



AGENDA
REGULAR BOARD MEETING
Friday, December 5, 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# **858 5243 7061** 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/85852437061> 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# **858 5243 7061**

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) **SEATING OF NEW BOARD MEMBERS** *Clerk of the Board Em Dumond*
- 5) **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)
- 6) **COMMENTS FROM THE AUDIENCE** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 7) **WRITTEN COMMENTS FROM THE PUBLIC** (This is an opportunity for Directors and Staff to share written comments received from the public. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 8) **ADOPTION OF THE CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be made when the comment does not necessitate separate action.)
 - a) Approve Board Meeting Minutes from September 5, 2025
 - b) Approve Current Consent for Claims
 - c) Review Receivables/Shut Offs Report
- 9) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 10) **ITEMS FOR BOARD ACTION**
 - a) **President Nomination & Election.** Discussion & possible action. *President Mitarotonda*
 - b) **Board Officer Nomination & Elections.** Discussion & possible action. *President*
 - c) **Committee Appointments.** Discussion & possible action. *President*
 - d) **Fire Services Assessment - Prop 218 Timeline.** Discussion & possible action. *GM Ansel*
 - e) **Finances.** Discussion and possible action regarding the District's financials. *AM Leach*
 - i) Overview & Budget Variances
 - ii) September Financials
 - iii) October Preliminaries
 - iv) Cash Flow
 - f) **Resolution 25-09 RUS Certificate of Authority, Form 675.** Discussion & possible action. *GM Ansel*

- g) **KMPUD Branding.** Discussion & possible action. *GM Ansel*
- h) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
- i) **Revision to Major Project Update Form.** Discussion & possible action. *Board Member Mitarotonda*

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

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

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

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

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

16) **GENERAL 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, January 2, 2026 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

STAFF REPORT

Seating of New Board Members

Background:

The KMPUD Board Election was to be held on November 4, 2025, for the purpose of electing Director Seat #3, Seat #4, and Seat #5, each for a full 4-year term. As of the closing of the 83rd day prior to the day fixed for the general election, at which point CA Election Code section 10515 requires counties to determine whether an election is necessary, only three persons had filed for candidacy. The candidates were incumbent Directors John Schroeder, Robert Epstein, and Peter Dornbrook. Election Code section 10515 provides for the appointment of District Directors by the Alpine County Board of Supervisors when the number of persons filing for candidacy does not exceed the number of positions, unless there is a successful petition of the voters requesting that an election be held.

The Alpine County Board of Supervisors, at their Regular Meeting on September 19, 2025, certified the appointment of John Schroeder, Bob Epstein, and Peter Dornbrook to Director Seat #3, Seat #4, and Seat #5, respectively, for terms commencing December 5, 2025, and ending December 7, 2029. Oaths of office were administered to Director Schroeder, Director Epstein, and Director Dornbrook on November 7th and submitted to the Alpine County Clerk.

Director Schroeder will commence his second four-year term, Director Epstein will commence his fourth four-year term and Director Dornbrook will commence his eleventh four-year term.

Prepared By:

Em Dumond



COUNTY OF ALPINE
Office of the County Clerk

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

CERTIFICATE OF COUNTY CLERK

KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
GENERAL DISTRICT ELECTION

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

THAT the Kirkwood Meadows Public Utility District had three positions to be elected at the district election to be held on November 4, 2025; and as of the closing of the filing period, the 83rd day prior to the day fixed for the general district election, three persons filed; the number of persons who had filed declarations of candidacy for director did not exceed the number of offices of director to be filled at that election; and no petition signed by ten percent or 50 voters, whichever is the smaller number, had not been presented to the officer conducting the election; and

THAT Election Code Section 10515 provides for the appointment of District Directors if by 5:00 p.m. on the 83rd day before election the number of persons who have filed declarations of candidacy does not exceed the number required to be elected; and a petition signed by ten percent or 50 voters, whichever is the smaller number, has not been presented to the Elections Department requesting an election; and Election Code section 10515 (b) provides if, by 5 p.m. on the 83rd day prior to the day fixed for the general district election, no person has filed a declaration of candidacy for any office, the Board of Supervisors shall appoint any person to the office who is qualified on the date when the election would have been held. The person appointed shall qualify and take office and serve exactly as if elected at a general district election for the office.

THEREFORE IT IS HEREBY REQUESTED, pursuant to Section 10515(a) of the California Election Code, that at the regular meeting of the Board of Supervisors that said Board appoint to such offices one qualified persons for the position of **Director – Kirkwood Meadows Public Utility District**.

WITNESS my hand and official seal this 5th day of September 2025.

A handwritten signature in dark ink, appearing to read "Teola L. Tremayne", is written over a horizontal line.

Teola L. Tremayne, County Clerk and
Ex Officio Registrar of Voters,
County of Alpine, State of California

RESOLUTION OF THE BOARD OF SUPERVISORS, COUNTY OF ALPINE, STATE OF CALIFORNIA
APPOINTING THREE PERSONS TO THE POSITION OF DIRECTOR FOR
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT

RESOLUTION NO. R2025-28

WHEREAS, there were three positions for director of the Kirkwood Meadows Public Utility District to be filled at the District Election to be held on November 4, 2025; and

WHEREAS, Section 10515 of the California Elections Code provides for the appointment of District Directors by the Board of Supervisors if no persons file declarations of candidacy, or if in the case of directors to be elected from the district at large, the number of persons who file declarations of candidacy for directors at large does not exceed the number of offices of director at large to be filled at that election; and if no petition signed by ten percent of the voters or fifty voters, whichever is the smaller number, in the district or division if elected by division, requesting that the general district election be held, has not been presented to the officer conducting the election, within the time frame specified by law; and

WHEREAS, persons filing declarations of candidacy did not exceed the number of positions of director to be elected; and

WHEREAS, no petition requesting an election to be held was submitted; and

WHEREAS, the officer conducting the election, the Alpine County Clerk, has submitted a certificate of these facts to the supervising authority, requesting that the supervising authority, at a regular meeting held prior to the Monday before the first Friday in December 2025, appoint to the office or offices the persons who have filed declarations of candidacy; and

WHEREAS, pursuant to the California Election Code Section 10515, the supervising authority shall make these appointments;

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Supervisors of the County of Alpine, State of California, that the following be appointed to the positions of Director for the Kirkwood Meadows Public Utility District, to terms commencing December 5, 2025, and expiring December 7, 2029;

John Schroeder

Robert Epstein


Peter Dornbrook

BE IT FURTHER RESOLVED, that the oath of office shall be administered to the herein named individuals who shall, when qualified, take office and serve exactly as if elected at a general district election.

PASSED AND ADOPTED by the Board of Supervisors, County of Alpine, State of California, on September 19, 2025, by the following vote:

AYES: Charles Dobson, Irvin Jim, Terry Woodrow, David Griffith, Evan Mecak;
MOTION CARRIED.

ATTEST:


Teola Tremayne, County Clerk,
and Ex officio Clerk to the
Board of Supervisors


Charles Dobson (Sep 16, 2025 12:00:14 PDT)
Charles Dobson, Chair, Board of Supervisors,
County of Alpine, State of California

APPROVED AS TO FORM:


Melissa Shaw (Sep 22, 2025 15:25:31 PDT)
Melissa C. Shaw, Assistant County Counsel



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

REGULAR MEETING OF THE BOARD OF DIRECTORS
Friday, November 7th, 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

President Mitarotonda

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

2) ROLL CALL

Secretary Dornbrook

Board of Directors Present: President Mitarotonda, Directors Dornbrook, Schroeder, Tucher, Epstein

Board of Directors Present via Zoom: None

Board of Directors Absent: None

Staff Present: General Manager Ansel, Operations Manager Benson, Administrative Manager Leach, Clerk of the Board Dumond

Others Present (In person or via Zoom): Supervisor Terry Woodrow, Adam Ikemire, Kelly Keith, Caroline Scott, Greg Kiskinen, Frederick Newberry, Mark Hildebrand, Larry Parker, Jack Longinotti, Kathleen McLnerney, Brittney.

3) ANNOUNCEMENTS

GM Ansel

General Manager Rick Ansel welcomed everyone to the November 7th, 2025, Board of Directors meeting and noted if you are on 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.

4) CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR

Director Mitarotonda

No corrections to agenda or consent calendar were made.

5) COMMENTS FROM THE AUDIENCE

One public comment was received from Brittney with Optimized Investments.

6) WRITTEN COMMENTS FROM THE PUBLIC

None.

7) ADOPTION OF CONSENT CALENDAR

- a. **Approve October 3rd, 2025, regular meeting minutes**
Approved, October 3rd, 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 Epstein motioned to adopt the consent calendar. Director Schroeder 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. **Fire and Emergency Medical Services Survey Results.** *GM Ansel*

Prop 218 Fire and Emergency Medical Services Survey results were presented by GM Ansel. Written comments from the public were reviewed. Discussion ensued.

Estimated cost of Proposition 218 process is \$20,000. Residential responses received for the fire survey were approximately 2 to 1 in favor of the proposed changes. Commercial property owners hold about 30% of the final voting power and either did not respond to the survey or responded in opposition to the proposed rate change.

Public comment was received from Caroline Scott.

President Mitarotonda and Director Schroeder spoke in favor of delaying the Proposition 218 process for now due to the associated cost and lack of survey responses from large commercial account voters. Director Epstein spoke in favor of initiating the Proposition 218 process now due to current residential owner support.

Director Tucher made a motion to execute the Proposition 218 process regarding Fire and Emergency Medical services in Kirkwood. The motion was seconded by Director Epstein, and it was carried out with the following vote:

AYES: Directors Epstein, Tucher, and Dornbrook.

NOES: President Mitarotonda, Director Schroeder

ABSENT: None

ABSTAINING: None

Director Epstein clarified that the Proposition 218 ballot process will be different than the fire survey; property owners will be sent ballots to addresses on file with their county tax accessors office.

b. **Organizational Chart.**

GM Ansel

Update Provided by General Manager Ansel. Minor corrections to be made reflecting accurate job titles. Discussion on contractors and administrative roles.

No action taken.

c. **Resolution 25-08 LAIF Authorization.**

GM Ansel

Presented by GM Ansel. Discussion ensued.

Director Schroeder made a motion to approve Resolution 25-08 with a small typo corrected. The motion was seconded by Director Tucher, and it was carried out with the following vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

d. **Finances.**

AM Leach

i) Overview & Budget Variances

Presented by AM Leach. Budget numbers to be corrected in September balances at next Board meeting.

ii) August Financials

Presented by AM Leach. Loan for new employee housing unit, Meadow Stone #108, added in August. Discussion ensued.

iii) September Preliminaries

AM Leach gave an overview of the September Preliminaries. No questions or comments.

iv) Cash Flow

AM Leach gave an overview of the Cash Flow. Meadow Stone #108 and RUS Loan included. No questions or comments.

e. **2024 Power Source Disclosure & Content Label.**

OM Benson

Presented by OM Benson. The power label is provided by the state of California and cannot be changed. KMPUD can add a supplemental list of FAQs to the website. Discussion ensued.

Director Epstein made a motion to approve the power content label. The motion was seconded by Director Tucher, 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. **Performance Reporting & Aquifer Levels.**

OM Benson

Presented by OM Benson. New changes in report include separating identified power losses, projected to be 8.5% for FY26 and unidentified power losses. Unmetered propane in August was higher than expected, still to be resolved. Propane billing issues have been addressed. Higher water losses due to well flushes and sprinkler leaks. Discussion ensued.

No action taken.

10. MAJOR PROJECT UPDATES

GM Ansel

GM Ansel provided updates on the RUS loan, electric rate study, and Proposition 218 process. Discussion ensued. Designs for vaporizer shed cover are being drafted.

President Mitarotonda appointed a Rate Review Temporary Advisory Committee comprised of Directors Epstein and Tucher.

11. GENERAL MANAGERS REPORT

GM Ansel

Presented by GM Ansel. Staff attended conferences for Clerk of the Board training and training on the Xylem/Sensus system. An internet outage occurred that prompted the District to increase the internet speeds. Discussion ensued.

12. OPERATIONS REPORT

GM Ansel

OM Benson provided updates on summer wrap-up, snow prep, concrete and paving work. WWTP maintenance and reported issues with Wells 2 & 3. Timber Creek snowmaking set to begin. Snow removal is primarily returning employees. Operations team is well-staffed.

GM Ansel provided a KVFD update. 6 calls in October, staffing levels of concern. All required KVFD volunteers have recently successfully completed the Title 22 first aid certification.

13. STANDING COMMITTEE REPORTS

Director Mitarotonda

a. **Finance Committee**

Nothing to report.

b. **EOP Committee**

Report presented by Director Epstein. Discussion of possible use of funds from Public Benefit Charge.

c. **Personnel Committee**

Did not meet.

d. **Communications Committee**

Brief review of Communications Committee Report found in the packet given by President Mitarotonda.

e. **IT & Cybersecurity Committee**

Report presented by Director Epstein. Committee is reviewing unreliability of internal systems with effects on staff productivity.

f. LAFCO

Did not meet.

14. TEMPORARY ADVISORY COMMITTEE REPORTS

None.

15. GENERAL BOARD DISCUSSION

President Mitarotonda congratulated newly appointed Directors on their continued service. Next year's officer and committee placements to be decided at next board meeting.

16. ADJOURNMENT

There being no further business, the meeting was adjourned at 3:55PM.

(The next Board Meeting is scheduled for December 5th, 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
December 2, 2025

CoBank	\$27,824
Francisco & Associates (Fire Assessment Plan)	\$3,975
Norburg General Engineering	\$16,343
Qualcon Contractors	\$6,325
OPERATING COSTS	\$330,087
TOTAL	\$384,554

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>
ABEP001	ABE PRINTING & COPY CENTER									
24661	11/11/2025	2026-05		26-194	AP009197	KMPUD PO FORMS	0.00	598.69	11536	0.00
ABEP001 ABE PRINTING & COPY CENTER								\$598.69		\$0.00
ACWA001	ACWA JPIA									
24652	11/10/2025	2026-06	0707560		AP009189	DECEMBER HEALTH INSURANCE	0.00	46,896.17	8803087	0.00
ACWA001 ACWA JPIA								\$46,896.17		\$0.00
AIRG001	AIRGAS USA, LLC									
24666	11/11/2025	2026-04	5520524780		AP009198	CYLINDER RENTAL	0.00	444.79	11537	0.00
AIRG001 AIRGAS USA, LLC								\$444.79		\$0.00
ANSE001	RICK ANSEL									
24580	11/04/2025	2026-04			AP009142	KVFD OCT 2023	0.00	190.00	8803047	0.00
24616	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803059	0.00
ANSE001 RICK ANSEL								\$225.00		\$0.00
AT&T001	AT&T									
24575	11/04/2025	2026-04			AP009140	LONG DISTANCE	0.00	156.00	11538	0.00
AT&T001 AT&T								\$156.00		\$0.00
AT&T002	AT&T									
24706	11/19/2025	2026-05	7124938018		AP009218	KM BLUE/GREEN BROADBAND	0.00	2,165.65	11574	0.00
AT&T002 AT&T								\$2,165.65		\$0.00
ATLA001	ATLAS COPCO COMPRESSORS LLC									
24640	11/10/2025	2026-04	1125115227	26-181	AP009188	ANNUAL COMPRESSOR MAINTENANCE	0.00	4,614.54	11539	0.00
ATLA001 ATLAS COPCO COMPRESSORS LLC								\$4,614.54		\$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>
BART001	BKS LAW FIRM PC									
24703	11/19/2025	2026-04			AP009217	OCTOBER LEGAL FEES	0.00	1,137.50	11575	0.00
BART001 BKS LAW FIRM PC								\$1,137.50		\$0.00
BB&T001	BAGGETT BOOKKEEPING AND TAX COMPANY									
24639	11/10/2025	2026-04	213		AP009188	ADMIN/ACCOUNT CONSULTING	0.00	37.50	11540	0.00
BB&T001 BAGGETT BOOKKEEPING AND TAX COMPANY								\$37.50		\$0.00
BENN002	JACOB BENNION									
24615	11/04/2025	2026-05			AP009144	NOV CELL PHONE CREDIT	0.00	35.00	8803060	0.00
BENN002 JACOB BENNION								\$35.00		\$0.00
BENS002	ED BENSON									
24614	11/04/2025	2026-05			AP009144	NOV CELL PHONE CREDIT	0.00	35.00	8803061	0.00
BENS002 ED BENSON								\$35.00		\$0.00
BEST001	BEST BEST & KRIEGER LLP									
24663	11/11/2025	2026-04	1043785		AP009198	LEGAL FEES	0.00	342.00	11541	0.00
BEST001 BEST BEST & KRIEGER LLP								\$342.00		\$0.00
BIAG001	MARIO BIAGI									
24613	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803062	0.00
BIAG001 MARIO BIAGI								\$35.00		\$0.00
BIRG001	BARON BIRGE									
24612	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803063	0.00
BIRG001 BARON BIRGE								\$35.00		\$0.00

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
BMOF001	BMO FINANCIAL GROUP									
24714	11/21/2025	2026-05	0000020850599		AP009227	SM34#111 NOV LOAN PAYMENT	0.00	972.49	8803095	0.00
BMOF001 BMO FINANCIAL GROUP								\$972.49		\$0.00
BURG001	BURGARELLO ALARM/MOUNTAIN ALARM									
24724	11/26/2025	2026-06	7365501		AP009234	ALARM LEASE CSB/EH	0.00	372.00	11594	0.00
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM								\$372.00		\$0.00
BURG002	LEVI BURGESS									
24581	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	50.00	8803048	0.00
BURG002 LEVI BURGESS								\$50.00		\$0.00
CALP457	CALPERS SUPPLEMENTAL INCOME PLANS									
24645	11/10/2025	2026-04			AP009188	10.25.2025 #100000018102818	0.00	3,363.00	8803084	0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS								\$3,363.00		\$0.00
CAMP006	JON CAMPBELL									
24611	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803064	0.00
CAMP006 JON CAMPBELL								\$35.00		\$0.00
CANO001	CANON FINANCIAL SERVICES, INC.									
24720	11/26/2025	2026-05	42216473		AP009233	NOV COPY MACHINE LEASE	0.00	521.57	11595	0.00
CANO001 CANON FINANCIAL SERVICES, INC.								\$521.57		\$0.00
CARS005	CARSON CITY BBQ LLC									
24716	11/21/2025	2026-04	4694	26-216	AP009228	CATERING FOR HOLIDAY PARTY	0.00	3,615.36	11596	0.00
CARS005 CARSON CITY BBQ LLC								\$3,615.36		\$0.00

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
CEDJ001	CED- JACKSON									
24658	11/10/2025	2026-05	3385-1024401	26-127	AP009190	(2) FM25 CL320 AMP	0.00	958.98	11542	0.00
CEDJ001 CED- JACKSON								\$958.98		\$0.00
CHRI002	CHRISTESON CONSULTING GROUP									
24572	11/04/2025	2026-04	KMPUD-002		AP009140	CONSULTING SERVICES	0.00	1,800.00	11543	0.00
CHRI002 CHRISTESON CONSULTING GROUP								\$1,800.00		\$0.00
CHUR001	LELAND BLAIR CHURCHYARD									
24610	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803065	0.00
24618	11/04/2025	2026-05			AP009144	NOV GAS STIPEND	0.00	60.00	8803065	0.00
CHUR001 LELAND BLAIR CHURCHYARD								\$95.00		\$0.00
CLEM001	JEREMY J CLEMONS									
24595	11/04/2025	2026-04			AP009143	OCT PHONE CREDIT	0.00	13.55	8803066	0.00
24598	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803066	0.00
CLEM001 JEREMY J CLEMONS								\$48.55		\$0.00
COBA001	CoBANK									
24729	12/02/2025	2026-04			AP009238	INTEREST OWED WWTP	0.00	27,824.32	8803098	0.00
COBA001 CoBANK								\$27,824.32		\$0.00
COLE001	JESSICA COLE									
24582	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	1,035.00	8803049	0.00
COLE001 JESSICA COLE								\$1,035.00		\$0.00
CROS001	CROSS CANYON ENGINEERING, LLC									
24664	11/11/2025	2026-04	4973		AP009198	EGGERS AND TETRI RECCOMENDATIONS	0.00	537.50	11544	0.00
CROS001 CROSS CANYON ENGINEERING, LLC								\$537.50		\$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>
DUMO001	EMILY DUMOND									
24649	11/10/2025	2026-04			AP009188	CSDA COB CONF EXPENSE REIMBURSEMENT E I	0.00	80.41	11545	0.00
24621	11/04/2025	2026-05			AP009144	NOV GAS STIPEND	0.00	60.00	8803067	0.00
24608	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803067	0.00
DUMO001 EMILY DUMOND								\$175.41		\$0.00
EDD001	EDD									
24641	11/10/2025	2026-04			AP009188	PPE 10.25.2025 SDI/PIT	0.00	8,734.55	8803082	0.00
EDD001 EDD								\$8,734.55		\$0.00
EHSI001	EASY FLEET GPS, INC									
24579	11/04/2025	2026-05	2775		AP009141	MONTHLY GPS SERVICES - NOV	0.00	183.60	11546	0.00
EHSI001 EASY FLEET GPS, INC								\$183.60		\$0.00
FICH001	BRANDI BENSON									
24609	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803068	0.00
24617	11/04/2025	2026-05			AP009144	NOV HOUSING CREDIT	0.00	480.00	8803068	0.00
FICH001 BRANDI BENSON								\$515.00		\$0.00
FORR001	JOSEPH D FORREST									
24593	11/04/2025	2026-04			AP009143	OCT PHONE CREDIT	0.00	21.45	8803069	0.00
24596	11/04/2025	2026-05			AP009144	NOV CELL PHONE CREDIT	0.00	35.00	8803069	0.00
FORR001 JOSEPH D FORREST								\$56.45		\$0.00
FRAN003	FRANCISCO & ASSOCIATES									
24722	11/26/2025	2026-05	4236		AP009233	FIRE ASSESMENT PLAN/CONSULTING	0.00	3,975.00	11597	0.00
FRAN003 FRANCISCO & ASSOCIATES								\$3,975.00		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
FSBA001 FIVE STAR BANK										
24709	09/30/2025	2026-03			AP009223	DUPLICATE CC PAYMENT	0.00	743.57	8803092	0.00
24710	11/21/2025	2026-03			AP009225	SEPT CC FEE	0.00	788.52	8803094	0.00
24712	11/21/2025	2026-04			AP009226	OCT CC FEES	0.00	663.81	8803093	0.00
24668	11/11/2025	2026-04			AP009198	SR EQUIPMENT	0.00	6,240.94	8803088	0.00
24676	11/17/2025	2026-04			AP009209	OCT CC PAYMENT	0.00	4,612.75	8803090	0.00
24662	11/11/2025	2026-05			AP009197	MS 108 LOAN PAYMENT - NOV	0.00	2,752.53	8800001	0.00
FSBA001 FIVE STAR BANK								\$15,802.12		\$0.00
GILA001 WYATT M GILLASPIE										
24594	11/04/2025	2026-04			AP009143	OCT PHONE CREDIT	0.00	13.55	8803070	0.00
24599	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803070	0.00
GILA001 WYATT M GILLASPIE								\$48.55		\$0.00
GOME001 GEORGE GOMEZ										
24583	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	2,350.00	8803050	0.00
GOME001 GEORGE GOMEZ								\$2,350.00		\$0.00
GOME002 BETHANY AMANDA GOMEZ										
24607	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803071	0.00
GOME002 BETHANY AMANDA GOMEZ								\$35.00		\$0.00
GRAI001 GRAINGER										
24683	11/17/2025	2026-04	9682616868	26-166	AP009211	TIE WIRE FOR SNOW STAKES	0.00	1,637.63	11576	0.00
24690	11/17/2025	2026-05	9702834194	26-198	AP009212	BATTERY FOR SHOP ALARM PANEL	0.00	30.38	11576	0.00
GRAI001 GRAINGER								\$1,668.01		\$0.00

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
GUST001	IAN GUSTASON									
24584	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	290.00	8803051	0.00
GUST001 IAN GUSTASON								\$290.00		\$0.00
HOLT001	HOLT OF CALIFORNIA									
24573	11/04/2025	2026-04	SW000198682	26-109	AP009140	950GC DIAGNOSTIC & SERVICE	0.00	3,551.19	11547	0.00
HOLT001 HOLT OF CALIFORNIA								\$3,551.19		\$0.00
HOME001	HOME DEPOT CREDIT SERVICES									
24689	11/17/2025	2026-05	2802474	26-184	AP009212	SR GLOVES & EH SUPPLIES	0.00	381.17	11577	0.00
HOME001 HOME DEPOT CREDIT SERVICES								\$381.17		\$0.00
HORN001	MAKENA HORNE									
24585	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	50.00	8803052	0.00
HORN001 MAKENA HORNE								\$50.00		\$0.00
HSBS001	HIGH SIERRA BUSINESS SYSTEMS									
24571	11/04/2025	2026-04	149648		AP009140	B/W & COLOR COPIES - OCT	0.00	269.19	11548	0.00
HSBS001 HIGH SIERRA BUSINESS SYSTEMS								\$269.19		\$0.00
HUNT001	HUNT & SONS, LLC									
24687	11/17/2025	2026-05	851370		AP009212	DIESEL DELIVERY 11.11.2025	0.00	14,534.73	11578	0.00
HUNT001 HUNT & SONS, LLC								\$14,534.73		\$0.00
HUNT002	HUNT PROPANE									
24577	11/04/2025	2026-04	95546		AP009140	PROPANE DELIVERY 10.17.2025	0.00	15,175.58	11549	0.00
24578	11/04/2025	2026-04			AP009140	PROPANE DELIVERY 10.24.2025	0.00	15,059.40	11549	0.00
HUNT002 HUNT PROPANE								\$30,234.98		\$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>
IRS001	INTERNAL REVENUE SERVICE									
24642	11/10/2025	2026-04			AP009188	PPE 10.25.2025	0.00	15,427.86	8803083	0.00
IRS001 INTERNAL REVENUE SERVICE								\$15,427.86		\$0.00
JACK002	COREY S JACKSON									
24670	11/11/2025	2026-04			AP009198	IT SUPPORT	0.00	258.58	11550	0.00
JACK002 COREY S JACKSON								\$258.58		\$0.00
JBSA001	JB'S AWARDS & ENGRAVING									
24688	11/17/2025	2026-05		26-191	AP009212	KMPUD CARHARTT SWEATSHIRTS	0.00	2,311.69	11579	0.00
24698	11/17/2025	2026-05		26-202	AP009212	KMPUD SHIRTS FOR OPERATORS	0.00	799.83	11579	0.00
24705	11/19/2025	2026-05		26-207	AP009218	KMPUD HATS	0.00	430.87	11579	0.00
JBSA001 JB'S AWARDS & ENGRAVING								\$3,542.39		\$0.00
KCA001	KIRKWOOD COMMUNITY ASSOCIATION									
24677	11/17/2025	2026-03	179		AP009210	MS108 KCA DUES SEPT	0.00	124.87	11580	0.00
24686	11/17/2025	2026-04	180		AP009211	MS108 KCA DUES	0.00	124.87	11580	0.00
24697	11/17/2025	2026-05	181		AP009212	MS108 KCA DUES	0.00	124.87	11580	0.00
KCA001 KIRKWOOD COMMUNITY ASSOCIATION								\$374.61		\$0.00
KHAU001	JOHN KHAU									
24653	11/10/2025	2026-05			AP009190	HYDRANT METER DEPOSIT REFUND	0.00	2,933.20	11551	0.00
KHAU001 JOHN KHAU								\$2,933.20		\$0.00
LEA002	TERRI LEACH									
24650	11/10/2025	2026-04		26-186	AP009188	WELLNESS BENEFIT FY26 REIMBURSEMENT T LI	0.00	679.00	11552	0.00
24620	11/04/2025	2026-05			AP009144	NOV GAS STIPEND	0.00	60.00	8803072	0.00
24606	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803072	0.00
LEA002 TERRI LEACH								\$774.00		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
LEDG001	LEDGER DISPATCH									
24723	11/26/2025	2026-05	47045	26-153	AP009233	SR/MECHANIC FOREMAN AD 4 WEEKS	0.00	55.05	11598	0.00
LEDG001 LEDGER DISPATCH								\$55.05		\$0.00
LEIT001	TOMAS LEITENBAUER									
24605	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803073	0.00
LEIT001 TOMAS LEITENBAUER								\$35.00		\$0.00
LEXI001	LEXIPOL LLC									
24726	11/26/2025	2026-06		26-224	AP009234	ANNUAL POLICY MANUAL & LEARNING PLATFO	0.00	5,730.30	11599	0.00
LEXI001 LEXIPOL LLC								\$5,730.30		\$0.00
MCGO001	TERRANCE MCGOVERN									
24586	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	760.00	8803053	0.00
MCGO001 TERRANCE MCGOVERN								\$760.00		\$0.00
MITA001	DOUGLAS MITAROTONDA									
24587	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	510.00	8803054	0.00
MITA001 DOUGLAS MITAROTONDA								\$510.00		\$0.00
NEFF001	STEVEN NEFF									
24623	11/04/2025	2026-04			AP009145	OCT GAS CREDIT	0.00	5.82	8803074	0.00
24604	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803074	0.00
NEFF001 STEVEN NEFF								\$40.82		\$0.00
NORB001	NORBURG GENERAL ENGINEERING, LLC									
24718	11/26/2025	2026-04	110		AP009232	PAVING - LOOP ROAD REPAIR & DANGBURG	0.00	16,342.94	11600	0.00
NORB001 NORBURG GENERAL ENGINEERING, LLC								\$16,342.94		\$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>
NORT004 JASON NORTON										
24592	11/04/2025	2026-04			AP009143	OCT PHONE CREDIT	0.00	19.19	8803075	0.00
24597	11/04/2025	2026-05			AP009144	NOV CELL PHONE CREDIT	0.00	35.00	8803075	0.00
								\$54.19		\$0.00
NORT005 NORTHERN NEVADA REBAR										
24574	11/04/2025	2026-04	0021157	26-180	AP009140	(30) 2' REBAR HOOPS	0.00	110.65	11553	0.00
								\$110.65		\$0.00
NOSS001 ARYAH NOSSRAT										
24588	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	450.00	8803055	0.00
								\$450.00		\$0.00
NV5001 NV5, INC.										
24685	11/17/2025	2026-04	482598		AP009211	WWTP QUARTERLY MONITORING \$ DATA COMPI	0.00	1,380.00	11581	0.00
								\$1,380.00		\$0.00
PART001 THE PARTS HOUSE										
24684	11/17/2025	2026-04	216330	26-163	AP009211	MISC. SR WINTER SUPPLIES	0.00	1,408.25	11582	0.00
								\$1,408.25		\$0.00
PATT001 SPENCER J PATTERSON										
24589	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	560.00	8803056	0.00
24603	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803076	0.00
24657	11/10/2025	2026-05		26-185	AP009190	WELLNESS BENFIT FY26 REIMBURSEMENT S PAT	0.00	214.50	11554	0.00
								\$809.50		\$0.00

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
PAUL001	JOE PAUL									
24602	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803077	0.00
					PAUL001	JOE PAUL		\$35.00		\$0.00
PCS001	PROFESSIONAL COMPUTER SYSTEMS LLC									
24654	11/10/2025	2026-05	12999		AP009190	ASP HOSTING FEES	0.00	637.00	11555	0.00
					PCS001	PROFESSIONAL COMPUTER SYSTEMS LLC		\$637.00		\$0.00
PERS001	PUBLIC EMPLOYEES RETIREMENT SYSTEM									
24646	11/10/2025	2026-04			AP009188	PPE 10.25.2025 #1765	0.00	4,111.67	8803080	0.00
24647	11/10/2025	2026-04			AP009188	PPE 10.25.2025 #26403	0.00	5,757.78	8803081	0.00
					PERS001	PUBLIC EMPLOYEES RETIREMENT SYSTEM		\$9,869.45		\$0.00
PRAX002	PRAX PRECISION CLEANING									
24627	11/05/2025	2026-04	691		AP009148	GENERAL CLEANING	0.00	250.00	11535	0.00
24692	11/17/2025	2026-05	714		AP009212	GENERAL CLEANING	0.00	250.00	11583	0.00
					PRAX002	PRAX PRECISION CLEANING		\$500.00		\$0.00
QUAD001	QUADIANT LEASING USA, INC.									
24655	11/10/2025	2026-05	P2091476		AP009190	ASSESSED TAX	0.00	135.67	11556	0.00
					QUAD001	QUADIANT LEASING USA, INC.		\$135.67		\$0.00
QUAD002	QUADIANT FINANCE USA, INC.									
24570	11/04/2025	2026-04			AP009140	POSTAGE & ANNUAL FEE	0.00	1,036.00	11557	0.00
					QUAD002	QUADIANT FINANCE USA, INC.		\$1,036.00		\$0.00
QUAL002	QUALCON CONTRACTORS, INC.									
24682	11/17/2025	2026-04	2025091	26-173	AP009211	910 SQ FT GRIND & REPAVE	0.00	6,324.50	11584	0.00
					QUAL002	QUALCON CONTRACTORS, INC.		\$6,324.50		\$0.00

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
REMO001	REMOTE SATELLITE SYSTEMS INT'L									
24660	11/11/2025	2026-05	00134160		AP009197	SATELLITE PHONE - NOV	0.00	79.00	11558	0.00
REMO001 REMOTE SATELLITE SYSTEMS INT'L								\$79.00		\$0.00
REPU002	REPUBLIC SERVICES #594									
24680	11/17/2025	2026-04	0594-00018281		AP009211	OCT WASTE REMOVAL	0.00	17,884.80	11585	0.00
24681	11/17/2025	2026-04	0594-00184360		AP009211	GREEN WASTE DISPOSAL	0.00	782.07	11585	0.00
REPU002 REPUBLIC SERVICES #594								\$18,666.87		\$0.00
RYLA001	RYLAND STRATEGIC BUSINESS CONSULTING									
24669	11/11/2025	2026-04	4997		AP009198	CONSULTING SERVICES	0.00	2,257.50	11559	0.00
RYLA001 RYLAND STRATEGIC BUSINESS CONSULTING								\$2,257.50		\$0.00
SCHR001	CRAIG SCHROEDER									
24590	11/04/2025	2026-04			AP009142	KVFD OCT 2025	0.00	1,650.00	8803057	0.00
SCHR001 CRAIG SCHROEDER								\$1,650.00		\$0.00
SHAF001	SHAFAER EQUIPMENT COMPANY INC									
24691	11/17/2025	2026-05	10043557	26-196	AP009212	CLUTCH SWITCH FOR T-3	0.00	75.20	11590	0.00
SHAF001 SHAFAER EQUIPMENT COMPANY INC								\$75.20		\$0.00
SHEL001	SHELL ENERGY NORTH AMERICA (US), L.P.									
24717	11/26/2025	2026-04	OCT 2025 INIT.		AP009232	OCT 2025 INITIAL T+9B	0.00	49,153.60	8803097	0.00
24536	10/24/2025	2026-04			AP009119	OUTSTANDING CREDIT	0.00	(225.56)	8803097	0.00
24537	10/24/2025	2026-04	JUNE 2025 INIT.		AP009119	JUNE 2025 INITAIL T+70B	0.00	167.17	8803097	0.00
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.								\$49,095.21		\$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>
SOUT001	SOUTH TAHOE PUD									
24651	11/10/2025	2026-04	2026-00000085		AP009188	LAB MONITORING REVIEW	0.00	50.00	11560	0.00
24711	11/21/2025	2026-04	2026-00000090		AP009226	LAB MONITORING REVIEW	0.00	100.00	11601	0.00
24721	11/26/2025	2026-05	2026-00000099		AP009233	LAB MONITORING REVIEW	0.00	100.00	11601	0.00
SOUT001 SOUTH TAHOE PUD								\$250.00		\$0.00
STEV001	RICHARD M STEVENS									
24713	11/21/2025	2026-04	877		AP009226	FORESTRY LINE WORK	0.00	900.00	11602	0.00
STEV001 RICHARD M STEVENS								\$900.00		\$0.00
SWRC001	STATE WATER RESOURCES CONTROL BOARD									
24656	11/10/2025	2026-05		26-183	AP009190	OIT CERT FEE M BIAGI	0.00	228.00	11561	0.00
24727	11/26/2025	2026-06	WD-0306196		AP009234	INDEX #687667 ANNUAL FEE	0.00	3,945.00	11603	0.00
24728	11/26/2025	2026-06	WD-0306403		AP009234	INDEX #687874 ANNUAL FEE	0.00	28,205.00	11603	0.00
SWRC001 STATE WATER RESOURCES CONTROL BOARD								\$32,378.00		\$0.00
TAYL001	SCOTT TAYLOR									
24625	11/04/2025	2026-04			AP009146	KVFD OCT 2025	0.00	1,115.00	8803058	0.00
TAYL001 SCOTT TAYLOR								\$1,115.00		\$0.00
TAYL002	MELODY TAYLOR									
24619	11/04/2025	2026-05			AP009144	NOV GAS STIPEND	0.00	60.00	8803078	0.00
24601	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803078	0.00
24675	11/14/2025	2026-05		26-200	AP009207	XYLEM/SENSUS CONF EXP REIMBURSEMENT M	0.00	1,789.31	11573	0.00
TAYL002 MELODY TAYLOR								\$1,884.31		\$0.00
UNIO003	SWIFT COMMUNICATIONS , CA									
24648	11/10/2025	2026-04	IN210934	26-147	AP009188	SR FOREMAN/MECHANIC JOB LISTING	0.00	791.00	11562	0.00
UNIO003 SWIFT COMMUNICATIONS , CA								\$791.00		\$0.00

AP - Vouchers

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
USPS001 U.S. POSTAL SERVICE										
24699	11/18/2025	2026-05			AP009215	RETURNED CHECK FEE	0.00	30.00	8803091	0.00
							<hr/>		<hr/>	
USPS001 U.S. POSTAL SERVICE							\$30.00		\$0.00	
VERI001 VERIZON WIRELESS										
24674	11/11/2025	2026-04	6127400482		AP009198	OCT WW VPN	0.00	92.46	11563	0.00
							<hr/>		<hr/>	
VERI001 VERIZON WIRELESS							\$92.46		\$0.00	
WAGN002 MICHAEL WAGNER										
24600	11/04/2025	2026-05			AP009144	NOV CELL PHONE STIPEND	0.00	35.00	8803079	0.00
							<hr/>		<hr/>	
WAGN002 MICHAEL WAGNER							\$35.00		\$0.00	
WAPA001 WESTERN AREA POWER ADMINISTRATION										
24665	11/11/2025	2026-04	NNPB00229102		AP009198	BASE RESOURCE ALLOCATION	0.00	883.26	8803086	0.00
24725	11/26/2025	2026-06	NNPB00229112		AP009234	RESTORATION FUND CHARGE	0.00	786.52	8803096	0.00
							<hr/>		<hr/>	
WAPA001 WESTERN AREA POWER ADMINISTRATION							\$1,669.78		\$0.00	
WEST001 WESTERN NEVADA SUPPLY										
24719	11/26/2025	2026-05	12033253	26-214	AP009233	G5 POLY VALVES & LIDS	0.00	2,521.04	11604	0.00
							<hr/>		<hr/>	
WEST001 WESTERN NEVADA SUPPLY							\$2,521.04		\$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									
24659	11/11/2025	2026-03	20590766		AP009196	OUTSTANDING CREDIT	0.00	(5.11)	11564	0.00
24638	11/10/2025	2026-03	25090766		AP009187	25090766 09.23.2025	0.00	162.90	11564	0.00
24671	11/11/2025	2026-04	25100521		AP009198	25100521 W 10.14.2025	0.00	441.40	11564	0.00
24672	11/11/2025	2026-04	25100522		AP009198	25100522 WW 10.14.2025	0.00	236.20	11564	0.00
24673	11/11/2025	2026-04	25100789		AP009198	25100789 WW 10.21.2025	0.00	168.20	11564	0.00
24678	11/17/2025	2026-04	25100986		AP009211	25100986 WW 10.28.2025	0.00	296.20	11591	0.00
24679	11/17/2025	2026-04	25100788		AP009211	25100788 W 10.21.2025	0.00	747.70	11591	0.00
24715	11/21/2025	2026-05	25110103		AP009227	25110103 WW QUARTERLY 11.04.2025	0.00	10,621.30	11605	0.00
24704	11/19/2025	2026-05	25110078		AP009218	25110078 W 11.04.2025	0.00	341.30	11591	0.00
24707	11/19/2025	2026-05	25110079		AP009218	25110079 WW 11.04.2025	0.00	236.20	11591	0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO								\$13,246.29		\$0.00
WIRE001	WIRED SOLUTIONS									
24694	11/17/2025	2026-05	303975		AP009212	IT SUPPORT	0.00	3,000.00	11592	0.00
24695	11/17/2025	2026-05	304001		AP009212	MS AZURE PLAN/PAX 8	0.00	265.13	11592	0.00
24696	11/17/2025	2026-05	303985		AP009212	MS 365 PREMIUM & DEFENDER	0.00	1,130.75	11592	0.00
WIRE001 WIRED SOLUTIONS								\$4,395.88		\$0.00
WREG001	WREGIS									
24693	11/17/2025	2026-05	WR55058		AP009212	RETIRED RECS	0.00	11.45	11593	0.00
WREG001 WREGIS								\$11.45		\$0.00
ZZ000246	MARK DAVIS									
24630	11/07/2025	2026-04			AP009186	CREDIT REFUNDS - 11396 1215 KMD #217 SNOWCI	0.00	346.00	11565	0.00
ZZ000246 MARK DAVIS								\$346.00		\$0.00
ZZ000247	MATTHEW PETRI									
24631	11/07/2025	2026-04			AP009186	CREDIT REFUNDS - 14582 1430 KMD #47 BASE CA	0.00	356.34	11566	0.00
ZZ000247 MATTHEW PETRI								\$356.34		\$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>
ZZ000248	GEOFFERY SMITH									
24632	11/07/2025	2026-04			AP009186	CREDIT REFUNDS - 15281 33921 HAWKWEED LOT	0.00	637.16	11567	0.00
ZZ000248 GEOFFERY SMITH								\$637.16		\$0.00
ZZ000249	AISHA KRECHUNIAK									
24633	11/07/2025	2026-04			AP009186	CREDIT REFUNDS - 20960 1120 KMD #114 THE ME.	0.00	371.75	11568	0.00
ZZ000249 AISHA KRECHUNIAK								\$371.75		\$0.00
ZZ000250	ERIK CHRISTESON									
24634	11/07/2025	2026-04			AP009186	CREDIT REFUNDS - 22282 1200 KMD #108 MEADO	0.00	265.11	11569	0.00
ZZ000250 ERIK CHRISTESON								\$265.11		\$0.00
ZZ000251	EVAN RICH									
24635	11/07/2025	2026-04			AP009186	CREDIT REFUNDS - 22311 1430 KMD #43 BASE CA	0.00	116.33	11570	0.00
ZZ000251 EVAN RICH								\$116.33		\$0.00
ZZ000252	DAVID MILLER									
24636	11/07/2025	2026-04			AP009186	CREDIT REFUNDS - 23232 51081 SENTINELS WAY	0.00	798.58	11571	0.00
ZZ000252 DAVID MILLER								\$798.58		\$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>
ZZ000253	WALTER MEYER									
24637	11/07/2025	2026-04			AP009186	CREDIT REFUNDS - 23712 39 PALISADES DR #206	0.00	142.43	11572	0.00
ZZ000253 WALTER MEYER								\$142.43		\$0.00
All Vendors Report Total								\$ 384,554.21		

Past Due Balances

There is currently 0 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	429.89	396.65	0.00	0.00	0.00	826.54	9/22/2025
11485	257.28	24.55	0.00	0.00	0.00	281.83	11/7/2025
13372	312.26	343.30	273.90	0.00	0.00	929.46	8/15/2025
14913	373.49	378.25	0.00	0.00	0.00	751.74	10/30/2025
17241	292.90	312.79	0.00	0.00	0.00	605.69	10/17/2025
18753	976.67	951.50	570.10	0.00	0.00	2,498.27	11/7/2025
19227	262.21	286.86	285.45	26.39	0.00	860.91	11/7/2025
19496	310.61	361.15	344.91	0.00	0.00	1,016.67	10/10/2025
19916	532.08	30.50	0.00	0.00	0.00	562.58	11/7/2025
21069	288.09	314.10	309.06	0.00	0.00	911.25	8/28/2025
21694	334.09	368.81	0.00	0.00	0.00	702.90	9/22/2025
22444	338.04	31.18	0.00	0.00	0.00	369.22	11/7/2025
22571	655.89	605.97	0.00	0.00	0.00	1,261.86	11/14/2025
22968	1,208.19	1,304.22	1,262.15	0.00	0.00	3,774.56	11/18/2025
23521	435.73	347.77	221.55	0.00	0.00	1,005.05	10/8/2025
24480	285.99	275.80	0.00	0.00	0.00	561.79	9/18/2025
24931	504.74	452.36	0.00	0.00	0.00	957.10	
<hr/>							
TOTAL	7,798.15	6,785.76	3,267.12	26.39	0.00	17,877.42	
<hr/>							

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>
<hr/>							
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	
<hr/>							

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>
<hr/>					
KMR001	0.00	500.00	0.00	0.00	
<hr/>					
TOTAL	0.00	500.00	0.00	0.00	
<hr/>					

Effective January 3, 2025

Officer	Director
President	Doug Mitarotonda
Vice President	Bob Epstein
Treasurer	John Schroeder
Secretary	Peter Dornbrook
Assistant Secretary	Chris Tucher

Committee	Director	Role
Finance	John Schroeder	Chair
Finance	Chris Tucher	Member
Engineering, Operations & Planning	Peter Dornbrook	Chair
Engineering, Operations & Planning	Bob Epstein	Member
Communications	Doug Mitarotonda	Chair
Communications	Chris Tucher	Member
Personnel	Doug Mitarotonda	Chair
Personnel	John Schroeder	Member
IT & Cybersecurity	Bob Epstein	Chair
IT & Cybersecurity	Doug Mitarotonda	Member
LAFCO	Doug Mitarotonda	Member
LAFCO	Bob Epstein	Member

Committee	- multiple -
-----------	--------------

Count - Role*	Role		
Director	Chair	Member	Total Result
Bob Epstein	1	1	2
Chris Tucher		2	2
Doug Mitarotonda	2	1	3
John Schroeder	1	1	2
Peter Dornbrook	1		1
Total Result	5	5	10

* LAFCO is not included in the summary table count.

STAFF REPORT

Fire Services Assessment - Prop 218 Timeline

Background:

At the November 7th, 2025 KMPUD Board meeting, the Board of Directors approved to move forward with a Fire Services Assessment. Below is the timeline to finalize the Engineer's Report and initiate the Proposition 218 ballot process for the assessment.

Timeline

Dates	Description
December 2025	<ul style="list-style-type: none">• Francisco and Associates finalizes Engineers Report.• Engineers Report sent to District Council for review of Prop 218 requirements.• Francisco and Associates prepares information about the Fire Services Assessment, the ballot process and creates property owner mailing with return envelope.
12/11/25 (Thursday 2:00pm)	<u>Communication Committee Meeting</u> <ul style="list-style-type: none">• Community Notices about Fire Services Assessment• Newsletter Articles• Community Fire Services Assessment Forum
12/30/25 (Tuesday 6:00pm)	<u>Community Fire Services Assessment Forum</u> <ul style="list-style-type: none">• In person meeting at KMPUD Board Room at the Community Services Building / KVFD Fire Station and via Zoom.• General discussion and Q&A.• KVFD Fire Station tour.
1/2/26 (Friday 2:00pm)	<u>KMPUD Board Meeting</u> <ul style="list-style-type: none">• Board Resolution to accept the Engineer's Report and Assessment, convey the start of the 45-day timeline to the public hearing, and authorize the mailing of ballots.
1/5/26 (Monday)	Mail the Proposition 218 notice and ballots to all affected property owners. Staff will continue outreach efforts throughout the 45-day notice period.

2/16/26 (Monday)	Conclusion of 45-day period.
2/17/26 (Tuesday) 6:00pm	<p><u>Public Hearing</u></p> <p>KMPUD holds the public hearing to receive public testimony. Ballots can be accepted until the close of the hearing, after which the weighted ballots are tabulated in public.</p> <ul style="list-style-type: none"> • If the majority of the weighted “Yes” votes exceed 50% of the total ballots returned, the Board may adopt a Resolution Confirming the Assessment. If the weighted “Yes” vote fails, the proposal cannot proceed. • If approved, the assessment roll will be filed with the County for inclusion on the property tax roll, and KMPUD may proceed with implementing the funded services or improvements. • If approved, the assessment roll will be filed with the County for inclusion on the property tax roll, and KMPUD may proceed with implementing the funded services or improvements.
2/18/26	Develop MOU or Agreement with Alpine County.

Requested Action:

That the Board approves the timeline.

Prepared By:

Rick Ansel

Overview and Budget Variances

YTD Other revenue is up from Operating Other Income: \$47,353

- \$2,113 penalties across funds
- \$16,103 fire assessment
- \$20,786 employee housing rent
- \$8,351 hydrant meter billing, AFD insurance reimbursement, grease trap inspections, cable fees, and impact fees

YTD Non-Operating Other Income: \$75

- \$75 connection fees

Balance Sheet:

Current Assets: Total Operating is above budget by \$358,333 (29.45%) due to timing of collections and 501c3 Stipend Reimbursement. Total Capital Reserve is below budget by \$791,986 (-22.47%) due to Quarterly RUS Loan payment. 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 \$117,620. 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 \$140,763 in interest income.

Income Statement G&A:

Expenses were allocated across all funds.

Income Statement for Fire Department:

Income in YTD is better than budget by \$48,895 due to reimbursement from 501c(3) for stipends.

Income Statement Parks & Recreation:

Income in YTD is better than budget by \$1,698 due to less staff time spent in parks.

Income Statement for Water Fund:

Income in YTD is worse than budget by \$78,315. 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 \$89,185. 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 \$12,904 due to more time spent on repairs /maintenance.

Income Statement for Electric Fund:

Income in YTD is better than budget by \$61,717. 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 \$604.

Period Ending 09/30/25 Finances

Income Statement for Snow Removal Fund:

Income in YTD is worse than budget by \$118,564. 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 \$77,122.

Income Statement for Solid Waste Fund:

Income in YTD is worse than budget by \$7,479. Operations & Maintenance expenses were high due to an increase in waste removal costs associated with more pickups.

Balance Sheet - Consolidated

September 30, 2025

	Actual <u>September, 2025</u>	Budget <u>September, 2025</u>	<u>Variance</u>
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	1,574,840.49	1,216,507.00	358,333.49
Total KVFD Reserve	162,455.70	160,720.00	1,735.70
Total Restricted	687,755.22	682,756.00	4,999.22
Total Capital Reserve	2,731,318.32	3,523,304.00	(791,985.68)
Total Current Assets - Funds	5,156,369.73	5,583,287.00	(426,917.27)
Current Assets - Other			
Total Accounts Receivable, net	864,871.43	980,254.00	(115,382.57)
Total Materials & Supplies	410,184.39	216,000.00	194,184.39
Total Prepaid Expenses	166,524.60	161,000.00	5,524.60
Total Current Assets - Other	1,441,580.42	1,357,254.00	84,326.42
Capital Assets			
Total Buildings	13,360,124.70	12,740,136.00	619,988.70
Total Generation Equipment	16,932,337.03	16,932,337.00	0.03
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,936,699.54	43,936,700.00	(0.46)
Total Construction in Progress	6,829,558.55	6,465,742.00	363,816.55
Total Less: Accumulated Depreciation	(35,440,306.42)	(35,439,738.00)	(568.42)
Total Capital Assets	61,472,496.71	60,489,260.00	983,236.71
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	2,504,664.82	2,504,098.00	566.82
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	2,504,664.82	2,504,098.00	566.82
Deferred Outflows			
Total Deferred Outflows	605,737.98	605,738.00	(0.02)
Total Deferred Outflows	605,737.98	605,738.00	(0.02)
Total Assets	70,575,111.68	69,933,899.00	641,212.68
Total Assets and Deferred Outflows	71,180,849.66	70,539,637.00	641,212.66
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	289,998.19	305,704.00	(15,705.81)
Total Accrued Interest Payable	0.00	0.00	0.00
Total Customer Deposits	13,283.13	0.00	13,283.13
Total Current Portion of Long-Term Debt	1,687,987.56	2,040,477.00	(352,489.44)
Total Other Current Liabilities	916,580.30	870,934.00	45,646.30
Total Current Liabilities	2,907,849.18	3,217,115.00	(309,265.82)
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	43,996,011.23	43,996,011.00	0.23
Total Installment Loans	6,434,595.39	6,099,223.00	335,372.39
Total Unearned Revenues	0.00	0.00	0.00
Total Net Pension Liability	1,359,824.00	1,359,824.00	0.00
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	1,036,418.00	1,036,418.00	0.00
Total Non-Current Liabilities	52,826,848.62	52,491,476.00	335,372.62

Balance Sheet - Consolidated

September 30, 2025

	Actual <u>September, 2025</u>	Budget <u>September, 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	55,734,697.80	55,708,591.00	26,106.80
Total Liabilities and Deferred Inflows	56,992,069.79	55,708,591.00	1,283,478.79
 <u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	14,188,779.87	13,652,969.39	535,810.48
Total Net Assets	14,188,779.87	13,652,969.39	535,810.48
Total Equity	14,188,779.87	13,652,969.39	535,810.48
 Total Liabilities, Deferred Inflows, and Equity	 71,180,849.66	69,361,560.39	1,819,289.27

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

September 30, 2025

			Actual	Budget	
			September, 2025	September, 2025	Variance
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	(86,892.33)	1,216,507.00	(1,303,399.33)
02	0	13180	0.00	0.00	0.00
10	0	13180	51,953.01	0.00	51,953.01
20	0	13180	70,731.74	0.00	70,731.74
40	0	13180	(17,726.83)	0.00	(17,726.83)
50	0	13180	794,390.82	0.00	794,390.82
60	0	13180	(13.80)	0.00	(13.80)
70	0	13180	48,414.47	0.00	48,414.47
80	0	13180	506,802.12	0.00	506,802.12
90	0	13180	121,757.09	0.00	121,757.09
13180	Cash - 5 Star - Revenue Account		1,489,416.29	1,216,507.00	272,909.29
Total Operating			1,489,416.29	1,216,507.00	272,909.29
Total Current Assets - Funds			1,489,416.29	1,216,507.00	272,909.29
Total Assets			1,489,416.29	1,216,507.00	272,909.29
Total Assets and Deferred Outflows			1,489,416.29	1,216,507.00	272,909.29
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

September 30, 2025	Month Totals				Year to Date Totals			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
Commercial	69,531.53	57,425.00	12,106.53	21.08%	189,646.06	207,810.00	(18,163.94)	-8.74%
Commercial Base Rates	262,861.16	267,159.00	(4,297.84)	-1.61%	757,489.05	801,477.00	(43,987.95)	-5.49%
Residential	89,824.05	85,761.00	4,063.05	4.74%	322,986.19	302,698.00	20,288.19	6.70%
Residential Base Rates	179,635.33	176,614.00	3,021.33	1.71%	525,560.52	529,842.00	(4,281.48)	-0.81%
KMPUD Internal Usage	59,775.49	53,778.00	5,997.49	11.15%	178,992.05	170,475.00	8,517.05	5.00%
Meter Charges	8,435.44	8,235.00	200.44	2.43%	25,462.46	24,705.00	757.46	3.07%
Property Taxes	82,340.00	82,340.00	0.00	0.00%	247,020.00	247,020.00	0.00	0.00%
Other	18,194.61	14,052.00	4,142.61	29.48%	47,352.82	42,156.00	5,196.82	12.33%
Operating Revenues	770,597.61	745,364.00	25,233.61	3.39%	2,294,509.15	2,326,183.00	(31,673.85)	-1.36%
Cost of Goods Sold	61,153.71	49,768.00	11,385.71	22.88%	158,656.10	167,043.00	(8,386.90)	-5.02%
Salaries and Wages	121,950.40	149,452.00	(27,501.60)	-18.40%	361,994.09	453,377.20	(91,383.11)	-20.16%
Payroll Taxes & EE Benefits	92,204.03	80,823.00	11,381.03	14.08%	244,493.50	242,854.00	1,639.50	0.68%
Operations & Maintenance	60,752.59	97,906.00	(37,153.41)	-37.95%	465,477.26	273,168.00	192,309.26	70.40%
Contract Services	43,187.60	36,800.00	6,387.60	17.36%	74,880.85	77,350.00	(2,469.15)	-3.19%
Operating Expenses	38,119.86	48,367.00	(10,247.14)	-21.19%	117,395.60	144,905.00	(27,509.40)	-18.98%
G & A Allocations	0.00	(1,927.00)	1,927.00	-100.00%	0.00	(1,927.00)	1,927.00	-100.00%
Internal Allocations	42,621.66	37,236.00	5,385.66	14.46%	129,585.99	118,378.00	11,207.99	9.47%
Board of Directors	10,928.48	10,804.00	124.48	1.15%	32,785.44	32,414.00	371.44	1.15%
Depreciation	183,706.70	182,887.00	819.70	0.45%	548,138.39	548,661.00	(522.61)	-0.10%
Operating Expenses	654,625.03	692,116.00	(37,490.97)	-5.42%	2,133,407.22	2,056,223.20	77,184.02	3.75%
Total Operating	115,972.58	53,248.00	62,724.58	117.80%	161,101.93	269,959.80	(108,857.87)	-40.32%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	10,161.06	0.00	10,161.06	na	140,762.87	0.00	140,762.87	na
Other	25.00	0.00	25.00	na	75.00	0.00	75.00	na
Non-Operating Revenues	10,186.06	0.00	10,186.06	na	140,837.87	0.00	140,837.87	na
Interest Expense	148,113.06	133,310.00	14,803.06	11.10%	549,030.46	399,954.00	149,076.46	37.27%
Amortization	36,374.41	36,200.00	174.41	0.48%	109,123.24	108,600.00	523.24	0.48%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	184,487.47	169,510.00	14,977.47	8.84%	658,153.70	508,554.00	149,599.70	29.42%
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	(174,301.41)	(169,510.00)	(4,791.41)	-2.83%	(517,315.83)	(508,554.00)	(8,761.83)	-1.72%
	(58,328.83)	(116,262.00)	57,933.17	49.83%	(356,213.90)	(238,594.20)	(117,619.70)	-49.30%

Budget Income Statement - General Fund

September 30, 2025

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
1 - General & Admin								
Property Taxes	82,340.00	82,340.00	0.00	0.00%	247,020.00	247,020.00	0.00	0.00%
Other	147.43	0.00	147.43	na	477.29	0.00	477.29	na
Operating Revenues	82,487.43	82,340.00	147.43	0.18%	247,497.29	247,020.00	477.29	0.19%
Salaries and Wages	50,606.68	60,050.00	(9,443.32)	-15.73%	173,486.42	185,574.00	(12,087.58)	-6.51%
Payroll Taxes & EE Benefits	65,376.59	43,623.00	21,753.59	49.87%	153,526.56	131,482.00	22,044.56	16.77%
Operations & Maintenance	4,817.55	4,900.00	(82.45)	-1.68%	8,543.55	14,700.00	(6,156.45)	-41.88%
Contract Services	37,209.00	30,750.00	6,459.00	21.00%	40,972.65	63,200.00	(22,227.35)	-35.17%
Operating Expenses	35,067.39	42,737.00	(7,669.61)	-17.95%	103,250.96	129,165.00	(25,914.04)	-20.06%
G & A Allocations	(203,858.27)	(192,864.00)	(10,994.27)	5.70%	(512,088.31)	(556,535.00)	44,446.69	-7.99%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Board of Directors	10,928.48	10,804.00	124.48	1.15%	32,785.44	32,414.00	371.44	1.15%
Operating Expenses	147.42	0.00	147.42	na	477.27	0.00	477.27	na
Total Operating	82,340.01	82,340.00	0.01	0.00%	247,020.02	247,020.00	0.02	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)	82,340.01	82,340.00	0.01	0.00%	247,020.02	247,020.00	0.02	0.00%

Budget Income Statement - General Fund

September 30, 2025

-----Month Totals-----				-----Year to Date Totals-----			
This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent

2 - Fire Department

Other	6,030.00	5,630.00	400.00	7.10%	17,860.38	16,890.00	970.38	5.75%
Operating Revenues	6,030.00	5,630.00	400.00	7.10%	17,860.38	16,890.00	970.38	5.75%
Salaries and Wages	0.00	146.00	(146.00)	-100.00%	0.00	438.00	(438.00)	-100.00%
Payroll Taxes & EE Benefits	0.00	80.00	(80.00)	-100.00%	0.00	240.00	(240.00)	-100.00%
Operations & Maintenance	(43,547.80)	11,050.00	(54,597.80)	-494.10%	(16,195.18)	33,150.00	(49,345.18)	-148.85%
Contract Services	226.41	0.00	226.41	na	226.41	0.00	226.41	na
Operating Expenses	708.30	910.00	(201.70)	-22.16%	1,582.10	2,730.00	(1,147.90)	-42.05%
G & A Allocations	16,920.24	14,081.00	2,839.24	20.16%	42,503.33	44,266.00	(1,762.67)	-3.98%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	6,094.23	4,500.00	1,594.23	35.43%	18,282.68	13,500.00	4,782.68	35.43%
Operating Expenses	(19,598.62)	30,767.00	(50,365.62)	-163.70%	46,399.34	94,324.00	(47,924.66)	-50.81%
Total Operating	25,628.62	(25,137.00)	50,765.62	-201.96%	(28,538.96)	(77,434.00)	48,895.04	-63.14%
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)	25,628.62	(25,137.00)	50,765.62	-201.96%	(28,538.96)	(77,434.00)	48,895.04	-63.14%

Budget Income Statement - General Fund

September 30, 2025

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<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	709.48	402.00	307.48	76.49%	1,082.29	1,206.00	(123.71)	-10.26%
Payroll Taxes & EE Benefits	233.33	221.00	12.33	5.58%	434.04	663.00	(228.96)	-34.53%
Operations & Maintenance	0.00	300.00	(300.00)	-100.00%	0.00	900.00	(900.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	2,038.58	1,929.00	109.58	5.68%	5,120.88	5,565.00	(444.12)	-7.98%
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%	422.22	423.00	(0.78)	-0.18%
Operating Expenses	3,122.13	2,993.00	129.13	4.31%	7,059.43	8,757.00	(1,697.57)	-19.39%
Total Operating	(3,122.13)	(2,993.00)	(129.13)	4.31%	(7,059.43)	(8,757.00)	1,697.57	-19.39%
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)	(3,122.13)	(2,993.00)	(129.13)	4.31%	(7,059.43)	(8,757.00)	1,697.57	-19.39%

Budget Income Statement - Water Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
September 30, 2025								
0 - Default								
Commercial	8,432.30	2,447.00	5,985.30	244.60%	14,571.77	10,761.00	3,810.77	35.41%
Commercial Base Rates	22,146.21	22,835.00	(688.79)	-3.02%	60,869.61	68,505.00	(7,635.39)	-11.15%
Residential	4,128.41	6,621.00	(2,492.59)	-37.65%	22,606.27	29,167.00	(6,560.73)	-22.49%
Residential Base Rates	26,814.95	28,138.00	(1,323.05)	-4.70%	80,376.49	84,414.00	(4,037.51)	-4.78%
KMPUD Internal Usage	62.86	0.00	62.86	na	299.88	0.00	299.88	na
Meter Charges	3,894.58	3,792.00	102.58	2.71%	11,649.01	11,376.00	273.01	2.40%
Other	568.98	500.00	68.98	13.80%	2,149.74	1,500.00	649.74	43.32%
Operating Revenues	66,048.29	64,333.00	1,715.29	2.67%	192,522.77	205,723.00	(13,200.23)	-6.42%
Salaries and Wages	13,989.26	11,694.00	2,295.26	19.63%	42,325.09	35,082.00	7,243.09	20.65%
Payroll Taxes & EE Benefits	7,527.29	6,917.00	610.29	8.82%	22,720.80	20,751.00	1,969.80	9.49%
Operations & Maintenance	10,303.91	2,349.00	7,954.91	338.65%	80,879.32	10,197.00	70,682.32	693.17%
Contract Services	1,505.09	2,500.00	(994.91)	-39.80%	16,021.64	7,500.00	8,521.64	113.62%
Operating Expenses	867.17	1,500.00	(632.83)	-42.19%	3,181.50	4,500.00	(1,318.50)	-29.30%
G & A Allocations	35,675.20	33,751.00	1,924.20	5.70%	89,615.46	97,394.00	(7,778.54)	-7.99%
Internal Allocations	2,140.84	5,312.00	(3,171.16)	-59.70%	5,433.58	16,890.00	(11,456.42)	-67.83%
Depreciation	8,906.56	8,334.00	572.56	6.87%	26,724.89	25,002.00	1,722.89	6.89%
Operating Expenses	80,915.32	72,357.00	8,558.32	11.83%	286,902.28	217,316.00	69,586.28	32.02%
Total Operating	(14,867.03)	(8,024.00)	(6,843.03)	85.28%	(94,379.51)	(11,593.00)	(82,786.51)	714.11%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,517.13	0.00	1,517.13	na	4,471.62	0.00	4,471.62	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,517.13	0.00	1,517.13	na	4,471.62	0.00	4,471.62	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	1,517.13	0.00	1,517.13	na	4,471.62	0.00	4,471.62	na
NET INCOME (LOSS)	(13,349.90)	(8,024.00)	(5,325.90)	66.37%	(89,907.89)	(11,593.00)	(78,314.89)	675.54%

Budget Income Statement - Wastewater Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
September 30, 2025								
0 - Default								
Commercial	13,826.33	11,214.00	2,612.33	23.30%	47,559.78	49,760.00	(2,200.22)	-4.42%
Commercial Base Rates	45,775.53	44,293.00	1,482.53	3.35%	111,479.58	132,879.00	(21,399.42)	-16.10%
Residential	11,921.90	13,706.00	(1,784.10)	-13.02%	62,893.90	60,818.00	2,075.90	3.41%
Residential Base Rates	47,774.56	47,692.00	82.56	0.17%	143,266.26	143,076.00	190.26	0.13%
KMPUD Internal Usage	117.98	0.00	117.98	na	697.87	0.00	697.87	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	811.47	625.00	186.47	29.84%	2,056.38	1,875.00	181.38	9.67%
Operating Revenues	120,227.77	117,530.00	2,697.77	2.30%	367,953.77	388,408.00	(20,454.23)	-5.27%
Salaries and Wages	23,673.83	31,284.00	(7,610.17)	-24.33%	59,073.64	93,450.00	(34,376.36)	-36.79%
Payroll Taxes & EE Benefits	11,446.18	18,200.00	(6,753.82)	-37.11%	29,403.28	54,376.00	(24,972.72)	-45.93%
Operations & Maintenance	26,053.50	15,250.00	10,803.50	70.84%	53,965.93	45,750.00	8,215.93	17.96%
Contract Services	4,247.10	3,250.00	997.10	30.68%	14,308.15	5,750.00	8,558.15	148.84%
Operating Expenses	194.66	300.00	(105.34)	-35.11%	933.98	900.00	33.98	3.78%
G & A Allocations	35,675.20	33,751.00	1,924.20	5.70%	89,615.46	97,394.00	(7,778.54)	-7.99%
Internal Allocations	39,978.26	30,280.00	9,698.26	32.03%	122,558.95	96,272.00	26,286.95	27.30%
Depreciation	23,230.79	25,000.00	(1,769.21)	-7.08%	69,697.72	75,000.00	(5,302.28)	-7.07%
Operating Expenses	164,499.52	157,315.00	7,184.52	4.57%	439,557.11	468,892.00	(29,334.89)	-6.26%
Total Operating	(44,271.75)	(39,785.00)	(4,486.75)	11.28%	(71,603.34)	(80,484.00)	8,880.66	-11.03%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,756.44	0.00	1,756.44	na	5,504.19	0.00	5,504.19	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,756.44	0.00	1,756.44	na	5,504.19	0.00	5,504.19	na
Interest Expense	25,270.19	0.00	25,270.19	na	103,570.05	0.00	103,570.05	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	25,270.19	0.00	25,270.19	na	103,570.05	0.00	103,570.05	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	(23,513.75)	0.00	(23,513.75)	na	(98,065.86)	0.00	(98,065.86)	na
NET INCOME (LOSS)	(67,785.50)	(39,785.00)	(28,000.50)	70.38%	(169,669.20)	(80,484.00)	(89,185.20)	110.81%

Budget Income Statement - Employee Housing Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
September 30, 2025								
0 - Default								
Other	8,926.00	5,000.00	3,926.00	78.52%	20,786.00	15,000.00	5,786.00	38.57%
Operating Revenues	8,926.00	5,000.00	3,926.00	78.52%	20,786.00	15,000.00	5,786.00	38.57%
Salaries and Wages	305.51	402.00	(96.49)	-24.00%	4,525.36	1,206.00	3,319.36	275.24%
Payroll Taxes & EE Benefits	139.32	221.00	(81.68)	-36.96%	2,203.46	663.00	1,540.46	232.35%
Operations & Maintenance	2,248.80	1,667.00	581.80	34.90%	9,858.35	5,001.00	4,857.35	97.13%
Contract Services	0.00	0.00	0.00	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	220.37	797.00	(576.63)	-72.35%	733.50	2,534.00	(1,800.50)	-71.05%
Depreciation	5,914.14	4,167.00	1,747.14	41.93%	14,298.05	12,501.00	1,797.05	14.38%
Operating Expenses	8,828.14	7,254.00	1,574.14	21.70%	39,178.72	21,905.00	17,273.72	78.86%
Total Operating	97.86	(2,254.00)	2,351.86	-104.34%	(18,392.72)	(6,905.00)	(11,487.72)	166.37%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	38.26	0.00	38.26	na	112.77	0.00	112.77	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	38.26	0.00	38.26	na	112.77	0.00	112.77	na
Interest Expense	1,694.64	130.00	1,564.64	1,203.57%	1,919.48	390.00	1,529.48	392.17%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	1,694.64	130.00	1,564.64	1,203.57%	1,919.48	390.00	1,529.48	392.17%
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	(1,656.38)	(130.00)	(1,526.38)	1,174.14%	(1,806.71)	(390.00)	(1,416.71)	363.26%
NET INCOME (LOSS)	(1,558.52)	(2,384.00)	825.48	-34.63%	(20,199.43)	(7,295.00)	(12,904.43)	176.89%

Budget Income Statement - Electricity Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
September 30, 2025								
0 - Default								
Commercial	31,729.70	25,727.00	6,002.70	23.33%	96,113.72	97,152.00	(1,038.28)	-1.07%
Commercial Base Rates	181,578.62	185,799.00	(4,220.38)	-2.27%	544,735.86	557,397.00	(12,661.14)	-2.27%
Residential	23,385.61	20,465.00	2,920.61	14.27%	105,220.96	77,281.00	27,939.96	36.15%
Residential Base Rates	88,852.70	88,604.00	248.70	0.28%	264,709.45	265,812.00	(1,102.55)	-0.41%
KMPUD Internal Usage	57,290.90	53,122.00	4,168.90	7.85%	173,308.11	168,897.00	4,411.11	2.61%
Meter Charges	2,757.49	2,636.00	121.49	4.61%	8,237.38	7,908.00	329.38	4.17%
Other	562.36	1,030.00	(467.64)	-45.40%	946.23	3,090.00	(2,143.77)	-69.38%
Operating Revenues	386,157.38	377,383.00	8,774.38	2.33%	1,193,271.71	1,177,537.00	15,734.71	1.34%
Cost of Goods Sold	38,495.68	26,812.00	11,683.68	43.58%	120,637.19	100,861.00	19,776.19	19.61%
Salaries and Wages	21,864.63	25,345.00	(3,480.37)	-13.73%	42,453.41	76,034.20	(33,580.79)	-44.17%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	12,557.30	0.00	12,557.30	na
Operations & Maintenance	25,814.96	28,090.00	(2,275.04)	-8.10%	211,440.38	84,270.00	127,170.38	150.91%
Contract Services	0.00	300.00	(300.00)	-100.00%	392.00	900.00	(508.00)	-56.44%
Operating Expenses	1,257.34	1,250.00	7.34	0.59%	3,772.06	3,750.00	22.06	0.59%
G & A Allocations	41,994.80	39,730.00	2,264.80	5.70%	105,490.19	114,647.00	(9,156.81)	-7.99%
Internal Allocations	0.00	0.00	0.00	na	0.00	(2.00)	2.00	-100.00%
Depreciation	125,417.80	127,250.00	(1,832.20)	-1.44%	376,700.27	381,750.00	(5,049.73)	-1.32%
Operating Expenses	254,845.21	248,777.00	6,068.21	2.44%	873,442.80	762,210.20	111,232.60	14.59%
Total Operating	131,312.17	128,606.00	2,706.17	2.10%	319,828.91	415,326.80	(95,497.89)	-22.99%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	4,887.16	0.00	4,887.16	na	122,835.53	0.00	122,835.53	na
Other	25.00	0.00	25.00	na	75.00	0.00	75.00	na
Non-Operating Revenues	4,912.16	0.00	4,912.16	na	122,910.53	0.00	122,910.53	na
Interest Expense	119,708.40	131,291.00	(11,582.60)	-8.82%	359,045.22	393,873.00	(34,827.78)	-8.84%
Amortization	36,374.41	36,200.00	174.41	0.48%	109,123.24	108,600.00	523.24	0.48%
Non-Operating Expenses	156,082.81	167,491.00	(11,408.19)	-6.81%	468,168.46	502,473.00	(34,304.54)	-6.83%
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	(151,170.65)	(167,491.00)	16,320.35	-9.74%	(345,257.93)	(502,473.00)	157,215.07	-31.29%
NET INCOME (LOSS)	(19,858.48)	(38,885.00)	19,026.52	-48.93%	(25,429.02)	(87,146.20)	61,717.18	-70.82%

Budget Income Statement - Cable TV Fund

September 30, 2025

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	923.12	1,167.00	(243.88)	-20.90%	2,769.36	3,501.00	(731.64)	-20.90%
Operating Revenues	923.12	1,167.00	(243.88)	-20.90%	2,769.36	3,501.00	(731.64)	-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	150.00	(150.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,019.29	964.00	55.29	5.74%	2,560.44	2,782.00	(221.56)	-7.96%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	126.28	45.00	81.28	180.62%	378.85	135.00	243.85	180.63%
Operating Expenses	1,145.57	1,059.00	86.57	8.17%	2,939.29	3,067.00	(127.71)	-4.16%
Total Operating	(222.45)	108.00	(330.45)	-305.97%	(169.93)	434.00	(603.93)	-139.15%
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)	(222.45)	108.00	(330.45)	-305.97%	(169.93)	434.00	(603.93)	-139.15%

Budget Income Statement - Snow Removal Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
September 30, 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	5,994.07	4,219.00	1,775.07	42.07%	22,425.01	12,657.00	9,768.01	77.17%
Payroll Taxes & EE Benefits	3,585.89	2,323.00	1,262.89	54.36%	10,564.42	6,969.00	3,595.42	51.59%
Operations & Maintenance	19,346.46	17,500.00	1,846.46	10.55%	58,469.07	24,500.00	33,969.07	138.65%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	1,000.00	(1,000.00)	-100.00%	0.00	1,850.00	(1,850.00)	-100.00%
G & A Allocations	23,035.98	21,794.00	1,241.98	5.70%	57,865.97	62,888.00	(5,022.03)	-7.99%
Internal Allocations	0.00	50.00	(50.00)	-100.00%	0.00	150.00	(150.00)	-100.00%
Depreciation	8,001.62	7,500.00	501.62	6.69%	24,004.81	22,500.00	1,504.81	6.69%
Operating Expenses	59,964.02	54,386.00	5,578.02	10.26%	173,329.28	131,514.00	41,815.28	31.80%
Total Operating	(59,964.02)	(54,386.00)	(5,578.02)	10.26%	(173,329.28)	(131,514.00)	(41,815.28)	31.80%
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	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	0.00	0.00	0.00	na	2,055.74	0.00	2,055.74	na
Interest Expense	1,439.83	1,889.00	(449.17)	-23.78%	84,495.71	5,691.00	78,804.71	1,384.73%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	1,439.83	1,889.00	(449.17)	-23.78%	84,495.71	5,691.00	78,804.71	1,384.73%
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	(1,439.83)	(1,889.00)	449.17	-23.78%	(82,439.97)	(5,691.00)	(76,748.97)	1,348.60%
NET INCOME (LOSS)	(61,403.85)	(56,275.00)	(5,128.85)	9.11%	(255,769.25)	(137,205.00)	(118,564.25)	86.41%

Budget Income Statement - Propane Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
September 30, 2025								
0 - Default								
Commercial	13,348.55	18,037.00	(4,688.45)	-25.99%	26,767.64	50,137.00	(23,369.36)	-46.61%
Commercial Base Rates	13,360.80	14,232.00	(871.20)	-6.12%	40,404.00	42,696.00	(2,292.00)	-5.37%
Residential	19,463.06	14,102.00	5,361.06	38.02%	39,512.62	42,831.00	(3,318.38)	-7.75%
Residential Base Rates	16,193.12	12,180.00	4,013.12	32.95%	37,208.32	36,540.00	668.32	1.83%
KMPUD Internal Usage	2,303.75	656.00	1,647.75	251.18%	4,686.19	1,578.00	3,108.19	196.97%
Meter Charges	1,783.37	1,807.00	(23.63)	-1.31%	5,576.07	5,421.00	155.07	2.86%
Other	75.15	0.00	75.15	na	167.59	0.00	167.59	na
Operating Revenues	66,527.80	61,014.00	5,513.80	9.04%	154,322.43	179,203.00	(24,880.57)	-13.88%
Cost of Goods Sold	22,658.03	22,956.00	(297.97)	-1.30%	38,018.91	66,182.00	(28,163.09)	-42.55%
Salaries and Wages	3,486.74	14,097.00	(10,610.26)	-75.27%	10,869.29	42,291.00	(31,421.71)	-74.30%
Payroll Taxes & EE Benefits	3,306.45	8,240.00	(4,933.55)	-59.87%	10,478.65	24,716.00	(14,237.35)	-57.60%
Operations & Maintenance	1,674.11	3,650.00	(1,975.89)	-54.13%	7,532.29	18,250.00	(10,717.71)	-58.73%
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%	75.00	2,010.00	(1,935.00)	-96.27%
G & A Allocations	38,936.93	36,837.00	2,099.93	5.70%	97,808.87	106,298.00	(8,489.13)	-7.99%
Internal Allocations	282.19	797.00	(514.81)	-64.59%	859.96	2,534.00	(1,674.04)	-66.06%
Depreciation	5,417.34	5,500.00	(82.66)	-1.50%	16,257.30	16,500.00	(242.70)	-1.47%
Operating Expenses	75,786.79	92,747.00	(16,960.21)	-18.29%	181,900.27	278,781.00	(96,880.73)	-34.75%
Total Operating	(9,258.99)	(31,733.00)	22,474.01	-70.82%	(27,577.84)	(99,578.00)	72,000.16	-72.31%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,737.66	0.00	1,737.66	na	5,121.60	0.00	5,121.60	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,737.66	0.00	1,737.66	na	5,121.60	0.00	5,121.60	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	1,737.66	0.00	1,737.66	na	5,121.60	0.00	5,121.60	na
NET INCOME (LOSS)	(7,521.33)	(31,733.00)	24,211.67	-76.30%	(22,456.24)	(99,578.00)	77,121.76	-77.45%

Budget Income Statement - Solid Waste Fund

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year September	Budget September	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
September 30, 2025								
0 - Default								
Commercial	2,194.65	0.00	2,194.65	na	4,633.15	0.00	4,633.15	na
Residential	30,925.07	30,867.00	58.07	0.19%	92,752.44	92,601.00	151.44	0.16%
Other	150.10	100.00	50.10	50.10%	139.85	300.00	(160.15)	-53.38%
Operating Revenues	33,269.82	30,967.00	2,302.82	7.44%	97,525.44	92,901.00	4,624.44	4.98%
Salaries and Wages	1,320.20	1,813.00	(492.80)	-27.18%	5,753.58	5,439.00	314.58	5.78%
Payroll Taxes & EE Benefits	588.98	998.00	(409.02)	-40.98%	2,604.99	2,994.00	(389.01)	-12.99%
Operations & Maintenance	14,041.10	13,100.00	941.10	7.18%	50,983.55	36,300.00	14,683.55	40.45%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	8,562.05	8,100.00	462.05	5.70%	21,507.71	23,374.00	(1,866.29)	-7.98%
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%	1,371.60	1,350.00	21.60	1.60%
Operating Expenses	24,969.53	24,461.00	508.53	2.08%	82,221.43	69,457.00	12,764.43	18.38%
Total Operating	8,300.29	6,506.00	1,794.29	27.58%	15,304.01	23,444.00	(8,139.99)	-34.72%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	224.41	0.00	224.41	na	661.42	0.00	661.42	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	224.41	0.00	224.41	na	661.42	0.00	661.42	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	224.41	0.00	224.41	na	661.42	0.00	661.42	na
NET INCOME (LOSS)	8,524.70	6,506.00	2,018.70	31.03%	15,965.43	23,444.00	(7,478.57)	-31.90%

October 2025 Preliminary Income Statement

October 31, 2025	-----Month Totals-----			-----Year to Date Totals-----		
	This Year October	Budget October	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
Commercial	86,803.03	88,710.00	(1,906.97)	276,449.09	296,520.00	(20,070.91)
Commercial Base Rates	266,614.54	267,159.00	(544.46)	1,024,103.59	1,068,636.00	(44,532.41)
Residential	102,615.29	109,360.00	(6,744.71)	425,601.48	412,058.00	13,543.48
Residential Base Rates	182,391.55	176,614.00	5,777.55	707,952.07	706,456.00	1,496.07
KMPUD Internal Usage	65,553.37	64,359.00	1,194.37	244,545.42	234,834.00	9,711.42
Meter Charges	9,791.31	8,235.00	1,556.31	35,253.77	32,940.00	2,313.77
Property Taxes	82,340.00	82,340.00	0.00	329,360.00	329,360.00	0.00
Other	492,243.84	14,052.00	478,191.84	539,596.66	56,208.00	483,388.66
Operating Revenues	1,288,352.93	810,829.00	477,523.93	3,582,862.08	3,137,012.00	445,850.08

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	\$ 594,125	\$ 441,317	\$ 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	\$ (300,000)								
Net Changes	\$ 142,107	\$ 512,624	\$ (214,132)	\$ (250,834)	\$ 201,083	\$ (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	\$ 1,615,614	\$ 1,816,697	\$ 664,067	\$ 1,024,542	\$ 1,397,029	\$ 1,051,761	\$ 1,341,510	\$ 1,579,925	\$ 1,105,708
<u>Reserve Fund</u>												
Transfer in from Operating Cash	\$0	(\$368,011)	(\$458,590)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund Interest Earned	\$12,799	\$11,656	\$10,161	\$9,872								
Reserve Fund Balance	\$3,536,102	\$3,179,747	\$2,731,318	\$3,041,190	\$3,041,190	\$3,041,190	\$3,041,190	\$3,041,190	\$3,041,190	\$3,041,190	\$3,041,190	\$3,041,190
LAIF Balance	\$12,022	\$12,022	\$12,022	\$12,154	\$12,154	\$12,154	\$12,154	\$12,154	\$12,154	\$12,154	\$12,154	\$12,154
Total Operating Cash	\$5,077,522	\$4,765,969	\$4,198,168	\$4,668,957	\$4,870,040	\$3,717,410	\$4,077,885	\$4,450,372	\$4,105,105	\$4,394,853	\$4,633,268	\$4,159,051
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)	(\$243,057)	(\$252,248)	(\$255,000)	(\$257,752)	(\$260,504)	(\$263,256)	(\$266,008)	(\$268,761)	(\$271,513)

STAFF REPORT

Resolution 25-09 Approving the USDA Rural Utilities Services' Certificate of Authority, Form 675

Requested Action:

That the Board approve Resolution 25-09, Approving the USDA Rural Utilities Services' Certificate of Authority, Form 675.

Background:

As part of the USDA, RUS loan requirements, the KMPUD Board of Directors must approve by Resolution which officers and manager have been authorized to sign RUS Form 595. Financial Requirements and Expenditures Statement, in connection with the requisitioning and accounting for loan funds. Approving RUS Form 675 authorizes President Mitarotonda, Secretary Dornbrook, and General Manager Ansel to sign RUS Form 595, Financial Requirements and Expenditures Statement.

Fiscal Impact:

None.

Reviewed by Committee:

No.

Prepared By:

Rick Ansel

RESOLUTION NO. 25-09

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
APPROVING THE USDA RURAL UTILITIES SERVICES' CERTIFICATE OF
AUTHORITY, FORM 675**

WHEREAS, the Kirkwood Meadows Public Utility District has been approved for a loan guarantee commitment from the USDA, Rural Utilities Services in the amount of \$7,444,000;

WHEREAS, the proceeds of this guaranteed loan are to be used to reimburse its general funds for the balance of costs to Wastewater Plant Project;

WHEREAS, as part of the USDA, Rural Utilities Services' loan requirements, the Kirkwood Meadows Public Utility District's Board of Directors must approve by Resolution which officers and manager have been authorized to sign Rural Utilities Services, Form 595, Financial Requirements & Expenditures Statement, in connection with the requisitioning and accounting for Loan Funds;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Kirkwood Meadows Public Utility District that the attached Rural Utilities Services, Form 675, Certificate of Authority, is approved which authorizes the following: Board President, Doug Mitatrotunda; Board Secretary, Peter Dornbrook; General Manager, Richard Ansel, to sign Rural Utilities Services, Form 595, Financial Requirements & Expenditures Statement, as evidenced on the attached.

PASSED AND ADOPTED by the Board of Directors of the Kirkwood Meadows Public Utility District on this 5th day of December 2025 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: _____
Doug Mitarotonda, President

Attest:

Peter Dornbrook, Secretary

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0074. The time required to complete this information collection is estimated to average 6 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

U.S. Department of Agriculture
Rural Utilities Service

CERTIFICATE OF AUTHORITY

INSTRUCTIONS-Submit one copy to RUS. See 7 CFR 1744 (Telecommunications) and RUS Bulletin 26-1 (Electric)

In conformity with the requirements of the Rural Utilities Service (RUS), and in accordance with the resolution of the board of directors of the _____
BORROWER'S NAME

BORROWER'S ADDRESS

attached hereto, adopted at a meeting of the board, held _____, 20____ at which a quorum of the board was present, the officers and manager, whose signatures appear below, have been authorized

to sign the following RUS forms in connection with requisitioning and accounting for Loan Funds:

(Check One)

	RUS Form No.	TITLE
<input type="checkbox"/>	481	FINANCIAL REQUIREMENT STATEMENT (Telecommunications)
<input type="checkbox"/>	595	FINANCIAL REQUIREMENT & EXPENDITURE STATEMENT (Electric)

This certification is to remain in *force* until rescinded by resolution of the board of directors and notification of such action to RUS.

_____ TITLE	_____ NAME (TYPE OR PRINT)	_____ SIGNATURE
_____ TITLE	_____ NAME (TYPE OR PRINT)	_____ SIGNATURE
_____ TITLE	_____ NAME (TYPE OR PRINT)	_____ SIGNATURE
		_____ BORROWER'S NAME
		_____ SIGNATURE OF PRESIDENT
	_____ DATE	_____ SIGNATURE OF SECRETARY

STAFF REPORT

KMPUD Branding

Requested Action:

That the Board review and consider updating the KMPUD branding to include the language, Community Powered – Customer Focused.

Background:

The Communications Committee has recently discussed updating the KMPUD's branding to enhance the District's customer image and strengthen community relationships through positive customer relations.

Fiscal Impact:

Five thousand dollars or less for associated material costs and staff time to change the current KMPUD branding.

Reviewed by Committee:

Communications Committee

Prepared By:

Rick Ansel

Current Branding



Option 1



Option 2

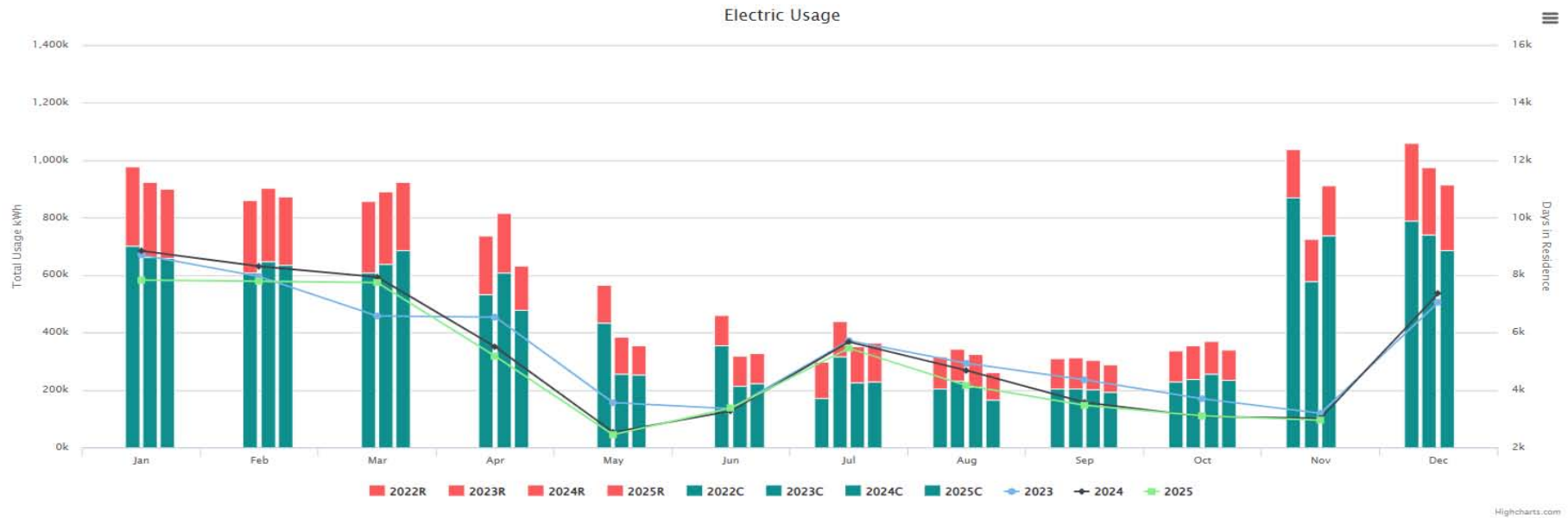


Kirkwood Meadows Public Utility District

Electric

2025/2026

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2025/2026 Totals YTD
Total Production (kWh)	411,093	400,901	382,306	476,168									1,670,469
CAISO Purchase (kWh)	411,093	400,651	382,306	476,168									1,670,219
Powerhouse Production (kWh)	0	250	0	0									250
Actual Metered (kWh)	361,715	262,342	290,295	340,342									1,254,694
Budgeted Metered (kWh)	345,316	331,060	243,631	348,192									1,268,200
Total System Losses (kWh)	49,378	138,559	92,011	135,826									415,775
Identified System Losses (Calculated kWh):													
Out-Valley Losses	12,908	12,588	12,004	14,952									52,453
In-Valley Losses	21,952	21,408	20,415	25,427									89,203
Total Identified System Losses (kWh)	34,861	33,996	32,420	40,379									141,656
Unidentified System Losses (kWh)	14,518	104,563	59,592	95,447									274,119
% Unidentified System Losses (Goal 12%)	4%	26%	16%	20%									16%

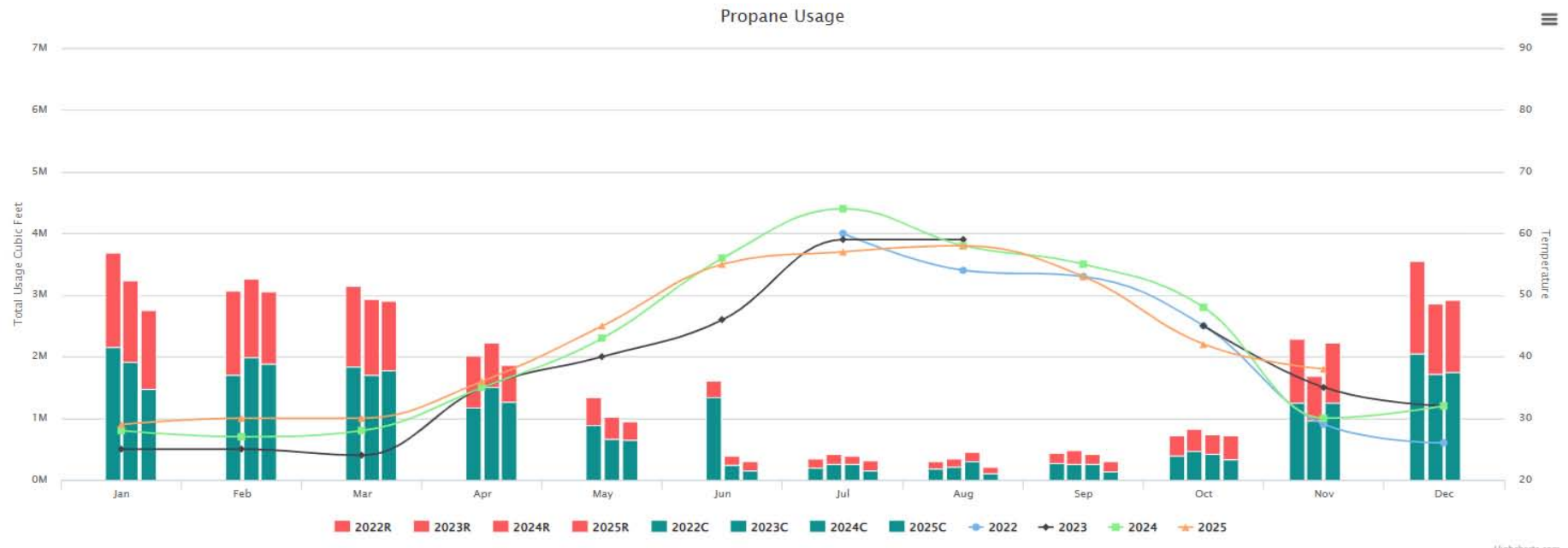


Kirkwood Meadows Public Utility District

Propane

2025/2026

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2025/2026 Totals YTD
Propane Usage (cf)	313,766	331,715	361,822	822,166									1,829,470
Actual Metered (cf)	325,095	213,719	304,564	716,954									1,560,332
Budgeted Metered (cf)	392,166	379,723	409,930	409,931									1,591,751
Unmetered Total	(11,329)	117,996	57,258	105,212									269,138
% Unmetered (Goal 2%)	-4%	36%	16%	13%									15%



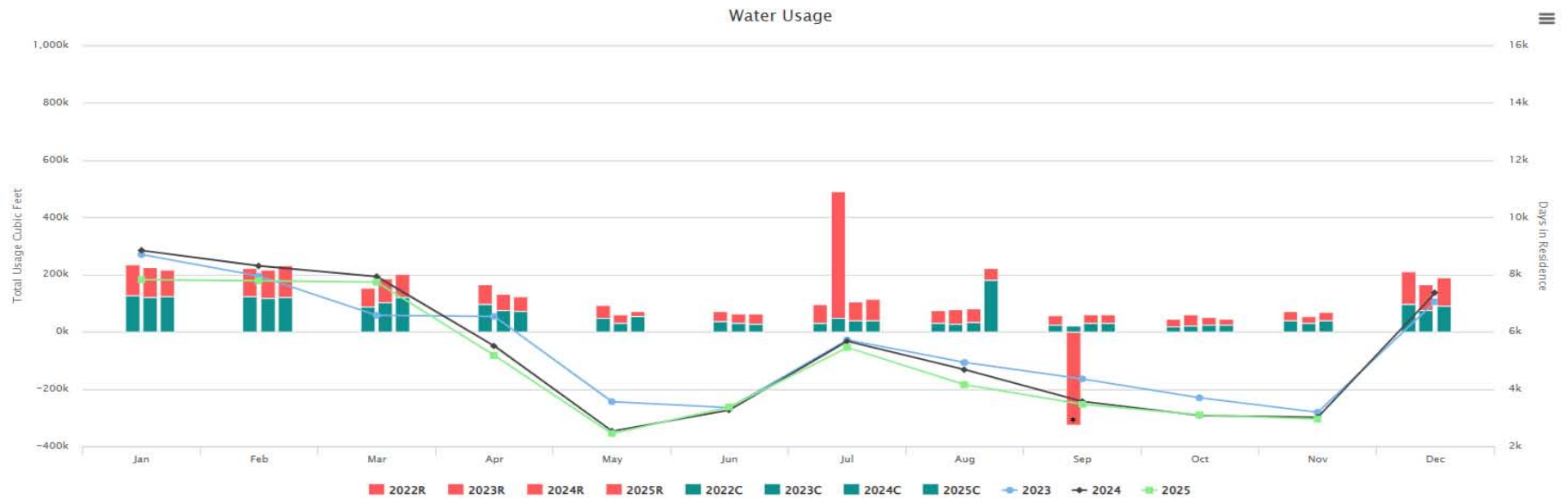
Kirkwood Meadows Public Utility District

Water

2025/2026

2025/2026
Totals
YTD

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	
Total Production (Gallons)	1,071,240	940,252	906,810	510,440									3,428,742
Actual Metered (Gallons)	909,486	836,847	531,029	346,189									2,623,552
Budgeted Metered (Gallons)	883,543	796,481	493,705	506,260									2,679,989
Total System Losses (Gallons)	161,754	103,405	375,781	164,251									805,190
Identified System Losses - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000									48,000
Hydrant / Sample Flushing	1,000	3,000	26,400	44,550									74,950
Backwards Meter Reads	1,000	1,000	1,000	1,000									4,000
Discovered Leaks Before Meters	0	0	0	0									0
Fire Department	0	0	0	500									500
Total Identified System Losses (Gallons)	14,000	16,000	39,400	58,050									127,450
Unidentified System Losses (Gallons)	147,754	87,405	336,381	106,201									677,740
% Unidentified System Losses (Goal 15%)	14%	9%	37%	21%									20%



Highcharts.com

*Water Leak

Calendar Year		2025	2026				2027				2028				2029				2030				2031			
Area	Description	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Water	Master Plan (2025)																									
	Rate Study (2025)																									
	Connection Fee Study																									
	Lodge Tank Level Control / SCADA Upgrade																									
	Hazard Assessment																									
	Well 2 Improvement Project																									
	Well 4/5 Project																									
	Dangburg Tank Recoating																									
	Lodge Tank Recoating																									
PRV Field Assessments / Improvements																										
Wastewater	Master Plan																									
	Rate Study (2025)																									
	WW Lift Station Upgrades																									
	SCADA / PLC / Controls																									
	Concrete Basin Refurbishment & Recoating																									
WWTP Repair & Rehabilitation																										
Electric	Master Plan (2024)																									
	Rate Study (2021)*^																									
	Switch at Lodge																									
	Meadow Direct Burial Line Replacement																									
	Powerhouse Radiator Roof																									
Propane	Master Plan(2025)																									
	Rate Study (2025)																									
	Propane Service Line Replacement																									
	Propane Tank & Vaporizer Phase 1 Canopy																									
Propane Vaporizer / Pulser																										
Board	Capital Plan (2025)																									
	Budget (2025)+																									
	Audit (2024)																									
	Election of Directors - Seats 1 and 2																									
Election of Directors - Seats 3, 4, and 5																										

Notes

* The 2021 Electric Rate Study was amended via the following ordinances:

[21-02](#)

[22-01](#)

[23-02](#)

^ The following suggestions have been made for the Board to consider during the next Electric Rate Study:

Residential minimum payment

Demand charge

All-electric customer discount

Re-assess financial and construction costs

Purchase RECs based on California ISO meter, not retail sales

[+ Budget Assumptions](#)

Legend

Non-physical Projects

Action

Physical Projects

Planning

Design

Bid/Construction

Communications Committee Report

Meeting Date: November 13, 2025

Attendees

- *KMPUD Board:* Chair Mitarotonda, Director Chris Tucher
- *KMPUD Staff:* GM Rick Ansel
- *Community Committee Members:* Sandy Goldberg, Pamela Hyde
- *Community Members:* Carly Mangan

1) Fire and Emergency Medical Services Communications

The Committee agreed that the KMPUD should host an in-person (with Zoom available) Community Forum, like we did in December 2023. The purpose of this meeting will be to help prepare the community for the upcoming 218 process.

2) Annual Report

Chair Mitarotonda solicited topics for the upcoming annual report, where suggestions included updates on the Wastewater Treatment Plant, manganese waiver, fire & emergency services, mater plans and rate studies, and our new General Manager.

Chair Mitarotonda further suggested that he introduce the new branding and logo in the annual report, providing examples as to how the District is and intends to be more customer-focused. The Committee agreed.

3) FAQ Review and Update

This is an annual item for the Committee to review. Staff will prepare the documents for Committee members to review over the next few months.

4) Newsletter Content Policy

This is an annual item for the Committee to review. No new content items were suggested.

5) KMPUD Branding and Logo

The Committee discussed the new logo options Sandy Goldberg created for consideration. The Committee recommends having the logo as a Board agenda item to discuss the direction it wants to move, for example, does it want to only update the text, or, also update the style. With this information, the Committee recommends hiring a professional designer to produce the final products to be used. Sandy Goldberg has a connection to a designer that she will contact.

6) Website ADA Compliance

GM Ansel notified the Committee that updates to the KMPUD website will need to be made in order to be ADA complaint. Staff will work on these changes over the coming weeks and months.

7) Roadmap

The Committee discussed and updated our roadmap, see attached.

Order	Status	Assigned	Date	Area	Topic	Action Item	Description
9	In flight	Staff	Dec 11, 2025	Outbound	Fire & EMS Communications Strategy	Plan community meeting(s) / outreach	We should have more information about Fire & EMS that we can put together a communications plan to discuss.
303	Recurring	Committee	Dec 11, 2025	Outbound	FAQ documents		Periodically revisit our FAQ documents: Annually for a full review and as needed for small updates
401	Scoped	Staff	Dec 11, 2025	Website	Meeting dates	Review website for calendar organization	Re-organize meeting dates and documents (currently shown in the Calendar, but mentioned multiple places).
7777				Outbound	New customer onboarding materials	Provide overview of how to approach topic	Review and update KMPUD onboarding documents for our customers.
7777				Outbound	Opt-in vs opt-out	Provide overview of how to approach topic	Review our subscription policies and consider making some / all subscriptions opt-out, instead of opt-in.
7777				Outbound	EDU / AMU updates each year		For customers with AMU in progress, annual updates in April to tell them where they are / what final is - show it on
7777				Outbound	Service rate comparison to other comparables		How do rates for our services compare to other comparable utilities? Provide context as way of explaining.
7777				Outbound	Customer Success Stories		We have customers that have had a lot of benefit from the KMPUD, should we research and highlight these?
7777				Outbound	Social Media presence		Should we consider hiring someone to focus on this.
7777				Outbound	Content of snow removal text messages		What is the content that should be in the text messages?
7777				Outbound	Snow Removal talking points		Discuss key messaging around Snow Removal that should be included in outbound communications.
7777				Outbound	Propane talking points		Discuss key messaging around Propane that should be included in outbound communications.
7777				Policy	Publishing of non-KMPUD related topics		Should KMPUD mention other topics, e.g., KMD (potholes), KMR announcements (e.g., parking reservations)?
7777				Policy	Community involvement for specific topics		What do we do when customers raise issues, whether they are:
8887	Recurring	Committee	Aug 13, 2026	Outbound	Newsletter content policy		Periodically revisit our approach to newsletter content: Annually for a full review and as needed for small updates
8888	Recurring	Committee	Aug 13, 2026	Outbound	Newsletter subscriber campaign		Periodically revisit our newsletter subscriber campaign: Annually for a full review and as needed for small updates
8889	Recurring	Committee	Aug 13, 2026	Outbound	Annual article reminding people to update mailing address		When we have 218 process (e.g., W/WW Rate Study), we send paper documents. We should remind people once a
9001	Done		Feb 8, 2024	Policy	General Protocols / Procedures		Create a document that outlines the Districts general protocols and procedures for customer communications.
9002	Done		Apr 11, 2024	Policy	Snow Removal Protocols / Procedures		Create a document that outlines District communications for the specific service.
9003	Done		Apr 11, 2024	Policy	Electricity Protocols / Procedures		Create a document that outlines District communications for the specific service.
9004	Done		Apr 11, 2024	Policy	Propane Protocols / Procedures		Create a document that outlines District communications for the specific service.
9005	Done		Apr 11, 2024	Policy	Water Protocols / Procedures		Create a document that outlines District communications for the specific service.
9006	Done		Apr 11, 2024	Policy	Wastewater Protocols / Procedures		Create a document that outlines District communications for the specific service.
9007	Done		Apr 11, 2024	Policy	Solid Waste Protocols / Procedures		Create a document that outlines District communications for the specific service.
9008	Done		May 9, 2024	Policy	Fire and Emergency Medical Services Protocols / Procedures		Create a document that outlines District communications for the specific service.
9009	Done		May 9, 2024	Marketing	New KVFD logo		The KVFD is drawing up a new logo and our Committee will provide feedback.
9010	Done		Jun 13, 2024	Outbound	Noting that comments / results will be public		When we create community surveys, note comments / results will be public (but not identifiable).
9011	Done		Jul 11, 2024	Outbound	Fire & EMS Communications Letter to Community		The KMPUD Board approved a number of items from the 7/5/24 meeting, this task is to outline the plan.
9012	Done		Aug 8, 2024	Outbound	Bi-annual customer survey		Review questions and ensure survey goes out according to District policies
9013	Done		Aug 8, 2024	Website	Electricity FAQ		Create a FAQ about specific service questions to post on the website.
9014	Done		Aug 8, 2024	Website	Propane FAQ		Create a FAQ about specific service questions to post on the website.
9015	Done		Aug 8, 2024	Website	Snow Removal FAQ		Create a FAQ about specific service questions to post on the website.
9016	Done		Aug 8, 2024	Website	Solid Waste FAQ		Create a FAQ about specific service questions to post on the website.
9017	Done		Aug 8, 2024	Outbound	Energy Rebate program		We need to communicate to customers the new Energy Rebate program approved by the Board.
9018	Done		Sep 12, 2024	Outbound	Newsletter content policy		Define guidelines Staff should use to communicate content to customers in the newsletter.
9019	Done		Oct 10, 2024	Outbound	Snow removal contact policy		HOAs will provide KMPUD 2 contacts for snow removal contracts, individual owners who have questions will be
9020	Done		Nov 14, 2024	Outbound	Newsletter subscriber campaign		Create a plan for Staff to execute in order to increase the number of KMPUD newsletter subscribers.
9021	Done		Nov 14, 2024	Outbound	Bi-annual customer survey - thank you / summary		Create a survey summary email to send to all customers thanking them and discussing next steps.
9022	Done		Nov 14, 2024	Website	Water FAQ		Create a FAQ about specific service questions to post on the website.
9023	Done		Nov 14, 2024	Website	Wastewater FAQ		Create a FAQ about specific service questions to post on the website.
9024	Done		Nov 14, 2024	Website	General FAQ		Create a FAQ about general District questions to post on the website.
9025	Done		Nov 14, 2024	Website	Fire and Emergency Medical Services FAQ		Create a FAQ about specific service questions to post on the website.
9026	Done	Committee	Jun 12, 2025	Outbound	Propane Rate Changes Communication	Community Notice	Advise Propane customers of newly adopted rates.
9027	Done	Committee	Jul 10, 2025	Outbound	Manganese Waiver cover letter	Communication & Survey	Educate customers about Manganese, develop a cover letter, distribute survey.
9028	Done	Staff	Aug 14, 2025	Website	Update broken links to documents	Review website for broken links	Document links were broken when moving to a cloud service, fix the broken links.
9029	Done	Staff	Oct 9, 2025	Outbound	Water / Waste Water Rate Design	Community information	Decided what should be posted, and where, regarding the results of the Rate Hearing.
9030	Done	Staff	Nov 13, 2025	Outbound	Branding and logo	Consider focus on being a community-owned	See SMUD branding as suggestions as community-owned.
9031	Done	Committee	Nov 13, 2025	Outbound	Annual Report		Should we define guidelines KMPUD President should use to communicate in the annual report?