



AGENDA
REGULAR BOARD MEETING
Friday, November 7, 2025 – 2:00 PM
District Board Room, Community Services Building
33540 Loop Road, Kirkwood, CA 95646

BOARD MEMBERS

Doug Mitarotonda, President

Robert Epstein, Vice President
John Schroeder, Treasurer

Peter Dornbrook, Secretary
Chris Tucher, Assistant Secretary

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# **819 3231 3323** 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/81932313323> 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# **819 3231 3323**

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: Rick Ansel or email at ransel@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 the District at least 48-hours before the meeting at (209) 258-4444 or info@kmpud.com. Advanced notification will enable the District to swiftly resolve such requests and ensure accessibility.

AGENDA

- 1) **CALL TO ORDER** *President Mitarotonda*
- 2) **ROLL CALL** *Secretary Dornbrook*
- 3) **ANNOUNCEMENTS** *General Manager Ansel*
- 4) **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)
- 5) **COMMENTS FROM THE AUDIENCE** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 6) **WRITTEN COMMENTS FROM THE PUBLIC** (This is an opportunity for Directors and Staff to share written comments received from the public. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 7) **ADOPTION OF THE CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be made when the comment does not necessitate separate action.)
 - a) Approve Board Meeting Minutes from October 5, 2025
 - b) Approve Current Consent for Claims
 - c) Review Receivables/Shut Offs Report
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
 - a) **Fire and Emergency Medical Services Survey Results.** Discussion & possible action. *GM Ansel*
 - b) **Organizational Chart.** Update. *GM Ansel*
 - c) **Resolution 25-08 LAIF Authorization.** Discussion & possible action. *GM Ansel*
 - d) **Finances.** Discussion and possible action regarding the District's financials. *AM Leach*
 - i) Overview & Budget Variances
 - ii) August Financials
 - iii) September Preliminaries
 - iv) Cash Flow
 - e) **2024 Power Source Disclosure & Content Label.** Discussion & possible action. *OM Benson*
 - f) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 11) **GENERAL MANAGER'S REPORT** (Discussion may take place; no action may be taken.)

- 12) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 13) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **GENERAL 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.
- 16) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, December 5, 2025 at 2:00 PM.

The Kirkwood Meadows Public Utility District Board of Directors regularly meets the first 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 District at (209) 258-4444, or by email at info@kmpud.com. Requests must be made as early as possible, and at least two business days before the meeting.

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



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

REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday, October 3rd, 2025 – 2:00 PM

BOARD MEETING MINUTES

Robert Epstein, Vice President
Peter Dornbrook, Secretary

BOARD MEMBERS
Doug Mitarotonda, President

John Schroeder, Treasurer
Chris Tucher, Asst. Secretary

1) CALL TO ORDER
Mitarotonda

President

Determining a quorum present, Director Mitarotonda called the meeting to order at 2:00 PM.

2) ROLL CALL
Dornbrook

Secretary

Board of Directors Present:

President Mitarotonda, Directors Dornbrook, Schroeder, Tucher

Board of Directors Present via Zoom:

Director Epstein

Board of Directors Absent:

None

Staff Present:

General Manager Ansel, Operations Manager Benson, Administrative Manager Leach, Accounting Specialist Taylor, Administrative Assistant Leitenbauer

Others Present (In person or via Zoom): Alpine County Supervisor Woodrow, Assistant CEO to Personnel and Risk Management Sarah Simis, Chief Kim Jackson, Chief Paul Washam, Jessica Cole, Kelly Keith, Caroline Scott, Greg Kiskinen, Mark Hildebrand, Frederick Newberry, Larry Parker, Jack Longinotti, and Kathleen Mcinerney

3) ANNOUNCEMENTS

GM Ansel

General Manager Rick Ansel welcomed everyone to the October 3rd, 2025, Board of Directors meeting and noted if you are in Zoom, please use the raise your hand function if you would like to speak. If you are here in the audience, please stand at the podium to speak. Director Mitarotonda added that votes will be taken by roll call at this meeting.

4) CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR

Director Mitarotonda

Director Schroeder requested more information on two disbursements made in September. Discussion ensued. No corrections to agenda or consent calendar were made.

5) COMMENTS FROM THE AUDIENCE

None.

6) WRITTEN COMMENTS FROM THE PUBLIC

None.

7) ADOPTION OF CONSENT CALENDAR

a. **Approve September 5th, 2025, regular meeting minutes**

Approved, September 5th 2025, regular meeting minutes.

b. **Approve Current Consent for Claims**

Approved Current Consent for Claims.

c. **Review Receivables/Shut Offs Report**

Review Receivables/Shut Offs Report.

Director Schroeder motioned to adopt the consent calendar. Director Dornbrook seconded the motion, and it was carried out by the following vote:

AYES: President Mitarotonda, Directors Epstein, Dornbrook, Tucher, and Schroeder

NOES: None

ABSENT: None

ABSTAINING: None

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

None.

9) ITEMS FOR BOARD ACTION

a. **Water / Wastewater Rate Adjustments.**

GM Ansel

General Manager Ansel introduced Consultant Mark Hildebrand and announced the manganese waiver had been granted. Consultant Hildebrand remotely presented an explanation of changes to the long-term rate change recommendations due to the approval of the manganese waiver. The recommendation lowers the approved rate increases from 14% annually for the next five years to 12% for FY 2025/2026 and 10% annually for FY2026/27 through FY2029/30. Discussion ensued.

President Mitarotonda opened the floor for public comments, there were none. Director Epstein clarified the timing of the rate increase on invoices. Further conversation followed.

President Mitarotonda motioned to approve the lower rates presented by Mark Hildebrand, effective October 1st, 2025. Director Schroeder seconded the motion, and it was carried out with the following vote:

AYES: President Mitarotonda, Directors Epstein, Dornbrook, Tucher, and Schroeder

NOES: None

ABSENT: None

ABSTAINING: None

President Mitarotonda ended the discussion by thanking the community for their participation.

b. Fire and Emergency Medical Services in Kirkwood.

President Mitarotonda

President Mitarotonda presented an updated report on the proposed changes and budget for Fire and Emergency Medical Services at Kirkwood, acknowledging the input from Alpine County. Discussion Ensued.

President Mitarotonda opened the floor for community comments and there were none. Subsequent discussion of community surveying followed. Director Epstein asked for clarification about the proposed salaries and after further review of the financial proposal, no action was taken.

c. Finances.

Administrative Manager Leach

i) Overview & Budget Variances

Director Schroeder presented commentary on the Overview & Budget Variances Report and commended the summary for being informative and clear.

ii) July Financials

Presented by Administrative Manager Terri Leach. Discussion ensued.

iii) August Preliminaries

Administrative Manager gave an overview of the August Preliminaries. No questions or comments.

iv) Cash Flow

Administrative Manager gave an overview of the Cash Flow. No questions or comments.

d. USDA RUS Resolution 25-07.

Administrative Manager Leach

Administrative Manager Leach provided an overview of Resolution 25-07 Authorizing GM Ansel to be USDA RUS Certifier and Security Administrator on behalf of the District.

Director Schroeder motioned to approve Resolution No. 25-07. Director Dornbrook seconded the motion, and it was carried out with the following vote:

AYES: President Mitarotonda, Directors Epstein, Dornbrook, Tucher, and Schroeder

NOES: None

ABSENT: None

ABSTAINING: None

e. Property Tax Allocations.

Administrative Manager Leach

Administrative Manager Leach presented the Proposed FYE 2025 Property Tax Allocation.

Director Schroeder motioned to approve the Property Tax Allocations as presented. Director Tucher seconded the motion, and it was carried out with the following vote:

AYES: President Mitarotonda, Directors Epstein, Dornbrook, Tucher, and Schroeder

NOES: None

ABSENT: None

ABSTAINING: None

f. **Lodge Tank Power and Level Sensor.**

Operations Manager Benson

Operations Manager Benson presented the project, explaining the necessity and proposed budget. Director Mitarotonda opened the floor for public comment; there were none. Board discussion followed.

Director Tucher motioned to support the Lodge Tank Power Project as recommended in the staff report. Director Schroeder seconded the motion, and it was carried out with the following vote:

AYES: President Mitarotonda, Directors Epstein, Dornbrook, Tucher, and Schroeder

NOES: None

ABSENT: None

ABSTAINING: None

g. **SSMP Internal Audit.**

Operations Manager Benson

Operations Manager Benson presented the Internal Audit of the Sewer System Management Plan. President Mitarotonda opened the floor for public comment; none received. No additional questions from the Board.

Director Dornbrook motioned to approve the Internal Audit as presented. Director Schroeder seconded the motion, and it was carried out with the following vote:

AYES: President Mitarotonda, Directors Epstein, Dornbrook, Tucher, and Schroeder

NOES: None

ABSENT: None

ABSTAINING: None

10. MAJOR PROJECT UPDATES

GM Ansel

General Manager Ansel reported on the status of closing out RUS Loan, noting that Erik Christeson has been retained to assist the District.

11. GENERAL MANAGERS REPORT

GM Ansel

General Manager Ansel noted that the General Manager's Report was mostly covered in agenda item 10) Major Project Updates.

12. OPERATIONS REPORT

GM Ansel

Volunteer Fire Chief Ansel announced Captain Joel Gomez as the new Volunteer Assistant Fire Chief. Assistant Fire Chief Gomez will provide extra support with volunteer coordination and training. Fire Chief Ansel expressed gratitude to Assistant Fire Chief Gomez for volunteering the time for additional responsibilities. Four on-call shifts were not covered in September, with 11 calls in total. YTD calls to

KVFD is 107, which is slightly above average. Upskill currently teaching the Title 22 series of classes, with gratitude expressed to the KVFD 501c3 and community for providing the tuition funds.

Operations Manager Benson reported on the state requirements following the Manganese Waiver. Water Operations is fully staffed and has implemented updated testing protocols. Loop Road Electrical Project has been completed. Playground has been removed for winter. Qualcon will be re-paving KMPUD facilities, Powerhouse Road, and a patch on Loop Road in October.

President Mitarotonda inquired on preparations for snow removal. Further conversation of snow removal contracts followed.

Director Epstein requested clarification on manganese monitoring procedures. Operations Manager Benson confirmed that KMPUD is in compliance with state requirements.

13. STANDING COMMITTEE REPORTS*Director Mitarotonda***a. Finance Committee**

No updates from Finance Committee.

b. EOP Committee

Director Dornbrook reported that the committee will focus on the Public Benefits Charge.

c. Personnel Committee

President Mitarotonda reported restructuring recommendations had been brought to the committee by GM Ansel, to be brought to the board at a future meeting. The newly purchased Family Employee Housing is currently occupied. Dental insurance plans were discussed.

d. Communications Committee

The communications report is included in the board packet. President Mitarotonda highlighted the discussion of re-branding and logo changes. Discussion followed.

e. IT & Cybersecurity Committee

Director Epstein reported conversations on internal systems reliability and shared document editing software.

f. LAFCO

Did not meet.

14. TEMPORARY ADVISORY COMMITTEE REPORTS

None.

15. GENERAL BOARD DISCUSSION

Director Mitarotonda welcomed General Manager Rick Ansel, commending GM Ansel's diligence and commitment to the community. Additional appreciation for GM Ansel and all staff during these changes.

16. ADJOURNMENT

There being no further business, the meeting was adjourned at 3:06PM

(The next Board Meeting is scheduled for October 3rd, 2025, at 2:00 PM)

Em Dumond, Clerk of the Board
Kirkwood Meadows Public Utility District

Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

Consent for Claims
October 31, 2025

Baker Tilly (FY25 Audit)	\$63,609
K.G. Walters Construction (WWTP)	\$34,451
Stantec Consulting Services (WWTP)	\$284,406
OPERATING COSTS	\$485,023
TOTAL	\$867,489

<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>
ACTI002	ACTIVE911, INC									
24508	10/20/2025	2026-04	639304		AP009102	KVFD PAGING SYSTEM - AMADOR ANNUAL REN	0.00	405.00	11485	0.00
						ACTI002 ACTIVE911, INC		\$405.00		\$0.00
ACWA001	ACWA JPIA									
24557	10/30/2025	2026-04	1621		AP009128	AUTO & GENERAL LIABILITY	0.00	68,727.29	11517	0.00
24473	10/14/2025	2026-05	0707292		AP009088	NOVEMBER HEALTH INSURANCE	0.00	43,746.14	8803041	0.00
						ACWA001 ACWA JPIA		\$112,473.43		\$0.00
AIRG001	AIRGAS USA, LLC									
24474	10/14/2025	2026-03	5519837597		AP009089	CYLINDER RENTAL	0.00	426.70	11470	0.00
						AIRG001 AIRGAS USA, LLC		\$426.70		\$0.00
AIRM001	AIRMED CARE NETWORK									
24407	10/02/2025	2026-04	11308-10012025		AP009030	MEMBERSHIP - LELAND BLAIR CHURCHYARD	0.00	75.00	11434	0.00
						AIRM001 AIRMED CARE NETWORK		\$75.00		\$0.00
ANSE001	RICK ANSEL									
24408	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	80.00	8803012	0.00
24427	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8802996	0.00
24552	10/30/2025	2026-04		26-174	AP009128	SUPPLY REIMBURSEMENT FOR R ANSEL	0.00	178.27	11518	0.00
						ANSE001 RICK ANSEL		\$293.27		\$0.00
ASSO001	ASSOCIATION OF CALIFORNIA WATER AGENCIES									
24485	10/14/2025	2026-04		26-137	AP009090	2026 ANNUAL FEES	0.00	11,010.00	11471	0.00
						ASSO001 ASSOCIATION OF CALIFORNIA WATER AGENCIES		\$11,010.00		\$0.00

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AT&T001	AT&T									
24396	09/30/2025	2026-03			AP009016	LONG DISTANCE	0.00	166.64	11435	0.00
					AT&T001	AT&T		\$166.64		\$0.00
AT&T002	AT&T									
24513	10/20/2025	2026-04	2754086013		AP009102	KM BLUE/GREEN BROADBAND	0.00	2,165.65	11486	0.00
					AT&T002	AT&T		\$2,165.65		\$0.00
BAKE002	BAKER TILLY US, LLP									
24404	10/02/2025	2026-03	102804139		AP009029	631071 FY25 AUDIT	0.00	21,924.00	11436	0.00
24558	10/30/2025	2026-04	102816624		AP009128	631071 FY25 AUDIT	0.00	41,685.00	11519	0.00
					BAKE002	BAKER TILLY US, LLP		\$63,609.00		\$0.00
BART001	BKS LAW FIRM PC									
24480	10/14/2025	2026-03			AP009089	SEPT LEGAL FEES	0.00	226.41	11472	0.00
					BART001	BKS LAW FIRM PC		\$226.41		\$0.00
BB&T001	BAGGETT BOOKKEEPING AND TAX COMPANY									
24451	10/07/2025	2026-03	208		AP009064	ADMIN & ACCOUNT CONSULTING	0.00	825.00	11451	0.00
					BB&T001	BAGGETT BOOKKEEPING AND TAX COMPANY		\$825.00		\$0.00
BENN002	JACOB BENNION									
24428	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	11449	0.00
					BENN002	JACOB BENNION		\$35.00		\$0.00
BENS002	ED BENSON									
24429	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8802997	0.00
					BENS002	ED BENSON		\$35.00		\$0.00

AP - Vouchers

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BIAG001	MARIO BIAGI									
24430	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8802998	0.00
24481	10/14/2025	2026-04		26-148	AP009090	WELLNESS BENEFIT REIMBURSEMENT FY26 M B	0.00	679.00	11473	0.00
BIAG001 MARIO BIAGI								\$714.00		\$0.00
BIRG001	BARON BIRGE									
24431	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8802999	0.00
24554	10/30/2025	2026-04		26-176	AP009128	WELLNESS BENEFIT REIMBURSEMNT FY26 FOR	0.00	679.00	11520	0.00
BIRG001 BARON BIRGE								\$714.00		\$0.00
BMOF001	BMO FINANCIAL GROUP									
24541	10/24/2025	2026-04	000002071774		AP009119	SM34 #111 OCT LOAN PAYMENT	0.00	972.49	8803040	0.00
BMOF001 BMO FINANCIAL GROUP								\$972.49		\$0.00
BOE002	CA DEPT. OF TAX & FEE ADMINISTRATION									
24559	10/30/2025	2026-04			AP009128	ELECTRIC SURCHARGE RETURN	0.00	274.00	8803045	0.00
BOE002 CA DEPT. OF TAX & FEE ADMINISTRATION								\$274.00		\$0.00
BRAU001	BRAUN BLAISING & WYNNE, P.C.									
24400	10/02/2025	2026-02	22882		AP009028	WILDFIRE MITIGATION PLAN	0.00	122.50	11437	0.00
BRAU001 BRAUN BLAISING & WYNNE, P.C.								\$122.50		\$0.00
BURG001	BURGARELLO ALARM/MOUNTAIN ALARM									
24462	10/09/2025	2026-03	7163982		AP009072	FIRE INSPECTION CSB ELEVATOR & FH	0.00	380.00	11452	0.00
24385	09/30/2025	2026-04			AP009015	ALARM MONITORING 205289	0.00	259.98	11438	0.00
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM								\$639.98		\$0.00

AP - Vouchers

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CALP002 CALPERS										
24386	09/30/2025	2026-03			AP009016	SSA ANNUAL FEE	0.00	40.00	8802987	0.00
24526	10/21/2025	2026-04			AP009105	PPE 10.11.2025 UNFUNDED PEPRA	0.00	172.08	8803036	0.00
24527	10/21/2025	2026-04			AP009105	PPE 10.11.2025 UNFUNDED CALPERS	0.00	10,622.50	8803037	0.00
CALP002 CALPERS								\$10,834.58		\$0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
24387	09/30/2025	2026-03			AP009016	PPE 09.13.2025 #100000018063089	0.00	3,123.00	8802988	0.00
24448	10/07/2025	2026-03			AP009064	PPE 09.27.2025 #100000018071240	0.00	3,123.00	8803024	0.00
24523	10/21/2025	2026-04			AP009105	PPE 10.11.2025 #100000018093238	0.00	3,173.00	8803033	0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS								\$9,419.00		\$0.00
CAMP006 JON CAMPBELL										
24483	10/14/2025	2026-04		26-150	AP009090	WW OIT CERT FEE REIMBURSE J CAMPBELL	0.00	45.00	11474	0.00
24432	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803000	0.00
24539	10/24/2025	2026-04		26-172	AP009119	CLAMP PURCHASE REIMBURSEMENT FOR J CAM	0.00	52.23	11512	0.00
CAMP006 JON CAMPBELL								\$132.23		\$0.00
CANO001 CANON FINANCIAL SERVICES, INC.										
24538	10/24/2025	2026-04	42039356		AP009119	OCT COPY MACHINE LEASE	0.00	441.14	11513	0.00
CANO001 CANON FINANCIAL SERVICES, INC.								\$441.14		\$0.00
CASC001 CASCADE FIRE EQUIPMENT COMPANY										
24507	10/20/2025	2026-04	INV21467	26-152	AP009102	TURNOUT COAT & PANTS FOR T MCGOVERN	0.00	3,332.54	11487	0.00
CASC001 CASCADE FIRE EQUIPMENT COMPANY								\$3,332.54		\$0.00

AP - Vouchers

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CEDJ001	CED- JACKSON									
24535	10/24/2025	2026-04	3385-1024179		AP009119	LUGS FOR ABLOW	0.00	79.07	11514	0.00
24464	10/09/2025	2026-04	3385-1023974		AP009073	PARTS FOR ABLOW PROJECT	0.00	1,447.80	11453	0.00
24465	10/09/2025	2026-04	3385-1023973	26-104	AP009073	INSULATED CAPS	0.00	990.18	11453	0.00
24540	10/24/2025	2026-04	3385-1024186	26-131	AP009119	LUGS FOR ELECTRIC	0.00	237.20	11514	0.00
CEDJ001 CED- JACKSON								\$2,754.25		\$0.00
CHRI002	CHRISTESON CONSULTING GROUP									
24447	10/07/2025	2026-03	KMPUD-001		AP009064	CONSULTING SERVICES	0.00	5,850.00	11454	0.00
CHRI002 CHRISTESON CONSULTING GROUP								\$5,850.00		\$0.00
CHUR001	LELAND BLAIR CHURCHYARD									
24421	10/02/2025	2026-04			AP009033	OCT GAS STIPEND	0.00	60.00	8803001	0.00
24433	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803001	0.00
24509	10/20/2025	2026-04		26-158	AP009102	WELLNESS BENEFIT FY26 REIMBURSEMENT B C	0.00	679.00	11488	0.00
CHUR001 LELAND BLAIR CHURCHYARD								\$774.00		\$0.00
COBA001	CoBANK									
24453	10/07/2025	2026-03			AP009064	INTEREST OWED WWTP	0.00	25,270.19	8803026	0.00
COBA001 CoBANK								\$25,270.19		\$0.00
COLE001	JESSICA COLE									
24409	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	1,265.00	8803013	0.00
COLE001 JESSICA COLE								\$1,265.00		\$0.00
CROS001	CROSS CANYON ENGINEERING, LLC									
24479	10/14/2025	2026-03	4894		AP009089	GENERAL CONSULTING	0.00	537.50	11475	0.00
CROS001 CROSS CANYON ENGINEERING, LLC								\$537.50		\$0.00

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CSBA001	CALIFORNIA SCHOOL BOARDS ASSOCIATION - DSC (0200)									
24395	09/30/2025	2026-03	INV-788999-T0		AP009016	GASB 75 AMM VALUATION	0.00	4,000.00	11439	0.00
								\$4,000.00		\$0.00
CSDA001	CALIFORNIA SPECIAL DISTRICTS ASSOCIATION									
24512	10/20/2025	2026-04			AP009102	2026 MEMBERSHIP	0.00	9,930.00	11489	0.00
								\$9,930.00		\$0.00
DUMO001	EMILY DUMOND									
24434	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803002	0.00
24422	10/02/2025	2026-04			AP009033	OCT GAS STIPEND	0.00	60.00	8803002	0.00
								\$95.00		\$0.00
DYMA001	DYMAX INC									
24549	10/30/2025	2026-04	0064067-IN	26-071	AP009128	PARTS FOR 950GC PLOW BLADE	0.00	2,772.72	11521	0.00
								\$2,772.72		\$0.00
EDD001	EDD									
24390	09/30/2025	2026-03			AP009016	PPE 09.13.2025 SDI/PIT	0.00	13,772.97	8802994	0.00
24392	09/30/2025	2026-03			AP009016	PPE 09.13.2025 SUTA	0.00	1,417.41	8802993	0.00
								\$15,190.38		\$0.00
EHSI001	EASY FLEET GPS, INC									
24406	10/02/2025	2026-04	2733		AP009030	MONTHLY GPS SERVICE - OCT	0.00	183.60	11440	0.00
								\$183.60		\$0.00
EMPI002	EMPIRE CAT RENTAL									
24498	10/20/2025	2026-03	EMWK4090671		AP009101	950GC PLOW BLADE REPAIRS	0.00	3,520.97	11490	0.00
								\$3,520.97		\$0.00

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FAST003	FAST PRINT									
24455	10/08/2025	2026-04	092525-1	26-130	AP009068	KMPUD LETTERHEAD	0.00	437.99	11450	0.00
						FAST003 FAST PRINT		\$437.99		\$0.00
FERG002	FERGUSON EXCAVATING INC									
24568	10/30/2025	2026-04			AP009130	FERGUSON EXCAVATING HYDRANT METER REFI	0.00	3,007.57	11522	0.00
						FERG002 FERGUSON EXCAVATING INC		\$3,007.57		\$0.00
FICH001	BRANDI BENSON									
24482	10/14/2025	2026-04		26-151	AP009090	2 GALLONS ROOF CEMENT REIMBURSE B BENSC	0.00	51.39	11476	0.00
24425	10/02/2025	2026-04			AP009033	OCT HOUSE CREDIT	0.00	480.00	8803003	0.00
24435	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803003	0.00
						FICH001 BRANDI BENSON		\$566.39		\$0.00
FSBA001	FIVE STAR BANK									
24458	10/09/2025	2026-03			AP009072	SR EQUIPMENT LOAN	0.00	6,240.94	8803029	0.00
24471	10/14/2025	2026-03			AP009086	SEPT CC PAYMENT	0.00	7,462.42	8803030	0.00
24533	10/23/2025	2026-03			AP009117	DUPLICATE CC PAYMENT	0.00	743.57	8803039	0.00
24469	10/10/2025	2026-04			AP009076	MS#108 LOAN PAYMENT - OCT	0.00	2,752.53	8803028	0.00
						FSBA001 FIVE STAR BANK		\$17,199.46		\$0.00
GOME001	GEORGE GOMEZ									
24410	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	2,145.00	8803014	0.00
						GOME001 GEORGE GOMEZ		\$2,145.00		\$0.00
GOME002	BETHANY AMANDA GOMEZ									
24436	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803004	0.00
						GOME002 BETHANY AMANDA GOMEZ		\$35.00		\$0.00

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GRAI001	GRAINGER									
24548	10/30/2025	2026-04	9684312722	26-170	AP009128	CHAIN TIGHTENERS FOR TRACKLESS	0.00	189.45	11523	0.00
						GRAI001 GRAINGER		\$189.45		\$0.00
GREA001	GREAT BASIN UNIFIED APCD									
24466	10/09/2025	2026-04	INV02704	26-136	AP009073	#1128-00-06 ANNUAL GENERATOR FEE	0.00	1,296.00	11455	0.00
						GREA001 GREAT BASIN UNIFIED APCD		\$1,296.00		\$0.00
GUST001	IAN GUSTASON									
24411	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	110.00	8803015	0.00
						GUST001 IAN GUSTASON		\$110.00		\$0.00
HILD001	HILDEBRAND CONSULTING, LLC									
24460	10/09/2025	2026-03	757		AP009072	2025 W&WW RATE STUDY	0.00	9,500.00	11456	0.00
						HILD001 HILDEBRAND CONSULTING, LLC		\$9,500.00		\$0.00
HOLT001	HOLT OF CALIFORNIA									
24467	10/09/2025	2026-04	SW140089248	26-119	AP009073	1000HRS SERVICE KIT 950GC	0.00	713.21	11457	0.00
						HOLT001 HOLT OF CALIFORNIA		\$713.21		\$0.00
HORN001	MAKENA HORNE									
24412	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	50.00	8803016	0.00
						HORN001 MAKENA HORNE		\$50.00		\$0.00
HSBS001	HIGH SIERRA BUSINESS SYSTEMS									
24452	10/07/2025	2026-03	149051		AP009064	B/W & COLOR COPIES - SEPT	0.00	211.19	11458	0.00
						HSBS001 HIGH SIERRA BUSINESS SYSTEMS		\$211.19		\$0.00

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HUNT001	HUNT & SONS, LLC									
24397	09/30/2025	2026-03	616689		AP009016	UNLEADED DELIVERY 09.25.2025	0.00	1,256.43	11441	0.00
24530	10/22/2025	2026-04	741791		AP009106	UNLEADED DELIVERY 10.16.2025	0.00	553.83	11491	0.00
HUNT001 HUNT & SONS, LLC								\$1,810.26		\$0.00
HUNT002	HUNT PROPANE									
24490	10/14/2025	2026-04	90968		AP009090	PROPANE DELIVERY 10.07.2025	0.00	13,515.74	11477	0.00
HUNT002 HUNT PROPANE								\$13,515.74		\$0.00
IRS001	INTERNAL REVENUE SERVICE									
24391	09/30/2025	2026-03			AP009016	PPE 09.132025 PR TAX	0.00	29,126.06	8802995	0.00
24446	10/07/2025	2026-04			AP009063	PPE 09.27.2025	0.00	12,845.55	8803025	0.00
24528	10/21/2025	2026-04			AP009105	PPE 10.11.2025 PR TAX	0.00	14,004.27	8803038	0.00
IRS001 INTERNAL REVENUE SERVICE								\$55,975.88		\$0.00
JBSA001	JB'S AWARDS & ENGRAVING									
24486	10/14/2025	2026-04		26-138	AP009090	NAME PLATE & ENGRAVING	0.00	41.55	11478	0.00
24487	10/14/2025	2026-04		26-143	AP009090	VINYL STICKERS	0.00	187.49	11478	0.00
JBSA001 JB'S AWARDS & ENGRAVING								\$229.04		\$0.00
KCA001	KIRKWOOD COMMUNITY ASSOCIATION									
24519	10/21/2025	2026-04	000183		AP009105	KCA DUES SM34#111 OCT	0.00	94.38	11502	0.00
24565	10/30/2025	2026-04			AP009129	KCA HYDRANT METER REFUND	0.00	53.59	11524	0.00
24518	10/21/2025	2026-05	000182		AP009104	KCA DUES SM34#111 NOV	0.00	94.38	11502	0.00
KCA001 KIRKWOOD COMMUNITY ASSOCIATION								\$242.35		\$0.00
KENT001	IAN KENT									
24413	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	725.00	8803017	0.00
KENT001 IAN KENT								\$725.00		\$0.00

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KGWC001	K.G. WALTERS CONSRUCTION CO. INC									
24456	10/09/2025	2026-02	14		AP009071	WWTP IMPROVEMENT PROJECT	0.00	34,451.27	8803027	0.00
KGWC001 K.G. WALTERS CONSRUCTION CO. INC								\$34,451.27		\$0.00
KIRK001	KIRKWOOD MOUNTAIN RESORT									
24562	10/30/2025	2026-04			AP009129	KIRKWOOD MOUNTAIN RESORT HYDRANT METI	0.00	2,826.97	11525	0.00
24560	10/30/2025	2026-04			AP009129	KMR BACKSIDE LINE CONSTRUCTION DEPOSIT	0.00	1,667.02	11534	0.00
KIRK001 KIRKWOOD MOUNTAIN RESORT								\$4,493.99		\$0.00
LAWS001	NICHOLAS LAWSON									
24394	09/30/2025	2026-03			AP009016	CONSULTING SERVICES	0.00	1,600.00	11442	0.00
LAWS001 NICHOLAS LAWSON								\$1,600.00		\$0.00
LEA002	TERRI LEACH									
24423	10/02/2025	2026-04			AP009033	OCT GAS STIPEND	0.00	60.00	8803005	0.00
24437	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803005	0.00
LEA002 TERRI LEACH								\$95.00		\$0.00
LEIT001	TOMAS LEITENBAUER									
24438	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803006	0.00
LEIT001 TOMAS LEITENBAUER								\$35.00		\$0.00
MCGO001	TERRANCE MCGOVERN									
24414	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	230.00	8803018	0.00
MCGO001 TERRANCE MCGOVERN								\$230.00		\$0.00
MEEK001	MEEK'S LUMBER & HARDWARE									
24461	10/09/2025	2026-03	05K5450-049	26-120	AP009072	4 PALLETS HIGH STRENGTH CONCRETE	0.00	3,375.91	11459	0.00
MEEK001 MEEK'S LUMBER & HARDWARE								\$3,375.91		\$0.00

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MITA001 DOUGLAS MITAROTONDA										
24403	10/02/2025	2026-03		26-122	AP009029	DMV FF ENDORSE FEE REIMBURSE FOR D MITAF	0.00	45.00	11443	0.00
24488	10/14/2025	2026-04		26-144	AP009090	WELLNESS REIMBURSEMENT FY26 D MITAROTC	0.00	679.00	11479	0.00
MITA001 DOUGLAS MITAROTONDA								\$724.00		\$0.00
MMSW001 MMS WEST										
24443	10/07/2025	2026-04	INV35268	26-096	AP009063	CONCENTRATED SEALING LIQUID REFILL	0.00	38.88	11460	0.00
MMSW001 MMS WEST								\$38.88		\$0.00
NEFF001 STEVEN NEFF										
24419	10/02/2025	2026-03			AP009032	SEPT PRO-RATED GAS STIPEND	0.00	10.00	8803007	0.00
24426	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803007	0.00
NEFF001 STEVEN NEFF								\$45.00		\$0.00
NORT003 NORTHERN TRUCK EQUIPMENT CORPORATION										
24553	10/30/2025	2026-04	SFI040893	26-065	AP009128	GPS ANTENNA & FILTER KIT FOR 215 RPM	0.00	1,553.82	11526	0.00
NORT003 NORTHERN TRUCK EQUIPMENT CORPORATION								\$1,553.82		\$0.00
NORT005 NORTHERN NEVADA REBAR										
24405	10/02/2025	2026-03	0021089	26-118	AP009029	(40) 20' #4 REBAR	0.00	646.00	11444	0.00
NORT005 NORTHERN NEVADA REBAR								\$646.00		\$0.00
NOSS001 ARYAH NOSSRAT										
24415	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	240.00	8803019	0.00
NOSS001 ARYAH NOSSRAT								\$240.00		\$0.00
NV5001 NV5, INC.										
24516	10/21/2025	2026-03	478081		AP009103	ADDITIONAL DATA COMPILATION	0.00	270.00	11503	0.00
NV5001 NV5, INC.								\$270.00		\$0.00

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PACE001 PACE										
24550	10/30/2025	2026-04	1810890041	26-169	AP009128	PUMP. MOTOR, FLANGE KIT, & STRATER	0.00	7,948.54	11527	0.00
PACE001 PACE								\$7,948.54		\$0.00
PART001 THE PARTS HOUSE										
24551	10/30/2025	2026-04	217413	26-177	AP009128	OIL FILTER FOR 950F	0.00	19.97	11528	0.00
24547	10/30/2025	2026-04	216705	26-171	AP009128	BLUE TOP BATTERY FOR VAC TRAILER	0.00	453.18	11528	0.00
PART001 THE PARTS HOUSE								\$473.15		\$0.00
PATT001 SPENCER J PATTERSON										
24416	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	840.00	8803020	0.00
24439	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803008	0.00
PATT001 SPENCER J PATTERSON								\$875.00		\$0.00
PAUL001 JOE PAUL										
24440	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803009	0.00
PAUL001 JOE PAUL								\$35.00		\$0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC										
24463	10/09/2025	2026-04	12799		AP009073	ASP HOSTING FEES	0.00	637.00	11461	0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC								\$637.00		\$0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
24449	10/07/2025	2026-03			AP009064	PPE 09.27.2025 #1765	0.00	3,798.04	8803023	0.00
24450	10/07/2025	2026-03			AP009064	PPE 09.27.2025 #26403	0.00	4,962.95	8803023	0.00
24388	09/30/2025	2026-03			AP009016	PPE 09.13.2025 #26403	0.00	5,092.18	8802989	0.00
24389	09/30/2025	2026-03			AP009016	PPE 09.13.2025 #1765	0.00	4,367.17	8802990	0.00
24524	10/21/2025	2026-04			AP009105	PPE 10.11.2025 #26403	0.00	5,448.06	8803034	0.00
24525	10/21/2025	2026-04			AP009105	PPE 10.11.2025 #1765	0.00	4,232.30	8803035	0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM								\$27,900.70		\$0.00

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PRAX002	PRAX PRECISION CLEANING									
24534	10/24/2025	2026-04	681		AP009119	GENERAL CLEANING	0.00	250.00	11515	0.00
24489	10/14/2025	2026-04			AP009090	GENERAL CLEANING	0.00	250.00	11480	0.00
24445	10/07/2025	2026-04	641		AP009063	GENERAL CLEANING	0.00	250.00	11462	0.00
24555	10/30/2025	2026-04	659		AP009128	GENERAL CLEANING	0.00	250.00	11529	0.00
24556	10/30/2025	2026-04	697		AP009128	GENERAL CLEANING	0.00	250.00	11529	0.00
PRAX002 PRAX PRECISION CLEANING								\$1,250.00		\$0.00
QUAD002	QUADIANT FINANCE USA, INC.									
24454	10/07/2025	2026-03		26-097	AP009064	POSTAGE ADDED	0.00	500.00	11463	0.00
QUAD002 QUADIANT FINANCE USA, INC.								\$500.00		\$0.00
QUAL001	QUALITY CHAIN CORP.									
24522	10/21/2025	2026-04	0335519-IN		AP009105	BACKORDERED TRACKLESS CHAIN PARTS	0.00	932.30	11504	0.00
QUAL001 QUALITY CHAIN CORP.								\$932.30		\$0.00
QUAL002	QUALCON CONTRACTORS, INC.									
24563	10/30/2025	2026-04			AP009129	QUALCON HYDRANT METER REFUND	0.00	3,182.92	11530	0.00
QUAL002 QUALCON CONTRACTORS, INC.								\$3,182.92		\$0.00
REMO001	REMOTE SATELLITE SYSTEMS INT'L									
24505	10/20/2025	2026-04	00133840		AP009102	SATELLITE PHONE - OCT	0.00	79.00	11505	0.00
REMO001 REMOTE SATELLITE SYSTEMS INT'L								\$79.00		\$0.00
REPU002	REPUBLIC SERVICES #594									
24459	10/09/2025	2026-03	0594-000177090		AP009072	PH WASTE REMOVAL	0.00	90.00	11466	0.00
24477	10/14/2025	2026-03	0594-000175910		AP009089	SEPT WASTE REMOVAL	0.00	13,951.10	11481	0.00
REPU002 REPUBLIC SERVICES #594								\$14,041.10		\$0.00

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RYLA001	RYLAND STRATEGIC BUSINESS CONSULTING									
24492	10/14/2025	2026-01	4793		AP009093	CONSULTING SERVICES	0.00	645.00	0	645.00
24493	10/15/2025	2026-03	4793		AP009094	CONSULTING SERVICES (JUNE CATCH-UP)	0.00	645.00	11482	0.00
24478	10/14/2025	2026-03	4950		AP009089	CONSULTING SERVICES	0.00	3,762.50	11482	0.00
RYLA001 RYLAND STRATEGIC BUSINESS CONSULTING								\$5,052.50		\$645.00
SCHR001	CRAIG SCHROEDER									
24417	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	1,640.00	8803021	0.00
SCHR001 CRAIG SCHROEDER								\$1,640.00		\$0.00
SHAF001	SHAFER EQUIPMENT COMPANY INC									
24515	10/21/2025	2026-03	10043041		AP009103	T-5 TRACKLESS REPAIRS AND QUOTE	0.00	3,454.12	11506	0.00
SHAF001 SHAFER EQUIPMENT COMPANY INC								\$3,454.12		\$0.00
SHEL001	SHELL ENERGY NORTH AMERICA (US), L.P.									
24496	10/17/2025	2026-03	SEPT 2025 INIT		AP009098	SEPT 2025 INITIAL T+9B	0.00	35,787.33	8803031	0.00
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.								\$35,787.33		\$0.00
SM34001	SUN MEADOWS 3/4 OWNERS ASSOCIATION									
24520	10/21/2025	2026-04	000184		AP009105	SM34#111 OCT HOA DUES	0.00	633.65	11507	0.00
24517	10/21/2025	2026-05	000185		AP009104	SM34#111 NOV HOA DUES	0.00	633.65	11507	0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION								\$1,267.30		\$0.00
STAN001	STANTEC CONSULTING SERVICES INC.									
24543	10/30/2025	2026-02	2452664		AP009126	WWTP IMPROVEMENT PROJECT	0.00	169,657.00	8803043	0.00
24569	10/31/2025	2026-04	2473180		AP009134	WWTP IMPROVEMENT PROJECT	0.00	114,748.65	8803044	0.00
STAN001 STANTEC CONSULTING SERVICES INC.								\$284,405.65		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
SWRC001	STATE WATER RESOURCES CONTROL BOARD									
24542	10/30/2025	2026-03		26-175	AP009124	OIT CERT FEE INCREASE M WAGNER	0.00	45.00	11516	0.00
24510	10/20/2025	2026-04		26-123	AP009102	OIT 1 CERT FEE - B CHURCHYARD	0.00	173.00	11508	0.00
SWRC001 STATE WATER RESOURCES CONTROL BOARD								\$218.00		\$0.00
TAYL001	SCOTT TAYLOR									
24418	10/02/2025	2026-03			AP009031	KVFD SEPT 2025	0.00	1,525.00	8803022	0.00
TAYL001 SCOTT TAYLOR								\$1,525.00		\$0.00
TAYL002	MELODY TAYLOR									
24424	10/02/2025	2026-04			AP009033	OCT GAS STIPEND	0.00	60.00	8803010	0.00
24441	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803010	0.00
TAYL002 MELODY TAYLOR								\$95.00		\$0.00
THAT001	THATCHER COMPANY									
24398	09/30/2025	2026-03	2025400104829		AP009016	CAUSTIC SODA 25%	0.00	3,349.41	11445	0.00
24399	09/30/2025	2026-03	2025400104830		AP009016	SANI-CHLOR BULK	0.00	2,126.12	11445	0.00
THAT001 THATCHER COMPANY								\$5,475.53		\$0.00
USPS001	U.S. POSTAL SERVICE									
24444	10/07/2025	2026-04			AP009063	PO BOX 247 ANNUAL FEE	0.00	162.00	11467	0.00
USPS001 U.S. POSTAL SERVICE								\$162.00		\$0.00
VERI001	VERIZON WIRELESS									
24475	10/14/2025	2026-03	6124912136		AP009089	SEPT WW VPN	0.00	181.22	11483	0.00
VERI001 VERIZON WIRELESS								\$181.22		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
VOLC001	VOLCANO COMMUNICATION GROUP									
24383	09/30/2025	2026-04			AP009015	KVFD 2092588407	0.00	102.17	11446	0.00
24384	09/30/2025	2026-04			AP009015	CSB 2092584444	0.00	2,062.99	11446	0.00
24545	10/30/2025	2026-05			AP009127	CSB 2092584444	0.00	2,172.60	11531	0.00
24546	10/30/2025	2026-05			AP009127	KVFD 2092588407	0.00	102.17	11531	0.00
VOLC001 VOLCANO COMMUNICATION GROUP								\$4,439.93		\$0.00
WAGN002	MICHAEL WAGNER									
24442	10/02/2025	2026-04			AP009033	OCT PHONE CREDIT	0.00	35.00	8803011	0.00
24511	10/20/2025	2026-04		26-162	AP009102	WELLNESS BENEFIT FY26 M WAGNER	0.00	679.00	11509	0.00
WAGN002 MICHAEL WAGNER								\$714.00		\$0.00
WAPA001	WESTERN AREA POWER ADMINISTRATION									
24476	10/14/2025	2026-03	NNPB00229092		AP009089	BASE RESOURCE ALLOCATION	0.00	2,697.93	8803032	0.00
24370	09/26/2025	2026-04	NNPB00229092		AP009006	RESTORATION FUND CHARGE	0.00	786.52	8802986	0.00
24544	10/30/2025	2026-05	NNPB00229102		AP009127	RESTORATION FUND CHARGE	0.00	786.52	8803046	0.00
WAPA001 WESTERN AREA POWER ADMINISTRATION								\$4,270.97		\$0.00
WATK001	PETER WATKINS									
24561	10/30/2025	2026-04			AP009129	WATKINS CONSTRUCTION DEPOSIT REFUND	0.00	297.79	11532	0.00
WATK001 PETER WATKINS								\$297.79		\$0.00
WEDC001	WEDCO INC.									
24402	10/02/2025	2026-03	S100195542.00	26-110	AP009029	TRAFFIC BOX FOR LOWER SHOP LOT	0.00	718.91	11447	0.00
WEDC001 WEDCO INC.								\$718.91		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
WETL001	WESTERN ENVIRONMENTAL TESTING LABORATORY									
24401	10/02/2025	2026-03	25090566		AP009029	25090566 WW 09.16.2025	0.00	708.70	11448	0.00
24393	09/30/2025	2026-03	25090475		AP009016	25090475 WW QUARTERLY 09.11.2025	0.00	2,533.60	11448	0.00
24499	10/20/2025	2026-03	25090987		AP009101	25090987 WW 09.30.2025	0.00	236.20	11510	0.00
24500	10/20/2025	2026-03	25090988		AP009101	25090988 W 09.30.2025	0.00	172.40	11510	0.00
24501	10/20/2025	2026-03	25090765		AP009101	25090765 WW 09.23.2025	0.00	236.20	11510	0.00
24506	10/20/2025	2026-04	25100282		AP009102	25100282 WW 10.07.2025	0.00	768.70	11510	0.00
24521	10/21/2025	2026-04	25100283		AP009105	25100283 W 10.07.2025	0.00	457.30	11510	0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO								\$5,113.10		\$0.00
WHAT001	WHATFORD CONSTRUCTION									
24566	10/30/2025	2026-04			AP009129	WHATFORD CONSTRUCTION HYDRANT METER I	0.00	3,106.87	11533	0.00
WHAT001 WHATFORD CONSTRUCTION								\$3,106.87		\$0.00
WIRE001	WIRED SOLUTIONS									
24502	10/20/2025	2026-04	303917		AP009102	MS 365 PREMIUM BUSINESS & MS DEFENDER	0.00	1,183.57	11511	0.00
24503	10/20/2025	2026-04	303936		AP009102	MS AZURE PLAN / PAX8	0.00	259.85	11511	0.00
24504	10/20/2025	2026-04	303909		AP009102	IT SUPPORT	0.00	3,000.00	11511	0.00
WIRE001 WIRED SOLUTIONS								\$4,443.42		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
WREG001	WREGIS									
24484	10/14/2025	2026-04	WR54396		AP009090	RETIRED RECS	0.00	21.35	11484	0.00
WREG001 WREGIS								<u>\$21.35</u>		<u>\$0.00</u>
All Vendors Report Total								<u><u>\$ 867,489.27</u></u>		

Database: Insight Production Report: D:\Program Files\PCS\Insight Accounting\InstalledReports\AP-Vouchers.rpt
Parameters: ({APDoc.DocNbr} in [24569, 24568, 24566, 24565, 24563, 24562, 24561, 24560, 24559, 24558, 24557, 24556, 24555, 24554, 24553, 24552, 24551, 24550, 24549, 24548, 24547, 24546, 24545, 24544, 24543, 24542, 24541, 24540, 24539, 24538, 24535, 24534, 24533, 24530, 24528, 24527, 24526, 24525, 24524, 24523, 24522, 24521, 24520, 24519, 24518, 24517, 24516, 24515, 24513, 24512, 24511, 24510, 24509, 24508, 24507, 24506, 24505, 24504, 24503, 24502, 24501, 24500, 24499, 24498, 24496, 24493, 24492, 24490, 24489, 24488, 24487, 24486, 24485, 24484, 24483, 24482, 24481, 24480, 24479, 24478, 24477, 24476, 24475, 24474, 24473, 24471, 24469, 24467, 24466, 24465, 24464, 24463, 24462, 24461, 24460, 24459, 24458, 24456, 24455, 24454, 24453, 24452, 24451, 24450, 24449, 24448, 24447, 24446, 24445, 24444, 24443, 24442, 24441, 24440, 24439, 24438, 24437, 24436, 24435, 24434, 24433, 24432, 24431, 24430, 24429, 24428, 24427, 24426, 24425, 24424, 24423, 24422, 24421, 24419, 24418, 24417, 24416, 24415, 24414, 24413, 24412, 24411, 24410, 24409, 24408, 24407, 24406, 24405, 24404, 24403, 24402, 24401, 24400, 24399, 24398, 24397, 24396, 24395, 24394, 24393, 24392, 24391, 24390, 24389, 24388, 24387, 24386, 24385, 24384, 24383, 24370])

Past Due Balances

There is currently 1 locked off account(s) for non-payment

<u>Acct</u>	<u>Current Bal</u>	<u>Past Due 1 to 30</u>	<u>Past Due 31 to 60</u>	<u>Past Due 61 to 90</u>	<u>Past Due Over 90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
10195	0.00	361.35	0.00	0.00	0.00	361.35	9/22/2025
10662	0.00	338.65	0.00	0.00	0.00	338.65	9/22/2025
11425	0.00	246.98	0.00	0.00	0.00	246.98	9/29/2025
11485	0.00	249.91	0.00	0.00	0.00	249.91	10/1/2025
11894	0.00	339.51	475.37	0.00	0.00	814.88	8/26/2025
12073	0.00	344.59	0.00	0.00	0.00	344.59	10/1/2025
12495	36.00	507.14	0.00	0.00	0.00	543.14	9/29/2025
13292	0.00	361.95	417.55	146.82	0.00	926.32	10/17/2025
13372	0.00	311.32	273.90	0.00	0.00	585.22	8/15/2025
14760	0.00	611.66	0.00	0.00	0.00	611.66	9/9/2025
15170	0.00	276.53	0.00	0.00	0.00	276.53	9/29/2025
15367	0.00	53.74	0.00	0.00	0.00	53.74	10/30/2025
15932	0.00	313.88	364.56	0.00	0.00	678.44	9/22/2025
16133	0.00	200.18	0.00	0.00	0.00	200.18	9/15/2025
16508	48.00	589.85	0.00	0.00	0.00	637.85	10/9/2025
16533	0.00	441.36	0.00	0.00	0.00	441.36	9/29/2025
17241	0.00	285.12	0.00	0.00	0.00	285.12	10/17/2025
18753	33.60	857.87	820.58	749.52	0.00	2,461.57	10/23/2025
19227	0.00	258.49	285.45	286.39	0.00	830.33	9/29/2025
19496	0.00	326.74	344.91	0.00	0.00	671.65	10/10/2025
19916	9.60	400.90	0.00	0.00	0.00	410.50	10/13/2025
19941	24.00	468.46	0.00	0.00	0.00	492.46	9/22/2025
20415	0.00	245.26	24.40	0.00	0.00	269.66	10/8/2025
20459	0.00	27.19	0.00	0.00	0.00	27.19	10/28/2025
21069	0.00	284.13	309.06	0.00	0.00	593.19	8/28/2025
21370	0.00	235.75	23.63	0.00	0.00	259.38	10/10/2025
21694	0.00	335.81	0.00	0.00	0.00	335.81	9/22/2025
21770	0.00	565.35	0.00	0.00	0.00	565.35	9/15/2025
21992	0.00	26.87	0.00	0.00	0.00	26.87	10/13/2025
22444	0.00	317.54	0.00	0.00	0.00	317.54	9/29/2025
22571	28.80	843.82	653.53	20.86	0.00	1,547.01	9/4/2025
22660	52.80	518.99	0.00	0.00	0.00	571.79	10/2/2025
22844	0.00	248.23	29.04	0.00	0.00	277.27	10/8/2025
22968	0.00	1,174.00	1,282.92	1,279.23	0.00	3,736.15	10/22/2025
23165	0.00	115.72	0.00	0.00	0.00	115.72	10/30/2025
23521	72.97	315.47	221.55	0.00	0.00	609.99	10/8/2025
23667	0.00	844.74	394.29	0.00	0.00	1,239.03	9/29/2025
23689	0.00	404.95	0.00	0.00	0.00	404.95	9/22/2025
24480	0.00	251.24	0.00	0.00	0.00	251.24	9/18/2025
24620	145.94	135.78	13.07	0.00	0.00	294.79	10/8/2025
24931	0.00	452.36	0.00	0.00	0.00	452.36	
TOTAL	451.71	15,489.38	5,933.81	2,482.82	0.00	24,357.72	

Shutoffs

<u>Acct</u>	<u>Current Bal</u>	<u>Past Due 1 to 30</u>	<u>Past Due 31 to 60</u>	<u>Past Due 61 to 90</u>	<u>Past Due Over 90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
13292	0.00	361.95	417.55	146.82	0.00	926.32	10/17/2025
TOTAL	0.00	361.95	417.55	146.82	0.00	926.32	

Secondary AR Past Due Balances

<u>Acct</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>NOTES</u>
MEAD002	0.00	75.00	0.00	0.00	
TOTAL	0.00	75.00	0.00	0.00	

STAFF REPORT

Fire And Emergency Services Survey Results.

Background:

On October 21, 2025, the Kirkwood Meadows Public Utility District sent a survey to the property owners in Kirkwood to request opinions on funding Fire and Emergency Services in Kirkwood. The survey proposed collecting \$355,646.42 per year from the Kirkwood community via a new fire and Emergency Services assessment. Below are the results of the survey:

Total Owners Surveyed	Yes Votes	Total Assessment Value of Yes Votes	No Votes	Total Assessment Value of No Votes	Did Not Vote	Total Assessment Value of Non-Voting Owners
928	216	72,513.92 (20.4%)	83	31,901.39 (9.0%)	629	251,231.11 (70.6%)

Survey votes by category:

Category	Yes Votes	Total Assessment Value of Yes Votes	No Votes	Total Assessment Value of No Votes	Did Not Vote	Total Assessment Value of Non-Voting Properties	Total Assessment Value for Category
Commercial	0	0	3	8,822.91	4	112,842.09	121,665.00
Condominium	73	20,604.76	29	9,033.82	197	52,653.19	82,291.77
High sq ft Condo	19	6,766.73	7	2,755.22	47	16,894.34	26,416.29
Industrial	1	10,260.10	0	0	1	37.91	10,298.01
Low sq ft SFR	16	4,613.21	7	2,078.43	25	7,175.94	13,867.58
SF Residence	72	27,800.94	21	8,014.49	97	37,718.25	73,533.68
Timeshare	26	1,290.13	11	527.35	172	9,384.42	11,201.90
Vacant	9	1,178.05	5	669.17	86	14,524.97	16,372.19
SUMMARY	216	72,513.92	83	31,901.39	629	251,231.11	355,646.42

A total of 928 owners who participated in the survey. Of these, 216 voted Yes, and eighty-three voted No resulting in a 29.4% participation rate. The remaining 629 owners (70.6 %) did not vote. When weighted by assessed value, the total represented property value was \$355,646.42, distributed as follows:

- Yes: \$72,513.92 (20.4%)
- No: \$31,901.39 (9.0%)
- Did Not Vote: \$251,231.11 (70.6%)

Requested Action:

That the Board review the survey results and provide direction to staff.

Prepared By:

Rick Ansel

Fire and Emergency Medical Survey – Comments

From: Mark Shevitz <[REDACTED]>
Sent: Monday, October 27, 2025 2:11 PM
To: info <info@kmpud.com>
Subject: Fire dept funding

Hi,

Can someone explain the cost allocation methodology to me? Specifically why employee housing is considered residential? Also many properties are now rented out, again a commercial enterprise, why are revenue producing properties not commercial? I believe owner occupied properties have lower risks than employee housing and rental units.

So while I am in favor of paying more, I think the allocation process favors special interests and given the structure of the vote, I am casting a no ballot to avoid confusion.

Mark S

Sent from my iPhone

Kirkwood Meadows PUD is an equal opportunity provider and employer.

From: [REDACTED]
Sent on: Monday, November 3, 2025 9:28:56 PM
To: 'KMPUD' <info@kmpud.com>
Subject: RE: FINAL REMINDER: Vote by Nov 3 - Funding Fire and Emergency Services in Kirkwood

From: [REDACTED]
Sent on: Monday, November 3, 2025 9:28:56 PM
To: 'KMPUD' <info@kmpud.com>
Subject: RE: FINAL REMINDER: Vote by Nov 3 - Funding Fire and Emergency Services in Kirkwood

Hi,

I am Peter Baltay, owner of 155 Palisades Drive, Kirkwood.

Thinking I had all day to respond, I just found out that the survey regarding additional funding for the fire department is closed.

Regardless, I support the proposed changes increasing the annual fees for fire department services at Kirkwood.

Thank you,
-peter baltay

Fire and Emergency Medical Survey – Comments

From: Tracy Mallory [REDACTED]
Sent on: Wednesday, October 22, 2025 12:59:16 PM
To: KMPUD <info@kmpud.com>
Subject: Re: Please Vote Today - Funding Fire and Emergency Services in Kirkwood

TWIMC,

I voted "yes", BUT I might not vote yes later on because the formula for assessing the fire-assessment rate for commercial properties seem MUCH too low, even given the 800 vs. I should have paid more attention to earlier meetings and communications, but it astounds me that Vail might pay a few thousands of dollars for fire protection for it's commercial spaces (forget the employee housing) to support tens of millions of dollars worth of business whereas I have one unit in a condominium and use it six weeks a year and will be assessed a quarter of one of those thousands of dollars.

All the blather about "general" vs "special" benefits does not address this issue because *there is no definition* of how special benefits are to be determined. The idea that the "building square feet" has anything to do with the special benefit to Vail of a running business is ludicrous, and in fact is much more similar to the assessed value for property taxes than to the special benefit Vail gets from fire protection. Vail employs hundreds of people in season, many of whom commute into the valley, and many of those employees do not occupy a thousand "building square feet" at work. And large quantities of equipment (snow cats, etc.) are stored outside. Were all the industrial areas added up and included to compute EDU's? Perhaps the 2.8 factor for commercial EDU's is simply too low, or the method for computing EDU's based on Vail's "improved property" footprint is wrong. <https://www.kmpud.com/wp-content/uploads/Kirkwood-Fire-Assessment-Engineers-Report-October-8-2025.pdf> should have included the residential vs commercial EDU breakdowns.

So consider this a loud complaint that Vail is again getting much too good a deal (even though no information is provided concerning it's assessment), just as it also does with utility costs. My final suggestion is that Vail simply put up at least a quarter (perhaps half?) of the entire expense (for this one relatively expensive person).

Sincerely,

Tracy Mallory
Snowcrest 216

Fire and Emergency Medical Survey – Comments

From: [REDACTED]
Sent on: Tuesday, October 21, 2025 3:10:14 PM
To: 'KMPUD' <info@kmpud.com>
Subject: RE: Please Vote Today - Funding Fire and Emergency Services in Kirkwood

Hello-

I have not responded to the survey. My answer is, sure, if there is no other solution, of course I would pay \$360 a year for fire services. But I will not vote yes on any ballot until I see some serious fight with Alpine county about how little they provide to Kirkwood. In addition to regular property taxes I also pay Alpine county well over \$5000 a year in rental property taxes and fees. They have substantially raised taxes and fees on Kirkwood short term rental properties in the last year by over 40%. What are they doing with that money?

Thanks

-Adam

From: [REDACTED]
Sent on: Monday, October 27, 2025 5:58:53 PM
To: info@kmpud.com
CC: Tod Francis [REDACTED]
Subject: Undeveloped KW lots

Hello:

We received the survey (vote) about the proposed fire department plan for our home at 94 Larkspur. We will respond to that survey (vote). We also own two East Meadows lots that do not have any buildings on them. We would like to know what the existing cost is and the incremental cost for each of those lots would be if we voted "yes". We have not receive a survey (vote) email for either of those 2 lots yet? Assuming we would have a vote for each of those lots, seems like we should receive the survey (vote) email as well.

Please let us know.

Thanks,

Bonnie Matlock

P.S. I've copied my husband Tod Francis on this email.
Kirkwood Meadows PUD is an equal opportunity provider and employer.

Fire and Emergency Medical Survey – Comments

From: [REDACTED]

Sent on: Tuesday, November 4, 2025 12:08:53 AM

To: KMPUD <info@kmpud.com>

Subject: Re: FINAL REMINDER: Vote by Nov 3 - Funding Fire and Emergency Services in Kirkwood

In regards to the staffing of the fire department, I agree to pay the fee to support having 2 paid staff at the Kirkwood Fire Department.

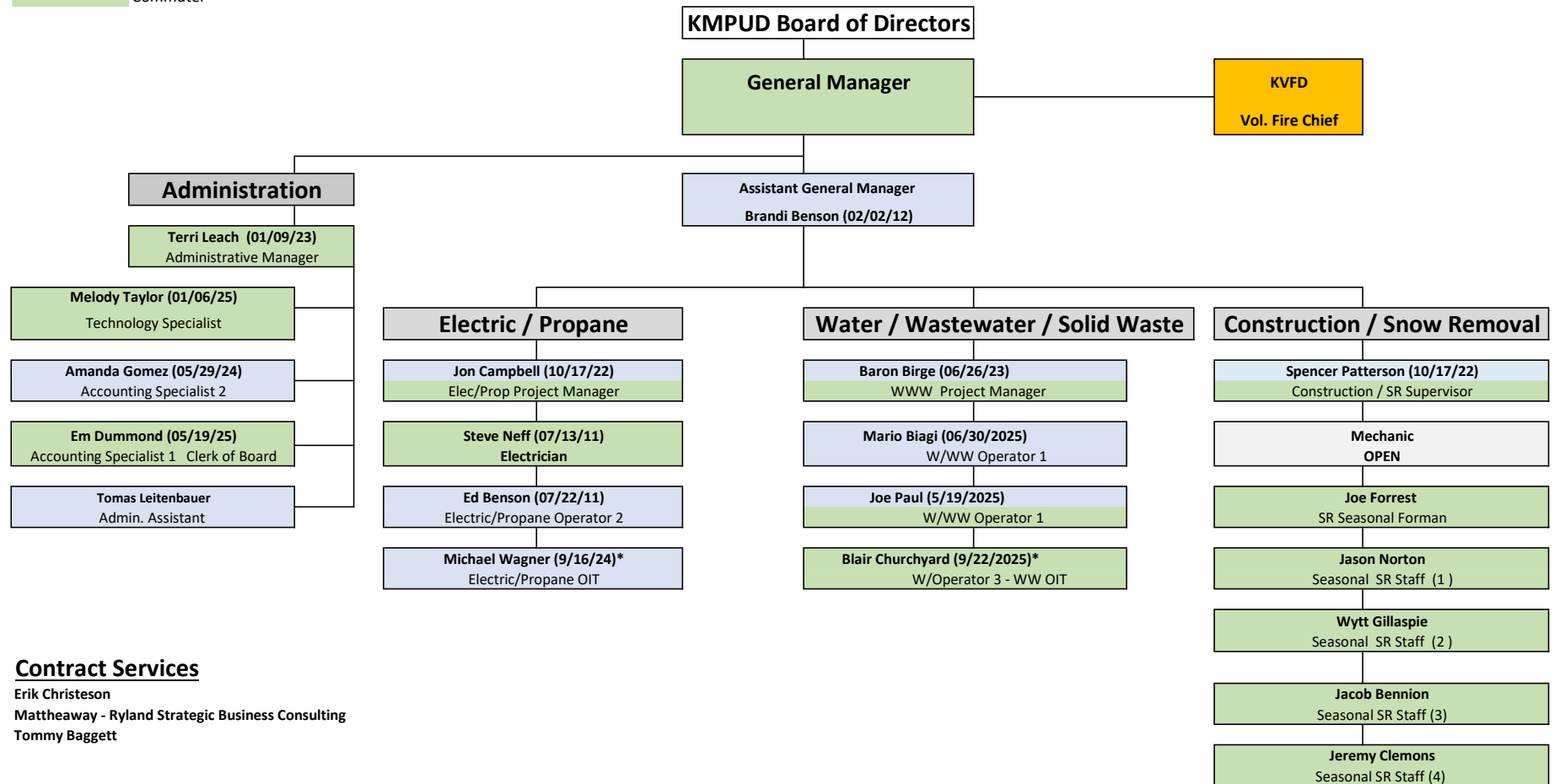
Thanks!

Hallie Webster
Sun Meadows #1 303

Kirkwood Meadows PUD Organizational Chart

Dates represent full time employment.

	Lives in Employee Housing
	Lives in the Valley
	Commuter



RESOLUTION NO. 25-08

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**

**AUTHORIZING INVESTMENT OF MONIES
IN THE LOCAL AGENCY INVESTMENT FUND**

WHEREAS, The Local Agency Investment Fund is established in the State Treasury under Government Code section 164929.1 et. Seq. for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

WHEREAS, The Kirkwood Meadows Public Utility district Board of Directors hereby finds tat eh deposit and withdrawal of money in the Local Agency Investment Fund in accordance with Government Code section 16429.1 et. Seq. for the purpose of investment as provided therein is in the best interests of the Kirkwood Meadows Public Utility District.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Kirkwood Meadows Public Utility District hereby authorizes the deposit and withdrawal of the Kirkwood Meadows Public Utility District monies in the Local Agency Investment Fund in the State Treasury in accordance with Governmental Code section 16429.1 et. Seq. for the purposes of this resolution and the transactions contemplated hereby:

Doug Mitarotonda – President
John Schroeder – Treasurer
Richard Ansel - General Manager

Section 2. This resolution shall remain in full force and effect until rescinded by Kirkwood Meadows Public Utility District Boad of Directors by resolution and a copy of the resolution rescinding this resolutions is filed with the State Treasurers Office.

PASSED AND ADOPTED by the Board of Directors of the Kirkwood Meadows Public Utility District on the 7th day of November, 2025, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: _____
Doug Mitarotonda, President

Attest: _____
Peter Dornbrook, Secretary



California State Treasurer's Office
Local Agency Investment Fund (LAIF)

Authorization for Transfer of Funds

Effective Date
11/07/2025

Agency Name
Kirkwood Meadows Public Utility District

LAIF Account #
8552001

Agency's LAIF Resolution # 25-08 or Resolution Date 11/7/2025

ONLY the following individuals whose names appear in the table below are hereby authorized to order the deposit or withdrawal of funds in LAIF. **This authorization REPLACES AND SUPERSEDES all prior authorizations on file with LAIF for the transfer of funds.**

Name	Title
Doug Mitarotonda	President
John Schroeder	Treasurer
Richard Ansel	General Manager

Two authorized signatures required. Each of the undersigned certifies that he/she is authorized to execute this form under the agency's resolution, and that the information contained herein is true and correct.

Signature
Doug Mitarotonda

Print Name
President

Title
909-258-4444

Phone Number

Signature
John Schroeder

Print Name
Treasurer

Title
209-258-4444

Phone Number

Please provide email address to receive LAIF notifications.

Name	Email
Richard Ansel	ransel@kmpud.com
Terri Leach	gm@kmpud.com

Please email the completed form for review to laif@treasurer.ca.gov and allow 2 days for a response. **DO NOT** mail the original form until you receive approval.

Mail the approved form to: CA State Treasurer's Office
Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001

Overview and Budget Variances

Other revenue is built up from

Operating Other Income: \$29,158

- \$840 penalties across funds
- \$10,652 fire assessment
- \$11,860 employee housing rent
- \$5,806 hydrant meter billing, AFPD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Non-Operating Other Income: \$50

- \$50 connection fees

Balance Sheet:

Current Assets: Total Operating and Total Capital Reserve are below budget. Construction in Progress is high due to timing of WWTP progress payments. Installment loans are above budget due to the timing of the WWTP draws and the Meadowstone employee housing loan.

Combined Income Statement:

Income across all funds for YTD is worse than budget by \$176,433. Operations & Maintenance are higher than budget due to the Loop Road Project (Norburg \$95,650, CED \$35,341) and Fire Hydrant replacements (Norburg \$52,500). We have made YTD \$130,602 in interest income.

Income Statement G&A:

Expenses were allocated across all funds.

Income Statement for Fire Department:

Income in YTD is worse than budget by \$3,006.

Income Statement Parks & Recreation:

Income in YTD is better than budget by \$1,832 due to less staff time spent in parks.

Income Statement for Water Fund:

Income in YTD is worse than budget by \$72,894. Operations & Maintenance are higher than budget due to Fire Hydrant replacements (Norburg \$52,500). Contract Services are higher than budget due to the Water/Wastewater Study expenses.

Income Statement for Wastewater Fund:

Income in YTD is worse than budget by \$61,090. Contract Services are higher than budget due to the Water/Wastewater Study expenses. Interest expense is high due to repayment of the wastewater interfund loan.

Income Statement for Employee Housing Fund:

Income in YTD is worse than budget by \$13,730 due to more time spent on repairs /maintenance.

Income Statement for Electric Fund:

Income in YTD is better than budget by \$42,802. Operations & Maintenance are higher than budget due to the Loop Road Project (Norburg \$95,650, CED \$35,341). Investment income includes the repayment of the Wastewater and Snow Removal interfund loans.

Income Statement for Cable Fund:

Income YTD is worse than budget by \$271.

Period Ending 08/31/25 Finances

Income Statement for Snow Removal Fund:

Income in YTD is worse than budget by \$113,374. Operations & Maintenance expenses were high due to equipment repair costs. Interest expense is high due to repayment of the snow removal interfund loan.

Income Statement for Propane Fund:

Income in YTD is better than budget by \$53,013.

Income Statement for Solid Waste Fund:

Income in YTD is worse than budget by \$9,475. Operations & Maintenance expenses were high due to an increase in waste removal costs associated with more pickups.

Balance Sheet - Consolidated

August 31, 2025

	Actual <u>August, 2025</u>	Budget <u>August, 2025</u>	<u>Variance</u>
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	1,632,888.13	1,777,788.00	(144,899.87)
Total KVFD Reserve	161,888.83	160,720.00	1,168.83
Total Restricted	685,328.87	682,756.00	2,572.87
Total Capital Reserve	3,179,747.37	3,523,304.00	(343,556.63)
Total Current Assets - Funds	5,659,853.20	6,144,568.00	(484,714.80)
Current Assets - Other			
Total Accounts Receivable, net	937,712.35	938,199.00	(486.65)
Total Materials & Supplies	423,691.35	208,000.00	215,691.35
Total Prepaid Expenses	190,067.36	185,000.00	5,067.36
Total Current Assets - Other	1,551,471.06	1,331,199.00	220,272.06
Capital Assets			
Total Buildings	13,360,124.70	12,740,000.00	620,124.70
Total Generation Equipment	16,932,337.03	16,910,000.00	22,337.03
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,936,699.54	43,960,000.00	(23,300.46)
Total Construction in Progress	6,626,400.28	4,505,000.00	2,121,400.28
Total Less: Accumulated Depreciation	(35,256,236.28)	(33,269,845.00)	(1,986,391.28)
Total Capital Assets	61,453,408.58	60,699,238.00	754,170.58
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	2,540,675.79	3,404,750.00	(864,074.21)
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	2,540,675.79	3,404,750.00	(864,074.21)
Deferred Outflows			
Total Deferred Outflows	605,737.98	736,000.00	(130,262.02)
Total Deferred Outflows	605,737.98	736,000.00	(130,262.02)
Total Assets	71,205,408.63	71,579,755.00	(374,346.37)
Total Assets and Deferred Outflows	71,811,146.61	72,315,755.00	(504,608.39)
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	202,880.52	303,777.00	(100,896.48)
Total Accrued Interest Payable	239,336.83	262,582.00	(23,245.17)
Total Customer Deposits	13,283.13	0.00	13,283.13
Total Current Portion of Long-Term Debt	2,040,476.70	2,040,477.00	(0.30)
Total Other Current Liabilities	977,888.61	567,050.00	410,838.61
Total Current Liabilities	3,473,865.79	3,173,886.00	299,979.79
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	43,996,011.23	43,996,011.00	0.23
Total Installment Loans	6,441,426.88	4,599,500.00	1,841,926.88
Total Unearned Revenues	0.00	0.00	0.00
Total Net Pension Liability	1,359,824.00	1,033,961.00	325,863.00
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	1,036,418.00	1,857,523.00	(821,105.00)
Total Non-Current Liabilities	52,833,680.11	51,486,995.00	1,346,685.11

Balance Sheet - Consolidated

August 31, 2025

	Actual <u>August, 2025</u>	Budget <u>August, 2025</u>	<u>Variance</u>
Deferred Inflows			
Total Deferred Inflows	1,257,371.99	0.00	1,257,371.99
Total Deferred Inflows	1,257,371.99	0.00	1,257,371.99
Total Liabilities	56,307,545.90	54,660,881.00	1,646,664.90
Total Liabilities and Deferred Inflows	57,564,917.89	54,660,881.00	2,904,036.89
 <u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	14,246,228.72	16,476,797.39	(2,230,568.67)
Total Net Assets	14,246,228.72	16,476,797.39	(2,230,568.67)
Total Equity	14,246,228.72	16,476,797.39	(2,230,568.67)
 Total Liabilities, Deferred Inflows, and Equity	 71,811,146.61	 71,137,678.39	 673,468.22

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}

Balance Sheet - Consolidated

August 31, 2025

			Actual	Budget	
			<u>August, 2025</u>	<u>August, 2025</u>	<u>Variance</u>
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	(190,713.09)	1,777,788.00	(1,968,501.09)
02	0	13180	0.00	0.00	0.00
10	0	13180	89,112.98	0.00	89,112.98
20	0	13180	103,967.18	0.00	103,967.18
40	0	13180	(12,459.73)	0.00	(12,459.73)
50	0	13180	776,114.74	0.00	776,114.74
60	0	13180	1,531.23	0.00	1,531.23
70	0	13180	138,663.20	0.00	138,663.20
80	0	13180	526,191.44	0.00	526,191.44
90	0	13180	114,674.29	0.00	114,674.29
13180	Cash - 5 Star - Revenue Account		1,547,082.24	1,777,788.00	(230,705.76)
Total Operating			1,547,082.24	1,777,788.00	(230,705.76)
Total Current Assets - Funds			1,547,082.24	1,777,788.00	(230,705.76)
Total Assets			1,547,082.24	1,777,788.00	(230,705.76)
Total Assets and Deferred Outflows			1,547,082.24	1,777,788.00	(230,705.76)
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}	

Funds

- 01 = General
- 10 = Water
- 20 = Wastewater
- 40 = Housing
- 50 = Electric
- 60 = Cable
- 70 = Snow Removal
- 80 = Propane
- 90 = Solid Waste

Budget Income Statement - Combined

August 31, 2025

-----Month Totals-----

-----Year to Date Totals-----

This Year Budget Variance Variance
August August Dollar Percent

This Year Budget Variance Variance
YTD YTD Dollar Percent

Commercial	52,776.07	72,878.00	(20,101.93)	-27.58%	120,114.53	150,385.00	(30,270.47)	-20.13%
Commercial Base Rates	261,531.16	267,159.00	(5,627.84)	-2.11%	494,627.89	534,318.00	(39,690.11)	-7.43%
Residential	83,491.80	105,042.00	(21,550.20)	-20.52%	233,162.14	216,937.00	16,225.14	7.48%
Residential Base Rates	174,254.10	176,614.00	(2,359.90)	-1.34%	345,925.19	353,228.00	(7,302.81)	-2.07%
KMPUD Internal Usage	56,274.56	58,136.00	(1,861.44)	-3.20%	119,216.56	116,697.00	2,519.56	2.16%
Meter Charges	8,425.03	8,235.00	190.03	2.31%	17,027.02	16,470.00	557.02	3.38%
Property Taxes	82,340.00	82,340.00	0.00	0.00%	164,680.00	164,680.00	0.00	0.00%
Other	14,641.00	14,052.00	589.00	4.19%	29,158.21	28,104.00	1,054.21	3.75%
Operating Revenues	733,733.72	784,456.00	(50,722.28)	-6.47%	1,523,911.54	1,580,819.00	(56,907.46)	-3.60%
Cost of Goods Sold	44,685.24	57,520.00	(12,834.76)	-22.31%	97,502.39	117,275.00	(19,772.61)	-16.86%
Salaries and Wages	113,225.51	149,573.16	(36,347.65)	-24.30%	240,043.69	303,925.20	(63,881.51)	-21.02%
Payroll Taxes & EE Benefits	76,123.19	80,713.00	(4,589.81)	-5.69%	152,289.47	162,031.00	(9,741.53)	-6.01%
Operations & Maintenance	108,127.35	84,906.00	23,221.35	27.35%	405,904.65	175,262.00	230,642.65	131.60%
Contract Services	10,229.80	35,500.00	(25,270.20)	-71.18%	31,693.25	40,550.00	(8,856.75)	-21.84%
Operating Expenses	35,761.09	48,608.00	(12,846.91)	-26.43%	78,975.74	96,538.00	(17,562.26)	-18.19%
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	41,615.51	40,319.00	1,296.51	3.22%	86,964.33	81,142.00	5,822.33	7.18%
Board of Directors	10,928.48	10,806.00	122.48	1.13%	21,856.96	21,610.00	246.96	1.14%
Depreciation	181,984.71	182,887.00	(902.29)	-0.49%	364,431.69	365,774.00	(1,342.31)	-0.37%
Operating Expenses	622,680.88	690,832.16	(68,151.28)	-9.87%	1,479,662.17	1,364,107.20	115,554.97	8.47%
Total Operating	111,052.84	93,623.84	17,429.00	18.62%	44,249.37	216,711.80	(172,462.43)	-79.58%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	91,641.52	0.00	91,641.52	na	130,601.81	0.00	130,601.81	na
Other	25.00	0.00	25.00	na	50.00	0.00	50.00	na
Non-Operating Revenues	91,666.52	0.00	91,666.52	na	130,651.81	0.00	130,651.81	na
Interest Expense	227,428.82	133,339.00	94,089.82	70.56%	400,917.40	266,644.00	134,273.40	50.36%
Amortization	36,374.42	36,200.00	174.42	0.48%	72,748.83	72,400.00	348.83	0.48%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	263,803.24	169,539.00	94,264.24	55.60%	473,666.23	339,044.00	134,622.23	39.71%
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	(172,136.72)	(169,539.00)	(2,597.72)	-1.53%	(343,014.42)	(339,044.00)	(3,970.42)	-1.17%
	(61,083.88)	(75,915.16)	14,831.28	19.54%	(298,765.05)	(122,332.20)	(176,432.85)	-144.22%

Budget Income Statement - General Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
<u>1 - General & Admin</u>								
Property Taxes	82,340.00	82,340.00	0.00	0.00%	164,680.00	164,680.00	0.00	0.00%
Other	197.43	0.00	197.43	na	329.86	0.00	329.86	na
Operating Revenues	82,537.43	82,340.00	197.43	0.24%	165,009.86	164,680.00	329.86	0.20%
Salaries and Wages	57,602.50	60,061.00	(2,458.50)	-4.09%	122,879.74	125,524.00	(2,644.26)	-2.11%
Payroll Taxes & EE Benefits	45,415.88	43,627.00	1,788.88	4.10%	87,909.97	87,859.00	50.97	0.06%
Operations & Maintenance	1,471.29	4,900.00	(3,428.71)	-69.97%	3,726.00	9,800.00	(6,074.00)	-61.98%
Contract Services	2,505.50	31,450.00	(28,944.50)	-92.03%	3,763.65	32,450.00	(28,686.35)	-88.40%
Operating Expenses	32,843.76	43,178.00	(10,334.24)	-23.93%	67,883.57	86,428.00	(18,544.43)	-21.46%
G & A Allocations	(150,570.00)	(194,022.00)	43,452.00	-22.40%	(307,690.04)	(363,671.00)	55,980.96	-15.39%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Board of Directors	10,928.48	10,806.00	122.48	1.13%	21,856.96	21,610.00	246.96	1.14%
Operating Expenses	197.41	0.00	197.41	na	329.85	0.00	329.85	na
Total Operating	82,340.02	82,340.00	0.02	0.00%	164,680.01	164,680.00	0.01	0.00%
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)	82,340.02	82,340.00	0.02	0.00%	164,680.01	164,680.00	0.01	0.00%

Budget Income Statement - General Fund

August 31, 2025

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
2 - Fire Department								
Other	5,823.57	5,630.00	193.57	3.44%	11,830.38	11,260.00	570.38	5.07%
Operating Revenues	5,823.57	5,630.00	193.57	3.44%	11,830.38	11,260.00	570.38	5.07%
Salaries and Wages	0.00	146.00	(146.00)	-100.00%	0.00	292.00	(292.00)	-100.00%
Payroll Taxes & EE Benefits	0.00	80.00	(80.00)	-100.00%	0.00	160.00	(160.00)	-100.00%
Operations & Maintenance	11,151.19	11,050.00	101.19	0.92%	28,532.60	22,100.00	6,432.60	29.11%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	618.16	910.00	(291.84)	-32.07%	873.80	1,820.00	(946.20)	-51.99%
G & A Allocations	12,497.31	16,104.00	(3,606.69)	-22.40%	25,538.27	30,185.00	(4,646.73)	-15.39%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	6,094.22	4,500.00	1,594.22	35.43%	12,188.45	9,000.00	3,188.45	35.43%
Operating Expenses	30,360.88	32,790.00	(2,429.12)	-7.41%	67,133.12	63,557.00	3,576.12	5.63%
Total Operating	(24,537.31)	(27,160.00)	2,622.69	-9.66%	(55,302.74)	(52,297.00)	(3,005.74)	5.75%
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)	(24,537.31)	(27,160.00)	2,622.69	-9.66%	(55,302.74)	(52,297.00)	(3,005.74)	5.75%

Budget Income Statement - General Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
<u>3 - Parks & Recreation</u>								
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	116.79	402.00	(285.21)	-70.95%	372.81	804.00	(431.19)	-53.63%
Payroll Taxes & EE Benefits	63.89	221.00	(157.11)	-71.09%	200.71	442.00	(241.29)	-54.59%
Operations & Maintenance	0.00	300.00	(300.00)	-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	1,505.70	1,940.00	(434.30)	-22.39%	3,076.90	3,636.00	(559.10)	-15.38%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	140.74	141.00	(0.26)	-0.18%	281.48	282.00	(0.52)	-0.18%
Operating Expenses	1,827.12	3,004.00	(1,176.88)	-39.18%	3,931.90	5,764.00	(1,832.10)	-31.79%
Total Operating	(1,827.12)	(3,004.00)	1,176.88	-39.18%	(3,931.90)	(5,764.00)	1,832.10	-31.79%
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)	(1,827.12)	(3,004.00)	1,176.88	-39.18%	(3,931.90)	(5,764.00)	1,832.10	-31.79%

Budget Income Statement - Water Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
0 - Default								
Commercial	1,475.12	3,870.00	(2,394.88)	-61.88%	6,139.47	8,314.00	(2,174.53)	-26.16%
Commercial Base Rates	21,248.60	22,835.00	(1,586.40)	-6.95%	38,723.40	45,670.00	(6,946.60)	-15.21%
Residential	6,508.95	10,760.00	(4,251.05)	-39.51%	18,477.86	22,546.00	(4,068.14)	-18.04%
Residential Base Rates	26,795.59	28,138.00	(1,342.41)	-4.77%	53,561.54	56,276.00	(2,714.46)	-4.82%
KMPUD Internal Usage	63.00	0.00	63.00	na	237.02	0.00	237.02	na
Meter Charges	3,883.34	3,792.00	91.34	2.41%	7,754.43	7,584.00	170.43	2.25%
Other	1,111.88	500.00	611.88	122.38%	1,580.76	1,000.00	580.76	58.08%
Operating Revenues	61,086.48	69,895.00	(8,808.52)	-12.60%	126,474.48	141,390.00	(14,915.52)	-10.55%
Salaries and Wages	12,556.43	11,694.00	862.43	7.37%	28,335.83	23,388.00	4,947.83	21.16%
Payroll Taxes & EE Benefits	6,548.25	6,917.00	(368.75)	-5.33%	15,193.51	13,834.00	1,359.51	9.83%
Operations & Maintenance	7,569.99	2,349.00	5,220.99	222.26%	70,575.41	7,848.00	62,727.41	799.28%
Contract Services	3,298.75	2,500.00	798.75	31.95%	14,516.55	5,000.00	9,516.55	190.33%
Operating Expenses	867.17	1,500.00	(632.83)	-42.19%	2,314.33	3,000.00	(685.67)	-22.86%
G & A Allocations	26,349.75	33,954.00	(7,604.25)	-22.40%	53,845.76	63,643.00	(9,797.24)	-15.39%
Internal Allocations	1,482.55	5,753.00	(4,270.45)	-74.23%	3,292.74	11,578.00	(8,285.26)	-71.56%
Depreciation	8,906.56	8,334.00	572.56	6.87%	17,818.33	16,668.00	1,150.33	6.90%
Operating Expenses	67,579.45	73,001.00	(5,421.55)	-7.43%	205,892.46	144,959.00	60,933.46	42.03%
Total Operating	(6,492.97)	(3,106.00)	(3,386.97)	109.05%	(79,417.98)	(3,569.00)	(75,848.98)	2,125.22%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,489.30	0.00	1,489.30	na	2,954.49	0.00	2,954.49	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,489.30	0.00	1,489.30	na	2,954.49	0.00	2,954.49	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	1,489.30	0.00	1,489.30	na	2,954.49	0.00	2,954.49	na
NET INCOME (LOSS)	(5,003.67)	(3,106.00)	(1,897.67)	61.10%	(76,463.49)	(3,569.00)	(72,894.49)	2,042.43%

Budget Income Statement - Wastewater Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
0 - Default								
Commercial	20,143.70	17,948.00	2,195.70	12.23%	33,733.45	38,546.00	(4,812.55)	-12.49%
Commercial Base Rates	41,245.89	44,293.00	(3,047.11)	-6.88%	65,704.05	88,586.00	(22,881.95)	-25.83%
Residential	18,145.37	21,936.00	(3,790.63)	-17.28%	50,972.00	47,112.00	3,860.00	8.19%
Residential Base Rates	47,737.12	47,692.00	45.12	0.09%	95,491.70	95,384.00	107.70	0.11%
KMPUD Internal Usage	118.41	0.00	118.41	na	579.89	0.00	579.89	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	500.00	625.00	(125.00)	-20.00%	1,244.91	1,250.00	(5.09)	-0.41%
Operating Revenues	127,890.49	132,494.00	(4,603.51)	-3.47%	247,726.00	270,878.00	(23,152.00)	-8.55%
Salaries and Wages	19,070.59	31,083.00	(12,012.41)	-38.65%	35,399.81	62,166.00	(26,766.19)	-43.06%
Payroll Taxes & EE Benefits	9,718.57	18,088.00	(8,369.43)	-46.27%	17,957.10	36,176.00	(18,218.90)	-50.36%
Operations & Maintenance	9,825.62	15,250.00	(5,424.38)	-35.57%	27,912.43	30,500.00	(2,587.57)	-8.48%
Contract Services	1,343.05	1,250.00	93.05	7.44%	10,061.05	2,500.00	7,561.05	302.44%
Operating Expenses	149.66	300.00	(150.34)	-50.11%	739.32	600.00	139.32	23.22%
G & A Allocations	26,349.75	33,954.00	(7,604.25)	-22.40%	53,845.76	63,643.00	(9,797.24)	-15.39%
Internal Allocations	39,664.29	32,791.00	6,873.29	20.96%	82,580.69	65,992.00	16,588.69	25.14%
Depreciation	23,230.93	25,000.00	(1,769.07)	-7.08%	46,466.93	50,000.00	(3,533.07)	-7.07%
Operating Expenses	129,352.46	157,716.00	(28,363.54)	-17.98%	274,963.09	311,577.00	(36,613.91)	-11.75%
Total Operating	(1,461.97)	(25,222.00)	23,760.03	-94.20%	(27,237.09)	(40,699.00)	13,461.91	-33.08%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,889.16	0.00	1,889.16	na	3,747.75	0.00	3,747.75	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,889.16	0.00	1,889.16	na	3,747.75	0.00	3,747.75	na
Interest Expense	26,142.57	0.00	26,142.57	na	78,299.86	0.00	78,299.86	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	26,142.57	0.00	26,142.57	na	78,299.86	0.00	78,299.86	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	(24,253.41)	0.00	(24,253.41)	na	(74,552.11)	0.00	(74,552.11)	na
NET INCOME (LOSS)	(25,715.38)	(25,222.00)	(493.38)	1.96%	(101,789.20)	(40,699.00)	(61,090.20)	150.10%

Budget Income Statement - Employee Housing Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
0 - Default								
Other	6,060.00	5,000.00	1,060.00	21.20%	11,860.00	10,000.00	1,860.00	18.60%
Operating Revenues	6,060.00	5,000.00	1,060.00	21.20%	11,860.00	10,000.00	1,860.00	18.60%
Salaries and Wages	1,314.88	402.00	912.88	227.08%	4,219.85	804.00	3,415.85	424.86%
Payroll Taxes & EE Benefits	768.64	221.00	547.64	247.80%	2,064.14	442.00	1,622.14	367.00%
Operations & Maintenance	1,509.34	1,667.00	(157.66)	-9.46%	7,609.55	3,334.00	4,275.55	128.24%
Contract Services	2,960.00	0.00	2,960.00	na	2,960.00	0.00	2,960.00	na
Operating Expenses	0.00	0.00	0.00	na	4,600.00	0.00	4,600.00	na
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	200.90	863.00	(662.10)	-76.72%	513.13	1,737.00	(1,223.87)	-70.46%
Depreciation	4,191.96	4,167.00	24.96	0.60%	8,383.91	8,334.00	49.91	0.60%
Operating Expenses	10,945.72	7,320.00	3,625.72	49.53%	30,350.58	14,651.00	15,699.58	107.16%
Total Operating	(4,885.72)	(2,320.00)	(2,565.72)	110.59%	(18,490.58)	(4,651.00)	(13,839.58)	297.56%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	37.55	0.00	37.55	na	74.51	0.00	74.51	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	37.55	0.00	37.55	na	74.51	0.00	74.51	na
Interest Expense	112.59	130.00	(17.41)	-13.39%	224.84	260.00	(35.16)	-13.52%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	112.59	130.00	(17.41)	-13.39%	224.84	260.00	(35.16)	-13.52%
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	(75.04)	(130.00)	54.96	-42.28%	(150.33)	(260.00)	109.67	-42.18%
NET INCOME (LOSS)	(4,960.76)	(2,450.00)	(2,510.76)	102.48%	(18,640.91)	(4,911.00)	(13,729.91)	279.57%

Budget Income Statement - Electricity Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
0 - Default								
Commercial	27,444.89	34,960.00	(7,515.11)	-21.50%	64,384.02	71,425.00	(7,040.98)	-9.86%
Commercial Base Rates	184,315.07	185,799.00	(1,483.93)	-0.80%	363,157.24	371,598.00	(8,440.76)	-2.27%
Residential	22,612.52	27,809.00	(5,196.48)	-18.69%	81,835.35	56,816.00	25,019.35	44.04%
Residential Base Rates	89,056.59	88,604.00	452.59	0.51%	175,856.75	177,208.00	(1,351.25)	-0.76%
KMPUD Internal Usage	55,351.90	57,528.00	(2,176.10)	-3.78%	116,017.21	115,775.00	242.21	0.21%
Meter Charges	2,759.27	2,636.00	123.27	4.68%	5,479.89	5,272.00	207.89	3.94%
Other	(25.00)	1,030.00	(1,055.00)	-102.43%	383.87	2,060.00	(1,676.13)	-81.37%
Operating Revenues	381,515.24	398,366.00	(16,850.76)	-4.23%	807,114.33	800,154.00	6,960.33	0.87%
Cost of Goods Sold	43,854.07	36,255.00	7,599.07	20.96%	82,141.51	74,049.00	8,092.51	10.93%
Salaries and Wages	10,026.56	25,656.16	(15,629.60)	-60.92%	20,588.78	50,689.20	(30,100.42)	-59.38%
Payroll Taxes & EE Benefits	6,051.00	0.00	6,051.00	na	12,557.30	0.00	12,557.30	na
Operations & Maintenance	21,063.52	28,090.00	(7,026.48)	-25.01%	185,625.42	56,180.00	129,445.42	230.41%
Contract Services	122.50	300.00	(177.50)	-59.17%	392.00	600.00	(208.00)	-34.67%
Operating Expenses	1,257.34	1,250.00	7.34	0.59%	2,514.72	2,500.00	14.72	0.59%
G & A Allocations	31,017.42	39,969.00	(8,951.58)	-22.40%	63,384.15	74,917.00	(11,532.85)	-15.39%
Internal Allocations	0.00	(1.00)	1.00	-100.00%	0.00	(2.00)	2.00	-100.00%
Depreciation	125,417.83	127,250.00	(1,832.17)	-1.44%	251,282.47	254,500.00	(3,217.53)	-1.26%
Operating Expenses	238,810.24	258,769.16	(19,958.92)	-7.71%	618,486.35	513,433.20	105,053.15	20.46%
Total Operating	142,705.00	139,596.84	3,108.16	2.23%	188,627.98	286,720.80	(98,092.82)	-34.21%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	86,291.91	0.00	86,291.91	na	117,948.37	0.00	117,948.37	na
Other	25.00	0.00	25.00	na	50.00	0.00	50.00	na
Non-Operating Revenues	86,316.91	0.00	86,316.91	na	117,998.37	0.00	117,998.37	na
Interest Expense	119,668.41	131,291.00	(11,622.59)	-8.85%	239,336.82	262,582.00	(23,245.18)	-8.85%
Amortization	36,374.42	36,200.00	174.42	0.48%	72,748.83	72,400.00	348.83	0.48%
Non-Operating Expenses	156,042.83	167,491.00	(11,448.17)	-6.84%	312,085.65	334,982.00	(22,896.35)	-6.84%
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	(69,725.92)	(167,491.00)	97,765.08	-58.37%	(194,087.28)	(334,982.00)	140,894.72	-42.06%
NET INCOME (LOSS)	72,979.08	(27,894.16)	100,873.24	-361.63%	(5,459.30)	(48,261.20)	42,801.90	-88.69%

Budget Income Statement - Cable TV Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
0 - Default								
Other	923.12	1,167.00	(243.88)	-20.90%	1,846.24	2,334.00	(487.76)	-20.90%
Operating Revenues	923.12	1,167.00	(243.88)	-20.90%	1,846.24	2,334.00	(487.76)	-20.90%
Salaries and Wages	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operations & Maintenance	0.00	50.00	(50.00)	-100.00%	0.00	100.00	(100.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	752.85	970.00	(217.15)	-22.39%	1,538.45	1,818.00	(279.55)	-15.38%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	126.29	45.00	81.29	180.64%	252.57	90.00	162.57	180.63%
Operating Expenses	879.14	1,065.00	(185.86)	-17.45%	1,791.02	2,008.00	(216.98)	-10.81%
Total Operating	43.98	102.00	(58.02)	-56.88%	55.22	326.00	(270.78)	-83.06%
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)	43.98	102.00	(58.02)	-56.88%	55.22	326.00	(270.78)	-83.06%

Budget Income Statement - Snow Removal Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
0 - Default								
KMPUD Internal Usage	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
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	7,510.94	4,219.00	3,291.94	78.03%	16,430.94	8,438.00	7,992.94	94.73%
Payroll Taxes & EE Benefits	3,299.29	2,323.00	976.29	42.03%	6,978.53	4,646.00	2,332.53	50.21%
Operations & Maintenance	38,315.71	5,500.00	32,815.71	596.65%	39,122.61	7,000.00	32,122.61	458.89%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	800.00	(800.00)	-100.00%	0.00	850.00	(850.00)	-100.00%
G & A Allocations	17,014.41	21,924.00	(4,909.59)	-22.39%	34,768.97	41,094.00	(6,325.03)	-15.39%
Internal Allocations	0.00	50.00	(50.00)	-100.00%	0.00	100.00	(100.00)	-100.00%
Depreciation	8,001.57	7,500.00	501.57	6.69%	16,003.19	15,000.00	1,003.19	6.69%
Operating Expenses	74,141.92	42,316.00	31,825.92	75.21%	113,304.24	77,128.00	36,176.24	46.90%
Total Operating	(74,141.92)	(42,316.00)	(31,825.92)	75.21%	(113,304.24)	(77,128.00)	(36,176.24)	46.90%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	7.54	0.00	7.54	na	2,055.74	0.00	2,055.74	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	7.54	0.00	7.54	na	2,055.74	0.00	2,055.74	na
Interest Expense	81,505.25	1,918.00	79,587.25	4,149.49%	83,055.88	3,802.00	79,253.88	2,084.53%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	81,505.25	1,918.00	79,587.25	4,149.49%	83,055.88	3,802.00	79,253.88	2,084.53%
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	(81,497.71)	(1,918.00)	(79,579.71)	4,149.10%	(81,000.14)	(3,802.00)	(77,198.14)	2,030.46%
NET INCOME (LOSS)	(155,639.63)	(44,234.00)	(111,405.63)	251.86%	(194,304.38)	(80,930.00)	(113,374.38)	140.09%

Budget Income Statement - Propane Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
<u>0 - Default</u>								
Commercial	3,468.51	16,100.00	(12,631.49)	-78.46%	13,419.09	32,100.00	(18,680.91)	-58.20%
Commercial Base Rates	14,721.60	14,232.00	489.60	3.44%	27,043.20	28,464.00	(1,420.80)	-4.99%
Residential	5,291.76	13,670.00	(8,378.24)	-61.29%	20,049.56	28,729.00	(8,679.44)	-30.21%
Residential Base Rates	10,664.80	12,180.00	(1,515.20)	-12.44%	21,015.20	24,360.00	(3,344.80)	-13.73%
KMPUD Internal Usage	741.25	608.00	133.25	21.92%	2,382.44	922.00	1,460.44	158.40%
Meter Charges	1,782.42	1,807.00	(24.58)	-1.36%	3,792.70	3,614.00	178.70	4.94%
Other	50.00	0.00	50.00	na	92.44	0.00	92.44	na
Operating Revenues	36,720.34	58,597.00	(21,876.66)	-37.33%	87,794.63	118,189.00	(30,394.37)	-25.72%
Cost of Goods Sold	831.17	21,265.00	(20,433.83)	-96.09%	15,360.88	43,226.00	(27,865.12)	-64.46%
Salaries and Wages	3,396.55	14,097.00	(10,700.45)	-75.91%	7,382.55	28,194.00	(20,811.45)	-73.82%
Payroll Taxes & EE Benefits	3,493.60	8,238.00	(4,744.40)	-57.59%	7,172.20	16,476.00	(9,303.80)	-56.47%
Operations & Maintenance	2,028.29	3,650.00	(1,621.71)	-44.43%	5,858.18	14,600.00	(8,741.82)	-59.88%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	25.00	670.00	(645.00)	-96.27%	50.00	1,340.00	(1,290.00)	-96.27%
G & A Allocations	28,758.87	37,058.00	(8,299.13)	-22.39%	58,768.80	69,461.00	(10,692.20)	-15.39%
Internal Allocations	267.77	863.00	(595.23)	-68.97%	577.77	1,737.00	(1,159.23)	-66.74%
Depreciation	5,417.41	5,500.00	(82.59)	-1.50%	10,839.96	11,000.00	(160.04)	-1.45%
Operating Expenses	44,218.66	91,341.00	(47,122.34)	-51.59%	106,010.34	186,034.00	(80,023.66)	-43.02%
Total Operating	(7,498.32)	(32,744.00)	25,245.68	-77.10%	(18,215.71)	(67,845.00)	49,629.29	-73.15%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,705.77	0.00	1,705.77	na	3,383.94	0.00	3,383.94	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,705.77	0.00	1,705.77	na	3,383.94	0.00	3,383.94	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	1,705.77	0.00	1,705.77	na	3,383.94	0.00	3,383.94	na
NET INCOME (LOSS)	(5,792.55)	(32,744.00)	26,951.45	-82.31%	(14,831.77)	(67,845.00)	53,013.23	-78.14%

Budget Income Statement - Solid Waste Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year August	Budget August	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
August 31, 2025								
0 - Default								
Commercial	243.85	0.00	243.85	na	2,438.50	0.00	2,438.50	na
Residential	30,933.20	30,867.00	66.20	0.21%	61,827.37	61,734.00	93.37	0.15%
Other	0.00	100.00	(100.00)	-100.00%	(10.25)	200.00	(210.25)	-105.13%
Operating Revenues	31,177.05	30,967.00	210.05	0.68%	64,255.62	61,934.00	2,321.62	3.75%
Salaries and Wages	1,630.27	1,813.00	(182.73)	-10.08%	4,433.38	3,626.00	807.38	22.27%
Payroll Taxes & EE Benefits	644.07	998.00	(353.93)	-35.46%	2,016.01	1,996.00	20.01	1.00%
Operations & Maintenance	15,192.40	12,100.00	3,092.40	25.56%	36,942.45	23,200.00	13,742.45	59.23%
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	6,323.94	8,149.00	(1,825.06)	-22.40%	12,922.98	15,274.00	(2,351.02)	-15.39%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	457.20	450.00	7.20	1.60%	914.40	900.00	14.40	1.60%
Operating Expenses	24,247.88	23,510.00	737.88	3.14%	57,229.22	44,996.00	12,233.22	27.19%
Total Operating	6,929.17	7,457.00	(527.83)	-7.08%	7,026.40	16,938.00	(9,911.60)	-58.52%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	220.29	0.00	220.29	na	437.01	0.00	437.01	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	220.29	0.00	220.29	na	437.01	0.00	437.01	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	220.29	0.00	220.29	na	437.01	0.00	437.01	na
NET INCOME (LOSS)	7,149.46	7,457.00	(307.54)	-4.12%	7,463.41	16,938.00	(9,474.59)	-55.94%

September 2025 Preliminary Income Statement

September 30, 2025	-----Month Totals-----			-----Year to Date Totals-----		
	This Year September	Budget September	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
Commercial	69,531.53	57,425.00	12,106.53	189,646.06	207,810.00	(18,163.94)
Commercial Base Rates	262,861.16	267,159.00	(4,297.84)	757,489.05	801,477.00	(43,987.95)
Residential	89,824.05	85,761.00	4,063.05	322,986.19	302,698.00	20,288.19
Residential Base Rates	179,635.33	176,614.00	3,021.33	525,560.52	529,842.00	(4,281.48)
KMPUD Internal Usage	59,775.49	25,214.00	34,561.49	178,992.05	141,911.00	37,081.05
Meter Charges	8,435.44	8,235.00	200.44	25,462.46	24,705.00	757.46
Property Taxes	82,340.00	82,340.00	0.00	247,020.00	247,020.00	0.00
Other	18,194.61	14,052.00	4,142.61	47,352.82	42,156.00	5,196.82
Operating Revenues	770,597.61	716,800.00	53,797.61	2,294,509.15	2,297,619.00	(3,109.85)

Cash Flow

FYE 2026												
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
<u>Revenue/Expenses</u>												
AR Revenue	\$ 553,459	\$ 658,120	\$ 558,245	\$ 710,136	\$ 447,756	\$ 984,494	\$ 692,780	\$ 736,282	\$ 1,100,148	\$ 888,009	\$ 419,669	\$ 699,803
Snow Removal Revenue				\$ 3,964	\$ 452,589	\$ 3,964	\$ 452,589	\$ 3,964	\$ 3,964	\$ 3,964		
Property Tax Revenue	\$92,100					\$132,500		\$396,000			\$374,500	
Operating Expenses (w/out depreciation)	(\$496,239)	(\$506,295)	(\$509,507)	(\$538,958)	(\$682,858)	(\$938,099)	(\$774,929)	(\$753,793)	(\$737,534)	(\$592,259)	(\$545,788)	(\$462,288)
Capital Expenses												
<u>Loans</u>												
RUS Interest			(\$359,005)			(\$356,281)			(\$342,009)			(\$342,894)
RUS Principal			(\$352,489)			(\$969,244)			(\$359,871)			(\$358,873)
Employee Housing Condos	(\$972)	(\$972)	(\$3,725)	(\$3,725)	(\$3,725)	(\$3,725)	(\$3,725)	(\$3,725)	(\$3,725)	(\$3,725)	(\$3,725)	(\$3,725)
Five Star Equipment Loan	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)
Transfer in from Reserve		\$ 368,011	\$ 458,590									
Net Changes	\$ 142,107	\$ 512,624	\$ (214,132)	\$ 165,176	\$ 207,522	\$ (1,152,631)	\$ 360,475	\$ 372,487	\$ (345,268)	\$ 289,749	\$ 238,415	\$ (474,217)
Updated Operating Forecast	\$1,529,397	\$ 1,574,200	\$ 1,454,828	\$ 1,620,004	\$ 1,827,526	\$ 674,895	\$ 1,035,370	\$ 1,407,858	\$ 1,062,590	\$ 1,352,339	\$ 1,590,754	\$ 1,116,536
<u>Reserve Fund</u>												
Transfer in from Operating Cash	\$0	(\$368,011)	(\$458,590)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund Interest Earned	\$12,799	\$11,656	\$10,161									
Reserve Fund Balance	\$3,536,102	\$3,179,747	\$2,731,318	\$2,731,318	\$2,731,318	\$2,731,318	\$2,731,318	\$2,731,318	\$2,731,318	\$2,731,318	\$2,731,318	\$2,731,318
LAIF Balance	\$12,022	\$12,022	\$12,022	\$12,022	\$12,022	\$12,022	\$12,022	\$12,022	\$12,022	\$12,022	\$12,022	\$12,022
Total Operating Cash	\$5,077,522	\$4,765,969	\$4,198,168	\$4,363,344	\$4,570,866	\$3,418,235	\$3,778,710	\$4,151,197	\$3,805,930	\$4,095,678	\$4,334,093	\$3,859,876
Budget	5,111,291	5,301,091	4,739,811	4,912,014	5,122,288	3,972,410	4,335,637	4,710,876	4,368,361	4,660,862	4,902,029	4,430,564
Variance to Budget	(\$33,770)	(\$535,123)	(\$541,643)	(\$548,670)	(\$551,423)	(\$554,175)	(\$556,927)	(\$559,679)	(\$562,431)	(\$565,183)	(\$567,935)	(\$570,688)

STAFF REPORT

POWER SOURCE DISCLOSURE

Requested Action:

That the Board review and approve the 2024 Power Source Disclosure Report and the 2024 Power Content Label and recommend distribution of these documents.

Background:

As part of the California Energy Commission's Power Source Disclosure Program, the District is required to file an annual Power Source Disclosure Report with the state and publish a Power Content Label which is distributed to ratepayers.

Frequently Asked Questions:

Q. Doesn't KMPUD provide 100% renewable electricity?

A. Yes. The District purchases unbundled Renewable Energy Certificates (RECs) to comply with the California Renewables Portfolio Standard (RPS) and, starting in August 2021, to offset 100% of electricity sales as directed in the 2021 Electric Rate Study. RECs are purchased through multiple contracts with Shell Energy and are delivered according to the terms of those contracts. Typically, RECs are delivered in the calendar year following the retail sale of the associated electricity.

Q. What is an unbundled REC, and why do we use those?

A. A REC is issued when one megawatt-hour (MWh) of electricity is generated and delivered to the electric grid from a renewable energy resource. An unbundled REC is the "green attribute" separated from the physical electricity. Since KMPUD loads are so small, it is currently more economical to purchase power and RECs separately, rather than contract with a renewable provider to purchase bundled renewable electricity.

Q. Why don't I see anything under Renewable Procurements on the Power Content Label?

A. The District's physical electricity comes from two sources: generation from the Powerhouse, which is classified as "other" and general purchases off the grid which are classified as "unspecified sources of power." REC purchases are shown on Schedule 2, Retired Unbundled RECs and in the bottom box on the Power Content Label.

Q. These forms are confusing; can we make them easier to read?

A. The California Energy Commission provides these forms to all retail electric providers annually, and the District is required to submit and publish them as-is to comply with the California Renewables Portfolio Standard and the Power Source Disclosure Program.

Prepared By:

Brandi Benson

2024 POWER CONTENT LABEL		
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT		
	KMPUD	CA Utility Average
Greenhouse Gas Emissions Intensity (lbs of CO ₂ e emitted per megawatt hour)	955	359
Electricity Sources ■ Renewables and Zero-Carbon Resources ■ Fossil Fuels and Unspecified Power		
RPS Eligible Renewables	0%	45%
Biomass & Biogas	0%	2%
Geothermal	0%	5%
Eligible Hydroelectric	0%	2%
Solar	0%	23%
Wind	0%	14%
Large Hydroelectric	0%	10%
Nuclear	0%	11%
Emerging Technologies	0%	0%
Other	0%	0%
Natural Gas	0%	10%
Coal & Petroleum	1%	2%
Unspecified Power (primarily fossil fuels)	99%	22%
Total	100%	100%
Retail sales covered by retired unbundled RECs	113%	
<p>■ This label does not reflect compliance with the Renewables Portfolio Standard (RPS), which measures the use of tracking instruments called Renewable Energy Credits (RECs) over the course of multi-year compliance periods. RECs that are purchased separately from the renewable energy ("Unbundled RECs") can be used for RPS compliance, but they do not factor into the power mixes or GHG emissions intensities above.</p> <p>■ GHG intensity figures exclude biogenic CO₂ and emissions from geothermal sources and grandfathered imports of firmed-and-shaped energy. For detailed information about all GHG emissions from California's retail electricity suppliers, visit the CEC webpage at the link below.</p> <p>■ Unspecified power is electricity purchased from a genericized pool on the open market.</p>		
kmpud.com	<p>Want to learn more? Visit https://www.energy.ca.gov/programs-and-topics/programs/power-source-disclosure-program</p>	

Kirkwood Meadows Public Utility District
Electric Generation
2025/2026

[illegible]

Kirkwood Meadows Public Utility District
Propane Production
2025/2026

[illegible]

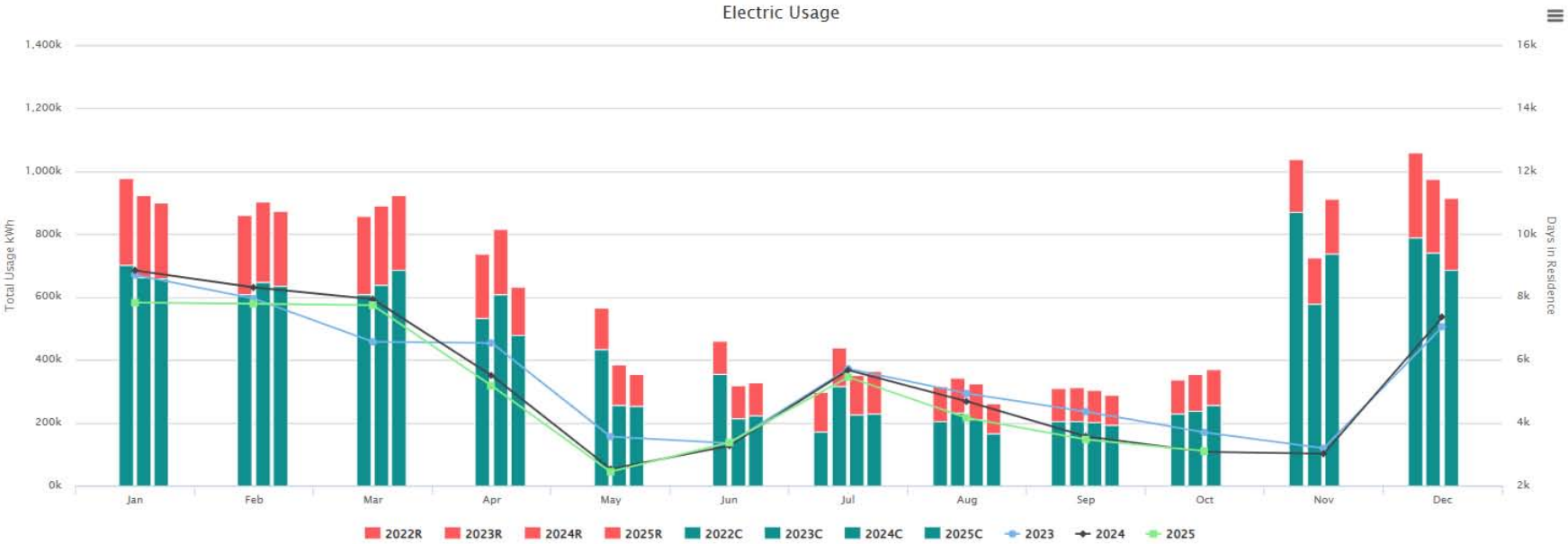
Kirkwood Meadows Public Utility District
Water Production
2025/2026

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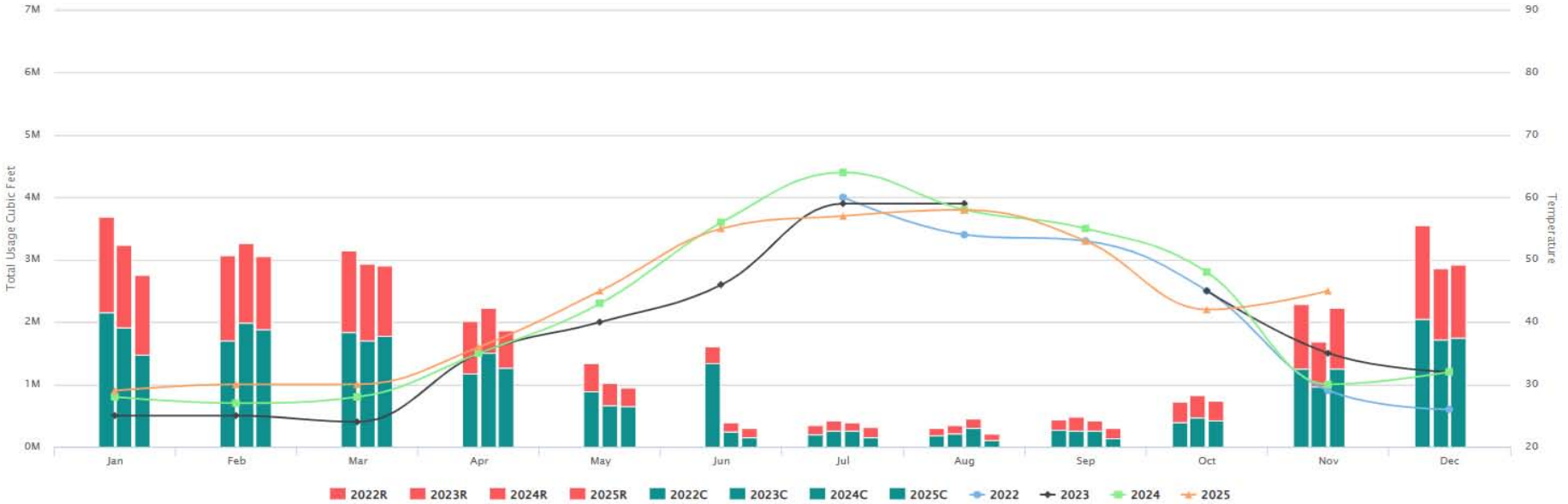
Kirkwood Meadows Public Utility District
Waste Water Treatment
2025/2026

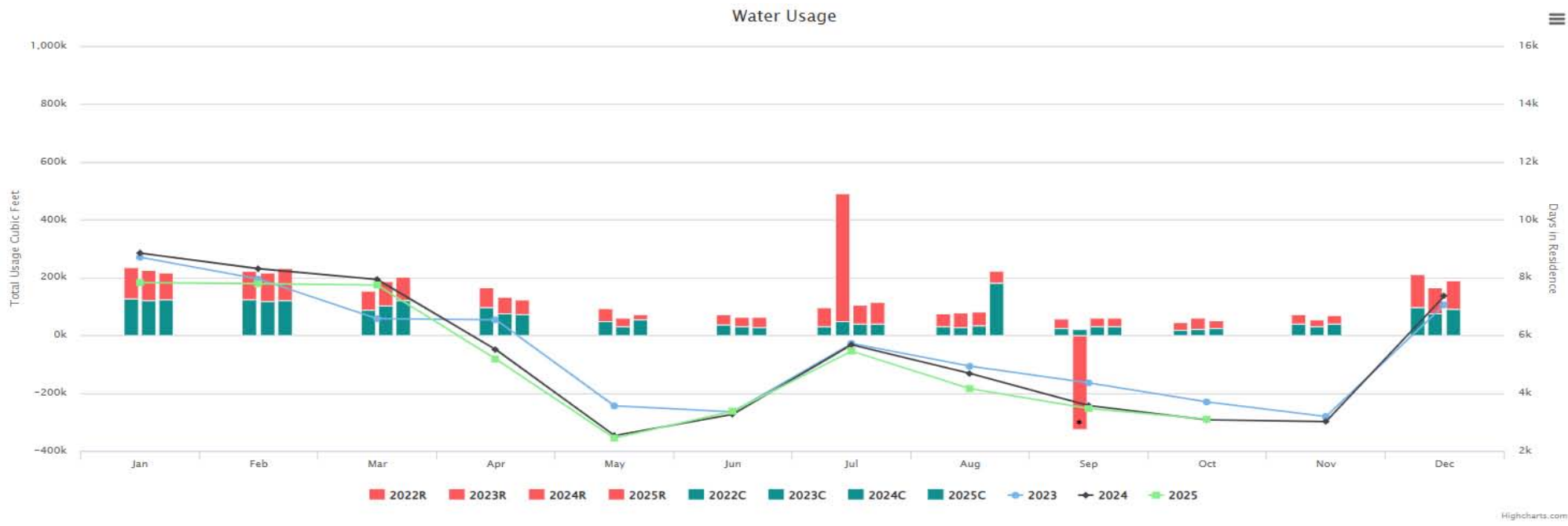
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Electric Usage



Propane Usage





* Water Leak

[illegible]

Communications Committee Report

Meeting Date: October 9, 2025

Attendees

- *KMPUD Board:* Chair Mitarotonda, Director Chris Tucher
- *KMPUD Staff:* GM Rick Ansel
- *Community Committee Members:* Pamela Hyde
- *Community Members:* Kelly Keith

1) Fire and Emergency Medical Services Communications

The Committee discussed the communications around the upcoming Fire and Emergency Medical Services survey that will be sent to Kirkwood property owners. President Mitarotonda mentioned that he would communicate directly with HOA Presidents and other community members, like Kirkwood Mountain Resort. The Committee also asked Staff to post information to Facebook and in the Newsletter.

2) Water / Wastewater Communication

The Committee discussed communications regarding the rate changes approved by the Board at their last meeting. Director Tucher and GM Ansel will collaborate on finalizing the language and including it in the next Newsletter.

3) Newsletter Content Policy

The Committee discussed our content policy, noting that we should continue having seasonal notices and other required noticing.

4) KMPUD Branding and Logo

The Committee agreed that announcing a logo change in the Newsletter, along with an explanation of the change, would be preferred. In other words, just changing the logo itself is not sufficient, instead, we need to explain why and how we are “Customer Focused.”

5) Roadmap

The Committee discussed and updated our roadmap, see attached.