



**AGENDA**  
**REGULAR BOARD MEETING**  
**Friday, February 9 – 2:00 PM**  
 District Board Room, Community Services Building  
 33540 Loop Road, Kirkwood, CA 95646

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**BOARD MEMBERS**

Robert Epstein, President

Doug Mitarotonda, Vice President  
 John Schroeder, Treasurer

Peter Dornbrook, Secretary  
 Chris Tucher, Assistant Secretary

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**IMPORTANT NOTICE REGARDING TELECONFERENCED MEETINGS:**

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

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

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

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

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

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

**HOW TO SUBMIT PUBLIC COMMENTS:**

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

**ACCESSIBILITY INFORMATION:**

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

**AGENDA**

- 1) **CALL TO ORDER** *President Epstein*
- 2) **ROLL CALL** *Secretary Dornbrook*
- 3) **ANNOUNCEMENTS** *General Manager Christeson*
- 4) **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)
- 5) **COMMENTS FROM THE AUDIENCE** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 6) **WRITTEN COMMENTS FROM THE PUBLIC** (This is an opportunity for Directors and Staff to share written comments received from the public. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 7) **ADOPTION OF THE CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be taken when the comment does not necessitate separate action.)
  - a) Approve January 12, 2024 Regular Meeting Minutes
  - b) Approve Current Consent for Claims
  - c) Review Receivables/Shut Offs Report
  - d) Re-Authorize AB 361 Teleconference Meetings
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
  - a) **Finances.** Discussion and possible action regarding the District’s financials. *AM Baggett*
    - i) Overview & Budget Variances
    - ii) December Financials
    - iii) January Preliminaries
    - iv) Cash Flow
  - b) **Committee Charters.** Discussion and possible action. *GM Christeson*
  - c) **IT Committee Formation.** Discussion and possible action. *GM Christeson*
  - d) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
  - e) **Energy Efficiency Rebates.** Discussion and possible action. *GM Christeson*
  - f) **KVFD Temporary Advisory Committee Report.** Update. Discussion and possible action. *Director Mitarotonda*

- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 11) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 12) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 13) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **GENERAL BOARD DISCUSSION** Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.
- 16) **CLOSED SESSION**
  - a) Close session regarding conference with Labor Negotiators
    - i) Government Code §54597.6

17) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, March 8, 2024 at 2:00 PM.

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

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

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

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

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



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

**REGULAR MEETING OF THE BOARD OF DIRECTORS**  
**Friday January 12<sup>th</sup>, 2023 – 2:00 PM**

**BOARD MEETING MINUTES**

Doug Mitarotonda, Vice President  
 Peter Dornbrook, Secretary

**BOARD MEMBERS**  
 Robert Epstein, President

John Schroeder, Treasurer  
 Chris Tucher, Asst. Secretary

**Under provisions of Assembly Bill No. 361 and authorization of the Kirkwood Meadows Public Utility District Board of Directors to hold meetings remotely, this meeting took place via a hybrid of in-person and video/teleconference.**

**1. CALL TO ORDER**

*President Epstein*

Determining a quorum present, President Epstein called the meeting to order at 2:01 PM.

**2. ROLL CALL**

*Secretary Dornbrook*

Board of Directors Present:

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

Board of Directors Present via Zoom:

None

Board of Directors Absent:

None

Staff Present:

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

Others Present and via Zoom:

Supervisor Jeff Brown, Supervisor Terry Woodrow, Carol, Ed Cymerys, Sandy Goldberg, Larry Parker, Catherin Elmasian, Dan Roberts (Moss Adams), Olga Darlington (Moss Adams), A Peter Klimley.

**3. ANNOUNCEMENTS**

*General Manager Christeson*

General Manager Christeson welcomed everyone to the January 12, 2024, Board meeting and noted that if anybody would like to comment during the meeting to please use the raise your hand function.

**4. CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR**

None.

**5. COMMENTS FROM THE AUDIENCE**

Supervisor Brown commented on the Dollar General, Chipotle, and Pine Grove Safe Walk to Schools Project.

**6. WRITTEN COMMENTS FROM THE PUBLIC**

None.

**7. ADOPTION OF CONSENT CALENDAR**

- a. **Approve December 8<sup>th</sup> regular meeting minutes.**  
Approve December 8<sup>th</sup> regular meeting minutes.
- b. **Approve Current Consent for Claims.**  
Approve Current Consent for Claims.
- c. **Review Receivables/Shut Offs Report**  
Review Receivables/Shut offs Report.
- d. **Resolution 24-01 RUS Certificate of Authority**  
Approve Resolution 24-01 RUS Certificate of Authority
- e. **Re-authorize AB 361 Teleconference Meetings.**  
Re-authorize AB 361 Teleconference Meetings.

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

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

NOES: None

ABSENT: None

ABSTAINING: None

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

None.

**9. ITEMS FOR BOARD ACTION**

- a. **Fiscal Year 2022/2023 Audit.** Discussion & possible action. *Olga Darlington, Moss Adams*

Moss Adams presented the Fiscal Year 2022/2023 Audit and answered questions from the Board. Director Schroeder motioned to approve the Fiscal Year 2022/2023 Audit, President Epstein seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- b. **Finances.** Discussion and Possible action. *AM Baggett*

- i. **Overview & Budget Variances**  
Administrative Manager Baggett gave an overview of Budget Variances. Discussion Ensued.
- ii. **November Financials.**  
Administrative Manager Baggett gave an overview of November Financials. Discussion ensued.
- iii. **December Preliminaries.**  
Administrative Manager Baggett gave an overview of the December Preliminaries. Discussion Ensued.
- iv. **Cash Flow.**

Administrative Manager Baggett went over Cash Flow. GM Christeson noted upcoming USDA Loan Payments that may impact Cash Flow and will be discussed as part of Budget Assumptions. Discussion ensued.

- c. **Operating & Capital Reserve Policy 695.** Discussion & possible action. *GM Christeson*

General Manager Christeson presented an update to the Operating & Capital Reserve Policy 695. Discussion ensued.

Director Schroeder motioned to approve the amended Operating & Capital Reserve Policy 695, Director Tucher seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- d. **Resolution 24-02 Five Star Bank Authorizing and Directing Execution of Certain Loan Documents.** Discussion & Possible action. *GM Christeson*

General Manager Christeson presented Resolution 24-02 Five Star Bank Authorizing and Directing Execution of Certain Loan Documents. Discussion ensued.

Director Schroeder motioned to approve Resolution 24-02 Five Star Bank Authorizing and Directing Execution of Certain Loan Documents, Director Dornbrook seconded the motion, and it carried by the following roll call vote:

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

NOES: None

ABSENT: None

ABSTAINING: None

- e. **Shell Hedge Pricing.** Update. *OM Benson*

Operations Manager Benson gave an update on the Shell Hedge Pricing. The full \$0.02/kWh increase will be implemented (bringing the rate to \$0.24/kWh) which is sufficient to cover the hedge pricing. Discussion Ensued.

- f. **Performance Reporting & Aquifer Levels.** Update. *OM Benson*

Operations Manager Benson gave an update on Performance Reporting & Aquifer Levels. Discussion ensued.

- g. **Future Board Meetings Date/Time.** Discussion & possible action. *President Epstein*

President Epstein discussed a conflict with 4th Friday Board meetings and suggested alternate dates and times. Discussion ensued.

The Board agreed to move the Board meetings to the first Friday of the month at 2:00 PM, starting May 2024.

**10. MAJOR PROJECT UPDATES.**

General Manager Christeson gave updates on:

- Water Master Plan
- Needs Assessment
- Low-income Program
- WWTP Improvement Project

**11. GENERAL MANAGER'S REPORT**

General Manager Christeson reported on:

- 5 Star
- Board member meetings
- CMUA meeting
- Sexual Harassment, and Ethics Training for Board Members

**12. OPERATIONS REPORT**

Assistant General Manager Ansel reported on:

- WWTP
- Propane remote read device.
- Snow Removal
- Kirkwood Volunteer Fire Department
- Ford Lightning EV pickup truck

**13. STANDING COMMITTEE REPORTS**

- Finance Committee**  
No further items.
- Operations Committee**  
Did not meet.
- Planning Committee**  
Director Tucher commented on the first planning committee he attended and approaching HOA's on the topic of large propane users.
- Communications Committee**  
Director Mitarotonda commented on prioritizing topics for the Communications committee.
- Personnel Committee**  
President Epstein commented on the W/WW project manager position, and a closed session during the next board meeting to complete the General Manager's semiannual review.
- LAFCO**  
Did not meet.

**14. TEMPORARY ADVISORY COMMITTEE REPORTS**

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

**15. GENERAL DISCUSSION**

Director Mitarotonda commented on revising the communication charter to not include information technology (“IT”) and that a separate IT committee be created to address cybersecurity and IT issues.

**16. ADJOURNMENT**

There being no further business, the meeting was adjourned at 3:54 PM.

*(The next Board Meeting is scheduled for Friday, February 9th, 2023, at 2:00 PM)*

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Peter Dornbrook, Board Secretary  
Kirkwood Meadows Public Utility District

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Brittnie Morris, Clerk of the Board



**Consent for Claims  
February 9th 2024**

KG Walters (Wastewater Treatment Plant Project)	\$493,913
Koalus (Membrane Replacement)	\$57,450
Stantec (Wastewater Treatment Plant Project)	\$93,826
OPERATING COSTS	\$649,946
<b>TOTAL</b>	<b>\$1,295,135</b>

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>ACES001 ACES WASTE SERVICES, INC</b>										
20992	01/09/2024	2024-06	729768		AP007012	DECEMBER WASTE REMOVAL	0.00	20,798.31	10081	0.00
21004	01/10/2024	2024-06	730295		AP007016	SLUDGE REMOVAL	0.00	1,695.92	10081	0.00
								<b>\$22,494.23</b>		<b>\$0.00</b>
<b>ACTO001 A.C. TOWING AND TRANSPORT</b>										
21120	01/30/2024	2024-07	24-0116-2881	23-450	AP007092	RPM TRANSPORT	0.00	1,517.00	10095	0.00
								<b>\$1,517.00</b>		<b>\$0.00</b>
<b>AIRG001 AIRGAS USA, LLC</b>										
21020	01/15/2024	2024-06	5505038367		AP007029	CYLINDER RENTAL	0.00	334.08	10096	0.00
								<b>\$334.08</b>		<b>\$0.00</b>
<b>ANSE001 RICK ANSEL</b>										
21102	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801948	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>AT&amp;T001 AT&amp;T</b>										
21072	01/26/2024	2024-07			AP007065	AT&T LONG DISTANCE	0.00	147.60	10097	0.00
								<b>\$147.60</b>		<b>\$0.00</b>
<b>AT&amp;T002 AT&amp;T</b>										
21023	01/15/2024	2024-07	2486665804		AP007030	KM BLUE/GREEN BROADBAND	0.00	1,985.74	10098	0.00
								<b>\$1,985.74</b>		<b>\$0.00</b>
<b>BAGG001 THOMAS BAGGETT</b>										
21090	01/26/2024	2024-08			AP007089	FEBRUARY HOUSING CREDIT	0.00	480.00	8801949	0.00
21110	01/26/2024	2024-08			AP007090	FEBRAURY PHONE CREDIT	0.00	35.00	8801949	0.00
								<b>\$515.00</b>		<b>\$0.00</b>

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
<b>BART001</b>	<b>BARTKIEWICZ KRONICK &amp; SHANHAN</b>									
21005	01/10/2024	2024-06			AP007016	DECEMBER LEGAL FEES	0.00	2,012.50	10082	0.00
								<b>\$2,012.50</b>		<b>\$0.00</b>
<b>BENS002</b>	<b>ED BENSON</b>									
21108	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801950	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>BIRG001</b>	<b>BARON BIRGE</b>									
21100	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801951	0.00
21086	01/26/2024	2024-08			AP007088	FEBRUARY GAS CREDIT	0.00	60.00	8801951	0.00
								<b>\$95.00</b>		<b>\$0.00</b>
<b>BMOF001</b>	<b>BMO FINANCIAL GROUP</b>									
21011	01/12/2024	2024-06			AP007023	DECEMBER MASTER CARD PAYMENT	0.00	11,500.63	8801937	0.00
21058	01/23/2024	2024-07	000001732033		AP007058	SM34 #111 LOAN PAYMENT	0.00	972.49	8801942	0.00
								<b>\$12,473.12</b>		<b>\$0.00</b>
<b>BOE002</b>	<b>CA DEPT. OF TAX &amp; FEE ADMINISTRATION</b>									
21050	01/17/2024	2024-07	0-038-852-342		AP007044	ELECRICAL SURCHARGE RETURN	0.00	604.00	8801940	0.00
								<b>\$604.00</b>		<b>\$0.00</b>
<b>BRAN001</b>	<b>BRAND-GAUS, LLC</b>									
21113	01/29/2024	2024-07	3244	24-311	AP007091	TRANSFORMERS	0.00	276.00	10099	0.00
								<b>\$276.00</b>		<b>\$0.00</b>
<b>CALP002</b>	<b>CALPERS</b>									
21015	01/15/2024	2024-07			AP007024	PPE 01.06.2024 UNFUNDED CALPERS	0.00	7,756.75	8801934	0.00
								<b>\$7,756.75</b>		<b>\$0.00</b>

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>CALP457 CALPERS SUPPLEMENTAL INCOME PLANS</b>										
20984	01/09/2024	2024-06			AP007004	PPE 12.23.2023 # 100000017398921	0.00	1,850.00	8801928	0.00
21014	01/15/2024	2024-07			AP007024	PPE 01.06.2024 # 10000001740738	0.00	2,695.11	8801933	0.00
21078	01/26/2024	2024-07			AP007083	PPE 01.20.2024 #100000017431274	0.00	2,695.11	8801946	0.00
<b>CALP457 CALPERS SUPPLEMENTAL INCOME PLANS</b>								<b>\$7,240.22</b>		<b>\$0.00</b>
<b>CAMP006 JON CAMPBELL</b>										
21112	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801952	0.00
<b>CAMP006 JON CAMPBELL</b>								<b>\$35.00</b>		<b>\$0.00</b>
<b>CANO001 CANON FINANCIAL SERVICES, INC.</b>										
21056	01/22/2024	2024-07	31939438		AP007056	COPIER LEASE	0.00	441.14	10100	0.00
<b>CANO001 CANON FINANCIAL SERVICES, INC.</b>								<b>\$441.14</b>		<b>\$0.00</b>
<b>CHRI001 ERIK CHRISTESON</b>										
21089	01/26/2024	2024-08			AP007089	FEBRUARY HOUSING CREDIT	0.00	480.00	8801953	0.00
<b>CHRI001 ERIK CHRISTESON</b>								<b>\$480.00</b>		<b>\$0.00</b>
<b>COBA001 CoBANK</b>										
20993	01/09/2024	2024-06			AP007012	INTEREST OWED	0.00	1,950.96	8801941	0.00
<b>COBA001 CoBANK</b>								<b>\$1,950.96</b>		<b>\$0.00</b>
<b>CPSH001 COOPERATIVE PERSONNEL SERVICES</b>										
21053	01/19/2024	2024-09	HRMO13-002		AP007048	HR MEMBERSHIP	0.00	1,950.00	10101	0.00
<b>CPSH001 COOPERATIVE PERSONNEL SERVICES</b>								<b>\$1,950.00</b>		<b>\$0.00</b>
<b>DORN001 DEREK DORNBROOK</b>										
21104	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801954	0.00
21087	01/26/2024	2024-08			AP007088	FEBRUARY GAS CREDIT	0.00	60.00	8801954	0.00
<b>DORN001 DEREK DORNBROOK</b>								<b>\$95.00</b>		<b>\$0.00</b>

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>EDD001    EDD</b>										
20981	01/09/2024	2024-06			AP007004	PPE 12.23.2023 SUTA	0.00	851.88	8801925	0.00
20982	01/09/2024	2024-06			AP007004	PPE 12.23.2023 SDI/PIT	0.00	7,473.33	8801926	0.00
21076	01/26/2024	2024-07			AP007083	PPE 01.20.2024 SDI/PIT	0.00	6,911.89	8801944	0.00
<b>EDD001    EDD</b>								<b>\$15,237.10</b>		<b>\$0.00</b>
<b>EHSI001    EASY FLEET GPS, INC</b>										
21130	02/01/2024	2024-08	1982		AP007118	MONTHLY GPS SERVICE	0.00	183.60	10102	0.00
<b>EHSI001    EASY FLEET GPS, INC</b>								<b>\$183.60</b>		<b>\$0.00</b>
<b>ESOS001    ESO SOLUTIONS, INC.</b>										
21036	01/16/2024	2024-07	ESO-128251		AP007035	CC FEE ER NFIRS PACKGE	0.00	1.85	10103	0.00
<b>ESOS001    ESO SOLUTIONS, INC.</b>								<b>\$1.85</b>		<b>\$0.00</b>
<b>FAST003    FAST PRINT</b>										
21010	01/11/2024	2024-07	010924-2	24-291	AP007020	PURCHASE ORDERS	0.00	300.00	10083	0.00
<b>FAST003    FAST PRINT</b>								<b>\$300.00</b>		<b>\$0.00</b>
<b>FICH001    BRANDI BENSON</b>										
21103	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801955	0.00
21091	01/26/2024	2024-08			AP007089	FEBRUARY HOUSING CREDIT	0.00	480.00	8801955	0.00
<b>FICH001    BRANDI BENSON</b>								<b>\$515.00</b>		<b>\$0.00</b>
<b>GRAI001    GRAINGER</b>										
21018	01/15/2024	2024-06	9947450038	24-275	AP007029	FUSE FOR VFD BUCKETS	0.00	68.43	10104	0.00
21019	01/15/2024	2024-06	9947079035	24-276	AP007029	BRAKE LINE REPAIR KIT	0.00	178.44	10104	0.00
20998	01/09/2024	2024-06	9945099662	24-274	AP007012	PORTABLE FLOOD DAMN	0.00	343.77	10084	0.00
20999	01/09/2024	2024-06	9945309830	24-274	AP007012	SPILL BLOCKER BARRIER	0.00	501.46	10084	0.00
<b>GRAI001    GRAINGER</b>								<b>\$1,092.10</b>		<b>\$0.00</b>

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
<b>HOLT001 HOLT OF CALIFORNIA</b>										
21006	01/10/2024	2024-07	PS011124384	24-285	AP007017	HOSE FOR 950 G	0.00	1,830.38	10085	0.00
<b>HOLT001 HOLT OF CALIFORNIA</b>								<b>\$1,830.38</b>		<b>\$0.00</b>
<b>HOME001 HOME DEPOT CREDIT SERVICES</b>										
21041	01/17/2024	2024-07	8821716	24-290	AP007041	LIGHTS FOR CSB	0.00	299.39	10105	0.00
21043	01/17/2024	2024-07	7385317	24-290	AP007041	LIGHTS FOR CSB	0.00	44.89	10105	0.00
21044	01/17/2024	2024-07	8837387	24-290	AP007041	LIGHTS FOR CSB	0.00	481.33	10105	0.00
21045	01/17/2024	2024-07	7530563	24-290	AP007041	LIGHTS FOR CSB	0.00	302.63	10105	0.00
<b>HOME001 HOME DEPOT CREDIT SERVICES</b>								<b>\$1,128.24</b>		<b>\$0.00</b>
<b>HUNT001 HUNT &amp; SONS, INC.</b>										
21034	01/16/2024	2024-07	801090		AP007035	UNLEADED DELIVERY 01.11.2024	0.00	1,348.29	10106	0.00
<b>HUNT001 HUNT &amp; SONS, INC.</b>								<b>\$1,348.29</b>		<b>\$0.00</b>
<b>HUNT002 HUNT PROPANE</b>										
20995	01/09/2024	2024-06	12222023		AP007012	PROPANE DELIVERY 12.22.2023	0.00	14,764.78	10086	0.00
20996	01/09/2024	2024-06	972314		AP007012	PROPANE DELIVERY 12.27.2023	0.00	14,466.85	10086	0.00
20997	01/09/2024	2024-06	972315		AP007012	PROPANE DELIVERY 12.29.2023	0.00	14,637.34	10086	0.00
21115	01/30/2024	2024-07	978983		AP007092	PROPANE DELIVERY 01092024	0.00	14,077.68	10107	0.00
21116	01/30/2024	2024-07	979074		AP007092	PROPANE DELIVERY 01.18.2024	0.00	15,460.47	10107	0.00
21117	01/30/2024	2024-07	979056		AP007092	PROPANE DELIVERY 01.16.2024	0.00	14,160.34	10107	0.00
21118	01/30/2024	2024-07	978998		AP007092	PROPANE DELIVERY 01.05.2024	0.00	14,637.34	10107	0.00
21119	01/30/2024	2024-07	978978		AP007092	PROPANE DELIVERY 01.03.2024	0.00	14,072.52	10107	0.00
<b>HUNT002 HUNT PROPANE</b>								<b>\$116,277.32</b>		<b>\$0.00</b>
<b>INTE004 INTEGRITY LOCKSMITH &amp; SAFE INC</b>										
21054	01/22/2024	2024-07	139879	24-307	AP007056	KEYFOB FOR DODGE RAM	0.00	303.13	10108	0.00
<b>INTE004 INTEGRITY LOCKSMITH &amp; SAFE INC</b>								<b>\$303.13</b>		<b>\$0.00</b>

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<b>IRS001 INTERNAL REVENUE SERVICE</b>										
20983	01/09/2024	2024-06			AP007004	PPE 12.23.2023 PR TAX	0.00	15,616.62	8801927	0.00
21016	01/15/2024	2024-07			AP007024	PPE 01.06.2024 PR TAX	0.00	16,802.27	8801935	0.00
21077	01/26/2024	2024-07			AP007083	PPE01.20.2024 PR TAX	0.00	16,823.44	8801945	0.00
<b>IRS001 INTERNAL REVENUE SERVICE</b>								<b>\$49,242.33</b>		<b>\$0.00</b>
<b>JACK002 COREY S JACKSON</b>										
21046	01/17/2024	2024-07	AZURE SERVI		AP007041	AZURE SERVER HOST	0.00	523.19	10109	0.00
<b>JACK002 COREY S JACKSON</b>								<b>\$523.19</b>		<b>\$0.00</b>
<b>KCA001 KIRKWOOD COMMUNITY ASSOCIATION</b>										
21068	01/24/2024	2024-07	13492		AP007062	KCA DUES SM34 #111	0.00	78.00	10110	0.00
<b>KCA001 KIRKWOOD COMMUNITY ASSOCIATION</b>								<b>\$78.00</b>		<b>\$0.00</b>
<b>KGWC001 K.G. WALTERS CONSRUCTION CO. INC</b>										
21003	01/09/2024	2024-06	1		AP007014	WWTP IMPROVEMENT PROJECT	0.00	241,748.87	8801931	0.00
21066	01/24/2024	2024-07	2		AP007060	WWTP IMPROVEMENT PROJECT	0.00	252,164.23	8801943	0.00
<b>KGWC001 K.G. WALTERS CONSRUCTION CO. INC</b>								<b>\$493,913.10</b>		<b>\$0.00</b>
<b>KHAN001 TARIK KHANJARI</b>										
21111	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801956	0.00
<b>KHAN001 TARIK KHANJARI</b>								<b>\$35.00</b>		<b>\$0.00</b>
<b>KIVA001 KIVA ENERGY INC</b>										
21126	02/01/2024	2024-07	KE1181078		AP007117	PROPANE DELIVERY 01.24.2024	0.00	12,955.40	10111	0.00
21055	01/22/2024	2024-07	KE1178879		AP007056	PROPANE DELIVERY 01.15.2024	0.00	12,543.99	10111	0.00
21033	01/16/2024	2024-07	KE1177699		AP007035	PROPANE DELIVERY 01.05.2024	0.00	11,269.60	10111	0.00
21037	01/16/2024	2024-07	KE1177698		AP007036	RECALC FOR KE1176730	0.00	(11,722.42)	10111	0.00
21007	01/10/2024	2024-07	KE1176730		AP007017	PROPANE DELIVERY 01.05.2024	0.00	11,722.42	10087	0.00
<b>KIVA001 KIVA ENERGY INC</b>								<b>\$36,768.99</b>		<b>\$0.00</b>

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<b>KNIG001 SILAS KNIGHT</b>										
21092	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801957	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>KOVA001 KOVALUS SEPERATION SOLUTIONS, LLC</b>										
21129	02/01/2024	2024-07	KM235651	24-306	AP007117	WWTP MEMBRANE REPLACEMENT	0.00	57,450.00	10112	0.00
								<b>\$57,450.00</b>		<b>\$0.00</b>
<b>LEA002 TERRI LEACH</b>										
21098	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801958	0.00
21084	01/26/2024	2024-08			AP007088	FEBRUARY GAS CREDIT	0.00	60.00	8801958	0.00
								<b>\$95.00</b>		<b>\$0.00</b>
<b>LEAC001 JUSTIN LEACH</b>										
21094	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801959	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>LIFE002 LIFE-ASSIST, INC.</b>										
21127	02/01/2024	2024-07	1397272	24-296	AP007117	FIRE SUPPLIES	0.00	1,066.87	10113	0.00
21128	02/01/2024	2024-07	1393685	24-282	AP007117	FIRE SUPPLIES	0.00	1,884.81	10113	0.00
								<b>\$2,951.68</b>		<b>\$0.00</b>
<b>MORR002 BRITTNIE MORRIS</b>										
21099	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801960	0.00
21082	01/26/2024	2024-08			AP007088	FEBRUARY GAS CREDIT	0.00	60.00	8801960	0.00
								<b>\$95.00</b>		<b>\$0.00</b>
<b>NCJP001 NCJPA</b>										
21030	01/15/2024	2024-07	4018		AP007032	NCJPA ANUAL MEMBERSHIP	0.00	845.94	10115	0.00
								<b>\$845.94</b>		<b>\$0.00</b>



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<b>NEFF001 STEVEN NEFF</b>										
21085	01/26/2024	2024-08			AP007088	FEBRUARY GAS CREDIT	0.00	60.00	8801961	0.00
21109	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801961	0.00
								<b>\$95.00</b>		<b>\$0.00</b>
<b>NORT004 JASON NORTON</b>										
21093	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801962	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>NV5001 NV5, INC.</b>										
21051	01/17/2024	2024-06	368918		AP007046	WWTP QUARTERLY MONITORING	0.00	635.00	10116	0.00
20991	01/09/2024	2024-06	367394		AP007012	WW SSMP UPDATE	0.00	7,040.00	10088	0.00
								<b>\$7,675.00</b>		<b>\$0.00</b>
<b>PART001 THE PARTS HOUSE</b>										
21067	01/24/2024	2024-07	1300243	24-292	AP007060	215 RPM	0.00	44.29	10117	0.00
21059	01/24/2024	2024-07	298461	24-292	AP007060	PARTS FOR 215 RPM	0.00	205.78	10117	0.00
21060	01/24/2024	2024-07	298489	24-292	AP007060	215 RPM	0.00	62.40	10117	0.00
21061	01/24/2024	2024-07	00332	24-292	AP007060	215 RPM	0.00	39.57	10117	0.00
21062	01/24/2024	2024-07	308192	24-305	AP007060	ECHAUST CLAMP	0.00	21.20	10117	0.00
								<b>\$373.24</b>		<b>\$0.00</b>
<b>PATT001 SPENCER J PATTERSON</b>										
21101	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801963	0.00
21083	01/26/2024	2024-08			AP007088	FEBRUARY GAS CREDIT	0.00	60.00	8801963	0.00
								<b>\$95.00</b>		<b>\$0.00</b>
<b>PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC</b>										
21021	01/15/2024	2024-07	9396		AP007030	HOSTING FEES	0.00	667.00	10118	0.00
								<b>\$667.00</b>		<b>\$0.00</b>

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<b>PELL001 JOSEPH PELLERIN</b>										
21105	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801964	0.00
							<b>\$35.00</b>		<b>\$0.00</b>	
<b>PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>										
20985	01/09/2024	2024-06			AP007004	PPE 12.23.2023 #26403	0.00	4,546.19	8801929	0.00
20986	01/09/2024	2024-06			AP007004	PPE 12.23.2023 #1765	0.00	6,455.10	8801929	0.00
21012	01/15/2024	2024-07			AP007024	PPE 01.06.2024 # 26403	0.00	4,546.19	8801932	0.00
21013	01/15/2024	2024-07			AP007024	PPE 01.06.2024 #1765	0.00	6,493.89	8801932	0.00
21079	01/26/2024	2024-07			AP007083	PPE 01.20.2024 #26403	0.00	4,541.23	8801947	0.00
21080	01/26/2024	2024-07			AP007083	PPE 01.20.2024 #1765	0.00	6,493.89	8801947	0.00
							<b>\$33,076.49</b>		<b>\$0.00</b>	
<b>POST003 DAVID POSTE</b>										
21107	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801965	0.00
							<b>\$35.00</b>		<b>\$0.00</b>	
<b>RACK001 RACKSPACE TECHNOLOGY</b>										
20988	01/09/2024	2024-07	B1-71952184		AP007010	REPORT SERVER	0.00	475.96	8801930	0.00
							<b>\$475.96</b>		<b>\$0.00</b>	
<b>REMO001 REMOTE SATELLITE SYSTEMS INT'L</b>										
21022	01/15/2024	2024-07	00126336		AP007030	SATELLITE PHONE	0.00	69.95	10119	0.00
							<b>\$69.95</b>		<b>\$0.00</b>	
<b>REPU001 FORWARD, INC.</b>										
21040	01/17/2024	2024-07	4204-00006374		AP007040	SLUDGE REMOVAL	0.00	677.77	10120	0.00
							<b>\$677.77</b>		<b>\$0.00</b>	

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<b>ROBE001 TIMOTHY ROBERTS</b>										
21106	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801966	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>ROBE001 TIMOTHY ROBERTS</b>										
<b>ROBI001 ROBINSON METAL WORKS LLC</b>										
21048	01/17/2024	2024-07	1045	24-301	AP007041	WWTP METAL FABRICATING	0.00	1,290.00	10121	0.00
								<b>\$1,290.00</b>		<b>\$0.00</b>
<b>ROBI001 ROBINSON METAL WORKS LLC</b>										
<b>SELF001 JAYDN SELF</b>										
21095	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801967	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>SELF001 JAYDN SELF</b>										
<b>SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.</b>										
21038	01/17/2024	2024-06	DEC 2023 INIT		AP007038	DECEMBER 2023 PURCHASED POWER	0.00	236,275.48	8801938	0.00
21039	01/17/2024	2024-06	JAN 2023 T+11		AP007038	JAN 2023 RECALC	0.00	(53.77)	8801938	0.00
21032	01/16/2024	2024-07	02.2022 T+9B F		AP007033	FEBRUARY 2022 RECALC	0.00	32,908.97	8801936	0.00
								<b>\$269,130.68</b>		<b>\$0.00</b>
<b>SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.</b>										
<b>SIER008 SIERRA VALLEY ELECTRIC, INC.</b>										
21114	01/30/2024	2024-07		24-312	AP007092	2.5 HOURS TROUBLESHOOTING FAULT	0.00	300.00	10122	0.00
								<b>\$300.00</b>		<b>\$0.00</b>
<b>SIER008 SIERRA VALLEY ELECTRIC, INC.</b>										
<b>SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION</b>										
21057	01/22/2024	2024-08	695		AP007057	HOA DUES	0.00	1,128.00	10123	0.00
								<b>\$1,128.00</b>		<b>\$0.00</b>
<b>SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION</b>										

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<b>STAN001 STANTEC CONSULTING SERVICES INC.</b>										
21017	01/15/2024	2024-06	2181705		AP007029	WWTP IMPROVMENT PROJECT	0.00	80,528.86	10124	0.00
21125	01/31/2024	2024-07	2188109		AP007116	WWTP IMPROVEMENT PROJECT	0.00	13,296.75	10124	0.00
								<b>\$93,825.61</b>		<b>\$0.00</b>
<b>SWRC001 STATE WATER RESOURCES CONTROL BOARD</b>										
20994	01/09/2024	2024-06	SM-1042539		AP007012	WATER SYSTEM ANNUAL FEES 07/2023-06/2024	0.00	8,664.52	10089	0.00
								<b>\$8,664.52</b>		<b>\$0.00</b>
<b>THAT001 THATCHER COMPANY</b>										
21052	01/18/2024	2024-07	2024400100227	24-300	AP007047	METHANOL DRUM	0.00	2,635.36	10125	0.00
								<b>\$2,635.36</b>		<b>\$0.00</b>
<b>USA001 UNDERGROUND SERVICE ALERT</b>										
21122	01/31/2024	2024-07	1508652024		AP007116	UNDERGROUND SERVICE ALERT ANNUAL	0.00	300.00	10126	0.00
								<b>\$300.00</b>		<b>\$0.00</b>
<b>USAB001 USA BLUEBOOK</b>										
20989	01/09/2024	2024-06	INV00233293	24-280	AP007012	STENNER PUMP	0.00	1,677.12	10090	0.00
21047	01/17/2024	2024-07	INV00238152	24-296	AP007041	GLASS FIBER FILTER	0.00	264.34	10127	0.00
21123	01/31/2024	2024-07	INV00256704	24-309	AP007116	DPD DISPENSOR	0.00	80.28	10127	0.00
21124	01/31/2024	2024-07	INV00258244	24-309	AP007116	NITROGEN TEST TUBES	0.00	150.85	10127	0.00
								<b>\$2,172.59</b>		<b>\$0.00</b>
<b>VOLC001 VOLCANO COMMUNICATION GROUP</b>										
21070	01/25/2024	2024-07			AP007064	KVFD 209-258-8407	0.00	101.92	10128	0.00
21071	01/25/2024	2024-07			AP007064	CSB 209-258-4444	0.00	1,930.55	10128	0.00
								<b>\$2,032.47</b>		<b>\$0.00</b>

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<b>WEST004 WEST YOST &amp; ASSOCIATES, INC</b>										
21121	01/31/2024	2024-06	2056809		AP007115	CROSS-CONNECTION CONTROL PLAN	0.00	6,450.00	10129	0.00
20990	01/09/2024	2024-06	2056571		AP007012	CROSS- CONNECTION CONTROL PLAN	0.00	9,221.00	10091	0.00
								<b>\$15,671.00</b>		<b>\$0.00</b>
<b>WEST004 WEST YOST &amp; ASSOCIATES, INC</b>										
<b>WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY</b>										
21009	01/11/2024	2024-06	23120717		AP007019	23120717-001 12/28/2023	0.00	192.00	10092	0.00
21008	01/11/2024	2024-07	24010056		AP007018	24010056-001 01/03/2024	0.00	147.00	10092	0.00
21024	01/15/2024	2024-07	24010055		AP007030	24010055-001 01/03/2024	0.00	457.50	10130	0.00
21035	01/16/2024	2024-07	24010223		AP007035	24010223-001 01/09/2024	0.00	146.00	10130	0.00
21073	01/26/2024	2024-07	24010220		AP007065	24010220-001 01/09/2024	0.00	142.00	10130	0.00
21074	01/26/2024	2024-07	24010355		AP007065	24010355-001 01/16/2024	0.00	142.00	10130	0.00
21065	01/24/2024	2024-07	24010354		AP007060	24010354-001 01/16/2024	0.00	147.00	10130	0.00
								<b>\$1,373.50</b>		<b>\$0.00</b>
<b>WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO</b>										
<b>WILL001 CHRIS WILLIAMS</b>										
21097	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801968	0.00
								<b>\$35.00</b>		<b>\$0.00</b>
<b>WILL001 CHRIS WILLIAMS</b>										
<b>WILL002 CARRIE WILLIAMS</b>										
21000	01/09/2024	2024-07			AP007013	JANUARY HOUSING CREDIT	0.00	480.00	10093	0.00
21001	01/09/2024	2024-07			AP007013	DECEMBER HOUSING CREDIT	0.00	480.00	10093	0.00
21002	01/09/2024	2024-07			AP007013	NOVEMBER HOUSING CREDIT	0.00	480.00	10093	0.00
21096	01/26/2024	2024-08			AP007090	FEBRUARY PHONE CREDIT	0.00	35.00	8801969	0.00
21088	01/26/2024	2024-08			AP007089	FEBRUARY HOUSING CREDIT	0.00	480.00	8801969	0.00
								<b>\$1,955.00</b>		<b>\$0.00</b>
<b>WILL002 CARRIE WILLIAMS</b>										

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<b>WIRE001 WIRED SOLUTIONS</b>										
21029	01/15/2024	2024-06	154636		AP007031	SCREEN CONNECT	0.00	212.29	10131	0.00
21025	01/15/2024	2024-07	302419		AP007030	IT SUPPORT	0.00	3,000.00	10131	0.00
21026	01/15/2024	2024-07	302449		AP007030	SCREEN CONNECT	0.00	212.29	10131	0.00
21028	01/15/2024	2024-07	302409	24-269	AP007030	LOENOVO THINK PAD	0.00	2,143.64	10131	0.00
								<b>\$5,568.22</b>		<b>\$0.00</b>
<b>YEAG001 YEAGER TRANSPORT, INC.</b>										
21063	01/24/2024	2024-07	16974		AP007060	PROPANE DELIVERY 01.15.2024	0.00	993.86	10132	0.00
21064	01/24/2024	2024-07	16882		AP007060	PROPANE DELIVERY 01.05.2024	0.00	917.02	10132	0.00
21069	01/25/2024	2024-07	17103		AP007063	PROPANE DELIVERY 01.24.2024	0.00	993.86	10132	0.00
								<b>\$2,904.74</b>		<b>\$0.00</b>
<b>ZORO001 ZORO TOOLS, INC.</b>										
21049	01/17/2024	2024-07	INV13534869	24-299	AP007041	HOSE TO PIPE FITTING	0.00	9.24	10133	0.00
								<b>\$9.24</b>		<b>\$0.00</b>
<b>All Vendors Report Total</b>								<b>\$ 1,295,134.92</b>		

## Past Due Balances

There is currently 0 locked off account for non-payment.

<u>Acct</u>	<u>CurrentBal</u>	<u>PastDue</u> <u>1to30</u>	<u>PastDue</u> <u>31to60</u>	<u>PastDue</u> <u>61to90</u>	<u>PastDue</u> <u>Over90</u>	<u>Total Balance</u>	<u>Last Payment</u> <u>Date</u>
10628	0.00	295.47	0.00	0.00	0.00	295.47	12/13/2023
10920	0.00	275.52	0.00	0.00	0.00	275.52	1/30/2024
12073	0.00	367.55	0.00	0.00	0.00	367.55	1/3/2024
12162	0.00	366.77	0.00	0.00	0.00	366.77	1/3/2024
12495	0.00	751.60	0.00	0.00	0.00	751.60	12/28/2023
12695	0.00	577.85	0.00	0.00	0.00	577.85	12/15/2023
12873	0.00	485.13	0.00	0.00	0.00	485.13	12/28/2023
13823	0.00	601.20	0.00	0.00	0.00	601.20	12/28/2023
15043	0.00	553.70	0.00	0.00	0.00	553.70	1/2/2024
15265	0.00	73.01	0.00	0.00	0.00	73.01	12/19/2023
15281	0.00	793.87	0.00	0.00	0.00	793.87	12/19/2023
15834	0.00	414.10	0.00	0.00	0.00	414.10	12/26/2023
16708	0.00	885.12	580.46	0.00	0.00	1,465.58	11/27/2023
17187	0.00	15.93	0.00	0.00	0.00	15.93	1/31/2024
17241	0.00	265.06	292.51	288.83	106.52	952.92	9/11/2023
17432	0.00	573.02	0.00	0.00	0.00	573.02	12/18/2023
18728	0.00	808.62	0.00	0.00	0.00	808.62	12/19/2023
18753	0.00	1,495.18	1,076.63	990.83	0.00	3,562.64	1/15/2024
19005	0.00	1,751.49	0.00	0.00	0.00	1,751.49	12/21/2023
19227	0.00	251.04	276.68	166.08	0.00	693.80	12/19/2023
19741	0.00	295.31	0.00	0.00	0.00	295.31	1/29/2024
20960	0.00	272.23	0.00	0.00	0.00	272.23	1/2/2024
21250	0.00	281.30	0.00	0.00	0.00	281.30	12/26/2023
21469	0.00	228.24	0.00	0.00	0.00	228.24	12/26/2023
21523	0.00	108.11	0.00	0.00	0.00	108.11	1/15/2024
21625	0.00	323.98	0.00	0.00	0.00	323.98	12/18/2023
21694	0.00	454.18	0.00	0.00	0.00	454.18	12/28/2023
21894	0.00	335.40	0.00	0.00	0.00	335.40	1/18/2024
22660	0.00	141.15	0.00	0.00	0.00	141.15	2/1/2024
22679	0.00	1,227.20	0.02	0.00	0.00	1,227.22	12/15/2023
23343	0.00	278.20	25.66	0.00	0.00	303.86	12/27/2023
23410	0.00	301.86	0.00	0.00	0.00	301.86	1/30/2024
23423	0.00	336.95	0.00	0.00	0.00	336.95	12/27/2023
23521	0.00	397.55	0.00	0.00	0.00	397.55	12/11/2023
<b>TOTAL</b>	<b>0.00</b>	<b>16,582.89</b>	<b>2,251.96</b>	<b>1,445.74</b>	<b>106.52</b>	<b>20,387.11</b>	

## Shutoffs

<u>Acct</u>	<u>Current</u> <u>Balance</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>Total Balance</u>	<u>Last Payment</u> <u>Date</u>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

## Secondary AR Past Due Balances

<u>Acct</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>NOTES</u>
780001	0.00	0.00	0.00	1,044.17	
LODG001	0.00	0.00	0.00	269.00	
SENT002	400.00	100.00	0.00	0.00	
<b>TOTALS</b>	<b>400.00</b>	<b>100.00</b>	<b>0.00</b>	<b>1,313.17</b>	

Period Ending 12/31/2023 Finances.

# Overview and Budget Variances

## Balance Sheet:

Total Operating and Total Accounts Payable vary from budget due to timing of RUS payment for \$729,881. \$131,000 purchased in Renewable Energy Credits under Total Materials & Supplies.

## Other revenue includes:

Operating Other Income: \$504,029.55

- \$347,850.00 snow removal contract services
- \$41,996.80 penalties across funds
- \$32,632.83 fire assessment
- \$4,876.38 credit card fees
- \$27,220.00 employee housing rent
- \$49,453.54 hydrant meter billing, AFPD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Non-Operating Other Income: \$146,077.86

- \$61,569.00 connection fees.
- \$84,508.86 in CARB auction sales.

## Income Statement combined:

Income across all funds for YTD is better than budget by \$585,012.

## Income Statement for Fire Department:

The 501c3 donated the new fire engine to the District. A value of \$395,000 in Contribution Revenue.

## Income Statement for Water Fund:

Income in YTD is better than budget by \$48,837. Contract services are worse than budget due to \$26,461 for the cross connection control plan. Salaries and wages are lower than budget due to more time spent in Solid Waste and unpaid leaves.

## Income Statement for Wastewater Fund:

Income in YTD is better than budget by \$106,349. Salaries and wages are lower than budget due to a vacant position.

## Income Statement for Employee Housing Fund:

Income in YTD is worse than the budget by \$13,541 mainly due to appliance replacement and repairs.

## Income Statement for Electric Fund:

Income in YTD is better than the budget by \$33,917.  
Overage in Operations and Maintenance is due to transformer testing among other expenses.

## Income Statement for Snow Removal Fund:

Income YTD is worse than the budget by \$28,512. Overage in O&M in YTD is primarily due to \$8,746 for oil delivery, \$19,423 in chains, and repairs.

## Income Statement for Propane Fund:

Income in YTD is better than budget by \$122,890 due to lower COGS to date.

## Income Statement for Solid Waste Fund:

Income in YTD is better than the budget by \$27,286 due to timing of annual ACES CPI increase.



# Balance Sheet - Consolidated

December 31, 2023

	Actual <u>December, 2023</u>	Budget <u>December, 2023</u>	<u>Variance</u>
<b><u>ASSETS</u></b>			
Current Assets - Funds			
Total Operating	3,351,754.10	1,695,611.00	1,656,143.10
Total KVFD Reserve	150,614.42	150,329.00	285.42
Total Restricted	472,008.94	455,146.00	16,862.94
Total Capital Reserve	492,095.23	491,179.00	916.23
Total COP Reserve Fund	0.00	60,550.00	(60,550.00)
Total Current Assets - Funds	4,466,472.69	2,852,815.00	1,613,657.69
Current Assets - Other			
Total Accounts Receivable, net	1,618,143.46	1,668,814.00	(50,670.54)
Total Materials & Supplies	663,367.53	281,000.00	382,367.53
Total Prepaid Expenses	244,850.47	150,000.00	94,850.47
Total Current Assets - Other	2,526,361.46	2,099,814.00	426,547.46
Capital Assets			
Total Buildings	12,734,589.95	12,696,913.00	37,676.95
Total Generation Equipment	16,910,479.42	16,910,479.00	0.42
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	44,379,164.83	44,017,007.00	362,157.83
Total Construction in Progress	1,120,846.83	766,064.00	354,782.83
Total Less: Accumulated Depreciation	(32,560,319.49)	(32,564,459.00)	4,139.51
Total Capital Assets	58,438,844.85	57,680,087.00	758,757.85
Non-Current Assets			
Total Capitalized Interest Bond Proceeds	0.00	0.00	0.00
Total Restricted Funds	0.00	0.00	0.00
Total Unamortized Debt Expenses, net	3,260,895.09	3,259,950.00	945.09
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,260,895.09	3,259,950.00	945.09
Deferred Outflows			
Total Deferred Outflows	736,105.98	470,500.00	265,605.98
<b>Total Deferred Outflows</b>	736,105.98	470,500.00	265,605.98
<b>Total Assets</b>	68,692,574.09	65,892,666.00	2,799,908.09
<b>Total Assets and Deferred Outflows</b>	<b>69,428,680.07</b>	66,363,166.00	3,065,514.07
<b><u>LIABILITIES</u></b>			
Current Liabilities			
Total Accounts Payable	1,637,397.29	446,247.00	1,191,150.29
Total Accrued Interest Payable	0.01	0.00	0.01
Total Customer Deposits	13,556.65	0.00	13,556.65
Total Current Portion of Long-Term Debt	714,692.51	1,061,251.00	(346,558.49)
Total Other Current Liabilities	719,569.00	567,050.00	152,519.00
Total Current Liabilities	3,085,215.46	2,074,548.00	1,010,667.46
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	48,820,863.32	48,820,918.00	(54.68)
Total Installment Loans	618,673.93	388,600.00	230,073.93
Total Unearned Revenues	1,000.00	218,250.00	(217,250.00)
Total Net Pension Liability	1,246,616.00	1,033,961.00	212,655.00
Total Cushion of Credit	0.00	0.00	0.00
Total Net OPEB Liability	993,902.00	1,857,523.00	(863,621.00)

# Balance Sheet - Consolidated

December 31, 2023

	<u>Actual</u> <u>December, 2023</u>	<u>Budget</u> <u>December, 2023</u>	<u>Variance</u>
Total Non-Current Liabilities	51,681,055.25	52,319,252.00	(638,196.75)
Deferred Inflows			
Total Deferred Inflows	1,477,990.99	0.00	1,477,990.99
<b>Total Deferred Inflows</b>	1,477,990.99	0.00	1,477,990.99
<b>Total Liabilities</b>	54,766,270.71	54,393,800.00	372,470.71
<b>Total Liabilities and Deferred Inflows</b>	<b>56,244,261.70</b>	54,393,800.00	1,850,461.70
<b><u>EQUITY</u></b>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	12,415,643.49	11,659,998.00	755,645.49
Total Net Assets	12,415,643.49	11,659,998.00	755,645.49
<b>Total Equity</b>	12,415,643.49	11,659,998.00	755,645.49
 <b>Total Liabilities, Deferred Inflows, and Equity</b>	 <b>68,659,905.19</b>	 66,053,798.00	 2,606,107.19

Database: Insight Production

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

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

Last Modified: 10/13/2017

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

# Balance Sheet - Consolidated

December 31, 2023

			Actual	Budget	
			<u>December, 2023</u>	<u>December, 2023</u>	<u>Variance</u>
<b><u>ASSETS</u></b>					
<b>Current Assets - Funds</b>					
01	0	13180	(141,034.83)	1,695,611.00	(1,836,645.83)
02	0	13180	0.00	0.00	0.00
10	0	13180	99,596.53	0.00	99,596.53
20	0	13180	500,222.24	0.00	500,222.24
40	0	13180	73,866.28	0.00	73,866.28
50	0	13180	962,788.94	0.00	962,788.94
60	0	13180	4,320.65	0.00	4,320.65
70	0	13180	(18,192.90)	0.00	(18,192.90)
80	0	13180	26,165.29	0.00	26,165.29
90	0	13180	100,612.76	0.00	100,612.76
13180		Cash - 5 Star - Revenue Account	1,608,344.96	1,695,611.00	(87,266.04)
		<b>Total Operating</b>	<b>1,608,344.96</b>	<b>1,695,611.00</b>	<b>(87,266.04)</b>
		<b>Total Current Assets - Funds</b>	<b>1,608,344.96</b>	<b>1,695,611.00</b>	<b>(87,266.04)</b>
		<b>Total Assets</b>	<b>1,608,344.96</b>	<b>1,695,611.00</b>	<b>(87,266.04)</b>
		<b>Total Assets and Deferred Outflows</b>	<b>1,608,344.96</b>	<b>1,695,611.00</b>	<b>(87,266.04)</b>
		<b>Total Liabilities, Deferred Inflows, and Equity</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

# Budget Income Statement - Combined

December 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year	Budget	Variance	Variance	This Year	Budget	Variance	Variance
	December	December	Dollar	Percent	YTD	YTD	Dollar	Percent
Commercial	377,246.98	364,433.00	12,813.98	3.52%	834,568.70	874,969.00	(40,400.30)	-4.62%
Commercial Base Rates	236,001.79	234,376.00	1,625.79	0.69%	1,415,902.08	1,406,256.00	9,646.08	0.69%
Residential	254,884.99	284,935.00	(30,050.01)	-10.55%	796,210.47	889,056.00	(92,845.53)	-10.44%
Residential Base Rates	159,112.46	158,557.00	555.46	0.35%	953,372.32	951,440.00	1,932.32	0.20%
KMPUD Internal Usage	69,883.05	79,256.00	(9,372.95)	-11.83%	392,722.63	383,131.00	9,591.63	2.50%
Meter Charges	8,188.46	8,241.00	(52.54)	-0.64%	49,148.12	49,443.00	(294.88)	-0.60%
Property Taxes	73,737.00	73,737.00	0.00	0.00%	465,520.81	442,422.00	23,098.81	5.22%
Other	27,767.14	17,320.00	10,447.14	60.32%	504,029.55	443,010.00	61,019.55	13.77%
Operating Revenues	1,206,821.87	1,220,855.00	(14,033.13)	-1.15%	5,411,474.68	5,439,727.00	(28,252.32)	-0.52%
Cost of Goods Sold	176,045.04	288,155.00	(112,109.96)	-38.91%	559,181.91	764,675.00	(205,493.09)	-26.87%
Salaries and Wages	161,749.86	164,926.00	(3,176.14)	-1.93%	834,329.72	863,070.00	(28,740.28)	-3.33%
Payroll Taxes & EE Benefits	79,039.41	84,927.00	(5,887.59)	-6.93%	437,464.64	472,605.00	(35,140.36)	-7.44%
Operations & Maintenance	82,096.71	89,025.00	(6,928.29)	-7.78%	570,711.74	526,774.00	43,937.74	8.34%
Contract Services	24,684.50	6,930.00	17,754.50	256.20%	193,226.44	94,480.00	98,746.44	104.52%
Operating Expenses	29,125.75	50,392.00	(21,266.25)	-42.20%	238,998.65	276,575.00	(37,576.35)	-13.59%
G & A Allocations	0.00	1,269.00	(1,269.00)	-100.00%	0.00	(16,583.00)	16,583.00	-100.00%
Internal Allocations	6,344.00	51,803.00	(45,459.00)	-87.75%	214,697.00	261,706.00	(47,009.00)	-17.96%
Board of Directors	6,744.94	8,070.00	(1,325.06)	-16.42%	47,714.64	48,420.00	(705.36)	-1.46%
Depreciation	182,530.22	182,006.00	524.22	0.29%	1,082,237.50	1,088,526.00	(6,288.50)	-0.58%
Operating Expenses	748,360.43	927,503.00	(179,142.57)	-19.31%	4,178,562.24	4,380,248.00	(201,685.76)	-4.60%
<b>Total Operating</b>	<b>458,461.44</b>	<b>293,352.00</b>	<b>165,109.44</b>	<b>56.28%</b>	<b>1,232,912.44</b>	<b>1,059,479.00</b>	<b>173,433.44</b>	<b>16.37%</b>
Contribution Revenues	395,000.00	0.00	395,000.00	na	395,000.00	0.00	395,000.00	na
Investment Income	0.00	0.00	0.00	na	2,653.35	0.00	2,653.35	na
Other	84,546.36	0.00	84,546.36	na	146,077.86	0.00	146,077.86	na
Non-Operating Revenues	479,546.36	0.00	479,546.36	na	543,731.21	0.00	543,731.21	na
Interest Expense	129,716.08	128,343.00	1,373.08	1.07%	784,383.17	780,678.00	3,705.17	0.47%
Amortization	35,758.34	36,200.00	(441.66)	-1.22%	214,550.01	217,200.00	(2,649.99)	-1.22%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	165,474.42	164,543.00	931.42	0.57%	998,933.18	997,878.00	1,055.18	0.11%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>314,071.94</b>	<b>(164,543.00)</b>	<b>478,614.94</b>	<b>290.88%</b>	<b>(455,201.97)</b>	<b>(997,878.00)</b>	<b>542,676.03</b>	<b>54.38%</b>
	<b>772,533.38</b>	<b>128,809.00</b>	<b>643,724.38</b>	<b>499.75%</b>	<b>777,710.47</b>	<b>61,601.00</b>	<b>716,109.47</b>	<b>1,162.50%</b>

# Budget Income Statement - General Fund

**December 31, 2023**

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b><u>1 - General &amp; Admin</u></b>								
Property Taxes	73,737.00	73,737.00	0.00	0.00%	465,520.81	442,422.00	23,098.81	5.22%
Other	2,118.93	0.00	2,118.93	na	6,674.85	0.00	6,674.85	na
Operating Revenues	75,855.93	73,737.00	2,118.93	2.87%	472,195.66	442,422.00	29,773.66	6.73%
Salaries and Wages	73,327.92	67,542.00	5,785.92	8.57%	384,176.80	343,733.00	40,443.80	11.77%
Payroll Taxes & EE Benefits	50,879.66	42,121.00	8,758.66	20.79%	289,684.44	251,579.00	38,105.44	15.15%
Operations & Maintenance	9,611.59	4,900.00	4,711.59	96.15%	36,161.42	29,400.00	6,761.42	23.00%
Contract Services	7,075.00	1,000.00	6,075.00	607.50%	109,597.27	65,700.00	43,897.27	66.81%
Operating Expenses	24,944.45	39,112.00	(14,167.55)	-36.22%	221,147.84	221,595.00	(447.16)	-0.20%
G & A Allocations	(174,693.65)	(166,974.00)	(7,719.65)	4.62%	(1,094,494.59)	(973,114.00)	(121,380.59)	12.47%
Internal Allocations	4,229.00	4,229.00	0.00	0.00%	12,687.00	12,687.00	0.00	0.00%
Board of Directors	6,744.94	8,070.00	(1,325.06)	-16.42%	47,714.64	48,420.00	(705.36)	-1.46%
Operating Expenses	2,118.91	0.00	2,118.91	na	6,674.82	0.00	6,674.82	na
<b>Total Operating</b>	<b>73,737.02</b>	<b>73,737.00</b>	<b>0.02</b>	<b>0.00%</b>	<b>465,520.84</b>	<b>442,422.00</b>	<b>23,098.84</b>	<b>5.22%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>73,737.02</b>	<b>73,737.00</b>	<b>0.02</b>	<b>0.00%</b>	<b>465,520.84</b>	<b>442,422.00</b>	<b>23,098.84</b>	<b>5.22%</b>

# Budget Income Statement - General Fund

December 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>2 - Fire Department</b>								
Other	12,875.47	5,600.00	7,275.47	129.92%	44,924.79	33,600.00	11,324.79	33.70%
Operating Revenues	12,875.47	5,600.00	7,275.47	129.92%	44,924.79	33,600.00	11,324.79	33.70%
Salaries and Wages	0.00	133.00	(133.00)	-100.00%	0.00	798.00	(798.00)	-100.00%
Payroll Taxes & EE Benefits	0.00	71.00	(71.00)	-100.00%	0.00	438.00	(438.00)	-100.00%
Operations & Maintenance	10,935.26	5,550.00	5,385.26	97.03%	13,900.88	33,300.00	(19,399.12)	-58.26%
Contract Services	437.50	0.00	437.50	na	20,437.50	0.00	20,437.50	na
Operating Expenses	690.79	910.00	(219.21)	-24.09%	2,876.79	5,460.00	(2,583.21)	-47.31%
G & A Allocations	15,373.04	14,693.00	680.04	4.63%	96,315.53	83,986.00	12,329.53	14.68%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	5,887.40	4,500.00	1,387.40	30.83%	27,526.88	27,000.00	526.88	1.95%
Operating Expenses	33,323.99	25,857.00	7,466.99	28.88%	161,057.58	150,982.00	10,075.58	6.67%
<b>Total Operating</b>	<b>(20,448.52)</b>	<b>(20,257.00)</b>	<b>(191.52)</b>	<b>0.95%</b>	<b>(116,132.79)</b>	<b>(117,382.00)</b>	<b>1,249.21</b>	<b>-1.06%</b>
Contribution Revenues	395,000.00	0.00	395,000.00	na	395,000.00	0.00	395,000.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	395,000.00	0.00	395,000.00	na	395,000.00	0.00	395,000.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>395,000.00</b>	<b>0.00</b>	<b>395,000.00</b>	<b>na</b>	<b>395,000.00</b>	<b>0.00</b>	<b>395,000.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>374,551.48</b>	<b>(20,257.00)</b>	<b>394,808.48</b>	<b>1,949.00%</b>	<b>278,867.21</b>	<b>(117,382.00)</b>	<b>396,249.21</b>	<b>-337.57%</b>

# Budget Income Statement - General Fund

<b>December 31, 2023</b>
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	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>3 - Parks &amp; Recreation</b>								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	0.00	0.00	0.00	na	3,980.80	6,842.00	(2,861.20)	-41.82%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	5,147.39	3,805.00	1,342.39	35.28%
Operations & Maintenance	0.00	0.00	0.00	na	0.00	900.00	(900.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	2,620.40	2,505.00	115.40	4.61%	16,417.42	12,951.00	3,466.42	26.77%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	0.00	315.00	(315.00)	-100.00%	0.00	1,890.00	(1,890.00)	-100.00%
Operating Expenses	2,620.40	2,820.00	(199.60)	-7.08%	25,545.61	26,388.00	(842.39)	-3.19%
<b>Total Operating</b>	<b>(2,620.40)</b>	<b>(2,820.00)</b>	<b>199.60</b>	<b>-7.08%</b>	<b>(25,545.61)</b>	<b>(26,388.00)</b>	<b>842.39</b>	<b>-3.19%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(2,620.40)</b>	<b>(2,820.00)</b>	<b>199.60</b>	<b>-7.08%</b>	<b>(25,545.61)</b>	<b>(26,388.00)</b>	<b>842.39</b>	<b>-3.19%</b>

# Budget Income Statement - Water Fund

December 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	10,250.14	18,320.00	(8,069.86)	-44.05%	28,753.30	36,047.00	(7,293.70)	-20.23%
Commercial Base Rates	18,479.50	18,131.00	348.50	1.92%	111,298.00	108,786.00	2,512.00	2.31%
Residential	17,484.72	12,910.00	4,574.72	35.44%	57,779.90	53,044.00	4,735.90	8.93%
Residential Base Rates	26,235.79	25,855.00	380.79	1.47%	157,405.50	155,130.00	2,275.50	1.47%
KMPUD Internal Usage	48.60	0.00	48.60	na	383.61	0.00	383.61	na
Meter Charges	3,792.86	3,802.00	(9.14)	-0.24%	22,820.52	22,809.00	11.52	0.05%
Other	5,502.82	500.00	5,002.82	1,000.56%	16,356.31	3,000.00	13,356.31	445.21%
Operating Revenues	81,794.43	79,518.00	2,276.43	2.86%	394,797.14	378,816.00	15,981.14	4.22%
Salaries and Wages	8,412.81	12,935.00	(4,522.19)	-34.96%	56,735.85	86,306.00	(29,570.15)	-34.26%
Payroll Taxes & EE Benefits	3,901.46	6,978.00	(3,076.54)	-44.09%	26,343.44	47,592.00	(21,248.56)	-44.65%
Operations & Maintenance	1,339.73	1,515.00	(175.27)	-11.57%	21,576.52	15,390.00	6,186.52	40.20%
Contract Services	16,332.00	1,680.00	14,652.00	872.14%	41,435.50	10,080.00	31,355.50	311.07%
Operating Expenses	712.92	1,400.00	(687.08)	-49.08%	4,277.52	8,400.00	(4,122.48)	-49.08%
G & A Allocations	29,523.23	28,642.00	881.23	3.08%	184,969.58	163,325.00	21,644.58	13.25%
Internal Allocations	423.00	6,661.00	(6,238.00)	-93.65%	10,069.85	35,382.00	(25,312.15)	-71.54%
Depreciation	8,539.03	9,000.00	(460.97)	-5.12%	51,135.97	54,000.00	(2,864.03)	-5.30%
Operating Expenses	69,184.18	68,811.00	373.18	0.54%	396,544.23	420,475.00	(23,930.77)	-5.69%
<b>Total Operating</b>	<b>12,610.25</b>	<b>10,707.00</b>	<b>1,903.25</b>	<b>17.78%</b>	<b>(1,747.09)</b>	<b>(41,659.00)</b>	<b>39,911.91</b>	<b>-95.81%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	150.32	0.00	150.32	na
Other	0.00	0.00	0.00	na	8,296.00	0.00	8,296.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	8,446.32	0.00	8,446.32	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	(79.82)	0.00	(79.82)	na	(478.92)	0.00	(478.92)	na
Non-Operating Expenses	(79.82)	0.00	(79.82)	na	(478.92)	0.00	(478.92)	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>79.82</b>	<b>0.00</b>	<b>79.82</b>	<b>na</b>	<b>8,925.24</b>	<b>0.00</b>	<b>8,925.24</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>12,690.07</b>	<b>10,707.00</b>	<b>1,983.07</b>	<b>18.52%</b>	<b>7,178.15</b>	<b>(41,659.00)</b>	<b>48,837.15</b>	<b>-117.23%</b>



# Budget Income Statement - Wastewater Fund

December 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	51,685.52	55,526.00	(3,840.48)	-6.92%	116,923.84	123,843.00	(6,919.16)	-5.59%
Commercial Base Rates	33,465.78	32,834.00	631.78	1.92%	201,557.02	197,004.00	4,553.02	2.31%
Residential	34,957.75	37,309.00	(2,351.25)	-6.30%	121,208.87	119,219.00	1,989.87	1.67%
Residential Base Rates	43,558.62	43,549.00	9.62	0.02%	261,123.32	261,392.00	(268.68)	-0.10%
KMPUD Internal Usage	87.00	0.00	87.00	na	788.01	0.00	788.01	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	684.76	625.00	59.76	9.56%	14,249.13	3,750.00	10,499.13	279.98%
Operating Revenues	164,439.43	169,843.00	(5,403.57)	-3.18%	715,850.19	705,208.00	10,642.19	1.51%
Salaries and Wages	16,392.64	20,771.00	(4,378.36)	-21.08%	102,866.11	141,722.00	(38,855.89)	-27.42%
Payroll Taxes & EE Benefits	7,990.92	11,704.00	(3,713.08)	-31.72%	46,916.36	81,206.00	(34,289.64)	-42.23%
Operations & Maintenance	14,551.49	15,250.00	(698.51)	-4.58%	84,300.80	91,500.00	(7,199.20)	-7.87%
Contract Services	840.00	3,750.00	(2,910.00)	-77.60%	19,194.67	15,700.00	3,494.67	22.26%
Operating Expenses	(109.37)	2,600.00	(2,709.37)	-104.21%	87.48	15,600.00	(15,512.52)	-99.44%
G & A Allocations	31,619.55	30,645.00	974.55	3.18%	198,103.52	175,002.00	23,101.52	13.20%
Internal Allocations	423.00	37,968.00	(37,545.00)	-98.89%	184,224.09	199,689.00	(15,464.91)	-7.74%
Depreciation	24,854.82	26,000.00	(1,145.18)	-4.40%	149,229.90	156,000.00	(6,770.10)	-4.34%
Operating Expenses	96,563.05	148,688.00	(52,124.95)	-35.06%	784,922.93	876,419.00	(91,496.07)	-10.44%
<b>Total Operating</b>	<b>67,876.38</b>	<b>21,155.00</b>	<b>46,721.38</b>	<b>220.85%</b>	<b>(69,072.74)</b>	<b>(171,211.00)</b>	<b>102,138.26</b>	<b>-59.66%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	220.49	0.00	220.49	na
Other	0.00	0.00	0.00	na	7,227.00	0.00	7,227.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	7,447.49	0.00	7,447.49	na
Interest Expense	1,950.96	0.00	1,950.96	na	3,928.49	0.00	3,928.49	na
Amortization	(115.24)	0.00	(115.24)	na	(691.44)	0.00	(691.44)	na
Non-Operating Expenses	1,835.72	0.00	1,835.72	na	3,237.05	0.00	3,237.05	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
<b>Total Non-Operating</b>	<b>(1,835.72)</b>	<b>0.00</b>	<b>(1,835.72)</b>	<b>na</b>	<b>4,210.44</b>	<b>0.00</b>	<b>4,210.44</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>66,040.66</b>	<b>21,155.00</b>	<b>44,885.66</b>	<b>212.18%</b>	<b>(64,862.30)</b>	<b>(171,211.00)</b>	<b>106,348.70</b>	<b>-62.12%</b>

# Budget Income Statement - Employee Housing Fund

December 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Other	2,960.00	7,580.00	(4,620.00)	-60.95%	27,220.00	36,720.00	(9,500.00)	-25.87%
Operating Revenues	2,960.00	7,580.00	(4,620.00)	-60.95%	27,220.00	36,720.00	(9,500.00)	-25.87%
Salaries and Wages	1,146.46	0.00	1,146.46	na	4,656.87	1,992.00	2,664.87	133.78%
Payroll Taxes & EE Benefits	644.02	0.00	644.02	na	2,753.81	1,103.00	1,650.81	149.67%
Operations & Maintenance	2,631.08	2,625.00	6.08	0.23%	22,845.29	15,750.00	7,095.29	45.05%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	0.00	999.00	(999.00)	-100.00%	2,521.96	5,245.00	(2,723.04)	-51.92%
Depreciation	4,216.88	4,900.00	(683.12)	-13.94%	25,451.28	29,400.00	(3,948.72)	-13.43%
Operating Expenses	8,638.44	8,524.00	114.44	1.34%	58,229.21	53,490.00	4,739.21	8.86%
<b>Total Operating</b>	<b>(5,678.44)</b>	<b>(944.00)</b>	<b>(4,734.44)</b>	<b>501.53%</b>	<b>(31,009.21)</b>	<b>(16,770.00)</b>	<b>(14,239.21)</b>	<b>84.91%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	172.42	600.00	(427.58)	-71.26%	2,901.94	3,600.00	(698.06)	-19.39%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	172.42	600.00	(427.58)	-71.26%	2,901.94	3,600.00	(698.06)	-19.39%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(172.42)</b>	<b>(600.00)</b>	<b>427.58</b>	<b>-71.26%</b>	<b>(2,901.94)</b>	<b>(3,600.00)</b>	<b>698.06</b>	<b>-19.39%</b>
<b>NET INCOME (LOSS)</b>	<b>(5,850.86)</b>	<b>(1,544.00)</b>	<b>(4,306.86)</b>	<b>278.94%</b>	<b>(33,911.15)</b>	<b>(20,370.00)</b>	<b>(13,541.15)</b>	<b>66.48%</b>

# Budget Income Statement - Electricity Fund

December 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	145,514.33	126,729.00	18,785.33	14.82%	349,994.89	352,746.00	(2,751.11)	-0.78%
Commercial Base Rates	182,468.31	181,838.00	630.31	0.35%	1,093,548.02	1,091,028.00	2,520.02	0.23%
Residential	51,459.18	59,140.00	(7,680.82)	-12.99%	184,524.46	211,021.00	(26,496.54)	-12.56%
Residential Base Rates	86,386.68	86,221.00	165.68	0.19%	517,261.76	517,326.00	(64.24)	-0.01%
KMPUD Internal Usage	57,080.38	66,611.00	(9,530.62)	-14.31%	356,129.64	349,587.00	6,542.64	1.87%
Meter Charges	2,694.10	2,711.00	(16.90)	-0.62%	16,129.93	16,266.00	(136.07)	-0.84%
Other	449.88	1,000.00	(550.12)	-55.01%	21,057.75	6,000.00	15,057.75	250.96%
Operating Revenues	526,052.86	524,250.00	1,802.86	0.34%	2,538,646.45	2,543,974.00	(5,327.55)	-0.21%
Cost of Goods Sold	100,124.41	105,187.00	(5,062.59)	-4.81%	348,725.53	357,885.00	(9,159.47)	-2.56%
Salaries and Wages	20,857.02	18,952.00	1,905.02	10.05%	129,085.21	122,473.00	6,612.21	5.40%
Payroll Taxes & EE Benefits	137.50	0.00	137.50	na	119.05	0.00	119.05	na
Operations & Maintenance	13,407.93	23,800.00	(10,392.07)	-43.66%	208,872.45	138,800.00	70,072.45	50.48%
Contract Services	0.00	500.00	(500.00)	-100.00%	1,074.00	3,000.00	(1,926.00)	-64.20%
Operating Expenses	1,203.46	1,200.00	3.46	0.29%	7,220.76	7,200.00	20.76	0.29%
G & A Allocations	37,035.05	35,398.00	1,637.05	4.62%	232,032.84	204,322.00	27,710.84	13.56%
Internal Allocations	423.00	424.00	(1.00)	-0.24%	1,269.00	1,266.00	3.00	0.24%
Depreciation	125,748.68	126,000.00	(251.32)	-0.20%	754,474.89	756,000.00	(1,525.11)	-0.20%
Operating Expenses	298,937.05	311,461.00	(12,523.95)	-4.02%	1,682,873.73	1,590,946.00	91,927.73	5.78%
<b>Total Operating</b>	<b>227,115.81</b>	<b>212,789.00</b>	<b>14,326.81</b>	<b>6.73%</b>	<b>855,772.72</b>	<b>953,028.00</b>	<b>(97,255.28)</b>	<b>-10.20%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	1,881.72	0.00	1,881.72	na
Other	84,546.36	0.00	84,546.36	na	129,574.86	0.00	129,574.86	na
Non-Operating Revenues	84,546.36	0.00	84,546.36	na	131,456.58	0.00	131,456.58	na
Interest Expense	127,592.70	127,743.00	(150.30)	-0.12%	777,552.74	777,078.00	474.74	0.06%
Amortization	36,159.20	36,200.00	(40.80)	-0.11%	216,955.17	217,200.00	(244.83)	-0.11%
Non-Operating Expenses	163,751.90	163,943.00	(191.10)	-0.12%	994,507.91	994,278.00	229.91	0.02%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>(79,205.54)</b>	<b>(163,943.00)</b>	<b>84,737.46</b>	<b>-51.69%</b>	<b>(863,051.33)</b>	<b>(994,278.00)</b>	<b>131,226.67</b>	<b>-13.20%</b>
<b>NET INCOME (LOSS)</b>	<b>147,910.27</b>	<b>48,846.00</b>	<b>99,064.27</b>	<b>202.81%</b>	<b>(7,278.61)</b>	<b>(41,250.00)</b>	<b>33,971.39</b>	<b>-82.35%</b>

# Budget Income Statement - Cable TV Fund

**December 31, 2023**

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Other	915.00	915.00	0.00	0.00%	5,490.00	5,490.00	0.00	0.00%
Operating Revenues	915.00	915.00	0.00	0.00%	5,490.00	5,490.00	0.00	0.00%
Salaries and Wages	0.00	0.00	0.00	na	66.86	0.00	66.86	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	25.23	0.00	25.23	na
Operations & Maintenance	0.00	150.00	(150.00)	-100.00%	0.00	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	1,746.94	1,670.00	76.94	4.61%	10,944.95	8,083.00	2,861.95	35.41%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	0.00	45.00	(45.00)	-100.00%	138.25	270.00	(131.75)	-48.80%
Operating Expenses	1,746.94	1,865.00	(118.06)	-6.33%	11,175.29	9,253.00	1,922.29	20.77%
<b>Total Operating</b>	<b>(831.94)</b>	<b>(950.00)</b>	<b>118.06</b>	<b>-12.43%</b>	<b>(5,685.29)</b>	<b>(3,763.00)</b>	<b>(1,922.29)</b>	<b>51.08%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(831.94)</b>	<b>(950.00)</b>	<b>118.06</b>	<b>-12.43%</b>	<b>(5,685.29)</b>	<b>(3,763.00)</b>	<b>(1,922.29)</b>	<b>51.08%</b>

# Budget Income Statement - Snow Removal Fund

December 31, 2023	Month Totals				Year to Date Totals			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
KMPUD Internal Usage	6,344.00	6,343.00	1.00	0.02%	19,032.00	19,029.00	3.00	0.02%
Other	100.00	0.00	100.00	na	359,232.37	347,850.00	11,382.37	3.27%
Operating Revenues	6,444.00	6,343.00	101.00	1.59%	378,264.37	366,879.00	11,385.37	3.10%
Salaries and Wages	28,064.78	31,335.00	(3,270.22)	-10.44%	76,635.25	79,405.00	(2,769.75)	-3.49%
Payroll Taxes & EE Benefits	7,452.46	16,902.00	(9,449.54)	-55.91%	25,870.37	42,879.00	(17,008.63)	-39.67%
Operations & Maintenance	8,062.75	9,000.00	(937.25)	-10.41%	82,899.93	39,500.00	43,399.93	109.87%
Contract Services	0.00	0.00	0.00	na	1,400.00	0.00	1,400.00	na
Operating Expenses	1,650.60	4,500.00	(2,849.40)	-63.32%	3,033.02	14,300.00	(11,266.98)	-78.79%
G & A Allocations	14,324.88	13,692.00	632.88	4.62%	89,748.56	74,845.00	14,903.56	19.91%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	0.00	500.00	(500.00)	-100.00%
Depreciation	7,504.49	5,246.00	2,258.49	43.05%	39,705.21	27,966.00	11,739.21	41.98%
Operating Expenses	67,059.96	80,775.00	(13,715.04)	-16.98%	319,292.34	279,395.00	39,897.34	14.28%
<b>Total Operating</b>	<b>(60,615.96)</b>	<b>(74,432.00)</b>	<b>13,816.04</b>	<b>-18.56%</b>	<b>58,972.03</b>	<b>87,484.00</b>	<b>(28,511.97)</b>	<b>-32.59%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(60,615.96)</b>	<b>(74,432.00)</b>	<b>13,816.04</b>	<b>-18.56%</b>	<b>58,972.03</b>	<b>87,484.00</b>	<b>(28,511.97)</b>	<b>-32.59%</b>

# Budget Income Statement - Propane Fund

December 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	167,609.54	163,858.00	3,751.54	2.29%	324,086.37	362,333.00	(38,246.63)	-10.56%
Commercial Base Rates	1,588.20	1,573.00	15.20	0.97%	9,499.04	9,438.00	61.04	0.65%
Residential	120,355.79	144,952.00	(24,596.21)	-16.97%	249,089.17	322,028.00	(72,938.83)	-22.65%
Residential Base Rates	2,931.37	2,932.00	(0.63)	-0.02%	17,581.74	17,592.00	(10.26)	-0.06%
KMPUD Internal Usage	6,323.07	6,302.00	21.07	0.33%	16,389.37	14,515.00	1,874.37	12.91%
Meter Charges	1,701.50	1,728.00	(26.50)	-1.53%	10,197.67	10,368.00	(170.33)	-1.64%
Other	1,132.96	1,000.00	132.96	13.30%	6,916.17	6,000.00	916.17	15.27%
Operating Revenues	301,642.43	322,345.00	(20,702.57)	-6.42%	633,759.53	742,274.00	(108,514.47)	-14.62%
Cost of Goods Sold	75,920.63	182,968.00	(107,047.37)	-58.51%	210,456.38	406,790.00	(196,333.62)	-48.26%
Salaries and Wages	9,417.82	11,552.00	(2,134.18)	-18.47%	53,343.70	69,598.00	(16,254.30)	-23.35%
Payroll Taxes & EE Benefits	6,587.40	6,231.00	356.40	5.72%	33,043.88	38,382.00	(5,338.12)	-13.91%
Operations & Maintenance	758.57	1,505.00	(746.43)	-49.60%	16,388.75	41,275.00	(24,886.25)	-60.29%
Contract Services	0.00	0.00	0.00	na	87.50	0.00	87.50	na
Operating Expenses	0.00	670.00	(670.00)	-100.00%	0.00	4,020.00	(4,020.00)	-100.00%
G & A Allocations	34,414.65	32,894.00	1,520.65	4.62%	215,615.44	189,726.00	25,889.44	13.65%
Internal Allocations	423.00	1,422.00	(999.00)	-70.25%	2,656.10	6,514.00	(3,857.90)	-59.22%
Depreciation	5,337.05	6,000.00	(662.95)	-11.05%	31,923.90	36,000.00	(4,076.10)	-11.32%
Operating Expenses	132,859.12	243,242.00	(110,382.88)	-45.38%	563,515.65	792,305.00	(228,789.35)	-28.88%
<b>Total Operating</b>	<b>168,783.31</b>	<b>79,103.00</b>	<b>89,680.31</b>	<b>113.37%</b>	<b>70,243.88</b>	<b>(50,031.00)</b>	<b>120,274.88</b>	<b>-240.40%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	400.82	0.00	400.82	na
Other	0.00	0.00	0.00	na	980.00	0.00	980.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	1,380.82	0.00	1,380.82	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	(205.80)	0.00	(205.80)	na	(1,234.80)	0.00	(1,234.80)	na
Non-Operating Expenses	(205.80)	0.00	(205.80)	na	(1,234.80)	0.00	(1,234.80)	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>205.80</b>	<b>0.00</b>	<b>205.80</b>	<b>na</b>	<b>2,615.62</b>	<b>0.00</b>	<b>2,615.62</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>168,989.11</b>	<b>79,103.00</b>	<b>89,886.11</b>	<b>113.63%</b>	<b>72,859.50</b>	<b>(50,031.00)</b>	<b>122,890.50</b>	<b>-245.63%</b>

# Budget Income Statement - Solid Waste Fund

December 31, 2023	-----Month Totals-----				-----Year to Date Totals-----			
	This Year December	Budget December	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<b>0 - Default</b>								
Commercial	2,187.45	0.00	2,187.45	na	14,810.30	0.00	14,810.30	na
Residential	30,627.55	30,624.00	3.55	0.01%	183,608.07	183,744.00	(135.93)	-0.07%
Other	111.45	100.00	11.45	11.45%	992.31	600.00	392.31	65.39%
Operating Revenues	32,926.45	30,724.00	2,202.45	7.17%	199,410.68	184,344.00	15,066.68	8.17%
Salaries and Wages	4,130.41	1,706.00	2,424.41	142.11%	22,782.27	10,201.00	12,581.27	123.33%
Payroll Taxes & EE Benefits	1,445.99	920.00	525.99	57.17%	7,560.67	5,621.00	1,939.67	34.51%
Operations & Maintenance	20,798.31	24,730.00	(3,931.69)	-15.90%	83,765.70	120,059.00	(36,293.30)	-30.23%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	8,035.91	8,104.00	(68.09)	-0.84%	50,346.75	44,291.00	6,055.75	13.67%
Internal Allocations	423.00	0.00	423.00	na	1,269.00	423.00	846.00	200.00%
Depreciation	441.87	0.00	441.87	na	2,651.22	0.00	2,651.22	na
Operating Expenses	35,275.49	35,460.00	(184.51)	-0.52%	168,375.61	180,595.00	(12,219.39)	-6.77%
<b>Total Operating</b>	<b>(2,349.04)</b>	<b>(4,736.00)</b>	<b>2,386.96</b>	<b>-50.40%</b>	<b>31,035.07</b>	<b>3,749.00</b>	<b>27,286.07</b>	<b>727.82%</b>
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
<b>Total Non-Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>na</b>
<b>NET INCOME (LOSS)</b>	<b>(2,349.04)</b>	<b>(4,736.00)</b>	<b>2,386.96</b>	<b>-50.40%</b>	<b>31,035.07</b>	<b>3,749.00</b>	<b>27,286.07</b>	<b>727.82%</b>

**Kirkwood Meadows Public Utilities District  
BOARD OF DIRECTORS**

**COMMUNICATIONS COMMITTEE  
CHARTER**

**VISION:** To communicate clearly, timely, and proactively to our customers.

**MISSION:** We provide our customers answers to common questions, District updates, and other information through various mechanisms (e.g., our website, newsletter, and personal communications) in accordance with our communications policies.

**PURPOSE:** The Communications Committee is established as a Standing Committee of the Board of Directors whose primary duties are to oversee communications with other governmental entities, non-governmental entities, and customers; and communications policies; and network security, database management, policies and updates that may be required to ensure the District's information technology system remains protected and current with technological capabilities. The Committee reviews for recommendation to the Board communications policies, system updates, identified vulnerabilities, and recommended solutions as prepared by Staff. The Committee shall review and recommend policies and procedures consistent with current "best practices" for districts of similar size and complexity, when necessary.

**MEMBERSHIP:** The Communications Committee shall consist of up to seven members consisting of two Directors, and from one to five Community members.

~~The Committee may include ex-officio members such as IT consultants and advisors as may be recommended by the Committee and authorized by the Board.~~

The Committee may establish such subcommittees as it believes are necessary to fulfill its purpose.

**MEMBERSHIP TERM:** The term for the Board members shall be two years. The term for each of the Community members shall be for two years, and the Board may re-appoint Community members at the end of their terms based on interest and participation, and whether other qualified candidates have declared an interest to serve.

**COMMITTEE CHAIR:** One of the two Board members shall serve as Committee Chair. -The Chair, or their designee, shall lead the Committee meetings and shall be the authorized liaison for requests and communications between the Committee and the Board and Staff.



**MEETINGS:** Meetings of the Communications Committee are subject to the *Brown Act* meeting and notice requirements. Subject to compliance with noticing requirements, the Committee shall meet as often as the Chair of the Committee deems necessary or desirable, but in no case, shall it meet less frequent than quarterly.

**COMMITTEE RESPONSIBILITIES:** The Committee shall keep itself fully informed concerning the District's communications ~~and IT System~~. The Committee shall review all aspects of communications ~~and IT policies, planning, and operations~~ of the District and make recommendations to the Board and the General Manager. The Committee shall provide recommendations to the Board that are fiscally sound and supportive of the approved strategic plan(s) and priorities of the District. The Committee's primary responsibilities are as follows:

- Oversee
  - ~~the development of the District C~~ommunications ~~P~~olicies;
  - customer surveys and other customer communications, as appropriate;
- At least annually, review:
  - ~~Regularly review c~~ommunications protocols and messaging;
  - ~~Regularly review IT policies and procedures for effectiveness and make recommendations for change consistent with current "best practices" for districts of similar size and complexity;~~
- ~~Verify all critical systems have proper backup and contingency plans for recovery from failures;~~
- ~~Regularly review the District's network security, identify any vulnerabilities, and make recommendations to further enhance same;~~
- ~~Regularly monitor the District's control system and access to customer data;~~
- ~~Oversee annual and long-range IT operating and capital budgets;~~
- ~~Oversee that timely and accurate IT information is presented to the Board;~~
- ~~Communicate with and educate the Board on the District's current IT system;~~
- ~~Review IT proposals and make recommendations on such to the Board for its approval;~~
- ~~Work with General Manager to ensure internal reporting practices meet the Committee's needs and expectations, including providing advice on related information systems;~~
- Oversee customer surveys and other customer communications, as appropriate;
- At least every two years, review:
  - ~~Conduct an annual self-evaluation of~~ the performance of the Communications Committee and the effectiveness and compliance with this Charter.

**Kirkwood Meadows Public Utilities District  
BOARD OF DIRECTORS**

**FINANCE COMMITTEE  
CHARTER**

**PURPOSE:** The Finance Committee is established as a Standing Committee of the Board of Directors whose primary duties are to oversee the financial operations, planning and policies of the District. The Committee reviews for recommendation to the Board the yearly operating, capital expenditure and reserve budgets prepared by management. The Committee shall review and recommend financial policies and procedures consistent with current “best practices” for districts of similar size and complexity.

**MEMBERSHIP:** The Finance Committee shall consist of up to seven members consisting of two Directors, one of whom shall be the Treasurer of the Board, and from one to five Community members.

The Committee may include ex-officio members such as financial consultants and advisors as may be recommended by the Committee and authorized by the Board.

The Committee may establish such subcommittees as it believes are necessary to fulfill its purpose.

**MEMBERSHIP TERM:** The term for the Board members shall be two years. The term for each of the Community members shall be for two years, and the Board may re-appoint Community members at the end of their terms based on interest and participation, and whether other qualified candidates have declared an interest to serve.

**COMMITTEE CHAIR:** The Board Treasurer shall serve as Committee Chair or member of the committee. The Chair, or their designee, shall lead the Committee meetings and shall be the authorized liaison for requests and communications between the Committee and the Board and management.

**MEETINGS:** Meetings of the Finance Committee are subject to the *Brown Act* meeting and notice requirements. Subject to compliance with noticing requirements, the Committee shall meet as often as the Chair of the Committee deems necessary or desirable, but in no case shall it meet less frequent than quarterly.

**COMMITTEE RESPONSIBILITIES:** The Committee shall keep itself fully informed concerning the budgetary and fiscal affairs of the District. The Committee shall review all aspects of the financial policies, planning, and operations of the District and make recommendations to the Board and the General Manager. The

Committee shall provide recommendations to the Board regarding management's proposed operating, capital and reserve budgets for the ensuing fiscal year(s) to ascertain that they are fiscally sound and supportive of the approved strategic plan(s) and priorities of the District. The Committee's primary responsibilities are as follows:

- Regularly review financial policies and procedures for effectiveness and make recommendations for change consistent with current "best practices" for districts of similar size and complexity;
- Review budgets prepared by staff and assist in the presentation of budgets to the Board. Budget reviews shall specifically include an analysis of general fund balances to assure that the District has sufficient funds to meet obligations and address unforeseen needs for funds;
- Regularly monitor the District's overall financial operations and review performance against budget plan;
- Oversee annual and long-range operating and capital budgets;
- Ascertain that a viable long-range financial plan is in place;
- Oversee that timely and accurate financial information is presented to the Board;
- Communicate with and educate the Board on the District's financial condition;
- Review plans for debt financing and make recommendations on such to the Board for its approval;
- Work with General Manager and their designee to ensure internal reporting practices meet the Committee's needs and expectations, including providing advice on related information systems;
- Recommend to the Board selection of an auditor for annual audit of the District's finances, including interview of auditors and review of bids;
- Receive the auditor's report, meet with the auditor, and respond to the auditor's recommendations;
- The Committee Chair shall designate an Audit Subcommittee which shall include the Chair and at least 2 public members of the Finance Committee;
- Conduct an annual self-evaluation of the performance of the Finance Committee and the effectiveness and compliance with this Charter.

**Kirkwood Meadows Public Utilities District  
BOARD OF DIRECTORS**

**OPERATIONS COMMITTEE  
CHARTER**

**PURPOSE:** The Operations Committee is established as a Standing Committee of the Board of Directors whose primary duties are to review operations and services and related policies and practices, as well as to oversee the execution of major capital projects. The Committee provides a general forum for providing advice, recommendation, and collective and diverse opinion on matters related to operations and services to help the Board and management arrive at informed decisions. The Committee provides review, advice, and recommendation on matters of construction and engineering to ensure that the District obtains the best value for its money. The Committee shall review and recommend Operations policies and practices consistent with current “best practices” for districts of similar size and complexity. The Committee reviews proposals, contracts, bids, and procedures to help the Board and Staff arrive at informed decisions.

**MEMBERSHIP:** The Operations Committee shall consist of up to seven members consisting of two Directors and from one to five Community members.

The Committee may include ex-officio members such as consultants and advisors as may be recommended by the Committee and authorized by the Board.

The Committee may establish such subcommittees as it believes are necessary to fulfill its purpose.

**MEMBERSHIP TERM:** The term for each of the two Board members shall be two years. The term for each of the Community members shall be two years, and the Board may re-appoint Community members at the end of their terms based on mutual interest and participation, and whether other qualified candidates have declared an interest to serve.

**COMMITTEE CHAIR:** The Board President shall select a Board member to serve as Committee Chair. The Chair, or their designee, shall lead the Committee meetings and shall be the authorized liaison for requests and communications between the Committee and the Board and management.

**MEETINGS:** Meetings of the Operations Committee are subject to the *Brown Act* meeting and notice requirements. Subject to compliance with noticing requirements, the Committee shall meet as often as the Chair of the Committee deems necessary or desirable, but in no case shall it meet less frequently than quarterly.

**COMMITTEE RESPONSIBILITIES:** The Committee shall keep itself informed concerning the operations and services of the District. The Committee shall review operations performance and provide advice and/or recommendations to ensure reliable and cost effective operations and/or service. The Committee is empowered to review any capital project, expenditure, or engineering task that requires approval by the Board. Subject to authorization by the Board, the Committee

may retain advisors and experts to assist in the performance of its duties. The Committee's primary responsibilities are as follows:

- Assist with the development of standards of performance for services and criteria for measuring performance against those standards;
- Regularly evaluate operations policies, practices and procedures for effectiveness and make recommendations for change consistent with current "best practices" for districts of similar size and complexity;
- When requested, assist the General Manager and their designees with problem solving related to operations and services, including the satisfactory resolution of service complaints;
- Communicate with and educate the Board on the District's operations and services;
- Work with the General Manager and their designee to oversee that internal reporting practices meet the Committee's need and expectations;
- Review proposed capital project scopes, schedules and budgets and make recommendations to the Board regarding approval and/or modifications;
- Work with the General Manager and their designee to oversee Request for Proposals, vendor and professional service contracts, contractor evaluations, and work inspections;
- Review and recommend to the Board whether to approve consulting, professional, and construction contracts and accept project bids;
- Review the General Manager's recommended strategies for accomplishing planned projects, and research alternative strategies as the Committee deems appropriate;
- Provide advice to the General Manager and the Finance Committee regarding proposed annual capital budgets;
- Conduct an annual self-evaluation of the performance of the Operations Committee and the effectiveness and compliance with this Charter.

**Kirkwood Meadows Public Utility District  
BOARD OF DIRECTORS**

**PERSONNEL COMMITTEE  
CHARTER**

**PURPOSE:** The Personnel Committee is established as a standing committee of the Board of Directors whose primary duties are to oversee personnel matters, excepting those that are privileged and confidential. The committee shall consider General Manager performance, human resource policies, programs, and plans, employee development, and succession plans. The Personnel Committee also acts in an advisory capacity to the General Manager on personnel and organizational topics that the General Manager may bring to the Committee.

**MEMBERSHIP:** The Personnel Committee shall consist of two directors; one of which shall be the Board President.

The Committee may establish such subcommittees as it believes are necessary to fulfill its purpose.

**MEMBERSHIP TERM:** The term for the Board member who is Chair shall run with the time they are President of the Board. The term for the second Director shall be two years.

**COMMITTEE CHAIR:** The Board President shall be Chair of the Committee.

**MEETINGS:** Meetings of the Personnel Committee are subject to the *Brown Act* meeting and notice requirements. Subject to compliance with noticing requirements, the Committee shall meet as often as the Chair of the Committee deems necessary or desirable, but in no case shall it meet less frequently than quarterly.

**COMMITTEE RESPONSIBILITIES:** The Committee shall keep itself generally aware of District personnel matters and of the General Manager's performance relative to his/her duties. The Committee's primary responsibilities are as follows:

- Oversee the Board's hiring process for the General Manager position and all other matters regarding the General Manager's employment.
- Assure that a succession plan for the General Manager position is in place, and that the General Manager has a management plan in place adequate to fulfill the District's responsibilities.
- Oversee the Board's process of setting annual goals for the General Manager and the District.
- Discuss the General Manager's performance with the General Manager at least semi-annually, at mid-year and at end of year. Solicit performance feedback from the community and other Board members, and use this information in the discussions. Base the discussions on agreed upon goals for the General Manager and the District.
- Recommend the General Manager's compensation package to the Board.
- Recommend the annual budget for the District's personnel costs to the Board, including overall budget for wages, benefits, and bonuses. The General Manager shall

be responsible for allocating the approved personnel budget to District employees, including wages, salary increases, bonuses, etc.

- The Committee may from time to time recommend to the Board that a study be conducted to assure that the District's salaries and benefits are appropriately competitive with similar Districts in the area.
- Periodically review the District's personnel policies and Employee Handbook, and recommend any changes to the Board, including regulatory requirements or other amendments that the Committee deems appropriate.
- Act in an advisory capacity to the General Manager on any personnel and organizational related matters that the General Manager wishes to bring to the Committee.

**Kirkwood Meadows Public Utilities District  
BOARD OF DIRECTORS**

**PLANNING COMMITTEE  
CHARTER**

**PURPOSE:** The Planning Committee is established as a standing committee of the Board of Directors whose primary duties are to oversee short and long-term strategic planning needs of the District. The Committee identifies future milestones, issues, opportunities, requirements for which advance planning may be beneficial to the District and makes recommendation to the Board to initiate such planning. The Committee shall review and recommend planning policies and practices consistent with current “best practices” for districts of similar size and complexity.

**MEMBERSHIP:** The Planning Committee shall consist of up to seven members consisting of two Directors and up to five Community members.

Subject to Board authorization, the Committee may include ex-officio advisors and experts it deems appropriate to the assigned planning task.

The Committee may establish such subcommittees as it believes are necessary to fulfill its purpose.

**MEMBERSHIP TERM:** The term for each of the two Board members shall be two years. The term for each of the Community members shall be two years, and the Board may reappoint Community members at the end of their terms based on interest and participation, and whether other qualified candidates have declared an interest to serve.

**COMMITTEE CHAIR:** The Board President shall select a Board member to serve as Committee Chair. The Chair, or their designee, shall lead the Committee meetings and shall be the authorized liaison for requests and communications between the Committee and the Board and management.

**MEETINGS:** Meetings of the Planning Committee are subject to the *Brown Act* meeting and notice requirements. Subject to compliance with noticing requirements, the Committee shall meet as often as the Chair of the Committee deems necessary or desirable, but in no case shall it meet less frequent than quarterly.

**COMMITTEE RESPONSIBILITIES:** The Committee shall work closely with the Board, General Manager, and other Board appointed standing committees to identify potential short and long-term planning needs. The Committee’s primary responsibilities are as follows:

- Research and assess District services and alternative means, business models and technologies for providing District services.
- Research opportunities for new sources of revenues for the District.
- Assist the General Manager in researching, assessing and implementing the public processes required to obtain the necessary customer approvals for raising revenues and taking other actions necessary to achieve the District’s goals.



- Review land use matters as they pertain to the District.
- Conduct an annual self-evaluation of the performance of the Planning Committee and the effectiveness and compliance with this Charter.

**Kirkwood Meadows Public Utility District**  
**Electric Generation**  
**2023/2024**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2023/2024 Totals YTD
<b>Total Production (kWh)</b>	434,806	421,150	413,301	456,733	778,241	1,005,394	1,086,559						4,596,184
<b>CAISO Purchase (kWh)</b>	378,686	421,150	410,361	456,733	778,241	1,005,394	1,086,559						4,537,124
<b>Powerhouse Production (kWh)</b>	56,120	0	2,940	0	0	0	0						59,060
<b>Actual Metered (kWh)</b>	431,292	334,442	296,904	345,141	711,481	957,455	909,788						3,986,503
<b>Budgeted Metered (kWh)</b>	349,132	334,468	288,621	356,886	723,645	960,069	873,907						3,886,729
<b>Total System Losses (kWh)</b>	3,514	86,708	116,397	111,592	66,760	47,939	176,771						609,681
<b>Identified System Losses (Estimated kWh):</b>													
<b>KM Blue Transformer</b>	9,226	9,226	8,928	9,226	8,928	9,226	9,226						63,984
<b>KM Green Transformer</b>	10,892	10,892	10,541	10,892	10,541	10,892	10,892						75,542
<b>Step-Up Transformers</b>	8,090	8,090	8,090	8,090	8,090	8,090	8,090						56,630
<b>Total Identified System Losses (kWh)</b>	28,208	28,208	27,559	28,208	27,559	28,208	28,208						196,156
<b>Unidentified System Losses (kWh):</b>													
<b>Total Unidentified System Losses (kWh)</b>	-24,694	58,500	88,838	83,385	39,201	19,731	148,563						413,525
<b>% Unidentified System Losses (Goal 12%)</b>	-6%	14%	21%	18%	5%	2%	14%						9%

**Kirkwood Meadows Public Utility District**  
**Propane Production**  
**2023/2024**

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
<b>Propane Usage (cf)</b>	398,044	383,296	462,754	936,155	1,656,239	2,748,935	3,419,128						10,004,551
<b>Actual Metered (cf)</b>	419,628	339,395	476,310	825,112	1,680,085	2,861,681	3,171,940						9,774,151
<b>Budgeted Metered (cf)</b>	433,739	418,771	482,440	976,059	1,833,825	3,388,303	3,366,080						10,899,217
<b>Unmetered Total</b>	(21,584)	43,901	(13,556)	111,043	(23,846)	(112,746)	247,188						230,400
<b>% Unmetered (Goal 2%)</b>	-5%	11%	-3%	12%	-1%	-4%	7%						2%

### Kirkwood Meadows Public Utility District Water Production 2023/2024

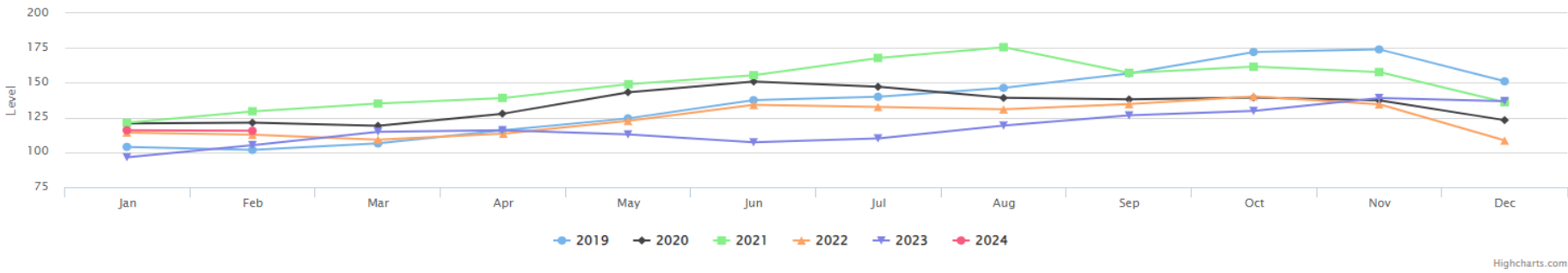
	JULY	AUG*	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
<b>Total Production (Gallons)</b>	1,043,469	1,053,787	500,124	593,660	650,327	1,738,288	2,172,342						7,751,997
<b>Actual Metered (Gallons)</b>	936,034	653,617	487,315	475,347	649,316	1,507,198	1,844,000						6,552,826
<b>Budgeted Metered (Gallons)</b>	828,957	754,015	504,635	464,467	555,840	1,420,009	1,643,586						6,171,511
<b>Total System Losses (Gallons)</b>	107,435	400,170	12,809	118,313	1,011	231,090	328,342						1,199,171
<b>Identified System Losses - (Estimated Gallons)</b>													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000						84,000
Backwards Meter Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000						7,000
Discovered Leaks Before Meters	0	0	0	0	0	0	0						0
Fire Department	0	0	0	0	0	0	1,800						1,800
<b>Total Identified System Losses (Gallons)</b>	23,000	13,031	13,000	13,000	13,000	13,000	14,800						102,831
<b>Unidentified System Losses (Gallons)</b>	84,435	387,139	(191)	105,313	(11,989)	218,090	313,542						1,096,340
<b>% Unidentified System Losses (Goal 15%)</b>	8%	37%	0%	18%	-2%	13%	14%						14%

\*Overflow at Lodge Tank

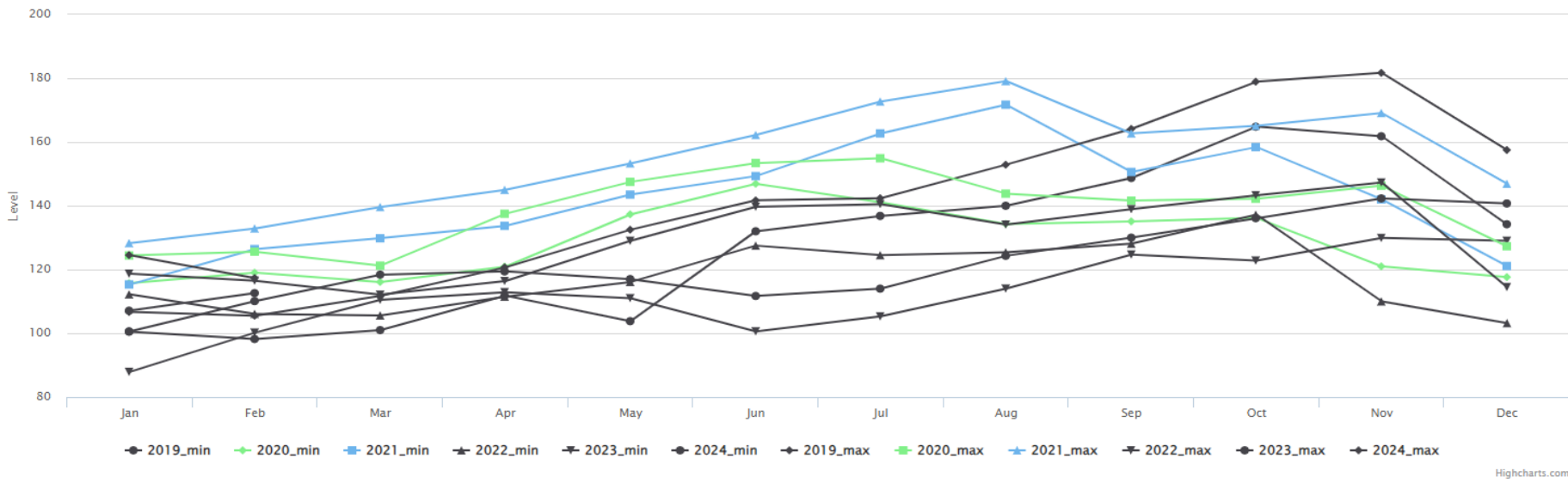
### Kirkwood Meadows Public Utility District Waste Water Treatment 2023/2024

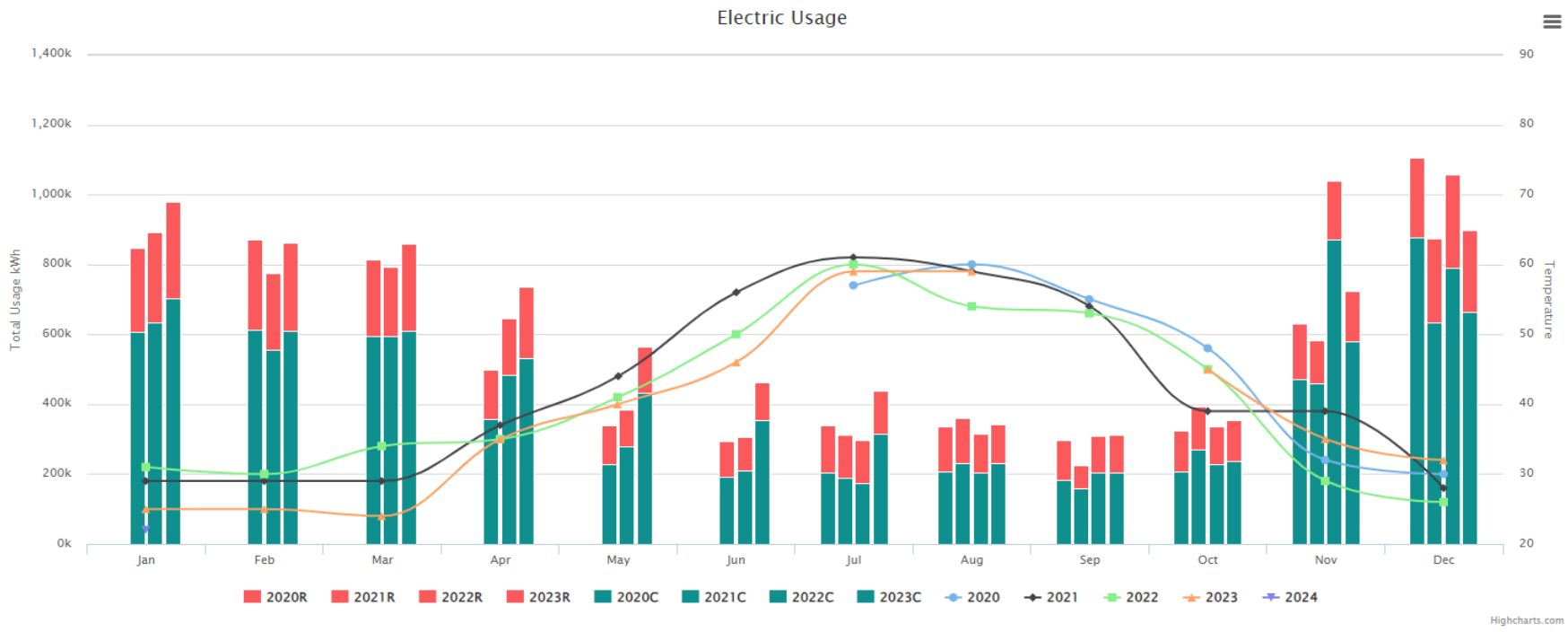
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
<b>Influent Metered (Gallons)</b>	1,732,842	1,004,897	588,489	494,138	493,071	1,630,013	1,949,047						7,892,497
<b>Actual Metered (Gallons)</b>	777,613	535,665	457,769	462,653	400,397	1,220,669	1,700,765						5,555,531
<b>Total System Unmetered (Gallons)</b>	955,229	469,232	130,720	31,485	92,674	409,344	248,282						2,336,966
<b>Identified Unmetered Usage - (Estimated Gallons)</b>													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000						84,000
Hydrant Flushing Into System	0	0	0	0	0	0	0						0
Backwards Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000						7,000
<b>Total Identified Unmetered Usage (Gallons)</b>	13,000	13,000	13,000	13,000	13,000	13,000	13,000						91,000
<b>Unidentified Unmetered Usage (Gallons)</b>	942,229	456,232	117,720	18,485	79,674	396,344	235,282						2,245,966
<b>% Unidentified Unmetered Usage</b>	54%	45%	20%	4%	16%	24%	12%						28%

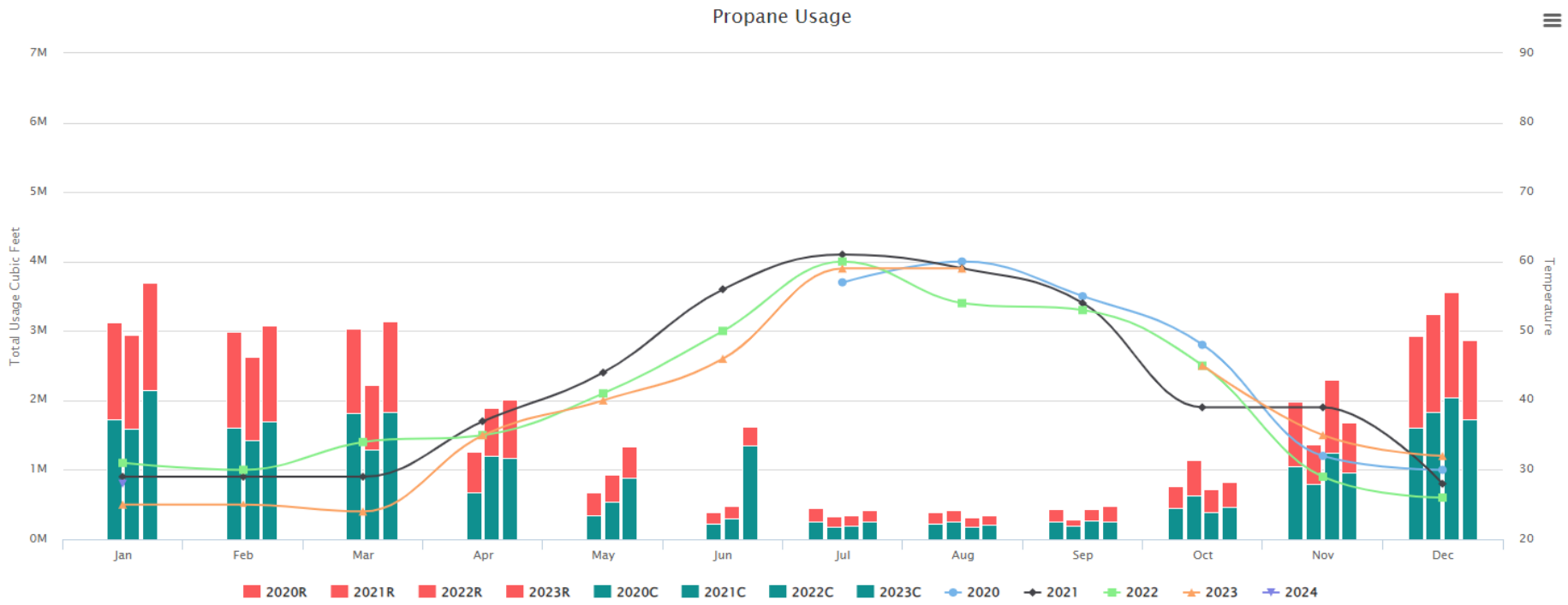
Average Monthly Aquifer Levels for Well 4/5



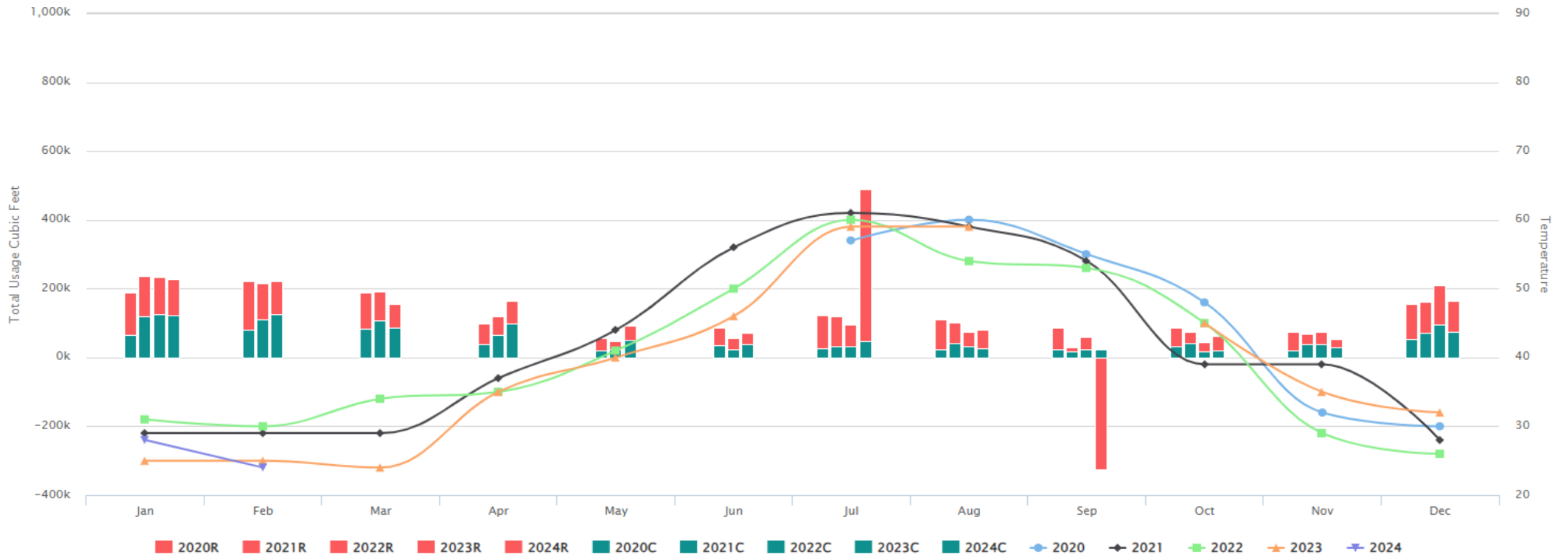
Aquifer Level for Well 4/5







### Water Usage



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

WATER PRODUCED							WWTP
Date	Well 4 Aquifer Level	Well 4/5 Pumped	Well 2 Aquifer	Well 2 Pumped	Well 3 Pumped	Total Pumped	Daily Influent Flow
1	129						109148
2	120.6	238,506	27.0	44,660		283166	58247
3	124			166,030	50,200	216230	74082
4	122.4	8,779	27.0	37,660	31,800	78239	87000
5	122.5						87748
6	122.9	18,070				18070	112798
7	123		27.0	159,370		159370	54043
8	123.2	33,671	26.0	114,180		147851	37535
9	124.5						41761
10	117.7	88,718			6,600	95318	67598
11	116.7	64,939				64939	16232
12	117.6						73177
13	117.9						96671
14	116.6	103,896		8,920		112816	91165
15	110.7						75698
16	112.9	151,077	26.9			151077	42868
17	112.7	8,723		30,900	20,400	60023	51492
18	107.1	145,495	26.4	31,900		177395	39390
19	109.2				19,000	19000	59271
20	110.6				23,000	23000	65584
21	111.6		27.3	36,200		36200	81463
22	112.9	1,468				1468	29636
23	111.3			156,880		156880	47977
24	112.8				26,000	26000	43661
25	113.4		26.7	44,520		44520	40721
26	114.1						52068
27	114.5						52068
28	115.3			174,900			118259
29	114.5	86,380				86380	57327
30	114.4						55135
31	115.2		27.3	39,500		39500	29224
AVG	117		27				
TOTAL		949,722		1,045,620	177,000		

**Monthly Well Water Pumped**

2,172,342

**Monthly Water Treated / Processed in WWTP**

1,949,047

Well 4 Depth Sounding			
Field	Plant Display	Date	
			Well 4/5 Purging
			Water/Qtrly Samples
			1,000.00
			Caldor Fire Est.
			Fire Department
			1,800.00
			Playground
			-
			Construction Meters

**Hours Wells Run**

2	147.3		
3	75		
4 & 5	135.6		
			2,800.00



## Energy Efficiency Rebates

**Background:**

The Planning Committee has been discussing the use of the Public Benefits Charge (“PBC”) funds for many months, including consideration of the customer survey results and review of similar programs elsewhere in California by other publicly owned electricity providers.

As referenced in the 2021 Electric Rate Study, the Board implemented a PBC to “be collected from all customers and should be collected on the basis of either energy sales or energy demand, or a combination of the two. Net energy metering customers are only assessed the PBC on their net consumption. For purposes of this Study, the 2.85% PBC is included in all proposed Usage Rates.” This Rate Study went into effect August 1, 2021. Energy sales are as follows:

	2021/22	2.85% PBC	2022/23	2.85% PBC
Commercial Usage Revenue	\$ 888,250.01	\$ 25,315.13	\$ 1,031,507.11	\$ 29,397.95
Residential Usage Revenue	\$ 475,340.73	\$ 13,547.21	\$ 471,301.49	\$ 13,432.09
Subtotal		\$ 38,862.34		\$ 42,830.05
Total Collected to Date				\$ 81,692.38

Per District Counsel, allowable uses for PBC pursuant to Section 385 include any or all of the following programs:

1. Cost-effective demand-side management services to promote energy efficiency and energy conservation;
2. New investment in renewable energy resources and technologies consistent with existing statutes and regulations which promote those resources and technologies;
3. Research, development and demonstration programs for the public interest to advance science or technology which is not adequately provided by competitive and regulated markets; and/or
4. Services provided for low-income electricity customers.

An Energy Efficiency Rebate Program would comply with use #1. Given previous discussions by the Board and Planning committee for extensive and potentially costly uses (e.g. Low-Income discounts, fuel switching studies, energy audits, heat pump studies, etc.) any Rebate Program should judiciously consider the limited nature of the funds available. The Board should consider setting a percentage cap for any program using PBC funds, to ensure that monies are not over-allocated.

See the attached spreadsheet of similar programs from other electricity providers in California.

Note that there is variation of the utilities in the following categories:

- Is new construction eligible?
  - Generally not.

- Is replacement of electric appliances eligible?
  - Approximately 50/50.
- Is there a cap on rebate application recurrence?
  - Generally, yes with HVAC ~ 10 years, all others ~ 5 years.
- Is there a cap on rebate amounts?
  - Some cap at 50% of costs, some at 100% of costs, some are a flat amount per rebate.
- Is there a cap on funding available (e.g. first come first served until the money runs out)?
  - Generally, yes for smaller sized POU's of which they vary from 2 to 10 times our annual electric revenue.

**Recommended Program Guidelines:**

The following guidelines are an amalgam of guidelines from the utilities listed in the spreadsheet referenced above.

**Residential Incentive:** Home Incentive Programs provide customers with rebates to help lower the cost of investing in high efficiency products and measures. The incentive offer is limited to residential customers. The appliance must be installed in a residential dwelling within KMPUD service area. A residential dwelling is defined as a single-family home, condominium, apartment, or mobile home permanently located within KMPUD service area. The dwelling must be fully constructed and occupied (no new construction).

**Building Permits:** Proof required for all installations covered under California codes, usually HVAC and Hot Water Heaters.

**Documentation:** This application and a paid sales receipt for each product must be returned to KMPUD as listed on the bottom of the application. Online purchases require submittal of the delivery slip.

**Efficiency Requirements:** Staff should develop minimum SEER and/or Energy Star requirements for each equipment type to qualify for the program.

**Installation Verification:** Applicant understands and agrees that KMPUD or its representative may inspect the installed product for installation verification before the incentive is paid.

**Limitations:** Applicant must be a KMPUD electric service customer with all KMPUD accounts in good standing. The incentive offer is good for purchases of electric appliances only, on a first-come, first-service basis and is effective until funding is expended annually, or the program is discontinued by KMPUD. Maximum of one application per measure type per account every 10 years. (E.g. Customer Smith could apply for the Hot Water Heater in 2000, but not again for a Hot Water Heater until 2010. Customer Smith could apply for a Range in 2001, but not again until 2011, etc.) The incentive amount will not exceed the purchase price. The incentive will be credited on the subsequent bill following application approval.

Application Window: Applications should only be accepted semi-annually, for a duration of one month (or until funds are fully expended) each iteration, so as to maximize Staff time and streamline the process.

Timing: Application must be submitted prior to purchase or installation in order to “reserve” the funds. Purchase and installation must be complete within 6 months from application date.

**Recommended Rebate Conditions:**

The Planning Committee recommendations are an amalgamation of written comments and discussions at the January 2024 meeting, compiled to the best of Staff’s recollection. While there was general agreement on many topics, there was not consensus across all issues.

- What % of PBC funds should be allocated to this program annually?
  - Planning Committee: \$40,000 to \$50,000 initially, 5% low-income, 25% reserve, 70% rebates.
  - Staff: Initially \$40,000 and 5% low-income, 20% reserve, 50% rebates, 25% other permissible PBC uses (e.g. research of HOA fuel-switching studies as previously requested by the Planning Committee).
- What is the target number of participants each year for use of these funds?
  - Planning Committee: “30 to 50 at \$500 to \$1000” and “1 commercial... 20-30 residential... 1-5 low-income”
  - Staff: First come, first served until the pool of funds is exhausted. If the Board wishes to incorporate preferential treatment for low-income, Staff recommends that the District open the program to qualified low-income customers 2 weeks early.
- Should there be a cap on funding available (e.g. first come first served until the allocation is expended)?
  - Planning Committee & Staff: Yes.
  - If not, what happens when demand exceeds supply?
    - Planning & Staff: Applications will act as reservations on the rebates, rebates will be paid once proof of completion is provided. If reservations are incomplete in first semi-annual application period, they would be added to subsequent pool of funds available.
- Should new construction be eligible?
  - Planning Committee & Staff: No, new construction is already held to high energy efficiency standards by various California codes.
- Should conversion from propane to electric for the above (excepting refrigerators) be required?
  - Planning Committee & Staff: No, though electric to electric should require energy efficiency improvement as measured by some, third-party objective criteria (e.g SEER, EER, or EnergyStar).
- Should there be a cap on rebate application recurrence per equipment type?
  - Planning Committee: “one every 5 years? 10 years for heating/wh?”, “10 years”.
  - Staff: 10 years.

- Should there be an annual maximum of total rebates in any fiscal year for each singular, residential account?
  - Planning Committee: No.
  - Staff: Yes. \$1,000/customer/year cumulative of all rebates. This would align with the Planning Committee’s targeted customer participation goal. Further, the District has limited funds and it would be unfair for a small subset of customers to monopolize most of the funding in a single cycle. E.g. if you use the Planning Committee’s recommended rebate amounts below, one customer would be able to receive \$3,550, or over 8% of the total average annually collected PBC funds.

**Recommended Rebate Amounts:**

The Planning Committee and Staff’s recommendations for rebate amounts are below:

	Central Electric HVAC	Heat Pump HVAC	Electric Hot Water Heater	Heat Pump Water Heater	Range/Oven	Clothes Dryer	Refrigerator
Planning	\$200/ton Max \$1,000	\$400/ton Max \$2,000	\$300	\$600	\$300	\$200	\$50
Staff	\$100/ton Max \$500	\$200/ton Max \$1,000	\$100	\$200	\$50	\$50	\$50

**CEQA:**

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

**Fiscal Impact:**

Use of PBC funds ranging from \$40,000 to \$60,000 initially and \$20,000 to \$30,000 annually.

**Requested Action:**

That the Board:

- Affirm the recommended program guidelines.
- Decide on Rebate Program Conditions.
- Decide on the Rebate Program Amounts.

**Reviewed by Committee:**

Planning.

**Prepared By:**

Erik Christeson

# Fire and Emergency Medical Services Temporary Advisory Committee Report

## January 17, 2024

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

## January 24, 2024

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

## January 31, 2024

- *KMPUD Board:* Peter Dornbrook
- *KMPUD Staff:* Assistant General Manager / KVFD Fire Chief Rick Ansel
- *Community Committee Members:* Anne-Flore Dwyer, Sandy Goldberg, Jack Longinotti, Bertrand Perroud, John Reiter

## February 5, 2024

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

After the Community Forum in December, the Temporary Advisory Committee split into two groups, one focused on drafting the survey to customers and the other drafting the FAQ supplement to accompany the survey. The Temporary Advisory Committee has submitted the drafts of these documents to the Board to solicit Board and Community feedback. The Temporary Advisory Committee intends to send the survey to customers the week of February 12, 2024 and have recommendations based on the survey results to the Board in time for the March 8, 2024 Board Meeting.

### **Recommendations**

The Temporary Advisory Committee incorporates Board and Community feedback into the draft survey and FAQ documents, and then sends them to KMPUD households the week of February 12, 2024.

### **Next Meeting(s)**

February 12, 2024

## Community Fire Department Survey (Final Draft 2.5.24)

Thank you for participating in this survey! Your input is valuable in helping us understand the community's needs and preferences regarding the Kirkwood Volunteer Fire Department. Please take a few minutes to share your thoughts.

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**1. What is your perception of the current services provided by our fire department with regard to fire protection services?**

- Very Positive
- Positive
- Neutral
- Negative
- Very Negative

**2. What is your perception of the current services provided by our fire department with regard to emergency medical services?**

- Very Positive
- Positive
- Neutral
- Negative
- Very Negative

**3. Have you ever had to use the services provided by our fire department and if so what was your perception of the services provided?**

- I have not had to use these services
- Very Positive
- Positive
- Neutral
- Negative
- Very Negative

**4. The next question is based on the levels of service summarized in the table below and described in more detail here (link). (“Contingent” means contingent on trained volunteer availability.)**

Service	Current Level of Service	Minimum Level or Service	Basic Level of Service	Professional Level of Service
<b>STAFFING</b>	All Volunteers	1 Paid Fire Chief/EMT and Volunteers	1 Paid Chief, 3 Paid FF/EMT’s and Volunteers	1 Paid Chief, 6 Paid FF/ Paramedics and Volunteers
<b>FIRE SERVICES</b>				

External structure fire and initial wildfire response	Contingent	Yes	Yes	Yes
Enter structure fire	Contingent	Contingent	Contingent	Yes
Rescues	Contingent	Initiate search	Most types of rescue	All types of rescue
<b>EMS SERVICES</b>				
First Aid	Contingent	Contingent	Yes	Yes
Basic Life Support	Contingent	Contingent	Yes	Yes
Advanced Life Support	No	No	No	Yes
Ambulance	No	Contingent	Contingent	Yes
<b>ESTIMATED ANNUAL COST</b>	\$365,000*	\$600,000	\$1,000,000	\$1,600,000

\*Current expenses including increased fire On-call stipend augmented by KVFD 501c3.

**5. Which Level of Service described in the table above do you think is most appropriate for our Kirkwood community?**

- Current Level of Service
- Minimum Level of Service
- Basic Level of Service
- Professional Level of Service
- Other: (text space for suggestions)

**6. In order to raise the needed funds for KVFD, multiple funding strategies will be necessary. Raising the current Fire Assessment (or Special Assessment) rates is one of the options we are investigating. If funds for the fire department were to be raised in this method which level of increased Assessment (or Special Assessment) would you support?**

- No Change: Current assessment fee set in 1988: \$0.04/SF of combustible space/year
- 2.5x - Inflation adjustment: \$0.10/SF of building floor area/year
- 5x - We need improved department: \$0.20/SF of building floor area/year
- 10x - We need a more robust department: \$0.40/SF of building floor area/year
- 16x - We need a significantly more robust department of operating costs: \$0.64/SF of building floor area/year

**7. If changes are made to the existing Fire Assessment (Special Assessment) would you be in support of modifying the tax structure for it to be adjusted on a yearly basis for inflation?**

- Yes, I would be in support of including inflation adjustments
- No, this should be a fixed fee.

**8. One funding strategy for the Fire Department is to increase utility rates (electric, propane, water and wastewater) so that the utilities rely less on the property taxes we receive from Amador and Alpine Counties, freeing up more property taxes to fund the fire department. Is this something you would support?**

- Yes
- No

**9. Additional Comments: Is there anything else the KMPUD should know about your household's perspective on fire or medical emergency services?**



# Kirkwood Volunteer Fire Department

## 2024 Survey Supplement - FAQ

Why am I being asked about my opinion as it relates to the KVFD?

The KMPUD Board is concerned about the operational and financial structure of the KVFD. Due to the nature of volunteerism, the quality of service and the ability to have a department that provides any fire or emergency medical service are highly dependent on the availability and training of our volunteers, which ebbs and flows over time.

The primary way we can guarantee a level of service is by hiring firefighting staff. To do this, we would have to raise new funds. There are options of service level and resulting expense to consider, as well as ways in which the cost could be allocated to the community.

Is there an urgency to make a decision now?

Yes. First, the current model cannot be sustained. The stipend paid to volunteers is outpacing the money available to fund them. The KMPUD could reduce the stipend to decrease costs, at the risk of reducing the number of shifts covered. Second, the ability to even keep the KVFD operating relies on specific skills and training experiences, such as those of our Fire Chief. If our Fire Chief were to cease volunteering, it would be difficult to maintain current operations. Third, depending on the paths chosen, it can take months or years to implement and realize the benefit of choices made.

If there is urgency, why was action not taken sooner?

The KMPUD Board voted to increase the stipends paid to volunteers, with the hopes of encouraging more people to sign up for shifts in 2022 and 2023. Then, in July 2023, the KMPUD board attempted, through Measure E, a proposed option for modifying the funding and structure of the fire department, which the Kirkwood community overwhelmingly voted against. This would have created a Community Facilities District (CFD) and a tax funding structure for the KVFD.

If the Kirkwood community voted against Measure E, why is this being discussed again so soon?

While Measure E was voted down, the general feedback the KMPUD received was that the community would like to have, and would likely support increased funding for, fire and emergency medical services in Kirkwood. The KMPUD is continuing to explore options to meet this desire.

## What is the current timeline for taking action?

The survey results will be summarized and recommendations will be made to the KMPUD Board at the March 8, 2023 Board Meeting. The KMPUD Board will then discuss the recommendations and put together a plan for moving forward on which the Kirkwood community will have an opportunity to provide input..

## Is Kirkwood unique? How do other small, rural communities operate and finance fire departments?

California has 740 registered fire departments. 20% of these are all volunteer departments, and 17% are primarily volunteer departments often run with 1 paid chief and occasionally a few additional paid fire fighters.

Here are a few examples of other department:

Chicago Park - Located in Sierra Nevada's. All volunteer department recently made the switch to 1 fire chief and 3 paid fire fighters. Average call volume of 400 calls per year. They used a 218 Assessment process to raise funds for added department costs. Yearly department budget of:

The closest comparisons we have are Eastern Alpine and Bear Valley, which are also in Alpine County. Eastern Alpine is staffed with a full-time, paid Fire Chief, and volunteer firefighters. The salary for the Fire Chief is paid for through the County's general budget. They have started a new program where Eastern Alpine equipment and volunteers will spend days or weeks as a strike team to support CalFire or the Forest Service to fight wildfires. This can generate revenue for their department income for volunteer firefighters. This is a supplemental activity and the Fire Chief determines whether the department has equipment and staff available to support these firefighting efforts, while still maintaining service in their area.

Bear Valley has a substation of the County's Sheriff's Office located on their premises. This office operates both police and fire services in Bear Valley. There are 4 full-time deputies / firefighters (i.e., these people are both law enforcement and firefighters), 1 volunteer Fire Chief, and about 8 volunteer firefighters. The 4 full-time deputies are paid for from the County for their police service. The firefighting part of their work is paid for through a tax. The tax is opened for a vote every 10 years and was last approved by voters in 2019 for \$582 per residential single family / condo (in addition to rates for other unit types). Similar to Eastern Alpine, Bear Valley supplements its income by sending its equipment and firefighters out as strike teams to support CalFire or the Forest Service.

We are continuing to review other department structures which could be used for comparison.

## How does having a fire department relate to my property insurance?

An independent company, ISO, serves insurance companies, communities, fire departments, insurance regulators, and others by providing information about fire department risk and plays an important role in the underwriting process for determining your property insurance.

Every five years, ISO collects and evaluates information from our community on their structure fire suppression capabilities and assigns a Public Protection Classification (PPC) grade. Points are assigned and weighted in 3 primary categories: Water Supply, Communications and Fire Department Equipment / Personnel.

In 2023, and as in past years, our fire department has maintained a Class 4 rating with 62.47. Maintaining a Class 4 rating is important for the purpose of property insurance and, possibly, the ability to retain property insurance in our remote area.

The District has reviewed the requirements to increase our rating but it would be too costly due to the necessity of additional personnel, training, and purchasing of a ladder truck.

## Who is sending me this survey?

In August 2023, the KMPUD Board President created a Temporary Advisory Committee to engage the community and provide the Board guidance on how to structure KVFD in the future. Based on community input, the committee includes members from across the valley who were vocal on different sides of Measure E, current KVFD firefighters, KMPUD Staff, and Vail Resorts staff.

Rick Ansel – KVFD Fire Chief, KMPUD Assistant General Manager

Dan Deemer – Vail Resorts Employee

Peter Dornbrook – KMPUD Director

Anne-Flore Perroud Dwyer – KVFD Volunteer, KMPUD Planning Committee Member

Sandy Goldberg – KMPUD Communications Committee Member

Joel Gomez – KVFD Captain, Vail Resorts Employee

Jack Longinotti – KMPUD Finance Committee Member

Doug Mitarotonda – KMPUD Director, Chair of the Fire & EMS TAC

Bertrand Perroud – Former KMPUD Director

Eric Richert – KMPUD Planning Committee Member, Former KMPUD Board President

John Reiter – Kirkwood Village Development, Kirkwood Property Services

## Does the KVFD have any full-time staff?

No. All Firefighters, including the Fire Chief, are volunteers. Almost 20 years ago, the District created a two-person stipend on-call calendar system 24/7 in the attempt to ensure at least two volunteers respond to every call. The stipend, along with offering volunteers a \$20 stipend to go on calls and a \$10 stipend to attend weekly training, worked for a few years but ultimately was not enough to encourage volunteers to sign up, train, or retain volunteers. The stipend is now up

to \$200 dollars a day per firefighter, and we still have problems filling the on-call schedule completely.

### What happens if an on-call shift is left unfilled?

When a shift is left unfilled, and it has on several occasions in the past several years, the emergency call gets routed to Alpine or Camino Dispatch for an emergency response, which can take 40-50 minutes for firefighters / EMS to arrive if the road is open and clear of snow.

### What are the most common methods of funding a fire department?

Property taxes, benefit assessment, and special tax. The benefit assessment is sometimes referred to as a 218 process. The special tax, which was Measured E, is enabled by the formation of a Community Facilities District (CFD), which becomes the taxing vehicle. Some departments are able to charge a fee for services such as ambulance service and for sending firefighters and equipment when they are available to help CalFire battle wildfires in other parts of the state.

A Community Service District (CSD) is an organizational possibility that would create a district separate from KMPUD to provide fire protection and emergency medical services. A CSD would still need to conduct a 218 process (or special tax) to raise new funds, but creation of a CSD would initiate new discussions with the counties (and the Alpine County Local Agency Formation Commission (LAFCO)) regarding property taxes returned to Kirkwood. Whether these discussions would result in more of our property taxes returned to Kirkwood is unknown, and the last three attempts to secure more property taxes have failed, but at least there would be an opportunity for discussion and possibly negotiations.

### What funds KVFD today?

An annual fee paid by each property owner. This is a benefit assessment fee that was established in 1988 and (memorialized) via the 218 process in 1995. The fee is \$0.04 per square foot of combustible floor area. This fee generates about \$65,000 per year for KVFD. The remainder of the KVFD annual budget of about \$300,000 is usually covered by property taxes. At times, the KVFD 501(3)(c) grants funds to help balance the KVFD budget (though the 501(c)(3) funds are for equipment purchases).

### How much more of an assessment would be needed?

An engineer's report that is a 218 requirement would likely not have a uniform fee per square foot of building, instead would vary the fee based on risk/benefit analysis. However, if a uniform fee could be used, then, for example, \$500,000 in assessment revenue would require a per square foot fee of about \$0.30, versus the current \$0.04.

## Can we allocate more of the property taxes returned to us by the counties to KVFD?

Yes, this is a decision that KMPUD Board could make, by freeing up property taxes through increasing utility rates.. Here are the current Tax allocations last year:

Fire: \$258,721.97  
 Parks: \$21,970.49  
 Water: \$37,623.91  
 Waste Water: \$133,393.87  
 Employee Housing: \$42,580.37  
 Electric: \$450,000.00

We receive roughly 20% of the property taxes paid to the counties plus 10% of transient occupancy taxes paid to Alpine County. The total in 2023 was \$944,290. The first use of these funds is to meet our loan covenants for the out valley electric line and, in the near future, loan covenants for the renovation of our wastewater treatment plant. Increasing electric and wastewater rates would enable more property taxes to be allocated to the fire department.

## Can we have more of our property taxes that we pay to the counties returned to help fund the fire department?

This is a political rather than a legal issue. The percentages of property taxes currently returned to Kirkwood by each county we are in (Alpine, Amador and El Dorado) were established in 1985 as part of the formation of KMPUD. Modifying the percentage for each county would require approval by Alpine County's Local Agency Formation Commission (LAFCO) and each county's Board of Supervisors. Neither is under obligation to increase our funding or to even consider changing the funding formulas. A political process clearly demonstrating benefit to the counties of increasing the percentages would be necessary. The community and KMPUD have attempted to accomplish this several times (Fair Share effort in the early 2000s, participation on an Alpine County Grand Jury in 2008, and in-depth discussions with Eastern Alpine Fire from 2017-2019), but so far unsuccessfully. Additional effort is possible if clear benefit to the counties can be articulated.

A possibility that has come up in the past is incorporation as a city, in order to capture more of our property tax dollars. Making this effort is possible but would be a difficult and costly process involving negotiations with three Local Agency Formation Commissions and three County Boards of Supervisors with no guarantee of success.

## Do the counties also return some of the Transient Occupancy Taxes (TOTs) collected when homes are rented out for short term stays?

Alpine County returns 10% of TOT collected, a total of about \$40,000 annually. This amount is included in the \$944K of taxes returned to us noted above. Amador County does not return any TOT's. There are no short term rentals for Kirkwood in El Dorado County.

What can we do to have Amador County return some of the TOT it collects?

We can make a request to Amador County to return a percentage of TOT funds.

Can we collect fees from those who KVFD assists on Highway 88?

Yes, KVFD does have an agreement with a collection company. However, it is difficult to collect all the necessary information needed during accidents to follow up with a collection to cover costs. Also, CHP does not share vehicle or driver information with KVFD after accidents, information that is necessary to bill someone.

In that case, can KVFD refuse to provide assistance on Highway 88?

KVFD is the first responder and has mutual aid agreements with Eastern Alpine County Fire and Amador Fire Protection Agency to respond to emergency calls on Highway 88 from Carson Pass to Tragedy Springs. When a fire occurs in Kirkwood, our volunteers are equipped to make an initial attack or contain the fire to keep it from spreading, but rely on response from our mutual aid partners to, for example, enter a burning building. Overall, the mutual aid arrangements are beneficial to Kirkwood, even if fees from those on Highway 88 cannot be collected.

Can we collect fees from our neighbors such as Lake Kirkwood, Silver Lake and Caples Lake, for whom we are first responders?

There is currently no legal arrangement to do this. These areas are outside of the District's legal service area boundaries. There would be no basis to extend a special tax or assessment to these areas. The only possible way to include these areas would be some sort of mutual aid agreement in which the jurisdictions responsible for these areas agree to contribute funding to KMPPUD's emergency services fund, if legally permitted to do so.

What about Vail? What is Vail's share of KVFD's revenue?

Currently, based on the \$0.04/SF assessment fee, Vail provides about 8% of the assessments collected (about \$5,000). Vail also makes in-kind contributions to the KVFD 501(c)(3) at the Summer Festival, which helps purchase capital equipment.

Can Vail do more?

There has been some discussion with Vail, and more discussion is needed. One possibility mentioned is to have a couple of ski patrollers with EMT certification to be on call, able to leave their mountain duties if an EMS call comes in. This would help relieve some of the possible need to hire such personnel. More discussion about this possibility is needed. Another part of the discussion we need to continue is whether a set (mandatory) or a voluntary fee to support KVFD can be added to ski passes.

### How about a sales tax on ski lift tickets?

KMPUD as a California Special District has no authority to collect sales taxes. In addition, ticket sales are not normally subject to a sales tax because they are not considered a tangible item that can be taxed. Something that would have the same result as a “sales tax” should be discussed with Vail.

### How about a general sales tax to fund the fire department?

KMPUD does not have the authority to impose or collect a sales tax. Such a tax would need to be implemented through each county, and may involve voting by all county voters, not just voters in Kirkwood (this would need to be verified).

### Is there any financial relationship between the Barton Clinic that Vail operates and KVFD?

No.

### Does KVFD benefit at all from the community fee collected by KCA?

No, that is a fee established by the KCA Board and collected to fund maintenance of Kirkwood Meadows Drive and other KCA activities. It is independent of KMPUD and KVFD.

### How does KVFD use the revenues and property taxes it collects today?

These go to pay for costs associated with running the department, facility costs, equipment maintenance, replacement and up-keep, volunteer stipends, and training.

### The KVFD budget refers to Operating Costs and G&A. What’s included in Operating Costs and G&A (General and Administrative Costs)

Operating Costs: Operating expenses include insurance, training expenses, vehicle repairs, fuel, equipment repairs, replacing equipment that is not considered Capital Expenses, and EMS supplies when needed.

G&A: The District has a single administration organization to oversee the entire operation of the District. The District’s General Manager, administration staff, and the Board of Directors are primarily budgeted in the General and Administration (G&A) Department. Their labor costs, payroll taxes and fringe benefits are part of the G&A Department. Other common expenses incurred by the District which benefit the District as a whole are also budgeted in G&A. 100% of these monthly expenses are then allocated to other departments. The allocations out of G&A to departments such as Fire are based on management’s assessment of staff time and effort.

Major Projects	2024				2025				2026				
	Description	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Hydrology Study / Test Wells													
Master Plan - Electric													
Master Plan - Propane													
Master Plan - Wastewater													
Master Plan - Water													
OGALS Park Project													
Propane Service Line Replacement													
Tank & Vaporizer Roofs - CEQA													
Tank & Vaporizer Roofs - Design/Bid/Build													
WWTP Repair & Rehabilitation													
Planning													
Design													
Bid/Construction													
Board Future Activities	2024				2025				2026				
Description	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Election of Directors													
Propane Rate Study (4)													
Water/Wastewater Rate Study (1)													
Electric Rate Study (2,5)													
Connection Fee Study													
Fiscal Year Budget (3)													
Notes:													
(1) Nov '24: consider residential min payment, re-assess financial and construction costs													
(2) Sep '25: consider capacity charge, all elec discount, Nov '22: residential min payment													
(3) Feb/Mar: Draft assumptions, Apr: EDU calculations, May/June: HOA Snow calc, Detailed Budget													
(4) Oct '24: Consider revision to propane usage monthly correction.													
(5) Consider purchase of RECs based on CallSO meter, not retail sales.													



# Communications Committee Report

Meeting Date(s): [January 11, 2024](#)

## Attendees

- *KMPUD Board*: Chair Doug Mitarotonda, Chris Tucher
- *KMPUD Staff*: GM Erik Christeson, Assistant GM Rick Ansel
- *Community Committee Members*: Sandy Goldberg, Pamela Hyde

## 1) Communications Committee Charter. Discussion & possible action.

The Committee reviewed the edits proposed by Chair Mitarotonda and GM Christeson and, after discussion, agreed that cybersecurity and IT should be removed from the Communications Committee Charter and that the KMPUD Board should consider this in a new committee. Note, while the infrastructure and security of public-facing of tools like the website would be discussed in this new committee, the content and information provided would be discussed in Coommunications.

## 2) Communications Committee 2 Year Vision Plan. Discussion & possible action.

The Committee agreed to the following Vision and Mission statements:

### Vision

To communicate clearly, timely, and proactively to our customers.

### Mission

We provide our customers answers to common questions, District updates, and other information through various mechanisms (e.g., our website, newsletter, and personal communications) in accordance with our communications policies.

## 3) Customer Communications Policies

GM Christeson presented a draft Customer Communications Policy. The Committee believes the content is good overall, with only minor adjustments. Chair Mitarotonda and GM Christeson will revise the document for formatting and clarity.

## 4) Future Topics

Chair Mitarotonda will list the possible topics the Committee should consider discussing and work with GM Christeson to add estimates of effort to each task. With that information, the Committee will prioritize accordingly.

Generally the Committee discussed short-term priorities for topics should include:

1. Snow removal
2. Propane
3. Fixes to the website, e.g., clarifying future meetings
4. FAQ

### Recommendations

- Remove mention of cybersecurity and IT in the Communications Committee Charter.
- The KMPUD creates a new Cybersecurity and IT Committee.