

# Kirkwood Meadows Public Utility District

## Finance Committee

### REGULAR MEETING NOTICE

NOTICE IS HEREBY GIVEN that the Finance Committee of the Kirkwood Meadows Public Utility District has called a Regular Meeting of the Committee to be held on **Tuesday, September 5, 2023 at 10:00am** via video/teleconference on Zoom at: <https://us02web.zoom.us/j/81555626334>

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

**Telephone:** Call Zoom at (669) 900-6833 and enter Meeting ID# **815 5562 6334** followed by the pound (#) key.

**Computer:** Follow this link to join the meeting automatically:  
<https://us02web.zoom.us/j/81555626334>

**Mobile:** Open the Zoom mobile app on a smartphone and enter Meeting ID# **815 5562 6334**

#### ACCESSIBILITY INFORMATION:

Committee 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 the District, at least 48-hours before the meeting at (209) 258-4444 or [info@kmpud.com](mailto:info@kmpud.com) Advanced notification will enable the District to swiftly resolve such requests and ensure accessibility.

Kirkwood Meadows Public Utility District  
**Finance Committee**  
REGULAR MEETING NOTICE

AGENDA

- 1) **Finances.** Discussion and possible action regarding the District's financials.
  - a) Overview & Budget Variances
  - b) July Financials
  - c) Cash Flow
  - d) KVFD 501(c)(3) Financials
- 2) **Meadowstone Hot Water Meters.** Discussion and possible action.
- 3) **Electric Purchase Contract Options.** Discussion and possible action.
- 4) **Future Topics.**

Next Meeting/Staff Recommendation: *Tuesday, October 10, 2023 – 10:00am.*

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

# Balance Sheet - Consolidated

June 30, 2023

	<u>Actual</u> <u>June, 2023</u>	<u>Budget</u> <u>June, 2023</u>	<u>Variance</u>
<b><u>ASSETS</u></b>			
Current Assets - Funds			
Total Operating	3,019,644.44	2,392,412.00	627,232.44
Total KVFD Reserve	150,327.79	131,300.00	19,027.79
Total Restricted	567,371.49	633,771.00	(66,399.51)
Total Capital Reserve	491,179.36	546,684.00	(55,504.64)
Total COP Reserve Fund	60,563.04	117,000.00	(56,436.96)
Total Current Assets - Funds	4,289,086.12	3,821,167.00	467,919.12
Current Assets - Other			
Total Accounts Receivable, net	807,200.27	748,384.00	58,816.27
Total Materials & Supplies	410,999.62	195,000.00	215,999.62
Total Prepaid Expenses	155,953.50	107,000.00	48,953.50
Total Current Assets - Other	1,374,153.39	1,050,384.00	323,769.39
Capital Assets			
Total Buildings	12,696,913.45	12,914,910.00	(217,996.55)
Total Generation Equipment	16,910,479.42	16,905,361.00	5,118.42
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,569,247.02	43,920,088.00	(350,840.98)
Total Construction in Progress	720,286.60	488,525.00	231,761.60
Total Less: Accumulated Depreciation	(31,474,922.67)	(31,497,454.00)	22,531.33
Total Capital Assets	58,276,087.13	58,585,513.00	(309,425.87)
Non-Current Assets			
Total Capitalized Interest Bond Proceeds	0.00	0.00	0.00
Total Restricted Funds	0.00	0.00	0.00
Total Unamortized Debt Expenses, net	3,476,960.88	3,225,240.00	251,720.88
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,476,960.88	3,225,240.00	251,720.88
Deferred Outflows			
Total Deferred Outflows	470,383.98	562,138.00	(91,754.02)
<b>Total Deferred Outflows</b>	470,383.98	562,138.00	(91,754.02)
<b>Total Assets</b>	67,416,287.52	66,682,304.00	733,983.52
<b>Total Assets and Deferred Outflows</b>	<b>67,886,671.50</b>	67,244,442.00	642,229.50
<b><u>LIABILITIES</u></b>			
Current Liabilities			
Total Accounts Payable	245,702.07	240,682.00	5,020.07
Total Accrued Interest Payable	11,899.97	0.00	11,899.97
Total Customer Deposits	14,146.28	0.00	14,146.28
Total Current Portion of Long-Term Debt	10.17	0.00	10.17
Total Other Current Liabilities	634,888.78	802,050.00	(167,161.22)
Total Current Liabilities	906,647.27	1,042,732.00	(136,084.73)
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	50,218,206.32	50,218,216.00	(9.68)
Total Installment Loans	973,812.74	897,384.00	76,428.74
Total Unearned Revenues	(6,080.54)	0.00	(6,080.54)
Total Net Pension Liability	461,171.00	1,033,961.00	(572,790.00)
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	1,857,524.00	1,857,523.00	1.00
Total Non-Current Liabilities	53,504,633.52	54,007,084.00	(502,450.48)
Deferred Inflows			
Total Deferred Inflows	865,324.99	519,933.00	345,391.99

# Balance Sheet - Consolidated

June 30, 2023

	Actual	Budget	
	<u>June, 2023</u>	<u>June, 2023</u>	<u>Variance</u>
<b>Total Deferred Inflows</b>	865,324.99	519,933.00	345,391.99
<b>Total Liabilities</b>	54,411,280.79	55,049,816.00	(638,535.21)
<b>Total Liabilities and Deferred Inflows</b>	<b>55,276,605.78</b>	55,569,749.00	(293,143.22)
<b><u>EQUITY</u></b>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	12,609,029.12	11,674,693.00	934,336.12
Total Net Assets	12,609,029.12	11,674,693.00	934,336.12
<b>Total Equity</b>	12,609,029.12	11,674,693.00	934,336.12
<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>67,885,634.90</b>	67,244,442.00	641,192.90

Database: Insight Production

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

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Last Modified: 10/13/20

# Balance Sheet - Consolidated

June 30, 2023

			Actual	Budget	
			<u>June, 2023</u>	<u>June, 2023</u>	<u>Variance</u>
<b><u>ASSETS</u></b>					
<b>Current Assets - Funds</b>					
01	0	13180	(679,787.34)	2,392,412.00	(3,072,199.34)
02	0	13180	0.00	0.00	0.00
10	0	13180	125,111.99	0.00	125,111.99
20	0	13180	400,108.85	0.00	400,108.85
40	0	13180	174,431.12	0.00	174,431.12
50	0	13180	2,721,692.64	0.00	2,721,692.64
60	0	13180	12,029.34	0.00	12,029.34
70	0	13180	135,913.40	0.00	135,913.40
80	0	13180	340,828.05	0.00	340,828.05
90	0	13180	61,772.18	0.00	61,772.18
13180		Cash - BOTW Revenue Account	3,292,100.23	2,392,412.00	899,688.23
		<b>Total Operating</b>	<b>3,292,100.23</b>	<b>2,392,412.00</b>	<b>899,688.23</b>
		<b>Total Current Assets - Funds</b>	<b>3,292,100.23</b>	<b>2,392,412.00</b>	<b>899,688.23</b>
		<b>Total Assets</b>	<b>3,292,100.23</b>	<b>2,392,412.00</b>	<b>899,688.23</b>
		<b>Total Assets and Deferred Outflows</b>	<b>3,292,100.23</b>	<b>2,392,412.00</b>	<b>899,688.23</b>
		<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Database: Insight Production	Report: D:\Homedir\PCS\Reports\ClientCustom\Calendar Combined Balance.rpt
Parameters: {GlAcct.AcctType} in ["A", "L", "Q"] and	Last Modified: 10/13/2017
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# Budget Income Statement - Combined

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year	Budget	Variance	Variance	This Year	Budget	Variance	Variance
	June	June	Dollar	Percent	YTD	YTD	Dollar	Percent
Commercial	97,130.71	70,362.00	26,768.71	38.04%	2,646,351.06	2,058,892.00	587,459.06	28.53%
Commercial Base Rates	221,406.23	230,191.00	(8,784.77)	-3.82%	2,819,666.68	2,762,292.00	57,374.68	2.08%
Residential	65,079.41	89,437.00	(24,357.59)	-27.23%	2,004,983.21	1,902,444.00	102,539.21	5.39%
Residential Base Rates	149,018.86	146,084.00	2,934.86	2.01%	1,786,760.72	1,753,008.00	33,752.72	1.93%
KMPUD Internal Usage	70,443.55	54,565.00	15,878.55	29.10%	782,572.09	764,859.00	17,713.09	2.32%
Meter Charges	7,515.19	7,619.00	(103.81)	-1.36%	89,583.98	91,428.00	(1,844.02)	-2.02%
Property Taxes	71,611.00	71,611.00	0.00	0.00%	859,332.00	859,332.00	0.00	0.00%
Other	21,272.14	14,640.00	6,632.14	45.30%	928,817.63	874,580.00	54,237.63	6.20%
Operating Revenues	703,477.09	684,509.00	18,968.09	2.77%	11,918,067.37	11,066,835.00	851,232.37	7.69%
Cost of Goods Sold	56,323.61	49,783.00	6,540.61	13.14%	2,548,898.54	1,760,220.00	788,678.54	44.81%
Salaries and Wages	127,236.09	117,277.00	9,959.09	8.49%	1,533,654.91	1,521,907.00	11,747.91	0.77%
Payroll Taxes & EE Benefits	61,620.13	64,976.00	(3,355.87)	-5.16%	835,654.54	859,965.00	(24,310.46)	-2.83%
Operations & Maintenance	124,641.73	76,310.00	48,331.73	63.34%	1,110,532.85	1,026,830.00	83,702.85	8.15%
Contract Services	4,253.70	5,150.00	(896.30)	-17.40%	142,135.79	138,600.00	3,535.79	2.55%
Operating Expenses	69,813.96	43,284.00	26,529.96	61.29%	570,378.76	559,217.00	11,161.76	2.00%
G & A Allocations	0.00	30.00	(30.00)	-100.00%	450,000.00	(397.00)	450,397.00	113,450.13%
Internal Allocations	40,226.75	37,401.00	2,825.75	7.56%	499,634.83	517,805.00	(18,170.17)	-3.51%
Board of Directors	8,193.94	8,707.00	(513.06)	-5.89%	101,991.60	104,484.00	(2,492.40)	-2.39%
Depreciation	177,219.52	183,442.00	(6,222.48)	-3.39%	2,130,260.26	2,204,604.00	(74,343.74)	-3.37%
Operating Expenses	669,529.43	586,360.00	83,169.43	14.18%	9,923,142.08	8,693,235.00	1,229,907.08	14.15%
<b>Total Operating</b>	<b>33,947.66</b>	<b>98,149.00</b>	<b>(64,201.34)</b>	<b>-65.41%</b>	<b>1,994,925.29</b>	<b>2,373,600.00</b>	<b>(378,674.71)</b>	<b>-15.95%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	240.58	0.00	240.58	na	6,839.81	0.00	6,839.81	na
Other	37.50	0.00	37.50	na	727,041.81	0.00	727,041.81	na
Non-Operating Revenues	278.08	0.00	278.08	na	733,881.62	0.00	733,881.62	na
Interest Expense	153,525.82	129,557.00	23,968.82	18.50%	1,619,909.96	1,629,832.00	(9,922.04)	-0.61%
Amortization	35,758.34	36,200.00	(441.66)	-1.22%	429,100.06	434,400.00	(5,299.94)	-1.22%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	189,284.16	165,757.00	23,527.16	14.19%	2,049,010.02	2,064,232.00	(15,221.98)	-0.74%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(189,006.08)</b>	<b>(165,757.00)</b>	<b>(23,249.08)</b>	<b>-14.03%</b>	<b>(1,315,128.40)</b>	<b>(2,064,232.00)</b>	<b>749,103.60</b>	<b>36.29%</b>
	<b>(155,058.42)</b>	<b>(67,608.00)</b>	<b>(87,450.42)</b>	<b>-129.35%</b>	<b>679,796.89</b>	<b>309,368.00</b>	<b>370,428.89</b>	<b>119.74%</b>

# Budget Income Statement - General Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>1 - General &amp; Admin</b>								
Property Taxes	71,611.00	71,611.00	0.00	0.00%	859,332.00	859,332.00	0.00	0.00%
Other	953.15	0.00	953.15	na	12,202.35	0.00	12,202.35	na
Operating Revenues	72,564.15	71,611.00	953.15	1.33%	871,534.35	859,332.00	12,202.35	1.42%
Salaries and Wages	59,808.02	50,612.00	9,196.02	18.17%	622,878.29	614,619.00	8,259.29	1.34%
Payroll Taxes & EE Benefits	45,805.87	41,008.00	4,797.87	11.70%	529,006.08	494,941.00	34,065.08	6.88%
Operations & Maintenance	13,873.23	4,900.00	8,973.23	183.13%	97,014.96	58,800.00	38,214.96	64.99%
Contract Services	700.00	1,000.00	(300.00)	-30.00%	86,846.12	77,500.00	9,346.12	12.06%
Operating Expenses	55,686.08	36,454.00	19,232.08	52.76%	449,620.66	447,857.00	1,763.66	0.39%
G & A Allocations	(183,114.00)	(142,653.00)	(40,461.00)	28.36%	(1,436,148.32)	(1,811,494.00)	375,345.68	-20.72%
Internal Allocations	0.00	0.00	0.00	na	13,300.00	13,300.00	0.00	0.00%
Board of Directors	8,193.94	8,707.00	(513.06)	-5.89%	101,991.60	104,484.00	(2,492.40)	-2.39%
Operating Expenses	953.14	28.00	925.14	3,304.07%	464,509.39	7.00	464,502.39	,635,748.43%
<b>Total Operating</b>	<b>71,611.01</b>	<b>71,583.00</b>	<b>28.01</b>	<b>0.04%</b>	<b>407,024.96</b>	<b>859,325.00</b>	<b>(452,300.04)</b>	<b>-52.63%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>71,611.01</b>	<b>71,583.00</b>	<b>28.01</b>	<b>0.04%</b>	<b>407,024.96</b>	<b>859,325.00</b>	<b>(452,300.04)</b>	<b>-52.63%</b>

# Budget Income Statement - General Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>2 - Fire Department</b>								
Other	5,248.07	5,600.00	(351.93)	-6.28%	71,854.83	67,200.00	4,654.83	6.93%
Operating Revenues	5,248.07	5,600.00	(351.93)	-6.28%	71,854.83	67,200.00	4,654.83	6.93%
Salaries and Wages	0.00	150.00	(150.00)	-100.00%	82.52	1,800.00	(1,717.48)	-95.42%
Payroll Taxes & EE Benefits	0.00	82.00	(82.00)	-100.00%	119.64	1,032.00	(912.36)	-88.41%
Operations & Maintenance	9,208.66	12,220.00	(3,011.34)	-24.64%	170,349.70	146,640.00	23,709.70	16.17%
Contract Services	350.00	0.00	350.00	na	4,786.25	0.00	4,786.25	na
Operating Expenses	409.00	910.00	(501.00)	-55.05%	5,421.64	10,920.00	(5,498.36)	-50.35%
G & A Allocations	15,198.46	11,843.00	3,355.46	28.33%	156,550.28	150,358.00	6,192.28	4.12%
Internal Allocations	0.00	0.00	0.00	na	22.29	0.00	22.29	na
Depreciation	4,185.64	4,500.00	(314.36)	-6.99%	49,804.84	54,000.00	(4,195.16)	-7.77%
Operating Expenses	29,351.76	29,705.00	(353.24)	-1.19%	387,137.16	364,750.00	22,387.16	6.14%
<b>Total Operating</b>	<b>(24,103.69)</b>	<b>(24,105.00)</b>	<b>1.31</b>	<b>-0.01%</b>	<b>(315,282.33)</b>	<b>(297,550.00)</b>	<b>(17,732.33)</b>	<b>5.96%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	3,002.58	0.00	3,002.58	na
Non-Operating Revenues	0.00	0.00	0.00	na	3,002.58	0.00	3,002.58	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>3,002.58</b>	<b>0.00</b>	<b>3,002.58</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(24,103.69)</b>	<b>(24,105.00)</b>	<b>1.31</b>	<b>-0.01%</b>	<b>(312,279.75)</b>	<b>(297,550.00)</b>	<b>(14,729.75)</b>	<b>4.95%</b>



# Budget Income Statement - General Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>3 - Parks &amp; Recreation</b>								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	40.01	538.00	(497.99)	-92.56%	1,884.85	3,040.00	(1,155.15)	-38.00%
Payroll Taxes & EE Benefits	56.57	290.00	(233.43)	-80.49%	1,253.45	1,896.00	(642.55)	-33.89%
Operations & Maintenance	0.00	200.00	(200.00)	-100.00%	0.00	1,100.00	(1,100.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,777.86	1,427.00	350.86	24.59%	18,808.22	18,095.00	713.22	3.94%
Internal Allocations	0.00	0.00	0.00	na	2.69	0.00	2.69	na
Depreciation	0.00	315.00	(315.00)	-100.00%	0.00	3,780.00	(3,780.00)	-100.00%
Operating Expenses	1,874.44	2,770.00	(895.56)	-32.33%	21,949.21	27,911.00	(5,961.79)	-21.36%
<b>Total Operating</b>	<b>(1,874.44)</b>	<b>(2,770.00)</b>	<b>895.56</b>	<b>-32.33%</b>	<b>(21,949.21)</b>	<b>(27,911.00)</b>	<b>5,961.79</b>	<b>-21.36%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	32.00	0.00	32.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	32.00	0.00	32.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>32.00</b>	<b>0.00</b>	<b>32.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(1,874.44)</b>	<b>(2,770.00)</b>	<b>895.56</b>	<b>-32.33%</b>	<b>(21,917.21)</b>	<b>(27,911.00)</b>	<b>5,993.79</b>	<b>-21.47%</b>

# Budget Income Statement - Water Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	4,200.07	4,170.00	30.07	0.72%	103,396.84	85,672.00	17,724.84	20.69%
Commercial Base Rates	13,881.72	16,634.00	(2,752.28)	-16.55%	181,823.04	199,608.00	(17,784.96)	-8.91%
Residential	2,445.26	5,724.00	(3,278.74)	-57.28%	94,844.55	108,885.00	(14,040.45)	-12.89%
Residential Base Rates	24,014.71	23,722.00	292.71	1.23%	287,825.00	284,664.00	3,161.00	1.11%
KMPUD Internal Usage	60.41	0.00	60.41	na	557.29	0.00	557.29	na
Meter Charges	3,485.29	3,498.00	(12.71)	-0.36%	41,206.02	41,976.00	(769.98)	-1.83%
Other	2,236.20	500.00	1,736.20	347.24%	17,037.16	6,000.00	11,037.16	183.95%
Operating Revenues	50,323.66	54,248.00	(3,924.34)	-7.23%	726,689.90	726,805.00	(115.10)	-0.02%
Salaries and Wages	10,442.78	10,403.00	39.78	0.38%	109,385.25	107,678.00	1,707.25	1.59%
Payroll Taxes & EE Benefits	3,773.09	5,617.00	(1,843.91)	-32.83%	47,457.36	61,575.00	(14,117.64)	-22.93%
Operations & Maintenance	(6,307.73)	1,450.00	(7,757.73)	-535.02%	37,535.29	26,400.00	11,135.29	42.18%
Contract Services	726.00	1,600.00	(874.00)	-54.63%	18,825.09	19,200.00	(374.91)	-1.95%
Operating Expenses	9,348.80	1,400.00	7,948.80	567.77%	18,143.20	16,800.00	1,343.20	8.00%
G & A Allocations	32,044.95	24,969.00	7,075.95	28.34%	330,075.96	317,015.00	13,060.96	4.12%
Internal Allocations	2,723.20	7,993.00	(5,269.80)	-65.93%	31,823.93	107,747.00	(75,923.07)	-70.46%
Depreciation	8,557.58	9,000.00	(442.42)	-4.92%	103,721.49	108,000.00	(4,278.51)	-3.96%
Operating Expenses	61,308.67	62,432.00	(1,123.33)	-1.80%	696,967.57	764,415.00	(67,447.43)	-8.82%
<b>Total Operating</b>	<b>(10,985.01)</b>	<b>(8,184.00)</b>	<b>(2,801.01)</b>	<b>34.23%</b>	<b>29,722.33</b>	<b>(37,610.00)</b>	<b>67,332.33</b>	<b>-179.03%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	30.33	0.00	30.33	na	376.42	0.00	376.42	na
Other	0.00	0.00	0.00	na	83,650.90	0.00	83,650.90	na
Non-Operating Revenues	30.33	0.00	30.33	na	84,027.32	0.00	84,027.32	na
Interest Expense	1,027.44	859.00	168.44	19.61%	6,226.04	10,308.00	(4,081.96)	-39.60%
Amortization	(79.82)	0.00	(79.82)	na	(957.84)	0.00	(957.84)	na
Non-Operating Expenses	947.62	859.00	88.62	10.32%	5,268.20	10,308.00	(5,039.80)	-48.89%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(917.29)</b>	<b>(859.00)</b>	<b>(58.29)</b>	<b>6.79%</b>	<b>78,759.12</b>	<b>(10,308.00)</b>	<b>89,067.12</b>	<b>-864.06%</b>
<b>NET INCOME (LOSS)</b>	<b>(11,902.30)</b>	<b>(9,043.00)</b>	<b>(2,859.30)</b>	<b>31.62%</b>	<b>108,481.45</b>	<b>(47,918.00)</b>	<b>156,399.45</b>	<b>-326.39%</b>

# Budget Income Statement - Waste Water Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	15,278.31	11,071.00	4,207.31	38.00%	389,444.54	339,842.00	49,602.54	14.60%
Commercial Base Rates	25,138.69	30,124.00	(4,985.31)	-16.55%	449,146.96	361,488.00	87,658.96	24.25%
Residential	6,660.71	13,531.00	(6,870.29)	-50.77%	263,633.51	280,552.00	(16,918.49)	-6.03%
Residential Base Rates	39,939.97	39,451.00	488.97	1.24%	478,459.11	473,412.00	5,047.11	1.07%
KMPUD Internal Usage	125.55	0.00	125.55	na	1,022.07	0.00	1,022.07	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	1,472.00	625.00	847.00	135.52%	10,919.23	7,500.00	3,419.23	45.59%
Operating Revenues	88,615.23	94,802.00	(6,186.77)	-6.53%	1,592,625.42	1,462,794.00	129,831.42	8.88%
Salaries and Wages	15,097.88	17,626.00	(2,528.12)	-14.34%	143,692.32	185,731.00	(42,038.68)	-22.63%
Payroll Taxes & EE Benefits	6,024.69	10,018.00	(3,993.31)	-39.86%	80,762.88	112,482.00	(31,719.12)	-28.20%
Operations & Maintenance	24,427.34	14,650.00	9,777.34	66.74%	163,788.99	175,800.00	(12,011.01)	-6.83%
Contract Services	2,215.20	2,050.00	165.20	8.06%	19,606.08	35,900.00	(16,293.92)	-45.39%
Operating Expenses	7,311.53	2,600.00	4,711.53	181.21%	31,318.91	31,200.00	118.91	0.38%
G & A Allocations	32,044.95	24,969.00	7,075.95	28.34%	330,075.96	317,015.00	13,060.96	4.12%
Internal Allocations	36,808.34	27,443.00	9,365.34	34.13%	437,266.40	366,176.00	71,090.40	19.41%
Depreciation	24,286.46	25,700.00	(1,413.54)	-5.50%	294,196.48	311,700.00	(17,503.52)	-5.62%
Operating Expenses	148,216.39	125,056.00	23,160.39	18.52%	1,500,708.02	1,536,004.00	(35,295.98)	-2.30%
<b>Total Operating</b>	<b>(59,601.16)</b>	<b>(30,254.00)</b>	<b>(29,347.16)</b>	<b>97.00%</b>	<b>91,917.40</b>	<b>(73,210.00)</b>	<b>165,127.40</b>	<b>-225.55%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	44.48	0.00	44.48	na	552.09	0.00	552.09	na
Other	0.00	0.00	0.00	na	14,710.00	0.00	14,710.00	na
Non-Operating Revenues	44.48	0.00	44.48	na	15,262.09	0.00	15,262.09	na
Interest Expense	1,862.26	1,880.00	(17.74)	-0.94%	12,038.45	22,561.00	(10,522.55)	-46.64%
Amortization	(115.24)	0.00	(115.24)	na	(1,382.88)	0.00	(1,382.88)	na
Non-Operating Expenses	1,747.02	1,880.00	(132.98)	-7.07%	10,655.57	22,561.00	(11,905.43)	-52.77%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(1,702.54)</b>	<b>(1,880.00)</b>	<b>177.46</b>	<b>-9.44%</b>	<b>4,606.52</b>	<b>(22,561.00)</b>	<b>27,167.52</b>	<b>-120.42%</b>
<b>NET INCOME (LOSS)</b>	<b>(61,303.70)</b>	<b>(32,134.00)</b>	<b>(29,169.70)</b>	<b>90.78%</b>	<b>96,523.92</b>	<b>(95,771.00)</b>	<b>192,294.92</b>	<b>-200.79%</b>

# Budget Income Statement - Employee Housing Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Other	5,620.00	4,880.00	740.00	15.16%	64,057.00	78,680.00	(14,623.00)	-18.59%
Operating Revenues	5,620.00	4,880.00	740.00	15.16%	64,057.00	78,680.00	(14,623.00)	-18.59%
Salaries and Wages	968.11	392.00	576.11	146.97%	6,283.09	3,528.00	2,755.09	78.09%
Payroll Taxes & EE Benefits	400.90	211.00	189.90	90.00%	3,411.83	2,064.00	1,347.83	65.30%
Operations & Maintenance	1,971.43	2,500.00	(528.57)	-21.14%	29,596.77	30,000.00	(403.23)	-1.34%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	416.89	1,066.00	(649.11)	-60.89%	9,231.11	14,161.00	(4,929.89)	-34.81%
Depreciation	4,120.55	4,900.00	(779.45)	-15.91%	51,147.77	58,800.00	(7,652.23)	-13.01%
Operating Expenses	7,877.88	9,069.00	(1,191.12)	-13.13%	99,670.57	108,553.00	(8,882.43)	-8.18%
<b>Total Operating</b>	<b>(2,257.88)</b>	<b>(4,189.00)</b>	<b>1,931.12</b>	<b>-46.10%</b>	<b>(35,613.57)</b>	<b>(29,873.00)</b>	<b>(5,740.57)</b>	<b>19.22%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	108,447.53	0.00	108,447.53	na
Non-Operating Revenues	0.00	0.00	0.00	na	108,447.53	0.00	108,447.53	na
Interest Expense	619.31	1,200.00	(580.69)	-48.39%	9,500.97	14,400.00	(4,899.03)	-34.02%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	619.31	1,200.00	(580.69)	-48.39%	9,500.97	14,400.00	(4,899.03)	-34.02%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(619.31)</b>	<b>(1,200.00)</b>	<b>580.69</b>	<b>-48.39%</b>	<b>98,946.56</b>	<b>(14,400.00)</b>	<b>113,346.56</b>	<b>-787.13%</b>
<b>NET INCOME (LOSS)</b>	<b>(2,877.19)</b>	<b>(5,389.00)</b>	<b>2,511.81</b>	<b>-46.61%</b>	<b>63,332.99</b>	<b>(44,273.00)</b>	<b>107,605.99</b>	<b>-243.05%</b>

# Budget Income Statement - Electricity Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	52,441.57	32,195.00	20,246.57	62.89%	1,031,507.11	766,593.00	264,914.11	34.56%
Commercial Base Rates	180,627.68	181,633.00	(1,005.32)	-0.55%	2,167,556.23	2,179,596.00	(12,039.77)	-0.55%
Residential	23,246.46	23,975.00	(728.54)	-3.04%	471,301.49	454,479.00	16,822.49	3.70%
Residential Base Rates	82,300.33	80,255.00	2,045.33	2.55%	987,348.46	963,060.00	24,288.46	2.52%
KMPUD Internal Usage	65,728.13	53,288.00	12,440.13	23.35%	698,756.64	708,030.00	(9,273.36)	-1.31%
Meter Charges	2,468.13	2,511.00	(42.87)	-1.71%	29,629.23	30,132.00	(502.77)	-1.67%
Other	1,280.51	1,000.00	280.51	28.05%	33,834.08	12,000.00	21,834.08	181.95%
Operating Revenues	408,092.81	374,857.00	33,235.81	8.87%	5,419,933.24	5,113,890.00	306,043.24	5.98%
Cost of Goods Sold	29,448.48	25,786.00	3,662.48	14.20%	1,253,682.25	837,994.00	415,688.25	49.61%
Salaries and Wages	24,958.72	23,203.00	1,755.72	7.57%	231,624.94	270,300.00	(38,675.06)	-14.31%
Payroll Taxes & EE Benefits	(16.34)	0.00	(16.34)	na	223.66	661.00	(437.34)	-66.16%
Operations & Maintenance	60,344.70	21,800.00	38,544.70	176.81%	359,371.06	276,600.00	82,771.06	29.92%
Contract Services	0.00	500.00	(500.00)	-100.00%	1,720.75	6,000.00	(4,279.25)	-71.32%
Operating Expenses	(2,941.45)	1,200.00	(4,141.45)	-345.12%	13,896.84	14,400.00	(503.16)	-3.49%
G & A Allocations	37,721.48	29,393.00	8,328.48	28.33%	388,546.56	372,764.00	15,782.56	4.23%
Internal Allocations	0.00	0.00	0.00	na	1,326.71	1,540.00	(213.29)	-13.85%
Depreciation	125,658.58	126,000.00	(341.42)	-0.27%	1,507,188.81	1,512,000.00	(4,811.19)	-0.32%
Operating Expenses	275,174.17	227,882.00	47,292.17	20.75%	3,757,581.58	3,292,259.00	465,322.58	14.13%
<b>Total Operating</b>	<b>132,918.64</b>	<b>146,975.00</b>	<b>(14,056.36)</b>	<b>-9.56%</b>	<b>1,662,351.66</b>	<b>1,821,631.00</b>	<b>(159,279.34)</b>	<b>-8.74%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	84.91	0.00	84.91	na	4,927.07	0.00	4,927.07	na
Other	37.50	0.00	37.50	na	515,897.80	0.00	515,897.80	na
Non-Operating Revenues	122.41	0.00	122.41	na	520,824.87	0.00	520,824.87	na
Interest Expense	147,369.23	124,636.00	22,733.23	18.24%	1,577,714.53	1,570,780.00	6,934.53	0.44%
Amortization	36,159.20	36,200.00	(40.80)	-0.11%	433,910.38	434,400.00	(489.62)	-0.11%
Non-Operating Expenses	183,528.43	160,836.00	22,692.43	14.11%	2,011,624.91	2,005,180.00	6,444.91	0.32%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(183,406.02)</b>	<b>(160,836.00)</b>	<b>(22,570.02)</b>	<b>14.03%</b>	<b>(1,490,800.04)</b>	<b>(2,005,180.00)</b>	<b>514,379.96</b>	<b>-25.65%</b>
<b>NET INCOME (LOSS)</b>	<b>(50,487.38)</b>	<b>(13,861.00)</b>	<b>(36,626.38)</b>	<b>264.24%</b>	<b>171,551.62</b>	<b>(183,549.00)</b>	<b>355,100.62</b>	<b>-193.46%</b>

## Budget Income Statement - Cable TV Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Other	3,333.24	935.00	2,398.24	256.50%	13,398.24	11,000.00	2,398.24	21.80%
Operating Revenues	3,333.24	935.00	2,398.24	256.50%	13,398.24	11,000.00	2,398.24	21.80%
Salaries and Wages	0.00	0.00	0.00	na	92.81	0.00	92.81	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	81.10	0.00	81.10	na
Operations & Maintenance	0.00	150.00	(150.00)	-100.00%	0.00	1,800.00	(1,800.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	915.57	714.00	201.57	28.23%	9,430.74	9,063.00	367.74	4.06%
Internal Allocations	0.00	0.00	0.00	na	1.34	0.00	1.34	na
Depreciation	27.65	45.00	(17.35)	-38.56%	331.80	540.00	(208.20)	-38.56%
Operating Expenses	943.22	909.00	34.22	3.76%	9,937.79	11,403.00	(1,465.21)	-12.85%
<b>Total Operating</b>	<b>2,390.02</b>	<b>26.00</b>	<b>2,364.02</b>	<b>9,092.38%</b>	<b>3,460.45</b>	<b>(403.00)</b>	<b>3,863.45</b>	<b>-958.67%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>2,390.02</b>	<b>26.00</b>	<b>2,364.02</b>	<b>9,092.38%</b>	<b>3,460.45</b>	<b>(403.00)</b>	<b>3,863.45</b>	<b>-958.67%</b>

# Budget Income Statement - Snow Removal Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
KMPUD Internal Usage	0.00	0.00	0.00	na	21,000.00	21,000.00	0.00	0.00%
Other	0.00	0.00	0.00	na	695,311.03	679,000.00	16,311.03	2.40%
Operating Revenues	0.00	0.00	0.00	na	716,311.03	700,000.00	16,311.03	2.33%
Salaries and Wages	5,965.70	3,176.00	2,789.70	87.84%	275,884.26	202,263.00	73,621.26	36.40%
Payroll Taxes & EE Benefits	1,314.30	1,715.00	(400.70)	-23.36%	94,624.64	109,641.00	(15,016.36)	-13.70%
Operations & Maintenance	(5,020.77)	1,900.00	(6,920.77)	-364.25%	64,427.85	56,500.00	7,927.85	14.03%
Contract Services	262.50	0.00	262.50	na	1,371.25	0.00	1,371.25	na
Operating Expenses	0.00	50.00	(50.00)	-100.00%	51,673.18	30,000.00	21,673.18	72.24%
G & A Allocations	20,691.88	16,123.00	4,568.88	28.34%	213,134.75	204,701.00	8,433.75	4.12%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	30.36	1,200.00	(1,169.64)	-97.47%
Depreciation	4,693.93	6,982.00	(2,288.07)	-32.77%	56,802.02	83,784.00	(26,981.98)	-32.20%
Operating Expenses	27,907.54	30,046.00	(2,138.46)	-7.12%	757,948.31	688,089.00	69,859.31	10.15%
<b>Total Operating</b>	<b>(27,907.54)</b>	<b>(30,046.00)</b>	<b>2,138.46</b>	<b>-7.12%</b>	<b>(41,637.28)</b>	<b>11,911.00</b>	<b>(53,548.28)</b>	<b>-449.57%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	300.00	0.00	300.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	300.00	0.00	300.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>300.00</b>	<b>0.00</b>	<b>300.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(27,907.54)</b>	<b>(30,046.00)</b>	<b>2,138.46</b>	<b>-7.12%</b>	<b>(41,337.28)</b>	<b>11,911.00</b>	<b>(53,248.28)</b>	<b>-447.05%</b>

# Budget Income Statement - Propane Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	25,000.06	20,426.00	4,574.06	22.39%	1,098,380.59	836,785.00	261,595.59	31.26%
Commercial Base Rates	1,758.14	1,800.00	(41.86)	-2.33%	21,140.45	21,600.00	(459.55)	-2.13%
Residential	6,191.42	21,277.00	(15,085.58)	-70.90%	856,963.80	759,368.00	97,595.80	12.85%
Residential Base Rates	2,763.85	2,656.00	107.85	4.06%	33,128.15	31,872.00	1,256.15	3.94%
KMPUD Internal Usage	4,529.46	1,277.00	3,252.46	254.70%	61,236.09	35,829.00	25,407.09	70.91%
Meter Charges	1,561.77	1,610.00	(48.23)	-3.00%	18,748.73	19,320.00	(571.27)	-2.96%
Other	934.09	1,000.00	(65.91)	-6.59%	8,178.69	12,000.00	(3,821.31)	-31.84%
Operating Revenues	42,738.79	50,046.00	(7,307.21)	-14.60%	2,097,776.50	1,716,774.00	381,002.50	22.19%
Cost of Goods Sold	26,875.13	23,997.00	2,878.13	11.99%	1,295,216.29	922,226.00	372,990.29	40.44%
Salaries and Wages	7,220.23	10,225.00	(3,004.77)	-29.39%	106,370.54	121,524.00	(15,153.46)	-12.47%
Payroll Taxes & EE Benefits	3,413.87	5,521.00	(2,107.13)	-38.17%	66,798.10	69,176.00	(2,377.90)	-3.44%
Operations & Maintenance	14,675.73	1,440.00	13,235.73	919.15%	25,622.41	48,990.00	(23,367.59)	-47.70%
Contract Services	0.00	0.00	0.00	na	8,812.75	0.00	8,812.75	na
Operating Expenses	0.00	670.00	(670.00)	-100.00%	300.00	8,040.00	(7,740.00)	-96.27%
G & A Allocations	34,974.78	27,252.00	7,722.78	28.34%	360,254.33	345,997.00	14,257.33	4.12%
Internal Allocations	278.32	799.00	(520.68)	-65.17%	5,078.72	12,141.00	(7,062.28)	-58.17%
Depreciation	5,247.26	6,000.00	(752.74)	-12.55%	62,648.35	72,000.00	(9,351.65)	-12.99%
Operating Expenses	92,685.32	75,904.00	16,781.32	22.11%	1,931,101.49	1,600,094.00	331,007.49	20.69%
<b>Total Operating</b>	<b>(49,946.53)</b>	<b>(25,858.00)</b>	<b>(24,088.53)</b>	<b>93.16%</b>	<b>166,675.01</b>	<b>116,680.00</b>	<b>49,995.01</b>	<b>42.85%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	80.86	0.00	80.86	na	984.23	0.00	984.23	na
Other	0.00	0.00	0.00	na	1,001.00	0.00	1,001.00	na
Non-Operating Revenues	80.86	0.00	80.86	na	1,985.23	0.00	1,985.23	na
Interest Expense	2,647.58	982.00	1,665.58	169.61%	14,429.97	11,783.00	2,646.97	22.46%
Amortization	(205.80)	0.00	(205.80)	na	(2,469.60)	0.00	(2,469.60)	na
Non-Operating Expenses	2,441.78	982.00	1,459.78	148.65%	11,960.37	11,783.00	177.37	1.51%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(2,360.92)</b>	<b>(982.00)</b>	<b>(1,378.92)</b>	<b>140.42%</b>	<b>(9,975.14)</b>	<b>(11,783.00)</b>	<b>1,807.86</b>	<b>-15.34%</b>
<b>NET INCOME (LOSS)</b>	<b>(52,307.45)</b>	<b>(26,840.00)</b>	<b>(25,467.45)</b>	<b>94.89%</b>	<b>156,699.87</b>	<b>104,897.00</b>	<b>51,802.87</b>	<b>49.38%</b>



# Budget Income Statement - Solid Waste Fund

June 30, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year June	Budget June	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	210.70	2,500.00	(2,289.30)	-91.57%	23,621.98	30,000.00	(6,378.02)	-21.26%
Residential	26,535.56	24,930.00	1,605.56	6.44%	318,239.86	299,160.00	19,079.86	6.38%
Other	194.88	100.00	94.88	94.88%	1,993.39	1,200.00	793.39	66.12%
Operating Revenues	26,941.14	27,530.00	(588.86)	-2.14%	343,855.23	330,360.00	13,495.23	4.09%
Salaries and Wages	2,734.64	952.00	1,782.64	187.25%	35,476.04	11,424.00	24,052.04	210.54%
Payroll Taxes & EE Benefits	673.23	514.00	159.23	30.98%	11,524.89	6,497.00	5,027.89	77.39%
Operations & Maintenance	11,469.14	15,100.00	(3,630.86)	-24.05%	162,825.82	204,200.00	(41,374.18)	-20.26%
Contract Services	0.00	0.00	0.00	na	167.50	0.00	167.50	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	7,690.79	5,993.00	1,697.79	28.33%	79,218.24	76,089.00	3,129.24	4.11%
Internal Allocations	0.00	0.00	0.00	na	1,551.28	1,540.00	11.28	0.73%
Depreciation	441.87	0.00	441.87	na	4,418.70	0.00	4,418.70	na
Operating Expenses	23,009.67	22,559.00	450.67	2.00%	295,182.47	299,750.00	(4,567.53)	-1.52%
<b>Total Operating</b>	<b>3,931.47</b>	<b>4,971.00</b>	<b>(1,039.53)</b>	<b>-20.91%</b>	<b>48,672.76</b>	<b>30,610.00</b>	<b>18,062.76</b>	<b>59.01%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>3,931.47</b>	<b>4,971.00</b>	<b>(1,039.53)</b>	<b>-20.91%</b>	<b>48,672.76</b>	<b>30,610.00</b>	<b>18,062.76</b>	<b>59.01%</b>

## Indicitive Hedge Pricing - August 30, 2023

Month	On-Peak \$/MWh	Off-Peak \$/MWh
1/1/2024	\$ 108.00	\$ 94.90
2/1/2024	\$ 89.50	\$ 85.40
3/1/2024	\$ 55.60	\$ 57.90
4/1/2024	\$ 45.60	\$ 55.60
5/1/2024	\$ 41.40	\$ 50.30
6/1/2024	\$ 62.60	\$ 57.50
7/1/2024	\$ 93.00	\$ 74.00
8/1/2024	\$ 109.20	\$ 78.00
9/1/2024	\$ 101.70	\$ 75.10
10/1/2024	\$ 68.80	\$ 61.90
11/1/2024	\$ 73.10	\$ 72.20
12/1/2024	\$ 108.30	\$ 101.10
1/1/2025	\$ 101.10	\$ 100.10
2/1/2025	\$ 87.40	\$ 91.10
3/1/2025	\$ 54.20	\$ 66.40
4/1/2025	\$ 46.30	\$ 52.90
5/1/2025	\$ 42.80	\$ 49.60
6/1/2025	\$ 57.50	\$ 56.80
7/1/2025	\$ 91.30	\$ 81.70
8/1/2025	\$ 109.60	\$ 89.70
9/1/2025	\$ 103.30	\$ 84.00
10/1/2025	\$ 63.20	\$ 68.60
11/1/2025	\$ 69.20	\$ 77.40
12/1/2025	\$ 104.20	\$ 101.20
1/1/2026	\$ 104.90	\$ 107.40
2/1/2026	\$ 83.90	\$ 94.90
3/1/2026	\$ 56.90	\$ 74.40
4/1/2026	\$ 47.80	\$ 54.10
5/1/2026	\$ 44.30	\$ 51.10
6/1/2026	\$ 57.10	\$ 61.50
7/1/2026	\$ 94.30	\$ 86.10
8/1/2026	\$ 113.70	\$ 92.20
9/1/2026	\$ 105.30	\$ 87.90
10/1/2026	\$ 63.60	\$ 73.30
11/1/2026	\$ 67.80	\$ 82.30
12/1/2026	\$ 103.50	\$ 105.10

On-Peak Period: 6:00 a.m. - 10:00 p.m. Monday through Saturday (non-holidays).

Off-Peak Period: 10:00 p.m. - 6:00 a.m. Monday through Saturday and all hours Sunday and holidays.