	11/29/2023	2024-05			AP006919	PPE 11.25.2023 SDI/PIT	0.00	10,235.10	8801909	0.00
						EDD001 EDD		\$10,235.10		\$0.00
EHSI001	EASY FLEET GPS, INC									
20761	12/01/2023	2024-06	1921		AP006928	MONTHLY GPS SERVICE	0.00	183.60	38768	0.00
						EHSI001 EASY FLEET GPS, INC		\$183.60		\$0.00
FICH001	BRANDI BENSON									
20751	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38769	0.00
20735	11/30/2023	2024-06			AP006926	DECEMBER HOUSING CREDIT	0.00	480.00	38769	0.00
						FICH001 BRANDI BENSON		\$515.00		\$0.00
FINE002	FINESSE FLOOR COVERING INC.									
20664	11/14/2023	2024-04	85436	24-149	AP006884	FLOORING IN EH	0.00	13,575.00	38723	0.00
						FINE002 FINESSE FLOOR COVERING INC.		\$13,575.00		\$0.00
GRAI001	GRAINGER									
20705	11/27/2023	2024-05	9905748811	24-219	AP006913	WW SUPPLIES	0.00	490.61	38770	0.00
						GRAI001 GRAINGER		\$490.61		\$0.00
HAMA001	RANDY T. HAMANN									
20685	11/20/2023	2024-05	24-228	24-228	AP006895	SR WINDOW REPLACEMENT	0.00	510.00	38724	0.00
						HAMA001 RANDY T. HAMANN		\$510.00		\$0.00
HOLT001	HOLT OF CALIFORNIA									
20650	11/13/2023	2024-04	PS011115907	24-199	AP006881	416 BACKHOE PARTS	0.00	274.69	38725	0.00
						HOLT001 HOLT OF CALIFORNIA		\$274.69		\$0.00

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
HOME001 HOME DEPOT CREDIT SERVICES										
20673	11/17/2023	2024-05	9016232		AP006889	SUPPLIES	0.00	843.97	38726	0.00
20674	11/17/2023	2024-05	9016233	24-223	AP006889	SUPPLIES	0.00	105.20	38726	0.00
20675	11/17/2023	2024-05	2904796	24-133	AP006889	CAN LIGHT REFUND	0.00	(175.24)	38726	0.00
20676	11/17/2023	2024-05	5900082		AP006889	REBAR TIE WIRE REFUND	0.00	(190.85)	38726	0.00
								\$583.08		\$0.00
HSBS001 HIGH SIERRA BUSINESS SYSTEMS										
20770	12/01/2023	2024-06	135818		AP006931	B&W/ COLOR COPIES	0.00	153.04	38771	0.00
								\$153.04		\$0.00
HUNT001 HUNT & SONS, INC.										
20691	11/20/2023	2024-05	715720		AP006899	UNLEADED DELIVERY 11.13.2023	0.00	1,071.43	38727	0.00
								\$1,071.43		\$0.00
INDE001 INDEPENDENT UTILITY SUPPLY INC.										
20654	11/13/2023	2024-04	S106208859.001	24-165	AP006881	PROPANE SUPPLIES	0.00	1,052.62	38728	0.00
								\$1,052.62		\$0.00
IRS001 INTERNAL REVENUE SERVICE										
20677	11/17/2023	2024-05			AP006890	PPE 11.11.2023 PR TAX	0.00	14,820.05	8801898	0.00
20724	11/29/2023	2024-05			AP006919	PPE 11.25.2023 PR TAX	0.00	15,451.95	8801910	0.00
								\$30,272.00		\$0.00
JBSA001 JB'S AWARDS & ENGRAVING										
20696	11/21/2023	2024-05	5755	24-229	AP006901	BOARD MEMBER NAME PLATES	0.00	43.10	38729	0.00
								\$43.10		\$0.00
KCA001 KIRKWOOD COMMUNITY ASSOCIATION										
20714	11/28/2023	2024-06	12709		AP006916	KCA DUES #111	0.00	78.00	38772	0.00
								\$78.00		\$0.00

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
KHAN001	TARIK KHANJARI									
20759	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38773	0.00
								\$35.00		\$0.00
KIVA001	KIVA ENERGY INC									
20667	11/14/2023	2024-05	KE1168514		AP006886	PROPANE DELIVERY 11.10.2023	0.00	11,264.53	38730	0.00
								\$11,264.53		\$0.00
KNIG001	SILAS KNIGHT									
20656	11/13/2023	2024-05			AP006882	BOOT REIMBURSMENT	0.00	150.00	38731	0.00
20738	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38774	0.00
								\$185.00		\$0.00
LEA002	TERRI LEACH									
20745	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38775	0.00
20731	11/30/2023	2024-06			AP006925	DECEMBER GAS CREDIT	0.00	60.00	38775	0.00
								\$95.00		\$0.00
LEAC001	JUSTIN LEACH									
20740	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38776	0.00
								\$35.00		\$0.00
MEEK001	MEEK'S LUMBER & HARDWARE									
20644	11/13/2023	2024-04		24-136	AP006881	REBAR FOR OGALS PROJECT/ SNOW REM	0.00	859.72	38732	0.00
								\$859.72		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
MORR002 BRITTNE MORRIS										
20659	11/13/2023	2024-05		24-214	AP006882	MEALS/MILEAGE CONFERANCE	0.00	362.44	38733	0.00
20746	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38777	0.00
20730	11/30/2023	2024-06			AP006925	DECEMBER GAS CREDIT	0.00	60.00	38777	0.00
								\$457.44		\$0.00
MORR002 BRITTNE MORRIS										
MSCI001 MSC INDUSTRIAL SUPPLY CO.										
20651	11/13/2023	2024-04	6487120001	24-157	AP006881	ANTI-FREEZE DEF	0.00	2,997.62	38734	0.00
								\$2,997.62		\$0.00
MSCI001 MSC INDUSTRIAL SUPPLY CO.										
NEFF001 STEVEN NEFF										
20733	11/30/2023	2024-06			AP006925	DECEMBER GAS CREDIT	0.00	60.00	38778	0.00
20757	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38778	0.00
								\$95.00		\$0.00
NEFF001 STEVEN NEFF										
NORT004 JASON NORTON										
20739	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38779	0.00
								\$35.00		\$0.00
NORT004 JASON NORTON										
NV5001 NV5, INC.										
20702	11/27/2023	2024-04	361849		AP006912	QUARTERLY WWTP MONITORING	0.00	813.75	38780	0.00
								\$813.75		\$0.00
NV5001 NV5, INC.										
PART001 THE PARTS HOUSE										
20779	12/04/2023	2024-05	124227	24-239	AP006934	BRAKE ROTOR	0.00	110.30	38781	0.00
20780	12/04/2023	2024-05	124226	24-239	AP006934	SR SUPPLIES	0.00	740.30	38781	0.00
								\$850.60		\$0.00
PART001 THE PARTS HOUSE										

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
PATT001 SPENCER J PATTERSON										
20748	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38782	0.00
20729	11/30/2023	2024-06			AP006925	DECEMBER GAS CREDIT	0.00	60.00	38782	0.00
								\$95.00		\$0.00
PATT001 SPENCER J PATTERSON										
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC										
20682	11/20/2023	2024-05	8962		AP006895	HOSTING FEES	0.00	650.00	38735	0.00
								\$650.00		\$0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC										
PELL001 JOSEPH PELLERIN										
20753	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38783	0.00
								\$35.00		\$0.00
PELL001 JOSEPH PELLERIN										
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
20726	11/29/2023	2024-05			AP006919	PPE 11.25.2023 #26403	0.00	4,546.19	8801908	0.00
20727	11/29/2023	2024-05			AP006919	PPE 11.25.2023 #1765	0.00	6,493.90	8801908	0.00
20678	11/17/2023	2024-05			AP006890	PPE 11.11.2023 #26403	0.00	4,432.05	8801899	0.00
20679	11/17/2023	2024-05			AP006890	PPE 11.11.2023 #1765	0.00	6,493.89	8801899	0.00
								\$21,966.03		\$0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
POST003 DAVID POSTE										
20755	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38784	0.00
								\$35.00		\$0.00
POST003 DAVID POSTE										
QUAD002 QUADIANT FINANCE USA, INC.										
20670	11/17/2023	2024-04	4064		AP006888	POSTAGE	0.00	1,210.19	38736	0.00
								\$1,210.19		\$0.00
QUAD002 QUADIANT FINANCE USA, INC.										
QUAL002 QUALCON CONTRACTORS, INC.										
20700	11/21/2023	2024-05	2023048	24-222	AP006905	ASPHALT REPAIRS	0.00	2,988.50	38737	0.00
								\$2,988.50		\$0.00
QUAL002 QUALCON CONTRACTORS, INC.										

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
RACK001 RACKSPACE TECHNOLOGY										
20658	11/13/2023	2024-05	B1-70757844		AP006882	REPORT SERVER	0.00	475.70	8801903	0.00
RACK001 RACKSPACE TECHNOLOGY								\$475.70		\$0.00
REMO001 REMOTE SATELLITE SYSTEMS INT'L										
20657	11/13/2023	2024-05	00125563		AP006882	REMOTE SATELLITE PHONE	0.00	69.95	38738	0.00
REMO001 REMOTE SATELLITE SYSTEMS INT'L								\$69.95		\$0.00
RESA001 RESA SERVICE, LLC										
20686	11/20/2023	2024-04	INV466946		AP006896	TRANSFORMER TESTING	0.00	11,374.50	38739	0.00
20703	11/27/2023	2024-05	INV468600	23-397	AP006913	TRANSFORMER TESTING	0.00	8,530.88	38785	0.00
RESA001 RESA SERVICE, LLC								\$19,905.38		\$0.00
RILE001 RILEY PLUMBING & HEATING LTD										
20718	11/28/2023	2024-04	28147830	24-174	AP006917	ESTIMATE FOR RECIRCULATION PUMP	0.00	210.00	38786	0.00
20719	11/28/2023	2024-04			AP006917	REPLACING CIRCULATING PUMP CSB	0.00	1,382.48	38786	0.00
RILE001 RILEY PLUMBING & HEATING LTD								\$1,592.48		\$0.00
ROBE001 TIMOTHY ROBERTS										
20647	11/13/2023	2024-04			AP006881	BOOT REIMBURSMENT	0.00	150.00	38740	0.00
20754	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38787	0.00
ROBE001 TIMOTHY ROBERTS								\$185.00		\$0.00
SELF001 JAYDN SELF										
20742	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38788	0.00
SELF001 JAYDN SELF								\$35.00		\$0.00

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
SENS001 SENSUS USA INC.										
20688	11/20/2023	2024-04	ZA23016625	24-225	AP006897	ELECTRIC METERS	0.00	1,602.18	38741	0.00
							\$1,602.18		\$0.00	
SENS001 SENSUS USA INC.										
SHAF001 SHAFER EQUIPMENT COMPANY INC										
20775	12/04/2023	2024-06	10033372	24-211	AP006933	WINDSHIELF FOR T-5	0.00	592.53	38789	0.00
							\$592.53		\$0.00	
SHAF001 SHAFER EQUIPMENT COMPANY INC										
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
20698	11/21/2023	2024-04	OCT 2023 INIT		AP006902	OCTOBER PURCHASED POWER	0.00	54,700.33	8801902	0.00
20693	11/21/2023	2024-05	JUL 2023T+70E		AP006901	JULY 2023 RECALC	0.00	(33.46)	8801902	0.00
20694	11/21/2023	2024-05	NOV 2022 T+11		AP006901	NOV 2022 RECALC	0.00	(178.35)	8801902	0.00
							\$54,488.52		\$0.00	
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
20699	11/21/2023	2024-06	602		AP006904	SM34 #111 HOA DUES	0.00	564.00	38742	0.00
							\$564.00		\$0.00	
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
SWRC001 STATE WATER RESOURCES CONTROL BOARD										
20772	12/04/2023	2024-06	WD-0231949		AP006933	ANNUAL PERMIT INDEX # 553440	0.00	3,746.00	38790	0.00
20773	12/04/2023	2024-06	WD-0232275		AP006933	ANNUAL PERMIT FEE INDEX # 553766	0.00	26,785.00	38790	0.00
							\$30,531.00		\$0.00	
SWRC001 STATE WATER RESOURCES CONTROL BOARD										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
USAB001 USA BLUEBOOK										
20643	11/13/2023	2024-03	INV00126551	24-81	AP006880	STENNER S SERIES PUMP	0.00	1,637.75	38743	0.00
20689	11/20/2023	2024-04	INV00179429	24-181	AP006898	WW TESTING SUPPLIES	0.00	189.94	38743	0.00
20708	11/27/2023	2024-05	INV00193639	24-187	AP006913	CHLORINE TEST KIT	0.00	179.97	38791	0.00
20709	11/27/2023	2024-05	INV00178266	24-187	AP006913	TESTING SUPPLIES	0.00	333.92	38791	0.00
20710	11/27/2023	2024-05	INV00195895	24-220	AP006913	WW TESTING SUPPLIES	0.00	343.26	38791	0.00
20781	12/04/2023	2024-05	INV00208875	24-103	AP006934	PUSH CAMERA	0.00	143.92	38791	0.00
20782	12/04/2023	2024-05	INV00208821	24-104	AP006934	BALL WATER MARKER	0.00	462.03	38791	0.00
USAB001 USA BLUEBOOK								\$3,290.79		\$0.00
VISI001 VISION METERING LLC										
20777	12/04/2023	2024-05	221204	24-189	AP006934	GE METERS	0.00	275.00	38792	0.00
VISI001 VISION METERING LLC								\$275.00		\$0.00
VOLC001 VOLCANO COMMUNICATION GROUP										
20716	11/28/2023	2024-06			AP006916	KVFD 209-258-8407	0.00	101.53	38793	0.00
20717	11/28/2023	2024-06			AP006916	CSB 209-258-4444	0.00	1,643.02	38793	0.00
VOLC001 VOLCANO COMMUNICATION GROUP								\$1,744.55		\$0.00
WEDC001 WEDCO INC.										
20704	11/27/2023	2024-05	S100057358.001	24-224	AP006913	CRIMP LUGS	0.00	220.66	38794	0.00
WEDC001 WEDCO INC.								\$220.66		\$0.00
WEST004 WEST YOST & ASSOCIATES, INC										
20778	12/04/2023	2024-05	2056075		AP006934	CROSS CONNECTION CONTROL PLAN	0.00	3,306.00	38795	0.00
WEST004 WEST YOST & ASSOCIATES, INC								\$3,306.00		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY										
20671	11/17/2023	2024-04	23100941		AP006888	23100941-001 10/31/2023	0.00	142.00	38744	0.00
20672	11/17/2023	2024-04	23100940		AP006888	23100940-001 10/31/2023	0.00	354.00	38744	0.00
20649	11/13/2023	2024-04	23100526		AP006881	23100526-001 10/17/2023	0.00	296.00	38744	0.00
20711	11/28/2023	2024-05	23110405		AP006915	23110405-001 11/14/2023	0.00	142.00	38796	0.00
20712	11/28/2023	2024-05	23110578		AP006915	23110578-001 11/21/2023	0.00	163.00	38796	0.00
20763	12/01/2023	2024-05	23110661		AP006929	23110661-001 11/28/2023	0.00	111.00	38796	0.00
20706	11/27/2023	2024-05	23110189		AP006913	23110189-001 11/07/2023	0.00	135.00	38796	0.00
20707	11/27/2023	2024-05	23110404		AP006913	23110404-001 11/14/2023	0.00	111.00	38796	0.00
20728	11/29/2023	2024-05	23110579		AP006924	23110579-001 11/21/2023	0.00	142.00	38796	0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO								\$1,596.00		\$0.00
WILL001 CHRIS WILLIAMS										
20744	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38797	0.00
WILL001 CHRIS WILLIAMS								\$35.00		\$0.00
WILL002 CARRIE WILLIAMS										
20743	11/30/2023	2024-06			AP006927	DECEMBER CELL PHONE	0.00	35.00	38798	0.00
WILL002 CARRIE WILLIAMS								\$35.00		\$0.00
WIRE001 WIRED SOLUTIONS										
20660	11/13/2023	2024-05	302283		AP006882	IT SUPPORT	0.00	3,000.00	38745	0.00
20661	11/13/2023	2024-05	302298		AP006882	365 BUSINESS PREMIUM	0.00	608.00	38745	0.00
WIRE001 WIRED SOLUTIONS								\$3,608.00		\$0.00
YEAG001 YEAGER TRANSPORT, INC.										
20655	11/13/2023	2024-05	16290		AP006882	PROPANE DELIVERY 11.10.2023	0.00	1,002.73	38746	0.00
20776	12/04/2023	2024-06	16512		AP006933	PROPANE DELIVERY 12.01.2023	0.00	930.80	38799	0.00
YEAG001 YEAGER TRANSPORT, INC.								\$1,933.53		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
ZORO001 ZORO TOOLS, INC.										
20764	12/01/2023	2024-05	INV13377443	24-233	AP006929	MAGNETIC HOOKS	0.00	55.95	38800	0.00
20722	11/29/2023	2024-05	INV13363031	24-155	AP006918	BOX FAN	0.00	52.39	38800	0.00
								\$108.34		\$0.00
ZORO001 ZORO TOOLS, INC.										
ZZ000206 GORDON HOLTERMAN										
20636	11/09/2023	2024-05			AP006879	CREDIT REFUNDS - 12673 39 PALISADES DR #206	0.00	54.21	38747	0.00
								\$54.21		\$0.00
ZZ000206 GORDON HOLTERMAN										
ZZ000207 MARK FRAGA										
20637	11/09/2023	2024-05			AP006879	CREDIT REFUNDS - 13814 1012 KMD #10 THIMBLE	0.00	12.75	38748	0.00
								\$12.75		\$0.00
ZZ000207 MARK FRAGA										
ZZ000208 KAREN MUNOZ										
20638	11/09/2023	2024-05			AP006879	CREDIT REFUNDS - 14122 39 PALISADES DR #108	0.00	13.42	38749	0.00
								\$13.42		\$0.00
ZZ000208 KAREN MUNOZ										
ZZ000209 EDWARD SEARLES										
20639	11/09/2023	2024-05			AP006879	CREDIT REFUNDS - 15189 1120 KMD #203 THE ME	0.00	83.28	38750	0.00
								\$83.28		\$0.00
ZZ000209 EDWARD SEARLES										
ZZ000210 MICHAEL EHRMAN										
20640	11/09/2023	2024-05			AP006879	CREDIT REFUNDS - 19150 39 PALISADES DR #204	0.00	27.23	38751	0.00
								\$27.23		\$0.00
ZZ000210 MICHAEL EHRMAN										
ZZ000211 JOHN FOWLER										
20641	11/09/2023	2024-05			AP006879	CREDIT REFUNDS - 21034 1511 KMD #410 THE TO	0.00	164.02	38752	0.00
								\$164.02		\$0.00
ZZ000211 JOHN FOWLER										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
ZZ000212 MARTIN AUCLAIR										
20642	11/09/2023	2024-05			AP006879	CREDIT REFUNDS - 21161 34214 FREMONT RD LO'	0.00	117.05	38753	0.00
ZZ000212 MARTIN AUCLAIR								\$117.05		\$0.00
ZZ000213 GEORGE KIEL										
20668	11/16/2023	2024-05			AP006887	CREDIT REFUNDS - 10053 1014 KMD #3 THIMBLEV	0.00	137.67	38754	0.00
ZZ000213 GEORGE KIEL								\$137.67		\$0.00
ZZ000214 SYLVIA CHEN										
20765	12/01/2023	2024-05			AP006930	CREDIT REFUNDS - 23032 970 KMD #3 EDELWEISS	0.00	5.28	38801	0.00
20766	12/01/2023	2024-05			AP006930	CREDIT REFUNDS - 23032 970 KMD #3 EDELWEISS	0.00	42.27	38801	0.00
20767	12/01/2023	2024-05			AP006930	CREDIT REFUNDS - 23032 970 KMD #3 EDELWEISS	0.00	68.69	38801	0.00
20768	12/01/2023	2024-05			AP006930	CREDIT REFUNDS - 23032 970 KMD #3 EDELWEISS	0.00	432.27	38801	0.00
20769	12/01/2023	2024-05			AP006930	CREDIT REFUNDS - 23032 970 KMD #3 EDELWEISS	0.00	97.22	38801	0.00
ZZ000214 SYLVIA CHEN								\$645.73		\$0.00
All Vendors Report Total								\$ 485,180.26		

Past Due Balances

There is currently 2 locked off account for non-payment.

<u>Acct</u>	<u>CurrentBal</u>	<u>PastDue 1to30</u>	<u>PastDue 31to60</u>	<u>PastDue 61to90</u>	<u>PastDue Over90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
10062	459.64	451.81	0.00	0.00	0.00	911.45	10/27/2023
10104	236.55	258.51	0.00	0.00	0.00	495.06	10/27/2023
10117	276.07	305.87	0.00	0.00	0.00	581.94	10/27/2023
10275	2,387.11	2,404.96	0.00	0.00	0.00	4,792.07	10/31/2023
10662	394.52	364.40	0.00	0.00	0.00	758.92	10/19/2023
10853	1,303.11	1,113.17	0.00	0.00	0.00	2,416.28	10/24/2023
11038	732.75	290.46	0.00	0.00	0.00	1,023.21	11/27/2023
11105	293.56	395.21	0.00	0.00	0.00	688.77	10/23/2023
11914	3,895.59	3,593.08	319.74	0.00	0.00	7,808.41	11/8/2023
11927	401.34	265.58	0.00	0.00	0.00	666.92	10/27/2023
11930	306.22	179.61	0.00	0.00	0.00	485.83	10/27/2023
11949	353.34	203.84	0.00	0.00	0.00	557.18	10/27/2023
11952	194.65	171.90	0.00	0.00	0.00	366.55	10/27/2023
11961	288.09	172.45	0.00	0.00	0.00	460.54	10/27/2023
11974	220.72	262.37	0.00	0.00	0.00	483.09	10/27/2023
11983	361.02	351.08	0.00	0.00	0.00	712.10	10/27/2023
12162	268.86	288.26	25.52	0.00	0.00	582.64	11/10/2023
12451	341.49	338.84	358.78	0.00	0.00	1,039.11	9/26/2023
12604	322.94	326.20	0.00	0.00	0.00	649.14	10/19/2023
12940	272.87	261.85	0.00	0.00	0.00	534.72	11/6/2023
12959	1,637.77	1,635.38	0.00	0.00	0.00	3,273.15	10/27/2023
12962	300.15	325.07	0.00	0.00	0.00	625.22	10/27/2023
12971	496.67	518.46	0.00	0.00	0.00	1,015.13	10/27/2023
12984	197.35	211.02	0.00	0.00	0.00	408.37	10/27/2023
12993	232.64	212.28	0.00	0.00	0.00	444.92	10/27/2023
13001	1,622.23	1,470.04	112.22	0.00	0.00	3,204.49	11/8/2023
13014	345.55	332.61	0.00	0.00	0.00	678.16	10/27/2023
13023	333.26	430.32	0.00	0.00	0.00	763.58	10/27/2023
13036	237.74	256.42	0.00	0.00	0.00	494.16	10/27/2023
13045	334.59	289.77	0.00	0.00	0.00	624.36	10/27/2023
13058	5,820.18	6,482.82	824.26	0.00	0.00	13,127.26	11/8/2023
13061	296.54	308.26	0.00	0.00	0.00	604.80	10/27/2023
13070	227.85	249.18	0.00	0.00	0.00	477.03	10/27/2023
13083	361.51	388.45	0.00	0.00	0.00	749.96	10/27/2023
13092	365.64	369.49	0.00	0.00	0.00	735.13	10/27/2023
13103	264.62	275.81	0.00	0.00	0.00	540.43	10/27/2023
13112	310.57	335.26	0.00	0.00	0.00	645.83	10/27/2023
13125	491.83	527.45	0.00	0.00	0.00	1,019.28	10/27/2023
13134	215.03	242.58	0.00	0.00	0.00	457.61	10/27/2023
13147	246.57	254.75	0.00	0.00	0.00	501.32	10/27/2023
13150	230.89	235.07	0.00	0.00	0.00	465.96	10/27/2023
13169	64.20	70.62	0.00	0.00	0.00	134.82	10/27/2023
13172	1,799.92	1,607.72	104.32	0.00	0.00	3,511.96	11/8/2023
13181	23.18	12.20	0.00	0.00	0.00	35.38	10/27/2023
13194	593.56	622.86	0.00	0.00	0.00	1,216.42	10/27/2023
13292	582.97	475.45	366.85	0.00	0.00	1,425.27	11/7/2023
14182	373.07	542.56	0.00	0.00	0.00	915.63	10/27/2023
14402	264.55	318.49	0.00	0.00	0.00	583.04	10/20/2023
14982	431.11	511.38	693.23	0.00	0.00	1,635.72	9/18/2023
15221	573.53	514.69	0.00	0.00	0.00	1,088.22	10/23/2023
15770	1,505.91	1,669.35	0.00	0.00	0.00	3,175.26	10/31/2023
15932	304.14	342.37	0.00	0.00	0.00	646.51	10/24/2023
16333	994.24	744.35	0.00	0.00	0.00	1,738.59	10/16/2023
16364	2,308.69	1,994.02	168.00	0.00	0.00	4,470.71	11/8/2023
16431	5,773.16	4,893.32	408.33	0.00	0.00	11,074.81	11/8/2023

<u>Acct</u>	<u>CurrentBal</u>	<u>PastDue</u> <u>1to30</u>	<u>PastDue</u> <u>31to60</u>	<u>PastDue</u> <u>61to90</u>	<u>PastDue</u> <u>Over90</u>	<u>Total</u> <u>Balance</u>	<u>Last</u> <u>Payment</u> <u>Date</u>
16453	1,229.35	1,058.12	0.00	0.00	0.00	2,287.47	10/27/2023
16488	309.03	331.94	0.00	0.00	0.00	640.97	10/27/2023
16491	15,934.43	13,783.80	674.50	0.00	0.00	30,392.73	11/8/2023
16508	1,056.58	782.99	488.47	41.19	0.00	2,369.23	10/30/2023
16555	118.86	118.15	0.00	0.00	0.00	237.01	10/27/2023
16564	4,676.00	2,061.16	0.00	0.00	0.00	6,737.16	10/27/2023
16577	88.43	96.31	0.00	0.00	0.00	184.74	10/27/2023
16742	20,773.45	20,361.15	17,772.95	2,332.13	0.00	61,239.68	10/27/2023
16755	5,494.12	5,112.99	0.00	0.00	0.00	10,607.11	10/27/2023
16764	6,445.89	7,071.10	0.00	0.00	0.00	13,516.99	10/27/2023
16777	10,893.83	11,983.21	0.00	0.00	0.00	22,877.04	10/27/2023
16780	7,105.54	2,350.15	0.00	0.00	0.00	9,455.69	10/27/2023
16799	2,061.88	1,627.84	0.00	0.00	0.00	3,689.72	10/27/2023
16819	639.93	713.63	0.00	0.00	0.00	1,353.56	10/27/2023
16822	3,135.62	3,303.78	0.00	0.00	0.00	6,439.40	10/27/2023
16831	2,854.79	3,140.27	0.00	0.00	0.00	5,995.06	10/27/2023
16844	2,017.61	2,219.37	0.00	0.00	0.00	4,236.98	10/27/2023
16853	294.69	315.44	0.00	0.00	0.00	610.13	10/27/2023
16866	4,747.01	5,066.62	0.00	0.00	0.00	9,813.63	10/27/2023
16875	5,057.47	5,010.70	0.00	0.00	0.00	10,068.17	10/27/2023
16888	3,571.12	3,550.20	0.00	0.00	0.00	7,121.32	10/27/2023
16891	153.24	153.78	0.00	0.00	0.00	307.02	10/27/2023
16908	64.20	70.62	0.00	0.00	0.00	134.82	10/27/2023
16955	9,663.32	4,475.01	0.00	0.00	0.00	14,138.33	10/27/2023
16964	666.01	645.61	0.00	0.00	0.00	1,311.62	10/27/2023
16977	1,486.59	1,597.94	0.00	0.00	0.00	3,084.53	10/27/2023
16980	1,408.42	1,349.10	0.00	0.00	0.00	2,757.52	10/27/2023
17007	1,173.76	1,414.72	0.00	0.00	0.00	2,588.48	10/27/2023
17010	3,810.64	2,845.05	0.00	0.00	0.00	6,655.69	10/27/2023
17076	1,838.46	1,844.75	0.00	0.00	0.00	3,683.21	10/27/2023
17085	3,928.27	4,286.19	0.00	0.00	0.00	8,214.46	10/27/2023
17105	631.60	671.75	0.00	0.00	0.00	1,303.35	10/27/2023
17118	1,895.31	1,898.97	0.00	0.00	0.00	3,794.28	10/27/2023
17121	7,280.46	5,022.47	0.00	0.00	0.00	12,302.93	10/27/2023
17143	10,208.17	8,728.04	5,821.49	102.63	0.00	24,860.33	10/27/2023
17152	14,225.65	15,338.06	3.00	0.00	0.00	29,566.71	10/27/2023
17165	3,118.35	3,106.68	0.00	0.00	0.00	6,225.03	10/27/2023
17174	6,807.59	6,873.33	0.00	0.00	0.00	13,680.92	10/27/2023
17241	264.12	288.83	106.52	0.00	0.00	659.47	9/11/2023
17343	809.03	148.65	0.00	0.00	0.00	957.68	10/27/2023
17352	16,194.55	6,396.37	0.00	0.00	0.00	22,590.92	10/27/2023
17565	1,315.38	1,367.43	0.00	0.00	0.00	2,682.81	10/27/2023
17574	194.48	120.52	0.00	0.00	0.00	315.00	10/27/2023
17607	376.90	291.48	0.00	0.00	0.00	668.38	10/27/2023
17610	953.52	617.89	0.00	0.00	0.00	1,571.41	10/27/2023
17641	413.86	462.16	0.00	0.00	0.00	876.02	10/27/2023
17654	1,395.24	1,519.78	0.00	0.00	0.00	2,915.02	10/27/2023
17663	110.96	122.06	0.00	0.00	0.00	233.02	10/27/2023
17676	1,305.58	1,374.25	1,205.36	1,218.17	418.51	5,521.87	10/27/2023
17698	613.49	657.00	0.00	0.00	0.00	1,270.49	10/27/2023
17705	431.81	369.89	338.92	256.51	0.00	1,397.13	10/27/2023
17718	111.48	122.06	0.00	0.00	0.00	233.54	10/27/2023
17721	661.69	623.36	609.38	647.81	101.89	2,644.13	10/27/2023
17730	17.81	19.59	0.00	0.00	0.00	37.40	10/27/2023
17743	3,352.25	3,341.50	0.00	0.00	0.00	6,693.75	10/27/2023
17854	17.81	19.59	0.00	0.00	0.00	37.40	10/27/2023
17921	17.81	25.22	0.00	0.00	0.00	43.03	10/17/2023
18217	17.81	19.59	0.00	0.00	0.00	37.40	10/27/2023

<u>Acct</u>	<u>CurrentBal</u>	<u>PastDue 1to30</u>	<u>PastDue 31to60</u>	<u>PastDue 61to90</u>	<u>PastDue Over90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
18220	2,170.60	2,150.88	1,195.70	0.00	0.00	5,517.18	10/27/2023
18239	1,863.67	1,967.84	1,897.24	0.00	0.00	5,728.75	9/27/2023
18242	3,360.40	3,261.84	2,685.63	0.00	0.00	9,307.87	9/27/2023
18264	250.31	255.83	251.69	0.00	0.00	757.83	9/27/2023
18295	694.83	699.74	691.67	0.00	0.00	2,086.24	9/27/2023
18306	7,619.47	7,208.30	6,516.06	0.00	0.00	21,343.83	9/27/2023
18340	17.81	19.69	19.59	0.00	0.00	57.09	9/27/2023
18353	17.81	19.69	19.59	0.00	0.00	57.09	9/27/2023
18642	8.45	9.34	8.45	0.00	0.00	26.24	9/27/2023
18728	441.12	488.08	395.14	0.00	0.00	1,324.34	9/26/2023
18753	966.99	1,048.82	1,037.47	934.52	1,140.02	5,127.82	11/9/2023
19005	1,218.24	1,142.18	0.00	0.00	0.00	2,360.42	11/6/2023
19227	251.04	283.96	302.34	281.15	198.63	1,317.12	10/19/2023
19538	112.66	123.85	123.24	0.00	0.00	359.75	9/27/2023
20415	239.28	259.85	0.00	0.00	0.00	499.13	11/20/2023
20960	249.46	284.96	42.39	0.00	0.00	576.81	11/14/2023
21145	350.66	389.81	0.00	0.00	0.00	740.47	10/30/2023
21323	381.70	55.59	0.00	0.00	0.00	437.29	11/21/2023
21450	238.25	264.93	308.86	0.00	0.00	812.04	9/12/2023
21536	317.90	354.43	0.00	0.00	0.00	672.33	10/30/2023
21625	239.09	293.76	289.43	321.96	0.00	1,144.24	8/7/2023
21694	362.56	387.15	53.43	0.00	0.00	803.14	11/6/2023
21847	848.77	633.11	0.00	0.00	0.00	1,481.88	11/9/2023
22193	546.16	256.34	0.00	0.00	0.00	802.50	8/18/2023
22235	561.06	1,001.63	12.40	0.00	0.00	1,575.09	11/14/2023
22435	322.20	318.20	0.00	0.00	0.00	640.40	10/9/2023
22444	395.57	371.54	0.00	0.00	0.00	767.11	10/26/2023
22457	572.39	569.88	0.00	0.00	0.00	1,142.27	11/1/2023
22660	869.24	610.79	61.88	0.00	0.00	1,541.91	11/14/2023
22679	810.76	648.51	0.00	0.00	0.00	1,459.27	10/31/2023
22844	274.52	261.74	293.50	0.00	0.00	829.76	9/25/2023
23165	239.79	101.03	0.00	0.00	0.00	340.82	11/30/2023
23343	235.95	260.82	0.00	0.00	0.00	496.77	10/30/2023
23365	317.40	317.38	0.00	0.00	0.00	634.78	11/6/2023
23410	249.00	654.70	263.66	329.84	0.00	1,497.20	11/30/2023
23521	338.16	369.86	61.92	0.00	0.00	769.94	10/23/2023
23709	562.07	550.42	0.00	0.00	0.00	1,112.49	10/19/2023
23721	230.77	267.07	269.91	273.95	276.16	1,317.86	7/31/2023
23909	394.78	289.71	0.00	0.00	0.00	684.49	10/19/2023
23934	263.12	173.03	0.00	0.00	0.00	436.15	10/24/2023
TOTALS	268,317.11	238,583.81	47,203.03	6,739.86	2,135.21	562,979.02	

Shutoffs

<u>Acct</u>	<u>Current Balance</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
13372	251.98	287.44	287.51	426.60	1,339.44	2,592.97	11/21/2023
22511	297.70	545.41	485.45	495.83	1,025.68	2,850.07	10/9/2023
TOTALS	549.68	832.85	772.96	922.43	2,365.12	5,443.04	

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	0.00	0.00	0	1,044.17	
TOTALS	0.00	0.00	0.00	1,044.17	

STAFF REPORT

Committee Appointments

Background:

Each Director was asked to rank their desired Committee appointments for the next two years.

The table below summarizes their preferences with 1 being the most desirable and 4 being the least. Note that the LAFCO committee was inadvertently omitted from the poll and the Personnel is traditionally the immediate 1) President and 2) Immediate Past President or Vice President.

	Communications	Finance	Operations	Planning
Peter Dornbrook	4	3	1	2
Bob Epstein	2	1	3	4
Doug Mitarotonda	1	3	2	4
John Schroeder	2	3	1	4
Chris Tucher	1	4	2	3

Requested Action:

That the Board President make all necessary appointments, including LAFCO.

Prepared By:

Erik M. Christeson, P.E.

Fundamental Robert's Rules of Order

Modified by California Law Presented as a Courtesy to those Unfamiliar with
Parliamentary Procedure

1. Staff shall present their report for each agenda item.
2. The Chair shall open the topic for public comment.
3. Comments shall be limited to 3 minutes per Speaker unless otherwise noted by the Chair.
4. As a matter of parliamentary procedure and common courtesy, the District requests that each Speaker please state their name at the beginning of their comment.
5. Any Speaker wishing to address the Board may do so only after being recognized by the Chair.
6. Privileges of the Chair and Members, i.e., Board Members:
 - At any time, the Chair can unilaterally retake the floor from any Speaker, in which case the Speaker must immediately yield the floor until the floor is returned to the Speaker by the Chair. If the Speaker does not yield, he or she is out of order and subject to being removed. The Chair retakes the floor by interrupting the Speaker in any manner the Chair chooses (e.g., by questions, calling the Speaker to order, rapping of the gavel, or otherwise).
 - Further, any Speaker immediately loses the floor when any Member interrupts the Speaker with a Motion for a Point of Order, Calling the Speaker to Order, Point of Information, Orders of the Day, or a Parliamentary Inquiry.
7. All comments must be germane to the specific items of business before the Board, except for comments during the General Comment Period, which such comments must be germane to matters within the jurisdiction of the District.
8. As a matter of parliamentary procedure and common courtesy, all comments shall be directed to the Board as a whole.
9. All comments during the Specific Comment Period shall be confined to the pending question.
10. No Speaker may yield his / her time to another Speaker.
11. As a matter of parliamentary procedure and common courtesy, Speakers should refrain from personal attacks.
12. As a matter of parliamentary procedure and common courtesy, Speakers should refrain from reading from reports and quotations unless they have first obtained permission of the Chair.
13. As a matter of parliamentary procedure and common courtesy, a Speaker, as well as all members of the public, shall refrain from disturbing the orderly conduct of the District's meeting.
14. Any Comment Period questions or matters that require response or action may be referred to a committee or staff for subsequent determination of relevance, report, discussion, and / or action at a future board meeting.
15. No Speaker may comment more than once on any item.
16. The Board shall then close public comment. No public comment shall be received after it is closed.

17. The Board shall then discuss and deliberate on the topic, considering all information and public comments received.
18. The Board shall then take action, if necessary, on the topic.

Overview and Budget Variances

Other revenue is built up from

Operating Other Income: \$191,076.16

- \$99,386.00 snow removal contract services
- \$18,909.40 penalties across funds
- \$21,826.78 fire assessment
- \$3,157.39 credit card fees
- \$19,380.00 employee housing rent
- \$28,416.59 hydrant meter billing, AFPD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Non-Operating Other Income: \$22,344

- \$22,344.00 connection fees

Income Statement combined:

Income across all funds is better than budget by \$196,219.

Income Statement for G&A:

Contract services of \$13,447 is built up from \$11,056 in accounting and \$2,391 in legal.

Income Statement for Fire Department:

Income in October is a positive \$27,404. The \$53,7200 reimbursement for fire stipends can be seen this period.

Income Statement for Water Fund:

Income in October is better than budget by \$12,618. Contract services of \$4,969 is all from lab fees.

Income Statement for Wastewater Fund:

Income in October is better than budget by \$18,386.

Income Statement for Employee Housing Fund:

Income in October is worse than the budget by \$4,856.
\$2,575 in operation and maintenance is from repairing the fire system in employee housing.

Income Statement for Electric Fund:

Income in October is worse than the budget by \$1,926.
Overage in operations and maintenance is due to \$11,000 in transformer testing.

Income Statement for Snow Removal Fund:

Income in October is better than the budget by \$103,711 due to the revenue journal entry at the end of October. Overage in operations and maintenance is primarily due to \$7,762 in blades.

Income Statement for Propane Fund:

Income in October is better than the budget by \$15,845.

Income Statement for Solid Waste Fund:

Income in October is better than the budget by \$6,889.

Balance Sheet - Consolidated

October 31, 2023

	Actual <u>October, 2023</u>	Budget <u>October, 2023</u>	<u>Variance</u>
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	2,304,506.86	1,893,253.00	411,253.86
Total KVFD Reserve	150,332.86	150,329.00	3.86
Total Restricted	504,445.41	458,401.00	46,044.41
Total Capital Reserve	491,179.36	491,179.00	0.36
Total COP Reserve Fund	61,755.53	60,550.00	1,205.53
Total Current Assets - Funds	3,512,220.02	3,053,712.00	458,508.02
Current Assets - Other			
Total Accounts Receivable, net	1,214,723.53	1,031,466.00	183,257.53
Total Materials & Supplies	601,751.54	227,000.00	374,751.54
Total Prepaid Expenses	195,059.65	152,000.00	43,059.65
Total Current Assets - Other	2,011,534.72	1,410,466.00	601,068.72
Capital Assets			
Total Buildings	12,696,913.45	12,696,913.00	0.45
Total Generation Equipment	16,910,479.42	16,910,479.00	0.42
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,784,346.04	43,917,007.00	(132,660.96)
Total Construction in Progress	812,569.89	756,064.00	56,505.89
Total Less: Accumulated Depreciation	(32,195,144.13)	(32,200,447.00)	5,302.87
Total Capital Assets	57,863,247.98	57,934,099.00	(70,851.02)
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	3,332,917.02	3,332,350.00	567.02
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,332,917.02	3,332,350.00	567.02
Deferred Outflows			
Total Deferred Outflows	470,383.98	470,384.00	(0.02)
Total Deferred Outflows	470,383.98	470,384.00	(0.02)
Total Assets	66,719,919.74	65,730,627.00	989,292.74
Total Assets and Deferred Outflows	67,190,303.72	66,201,011.00	989,292.72
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	266,108.29	319,623.00	(53,514.71)
Total Accrued Interest Payable	128,107.48	128,735.00	(627.52)
Total Customer Deposits	13,602.41	0.00	13,602.41
Total Current Portion of Long-Term Debt	1,061,280.96	1,061,251.00	29.96
Total Other Current Liabilities	757,347.77	567,050.00	190,297.77
Total Current Liabilities	2,226,446.91	2,076,659.00	149,787.91
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	48,820,863.32	48,820,873.00	(9.68)
Total Installment Loans	312,791.46	399,500.00	(86,708.54)
Total Unearned Revenues	246,564.00	72,750.00	173,814.00
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	51,698,913.78	52,184,607.00	(485,693.22)
Deferred Inflows			
Total Deferred Inflows	865,324.99	519,933.00	345,391.99

Balance Sheet - Consolidated

October 31, 2023

	Actual <u>October, 2023</u>	Budget <u>October, 2023</u>	<u>Variance</u>
Total Deferred Inflows	865,324.99	519,933.00	345,391.99
Total Liabilities	53,925,360.69	54,261,266.00	(335,905.31)
Total Liabilities and Deferred Inflows	54,790,685.68	54,781,199.00	9,486.68
<u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	11,630,843.16	11,110,444.00	520,399.16
Total Net Assets	11,630,843.16	11,110,444.00	520,399.16
Total Equity	11,630,843.16	11,110,444.00	520,399.16
Total Liabilities, Deferred Inflows, and Equity	66,421,528.84	65,891,643.00	529,885.84

Database: Insight Production

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

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

Last Modified: 10/13/20

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

Balance Sheet - Consolidated

October 31, 2023

			Actual	Budget	
			<u>October, 2023</u>	<u>October, 2023</u>	<u>Variance</u>
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	(160,473.90)	1,893,253.00	(2,053,726.90)
02	0	13180	0.00	0.00	0.00
10	0	13180	121,351.97	0.00	121,351.97
20	0	13180	265,576.47	0.00	265,576.47
40	0	13180	97,739.22	0.00	97,739.22
50	0	13180	1,719,182.67	0.00	1,719,182.67
60	0	13180	7,677.92	0.00	7,677.92
70	0	13180	17,539.88	0.00	17,539.88
80	0	13180	187.12	0.00	187.12
90	0	13180	89,421.50	0.00	89,421.50
13180		Cash - BOTW Revenue Account	2,158,202.85	1,893,253.00	264,949.85
		Total Operating	2,158,202.85	1,893,253.00	264,949.85
		Total Current Assets - Funds	2,158,202.85	1,893,253.00	264,949.85
		Total Assets	2,158,202.85	1,893,253.00	264,949.85
		Total Assets and Deferred Outflows	2,158,202.85	1,893,253.00	264,949.85
		Total Liabilities, Deferred Inflows, and Equity	0.00	0.00	0.00

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

Budget Income Statement - Combined

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year	Budget	Variance	Variance	This Year	Budget	Variance	Variance
	October	October	Dollar	Percent	YTD	YTD	Dollar	Percent
Commercial	87,789.23	96,619.00	(8,829.77)	-9.14%	274,719.19	308,912.00	(34,192.81)	-11.07%
Commercial Base Rates	236,001.79	234,376.00	1,625.79	0.69%	943,898.50	937,504.00	6,394.50	0.68%
Residential	107,571.73	115,132.00	(7,560.27)	-6.57%	404,325.38	431,913.00	(27,587.62)	-6.39%
Residential Base Rates	159,043.90	158,557.00	486.90	0.31%	635,614.23	634,326.00	1,288.23	0.20%
KMPUD Internal Usage	64,464.21	66,034.00	(1,569.79)	-2.38%	238,750.56	233,752.00	4,998.56	2.14%
Meter Charges	8,203.05	8,241.00	(37.95)	-0.46%	32,766.30	32,961.00	(194.70)	-0.59%
Property Taxes	73,737.00	73,737.00	0.00	0.00%	318,046.81	294,948.00	23,098.81	7.83%
Other	133,576.21	17,320.00	116,256.21	671.23%	191,076.16	60,520.00	130,556.16	215.72%
Operating Revenues	870,387.12	770,016.00	100,371.12	13.03%	3,039,197.13	2,934,836.00	104,361.13	3.56%
Cost of Goods Sold	78,983.41	116,251.00	(37,267.59)	-32.06%	236,348.46	297,839.00	(61,490.54)	-20.65%
Salaries and Wages	129,406.00	139,006.00	(9,600.00)	-6.91%	533,938.43	549,277.00	(15,338.57)	-2.79%
Payroll Taxes & EE Benefits	73,162.71	78,253.00	(5,090.29)	-6.50%	295,044.34	305,873.00	(10,828.66)	-3.54%
Operations & Maintenance	45,629.78	94,320.00	(48,690.22)	-51.62%	353,388.16	353,499.00	(110.84)	-0.03%
Contract Services	20,317.27	5,230.00	15,087.27	288.48%	163,650.94	82,820.00	80,830.94	97.60%
Operating Expenses	44,601.44	47,427.00	(2,825.56)	-5.96%	159,916.24	177,481.00	(17,564.76)	-9.90%
G & A Allocations	0.00	0.00	0.00	na	0.00	(19,121.00)	19,121.00	-100.00%
Internal Allocations	46,487.07	46,321.00	166.07	0.36%	159,820.66	162,469.00	(2,648.34)	-1.63%
Board of Directors	8,193.94	8,070.00	123.94	1.54%	32,775.76	32,280.00	495.76	1.54%
Depreciation	179,876.74	182,006.00	(2,129.26)	-1.17%	717,789.04	724,514.00	(6,724.96)	-0.93%
Operating Expenses	626,658.36	716,884.00	(90,225.64)	-12.59%	2,652,672.03	2,666,931.00	(14,258.97)	-0.53%
Total Operating	243,728.76	53,132.00	190,596.76	358.72%	386,525.10	267,905.00	118,620.10	44.28%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,235.98	0.00	1,235.98	na	2,653.35	0.00	2,653.35	na
Other	4,185.50	0.00	4,185.50	na	22,344.00	0.00	22,344.00	na
Non-Operating Revenues	5,421.48	0.00	5,421.48	na	24,997.35	0.00	24,997.35	na
Interest Expense	128,511.78	128,343.00	168.78	0.13%	526,397.65	523,992.00	2,405.65	0.46%
Amortization	35,758.34	36,200.00	(441.66)	-1.22%	143,033.34	144,800.00	(1,766.66)	-1.22%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	164,270.12	164,543.00	(272.88)	-0.17%	669,430.99	668,792.00	638.99	0.10%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(158,848.64)	(164,543.00)	5,694.36	3.46%	(644,433.64)	(668,792.00)	24,358.36	3.64%
	84,880.12	(111,411.00)	196,291.12	176.19%	(257,908.54)	(400,887.00)	142,978.46	35.67%

Budget Income Statement - General Fund

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<u>1 - General & Admin</u>								
Property Taxes	73,737.00	73,737.00	0.00	0.00%	318,046.81	294,948.00	23,098.81	7.83%
Other	1,313.92	0.00	1,313.92	na	3,670.42	0.00	3,670.42	na
Operating Revenues	75,050.92	73,737.00	1,313.92	1.78%	321,717.23	294,948.00	26,769.23	9.08%
Salaries and Wages	61,434.03	53,586.00	7,848.03	14.65%	253,434.72	223,673.00	29,761.72	13.31%
Payroll Taxes & EE Benefits	46,137.08	41,784.00	4,353.08	10.42%	198,637.89	168,518.00	30,119.89	17.87%
Operations & Maintenance	6,331.48	4,900.00	1,431.48	29.21%	22,973.97	19,600.00	3,373.97	17.21%
Contract Services	13,447.27	1,000.00	12,447.27	1,244.73%	102,347.27	64,200.00	38,147.27	59.42%
Operating Expenses	41,216.89	37,147.00	4,069.89	10.96%	149,427.99	145,061.00	4,366.99	3.01%
G & A Allocations	(179,675.78)	(150,717.00)	(28,958.78)	19.21%	(758,767.69)	(657,560.00)	(101,207.69)	15.39%
Internal Allocations	4,229.00	4,229.00	0.00	0.00%	4,229.00	4,229.00	0.00	0.00%
Board of Directors	8,193.94	8,070.00	123.94	1.54%	32,775.76	32,280.00	495.76	1.54%
Operating Expenses	1,313.91	(1.00)	1,314.91	1,491.00%	5,058.91	1.00	5,057.91	505,791.00%
Total Operating	73,737.01	73,738.00	(0.99)	0.00%	316,658.32	294,947.00	21,711.32	7.36%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	73,737.01	73,738.00	(0.99)	0.00%	316,658.32	294,947.00	21,711.32	7.36%

Budget Income Statement - General Fund

October 31, 2023

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<u>2 - Fire Department</u>								
Other	5,489.52	5,600.00	(110.48)	-1.97%	26,563.50	22,400.00	4,163.50	18.59%
Operating Revenues	5,489.52	5,600.00	(110.48)	-1.97%	26,563.50	22,400.00	4,163.50	18.59%
Salaries and Wages	0.00	133.00	(133.00)	-100.00%	0.00	532.00	(532.00)	-100.00%
Payroll Taxes & EE Benefits	0.00	73.00	(73.00)	-100.00%	0.00	297.00	(297.00)	-100.00%
Operations & Maintenance	(42,461.77)	5,550.00	(48,011.77)	-865.08%	(10,613.79)	22,200.00	(32,813.79)	-147.81%
Contract Services	0.00	0.00	0.00	na	20,000.00	0.00	20,000.00	na
Operating Expenses	437.57	910.00	(472.43)	-51.92%	1,748.39	3,640.00	(1,891.61)	-51.97%
G & A Allocations	15,811.47	13,263.00	2,548.47	19.21%	66,771.56	56,218.00	10,553.56	18.77%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	4,297.91	4,500.00	(202.09)	-4.49%	17,341.54	18,000.00	(658.46)	-3.66%
Operating Expenses	(21,914.82)	24,429.00	(46,343.82)	-189.71%	95,247.70	100,887.00	(5,639.30)	-5.59%
Total Operating	27,404.34	(18,829.00)	46,233.34	-245.54%	(68,684.20)	(78,487.00)	9,802.80	-12.49%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	27,404.34	(18,829.00)	46,233.34	-245.54%	(68,684.20)	(78,487.00)	9,802.80	-12.49%

Budget Income Statement - General Fund

October 31, 2023

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
3 - Parks & Recreation								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	653.22	867.00	(213.78)	-24.66%	3,888.40	5,975.00	(2,086.60)	-34.92%
Payroll Taxes & EE Benefits	732.93	476.00	256.93	53.98%	5,091.26	3,347.00	1,744.26	52.11%
Operations & Maintenance	0.00	0.00	0.00	na	0.00	900.00	(900.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	2,695.14	2,261.00	434.14	19.20%	11,381.52	8,217.00	3,164.52	38.51%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	0.00	315.00	(315.00)	-100.00%	0.00	1,260.00	(1,260.00)	-100.00%
Operating Expenses	4,081.29	3,919.00	162.29	4.14%	20,361.18	19,699.00	662.18	3.36%
Total Operating	(4,081.29)	(3,919.00)	(162.29)	4.14%	(20,361.18)	(19,699.00)	(662.18)	3.36%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(4,081.29)	(3,919.00)	(162.29)	4.14%	(20,361.18)	(19,699.00)	(662.18)	3.36%

Budget Income Statement - Water Fund

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	2,931.75	3,070.00	(138.25)	-4.50%	14,461.75	13,419.00	1,042.75	7.77%
Commercial Base Rates	18,479.50	18,131.00	348.50	1.92%	74,339.00	72,524.00	1,815.00	2.50%
Residential	4,944.63	5,007.00	(62.37)	-1.25%	32,606.52	35,065.00	(2,458.48)	-7.01%
Residential Base Rates	26,258.30	25,855.00	403.30	1.56%	104,960.71	103,420.00	1,540.71	1.49%
KMPUD Internal Usage	46.18	0.00	46.18	na	289.64	0.00	289.64	na
Meter Charges	3,808.36	3,802.00	6.36	0.17%	15,221.48	15,205.00	16.48	0.11%
Other	4,586.47	500.00	4,086.47	817.29%	7,531.60	2,000.00	5,531.60	276.58%
Operating Revenues	61,055.19	56,365.00	4,690.19	8.32%	249,410.70	241,633.00	7,777.70	3.22%
Salaries and Wages	9,609.84	14,559.00	(4,949.16)	-33.99%	39,679.46	59,412.00	(19,732.54)	-33.21%
Payroll Taxes & EE Benefits	5,653.53	8,011.00	(2,357.47)	-29.43%	19,137.46	33,224.00	(14,086.54)	-42.40%
Operations & Maintenance	1,865.14	1,515.00	350.14	23.11%	18,505.70	9,210.00	9,295.70	100.93%
Contract Services	4,969.00	1,680.00	3,289.00	195.77%	21,277.50	6,720.00	14,557.50	216.63%
Operating Expenses	712.92	1,400.00	(687.08)	-49.08%	2,851.68	5,600.00	(2,748.32)	-49.08%
G & A Allocations	30,365.20	25,471.00	4,894.20	19.21%	128,231.74	109,150.00	19,081.74	17.48%
Internal Allocations	2,450.37	6,120.00	(3,669.63)	-59.96%	6,965.68	22,684.00	(15,718.32)	-69.29%
Depreciation	8,486.70	9,000.00	(513.30)	-5.70%	33,848.52	36,000.00	(2,151.48)	-5.98%
Operating Expenses	64,112.70	67,756.00	(3,643.30)	-5.38%	270,497.74	282,000.00	(11,502.26)	-4.08%
Total Operating	(3,057.51)	(11,391.00)	8,333.49	-73.16%	(21,087.04)	(40,367.00)	19,279.96	-47.76%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	57.00	0.00	57.00	na	150.32	0.00	150.32	na
Other	4,148.00	0.00	4,148.00	na	8,296.00	0.00	8,296.00	na
Non-Operating Revenues	4,205.00	0.00	4,205.00	na	8,446.32	0.00	8,446.32	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	(79.82)	0.00	(79.82)	na	(319.28)	0.00	(319.28)	na
Non-Operating Expenses	(79.82)	0.00	(79.82)	na	(319.28)	0.00	(319.28)	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	4,284.82	0.00	4,284.82	na	8,765.60	0.00	8,765.60	na
NET INCOME (LOSS)	1,227.31	(11,391.00)	12,618.31	-110.77%	(12,321.44)	(40,367.00)	28,045.56	-69.48%

Budget Income Statement - Wastewater Fund

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	9,389.57	9,984.00	(594.43)	-5.95%	51,733.95	54,865.00	(3,131.05)	-5.71%
Commercial Base Rates	33,465.78	32,834.00	631.78	1.92%	134,625.46	131,336.00	3,289.46	2.50%
Residential	15,675.93	12,203.00	3,472.93	28.46%	76,979.60	67,057.00	9,922.60	14.80%
Residential Base Rates	43,567.78	43,549.00	18.78	0.04%	174,132.54	174,294.00	(161.46)	-0.09%
KMPUD Internal Usage	79.99	0.00	79.99	na	623.36	0.00	623.36	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	2,426.19	625.00	1,801.19	288.19%	10,356.08	2,500.00	7,856.08	314.24%
Operating Revenues	104,605.24	99,195.00	5,410.24	5.45%	448,450.99	430,052.00	18,398.99	4.28%
Salaries and Wages	15,841.39	22,880.00	(7,038.61)	-30.76%	71,963.51	99,156.00	(27,192.49)	-27.42%
Payroll Taxes & EE Benefits	8,467.32	13,088.00	(4,620.68)	-35.30%	32,880.63	57,465.00	(24,584.37)	-42.78%
Operations & Maintenance	8,034.22	15,250.00	(7,215.78)	-47.32%	44,595.98	61,000.00	(16,404.02)	-26.89%
Contract Services	1,558.00	2,050.00	(492.00)	-24.00%	17,464.67	9,900.00	7,564.67	76.41%
Operating Expenses	14.58	2,600.00	(2,585.42)	-99.44%	58.32	10,400.00	(10,341.68)	-99.44%
G & A Allocations	32,521.31	27,280.00	5,241.31	19.21%	137,336.95	117,041.00	20,295.95	17.34%
Internal Allocations	37,622.46	32,895.00	4,727.46	14.37%	144,771.27	127,310.00	17,461.27	13.72%
Depreciation	24,802.49	26,000.00	(1,197.51)	-4.61%	99,310.93	104,000.00	(4,689.07)	-4.51%
Operating Expenses	128,861.77	142,043.00	(13,181.23)	-9.28%	548,382.26	586,272.00	(37,889.74)	-6.46%
Total Operating	(24,256.53)	(42,848.00)	18,591.47	-43.39%	(99,931.27)	(156,220.00)	56,288.73	-36.03%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	83.61	0.00	83.61	na	220.49	0.00	220.49	na
Other	0.00	0.00	0.00	na	7,227.00	0.00	7,227.00	na
Non-Operating Revenues	83.61	0.00	83.61	na	7,447.49	0.00	7,447.49	na
Interest Expense	404.30	0.00	404.30	na	1,585.78	0.00	1,585.78	na
Amortization	(115.24)	0.00	(115.24)	na	(460.96)	0.00	(460.96)	na
Non-Operating Expenses	289.06	0.00	289.06	na	1,124.82	0.00	1,124.82	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(205.45)	0.00	(205.45)	na	6,322.67	0.00	6,322.67	na
NET INCOME (LOSS)	(24,461.98)	(42,848.00)	18,386.02	-42.91%	(93,608.60)	(156,220.00)	62,611.40	-40.08%

Budget Income Statement - Employee Housing Fund

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	4,400.00	7,580.00	(3,180.00)	-41.95%	19,380.00	21,560.00	(2,180.00)	-10.11%
Operating Revenues	4,400.00	7,580.00	(3,180.00)	-41.95%	19,380.00	21,560.00	(2,180.00)	-10.11%
Salaries and Wages	999.18	414.00	585.18	141.35%	2,078.13	1,578.00	500.13	31.69%
Payroll Taxes & EE Benefits	710.26	228.00	482.26	211.52%	1,370.66	883.00	487.66	55.23%
Operations & Maintenance	4,711.27	2,625.00	2,086.27	79.48%	14,888.06	10,500.00	4,388.06	41.79%
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	630.67	855.00	(224.33)	-26.24%	1,492.33	3,340.00	(1,847.67)	-55.32%
Depreciation	4,246.88	4,900.00	(653.12)	-13.33%	16,987.52	19,600.00	(2,612.48)	-13.33%
Operating Expenses	11,298.26	9,022.00	2,276.26	25.23%	36,816.70	35,901.00	915.70	2.55%
Total Operating	(6,898.26)	(1,442.00)	(5,456.26)	378.38%	(17,436.70)	(14,341.00)	(3,095.70)	21.59%
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	600.00	(600.00)	-100.00%	2,444.53	2,400.00	44.53	1.86%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	600.00	(600.00)	-100.00%	2,444.53	2,400.00	44.53	1.86%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	(600.00)	600.00	-100.00%	(2,444.53)	(2,400.00)	(44.53)	1.86%
NET INCOME (LOSS)	(6,898.26)	(2,042.00)	(4,856.26)	237.82%	(19,881.23)	(16,741.00)	(3,140.23)	18.76%

Budget Income Statement - Electricity Fund

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	37,292.62	34,547.00	2,745.62	7.95%	110,521.08	125,720.00	(15,198.92)	-12.09%
Commercial Base Rates	182,468.31	181,838.00	630.31	0.35%	728,611.40	727,352.00	1,259.40	0.17%
Residential	25,498.80	28,265.00	(2,766.20)	-9.79%	100,901.47	112,081.00	(11,179.53)	-9.97%
Residential Base Rates	86,285.97	86,221.00	64.97	0.08%	344,800.78	344,884.00	(83.22)	-0.02%
KMPUD Internal Usage	55,627.28	56,968.00	(1,340.72)	-2.35%	225,482.51	222,607.00	2,875.51	1.29%
Meter Charges	2,692.93	2,711.00	(18.07)	-0.67%	10,749.50	10,844.00	(94.50)	-0.87%
Other	2,751.67	1,000.00	1,751.67	175.17%	6,446.28	4,000.00	2,446.28	61.16%
Operating Revenues	392,617.58	391,550.00	1,067.58	0.27%	1,527,513.02	1,547,488.00	(19,974.98)	-1.29%
Cost of Goods Sold	49,549.46	63,544.00	(13,994.54)	-22.02%	167,374.45	173,044.00	(5,669.55)	-3.28%
Salaries and Wages	19,725.70	20,045.00	(319.30)	-1.59%	88,608.59	83,423.00	5,185.59	6.22%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operations & Maintenance	36,081.23	23,800.00	12,281.23	51.60%	143,614.51	91,200.00	52,414.51	57.47%
Contract Services	343.00	500.00	(157.00)	-31.40%	1,074.00	2,000.00	(926.00)	-46.30%
Operating Expenses	1,203.46	1,200.00	3.46	0.29%	4,813.84	4,800.00	13.84	0.29%
G & A Allocations	38,091.26	31,952.00	6,139.26	19.21%	160,858.74	137,425.00	23,433.74	17.05%
Internal Allocations	423.00	421.00	2.00	0.48%	423.00	420.00	3.00	0.71%
Depreciation	125,696.03	126,000.00	(303.97)	-0.24%	502,685.81	504,000.00	(1,314.19)	-0.26%
Operating Expenses	271,113.14	267,462.00	3,651.14	1.37%	1,069,452.94	996,312.00	73,140.94	7.34%
Total Operating	121,504.44	124,088.00	(2,583.56)	-2.08%	458,060.08	551,176.00	(93,115.92)	-16.89%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	943.37	0.00	943.37	na	1,881.72	0.00	1,881.72	na
Other	37.50	0.00	37.50	na	5,841.00	0.00	5,841.00	na
Non-Operating Revenues	980.87	0.00	980.87	na	7,722.72	0.00	7,722.72	na
Interest Expense	128,107.48	127,743.00	364.48	0.29%	522,367.34	521,592.00	775.34	0.15%
Amortization	36,159.20	36,200.00	(40.80)	-0.11%	144,636.78	144,800.00	(163.22)	-0.11%
Non-Operating Expenses	164,266.68	163,943.00	323.68	0.20%	667,004.12	666,392.00	612.12	0.09%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(163,285.81)	(163,943.00)	657.19	-0.40%	(659,281.40)	(666,392.00)	7,110.60	-1.07%
NET INCOME (LOSS)	(41,781.37)	(39,855.00)	(1,926.37)	4.83%	(201,221.32)	(115,216.00)	(86,005.32)	74.65%

Budget Income Statement - Cable TV Fund

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	915.00	915.00	0.00	0.00%	3,660.00	3,660.00	0.00	0.00%
Operating Revenues	915.00	915.00	0.00	0.00%	3,660.00	3,660.00	0.00	0.00%
Salaries and Wages	0.00	0.00	0.00	na	66.86	0.00	66.86	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	25.23	0.00	25.23	na
Operations & Maintenance	0.00	150.00	(150.00)	-100.00%	0.00	600.00	(600.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,796.76	1,507.00	289.76	19.23%	7,587.68	4,927.00	2,660.68	54.00%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	27.65	45.00	(17.35)	-38.56%	110.60	180.00	(69.40)	-38.56%
Operating Expenses	1,824.41	1,702.00	122.41	7.19%	7,790.37	5,707.00	2,083.37	36.51%
Total Operating	(909.41)	(787.00)	(122.41)	15.55%	(4,130.37)	(2,047.00)	(2,083.37)	101.78%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(909.41)	(787.00)	(122.41)	15.55%	(4,130.37)	(2,047.00)	(2,083.37)	101.78%

Budget Income Statement - Snow Removal Fund

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	6,344.00	6,343.00	1.00	0.02%	6,344.00	6,343.00	1.00	0.02%
Other	110,824.50	0.00	110,824.50	na	110,824.50	0.00	110,824.50	na
Operating Revenues	117,168.50	6,343.00	110,825.50	1,747.21%	117,168.50	6,343.00	110,825.50	1,747.21%
Salaries and Wages	11,555.96	12,860.00	(1,304.04)	-10.14%	25,191.55	20,960.00	4,231.55	20.19%
Payroll Taxes & EE Benefits	5,438.36	7,076.00	(1,637.64)	-23.14%	11,724.65	11,626.00	98.65	0.85%
Operations & Maintenance	17,741.79	8,500.00	9,241.79	108.73%	59,247.64	24,500.00	34,747.64	141.83%
Contract Services	0.00	0.00	0.00	na	1,400.00	0.00	1,400.00	na
Operating Expenses	693.68	3,500.00	(2,806.32)	-80.18%	693.68	5,300.00	(4,606.32)	-86.91%
G & A Allocations	14,733.42	12,359.00	2,374.42	19.21%	62,218.95	48,969.00	13,249.95	27.06%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	0.00	300.00	(300.00)	-100.00%
Depreciation	6,592.49	5,246.00	1,346.49	25.67%	24,696.17	17,474.00	7,222.17	41.33%
Operating Expenses	56,755.70	49,641.00	7,114.70	14.33%	185,172.64	129,129.00	56,043.64	43.40%
Total Operating	60,412.80	(43,298.00)	103,710.80	-239.53%	(68,004.14)	(122,786.00)	54,781.86	-44.62%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	60,412.80	(43,298.00)	103,710.80	-239.53%	(68,004.14)	(122,786.00)	54,781.86	-44.62%

Budget Income Statement - Propane Fund

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	35,987.84	49,018.00	(13,030.16)	-26.58%	87,567.01	114,908.00	(27,340.99)	-23.79%
Commercial Base Rates	1,588.20	1,573.00	15.20	0.97%	6,322.64	6,292.00	30.64	0.49%
Residential	30,815.11	39,033.00	(8,217.89)	-21.05%	71,384.35	95,214.00	(23,829.65)	-25.03%
Residential Base Rates	2,931.85	2,932.00	(0.15)	-0.01%	11,720.20	11,728.00	(7.80)	-0.07%
KMPUD Internal Usage	2,366.76	2,723.00	(356.24)	-13.08%	6,011.05	4,802.00	1,209.05	25.18%
Meter Charges	1,701.76	1,728.00	(26.24)	-1.52%	6,795.32	6,912.00	(116.68)	-1.69%
Other	694.05	1,000.00	(305.95)	-30.60%	1,990.24	4,000.00	(2,009.76)	-50.24%
Operating Revenues	76,085.57	98,007.00	(21,921.43)	-22.37%	191,790.81	243,856.00	(52,065.19)	-21.35%
Cost of Goods Sold	29,433.95	52,707.00	(23,273.05)	-44.16%	68,974.01	124,795.00	(55,820.99)	-44.73%
Salaries and Wages	6,269.52	11,963.00	(5,693.48)	-47.59%	34,088.16	47,772.00	(13,683.84)	-28.64%
Payroll Taxes & EE Benefits	4,602.19	6,582.00	(1,979.81)	-30.08%	21,097.06	26,712.00	(5,614.94)	-21.02%
Operations & Maintenance	2,012.65	12,225.00	(10,212.35)	-83.54%	14,671.00	38,265.00	(23,594.00)	-61.66%
Contract Services	0.00	0.00	0.00	na	87.50	0.00	87.50	na
Operating Expenses	0.00	670.00	(670.00)	-100.00%	0.00	2,680.00	(2,680.00)	-100.00%
G & A Allocations	35,396.13	29,691.00	5,705.13	19.22%	149,477.24	127,562.00	21,915.24	17.18%
Internal Allocations	708.57	1,278.00	(569.43)	-44.56%	1,516.38	3,763.00	(2,246.62)	-59.70%
Depreciation	5,284.72	6,000.00	(715.28)	-11.92%	21,040.47	24,000.00	(2,959.53)	-12.33%
Operating Expenses	83,707.73	121,116.00	(37,408.27)	-30.89%	310,951.82	395,549.00	(84,597.18)	-21.39%
Total Operating	(7,622.16)	(23,109.00)	15,486.84	-67.02%	(119,161.01)	(151,693.00)	32,531.99	-21.45%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	152.00	0.00	152.00	na	400.82	0.00	400.82	na
Other	0.00	0.00	0.00	na	980.00	0.00	980.00	na
Non-Operating Revenues	152.00	0.00	152.00	na	1,380.82	0.00	1,380.82	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	(205.80)	0.00	(205.80)	na	(823.20)	0.00	(823.20)	na
Non-Operating Expenses	(205.80)	0.00	(205.80)	na	(823.20)	0.00	(823.20)	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	357.80	0.00	357.80	na	2,204.02	0.00	2,204.02	na
NET INCOME (LOSS)	(7,264.36)	(23,109.00)	15,844.64	-68.56%	(116,956.99)	(151,693.00)	34,736.01	-22.90%

Budget Income Statement - Solid Waste Fund

October 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year October	Budget October	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	2,187.45	0.00	2,187.45	na	10,435.40	0.00	10,435.40	na
Residential	30,637.26	30,624.00	13.26	0.04%	122,453.44	122,496.00	(42.56)	-0.03%
Other	174.89	100.00	74.89	74.89%	653.54	400.00	253.54	63.39%
Operating Revenues	32,999.60	30,724.00	2,275.60	7.41%	133,542.38	122,896.00	10,646.38	8.66%
Salaries and Wages	3,317.16	1,699.00	1,618.16	95.24%	14,939.05	6,796.00	8,143.05	119.82%
Payroll Taxes & EE Benefits	1,421.04	935.00	486.04	51.98%	5,079.50	3,801.00	1,278.50	33.64%
Operations & Maintenance	11,313.77	19,805.00	(8,491.23)	-42.87%	45,505.09	75,524.00	(30,018.91)	-39.75%
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	8,265.09	6,933.00	1,332.09	19.21%	34,903.31	28,930.00	5,973.31	20.65%
Internal Allocations	423.00	423.00	0.00	0.00%	423.00	423.00	0.00	0.00%
Depreciation	441.87	0.00	441.87	na	1,767.48	0.00	1,767.48	na
Operating Expenses	25,181.93	29,795.00	(4,613.07)	-15.48%	102,617.43	115,474.00	(12,856.57)	-11.13%
Total Operating	7,817.67	929.00	6,888.67	741.51%	30,924.95	7,422.00	23,502.95	316.67%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	7,817.67	929.00	6,888.67	741.51%	30,924.95	7,422.00	23,502.95	316.67%

STAFF REPORT

Annual Staff Holiday Bonuses

Background:

For over 20 years, the Board has provided annual holiday bonuses to District employees.

Per Fiscal Year 2023/2024 Budget Assumptions 7.c, “the budget anticipates a Performance Review bonus for all staff in December of 2023 totaling \$14,000, approximately 1% of annual salaries.”

Fiscal Impact:

Including the traditional \$100/seasonal snow removal operator bonus, and 1% for all full-time employees, the actual cost would be \$15,754.77, a variance of \$1,754.77.

CEQA:

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

Requested Action:

That the Board decide if they wish to provide an annual holiday bonus and if so, will it be the previous method or some other percentage/amount(s).

Prepared By:

Erik M. Christeson, P.E.

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

WATER PRODUCED							WWTP
Date	Well 4 Aquifer Level	Well 4/5 Pumped	Well 2 Aquifer	Well 2 Pumped	Well 3 Pumped	Total Pumped	Daily Influent Flow
1	137						19144
2	137.5			47900.0		47,900	9082
3	138.1	18,428			30,000	48,428	13659
4	137.3						19190
5	138.2						13696
6	139						15972
7	139.7			25370.0		25,370	9678
8	140.4						10633
9	140.7						13666
10	140.7						17250
11	141.6	18,007			12,000	30,007	16792
12	142.2	13,432		44400	67,000	124,832	16002
13	141.6						10457
14	141.3						12462
15	142.2						20387
16	140.9	39,134			8,000	47,134	11666
17	141.3						11047
18	140.2						19481
19	142.3						21928
20	142.3						20102
21	141.7	93,702			11,000	104,702	17949
22	138.9						16061
23	19.6						24791
24	139.9						25697
25	140						17878
26	142.2			29,970		29,970	18386
27	132.4	151,884			40,100	191,984	17431
28	129.9						27947
29	132.2						11164
30	133.7						13473
AVG	135						
TOTAL		334,587		147,640	168,100		

Monthly Well Water Pumped

650,327

Monthly Water Treated / Processed in WWTP

493,071

Hours Wells Run

2	21
3	37.8
4 & 5	41.5

Water/Qtrly Samples	500.00
Fall Hydrant Flushing	500.00
Fire Department	-

Residential Meter Protection

		Rating			
		Low	Medium	High	
Shutoff date	May-23				
	Jun-23				
	Jul-23				
	Aug-23				
	Sep-23				
	Oct-23				
	Nov-23		1		
	Dec-23		7		
	all 2024		6		
	all 2025	2			
	Totals	2	14	0	16
	13%	88%	0%		

Now BTS
93%

2022 POWER CONTENT LABEL				
Kirkwood Meadows Public Utility District				
kmpud.com				
Greenhouse Gas Emissions Intensity (lbs CO₂e/MWh)		Energy Resources	Electricity Portfolio Name	2022 CA Power Mix
KMPUD	2022 CA Utility Average	Eligible Renewable¹	38.0%	35.8%
956.365	422	Biomass & Biowaste	0.0%	2.1%
		Geothermal	0.0%	4.7%
		Eligible Hydroelectric	0.0%	1.1%
		Solar	0.0%	17.0%
		Wind	0.0%	10.8%
		Coal	0.0%	2.1%
		Large Hydroelectric	0.0%	9.2%
		Natural Gas	0.0%	36.4%
		Nuclear	0.0%	9.2%
		Other	1.4%	0.1%
		Unspecified Power²	98.6%	7.1%
TOTAL			100.0%	100.0%
Percentage of Retail Sales Covered by Retired Unbundled RECs³:			38%	
<p>¹The eligible renewable percentage above does not reflect RPS compliance, which is determined using a different methodology.</p> <p>²Unspecified power is electricity that has been purchased through open market transactions and is not traceable to a specific generation source.</p> <p>³Renewable energy credits (RECs) are tracking instruments issued for renewable generation. Unbundled renewable energy credits (RECs) represent renewable generation that was not delivered to serve retail sales. Unbundled RECs are not reflected in the power mix or GHG emissions intensities above.</p>				
For specific information about this electricity portfolio, contact:		Kirkwood Meadows Public Utility District 209-258-4444		
For general information about the Power Content Label, visit:		https://www.energy.ca.gov/programs-and-topics/programs/power-source-disclosure-program		

STAFF REPORT

Needs Assessment Results / Low-Income Program

Background:

There are three relevant provisions in the Public Utilities Code (PUC) that provide direction to publicly owned utilities (POU) regarding the obligations for considering a low-income program; Section 385(a), 385(b), and 386. These provisions of the PUC identify (i) the categories of programs that qualify, (ii) the obligation to perform a needs assessment, and (iii) the minimum standards that must be ensured for low-income customers in the POU's service territory.

In October 2022, the Board directed Staff to retain a qualified professional to prepare a Needs Assessment that considers and complies with the aforementioned PUC codes. The District retained Stantec to review options available for completing a Needs Assessment and associated survey, which was reviewed and approved by the Board, including the income threshold levels (100% of California median income) and annual residency requirements (at least 183 days as measured by water usage).

Survey Results:

12 of 186 surveys were returned; only 1 indicated they qualified for other low-income programs. See attached.

Fiscal Impact:

Use of Public Benefits Charge ("PBC") funds.

Reviewed by Committee:

Planning.

CEQA:

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

Recommendations:

The Planning Committee recommends the Board direct Staff to research low-income programs at other utilities and create a draft electric rate low-income program for Board consideration.

Prepared By:

Erik M. Christeson, P.E.



Memo

To: Erik Christeson
Kirkwood Meadows Public Utility
District

From: Mike Antos

Project/File: Kirkwood Meadows

Date: November 10, 2023

Re: KMPUD Customer Responses to Low-Income Energy Assistance Program Interest Form

Background

California Public Utilities Code Sections 385 and 386 mandates local electric utilities assess the need for an energy assistance program for low-income customers. Kirkwood Meadows Public Utilities District (KMPUD) retained Stantec to investigate approaches to conduct a needs assessment for a low-income energy assistance program, which may include rate discounts, energy efficiency and weatherization services, and energy efficiency education.

The KMPUD Board determined that only customers who reside in Kirkwood Meadows for at least half of the year (183 days) would be eligible for any program. KMPUD provided the list of these customers, based on daily water usage as the best means of measuring days of residence. Stantec provided materials for KMPUD to conduct informed engagement (survey) with this group of customers, which was approved by the KMPUD Board. This created a subset 186 out of 663 customer accounts, that were invited to complete a Low-Income Energy Assistance Program Interest Form from KMPUD, along with an explanation of the request. The survey had 18 questions and remained open from October 6 to November 6. A copy of the survey is attached.

Findings

The survey received a total of 16 responses, 12 of which were complete and associated with unique account numbers. Three test responses were received, and one incomplete response was submitted. This is a 6.4% participation rate. The following summary is of the 12 complete survey responses:

Contact method preference

- Of the 12 respondents, 3 are best contacted via the phone, 8 are best reached via email, and 1 would prefer not to be contacted.

Household information

- An average of 2.33 people are living in respondents' households for more than 6 months per year
 - 3 responses indicate that 0 people live in respondents' households for more than 6 months per year.
- When asked to indicate age of household members, responses varied. Of the 31 household members reported in survey responses, 12 are between the age of 19-59 and 10 are 60 or older.
- 0 responses indicate that a household member speaks limited English.

Income & Energy Account Information

- An average of 1.5 household members earn income.
 - 6 respondents' households were single income households, 4 respondents' households had 2 or more incomes, and 2 respondents reported no income
- Total monthly gross household income (total earnings before taxes) varied, with 5 customers opting not to respond.
- Only 1 of 12 respondents had a household member that was receiving CalFresh, CalWORKs, or the Low-Income Home Energy Assistance Program (LIHEAP).
- Responses were mixed on willingness to provide documentation to the District certifying household income or relevant program participation if the District were to create a low-income program.
 - 5 respondents were willing to provide income verification, 5 were unwilling, and the remainder were unsure if they were willing to provide this information.
- When asked about their main source of heating fuel, 8 respondents indicated that they used propane while 4 respondents used wood stove as the primary source of heating fuel.

Other information

- Most respondents have access to alternative sources of heating.
 - 5 respondents had access to electric energy as an alternative source of heat, 2 had access to propane, 3 had access to a wood stove, while 2 had access to no alternative sources of heating.
- Most respondents know where to find some in-home energy education information.
 - 10 respondents knew where to find information, 2 knew where to find some resources but still need more information, and 0 respondents indicated that they did not know where to find any information at all.
- Most respondents had taken some, if not all, home weatherization or energy efficiency measures (attic insulation, caulking, weatherstripping, or other measures to reduce air infiltration).
 - 5 respondents had taken all home weatherization or energy efficiency measures available to them, 6 had taken some measures, and 1 had taken none.

Next Steps

A 6.4% response rate is low; however, the non-participation rate can be factored as meaningful. The extent to which the service area includes low-income residents that are present at least half the year and who are responsible for a utility bill was anecdotally thought to be low.

If KMPUD elects to develop a low-income energy assistance program, elements of the survey establish some understanding of how customers would like to engage in an assistance program. The full results of the survey could be evaluated and provide insight during program design.

Best regards,



Mike Antos
Principal
mike.antos@stantec.com

[Attached: KMPUD Low-Income Energy Assistance Program Interest Form](#)



Low-Income Energy Assistance Program Interest Form

Would I be Eligible?

KMPUD is evaluating if an energy assistance program would benefit any members of the community it serves. Eligibility for energy assistance services can vary depending on income, place of residence, and other factors.

If an energy assistance program were established by KMPUD, your household would qualify if:

- You receive service from KMPUD, and,
- A household member is a current recipient of CalFresh, CalWORKs, or the Low-Income Home Energy Assistance Program (LIHEAP), or,
- Your total household gross income (total earnings before taxes) is at or below 100% of the State Median Income (see table)

2023 Income Eligibility

Persons in Household	Monthly Income
1	\$4,500.28
2	\$5,885.00
3	\$7,269.72
4	\$8,654.58
5	\$10,039.32
6	\$11,424.05
7	\$11,683.68
8	\$11,943.33
9	\$12,202.97
10*	\$12,462.60

To learn more about this evaluation, contact KMPUD at (209) 258-4444 or email info@kmpud.com

*For families/households with more than 10 persons, add \$259.63 for each additional person.

** Consistent with the Low-Income Home Energy Assistance Program (LIHEAP), the term "household" is defined as "any individual or group of individuals who are living together as one economic unit for whom residential energy is customarily purchased in common

or who make undesignated payments for energy in the form of rent.”



Low-Income Energy Assistance Program Interest Form

Customer verification

* 1. Account Number



Low-Income Energy Assistance Program Interest Form

Step 1: Participant Information

* 1. Name

First name

Last name

* 2. Primary Phone

Country code

Phone number

* 3. Email Address

Email address

* 4. Re-enter your email address

Email address

* 5. What is the best way to contact you?

- Phone
- Email
- I prefer to not be contacted



Low-Income Energy Assistance Program Interest Form
Step 2: Place of KMPUD Service, your “household” (Physical Address)

* 1. Address

Street address

Street address line
2



Low-Income Energy Assistance Program Interest Form
Step 3: Household Information

* 1. Enter the total number of people that live in the household for more than 6 months per year

* 2. Enter the number of household members who are:

2 Years & Younger	<input type="text"/>
Age 3 to 5	<input type="text"/>
Age 6 to 18	<input type="text"/>
Age 19 to 59	<input type="text"/>
60 or older	<input type="text"/>
Limited English	<input type="text"/>



Low-Income Energy Assistance Program Interest Form

Step 4: Income & Energy Account Information

* 1. Number of household members that earn income

2. Total monthly gross household income (total earnings before taxes)

* 3. There is a member of my household receiving CalFresh (Food Stamps), CalWORKs, or the Low-Income Home Energy Assistance Program (LIHEAP)

- Yes
- No
- I'm not sure

* 4. I would agree to provide documentation to the District certifying household income or relevant program participation if the District creates a low-income program.

- Yes
- No
- I'm not sure

* 5. Customer name on utility bill

* 6. What is your main heating fuel?

- Electric
- Gas
- Wood stove
- Other
- I'm not sure



Low-Income Energy Assistance Program Interest Form

Step 5: Other Information

These questions do not impact your eligibility for an assistance program. The District will use your response to gauge potential areas for funding.

* 1. Alternate sources of heat (select all that apply):

Electricity (i.e., space heaters)

Gas

Wood (in a fireplace or stove)

No alternate source of heat

* 2. In-home energy efficiency education:

I know where to find detailed information about home weatherization energy efficiency measures

I know where to find some information about home weatherization energy efficiency measures, but still need more information

I do not know where to find information about home weatherization energy efficiency measures

* 3. Home weatherization or energy efficiency measures (attic insulation, caulking, weatherstripping, or other measures to reduce air infiltration):

I have performed all applicable home weatherization or energy efficiency measures on my home

I have performed some home weatherization or energy efficiency measures on my home, but more is needed.

I have not performed home weatherization or energy efficiency measures on my home



Low-Income Energy Assistance Program Interest Form

Would I be Eligible?

KMPUD is evaluating if an energy assistance program would benefit any members of the community it serves. Eligibility for energy assistance services can vary depending on income, place of residence, and other factors.

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or who make undesignated payments for energy in the form of rent.”



Low-Income Energy Assistance Program Interest Form

Customer verification

* 1. Account Number



Low-Income Energy Assistance Program Interest Form

Step 1: Participant Information

* 1. Name

First name

Last name

* 2. Primary Phone

Country code

Phone number

* 3. Email Address

Email address

* 4. Re-enter your email address

Email address

* 5. What is the best way to contact you?

- Phone
- Email
- I prefer to not be contacted



Low-Income Energy Assistance Program Interest Form

Step 2: Place of KMPUD Service, your “household” (Physical Address)

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Low-Income Energy Assistance Program Interest Form

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Age 3 to 5	<input type="text"/>
Age 6 to 18	<input type="text"/>
Age 19 to 59	<input type="text"/>
60 or older	<input type="text"/>
Limited English	<input type="text"/>



Low-Income Energy Assistance Program Interest Form

Step 4: Income & Energy Account Information

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2. Total monthly gross household income (total earnings before taxes)

* 3. There is a member of my household receiving CalFresh (Food Stamps), CalWORKs, or the Low-Income Home Energy Assistance Program (LIHEAP)

- Yes
- No
- I'm not sure

* 4. I would agree to provide documentation to the District certifying household income or relevant program participation if the District creates a low-income program.

- Yes
- No
- I'm not sure

* 5. Customer name on utility bill

* 6. What is your main heating fuel?

- Electric
- Gas
- Wood stove
- Other
- I'm not sure



Low-Income Energy Assistance Program Interest Form

Step 5: Other Information

These questions do not impact your eligibility for an assistance program. The District will use your response to gauge potential areas for funding.

* 1. Alternate sources of heat (select all that apply):

Electricity (i.e., space heaters)

Gas

Wood (in a fireplace or stove)

No alternate source of heat

* 2. In-home energy efficiency education:

I know where to find detailed information about home weatherization energy efficiency measures

I know where to find some information about home weatherization energy efficiency measures, but still need more information

I do not know where to find information about home weatherization energy efficiency measures

* 3. Home weatherization or energy efficiency measures (attic insulation, caulking, weatherstripping, or other measures to reduce air infiltration):

I have performed all applicable home weatherization or energy efficiency measures on my home

I have performed some home weatherization or energy efficiency measures on my home, but more is needed.

I have not performed home weatherization or energy efficiency measures on my home

STAFF REPORT

Future Board Date/Time

Background:

At the October & November Board meetings, the Board indicated a desire to revisit the date and time of the Board meeting to ensure adequate time to prepare recurring packet items (e.g. financials).

Generally billing occurs between the 1st-4th of each month, depending upon how holidays and the weekend fall. E.g. If Monday is the 3rd, billing would not commence until the 4th and can take up to 3 days. Preparation of preliminary reports through PCS can take up to 2 days. Accounting for occasional delays in manual read meters, this means the prior month preliminary income may not be available as late as the 10th of any month.

Currently, committee meetings occur the 1st-4th week of each month. If the Board desires to ensure the incorporation of committee topics for Board action within the same month, this should also be considered.

Recommendation:

That the Board meeting be set for the 4th Friday of each month at 2:00 PM (adjusted as needed for holidays) and that the Committees meet between 1st-3rd week of each month, except Finance which should meet in the 3rd week.

Prepared By:

Erik M. Christeson, P.E.

Major Projects	2023				2024				2025				2026			
Description	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
Hydrology Study / Test Wells																
Master Plan - Electric																
Master Plan - Propane																
Master Plan - Wastewater																
Master Plan - Water																
Needs Assessment																
OGALS Park Project																
Propane Service Line Replacement																
Tank & Vaporizer Roofs - CEQA																
Tank & Vaporizer Roofs - Design/Bid/Build																
WWTP Repair & Rehabilitation																

Planning
Design
Bid/Construction

Board Future Activities	2023				2024				2025				2026			
Description	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
Election of Directors																
Propane Rate Study (4)																
Water/Wastewater Rate Study (1)																
Electric Rate Study (2,5)																
Fiscal Year Budget (3)																

Notes:

(1) Nov '24: consider residential min payment, re-assess financial and construction costs

(2) Sep '25: consider capacity charge, all elec discount, Nov '22: residential min payment

(3) Feb/Mar: Draft assumptions, Apr: EDU calculations, May/June: HOA Snow calc, Detailed Budget

(4) Oct '24: Consider revision to propane usage monthly correction.

(5) Consider purchase of RECs based on CallSO meter, not retail sales.

Planning Committee Report

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

Attendees

- *KMPUD Board*: Chair Doug Mitarotonda
- *KMPUD Staff*: GM Erik Christeson, Assistant GM Rick Ansel
- *Community Committee Members*: Anne-Flore Dwyer, Patrick O'Donnell, Eric Richert

1) Draft Letter to Large Propane Customers Regarding Fuel Switching

Director Perroud agreed in September to draft this letter, however this task was not completed and he requested (over email) that the task be re-assigned. Member Patrick O'Donnell agreed to take ownership of this task.

2) Needs Assessment Results

The Planning Committee believes that Kirkwood should have an electric rate low-income program available to our customers. The details of how much money from the Public Benefits Charge and the allocation per household will need to be determined at a future time. If the Board concurs that KMPUD should create an electric rate low-income program, Staff should research electric rate low-income programs at other utilities to inform future decisions on program implementation.

3) Future Topics.

As discussed at the November 2023 KMPUD Board Meeting, the Planning Committee will focus future agenda topics on propane to electricity fuel switching and propane and electricity efficiency, with the ultimate goal to provide the KMPUD Board a long-term plan for Kirkwood.

Recommendations

Should the Board concur a low-income electric program is appropriate, based on the Needs Assessment, KMPUD Staff should research similar low-income programs, gather details, and present to the Board for decision at a later time.

Fire and Emergency Medical Services Temporary Advisory Committee Report

Meeting Date(s): Wednesday, November 8, 2023; Wednesday, November 29, 2023

Attendees (November 8, 2023)

- *KMPUD Board:* Chair Doug Mitarotonda, Bertrand Perroud
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Anne-Flore Dwyer, Sandy Goldberg, Jack Longinotti, Eric Richert

Attendees (November 29, 2023)

- *KMPUD Board:* Chair Doug Mitarotonda, Bertrand Perroud
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Dan Deemer, Anne-Flore Dwyer, Sandy Goldberg, Jack Longinotti, John Reiter, Eric Richert

Event Planning

- The community event will be: **Thursday, December 28, 2023 from 3:45 – 5:00 pm**, Red Cliffs Club Room.
- Advertisements have gone out via the KMPUD mailing list, Facebook, and physical poster at the General Store. We are in touch with HOAs to distribute to their members as well.
- Vail does not require us to sign a contract to use the space.
- If we provide food / beverage, it must be provided by Vail. The TAC would like to provide light refreshments, but we need funding authorization.
- Dan Deemer and Doug Mitarotonda will meet before the event in December to test the A/V equipment and setup.
- We are discussing the structure of the event to balance presentation and interactive sessions.

Background Information

- Our goal is to be as objective about the information provided as possible.
- The general format of this section of content is to explain why we are holding the forum and explain some of the historical context / current status of the KVFD.

KVFD Structure and Services

- The subgroup is iterating on the possible options.

KVFD Finance

- The subgroup met with Tom Fortune at November 9, 2023.
- The subgroup asked sent questions to legal counsel to clarify potential funding options.
- The subgroup spoke with Terry Woodrow to discuss Bear Valley's structure.

Recommendations

1. The Board authorizes the TAC to spend up to \$750 to fund light refreshments for the event.

Next Meeting(s)

Wednesday, December 6, 2023

Wednesday, December 13, 2023

Wednesday, December 20, 2023