



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

BOARD MEMBERS

Doug Mitarotonda, President

Robert Epstein, Vice President
 John Schroeder, Treasurer

Peter Dornbrook, Secretary
 Chris Tucher, Assistant Secretary

HOW TO PARTICIPATE / OBSERVE THE MEETING:

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

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

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

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

HOW TO SUBMIT PUBLIC COMMENTS:

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

ACCESSIBILITY INFORMATION:

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

AGENDA

- 1) **CALL TO ORDER** *President Mitarotonda*
- 2) **ROLL CALL** *Secretary Dornbrook*
- 3) **ANNOUNCEMENTS** *General Manager 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 made when the comment does not necessitate separate action.)
 - a) Approve Board Meeting Minutes from January 3, 2025
 - b) Approve Current Consent for Claims
 - c) Review Receivables/Shut Offs Report
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
 - a) **KVFD 218 Engineering Assessment Study.** Discussion & possible action. *Francisco & Associates*
 - b) **KVFD Community Outreach.** *President Mitarotonda*
 - c) **Finances.** Discussion and possible action regarding the District's financials.
 - i) Overview & Budget Variances
 - ii) November Financials
 - iii) December Preliminaries
 - iv) Cash Flow
 - d) **Policy 330 – Expense Reimbursement.** Discussion & possible action. *GM Christeson*
 - e) **Post-Audit Recommendations.** Discussion & possible action. *Director Schroeder*
 - f) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
 - g) **Propane Master Plan.** Discussion & possible action. *OM Benson*
 - h) **Water / Wastewater Rate Study.** Discussion & possible action. *GM Christeson*

i) **Hydrant Riser Removal.** Discussion & possible action. *Chief Ansel*

- 10) **MAJOR PROJECT UPDATES** (Discussion may take place; no action may be taken.)
- 11) **GENERAL MANAGER’S REPORT** (Discussion may take place; no action may be taken.)
- 12) **OPERATIONS REPORT** (Discussion may take place; no action may be taken.)
- 13) **STANDING COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 14) **TEMPORARY ADVISORY COMMITTEE REPORTS** (Discussion may take place; no action may be taken.)
- 15) **GENERAL BOARD DISCUSSION** Opportunity for the Board to ask questions for clarification, provide information to Staff, request Staff to report back on a matter, or to direct Staff to place a matter on a subsequent agenda.

16) **ADJOURNMENT**

The next Regular Board Meeting is scheduled for Friday, March 7, 2025 at 2:00 PM.

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

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

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

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the Clerk of the Board, Carrie Williams at (209) 258-4444, or by email at cjwilliams@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

Erik Christeson

Subject: FW: The future of KVFD

From: Tara Moran <tara@morallan.com>

Subject: The future of KVFD

Date: January 27, 2025 at 19:51:15 PST

To: pdornbrook@kmpud.com, bepstein@kmpud.com, jschroeder@kmpud.com, ctucher@kmpud.com, dmitarotonda@kmpud.com

You don't often get email from tara@morallan.com. [Learn why this is important](#)

To the Board of the KMPUD,

Thank you so much for the zoom meeting that was held last week to update and discuss the future of the KVFD with the Kirkwood community. I want to start this email by first thanking all of you for the incredibly hard work that you have done and continue to do to keep Kirkwood an amazing place to live, visit, and recreate. During the zoom meeting, KVFD shared a lot of excellent context and information about what has led the KVFD to its current decision point(s), as well as information on timing for next steps. Thank you!

Despite all the great information, as a homeowner in Kirkwood, I was left with several outstanding questions. I have outlined these below and would be more than happy to set up a time to talk if you have any questions about my comments.

- 1.
2. **What**
3. **is Vail's role with the KVFD?** During the meeting, many participants (myself included)
4. raised legitimate questions about Vail's role in supporting ongoing operations associated with maintaining a functional fire (and ideally emergency medical services) department at Kirkwood. While Vail's GM was on the call, microphone issues prevented his response
5. to these questions. While I am sympathetic to technical issues in the remote age, I remain deeply disappointed with both the lack of response from Vail and any follow up to remedy the issue or address the questions raised.
- 6.

As the resort owner, I expect that Vail has a significant stake in providing both fire and emergency medical services outside of regular hours of resort operation: both to protect Vail's assets in the event of a fire (have they read the headlines lately?) and in a region where they have staff living on site for much of the season.

While it is entirely appropriate that the KVFD has contracted to have a benefits analysis undertaken, I would also like to see an overview of governance structures for fire and emergency services provided at other ski resorts. This analysis should include both Vail-owned and non-Vail owned resorts. Specifically, what does Vail do in other resorts that it operates? Similarly, what is done in other resorts? In my opinion, such an analysis should be done in *advance* of a homeowner-based benefits analysis, as ideally it would be used as the basis for the benefits analysis undertaken.

- 2.
- 3. **What**
- 4. **is Alpine County’s role with the KVFD and other local ski resorts?** Similar to
- 5. the concerns raised above, many meeting participants raised the question of the role of the Alpine county in this decision. Like all the other homeowners in Kirkwood, I pay annual property taxes to Alpine County. Traditionally, property taxes are used to fund
- 6. community services like schools, fire, police, etc. However, in a brief analysis of Alpine County’s budget, the community of Kirkwood did not receive any funding to support fire, EMS, maintenance, or other services. This is inconsistent with funding received
- 7. by Bear Valley for these very same services during the same time frame. See the Alpine County
- 8. [approved](#)
- 9. [2024 budget](#) for additional information. For example, pg. 60 of the document
- 10. shows funding for fire services for Bear Valley and Kirkwood for the 2024 fiscal year. There are other similar inconsistencies in funding support throughout the approved budget.
- 11.

To be clear, I am in support of ongoing operation of the KVFD. Ideally, with a group of individuals capable of providing both fire and EMS services. However, before voting to approve support, I would want to understand the role and proposed funding support from both Vail and Alpine County (and potentially) other counties if we are providing services there.

Again, happy to chat if you have any questions or would benefit from additional discussion of these points. You can reach me by email or phone at 650-796-2546.

Best,

Tara Moran
 Kirkwood Meadows PUD is an equal opportunity provider and employer.

Kirkwood Meadows PUD is an equal opportunity provider and employer.

Erik Christeson

From: Eric Richert <eric.richert@gmail.com>
Sent: Friday, January 31, 2025 10:54 AM
To: Dornbrook Peter; John Schroeder; Bob Epstein; Doug Mitarotonda; Chris Tucher; Erik Christeson; Rick Ansel
Cc: Eric Richert; Sandy Goldberg; Sandy Sloan; Ted and Kristen Breck
Subject: Public Comment re: KVFD

Dear KMPUD Board Members, Erik and Rick,

I have been closely following discussions regarding the future of our KVFD. I appreciate your efforts to find a solution to maintain firefighting capability within Kirkwood. I think that the Amador Fire Chief's presentation a couple of Board meetings ago was both realistic and sobering.

From what I can tell, the current approach is all or nothing: fully funded paid firefighters (likely through contract with Amador Fire), or no fire department in Kirkwood. The fully funded approach will likely require a budget of about \$1.6 million (plus annual CPI increases), which is not much different from what was proposed in Measure E. We do not yet know what the allocations to different types of Kirkwood properties will be, so that might be different from Measure E.

I would not write this letter if I thought the probability of a successful community vote is high. From discussions during the Measure E campaign and since then, I don't think that's the case. I think it's likely that with an all or nothing approach, we will probably end up with nothing.

Nothing will include no fire fighters locally, and also no emergency medical services (EMS) locally either.

This letter is to encourage you to investigate the possibility of at least having EMS locally. Call it Plan B. For many here in Kirkwood, I think EMS is just as important as fire fighting capability within Kirkwood.

I've had some email discussion with Erik and Rick about this (and separately with Chris and Doug). I don't know what a solution would be. An idea is to see if one of the ambulance services, such as American Legion Post 108, serving Amador and Calaveras Counties (and I believe currently providing mutual aid to Kirkwood), would be interested in providing EMS services within Kirkwood. Based on what is on their website <https://www.alpost108.org/> Post 108 has both Paramedics and EMTs on staff, with eight 24 hour units and one 12 hour unit to respond to 911 calls. Their website also provides some information on personnel costs (on their Employment Opportunities page).

I floated this idea to Erik and Rick. Here are their immediate concerns:

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1. The ambulance companies staff with paramedics exclusively and they are paid more (at least in Amador County) than Firefighters, so the labor costs would likely be higher.
2. American Legion has the exclusive contract to provide services in Amador, while El Dorado Medical Services has the exclusive contract for Alpine. Either provider would need to get approval from the other provider and the licensing entity.
3. They would likely require the purchase of an ambulance, probably an ALS type.
4. This wouldn't solve the issue of fire and lack of certifications plus we'd still have the costs associated with firefighters we would otherwise shed with a contract.

In short, Firefighter/EMTs are likely the cheaper option, but I appreciate you trying to think outside of the box!

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I provided some thoughts in reply to these concerns:

Regarding item 1, I thought EMTs would be possible based on what I saw on the American Legion website (see Employment Opportunities page).

Regarding item 2, yes, I knew this would be an issue but maybe not too difficult to resolve, given the somewhat desperate situation we have up here.

Regarding item 3, yes, I figured we would need an ambulance up here. *(note: if no fire department, could a fire truck be exchanged for an ambulance?)*

Regarding item 4, we would be no worse off than if the final decision is to close down KVFD for lack of community support for the needed funding. My thought is that we would at least have basic emergency medical services to help someone in immediate need.

Just going by what the American Legion EMS website says, could the cost be something like:

- 3 Paramedics @ average \$80k/year = \$240k
 - 3 EMTs @ guessed average \$50k/year = \$150k
 - (these 6 on 48/96 shifts = 1 Paramedic and 1 EMT/shift)
 - 25%+ markup for benefits = \$110k
- Total personnel cost = \$500k
- American Legion administrative costs = total guess \$100k
 - Amount for things I have no idea about, such as training costs and uniforms = \$100k
- For a total contract cost of \$700k. For EMS, it seems like 2 personnel per shift would be adequate, versus 3 firefighters/shift. *(this would be a major reason for lower cost)*

To avoid possible conflict between American Legion/Amador and El Dorado/Alpine, American Legion would make a transfer at the Pass, as was done in the past?

=====

I don't know if any of this is feasible. I know a lot of possibilities to keep fire services in Kirkwood have been explored. I believe it's important to have a Plan B in mind

consisting of an initial investigation of possibilities and feasibility to at least have EMS services in the valley.

Thank you for considering,
Eric Richert

--
Eric Richert
cell 650 380-2008



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 3, 2025 – 2:00 PM

BOARD MEETING MINUTES

Robert Epstein, Vice President
 Peter Dornbrook, Secretary

BOARD MEMBERS
 Doug Mitarotonda, President

John Schroeder, Treasurer
 Chris Tucher, Asst. Secretary

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 Mitarotonda

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

2. **ROLL CALL**

Secretary Dornbrook

Board of Directors Present:

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

Board of Directors Present via Zoom:

Board of Directors Absent:

Staff Present:

General Manager Christeson, Assistant General Manager Ansel, Clerk of the Board Williams, Administrative Manager Leach

Others Present (In person or via Zoom):

Amanda Gomez, Kelly Keith, Brandi Benson, Olga Darlington, Sandy Goldberg, Jamie, Dan Roberts, Paul, Jack Longinotti, Howard Hoffman

3. **ANNOUNCEMENTS**

GM Christeson

General Manager Erik Christeson welcomed everyone to the January 3, 2025, Board meeting and wished all the Serbian friends in Amador County, a Merry Christmas next week. If you are on Zoom, please use the raise your hand function if you would like to speak. If you are physically attending the meeting, please step up to the podium to speak.

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

None

5. **COMMENTS FROM THE AUDIENCE**

None

6. **WRITTEN COMMENTS FROM THE PUBLIC**

None

7. **ADOPTION OF CONSENT CALENDAR**

- a. **Approve December 6 2024, regular meeting minutes.**

Approve December 6, 2024, 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.

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

AYES: President Mitarotonda, Directors Dornbrook, Epstein, and Schroeder
 NOES: None
 ABSENT: Director Tucher
 ABSTAINING: None

8. CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION / ACTION:
None.

9. ITEMS FOR BOARD ACTION

a. **FY 2023/2024 Audit**

Olga Darlington

Olga Darlington, from Moss Adams, delivered a presentation summarizing the recent Audit for KMPUD 2023/2024 conducted by Moss Adams. Discussion ensued.

Director Schroeder motioned to approve the Audit for KMPUD 2023/2024 conducted by Moss Adams. Director Epstein seconded the motion, and it carried out by the following roll call vote:

AYES: President Mitarotonda, Directors Dornbrook, Epstein, Schroeder, and Tucher
 NOES: None
 ABSENT: None
 ABSTAINING: None

b. **Finances**

AM Leach

- i) Overview & Budget Variances.
Administrative Manager Leach gave an overview on Overview & Budget variance. Discussion ensued.
- ii) October Financials.
Administrative Manager Leach gave an overview of October finances. Discussion ensued.
- iii) November Preliminaries.
Administrative Manager Leach gave an overview of November preliminaries. Discussion ensued.
- iv) Cash Flow.
Administrative Manager Leach gave an overview of the Cash Flow. Discussion ensued.

c. **Engineering, Operations, & Planning Committee Charter**

GM Christeson

General Manager Christeson met with Chairs Dornbrook and Tucher and they propose merging the Planning and Operations Committees into a single Engineering, Operations, & Planning (EOP) Committee and suggested adopting the EOP Charter. The recommendation also included keeping the existing Community Members from both committees, except Vail would only be allowed one member. Discussion ensued.

Director Dornbrook motioned to approve of merging the Planning and Operations Committees into the Engineering, Operations, & Planning (EOP) Committee and adopt the EOP Charter. Director Tucher seconded the motion, and it carried out by the following roll call vote:

AYES: President Mitarotonda, Directors Dornbrook, Epstein, Schroeder, and Tucher
NOES: None
ABSENT: None
ABSTAINING: None

d. Committee Appointments

President Mitarotonda

President Mitarotonda provided an overview of the suggested new Committee Appointments. Discussion ensued.

Director Epstein motioned to approve the adoption of the new Committee Appointments. Director Dornbrook seconded the motion, and it was carried out by the following roll call vote:

AYES: President Mitarotonda, Directors Dornbrook, Epstein, Schroeder, and Tucher
NOES: None
ABSENT: None
ABSTAINING: None

e. Performance Reporting & Aquifer Levels Update

OM Benson

Operations Manager Benson provided an overview of the Performance Reporting & Aquifer Levels. Discussion ensued.

f. KVFD Operations Models

Chief Ansel

Chief Ansel provided a summary of the KVFD Operation Models, including labor estimates for both the internal Fire Department draft labor and the Amador Fire Protection District contract. There was also a discussion about the KVFD/KMPUD Community Forum scheduled for January 23, 2025 and a proposal to conduct community focus groups later in the year. Discussion ensued.

g. KVFD Community Outreach

President Mitarotonda

Agenda Item 9g was covered under 9f.

10. MAJOR PROJECT UPDATES.

GM Christeson

General Manager Christeson provided an overview of the Capital Projects. We are currently awaiting on the final draft of the Propane Master Plan that is on its way. The Water Master Plan continues in the planning phase. The WW Master Plan is postponed until field reconnaissance occurs in summer 2025.

11. GENERAL MANAGERS REPORT

GM Christeson

General Manager Christeson mentioned that in the coming months, he will take part in the California Municipal Utilities Association (CMUA) Legislative Days. Additionally, GM Christeson continues to participate in the Association of California Water Agencies (ACWA) and CMUA Committees focused on the CARB EV Mandates to assess their applicability to KMPUD. Discussion ensued.

12. OPERATIONS REPORT

AGM Ansel

Assistant General Manager Ansel highlighted that the Snow Removal team has been active, with all operational equipment and the crew working both day and night shifts. The new process involving each HOA Snow Removal Contacts has been functioning smoothly overall. Solid Waste services are running well, with ACES, now under Republic Services, providing uninterrupted trash pickups despite the ongoing winter conditions. Water, Wastewater, Propane, and Electric departments are busy and performing effectively. Furthermore, KVFD recorded 105 calls for 2024, averaging a response time of 7 minutes and 30 seconds. Discussion ensued.

13. STANDING COMMITTEE REPORTS

- a. **Finance Committee** *Director Schroeder*
Nothing to add..
- b. **Operations Committee** *Director Dornbrook*
No Report.
- c. **Planning Committee** *Director Tucher*
No Report.
- d. **Communications Committee** *President Mitarotonda*

Director Mitarotonda provided an overview of the KVFD/KMPUD Community Forum event on January 23, 2025. Discussion ensued.
- e. **Personnel Committee** *Director Epstein*

Director Epstein mentioned that the committee will be developing a proposal for the upcoming budget cycle focused on a general employee health benefit. Additionally, there is an ongoing effort to find suitable employee housing that is proper for families.
- f. **IT & Cybersecurity Committee** *President Mitarotonda*

President Mitarotonda reported the staff has a perfect record for identifying phishing attempts.
- g. **LAFCO**
Did not meet.

14. TEMPORARY ADVISORY COMMITTEE REPORTS

President Mitarotonda

None.

15. GENERAL DISCUSSION

President Mitarotonda

None.

16. ADJOURNMENT

President Mitarotonda

There being no further business, the meeting was adjourned at 4:06 PM

(The next Board Meeting is scheduled for Friday, February 7th, 2025 at 2:00 PM)

Peter Dornbrook, Board Secretary
Kirkwood Meadows Public Utility District

Carrie Williams, Clerk of the Board

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
ACES001 ACES WASTE SERVICES, INC										
23022	01/14/2025	2025-06	806837		AP008267	DEC SLUDGE REMOVAL	0.00	955.01	10843	0.00
23023	01/14/2025	2025-06	806318		AP008267	DEC WASTE REMOVAL	0.00	26,998.72	10843	0.00
							\$27,953.73		\$0.00	
ACES001 ACES WASTE SERVICES, INC										
ACWA001 ACWA JPIA										
23015	01/10/2025	2025-08	0704862		AP008226	FEBRUARY HEALTH INSURANCE	0.00	37,748.28	10844	0.00
							\$37,748.28		\$0.00	
ACWA001 ACWA JPIA										
AIRG001 AIRGAS USA, LLC										
23038	01/21/2025	2025-06	5513558391		AP008273	CYLINDER RENTAL	0.00	462.17	10858	0.00
							\$462.17		\$0.00	
AIRG001 AIRGAS USA, LLC										
AIRM001 AIRMED CARE NETWORK										
23074	01/24/2025	2025-07	11308-01092025: 25-272		AP008289	PRORATED MEMBERSHIP FOR M. TAYLOR	0.00	36.00	10870	0.00
							\$36.00		\$0.00	
AIRM001 AIRMED CARE NETWORK										
ANSE001 RICK ANSEL										
22976	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	415.00	8802524	0.00
22950	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802537	0.00
							\$450.00		\$0.00	
ANSE001 RICK ANSEL										
AQUA001 AQUA SIERRA CONTROLS, INC.										
23025	01/14/2025	2025-06	34622	25-262	AP008267	FLOWMETER TRANSMITTER REPLACEMENT	0.00	6,081.84	10845	0.00
							\$6,081.84		\$0.00	
AQUA001 AQUA SIERRA CONTROLS, INC.										
AT&T001 AT&T										
22918	12/27/2024	2025-06			AP008196	LONG DISTANCE	0.00	134.51	10820	0.00
							\$134.51		\$0.00	
AT&T001 AT&T										

<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>
AT&T002	AT&T									
23048	01/21/2025	2025-07	0694067903		AP008274	KM BLUE/GREEN BROADBAND	0.00	2,085.39	10859	0.00
						AT&T002 AT&T		\$2,085.39		\$0.00
AWCO001	AMERICAN WATER COLLEGE, LLC									
23075	01/24/2025	2025-07	192751	25-274	AP008289	WW TREATMENT EXAM PREP GRADE 3 FOR B. BI	0.00	299.99	10871	0.00
						AWCO001 AMERICAN WATER COLLEGE, LLC		\$299.99		\$0.00
BART001	BKS LAW FIRM PC									
22916	12/27/2024	2025-05			AP008194	NOV LEGAL FEES	0.00	630.00	10842	0.00
23062	01/23/2025	2025-06			AP008281	DEC LEGAL FEES	0.00	720.00	10872	0.00
						BART001 BKS LAW FIRM PC		\$1,350.00		\$0.00
BENS002	ED BENSON									
22957	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802538	0.00
						BENS002 ED BENSON		\$35.00		\$0.00
BIRG001	BARON BIRGE									
22948	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802539	0.00
						BIRG001 BARON BIRGE		\$35.00		\$0.00
BMOF001	BMO FINANCIAL GROUP									
23086	01/27/2025	2025-07	000001930221		AP008293	SM34 #111 JAN LOAN PAYMENT	0.00	972.49	8802569	0.00
						BMOF001 BMO FINANCIAL GROUP		\$972.49		\$0.00
BOE002	CA DEPT. OF TAX & FEE ADMINISTRATION									
23068	01/23/2025	2025-07			AP008283	ELECTRICAL SURCHARGE RETURN	0.00	660.00	8802563	0.00
						BOE002 CA DEPT. OF TAX & FEE ADMINISTRATION		\$660.00		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM										
23008	01/10/2025	2025-07	5648656		AP008225	ALARM MONITORING POWERHOUSE #205289	0.00	259.98	10846	0.00
23013	01/10/2025	2025-07	5648450		AP008225	ALARM MONITORING - VM SHOP #203966	0.00	220.23	10846	0.00
								\$480.21		\$0.00
BURG001 BURGARELLO ALARM/MOUNTAIN ALARM										
CALP002 CALPERS										
22991	01/09/2025	2025-07	1000000177829		AP008223	PPE 01.04.2025 UNFUNDED PEPR	0.00	76.42	8802519	0.00
22992	01/09/2025	2025-07	1000000177829		AP008223	PPE 01.04.2025 UNFUNDED CALPERS	0.00	9,118.92	8802519	0.00
								\$9,195.34		\$0.00
CALP002 CALPERS										
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
22933	12/30/2024	2025-06			AP008204	PPE 12.21.2024 #100000017779263	0.00	2,882.30	8802514	0.00
22995	01/09/2025	2025-07			AP008223	PPE 01.04.2025 #10000017787313	0.00	2,300.00	8802520	0.00
23090	01/27/2025	2025-07			AP008293	PPE 01.18.2025 #100000017804207	0.00	2,800.00	8802566	0.00
								\$7,982.30		\$0.00
CALP457 CALPERS SUPPLEMENTAL INCOME PLANS										
CAMP006 JON CAMPBELL										
22960	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802540	0.00
								\$35.00		\$0.00
CAMP006 JON CAMPBELL										
CANO001 CANON FINANCIAL SERVICES, INC.										
22913	12/26/2024	2025-06	37303259		AP008190	DEC COPY MACHINE LEASE	0.00	559.32	10821	0.00
23076	01/24/2025	2025-07	37993256		AP008289	JAN COPY MACHINE LEASE	0.00	441.14	10873	0.00
								\$1,000.46		\$0.00
CANO001 CANON FINANCIAL SERVICES, INC.										
CHRI001 ERIK CHRISTESON										
22939	01/02/2025	2025-07			AP008213	JAN HOUSING CREDIT	0.00	480.00	8802541	0.00
								\$480.00		\$0.00
CHRI001 ERIK CHRISTESON										

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CLEM001	JEREMY J CLEMONS									
22962	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802544	0.00
CLEM001 JEREMY J CLEMONS								\$35.00		\$0.00
CLEM002	Harold Lemon Clemons									
22938	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802542	0.00
23094	01/27/2025	2025-07			AP008293	BOOT REIMBURSEMENT	0.00	129.99	10874	0.00
CLEM002 Harold Lemon Clemons								\$164.99		\$0.00
COBA001	CoBANK									
23024	01/14/2025	2025-06			AP008267	INTEREST OWED WWTP	0.00	25,460.61	8802559	0.00
COBA001 CoBANK								\$25,460.61		\$0.00
COLE001	JESSICA COLE									
22977	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	830.00	8802525	0.00
COLE001 JESSICA COLE								\$830.00		\$0.00
CPSH001	COOPERATIVE PERSONNEL SERVICES									
23050	01/21/2025	2025-07	HRM-001		AP008274	HR MEMBERSHIP	0.00	1,950.00	10860	0.00
CPSH001 COOPERATIVE PERSONNEL SERVICES								\$1,950.00		\$0.00
CROS001	CROSS CANYON ENGINEERING, LLC									
22923	12/30/2024	2025-05	4153		AP008199	ELECTRIC MASTER PLAN	0.00	1,320.00	10822	0.00
CROS001 CROSS CANYON ENGINEERING, LLC								\$1,320.00		\$0.00
DORN001	DEREK DORNBROOK									
22953	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802543	0.00
22954	01/02/2025	2025-07			AP008213	JAN GAS CREDIT	0.00	60.00	8802543	0.00
DORN001 DEREK DORNBROOK								\$95.00		\$0.00

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EDD001 EDD										
22929	12/30/2024	2025-06			AP008204	PPE 12.21.2024 SDI/PIT	0.00	7,958.05	8802516	0.00
22930	12/30/2024	2025-06			AP008204	PPE 12.21.2024 SUTA	0.00	2,498.35	8802517	0.00
23089	01/27/2025	2025-07			AP008293	PPE 01.18.2025 SDI/PIT	0.00	7,830.97	8802567	0.00
EDD001 EDD								\$18,287.37		\$0.00
EHSI001 EASY FLEET GPS, INC										
22971	01/03/2025	2025-07	2395		AP008216	MONTHLY GPS SERVICE - JAN	0.00	183.60	10823	0.00
EHSI001 EASY FLEET GPS, INC								\$183.60		\$0.00
FICH001 BRANDI BENSON										
22951	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802545	0.00
22952	01/02/2025	2025-07			AP008213	JAN HOUSING CREDIT	0.00	480.00	8802545	0.00
FICH001 BRANDI BENSON								\$515.00		\$0.00
FORR001 JOSEPH D FORREST										
22965	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802546	0.00
FORR001 JOSEPH D FORREST								\$35.00		\$0.00
FSBA001 FIVE STAR BANK										
22907	12/20/2024	2025-05			AP008187	NOVEMBER CREDIT CARD PAYMENT	0.00	9,919.99	8802512	0.00
23060	01/22/2025	2025-06			AP008277	DECEMBER CREDIT CARD PAYMENT	0.00	11,572.71	8802562	0.00
22997	01/10/2025	2025-06			AP008224	SR EQUIPMENT LOAN	0.00	6,240.94	8802523	0.00
FSBA001 FIVE STAR BANK								\$27,733.64		\$0.00
GILA001 WYATT M GILLASPIE										
22963	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802547	0.00
GILA001 WYATT M GILLASPIE								\$35.00		\$0.00

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GOME001 GEORGE GOMEZ										
22978	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	1,610.00	8802526	0.00
GOME001 GEORGE GOMEZ								\$1,610.00		\$0.00
GOME002 BETHANY AMANDA GOMEZ										
22941	01/02/2025	2025-07			AP008213	JAN GAS CREDIT	0.00	60.00	8802548	0.00
22942	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802548	0.00
GOME002 BETHANY AMANDA GOMEZ								\$95.00		\$0.00
HACH001 HACH COMPANY										
23095	01/28/2025	2025-07	14331064	25-276	AP008299	D300 POCKET COLORIMETER	0.00	758.47	10875	0.00
HACH001 HACH COMPANY								\$758.47		\$0.00
HOME001 HOME DEPOT CREDIT SERVICES										
23080	01/24/2025	2025-06	6213017	25-253	AP008291	GARBAGE DISPOSAL	0.00	133.61	10876	0.00
23081	01/24/2025	2025-06	8624763	25-261	AP008291	BRASS CRAFT POLYMER TOILET SUPPLY LINE	0.00	7.84	10876	0.00
23078	01/24/2025	2025-07	5605576	25-268	AP008290	TOILET SUPPLY LINE	0.00	8.15	10876	0.00
HOME001 HOME DEPOT CREDIT SERVICES								\$149.60		\$0.00
HUNT001 HUNT & SONS, LLC										
22917	12/27/2024	2025-05	310197		AP008195	DIESEL DELIVERY 11.26.2024	0.00	25,311.99	10824	0.00
23004	01/10/2025	2025-07	340824		AP008225	DIESEL DELIVERY 01.08.2025 - WWTP	0.00	15,811.23	10847	0.00
23005	01/10/2025	2025-07	333734		AP008225	DIESEL DELIVERY 01.02.2025	0.00	22,199.25	10847	0.00
23031	01/14/2025	2025-07	337386		AP008268	UNLEADED DELIVERY 01.02.2025	0.00	733.27	10847	0.00
HUNT001 HUNT & SONS, LLC								\$64,055.74		\$0.00

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HUNT002 HUNT PROPANE										
22989	01/09/2025	2025-06	38431		AP008222	PROPANE DELIVERY 12.23.2024	0.00	17,283.84	10848	0.00
22999	01/10/2025	2025-06	38684		AP008224	PROPANE DELIVERY 12.24.2024	0.00	16,544.16	10848	0.00
23000	01/10/2025	2025-06	39186		AP008224	PROPANE DELIVERY 12.31.2024	0.00	17,082.32	10848	0.00
22908	12/26/2024	2025-06	35230		AP008190	PROPANE DELIVERY 12.17.2024	0.00	15,377.82	10825	0.00
22919	12/27/2024	2025-06	36931		AP008196	PROPANE DELIVERY 12.19.2024	0.00	16,456.03	10825	0.00
23033	01/14/2025	2025-07	39949		AP008268	PROPANE DELIVERY 01.06.2025	0.00	16,546.06	10848	0.00
23053	01/21/2025	2025-07	41336		AP008274	PROPANE DELIVERY 01.13.2025	0.00	17,812.26	10861	0.00
23054	01/21/2025	2025-07	40663		AP008274	PROPANE DELIVER 01.13.2025	0.00	18,005.64	10861	0.00
23055	01/21/2025	2025-07	40650		AP008274	PROPANE DELIVERY 01.07.2025	0.00	16,549.86	10861	0.00
HUNT002 HUNT PROPANE								\$151,657.99		\$0.00
IRS001 INTERNAL REVENUE SERVICE										
22928	12/30/2024	2025-06			AP008204	PPE 12.21.2024 PR TAX	0.00	16,404.61	8802515	0.00
23003	01/10/2025	2025-07			AP008225	PPE 01.04.2025 PR TAX	0.00	18,777.39	8802521	0.00
23085	01/27/2025	2025-07			AP008293	PPE 01.18.2025 PR TAX	0.00	17,355.09	8802568	0.00
IRS001 INTERNAL REVENUE SERVICE								\$52,537.09		\$0.00
JACK003 JACKSON TIRE SERVICE, INC.										
23087	01/27/2025	2025-07	1-277885	25-280	AP008293	MOUNT & BALANCE F450 DUMP TRUCK TIRES	0.00	306.98	10877	0.00
JACK003 JACKSON TIRE SERVICE, INC.								\$306.98		\$0.00
JBSA001 JB'S AWARDS & ENGRAVING										
23006	01/10/2025	2025-07		25-231	AP008225	KVFD EMBROIDERED PATCHES	0.00	299.55	10849	0.00
JBSA001 JB'S AWARDS & ENGRAVING								\$299.55		\$0.00
KCA001 KIRKWOOD COMMUNITY ASSOCIATION										
22920	12/27/2024	2025-07	17557		AP008197	KCA DUES SM34 #111 JAN	0.00	94.38	10826	0.00
KCA001 KIRKWOOD COMMUNITY ASSOCIATION								\$94.38		\$0.00

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KENT001	IAN KENT									
22979	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	1,795.00	8802527	0.00
								\$1,795.00		\$0.00
						KENT001 IAN KENT				
KIRK001	KIRKWOOD MOUNTAIN RESORT									
22911	12/26/2024	2025-06			AP008190	HYDRANT METER REFUND- SUMMER PROJECTS	0.00	2,676.87	10827	0.00
								\$2,676.87		\$0.00
						KIRK001 KIRKWOOD MOUNTAIN RESORT				
KIVA001	KIVA ENERGY INC									
22975	01/03/2025	2025-06	2530468		AP008217	PROPANE DELIVERY 12.30.2024	0.00	11,499.19	10841	0.00
								\$11,499.19		\$0.00
						KIVA001 KIVA ENERGY INC				
LEA002	TERRI LEACH									
22946	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802549	0.00
22947	01/02/2025	2025-07			AP008213	JAN GAS CREDIT	0.00	60.00	8802549	0.00
								\$95.00		\$0.00
						LEA002 TERRI LEACH				
MART003	JOHN P MARTINEZ									
22964	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802550	0.00
								\$35.00		\$0.00
						MART003 JOHN P MARTINEZ				
MASO001	IAN MASONER									
22980	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	240.00	8802528	0.00
								\$240.00		\$0.00
						MASO001 IAN MASONER				
MCCU001	DAVID MCCULLERS									
22981	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	50.00	8802529	0.00
								\$50.00		\$0.00
						MCCU001 DAVID MCCULLERS				

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MCGO001 TERRANCE MCGOVERN										
22982	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	960.00	8802530	0.00
MCGO001 TERRANCE MCGOVERN								\$960.00		\$0.00
MEEK001 MEEK'S LUMBER & HARDWARE										
23001	01/10/2025	2025-06	14037957-049	25-240	AP008224	PALLET DEPOSIT	0.00	35.00	10862	0.00
MEEK001 MEEK'S LUMBER & HARDWARE								\$35.00		\$0.00
MITA001 DOUGLAS MITAROTONDA										
22983	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	550.00	8802531	0.00
MITA001 DOUGLAS MITAROTONDA								\$550.00		\$0.00
MOSS001 MOSS ADAMS LLP										
22921	12/27/2024	2025-05	102675570		AP008198	FY 2024 AUDIT	0.00	14,700.00	10828	0.00
22936	12/31/2024	2025-06	102684918		AP008212	FY 2024 AUDIT - FINAL BILLING	0.00	7,842.45	10828	0.00
MOSS001 MOSS ADAMS LLP								\$22,542.45		\$0.00
NCJP001 NCJPA										
23056	01/21/2025	2025-07	4668		AP008274	NCJPA ANNUAL MEMBERSHIP	0.00	866.24	10878	0.00
NCJP001 NCJPA								\$866.24		\$0.00
NEFF001 STEVEN NEFF										
22958	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802551	0.00
22959	01/02/2025	2025-07			AP008213	JAN GAS CREDIT	0.00	60.00	8802551	0.00
NEFF001 STEVEN NEFF								\$95.00		\$0.00
NORT004 JASON NORTON										
22961	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802552	0.00
NORT004 JASON NORTON								\$35.00		\$0.00

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NPDA001 NEVADA PROPANE DEALERS ASSOCIATION										
22996	01/09/2025	2025-07	2025-0018	25-267	AP008223	2025 NPDA ASSOCIATE MEMBER DUES	0.00	225.00	10850	0.00
								\$225.00		\$0.00
NPDA001 NEVADA PROPANE DEALERS ASSOCIATION										
NV5001 NV5, INC.										
23044	01/21/2025	2025-06	425640		AP008273	QUARTERLY DETECTION MONITORING	0.00	1,282.50	10863	0.00
								\$1,282.50		\$0.00
NV5001 NV5, INC.										
PATT001 SPENCER J PATTERSON										
22984	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	560.00	8802533	0.00
22949	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802553	0.00
								\$595.00		\$0.00
PATT001 SPENCER J PATTERSON										
PBI001 PETERSON BRUSTAD LLP										
23043	01/21/2025	2025-06	295		AP008273	WATER MASTER PLAN CONSULTING/ENGINEERI	0.00	3,062.25	10864	0.00
								\$3,062.25		\$0.00
PBI001 PETERSON BRUSTAD LLP										
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC										
23032	01/14/2025	2025-07	11238		AP008268	ASP HOSTING FEES	0.00	547.00	10851	0.00
								\$547.00		\$0.00
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC										
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
22931	12/30/2024	2025-06			AP008204	PPE 12.21.2024 #26403	0.00	5,009.79	8802518	0.00
22932	12/30/2024	2025-06			AP008204	PPE 12.21.2024 #1765	0.00	6,310.46	8802518	0.00
22993	01/09/2025	2025-07			AP008223	PPE 01.04.2025 #1765	0.00	6,310.47	8802522	0.00
22994	01/09/2025	2025-07			AP008223	PPE 01.04.2025 #26403	0.00	5,084.77	8802522	0.00
23091	01/27/2025	2025-07			AP008293	PPE 01.18.2025 #26403	0.00	5,021.32	8802565	0.00
23092	01/27/2025	2025-07			AP008293	PPE 01.18.2025 #1765	0.00	6,310.47	8802565	0.00
								\$34,047.28		\$0.00
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										

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PEZZ001 PEZZONI ENGINEERING, INC										
23052	01/21/2025	2025-07	22-863-004		AP008274	VAIL - BACKSIDE LINE PROJECT	0.00	220.00	10879	0.00
								\$220.00		\$0.00
PEZZ001 PEZZONI ENGINEERING, INC										
POST003 DAVID POSTE										
22985	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	75.00	8802534	0.00
22956	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802554	0.00
								\$110.00		\$0.00
POST003 DAVID POSTE										
PRAX002 PRAX PRECISION CLEANING										
23051	01/21/2025	2025-07	20		AP008274	GENERAL CLEANING	0.00	250.00	10865	0.00
23030	01/14/2025	2025-07	2159		AP008268	GENERAL CLEANING 01.08.2025	0.00	250.00	10852	0.00
22969	01/03/2025	2025-07	2140		AP008216	GENERAL CLEANING 01.02.2025	0.00	250.00	10829	0.00
23088	01/27/2025	2025-07			AP008293	GENERAL CLEANING 01.23.2025	0.00	250.00	10880	0.00
								\$1,000.00		\$0.00
PRAX002 PRAX PRECISION CLEANING										
QUAD001 QUADIANT LEASING USA, INC.										
22909	12/26/2024	2025-06	Q1647972		AP008190	POSTAGE MACHINE LEASE	0.00	793.52	10830	0.00
								\$793.52		\$0.00
QUAD001 QUADIANT LEASING USA, INC.										
QUAL002 QUALCON CONTRACTORS, INC.										
22910	12/26/2024	2025-06			AP008190	HYDRANT METER REFIND- QUALCON	0.00	3,165.70	10831	0.00
								\$3,165.70		\$0.00
QUAL002 QUALCON CONTRACTORS, INC.										
REMO001 REMOTE SATELLITE SYSTEMS INT'L										
23049	01/21/2025	2025-07	00130776		AP008274	SATELLITE PHONE - JAN	0.00	74.00	10866	0.00
								\$74.00		\$0.00
REMO001 REMOTE SATELLITE SYSTEMS INT'L										

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REPU001 FORWARD, INC.										
22967	01/03/2025	2025-06	4204-00006596		AP008215	SLUDGE REMOVAL	0.00	718.66	10832	0.00
								\$718.66		\$0.00
REPU001 FORWARD, INC.										
RILE001 RILEY PLUMBING & HEATING LTD										
23002	01/10/2025	2025-06	3648733	25-269	AP008224	WATER HEATER REPAIR VMS	0.00	361.47	10853	0.00
								\$361.47		\$0.00
RILE001 RILEY PLUMBING & HEATING LTD										
ROBE001 TIMOTHY ROBERTS										
22955	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802555	0.00
22972	01/03/2025	2025-07		25-006	AP008216	WW GRADE 3 EXAM - LODGING REIMBURSEMEN	0.00	159.67	10833	0.00
22973	01/03/2025	2025-07		25-007	AP008216	WW GRADE 3 EXAM REIMBURSEMENT	0.00	295.00	10833	0.00
22974	01/03/2025	2025-07		25-005	AP008216	WW GRADE 3 EXAM MILEAGE REIMBURSEMEN1	0.00	114.30	10833	0.00
								\$603.97		\$0.00
ROBE001 TIMOTHY ROBERTS										
RYLA001 RYLAND STRATEGIC BUSINESS CONSULTING										
23039	01/21/2025	2025-06	4493		AP008273	CONSULTING SERVICES	0.00	647.50	10867	0.00
								\$647.50		\$0.00
RYLA001 RYLAND STRATEGIC BUSINESS CONSULTING										
SCHR002 JOHN SCHROEDER										
23012	01/10/2025	2025-07		25-265	AP008225	SEASON PASS J. SCHROEDER REIMBURSEMENT	0.00	501.00	10854	0.00
								\$501.00		\$0.00
SCHR002 JOHN SCHROEDER										
SENS001 SENSUS USA INC.										
23079	01/24/2025	2025-06	ZA 24031371		AP008291	SENSUS ANNUAL FEES	0.00	34,144.72	10881	0.00
								\$34,144.72		\$0.00
SENS001 SENSUS USA INC.										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
23045	01/21/2025	2025-06	DEC 2024 INIT		AP008273	DEC INITIAL T + 9B	0.00	113,501.37	8802561	0.00
23046	01/21/2025	2025-07	SEP 2024 T + 70		AP008274	SEPT 2024 T + 70B RECALCULATION	0.00	(60.32)	8802561	0.00
23047	01/21/2025	2025-07	JAN 2024 T+11		AP008274	JAN 2024 T + 11M RECALCULATION	0.00	(241.54)	8802561	0.00
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.								\$113,199.51		\$0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
22935	12/30/2024	2025-07	1438		AP008211	SM34 #111 JAN HOA DUES	0.00	664.20	10834	0.00
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION								\$664.20		\$0.00
SOUT001 SOUTH TAHOE PUD										
23042	01/21/2025	2025-06	2025-00000131		AP008273	2025-00000131 LAB SERVICES	0.00	215.00	10868	0.00
SOUT001 SOUTH TAHOE PUD								\$215.00		\$0.00
STAN001 STANTEC CONSULTING SERVICES INC.										
22922	12/27/2024	2025-05	2333036		AP008198	PROPANE MASTER PLAN	0.00	12,559.00	10835	0.00
STAN001 STANTEC CONSULTING SERVICES INC.								\$12,559.00		\$0.00
SWRC001 STATE WATER RESOURCES CONTROL BOARD										
22937	12/31/2024	2025-06	SM-1047342		AP008212	WATER SYSTEM ANNUAL FEES 07/2024 - 06/2025	0.00	9,803.12	10836	0.00
SWRC001 STATE WATER RESOURCES CONTROL BOARD								\$9,803.12		\$0.00
TAYL001 SCOTT TAYLOR										
22986	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	2,060.00	8802535	0.00
TAYL001 SCOTT TAYLOR								\$2,060.00		\$0.00
UNIO003 SWIFT COMMUNICATIONS, CA										
22966	01/03/2025	2025-05	IN175541	25-200	AP008214	JOB LISTING ACCOUNTING SPECIALIST 1	0.00	1,105.00	10837	0.00
UNIO003 SWIFT COMMUNICATIONS, CA								\$1,105.00		\$0.00

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
USA001 UNDERGROUND SERVICE ALERT										
23093	01/27/2025	2025-07	2025150865		AP008293	UNDERGROUND SERVICE ALERT ANNUAL FEE	0.00	300.00	10882	0.00
USA001 UNDERGROUND SERVICE ALERT								\$300.00		\$0.00
USAB001 USA BLUEBOOK										
22914	12/26/2024	2025-06	INV00567914	25-210	AP008191	PLANTPRO FAST PCT TESTER	0.00	163.77	10838	0.00
23096	01/28/2025	2025-07	INV00594324	25-277	AP008299	WW SUPPLIES	0.00	67.35	10883	0.00
23097	01/28/2025	2025-07	INV00594455	25-277	AP008299	W & WW SUPPLIES	0.00	741.63	10883	0.00
USAB001 USA BLUEBOOK								\$972.75		\$0.00
USDA002 USDA / RURAL DEVELOPMENT										
22863	12/13/2024	2025-06	060047		AP008167	RUS INTEREST & PRINCIPAL	0.00	709,718.27	8802513	0.00
USDA002 USDA / RURAL DEVELOPMENT								\$709,718.27		\$0.00
VOLC001 VOLCANO COMMUNICATION GROUP										
22924	12/30/2024	2025-06			AP008200	KVFD 209.258.8407	0.00	102.07	10839	0.00
22925	12/30/2024	2025-06			AP008200	CSB 209.258.4444	0.00	2,080.06	10839	0.00
22926	12/30/2024	2025-07			AP008201	KVFD 209.258.8407	0.00	103.66	10839	0.00
22927	12/30/2024	2025-07			AP008201	CSB 209.258.4444	0.00	2,112.67	10839	0.00
VOLC001 VOLCANO COMMUNICATION GROUP								\$4,398.46		\$0.00
WAGN002 MICHAEL WAGNER										
22940	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802556	0.00
WAGN002 MICHAEL WAGNER								\$35.00		\$0.00
WAPA001 WESTERN AREA POWER ADMINISTRATION										
23035	01/14/2025	2025-07	NNPB00229122		AP008270	RESTORATION FUND CHARGE - JAN	0.00	658.82	8802560	0.00
WAPA001 WESTERN AREA POWER ADMINISTRATION								\$658.82		\$0.00

<u>DocNbr</u>	<u>TranDate</u>	<u>PeriodPost</u>	<u>InvNbr</u>	<u>PONbr</u>	<u>BatchID</u>	<u>Description</u>	<u>DiscAmt</u>	<u>Amount</u>	<u>Paid Chk #</u>	<u>Doc Balance</u>
WEST004 WEST YOST & ASSOCIATES, INC										
22990	01/09/2025	2025-06	2061195		AP008222	CROSS - CONNECTION CONTROL PLAN	0.00	904.00	10855	0.00
								\$904.00		\$0.00
WEST004 WEST YOST & ASSOCIATES, INC										
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY										
22998	01/10/2025	2025-06	24120093		AP008224	24120093 WW 12.03.2024	0.00	511.26	10856	0.00
23019	01/14/2025	2025-06	24120562		AP008267	24120562 WW 12.17.2024	0.00	192.62	10856	0.00
23020	01/14/2025	2025-06	24120301		AP008267	24120301 WW 12.10.2024	0.00	192.62	10856	0.00
23021	01/14/2025	2025-06	24120300		AP008267	24120300 W 12.10.2024	0.00	539.88	10856	0.00
23040	01/21/2025	2025-06	24120725		AP008273	24120725 WW 12.30.2024	0.00	252.62	10869	0.00
23041	01/21/2025	2025-06	24120724		AP008273	24120724 W 12.30.2024	0.00	116.80	10869	0.00
23026	01/14/2025	2025-07	25010145		AP008268	25010145 W 01.07.2025	0.00	125.28	10856	0.00
23098	01/28/2025	2025-07	25010348		AP008299	25010348 WW 01.14.2025	0.00	345.56	10884	0.00
23077	01/24/2025	2025-07	25010349		AP008289	25010349 W 01.14.2025	0.00	238.20	10884	0.00
								\$2,514.84		\$0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO										
WILL001 CHRIS WILLIAMS										
22945	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802557	0.00
								\$35.00		\$0.00
WILL001 CHRIS WILLIAMS										
WILL002 CARRIE WILLIAMS										
22987	01/03/2025	2025-06			AP008221	DECEMBER KVFD	0.00	365.00	8802536	0.00
22943	01/02/2025	2025-07			AP008213	JAN PHONE CREDIT	0.00	35.00	8802558	0.00
22944	01/02/2025	2025-07			AP008213	JAN HOUSING CREDIT	0.00	220.00	8802558	0.00
								\$620.00		\$0.00
WILL002 CARRIE WILLIAMS										
WIRE001 WIRED SOLUTIONS										
23027	01/14/2025	2025-07	303331		AP008268	MICROSOFT 365/ NETWORK MONITORING/ CYBE	0.00	1,101.25	10857	0.00
23028	01/14/2025	2025-07	303345		AP008268	MICROSOFT AZURE PLAN / ACTIVE DIRECTORY	0.00	264.73	10857	0.00
23029	01/14/2025	2025-07	303322		AP008268	IT SUPPORT	0.00	3,000.00	10857	0.00
								\$4,365.98		\$0.00
WIRE001 WIRED SOLUTIONS										

<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</u>	<u>Chk #</u>	<u>Doc Balance</u>
YEAG001	YEAGER TRANSPORT, INC.										
22968	01/03/2025	2025-06	20880		AP008215	PROPANE DELIVERY - TRANSPORT	0.00	895.35		10840	0.00
						YEAG001 YEAGER TRANSPORT, INC.		\$895.35			\$0.00
ZZ000037	GREGORY HAMPTON										
23058	01/22/2025	2025-07			AP008276	CREDIT REFUNDS - 16155 39 PALISADES DR #205	0.00	919.07		0	919.07
						ZZ000037 GREGORY HAMPTON		\$919.07			\$919.07
ZZ000238	ROBERT PETERSON										
23083	01/27/2025	2025-06			AP008292	CREDIT REFUND - 1377 KMD #206 THE LODGE	0.00	216.09		10885	0.00
23057	01/22/2025	2025-07			AP008276	CREDIT REFUNDS - 14560 1377 KMD #206 THE LOI	0.00	216.09		0	216.09
						ZZ000238 ROBERT PETERSON		\$432.18			\$216.09
ZZ000239	DAN FOSTER										
23082	01/27/2025	2025-06			AP008292	CREDIT REFUND - 39 PALISADES DR #103 TIMBEF	0.00	518.60		10886	0.00
23059	01/22/2025	2025-07			AP008276	CREDIT REFUNDS - 22482 39 PALISADES DR #103	0.00	518.60		0	518.60
						ZZ000239 DAN FOSTER		\$1,037.20			\$518.60

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
ZZ000240 CYNTHIA HARRIS										
23084	01/27/2025	2025-06			AP008292	CREDIT REFUND - 999 KMD I-9 ALTA SIERA	0.00	739.77	10887	0.00
23061	01/23/2025	2025-07			AP008278	CREDIT REFUNDS - 21523 999 KMD I-9 ALTA SIER.	0.00	739.77	0	739.77
ZZ000240 CYNTHIA HARRIS								\$1,479.54		\$739.77
All Vendors Report Total								\$ 1,438,154.33		

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**Consent for Claims
January 31, 2025**

USDA / Rural Development	\$709,718
Moss Adams	\$22,542
Sensus USA Inc.	\$34,145
OPERATING COSTS	\$671,749
TOTAL	\$1,438,154

Past Due Balances

There is currently 0 locked off account(s) for non-payment

<u>Acct</u>	<u>Current Bal</u>	<u>Past Due 1 to 30</u>	<u>Past Due 31 to 60</u>	<u>Past Due 61 to 90</u>	<u>Past Due Over 90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
16508	1,133.08	0.00	95.37	0.00	0.00	1,228.45	12/23/2024
18753	1,475.56	0.00	1,109.74	67.26	0.00	2,652.56	1/27/2025
19052	769.18	0.00	484.75	0.00	0.00	1,253.93	11/21/2024
19227	258.28	0.00	283.94	26.94	0.00	569.16	12/6/2024
19296	432.52	0.00	28.27	0.00	0.00	460.79	1/17/2025
21450	287.40	0.00	273.23	227.88	0.00	788.51	7/25/2024
22968	1,497.89	0.00	199.48	0.00	0.00	1,697.37	1/9/2025
TOTAL	5,853.91	0.00	2,474.78	322.08	0.00	8,650.77	

Shutoffs

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

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>
HENI001	154.60	0.00	0.00	0.00	
KMR001	830.49	0.00	0.00	0.00	
SHAR001	51.50	0.00	0.00	0.00	
SHAR002	82.11	0.00	0.00	0.00	
TOTALS	1,118.70	0.00	0.00	0.00	



Overview of Proposed Fire Assessment

February 7, 2025

Introduction

- Kirkwood Volunteer Fire Department (KVFD) provides fire and emergency response services within Kirkwood Meadows Public Utility District (KMPUD) service area
- KMPUD needs to transition from volunteer-based to fully paid staffing to continue services
- Current funding for KVFD includes an annual assessment, property taxes, and nonprofit donations
- KVFD needs an additional \$1.2 M /year to continue services
- Attempt to pass a Special Tax (Measure E) in 2023 was not successful
- KMPUD is proposing a new Fire Assessment to secure the necessary funding



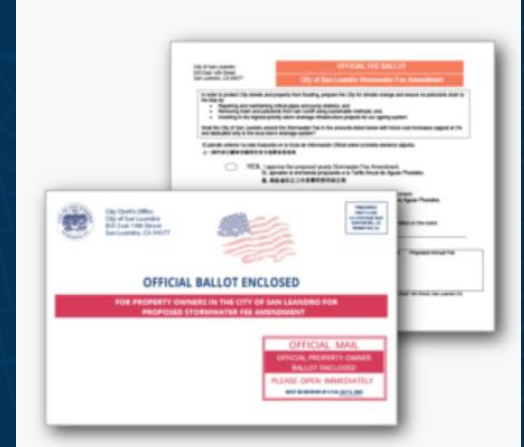
Proposed Fire Assessment

- Pursuant to Fire Suppression Act and Proposition 218
- Assigned within KMPUD service area based on benefit and proportionate share of budget
- To be paid through KMPUD utility bills
- Funding will provide the following 24/7 personnel coverage:
 - Duty Officer – Provides oversight and management
 - Engineer – Operates fire Apparatus and provide firefighting and emergency services
 - Firefighter/EMT – Firefighting and emergency services



Proposition 218 for Assessment Districts

- Only Special Benefit to property can be assessed; general benefit to the public at large must be paid from another funding source
- Assessment methodology establishes proportionality for differing parcel characteristics and land use types
- Fire Suppression Act and Prop. 218 requires engineer's report be prepared by a registered engineer in California
- Notices and ballots must be mailed to each affected property owner 45 days before a scheduled public hearing
- Assessments cannot be approved by the legislative body if majority of **returned** ballots (>50%) oppose the assessment. Ballots are weighted by the proposed assessment.



Benefit Analysis

- Fire protection services benefit properties within KMPUD service area, with minimal general benefit to public at large
- 5% of budget conservatively attributed to General Benefit to acknowledge incidental benefit
- 5% General Benefit more than covered by other revenues collected by KMPUD
- 95% of budget attributed to Special Benefit and assessable to properties within KMPUD service area
- Special Benefit methodology based on land use type, building area, lot area, and demand placed on services



Assessment Methodology

- Assessment is segregated into two components:
 - Land Component – fire protection services protect underlying land, preserving property values
 - Building Component – fire protection services protect structures and safeguards people
- Properties within KMPUD service area evaluated utilizing property data from Amador, Alpine, and El Dorado Counties
- On average, 25% of total property values within KMPUD attributed to land and 75% attributed to improvements
- 25% of budget assigned to land component and 75% assigned to building component



Assessment Methodology

- **Land Component:** Applied using flat rate per lot square footage
- **Building Component:**
 - Based on industry-standard service population for each general land use type
 - Equivalent Dwelling Units (EDUs) assigned to land uses based on ratio to single-family home

Building Component EDUs by Land Use Type					
Single Family (per Unit)	Condominium (per Unit)	Multi-Family & Timeshare (per Unit)	Commercial (per 1,000 bldg. sqft.)	Office (per 1,000 bldg. sqft.)	Industrial (per 1,000 bldg. sqft.)
1.0	0.75	0.67	0.67	1.0	0.33



Additional Benefit Factor for Commercial

Commercial properties within KMPUD create a high demand on services during peak season. Additional Benefit Factor is assigned to commercial properties based on energy usage data provided by KMPUD as follows:

- Ratio for peak season (Nov–Mar) vs. low season (Jul–Sep) energy usage determined for all properties within KMPUD
- Established baseline 3:1 peak vs. low season usage ratio for residential properties with full-time occupancy within KMPUD (Baseline) to determine change solely due to seasonal fluctuations
- Peak vs. low energy usage ratio for all properties within KMPUD compared to Baseline yields an Additional Benefit Factor of 2.3, which represents the impact commercial properties create during peak season due to increased service population



Proposed Assessment Rates

- **Proposed Assessment for Residential Parcels:**
 - Land Component = \$0.0068 per lot square foot
 - Building Component = \$1,240 per EDU
 - Total Assessment = Land Component + Building Component
- **Proposed Assessment for Commercial and Office Parcels:**
 - *Additional Benefit Factor of 2.3 applied*
 - Land Component = \$0.0157 per lot square foot
 - Building Component = \$2,852 per EDU, per 1,000 Building square foot
 - Total Assessment = Land Component + Building Component
- **All assessments will increase annually by the change in the San Francisco Bay Area CPI for the month of April that is published by the US Bureau of Labor and Statistics commencing July 1, 2026**



Example Assessment Calculation

- Example Calculation for Average Single-Family Parcel
 - Land Component = $\$0.0068 * 18,000$ lot square feet = \$122
 - Building Component = 1 EDU * \$1,240 per EDU = \$1,240
 - Total Assessment = Land Component + Building Component = \$1,362
 - *Approximate total allocation to all residential parcels = \$737,550 (~61% of budget)*

- Example Calculation for Commercial Parcel
 - Land Component = $\$0.0157 * 20,000$ lot square feet = \$314
 - Building Component = $0.67 \text{ EDU} * \$2,852 / \text{EDU} * 2,000$ building sqft / 1,000 = \$3,822
 - Total Assessment = Land Component + Building Component = \$4,136
 - *Approximate total allocation to all commercial parcels = \$462,450 (~39% of budget)*





Thank you!

We are happy to answer any questions you may have.

	New Assessment Budget	
Recap Revenues Less Expenses		
REVENUES		
Annual Assesment		-
501c3 Stipend Donation		-
Other		-
		-
EXPENSES		
Salaries and Wages		-
Payroll Taxes & EE Benefits		-
Operating Expenses		1,419,890
G&A Allocation Expense*		40,507
KMPUD Interfund Allocation		-
Depreciation		54,000
SUMMARY OF EXPENSES		1,514,396
NET SUMMARY		(1,514,396)
EXPENSES IN EXCESS OF REVENUES WITHOUT DEPRECIATION		
	\$	(1,460,396.47)
Capital Projects		
Fire Capital Reserve	\$	153,832.00
Capital Expense	\$	(53,500.00)
Capital Property Tax Allocation		
Ending Capital Reserve	\$	100,332.00
Operating Cash		
Beginning Balance	\$	-
Operating Contribution	\$	(1,460,396.47)
Property Tax Allocation, Operating	\$	280,000.00
Ending Cash Balance	\$	(1,180,396.47)
218 Property Tax Assessment	\$	(1,180,396.47)

*Assumes G&A Allocation for Fire reduces from 8.3% to 2.0%

Overview and Budget Variances

Other revenue is built up from

Operating Other Income: \$528,278

- \$5,811 penalties across funds
- \$27,117 fire assessment
- \$20,780 employee housing rent
- \$434,075 snow removal contract revenue
- \$40,495 hydrant meter billing, AFPD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Non-Operating Other Income: \$23,790

- \$23,665 Equipment sold at Auction.
- \$125 Miscellaneous

Balance Sheet:

Current Assets: Total Operating is below budget and Total Capital Reserve is higher. This was due to a transfer to pay off one of the USDA RUS loans. Capital Reserve is higher due to receiving funds from revenue to earn more interest. Construction in Progress is high due to timing of WWTP progress payments.

Combined Income Statement:

We have made YTD \$58,518 in interest income. Operations & Maintenance are higher than budget due to CSB / Powerhouse paving, Aqua Sierra's tardy billing, and bollard installation. Contract Services are higher than budget due to financial consultant and Audit expenses. These expenses were allocated across all funds which will be reflected in the individual funds as well.

Income Statement G&A:

Operations & Maintenance are higher than budget due to CSB / Powerhouse paving (Qualcon Contractors \$121,859). Contract Services are higher than budget due to financial consultant and Audit expenses. These expenses were allocated across all funds.

Income Statement for Fire Department:

Income in November is worse than budget by \$3,934 due to G&A Allocations and Operations & Maintenance.

Income Statement Parks & Recreation:

Income in November is worse than budget by \$807 due to G&A Allocations.

Income Statement for Water Fund:

Income in November is better than budget by \$33,532. Salaries and wages are low due to a vacant position for a portion of the year and staff time spent in wastewater and solid waste being greater than budgeted.

Income Statement for Wastewater Fund:

Income in November is worse than budget by \$23,452. Operations & Maintenance are higher than budget due to the VFD replacement for the WWTP (Aqua Sierra \$103,473), grit removal (Clean Harbors \$51,964), and G&A Allocations.

Income Statement for Employee Housing Fund:

Income in November is worse than budget by \$2,089 due to dedicated snow removal housing and operator on call housing provided at no charge.

Period Ending 11/30/24 Finances

Income Statement for Electric Fund:

Income in November is better than budget by \$42,480.

Income Statement for Cable Fund:

Income in November is worse than budget by \$1,325 due to G&A Allocations being above income.

Income Statement for Snow Removal Fund:

Income in November is better than budget by \$6,667 due to snow removal contract revenue and snow stake sales. Operations & Maintenance was high due to unexpected snow removal equipment repair costs and RPM motor mount repair.

Income Statement for Propane Fund:

Income in November is better than budget by \$24,508. COGS is down from plan due to a more favorable market.

Income Statement for Solid Waste Fund:

Income in November is better than budget by \$15,803 due to Operations & Maintenance expenses lower than budget.

Balance Sheet - Consolidated

November 30, 2024

	Actual <u>November, 2024</u>	Budget <u>November, 2024</u>	<u>Variance</u>
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	751,982.38	1,707,864.00	(955,881.62)
Total KVFD Reserve	156,700.18	153,219.00	3,481.18
Total Restricted	637,271.19	447,496.00	189,775.19
Total Capital Reserve	2,066,875.37	1,906,464.00	160,411.37
Total COP Reserve Fund	0.00	0.00	0.00
Total Current Assets - Funds	3,612,829.12	4,215,043.00	(602,213.88)
Current Assets - Other			
Total Accounts Receivable, net	1,316,612.39	1,347,178.00	(30,565.61)
Total Materials & Supplies	489,432.05	189,000.00	300,432.05
Total Prepaid Expenses	229,615.34	153,000.00	76,615.34
Total Current Assets - Other	2,035,659.78	1,689,178.00	346,481.78
Capital Assets			
Total Buildings	12,740,136.43	12,740,000.00	136.43
Total Generation Equipment	16,912,801.97	16,910,000.00	2,801.97
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	43,963,851.03	44,010,000.00	(46,148.97)
Total Construction in Progress	5,731,842.21	4,520,000.00	1,211,842.21
Total Less: Accumulated Depreciation	(33,657,608.08)	(33,819,376.00)	161,767.92
Total Capital Assets	61,545,106.87	60,214,707.00	1,330,399.87
Non-Current Assets			
Total Capitalized Interest Bond Proceeds	0.00	0.00	0.00
Total Restricted Funds	0.00	0.00	0.00
Total Unamortized Debt Expenses, net	2,864,774.47	3,296,150.00	(431,375.53)
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	2,864,774.47	3,296,150.00	(431,375.53)
Deferred Outflows			
Total Deferred Outflows	736,105.98	736,000.00	105.98
Total Deferred Outflows	736,105.98	736,000.00	105.98
Total Assets	70,058,370.24	69,415,078.00	643,292.24
Total Assets and Deferred Outflows	70,794,476.22	70,151,078.00	643,398.22
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	256,631.20	380,926.00	(124,294.80)
Total Accrued Interest Payable	232,790.81	255,500.00	(22,709.19)
Total Customer Deposits	13,283.13	0.00	13,283.13
Total Current Portion of Long-Term Debt	1,678,797.29	1,678,798.00	(0.71)
Total Other Current Liabilities	779,371.67	567,050.00	212,321.67
Total Current Liabilities	2,960,874.10	2,882,274.00	78,600.10
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	45,413,074.32	45,413,074.00	0.32
Total Installment Loans	5,158,567.07	4,574,000.00	584,567.07
Total Unearned Revenues	11,623.00	145,500.00	(133,877.00)
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

November 30, 2024

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>November, 2024</u>	<u>November, 2024</u>	
Total Non-Current Liabilities	52,823,782.39	53,024,058.00	(200,275.61)
Deferred Inflows			
Total Deferred Inflows	1,477,990.99	0.00	1,477,990.99
Total Deferred Inflows	1,477,990.99	0.00	1,477,990.99
Total Liabilities	55,784,656.49	55,906,332.00	(121,675.51)
Total Liabilities and Deferred Inflows	57,262,647.48	55,906,332.00	1,356,315.48
<u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	13,531,828.69	13,935,378.00	(403,549.31)
Total Net Assets	13,531,828.69	13,935,378.00	(403,549.31)
Total Equity	13,531,828.69	13,935,378.00	(403,549.31)
Total Liabilities, Deferred Inflows, and Equity	70,794,476.17	69,841,710.00	952,766.17

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

November 30, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
Commercial	252,614.68	168,767.00	83,847.68	49.68%	596,983.42	473,428.00	123,555.42	26.10%
Commercial Base Rates	244,881.59	247,244.00	(2,362.41)	-0.96%	1,221,676.67	1,236,220.00	(14,543.33)	-1.18%
Residential	163,626.39	184,258.00	(20,631.61)	-11.20%	569,482.72	605,416.00	(35,933.28)	-5.94%
Residential Base Rates	166,344.34	165,077.00	1,267.34	0.77%	830,016.38	825,385.00	4,631.38	0.56%
KMPUD Internal Usage	75,746.23	84,129.00	(8,382.77)	-9.96%	318,303.81	313,915.00	4,388.81	1.40%
Meter Charges	8,324.34	8,442.00	(117.66)	-1.39%	41,571.37	42,210.00	(638.63)	-1.51%
Property Taxes	81,524.00	81,524.00	0.00	0.00%	362,703.26	407,620.00	(44,916.74)	-11.02%
Other	455,663.89	449,127.00	6,536.89	1.46%	528,277.94	509,305.00	18,972.94	3.73%
Operating Revenues	1,448,725.46	1,388,568.00	60,157.46	4.33%	4,469,015.57	4,413,499.00	55,516.57	1.26%
Cost of Goods Sold	138,446.26	170,835.00	(32,388.74)	-18.96%	397,410.41	420,141.00	(22,730.59)	-5.41%
Salaries and Wages	153,389.87	154,492.00	(1,102.13)	-0.71%	676,318.34	719,628.00	(43,309.66)	-6.02%
Payroll Taxes & EE Benefits	73,244.07	88,903.00	(15,658.93)	-17.61%	370,490.01	424,398.00	(53,907.99)	-12.70%
Operations & Maintenance	95,924.61	97,756.00	(1,831.39)	-1.87%	789,400.32	452,030.00	337,370.32	74.63%
Contract Services	19,966.00	4,550.00	15,416.00	338.81%	140,285.78	86,950.00	53,335.78	61.34%
Operating Expenses	54,205.61	54,557.00	(351.39)	-0.64%	235,996.62	248,720.00	(12,723.38)	-5.12%
G & A Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Internal Allocations	53,638.16	57,840.00	(4,201.84)	-7.26%	228,992.39	217,001.00	11,991.39	5.53%
Board of Directors	7,719.72	7,594.00	125.72	1.66%	38,598.60	37,981.00	617.60	1.63%
Depreciation	181,948.27	183,061.00	(1,112.73)	-0.61%	911,350.90	915,305.00	(3,954.10)	-0.43%
Operating Expenses	778,482.57	819,588.00	(41,105.43)	-5.02%	3,788,843.37	3,522,154.00	266,689.37	7.57%
Total Operating	670,242.89	568,980.00	101,262.89	17.80%	680,172.20	891,345.00	(211,172.80)	-23.69%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	4,777.92	0.00	4,777.92	na	58,518.49	0.00	58,518.49	na
Other	25.00	0.00	25.00	na	23,790.89	0.00	23,790.89	na
Non-Operating Revenues	4,802.92	0.00	4,802.92	na	82,309.38	0.00	82,309.38	na
Interest Expense	143,755.44	130,180.00	13,575.44	10.43%	730,031.64	661,694.00	68,337.64	10.33%
Amortization	36,374.41	36,200.00	174.41	0.48%	181,872.07	181,000.00	872.07	0.48%
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	180,129.85	166,380.00	13,749.85	8.26%	911,903.71	842,694.00	69,209.71	8.21%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(175,326.93)	(166,380.00)	(8,946.93)	-5.38%	(829,594.33)	(842,694.00)	13,099.67	1.55%
	494,915.96	402,600.00	92,315.96	22.93%	(149,422.13)	48,651.00	(198,073.13)	-407.13%

Budget Income Statement - General Fund

November 30, 2024

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<u>1 - General & Admin</u>								
Property Taxes	81,524.00	81,524.00	0.00	0.00%	362,703.26	407,620.00	(44,916.74)	-11.02%
Other	1,413.06	0.00	1,413.06	na	2,178.68	0.00	2,178.68	na
Operating Revenues	82,937.06	81,524.00	1,413.06	1.73%	364,881.94	407,620.00	(42,738.06)	-10.48%
Salaries and Wages	53,816.55	55,154.00	(1,337.45)	-2.42%	288,133.20	290,130.00	(1,996.80)	-0.69%
Payroll Taxes & EE Benefits	41,937.98	44,909.00	(2,971.02)	-6.62%	220,940.21	232,187.00	(11,246.79)	-4.84%
Operations & Maintenance	2,785.31	4,900.00	(2,114.69)	-43.16%	161,508.28	24,500.00	137,008.28	559.22%
Contract Services	18,415.00	500.00	17,915.00	3,583.00%	121,342.78	64,700.00	56,642.78	87.55%
Operating Expenses	46,931.19	45,427.00	1,504.19	3.31%	217,314.81	215,720.00	1,594.81	0.74%
G & A Allocations	(172,749.70)	(161,041.00)	(11,708.70)	7.27%	(1,050,000.04)	(870,332.00)	(179,668.04)	20.64%
Internal Allocations	2,557.00	2,557.00	0.00	0.00%	5,114.00	5,114.00	0.00	0.00%
Board of Directors	7,719.72	7,594.00	125.72	1.66%	38,598.60	37,981.00	617.60	1.63%
Operating Expenses	1,413.05	0.00	1,413.05	na	2,951.84	0.00	2,951.84	na
Total Operating	81,524.01	81,524.00	0.01	0.00%	361,930.10	407,620.00	(45,689.90)	-11.21%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	81,524.01	81,524.00	0.01	0.00%	361,930.10	407,620.00	(45,689.90)	-11.21%

Budget Income Statement - General Fund

November 30, 2024

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
2 - Fire Department								
Other	6,011.28	5,630.00	381.28	6.77%	34,023.46	28,150.00	5,873.46	20.86%
Operating Revenues	6,011.28	5,630.00	381.28	6.77%	34,023.46	28,150.00	5,873.46	20.86%
Salaries and Wages	0.00	139.00	(139.00)	-100.00%	284.51	695.00	(410.49)	-59.06%
Payroll Taxes & EE Benefits	0.00	78.00	(78.00)	-100.00%	195.77	420.00	(224.23)	-53.39%
Operations & Maintenance	12,596.89	11,050.00	1,546.89	14.00%	58,246.05	55,250.00	2,996.05	5.42%
Contract Services	0.00	0.00	0.00	na	630.00	0.00	630.00	na
Operating Expenses	659.31	910.00	(250.69)	-27.55%	3,194.54	4,550.00	(1,355.46)	-29.79%
G & A Allocations	15,201.98	13,367.00	1,834.98	13.73%	92,400.02	72,240.00	20,160.02	27.91%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	5,901.39	4,500.00	1,401.39	31.14%	29,845.17	22,500.00	7,345.17	32.65%
Operating Expenses	34,359.57	30,044.00	4,315.57	14.36%	184,796.06	155,655.00	29,141.06	18.72%
Total Operating	(28,348.29)	(24,414.00)	(3,934.29)	16.11%	(150,772.60)	(127,505.00)	(23,267.60)	18.25%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	9,671.73	0.00	9,671.73	na
Non-Operating Revenues	0.00	0.00	0.00	na	9,671.73	0.00	9,671.73	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	9,671.73	0.00	9,671.73	na
NET INCOME (LOSS)	(28,348.29)	(24,414.00)	(3,934.29)	16.11%	(141,100.87)	(127,505.00)	(13,595.87)	10.66%

Budget Income Statement - General Fund

November 30, 2024

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<u>3 - Parks & Recreation</u>								
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Salaries and Wages	0.00	0.00	0.00	na	2,019.26	2,801.00	(781.74)	-27.91%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	1,015.74	1,720.00	(704.26)	-40.95%
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	2,591.25	1,610.00	981.25	60.95%	15,750.01	8,704.00	7,046.01	80.95%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	140.74	315.00	(174.26)	-55.32%	281.48	1,575.00	(1,293.52)	-82.13%
Operating Expenses	2,731.99	1,925.00	806.99	41.92%	19,066.49	15,700.00	3,366.49	21.44%
Total Operating	(2,731.99)	(1,925.00)	(806.99)	41.92%	(19,066.49)	(15,700.00)	(3,366.49)	21.44%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(2,731.99)	(1,925.00)	(806.99)	41.92%	(19,066.49)	(15,700.00)	(3,366.49)	21.44%

Budget Income Statement - Water Fund

November 30, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	5,243.71	3,348.00	1,895.71	56.62%	22,805.90	18,136.00	4,669.90	25.75%
Commercial Base Rates	20,617.95	20,660.00	(42.05)	-0.20%	103,089.75	103,300.00	(210.25)	-0.20%
Residential	14,813.36	4,111.00	10,702.36	260.33%	41,060.97	40,319.00	741.97	1.84%
Residential Base Rates	26,795.59	28,100.00	(1,304.41)	-4.64%	133,692.50	140,500.00	(6,807.50)	-4.85%
KMPUD Internal Usage	55.21	0.00	55.21	na	431.73	0.00	431.73	na
Meter Charges	3,890.74	3,873.00	17.74	0.46%	19,425.32	19,365.00	60.32	0.31%
Other	1,391.25	500.00	891.25	178.25%	5,481.15	2,500.00	2,981.15	119.25%
Operating Revenues	72,807.81	60,592.00	12,215.81	20.16%	325,987.32	324,120.00	1,867.32	0.58%
Salaries and Wages	6,540.57	15,398.00	(8,857.43)	-57.52%	41,349.68	81,104.00	(39,754.32)	-49.02%
Payroll Taxes & EE Benefits	3,264.69	8,599.00	(5,334.31)	-62.03%	17,920.05	48,764.00	(30,843.95)	-63.25%
Operations & Maintenance	4,315.63	5,499.00	(1,183.37)	-21.52%	21,136.48	18,045.00	3,091.48	17.13%
Contract Services	449.00	2,500.00	(2,051.00)	-82.04%	5,936.00	12,500.00	(6,564.00)	-52.51%
Operating Expenses	975.89	1,500.00	(524.11)	-34.94%	4,252.57	7,500.00	(3,247.43)	-43.30%
G & A Allocations	29,194.70	28,182.00	1,012.70	3.59%	177,450.02	152,306.00	25,144.02	16.51%
Internal Allocations	3,661.20	7,964.00	(4,302.80)	-54.03%	10,142.36	30,381.00	(20,238.64)	-66.62%
Depreciation	8,937.96	8,334.00	603.96	7.25%	46,714.10	41,670.00	5,044.10	12.10%
Operating Expenses	57,339.64	77,976.00	(20,636.36)	-26.47%	324,901.26	392,270.00	(67,368.74)	-17.17%
Total Operating	15,468.17	(17,384.00)	32,852.17	-188.98%	1,086.06	(68,150.00)	69,236.06	-101.59%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	679.81	0.00	679.81	na	6,382.91	0.00	6,382.91	na
Other	0.00	0.00	0.00	na	(973.71)	0.00	(973.71)	na
Non-Operating Revenues	679.81	0.00	679.81	na	5,409.20	0.00	5,409.20	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	679.81	0.00	679.81	na	5,409.20	0.00	5,409.20	na
NET INCOME (LOSS)	16,147.98	(17,384.00)	33,531.98	-192.89%	6,495.26	(68,150.00)	74,645.26	-109.53%

Budget Income Statement - Wastewater Fund

November 30, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	18,961.75	11,177.00	7,784.75	69.65%	72,543.30	74,907.00	(2,363.70)	-3.16%
Commercial Base Rates	39,898.23	40,057.00	(158.77)	-0.40%	199,491.15	200,285.00	(793.85)	-0.40%
Residential	13,859.23	12,072.00	1,787.23	14.80%	85,181.27	89,965.00	(4,783.73)	-5.32%
Residential Base Rates	47,637.28	47,394.00	243.28	0.51%	237,210.62	236,970.00	240.62	0.10%
KMPUD Internal Usage	112.23	0.00	112.23	na	1,042.25	0.00	1,042.25	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	3,345.03	625.00	2,720.03	435.20%	7,069.83	3,125.00	3,944.83	126.23%
Operating Revenues	123,813.75	111,325.00	12,488.75	11.22%	602,538.42	605,252.00	(2,713.58)	-0.45%
Salaries and Wages	25,459.61	18,201.00	7,258.61	39.88%	130,765.42	104,416.00	26,349.42	25.24%
Payroll Taxes & EE Benefits	11,931.52	10,664.00	1,267.52	11.89%	63,185.95	65,387.00	(2,201.05)	-3.37%
Operations & Maintenance	16,360.43	15,250.00	1,110.43	7.28%	224,984.00	76,250.00	148,734.00	195.06%
Contract Services	1,102.00	1,250.00	(148.00)	-11.84%	12,066.50	8,250.00	3,816.50	46.26%
Operating Expenses	121.42	300.00	(178.58)	-59.53%	183.10	1,500.00	(1,316.90)	-87.79%
G & A Allocations	31,267.70	28,182.00	3,085.70	10.95%	190,050.00	152,306.00	37,744.00	24.78%
Internal Allocations	45,227.49	44,189.00	1,038.49	2.35%	208,196.41	170,761.00	37,435.41	21.92%
Depreciation	23,345.55	25,000.00	(1,654.45)	-6.62%	117,100.89	125,000.00	(7,899.11)	-6.32%
Operating Expenses	154,815.72	143,036.00	11,779.72	8.24%	946,532.27	703,870.00	242,662.27	34.48%
Total Operating	(31,001.97)	(31,711.00)	709.03	-2.24%	(343,993.85)	(98,618.00)	(245,375.85)	248.81%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,231.38	0.00	1,231.38	na	11,561.67	0.00	11,561.67	na
Other	0.00	0.00	0.00	na	2,228.29	0.00	2,228.29	na
Non-Operating Revenues	1,231.38	0.00	1,231.38	na	13,789.96	0.00	13,789.96	na
Interest Expense	25,391.97	0.00	25,391.97	na	117,002.23	0.00	117,002.23	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	25,391.97	0.00	25,391.97	na	117,002.23	0.00	117,002.23	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(24,160.59)	0.00	(24,160.59)	na	(103,212.27)	0.00	(103,212.27)	na
NET INCOME (LOSS)	(55,162.56)	(31,711.00)	(23,451.56)	73.95%	(447,206.12)	(98,618.00)	(348,588.12)	353.47%

Budget Income Statement - Employee Housing Fund

November 30, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	5,840.00	5,000.00	840.00	16.80%	20,780.00	25,000.00	(4,220.00)	-16.88%
Operating Revenues	5,840.00	5,000.00	840.00	16.80%	20,780.00	25,000.00	(4,220.00)	-16.88%
Salaries and Wages	780.07	431.00	349.07	80.99%	6,145.85	2,155.00	3,990.85	185.19%
Payroll Taxes & EE Benefits	341.35	241.00	100.35	41.64%	2,783.80	1,296.00	1,487.80	114.80%
Operations & Maintenance	4,571.83	1,667.00	2,904.83	174.25%	29,580.24	8,335.00	21,245.24	254.89%
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	1,110.40	1,156.00	(45.60)	-3.94%	2,566.27	4,481.00	(1,914.73)	-42.73%
Depreciation	4,244.93	4,167.00	77.93	1.87%	21,224.65	20,835.00	389.65	1.87%
Operating Expenses	11,048.58	7,662.00	3,386.58	44.20%	62,300.81	37,102.00	25,198.81	67.92%
Total Operating	(5,208.58)	(2,662.00)	(2,546.58)	95.66%	(41,520.81)	(12,102.00)	(29,418.81)	243.09%
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	142.74	600.00	(457.26)	-76.21%	736.66	3,000.00	(2,263.34)	-75.44%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	142.74	600.00	(457.26)	-76.21%	736.66	3,000.00	(2,263.34)	-75.44%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(142.74)	(600.00)	457.26	-76.21%	(736.66)	(3,000.00)	2,263.34	-75.44%
NET INCOME (LOSS)	(5,351.32)	(3,262.00)	(2,089.32)	64.05%	(42,257.47)	(15,102.00)	(27,155.47)	179.81%

Budget Income Statement - Electricity Fund

November 30, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	153,157.87	75,408.00	77,749.87	103.11%	305,928.83	195,389.00	110,539.83	56.57%
Commercial Base Rates	182,679.89	184,635.00	(1,955.11)	-1.06%	910,668.17	923,175.00	(12,506.83)	-1.35%
Residential	42,123.72	59,983.00	(17,859.28)	-29.77%	150,941.56	155,422.00	(4,480.44)	-2.88%
Residential Base Rates	88,968.11	86,620.00	2,348.11	2.71%	444,401.50	433,100.00	11,301.50	2.61%
KMPUD Internal Usage	68,100.04	77,075.00	(8,974.96)	-11.64%	301,358.48	298,678.00	2,680.48	0.90%
Meter Charges	2,719.78	2,789.00	(69.22)	-2.48%	13,579.68	13,945.00	(365.32)	-2.62%
Other	411.23	1,030.00	(618.77)	-60.07%	2,377.08	5,120.00	(2,742.92)	-53.57%
Operating Revenues	538,160.64	487,540.00	50,620.64	10.38%	2,129,255.30	2,024,829.00	104,426.30	5.16%
Cost of Goods Sold	96,301.92	77,622.00	18,679.92	24.07%	280,917.81	211,829.00	69,088.81	32.62%
Salaries and Wages	19,821.75	21,457.00	(1,635.25)	-7.62%	82,652.34	112,330.00	(29,677.66)	-26.42%
Payroll Taxes & EE Benefits	600.00	0.00	600.00	na	2,040.00	0.00	2,040.00	na
Operations & Maintenance	29,593.26	28,090.00	1,503.26	5.35%	138,469.08	140,450.00	(1,980.92)	-1.41%
Contract Services	0.00	300.00	(300.00)	-100.00%	220.50	1,500.00	(1,279.50)	-85.30%
Operating Expenses	1,228.92	1,250.00	(21.08)	-1.69%	6,144.60	6,250.00	(105.40)	-1.69%
G & A Allocations	36,622.93	33,175.00	3,447.93	10.39%	222,599.99	179,290.00	43,309.99	24.16%
Internal Allocations	255.80	256.00	(0.20)	-0.08%	511.60	509.00	2.60	0.51%
Depreciation	125,817.15	127,250.00	(1,432.85)	-1.13%	629,024.32	636,250.00	(7,225.68)	-1.14%
Operating Expenses	310,241.73	289,400.00	20,841.73	7.20%	1,362,580.24	1,288,408.00	74,172.24	5.76%
Total Operating	227,918.91	198,140.00	29,778.91	15.03%	766,675.06	736,421.00	30,254.06	4.11%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,495.55	0.00	1,495.55	na	26,373.66	0.00	26,373.66	na
Other	25.00	0.00	25.00	na	(848.71)	0.00	(848.71)	na
Non-Operating Revenues	1,520.55	0.00	1,520.55	na	25,524.95	0.00	25,524.95	na
Interest Expense	116,395.40	127,750.00	(11,354.60)	-8.89%	602,931.00	649,373.00	(46,442.00)	-7.15%
Amortization	36,374.41	36,200.00	174.41	0.48%	181,872.07	181,000.00	872.07	0.48%
Non-Operating Expenses	152,769.81	163,950.00	(11,180.19)	-6.82%	784,803.07	830,373.00	(45,569.93)	-5.49%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(151,249.26)	(163,950.00)	12,700.74	-7.75%	(759,278.12)	(830,373.00)	71,094.88	-8.56%
NET INCOME (LOSS)	76,669.65	34,190.00	42,479.65	124.25%	7,396.94	(93,952.00)	101,348.94	-107.87%

Budget Income Statement - Cable TV Fund

November 30, 2024

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	795.34	1,167.00	(371.66)	-31.85%	3,976.70	5,835.00	(1,858.30)	-31.85%
Operating Revenues	795.34	1,167.00	(371.66)	-31.85%	3,976.70	5,835.00	(1,858.30)	-31.85%
Salaries and Wages	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operations & Maintenance	0.00	50.00	(50.00)	-100.00%	0.00	250.00	(250.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,727.50	805.00	922.50	114.60%	10,500.01	4,352.00	6,148.01	141.27%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	126.29	45.00	81.29	180.64%	378.87	225.00	153.87	68.39%
Operating Expenses	1,853.79	900.00	953.79	105.98%	10,878.88	4,827.00	6,051.88	125.38%
Total Operating	(1,058.45)	267.00	(1,325.45)	-496.42%	(6,902.18)	1,008.00	(7,910.18)	-784.74%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	0.00	0.00	0.00	na
NET INCOME (LOSS)	(1,058.45)	267.00	(1,325.45)	-496.42%	(6,902.18)	1,008.00	(7,910.18)	-784.74%

Budget Income Statement - Snow Removal Fund

November 30, 2024	Month Totals				Year to Date Totals			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	3,836.00	3,836.00	0.00	0.00%	7,672.00	7,672.00	0.00	0.00%
Other	436,260.00	434,075.00	2,185.00	0.50%	451,354.50	434,075.00	17,279.50	3.98%
Operating Revenues	440,096.00	437,911.00	2,185.00	0.50%	459,026.50	441,747.00	17,279.50	3.91%
Salaries and Wages	36,523.44	31,471.00	5,052.44	16.05%	66,250.72	57,532.00	8,718.72	15.15%
Payroll Taxes & EE Benefits	9,304.01	17,576.00	(8,271.99)	-47.06%	24,272.89	33,422.00	(9,149.11)	-27.37%
Operations & Maintenance	9,134.08	6,000.00	3,134.08	52.23%	76,139.07	32,000.00	44,139.07	137.93%
Contract Services	0.00	0.00	0.00	na	90.00	0.00	90.00	na
Operating Expenses	4,270.13	4,500.00	(229.87)	-5.11%	4,813.25	9,850.00	(5,036.75)	-51.13%
G & A Allocations	14,165.47	18,197.00	(4,031.53)	-22.15%	86,100.00	98,346.00	(12,246.00)	-12.45%
Internal Allocations	0.00	50.00	(50.00)	-100.00%	0.00	250.00	(250.00)	-100.00%
Depreciation	7,520.60	7,500.00	20.60	0.27%	37,570.79	37,500.00	70.79	0.19%
Operating Expenses	80,917.73	85,294.00	(4,376.27)	-5.13%	295,236.72	268,900.00	26,336.72	9.79%
Total Operating	359,178.27	352,617.00	6,561.27	1.86%	163,789.78	172,847.00	(9,057.22)	-5.24%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	101.43	0.00	101.43	na	2,278.29	0.00	2,278.29	na
Other	0.00	0.00	0.00	na	14,687.00	0.00	14,687.00	na
Non-Operating Revenues	101.43	0.00	101.43	na	16,965.29	0.00	16,965.29	na
Interest Expense	1,825.33	1,830.00	(4.67)	-0.26%	9,361.75	9,321.00	40.75	0.44%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	1,825.33	1,830.00	(4.67)	-0.26%	9,361.75	9,321.00	40.75	0.44%
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	(1,723.90)	(1,830.00)	106.10	-5.80%	7,603.54	(9,321.00)	16,924.54	-181.57%
NET INCOME (LOSS)	357,454.37	350,787.00	6,667.37	1.90%	171,393.32	163,526.00	7,867.32	4.81%

Budget Income Statement - Propane Fund

November 30, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	73,056.70	78,834.00	(5,777.30)	-7.33%	184,732.14	184,996.00	(263.86)	-0.14%
Commercial Base Rates	1,685.52	1,892.00	(206.48)	-10.91%	8,427.60	9,460.00	(1,032.40)	-10.91%
Residential	62,074.09	77,225.00	(15,150.91)	-19.62%	138,639.28	165,375.00	(26,735.72)	-16.17%
Residential Base Rates	2,943.36	2,963.00	(19.64)	-0.66%	14,711.76	14,815.00	(103.24)	-0.70%
KMPUD Internal Usage	3,642.75	3,218.00	424.75	13.20%	7,799.35	7,565.00	234.35	3.10%
Meter Charges	1,713.82	1,780.00	(66.18)	-3.72%	8,566.37	8,900.00	(333.63)	-3.75%
Other	109.46	1,000.00	(890.54)	-89.05%	452.93	5,000.00	(4,547.07)	-90.94%
Operating Revenues	145,225.70	166,912.00	(21,686.30)	-12.99%	363,329.43	396,111.00	(32,781.57)	-8.28%
Cost of Goods Sold	42,144.34	93,213.00	(51,068.66)	-54.79%	116,492.60	208,312.00	(91,819.40)	-44.08%
Salaries and Wages	8,290.02	10,706.00	(2,415.98)	-22.57%	47,840.93	60,790.00	(12,949.07)	-21.30%
Payroll Taxes & EE Benefits	5,804.74	5,979.00	(174.26)	-2.91%	34,404.15	36,592.00	(2,187.85)	-5.98%
Operations & Maintenance	8,113.42	1,150.00	6,963.42	605.51%	22,251.67	20,550.00	1,701.67	8.28%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	18.75	670.00	(651.25)	-97.20%	93.75	3,350.00	(3,256.25)	-97.20%
G & A Allocations	34,031.69	30,759.00	3,272.69	10.64%	206,850.00	166,234.00	40,616.00	24.43%
Internal Allocations	570.47	1,412.00	(841.53)	-59.60%	1,950.15	4,993.00	(3,042.85)	-60.94%
Depreciation	5,456.46	5,500.00	(43.54)	-0.79%	26,955.29	27,500.00	(544.71)	-1.98%
Operating Expenses	104,429.89	149,389.00	(44,959.11)	-30.10%	456,838.54	528,321.00	(71,482.46)	-13.53%
Total Operating	40,795.81	17,523.00	23,272.81	132.81%	(93,509.11)	(132,210.00)	38,700.89	-29.27%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,235.32	0.00	1,235.32	na	11,598.68	0.00	11,598.68	na
Other	0.00	0.00	0.00	na	(973.71)	0.00	(973.71)	na
Non-Operating Revenues	1,235.32	0.00	1,235.32	na	10,624.97	0.00	10,624.97	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	1,235.32	0.00	1,235.32	na	10,624.97	0.00	10,624.97	na
NET INCOME (LOSS)	42,031.13	17,523.00	24,508.13	139.86%	(82,884.14)	(132,210.00)	49,325.86	-37.31%

Budget Income Statement - Solid Waste Fund

November 30, 2024	Month Totals				Year to Date Totals			
	This Year November	Budget November	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	2,194.65	0.00	2,194.65	na	10,973.25	0.00	10,973.25	na
Residential	30,755.99	30,867.00	(111.01)	-0.36%	153,659.64	154,335.00	(675.36)	-0.44%
Other	87.24	100.00	(12.76)	-12.76%	583.61	500.00	83.61	16.72%
Operating Revenues	33,037.88	30,967.00	2,070.88	6.69%	165,216.50	154,835.00	10,381.50	6.70%
Salaries and Wages	2,157.86	1,535.00	622.86	40.58%	10,876.43	7,675.00	3,201.43	41.71%
Payroll Taxes & EE Benefits	978.78	857.00	121.78	14.21%	4,532.22	4,610.00	(77.78)	-1.69%
Operations & Maintenance	8,453.76	24,100.00	(15,646.24)	-64.92%	57,085.45	75,500.00	(18,414.55)	-24.39%
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	7,946.48	6,764.00	1,182.48	17.48%	48,299.99	36,554.00	11,745.99	32.13%
Internal Allocations	255.80	256.00	(0.20)	-0.08%	511.60	512.00	(0.40)	-0.08%
Depreciation	457.20	450.00	7.20	1.60%	2,255.34	2,250.00	5.34	0.24%
Operating Expenses	20,249.88	33,962.00	(13,712.12)	-40.37%	123,561.03	127,101.00	(3,539.97)	-2.79%
Total Operating	12,788.00	(2,995.00)	15,783.00	-526.98%	41,655.47	27,734.00	13,921.47	50.20%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	19.82	0.00	19.82	na	186.12	0.00	186.12	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	19.82	0.00	19.82	na	186.12	0.00	186.12	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	19.82	0.00	19.82	na	186.12	0.00	186.12	na
NET INCOME (LOSS)	12,807.82	(2,995.00)	15,802.82	-527.64%	41,841.59	27,734.00	14,107.59	50.87%

December 2024 Preliminary Income Statement

December 31, 2024	-----Month Totals-----			-----Year to Date Totals-----		
	This Year December	Budget December	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
Commercial	406,168.81	305,161.00	101,007.81	1,003,152.23	778,589.00	224,563.23
Commercial Base Rates	244,881.59	247,244.00	(2,362.41)	1,466,558.26	1,483,464.00	(16,905.74)
Residential	278,314.72	281,913.00	(3,598.28)	847,797.44	887,329.00	(39,531.56)
Residential Base Rates	166,332.73	165,077.00	1,255.73	996,349.11	990,462.00	5,887.11
KMPUD Internal Usage	77,675.71	98,792.00	(21,116.29)	395,979.52	412,707.00	(16,727.48)
Meter Charges	8,320.64	8,442.00	(121.36)	49,892.01	50,652.00	(759.99)
Property Taxes	81,524.00	81,524.00	0.00	444,227.26	489,144.00	(44,916.74)
Other	19,675.48	15,052.00	4,623.48	547,953.42	524,357.00	23,596.42
Operating Revenues	1,282,893.68	1,203,205.00	79,688.68	5,751,909.25	5,616,704.00	135,205.25

Cash Flow

	FYE 2025											
<u>Revenue/Expenses</u>	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
AR Revenue	\$ 572,382	\$ 572,382	\$ 519,751	\$ 561,604	\$ 751,470	\$ 997,852	\$ 748,614	\$ 768,863	\$ 1,125,451	\$ 898,974	\$ 395,174	\$ 581,555
Snow Removal Revenue				\$ 3,836	\$ 437,911	\$ 3,836	\$ 437,911	\$ 3,836	\$ 3,836	\$ 3,836		
Property Tax Revenue		\$81,524			\$50,000			\$410,500			\$345,000	\$96,000
Operating Expenses (w/out depreciation)	(\$506,485)	(\$493,502)	(\$474,230)	(\$515,071)	(\$634,876)	(\$897,172)	(\$758,688)	(\$744,931)	(\$706,328)	(\$595,260)	(\$497,503)	(\$462,078)
Capital Expenses												
<u>Loans</u>												
RUS Interest			(\$370,307)			(\$362,815)			(\$349,755)			(\$350,853)
RUS Principal			(\$1,729,047)			(\$337,842)			(\$350,753)			(\$349,585)
Employee Housing Condos	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)	(\$972)
Five Star Equipment Loan	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)	(\$6,241)
Transfer in from Reserve		\$ (150,000)	\$ 2,000,000	\$ (160,000)	\$ (900,000)		\$ (400,000)	\$ (500,000)	\$ 300,000	\$ (300,000)	\$ (250,000)	\$ 500,000
Net Changes	\$ 58,684	\$ 3,192	\$ (61,046)	\$ (116,844)	\$ (302,708)	\$ (603,355)	\$ 20,623	\$ (68,946)	\$ 15,238	\$ 337	\$ (14,542)	\$ 7,827
Updated Operating Forecast	\$984,672	\$ 1,828,023	\$ 1,336,604	\$ 1,847,448	\$ 684,886	\$ 1,369,064	\$ 1,389,687	\$ 1,320,741	\$ 1,335,979	\$ 1,336,316	\$ 1,321,774	\$ 1,329,600
<u>Reserve Fund</u>												
Transfer in from Operating Cash	\$0	\$0	(\$2,274,187)	\$0	\$900,000	(\$709,718)	\$400,000	\$500,000	(\$300,000)	\$300,000	\$250,000	(\$500,000)
Reserve Fund Interest Earned	\$12,850	\$13,081	\$9,382	\$4,507	\$4,778	\$6,491						
Reserve Fund Balance	\$3,409,315	\$3,422,395	\$1,157,590	\$1,162,097	\$2,066,875	\$1,363,648	\$1,763,648	\$2,263,648	\$1,963,648	\$2,263,648	\$2,513,648	\$2,013,648
LAIF Balance	\$598,076	\$604,824	\$604,824	\$611,997	\$611,997	\$611,997	\$611,997	\$611,997	\$611,997	\$611,997	\$611,997	\$611,997
Total Operating Cash	\$4,992,063	\$5,855,242	\$3,099,018	\$3,621,542	\$3,363,758	\$3,344,709	\$3,765,332	\$4,196,386	\$3,911,624	\$4,211,960	\$4,447,418	\$3,955,245
Budget	5,009,001	5,192,909	3,231,016	3,403,774	3,614,329	3,102,260	3,522,883	3,953,936	3,669,174	3,969,510	4,204,968	3,712,794
Variance to Budget	(\$16,938)	\$662,334	(\$131,998)	\$217,768	(\$250,571)	\$242,448	\$242,449	\$242,449	\$242,449	\$242,450	\$242,450	\$242,451

*\$640,617.95 RUS Loan B8-9 Refi

STAFF REPORT

Policy 330 – Expense Reimbursement Policy

Background:

In 2019, the District updated its Expense Reimbursement Policy. Since that time, the CPI used to annually adjust District rates has increased by approximately 20%.

Additionally, the District now benefits from group discounts on car rentals and the policy has been updated to reflect this.

Staff recommends the attached adjustments to the policy.

Reviewed By Committee:

Finance Committee recommends adoption.

Prepared By:

Erik M. Christeson, P.E.

Drafted: 11/25/85
Enacted: 03/20/86
Modified: 06/08/19, 02/07/25
Repealed: _____

POLICY STATEMENT NO. 330
KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT
EXPENSE REIMBURSEMENT POLICY

Part 1: Purpose

The purpose of this policy is to prescribe the manner in which District employees and directors may be reimbursed for travel and incidental expenditures related to District business. District employees are encouraged to attend conferences, conventions, meetings, and training (herein referred to as “activity” or “activities”) relating to the mission of the District. Employees shall receive reimbursement or payment of expenses, according to District rules, incurred in the performance of their duties as required or authorized by the General Manager. Attendance at an activity must be preapproved by an employee’s immediate supervisor and the General Manager in order to be considered as an activity for the purposes of payment or reimbursement of travel expenses.

Part 2: Scope

This policy applies to all employees and members of the Board of Directors and is intended to result in no personal gain or loss to an employee or director. Expenditures for lodging, meals, and transportation shall provide for reasonable and necessary comfort and convenience. Employees shall be mindful that public funds are being spent and that only a reasonable and necessary level of expense is warranted. The District shall not incur any costs for any accompanying person who is not a District employee.

Part 3: Implementation

Expense Reports

1. Employees shall submit a completed Travel Expense Reimbursement Form, together with all original itemized receipts, within 10 calendar days of when the expense was incurred.
2. Employees shall also submit a completed Meeting and Mileage Expense Reimbursement Form for local meeting attendance, together with all original itemized receipts, within 10 calendar days following the end of each month.
3. If an employee does not file an expense report within the above listed deadlines, the District will not reimburse mileage or out-of-pocket expenses.
4. All expense reimbursement requests shall be reviewed and approved by

the employee's immediate supervisor and General Manager or other designee. Any requests for reimbursement that fall outside the limitations contained in this policy shall be reviewed and approved by the General Manager.

5. With the exception of mileage reimbursement, any expense shown on the form must have a corresponding, attached original itemized receipt or other verification document.

Part 4: Travel

Generally, employees shall strive to find the lowest cost, reputable services of the below listed categories. Prior to reservation and/or purchase of airline tickets, lodging, or rental cars, the employee shall demonstrate attainment of the lowest, reasonably available travel arrangements and accommodations by providing multiple quotes via internet travel sites.

Air Travel

1. When available, employees must use refundable coach class for commercial travel.
- ~~2. Boarding passes and itinerary must be submitted with receipts.~~

Lodging

1. When available, employees must use group/government rates for lodging.
2. The District does not reimburse for hotel incidentals, such as in-room movies, hotel health club fees or mini-bar charges.

Rental Cars

1. All rentals must be for intermediate size cars or smaller unless 3 or more people are traveling together or unless a 4-wheel drive vehicle is needed.
- ~~2.~~ All rentals shall be through the member benefit portal of ACWA, CMUA, or CSDA websites to receive the government rate discount.

Taxis/Uber/Lyft

1. Receipts are required for all fares.
2. Receipts must indicate time & date, to and from location, and amount.

Mileage Allowance for Personal Vehicles & Tolls

For travel by personal vehicle, vehicles used in the conduct of District business must be insured for property and liability damage in an amount not less than the minimum limits required by California law. Use of a personally owned vehicle for travel must be approved in advance by the General Manager.

1. Includes only business-related mileage and toll expenses.
2. Reimbursed at current standard rate published by the IRS (covers gasoline, insurance, and repairs).
3. Receipt must indicate starting and ending location for each segment of trip.
4. In no case shall the amount paid for mileage reimbursement for use of a personally owned vehicle used for travel in lieu of air travel exceed the cost of coach class or equivalent airfare.

Parking

Includes all business-related self-parking expenses. Valet parking shall not be reimbursed unless there is no reasonable alternative is available.

Meals

Meal expenses include the reasonable and necessary costs of meals and beverages.

1. Business meals will be reimbursed for actual meals while traveling not to exceed ~~\$75~~-90 per day. Maximums include taxes and gratuities. Meal expenses for partial days shall be reimbursed on a meal by meal basis as follows:
 - a. ~~\$15~~-18 breakfast / ~~\$25~~-30 lunch / ~~\$35~~-42 dinner
2. Any amount spent over the daily or partial day reimbursable amounts set forth in this section may not be deducted from another day's reimbursable amount during that same activity.
3. Any amounts not spent within the daily or partial day reimbursable amounts set forth above may not be added to another day's reimbursable amount during that same activity.
4. No reimbursement shall be provided for alternative meals when the District has paid for the cost of an activity which includes any incorporated meals.

Part 5: Excluded Items

The District will NOT reimburse for the following expenses:

1. Entertainment
2. Gratuities (except for meals as noted above)
3. Personal credit card delinquency fees, finance charges, reinstatement fees.
4. Childcare
5. Loss/theft of personal funds or property
6. Lost baggage
7. "No show" charges for hotel or car service
8. Optional travel or baggage insurance
9. Parking or traffic tickets/fines
10. Repairs due to accidents
11. Routine maintenance/tune-ups
12. Transportation between home and office during core hours (8:00-5:00, M-F)
13. Unused non-refundable tickets

Recommendations resulting from the Finance Committee meeting with Moss Adams

A subset of the Finance Committee including Jack Longinotti, Standish O’Grady, and Bob Epstein met with Olga Darlington and Daniel Roberts from Moss Adams on 1/16/2025 and developed the following recommendations for KMPUD management.

The situation is that, for the second year, the audit encountered more issues than desired as described by the Moss Adams presentation to the KMPUD board on 1/3/2025.

- 1) Develop a plan for more extensive use of the Ryland SBC accounting consultant. Moss Adams recommends engaging the Ryland consultant for this year’s monthly closings as well as the annual audit. The consultant provides accounting experience and expertise that is difficult for KMPUD to retain. The consultant can provide continuity of knowledge. We are 6 months into the fiscal year and monthly engagement will prevent issues and provide experience to the staff. The plan to be presented by management no later than the 2/18/2025 Finance Committee meeting. The plan is to include Ryland consultant planned use and budget requirements.
- 2) Engage Moss Adams, the Ryland consultant, and RUS as necessary, to process the conversion of our WWTP construction loan to RUS long term financing.
- 3) Moss Adams to be directed to provide a form of “management letter” covering the content of the Moss Adams presentation at the 12/19/2024 Finance Committee meeting and at the 1/3/2025 KMPUD board meeting. This Management Letter is to be included with the audit in advance of Finance Committee and KMPUD board audit review for future years. The rationale is to allow Finance Committee and KMPUD board members to prepare properly for the audit review and approval. Several Finance Committee members expect a “management letter” in document form as information of record.

Kirkwood Meadows Public Utility District
Electric Generation
2024/2025

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2024/2025 Totals YTD
Total Production (kWh)	446,868	420,907	401,688	455,191	1,006,256	1,062,210							3,793,121
CAISO Purchase (kWh)	446,868	420,407	399,658	448,841	1,006,256	1,058,900							3,780,931
Powerhouse Production (kWh)	0	500	2,030	6,350	0	3,310							12,190
Actual Metered (kWh)	352,873	324,556	304,832	369,466	912,668	918,535							3,182,930
Budgeted Metered (kWh)	352,623	335,438	103,799	344,327	714,089	960,116							2,810,392
Total System Losses (kWh)	93,995	96,351	96,856	85,725	93,588	143,675							610,191
Identified System Losses (Estimated kWh):													
KM Blue Transformer	9,226	9,226	8,928	9,226	8,928	9,226							54,758
KM Green Transformer	10,892	10,892	10,541	10,892	10,541	10,892							64,650
Step-Up Transformers	8,090	8,090	8,090	8,090	8,090	8,090							48,540
Total Identified System Losses (kWh)	28,208	28,208	27,559	28,208	27,559	28,208							167,949
Unidentified System Losses (kWh):													
Total Unidentified System Losses (kWh)	65,788	68,144	69,297	57,518	66,029	115,467							442,243
% Unidentified System Losses (Goal 12%)	15%	16%	17%	13%	7%	11%							12%

Kirkwood Meadows Public Utility District
Propane Production
2024/2025

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2024/2025 Totals YTD
Propane Usage (cf)	390,628	456,418	531,133	692,423	2,985,618	2,259,635							7,315,855
Actual Metered (cf)	391,486	442,891	416,624	730,389	2,225,585	2,871,435							7,078,410
Budgeted Metered (cf)	432,655	338,547	475,126	823,049	1,675,885	2,854,527							6,599,788
Unmetered Total	(858)	13,527	114,509	(37,966)	760,033	(611,800)							237,445
% Unmetered (Goal 2%)	0%	3%	22%	-5%	25%	-27%							3%

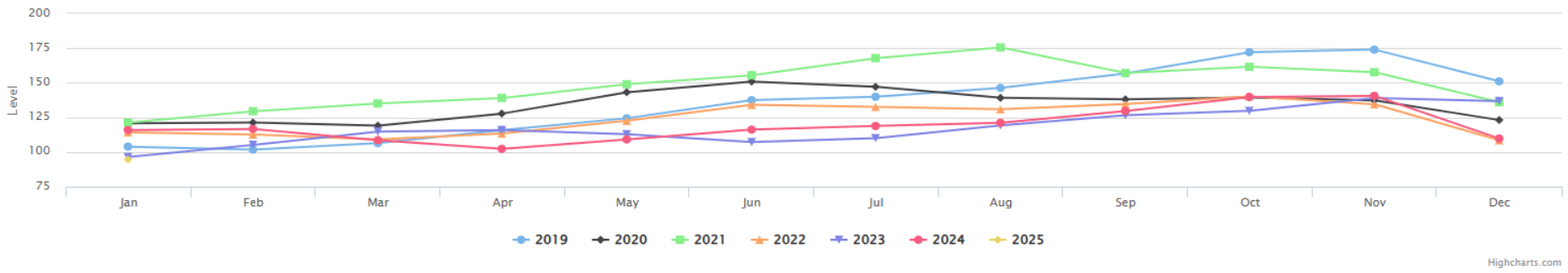
Kirkwood Meadows Public Utility District Water Production 2024/2025

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2024/2025 Totals YTD
Total Production (Gallons)	964,435	791,266	718,132	546,880	1,268,896	1,939,347							6,228,956
Actual Metered (Gallons)	759,489	636,241	480,074	428,529	1,094,137	1,509,232							4,907,703
Budgeted Metered (Gallons)	970,215	833,847	492,165	480,100	406,102	1,233,153							4,415,583
Total System Losses (Gallons)	204,946	155,025	238,058	118,351	174,759	430,115							1,321,253
Identified System Losses - (Estimated Gallons)													
District Facility Use	13,000	12,000	43,000	33,000	12,000	12,000							125,000
Hydrant / Sample Flushing	3,000	1,000	1,000	1,000	6,000	6,000							18,000
Backwards Meter Reads	1,000	1,000	1,000	1,000	1,000	1,000							6,000
Discovered Leaks Before Meters	0	0	0	0	0	0							0
Fire Department	0	0	0	0	0	0							0
Total Identified System Losses (Gallons)	17,000	14,000	45,000	35,000	19,000	19,000							149,000
Unidentified System Losses (Gallons)	187,946	141,025	193,058	83,351	155,759	411,115							1,172,253
% Unidentified System Losses (Goal 15%)	19%	18%	27%	15%	12%	21%							19%

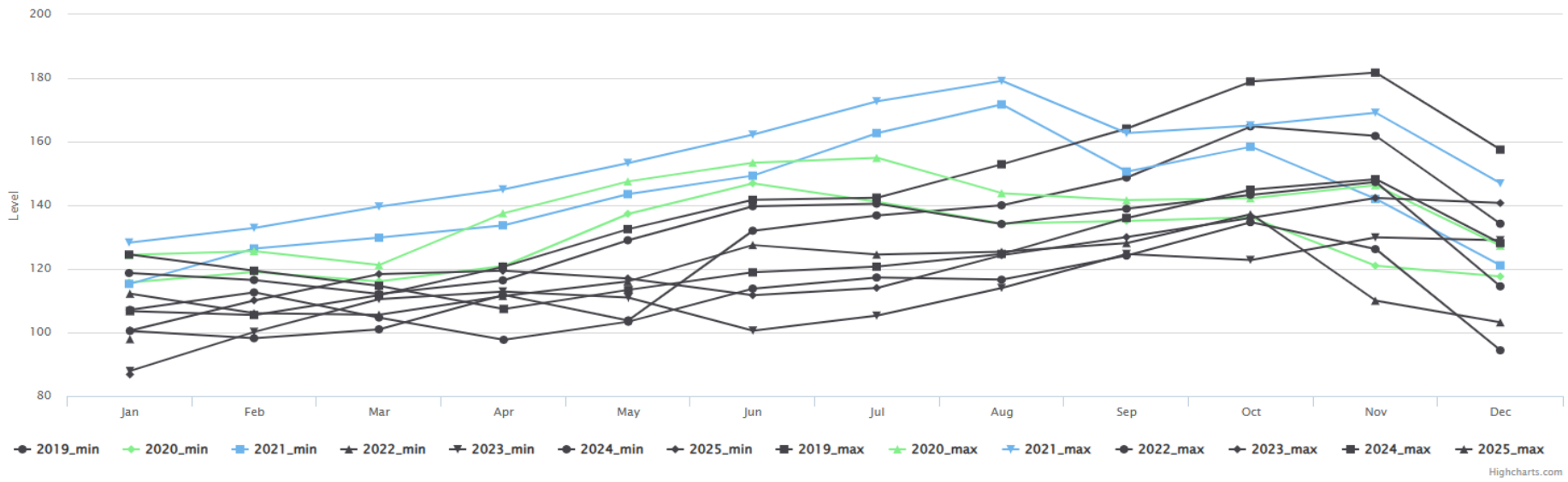
Kirkwood Meadows Public Utility District Waste Water Treatment 2024/2025

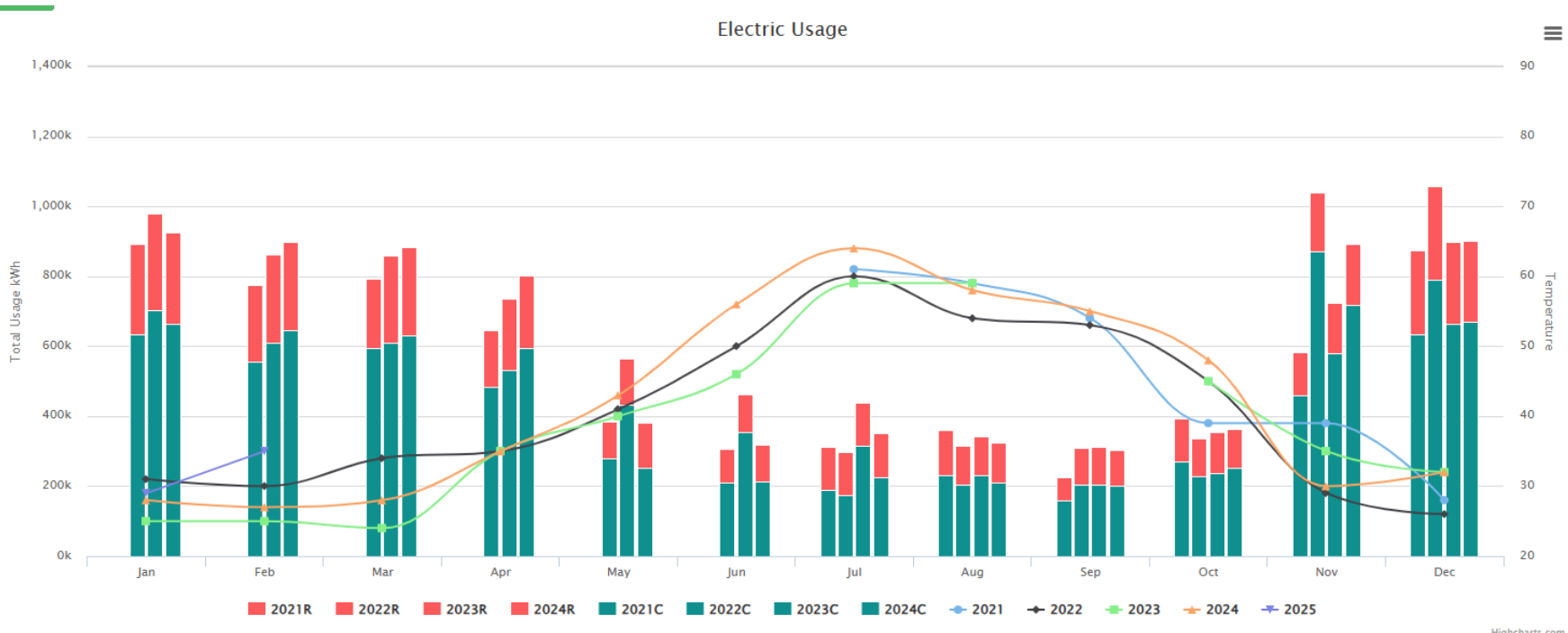
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2024/2025 Totals YTD
Influent Metered (Gallons)	940,818	681,285	551,311	440,124	644,017	1,716,155							4,973,710
Actual Metered (Gallons)	689,611	590,135	454,275	381,697	530,280	1,428,740							4,074,737
Total System Unmetered (Gallons)	251,207	91,150	97,036	58,427	113,737	287,415							898,973
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	13,000	12,000	12,000	12,000	12,000	12,000							73,000
Hydrant Flushing Into System	0	0	0	0	0	0							0
Backwards Reads	1,000	1,000	1,000	1,000	1,000	1,000							6,000
Total Identified Unmetered Usage (Gallons)	14,000	13,000	13,000	13,000	13,000	13,000							79,000
Unidentified Unmetered Usage (Gallons)	237,207	78,150	84,036	45,427	100,737	274,415							819,973
% Unidentified Unmetered Usage	25%	11%	15%	10%	16%	16%							16%

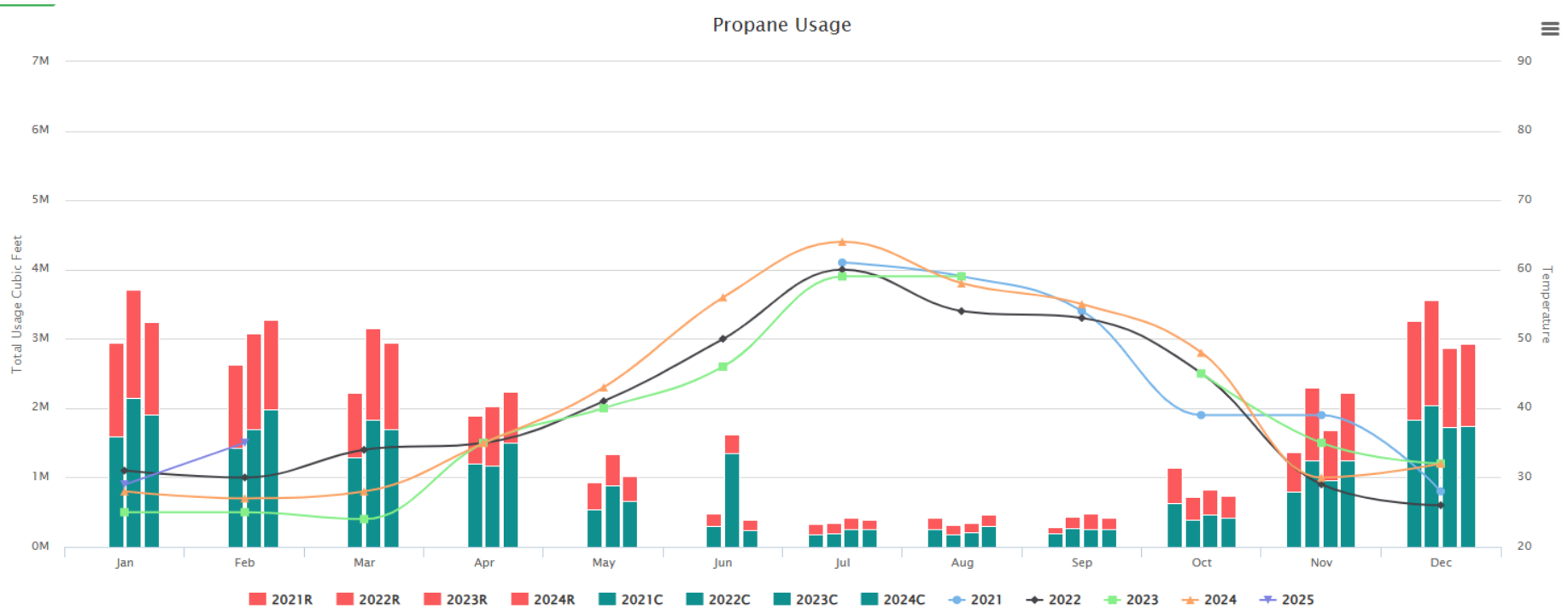
Average Monthly Aquifer Levels for Well 4/5

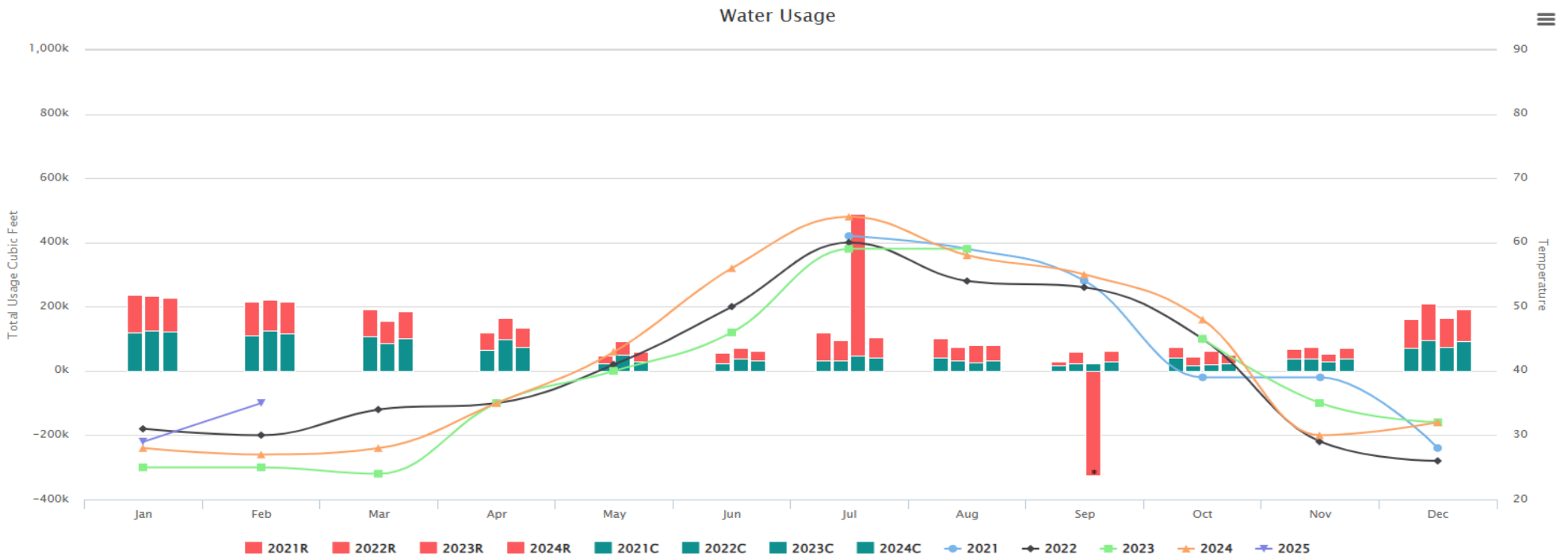


Aquifer Level for Well 4/5









* Water Leak

**Kirkwood Meadows Public Utility District
Aquifer Levels / Water Pumped / Water Treated
December 2024**

WATER PRODUCED

Date	Well 4 Aquifer Level	Well 4/5 Pumped	Well 2 Aquifer	Well 2 Pumped	Well 3 Pumped	Total Pumped	WWTP Daily Influent Flow
1	128.1						44049
2	128.1						36865
3	114.6	250,172				250,172	23662
4	118.4						23105
5	120	132,667				132,667	24095
6	120.6						25716
7	121	34,612				34,612	35319
8	112.1	107,266			43,100	150,366	51510
9	100	123,931				123,931	36416
10	107.5		24.0	26,380		26,380	33896
11	110						19172
12	111.6						36362
13	110.8						38127
14	112	77,425				77,425	38318
15	110.7	119,797				119,797	59053
16	85.9						50382
17	104	66,747				66,747	43700
18	104.8						46475
19	106.3		25.5	45,520		45,520	36288
20	107.6	36,574				36,574	39296
21	106.7						46809
22	107.9	104,761				104,761	71273
23	88.1						99829
24	88.1						75444
25	101.6	227,324			84,680	312,004	81979
26	78						74275
27	94.4						89988
28	96.7		25.9	16,180		16,180	105169
29	98.7			39,731	45,920	85,651	100579
30	99.9			46,680		46,680	138547
31	99.9	216,214		49,766	43,900	309,880	90457
AVG	106		25				
TOTAL		1,497,490		224,257	217,600	1,939,347	1716155

District Water Use

Well 4/5 Purging	
Water/Monthly Samples/Flushing	6,000.00
WWTP Improvement Project	
Fire Department	
Playground	
Construction Meters	

Well	Main Pump (hr)	Booster (hr)
2	32.1	
3	68.9	44
4 & 5	265.3	

Propane System Master Plan

Kirkwood Meadows Public Utility District
25-year Propane System Master Plan

Prepared for:
Kirkwood Meadows Public Utility District

January 14, 2025

Prepared by:
Stantec Consulting Services Inc.
1340 Treat Boulevard, Suite 525
Walnut Creek CA 94597-7984

Project/File:
224202855



Rev	Description	Author	Date	Quality Check	Date	Quality Review	Date
00	Propane System Master Plan (Draft)	TZ, JR, HP	12/02/24	JR	12/02/24	SS	12/01/24
01	Propane System Master Plan	TZ, JR, HP	01/06/25	JR	01/06/25	TZ	01/01/25
02	Propane System Master Plan	TZ, JR, HP	01/14/25	JR	01/14/25	TZ	01/14/25




The conclusions in the Report titled Propane System Master Plan are Stantec’s professional opinion, as of the time of the Report, and concerning the scope described in the Report. The opinions in the document are based on conditions and information existing at the time the scope of work was conducted and do not take into account any subsequent changes. The Report relates solely to the specific project for which Stantec was retained and the stated purpose for which the Report was prepared. The Report is not to be used or relied on for any variation or extension of the project, or for any other project or purpose, and any unauthorized use or reliance is at the recipient’s own risk.

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Prepared by



Signature

Joseph Rice, PE SE

Printed Name



Signature

Tony Zavanelli

Printed Name



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- Appendix B – Canopy Concept Drawings
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Executive Summary

Kirkwood Meadows Public Utility District owns and operates a propane utility system that serves the Kirkwood community and Kirkwood Mountain Resort. Serving more than 400 customers, the propane system includes two large LPG storage tanks and vaporizers located on Loop Road along with an extensive underground propane distribution piping network.

Most of the residences and businesses in the valley depend on propane for heating and cooking so the propane delivery system is a critical utility. Due to limited propane storage capacity within Kirkwood and the related propane delivery risk and uncertainty, the KMPUD Board of Directors adopted Resolution 22-01, which determined that propane service would not be offered to new developments, or to lots in existing developments after January 8, 2025. Instead, the District will provide energy to new development solely through electric service and will encourage its current propane customers to convert their heating and cooking equipment to all electric.

KMPUD intends to continue to provide gas service to existing customers in the valley and will be investing in the system as needed to maintain its reliability and operability. There is no suitable area within Kirkwood that will allow for the expansion of storage capacity while maintaining compliance with laws and regulations. This master plan addresses the upgrades and changes recommended to meet KMPUDs goals, while ensuring safety for the operators as well as the customers over the 25-year period considered by the study.

The underground propane distribution system is in good condition and expected to last through the 25-year period covered in this masterplan. A planned project to replace the gas lateral piping that serves the valley residences will address the known service and safety issues with the existing piping.

The LPG storage tanks are in good condition and were recently inspected and their associate valves were replaced. The two water bath vaporizers have 4 and 8 years of projected remaining operating life, respectively, based on estimates provided by the manufacturer, but decreasing parts availability may shorten the functional operating life of the equipment. To maintain operations and to improve system standby capacity during peak demand times it is recommended that a new vaporizer be added and that the older of the two existing vaporizers be maintained in place as a backup during peak winter demand periods. When the second existing vaporizer reaches the end of its expected service life it is recommended that the oldest unit be replaced with a new vaporizer and the current second unit be used as standby for the two replacement vaporizers.

The LPG tanks, valving, and vaporizers are all currently outdoors and subject to heavy snow loads. To gain access to the LPG valves and the vaporizers operations staff often manually digs snow tunnels from the road to access valves. This puts staff at risk of potential snow collapse and puts large loads on the LPG piping. This masterplan recommends installation of canopies over the LPG tanks and valve area as well as the vaporizer area. The tank area canopy can be expanded if desired to provide covered storage area on the west side of the tanks.

The canopies will improve operational safety as well as help to extend the operating life of the mechanical equipment.



1 System Description

The LPG system operated by the Kirkwood Meadows Public Utility District provides propane service to 443 customers, both commercial and residential, located in the Kirkwood Valley. As the primary source of fuel for heating and cooking purposes, the LPG system is a critical utility and its reliable operation is key to both the comfort and safety of the valley residents and guests.

The LPG system consists of a main storage and distribution yard and an extensive underground piping network that connects to customers throughout the valley. The central LPG storage yard is located on Loop Road. The central yard includes two large, above ground LPG storage tanks. One tank has 20,400 gallons of capacity and the adjacent tank has 30,000 gallons of capacity.

Just North of the two tanks, in a small shed, is the LPG delivery point where trucks are unloaded into the tanks. Above ground piping connects the two tanks together and to the delivery station. A truck-mounted pump is used to transfer LPG into the tanks. A small auxiliary transfer pump is located at the delivery station that can also be used to transfer LPG between the tanks and to draw off LPG to fuel portable District-owned containers through a connection in the shed.

A LPG liquid line that is fed from both tanks runs from the East side of the tank area underground to the two water bath vaporizers located adjacent to Loop Road. The vaporizers heat the LPG to make pressurized Propane vapor that is distributed through underground piping that runs throughout the service area. Service laterals from the distribution piping serve the individual customer's gas meters. A small enclosure located North of the water bath vaporizers contains 4 old direct fired vaporizers that have been abandoned in place.

To improve the safety and reliability of the system, KMPUD has performed a number of system upgrades and modifications. The piping and valving for the main LPG storage tanks was recently inspected and upgraded. The smaller tank was upgraded in 2018 and the larger tank was upgraded in 2020.

KMPUD is planning a project to replace lateral piping that serves the individual customers from the main distribution piping. This work will improve safety of the system by providing new piping and relocated isolation valving.

Figure 1 shows the layout of the LPG system and distribution piping throughout the valley. Figure 2 is a process flow diagram of the central LPG storage and vaporization equipment.



Propane System Master Plan

1 - System Description

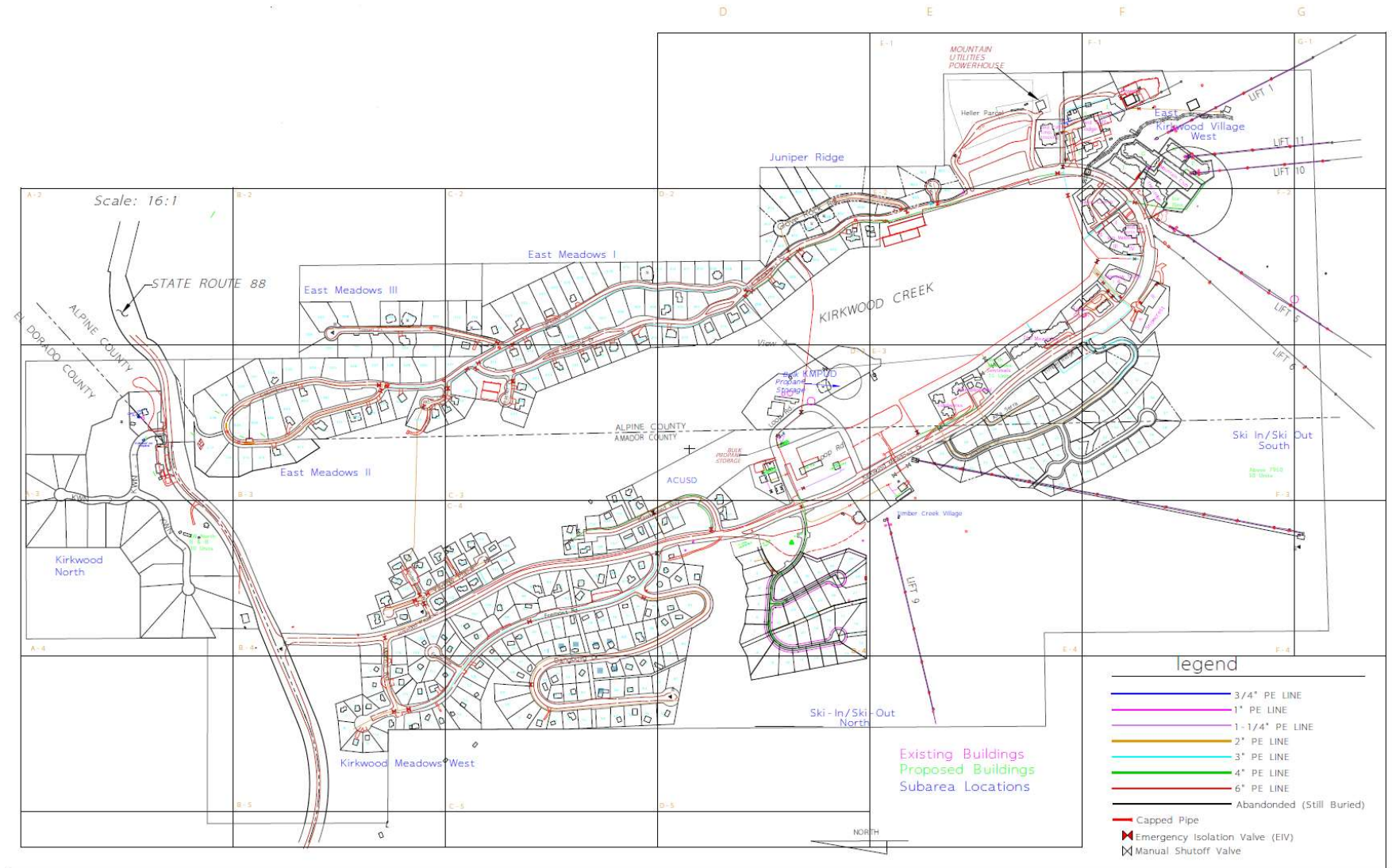


Figure 1 - Kirkwood Meadows Propane Distribution System



Propane System Master Plan

1 - System Description

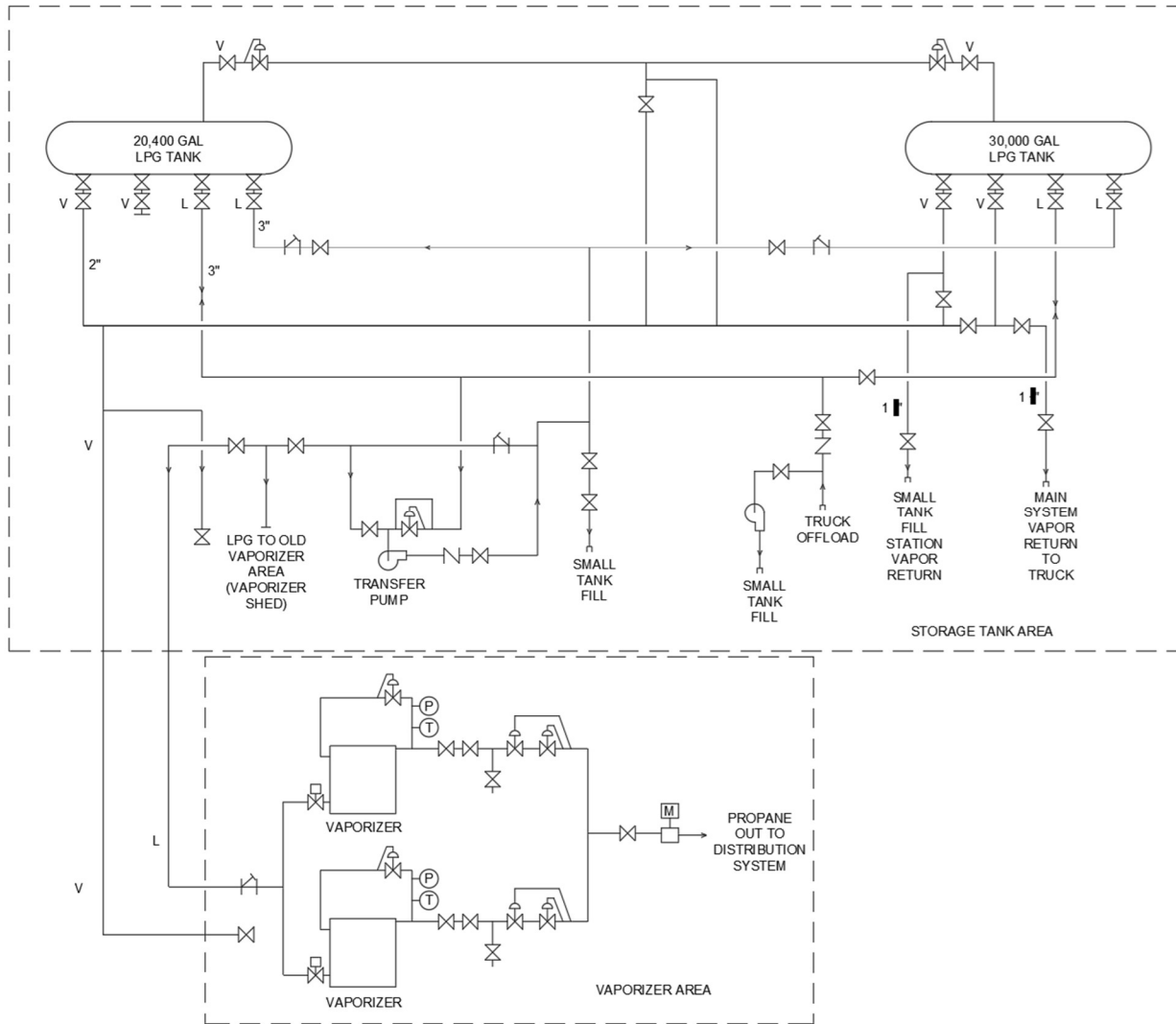


Figure 2 - Kirkwood LPG System Process Flow Diagram



2 Propane System Improvements

KMPUD anticipates operating the LPG and Propane system for at least 25 more years. Since no additional new propane customers will be added and existing customers may electrify, the expectation is that the demand on the system will slowly drop over time. Given the cost of converting to all-electric systems, it is expected that most customers will wait to convert until their existing heating or cooking equipment reaches end of life and requires replacement. This would lead to an increasing rate of conversion over time.

The LPG and Propane system serving the Kirkwood community is in good condition, particularly considering the age of the system and the harsh climate. As noted above, the main storage tanks were inspected and their associated piping and valves were recently replaced (2017-2020). The liquid transfer pump and piping inside the LPG fill and transfer equipment shed has not been updated but appears to be in fair and serviceable condition.

The two water bath vaporizers that are used to make the Propane gas for distribution are both manufactured by Algas SDI, model Q480V. Each of the vaporizers can vaporize up to 480 gallons/hour of LPG. Under operating conditions all of the Propane demand in the valley can be met with a single vaporizer. When the demand exceeds what a single unit can generate, for example on a holiday ski weekend, the second vaporizer can be operated in parallel to increase the total available system supply capacity. Under normal circumstances the two vaporizers provide backup for each other.

One of the vaporizers was installed in 2010 and the other in 2013. The units have reportedly been reliable and have required only typical maintenance and repairs, including the replacement of the burner blowers and other internal parts.

Algas SDI sets the expected baseline operational life of their water bath vaporizers at 10 years. That baseline value is adjusted depending on the vaporizer service conditions, level of maintenance, and environmental factors. Considering how the KMPUD vaporizers are operated and maintained. Algas SDI expects their actual service life to be between 14 and 16 years. Replacement parts for the two vaporizers have become increasingly difficult to source forcing the maintenance staff to have some components repaired locally. Parts availability issues will reduce the remaining viable operating life of the existing vaporizers.

Based on input from the equipment manufacturer, and the availability of spare parts, it is recommended that the existing vaporizers be replaced when they reach 16 years of operation, or earlier if regular inspections identify significant degradation in the glycol system or supporting piping. This would set the projected replacement dates at 2025 and 2029 for the two existing vaporizers.

As noted, except for infrequent peak heating demands, the propane demand can be met with a single vaporizer, with the second vaporizer providing redundancy in the event of a mechanical failure. During the peak demand times when both vaporizers are needed a vaporizer failure would result in a lack of propane



Propane System Master Plan

2 - Propane System Improvements

supply to KMPUD's customers. Adding a third vaporizer would help to ensure that a backup vaporizer is always available.

It is expected that the annual need to operate two vaporizers simultaneously will drop over time as customers shift away from propane heating. This dynamic will reduce the value of a third vaporizer over time.

The recommended alternative to minimize capital cost and increase reliability is to install a new vaporizer now and keep both existing vaporizers in service. That would provide supply redundancy now, when the system demand is at its highest level. The new vaporizer would be located adjacent to the existing water bath vaporizers. The older of the two existing vaporizers could be held in standby while the two newer units provide regular service. The older unit would be reactivated for use as redundant standby during the peak Winter demand months. In 2029 when the newer of the existing unit reaches its projected service life the 2010 unit would be replaced and the 2013 unit would be moved into the redundant standby service role.

By staggering the replacement schedule and keeping one of the existing vaporizers as a standby unit KMPUD would get a higher level of system redundancy with a minimum of additional cost.

To maintain reliability over the next couple of decades of system operation, the transfer and small tank fill pumps and equipment in the fill shed should be replaced in the next 5-7 years.



3 Site Improvements

The site was evaluated to determine feasible options for improving access to the vaporizer, storage tank, and ancillary equipment, especially during periods of heavy snow. Another key objective of these improvements was to protect the equipment from potential damage caused by vehicles and harsh weather conditions. The proposed solution is to construct canopy structures over the tanks and vaporizers to provide weather protection while ensuring continued access for KMPUD operations staff. Five canopy options were considered, with the final recommendations based on cost-effectiveness, constructability, and overall performance.

Steel-framed canopies emerged as the most practical option, given the significant snow loads and the site's remote location. Most of the fabrication can be completed off-site and delivered to KMPUD when conditions are favorable for construction. The proposed design includes steel-framed canopies supported by concrete piles and continuous footing foundations, with metal deck roofing and siding to enclose the structures.

Figure 3.1 below illustrates the locations of the storage tank and vaporizer at the KMPUD operations facility.



Figure 3.1: Equipment Locations



3.1 Existing Conditions of Equipment

Storage Tanks

Figures 3.2 and 3.3 below depict the current state of the storage tanks. Since these photos were taken, bollards have been added around the perimeter to serve as vehicle barriers. Several of these bollards will need to be removed during the construction of the new canopy.



Figure 3.2: Existing Storage Tanks (looking east)



Figure 3.3: Existing Storage Tanks (looking west)



Propane System Master Plan

3 - Site Improvements

Vaporizer

Figures 3.4 and 3.5 show the current conditions of the vaporizers. The vaporizers are installed on a slab-on-grade, with bollards positioned around the perimeter as vehicle barriers. The ground west of the equipment slopes upward as you move away from it (as shown in Figure 3.5). It is anticipated that the vaporizer canopy will need to retain several feet of soil, which is why masonry walls are used on the west side of the structure.



Figure 3.4: Existing Vaporizer (looking northwest)



Figure 3.5: Existing Vaporizer (looking north)



3.2 Propane Tank Canopy

Several framing options were developed for the propane tanks, based on the requirements of the KMPUD operations team, as shown in Figure 3.6. A steel truss option offered the largest clearance for the storage area and while maintaining enhanced snow removal capabilities. However, the higher construction costs and the need for additional field welding made this option less desirable. The steel joist option was also rejected due to the significant snow loads in this region, which would require heavy or custom joists. Steel beams, on the other hand, provide the necessary strength and simplify construction, as many connections can be bolted or welded off-site. Since the proximity of the columns to the existing tanks made spread footings impractical, piles were used for all the designs.

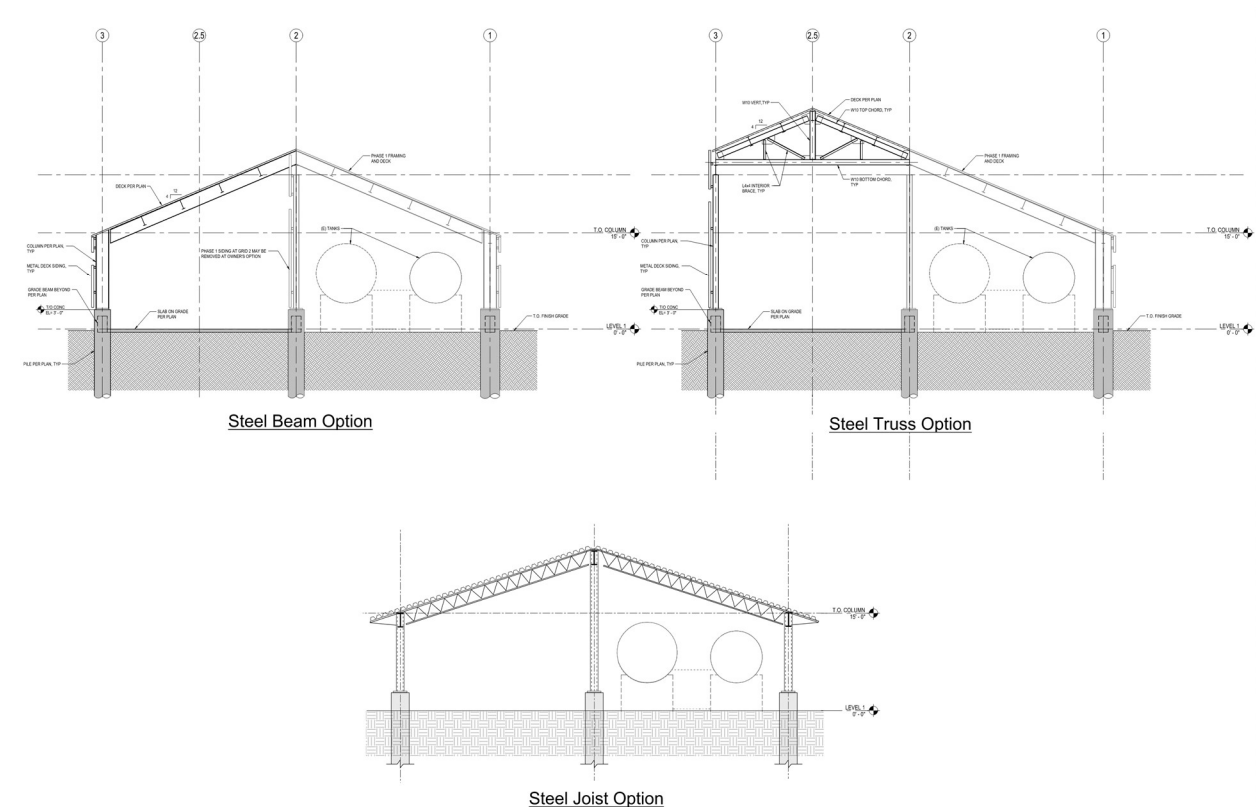


Figure 3.7: Storage Tank Canopy Framing Options

Several canopy coverage plans were also developed, offering varying levels of protection over the tanks and surrounding areas. Figure 3.7 illustrates the options, which range from full coverage over the tanks to designs focused solely on providing access to essential equipment. To balance these goals, a phased approach was selected for the final design. This plan divides the construction into two phases. Phase 1 consists of a partial canopy that covers the essential ancillary equipment and approximately one-quarter



Propane System Master Plan
3 - Site Improvements

of the tanks. This structure is independent and can serve as a permanent solution if Phase 2 is not pursued. Phase 2 would extend the Phase 1 structure, attaching to the existing columns and providing an additional 600 square feet of storage space for KMPUD staff.

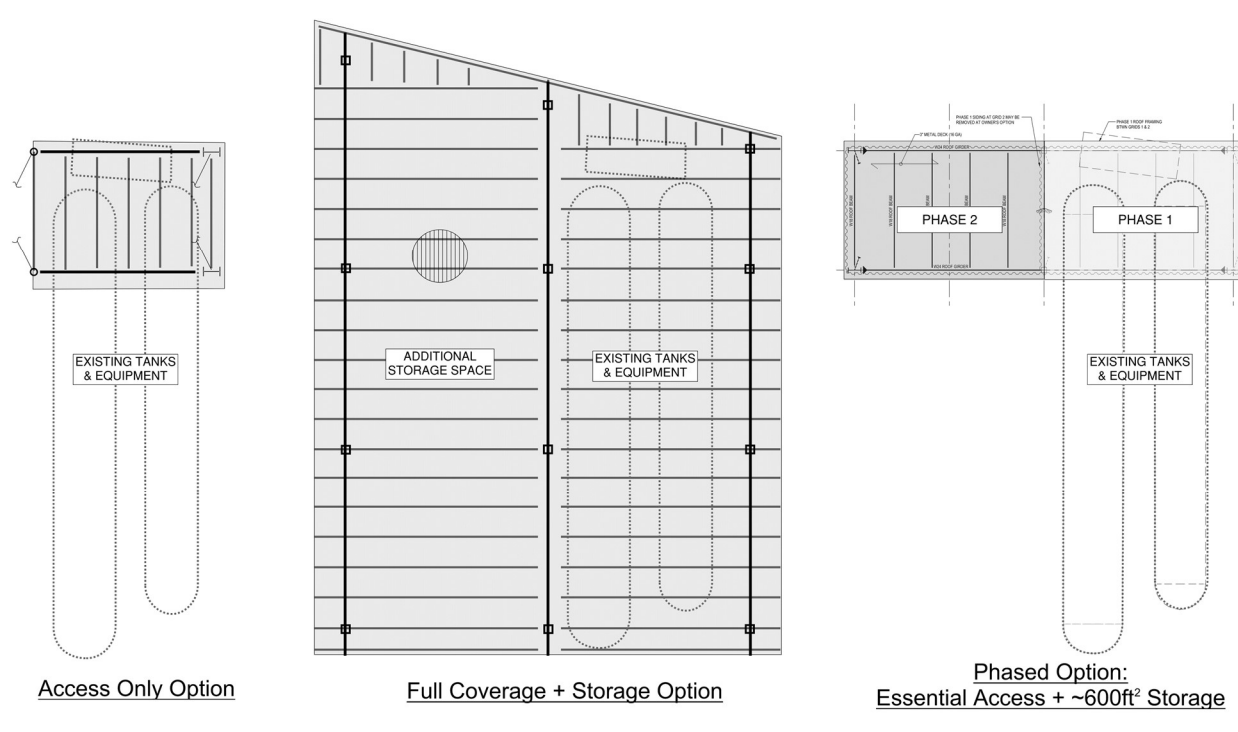


Figure 3.7: Storage Tank Canopy Coverage Area Options

The structural system for both Phase 1 and Phase 2 canopies consists of steel columns, beams, and girders supported by cast-in-place concrete piles. In the north-south direction, pile foundations are connected with concrete grade beams. The structure is enclosed with metal roof decking and siding on three sides, shielding the equipment and storage space from the elements, while the north side remains open. The lateral force-resisting system uses moment frames at the corners of the structure in the east-west direction and cable bracing between the columns in the north-south direction.

Concept drawings for the proposed tank canopy are provided in Appendix B.



Propane System Master Plan

3 - Site Improvements

3.3 Vaporizer Canopy

The vaporizer canopy will enclose the vaporizer and its ancillary piping. The structure consists of steel roof beams supported by steel columns and masonry walls. The initial design used columns supported by cast-in-place piles. However, after receiving feedback from KMPUD, the design was revised to eliminate piles by using offset columns and concrete grade beams. The foundation system for the final design includes concrete grade beams, footings below CMU walls, and a new slab-on-grade that will connect to the existing slab-on-grade supporting the vaporizer.

The lateral force-resisting system uses masonry shear walls in the east-west direction. In the north-south direction, lateral forces are resisted by both masonry shear walls and an ordinary steel moment frame. The structure will be enclosed with metal deck roofing and siding on three sides, with the east side remaining open for equipment access.

Concept drawings for the proposed vaporizer canopy are provided in Appendix B.

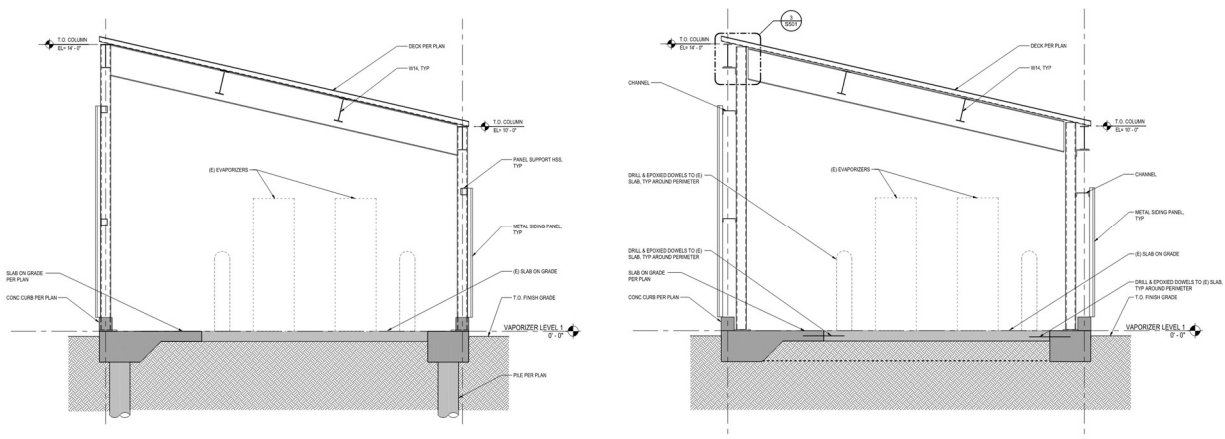


Figure 3.8: Vaporizer Canopy Foundation & Framing Options

3.4 Design Criteria

3.4.1 Loading

Live Loads

- Roof Live Load – 20psf

Snow Loads

- Ultimate Ground Snow Load – 811psf



Propane System Master Plan

3 - Site Improvements

- Ultimate Roof Snow Load – 647psf

Wind Loads

- Ultimate Wind Speed – 95mph

Seismic Loads

- Risk Category II
- Site Class – D (assumed)
- Seismic Design Category – D
- Sds – 1.01g
- Sd1 – 0.60g

Foundation Design Parameters (assumed)

- Active soil pressure – 35pcf
- Passive soil pressure – 300pcf
- Coefficient of friction – 0.30
- Soil weight – 110pcf
- Allowable soil bearing pressure – 2000psf
- Pile Design Parameters
 - Soil Type – Medium dense sand
 - Effective Unit Weight – 90pcf
 - Friction Angle – 30deg
- Groundwater – No groundwater

3.4.2 Design Codes

The project is designed to conform to the following applicable design codes:

- 2022 California Building Code
- ASCE/SEI 7-22, Minimum Design Loads for Buildings and Other structures
 - To be adopted by 2025 CBC based on the 2024 International Building Code and go into effect January, 2025.

3.4.3 Material Codes

The project is designed to conform to the following applicable codes as they apply to the structure.

- ACI 318-19: Building Code Requirements for Structural Concrete
- AISC 360-16: Specifications for Structural Steel Buildings
- AISC 341-16: Seismic Provisions for Structural Steel Buildings
- AWS D1.5: Structural Welding Code – Steel
- TMS 402-16: Building Code for Masonry Structures



3.4.4 Construction Material

Concrete (Normal Weight)

- Foundations and slab-on-grade , $f'c = 4,000$ psi

Reinforcing Steel

- Deformed bars – ASTM A615, Grade 60, $F_y = 60$ ksi, $F_u = 75$ ksi

Structural Steel

- Wide flange shapes – ASTM A992
- Angles and channels – ASTM A36
- Base plates – ASTM A36
- Connection material and embedded plates – ASTM A572 (GR 50)
- Bolts – ASTM A325 or ASTM A490
- Anchor rods in concrete or masonry – ASTM F1554 (GR 36)
- Welding electrodes – ASTM E70xx



4 Capital Improvement Plan

4.1 Capital Improvement Plan

<u>Year</u>	<u>Item</u>	<u>Capital Expense</u>
2025	Phase 1 Canopy	\$237,000
	<i>Phase 2 Canopy (Add-alternate)</i>	<i>\$209,000</i>
	Vaporizer Area Canopy	\$167,000
	New (3 rd) Vaporizer	\$115,000
2026	Service Line Replacement	\$60,000
2027	Replace Transfer Pump	\$18,000
	Service Line Replacement	\$300,000
2028	Service Line Replacement	\$300,000
2029	New Vaporizer (Replace Oldest Unit)	\$105,000
2040	Replace Oldest Vaporizer	\$105,000
2044	Replace Oldest Vaporizer	\$105,000

4.2 Capital Improvement Costs

Capital expenses presented represent our Level 5 ROM cost estimate of improvements outlined in the master plan. These costs include material and installation labor based on typical regional unit prices and budgetary prices from equipment suppliers.

Equipment values quoted are in 2025 dollars based on vendor budgetary quotes.

Breakdown of Canopy structure cost estimates are provided in Appendix C.



Appendix A

Equipment Cutsheets



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Certified

Algas-SDI

AQUAVAIRE®
VERTICAL WATERBATH VAPORIZERS

The **SAFEST**,
most **RELIABLE**, and
most **EFFICIENT** gas-fired
LPG waterbath vaporizer
on the market.

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Propane System Master Plan
4 - Capital Improvement Plan

The **SAFEST**, most **RELIABLE**, and most **EFFICIENT** gas-fired LPG waterbath vaporizer on the market.

AQUAVAIRE® Specifications by Model



		Q320V	Q480V	Q640V	Q800V	Q960V	Q1120V	Q1375V	Q1650V
Rated Capacity	Kg/Hr	614	921	1230	1535	1840	2150	2640	3332
	Million BTU/Hr	29.1	43.7	58.2	72.8	87.4	102	125.1	150.2
	Million Kcal/Hr	7.3	11	14.7	18.4	22	25.7	31.5	37.8
Nominal Capacity	US Gallons/Hr	320	480	640	800	960	1,120	1,375	1,650
Heat Exchanger Surface Area	Ft ²	30.5	40.6	58.6	90.5	90.5	99	99	140.7
	m ²	2.83	3.77	5.45	8.41	8.41	9.2	9.2	13.07
Heat Exchanger Design Pressure	PSIG	250	250	250	250	250	250	250	250
	Bar	17.2	17.2	17.2	17.2	17.2	17.2	17.2	17.2
Heat Exchanger Test Pressure	PSIG	375	375	375	375	375	375	375	375
	Kg/cm ²	25.9	25.9	25.9	25.9	25.9	25.9	25.9	25.9
Waterbath Water/Glycol Volume	US Gallons	116	136	237	294	294	505	505	505
	Liters	431	511	893	1101	1101	1911	1911	1929
Waterbath Operating Temperature (Adjustable)	°F	160	160	160	160	160	160	160	160
	°C	71	71	71	71	71	71	71	71
Burner Fuel Input	BTU/Hr	370,000	550,000	710,000	880,000	999,000	1,240,000	1,520,000	1,825,000
	Kcal/Hr	93,240	138,600	178,920	221,760	251,748	312,480	383,040	459,890
Shipping Weight	Lbs	1,821	2,076	2,784	2,994	2,994	3,387	3,387	3,587
	Kg	826.0	941.0	1273.0	1358.0	1358.0	1536.0	1536.0	1627.0
Operating Weight (with 50/50 Glycol/Water)	Lbs	2,801	3,236	4,804	5,484	5,484	7,717	7,717	7,957
	Kg	1266	1,471	2,183	2,488	2,488	3,496	3,496	3,607
Electrical <small>Specify 50Hz or optional voltage if required</small>	Voltage	120	120	120	120	120	120	120	120
	Hz	60	60	60	60	60	60	60	60
	Phase	1	1	1	1	1	1	1	1
	Amperage	10.9	10.9	13.4	15.5	15.5	16.9	16.9	26.5



Propane System Master Plan

4 - Capital Improvement Plan

From the Algas SDI website:

What is the useable life of a vaporizer?

The question of vaporizer design life is a very popular and appropriate question which has been asked many times in the past by our customers. LP-Gas suppliers and end users alike need to know what they can expect as the typical life expectancy for a particular type of vaporizer placed on site under given conditions. This information is needed to both establish the front-end economics and to establish a safe and responsible maintenance and replacement program.

As the manufacturer, we can anticipate a variety of site and operating conditions and incorporate that information into our design basis. However, as the manufacturer it is not practical to calculate the life of the vaporizer under every possible set of field and site conditions. The most appropriate approach for permanent installations is to use the formula below to establish the expected physical lifespan:

Expected Physical Lifespan = Vaporizer Design Life x (1 - (Environmental Factor + Maintenance Factor))

Vaporizer Design Life:

ZIMMER – 8 years

TORREXX – 8 years

TORREXX w/hermetic relay – 10 years

POWER P-Series – 10 years

Direct Fired – 8 years

Environmental Factor (0 = best to 0.3 = worst): Evaluated based on the severity of the physical atmosphere where the vaporizer is placed. Considerations – salt air, acid atmosphere, flooding, etc.

Maintenance Factor (-0.5 = best to 0.5 = worst): No maintenance over the life of the vaporizer results in the worst case and a regular maintenance program, appropriate for the type of vaporizer and one that effectively addresses and prevents problems including those related to LPG quality, results in the best case. For example, a vaporizer processing HD-5 propane beginning with a new (un-used) tank and a regular periodic preventive maintenance program would use a factor of -0.5.

Per the Algas SDI factory representative:

“Considering that the existing vaporizers are each operated only 50% of the time (one unit can meet the service demands) the expected life is”

Expected Life = 10 years * (1 - (.2 + -.5)) * 1.15 = 15 years (Range 14-16 years)



Appendix B

Canopy Concept Drawings





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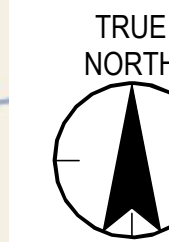
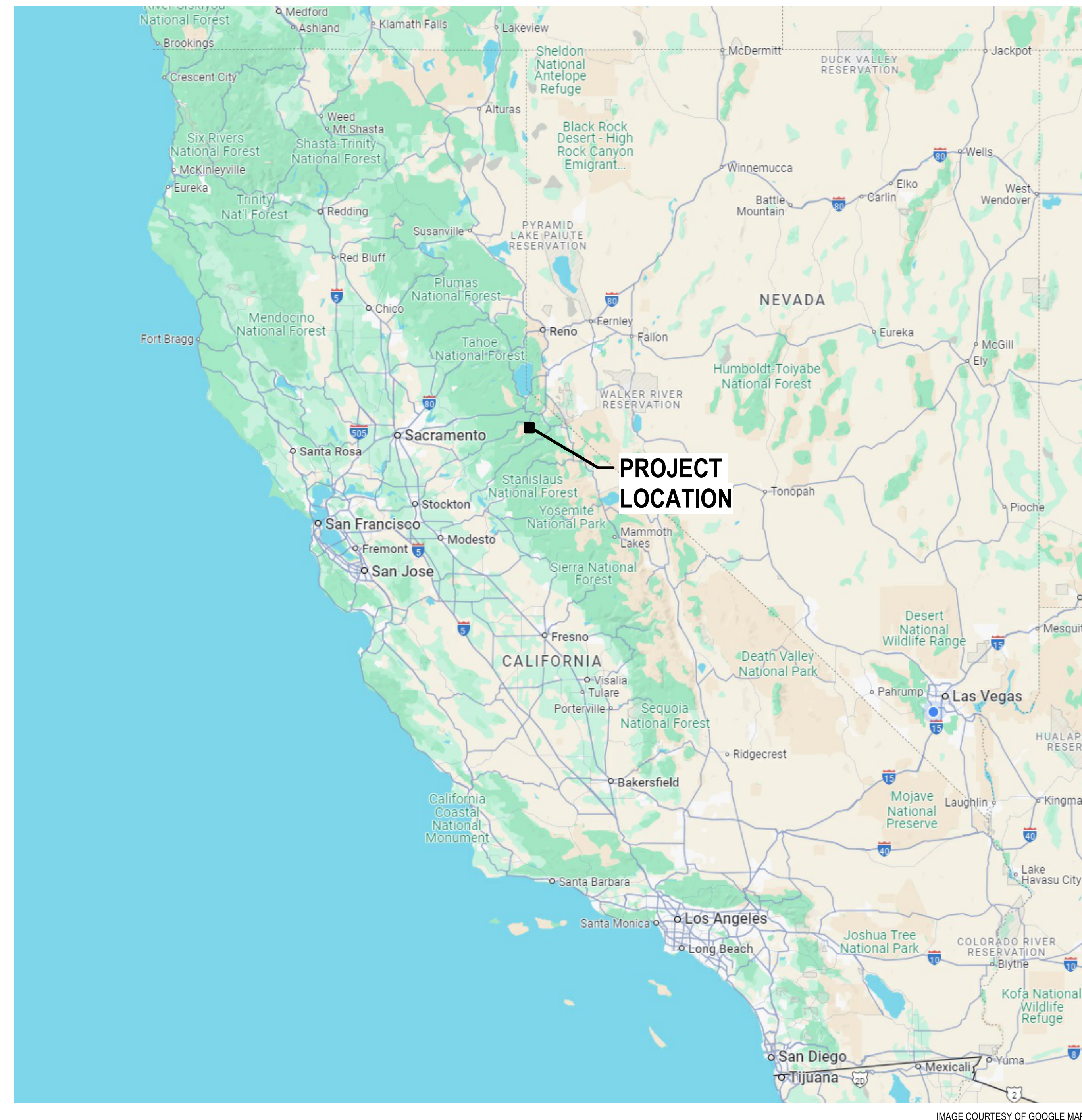


IMAGE COURTESY OF GOOGLE MAPS

KMPUD LPG System Assessment

ATTACHMENT B: CANOPY 30% STRUCTURAL DRAWINGS

KIRKWOOD MEADOWS, CA



IMAGE COURTESY OF GOOGLE MAPS

MASTER PLAN
JANUARY 06, 2025

Stantec Project Number: 224202855

SYMBOLS

- GRID BUBBLE
- ELEVATION MARK
- SECTION MARK
- ELEVATION
- DETAIL MARK
- RIDGE

ABBREVIATIONS

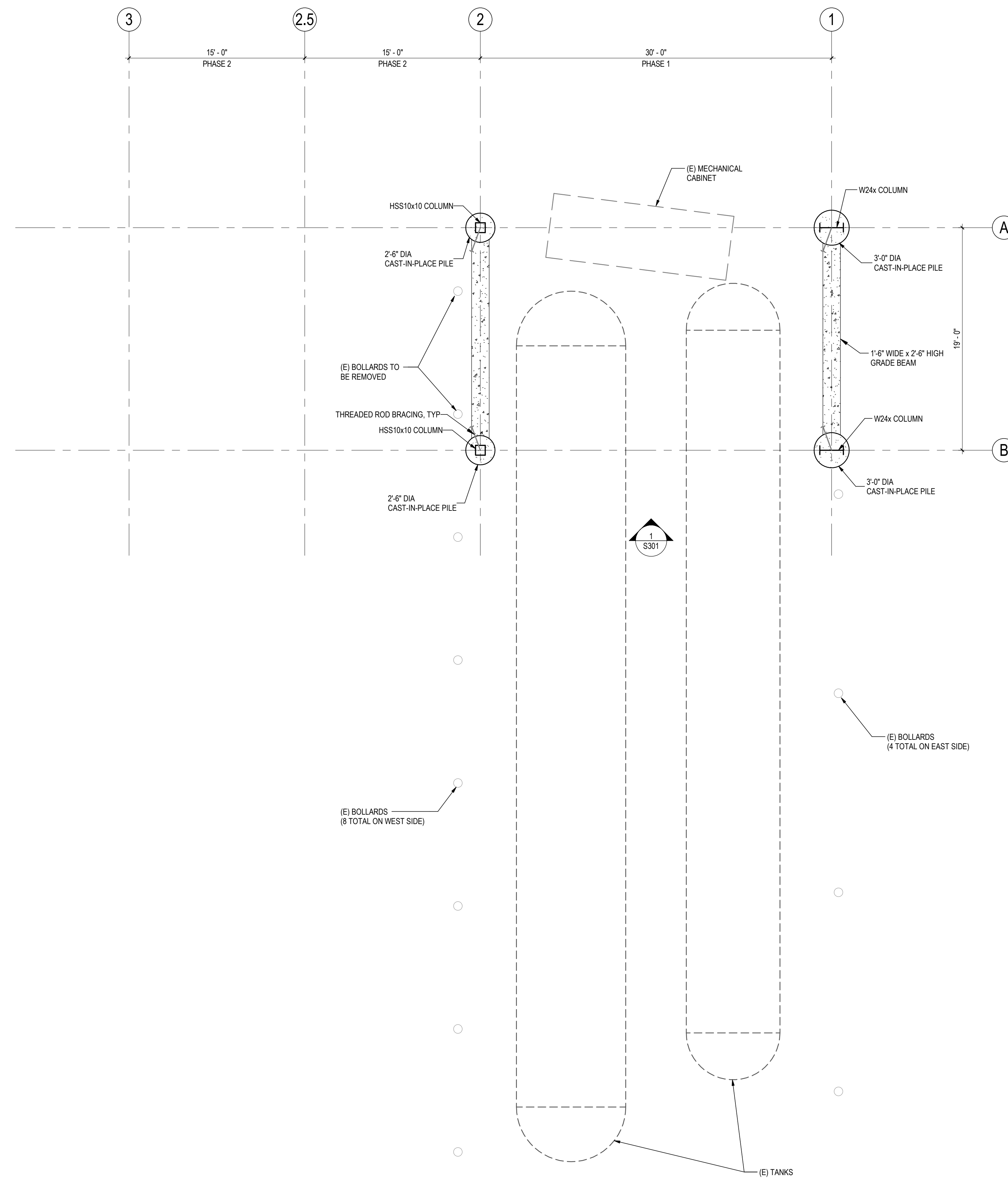
- | | |
|------------|-------------------------|
| BO | BOTTOM OF |
| BTWN | BETWEEN |
| CL | CENTERLINE |
| CMU | CONCRETE MASONRY UNIT |
| COL | COLUMN |
| CONT | CONTINUOUS |
| DWG | DRAWING |
| EA | EACH |
| EXIST. (E) | EXISTING |
| GALV | GALVANIZED |
| HSS | HOLLOW STRUCTURAL STEEL |
| L | ANGLE |
| NEW. (N) | NEW |
| NWC | NORMAL WEIGHT CONCRETE |
| OC | ON CENTER |
| PL | PLATE |
| SC | SLIP CRITICAL |
| T&B | TOP AND BOTTOM |
| TO | TOP OF |
| TOC | TOP OF CONCRETE |
| TOF | TOP OF FOUNDATION |
| TOS | TOP OF STEEL |
| TOW | TOP OF WALL |
| TYP | TYPICAL |
| UN | UNLESS OTHERWISE NOTED |
| VIF | VERIFY IN FIELD |
| W/ | WITH |
| W/O | WITHOUT |
| WP | WORK POINT |



SITE: LOOKING NORTHWEST

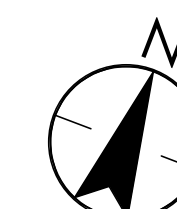


SITE: LOOKING SOUTHWEST



TANKS CANOPY FOUNDATION PLAN - PHASE 1

3/16" = 1'-0"



FOUNDATION PLAN NOTES:

- SEE SHEET S800 FOR PILE DETAILS.

Revision	By	Appd	YYYY.MM.DD

Issuecd	HP	JR	24.11.12
By	Appd		YY.MM.DD

File Name: N/A	Dwn	Dgn	Chd	YY.MM.DD

Permit/Seal

CONCEPT DRAWINGS FOR KMPUD PROPANE SYSTEM MASTER PLAN ONLY NOT FOR CONSTRUCTION

Not for permits, pricing or other official purposes. This document has not been completed or checked and is for general information or comment only.

Client/Project Logo

Client/Project
Kirkwood Meadows Public Utility District

KMPUD LPG System Assessment

KIRKWOOD MEADOWS, CA

Title
TANKS CANOPY FOUNDATION PLAN - PHASE 1

Project No.
224202855

Scale
As Indicated

Revision

Drawing No.

S101

Consultant

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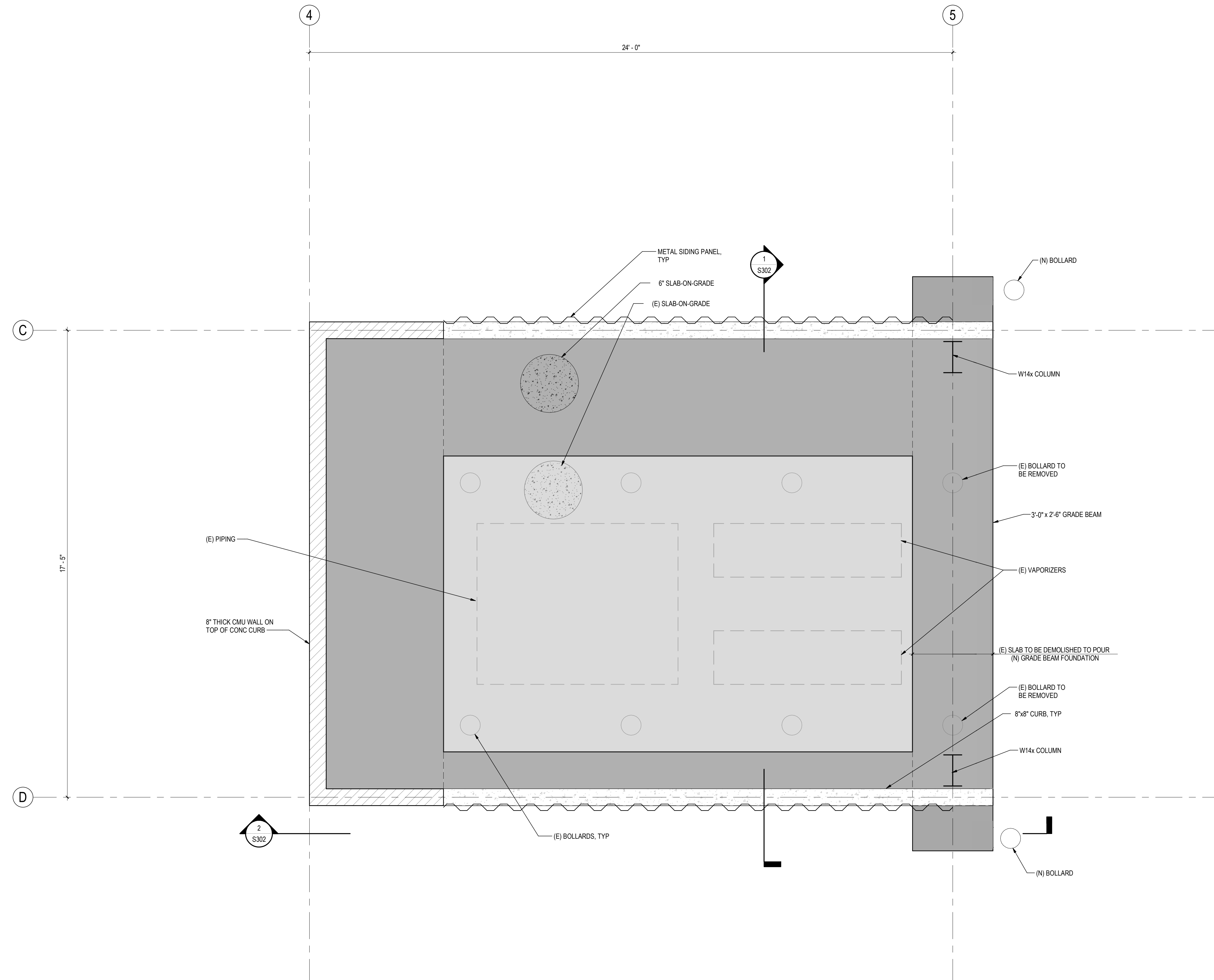
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SITE: LOOKING NORTHWEST

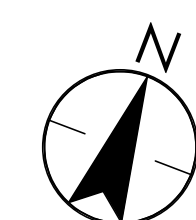


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VAPORIZERS CANOPY FOUNDATION PLAN

1/2" = 1'-0"



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KMPUD LPG System Assessment

KIRKWOOD MEADOWS, CA

Title
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Project No.
224202855
Revision

Scale
As Indicated
Drawing No.

S103

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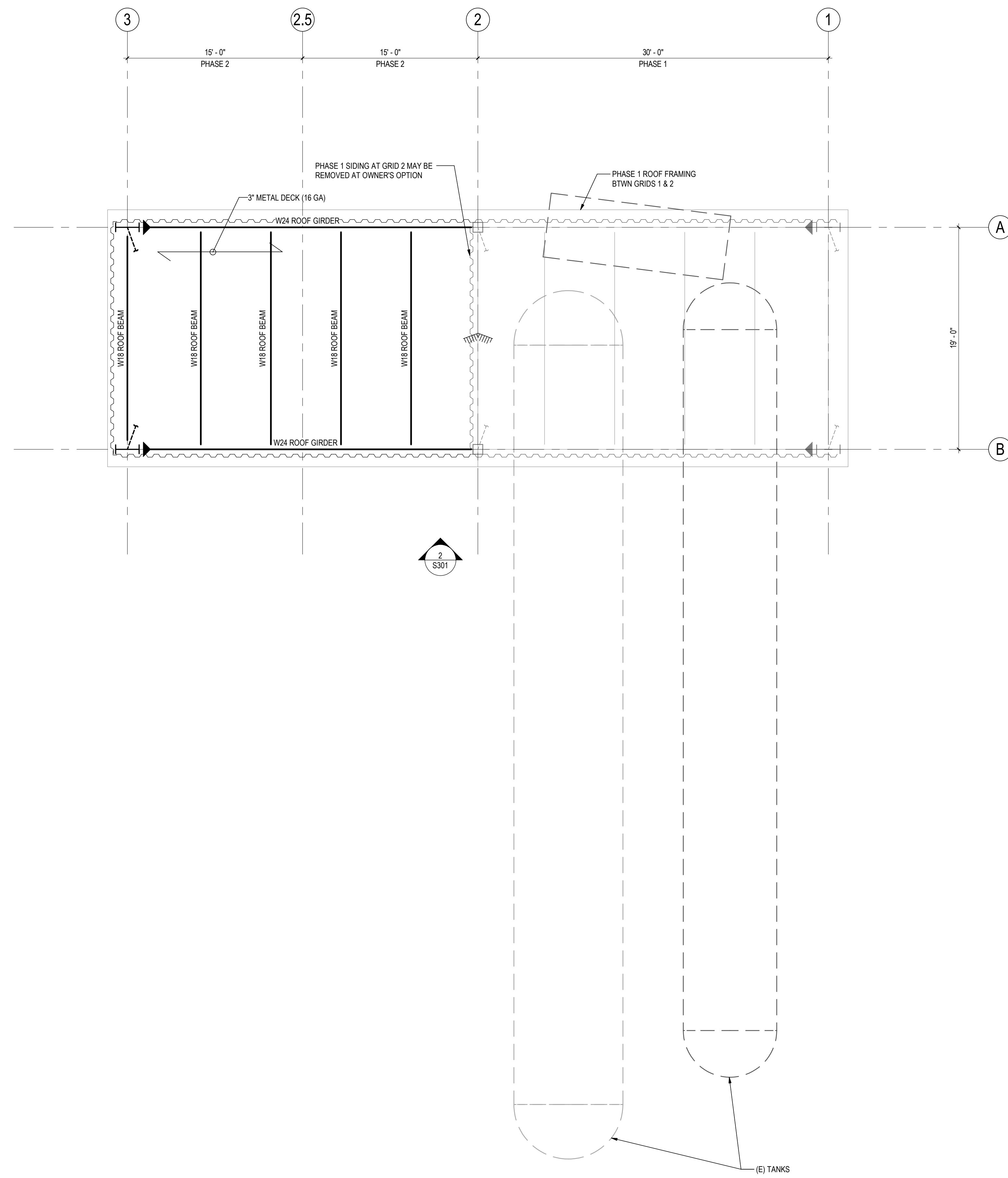
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SITE: LOOKING WEST



SITE: LOOKING SOUTHEAST



TANKS CANOPY ROOF FRAMING PLAN - PHASE 2

3/16" = 1'-0"



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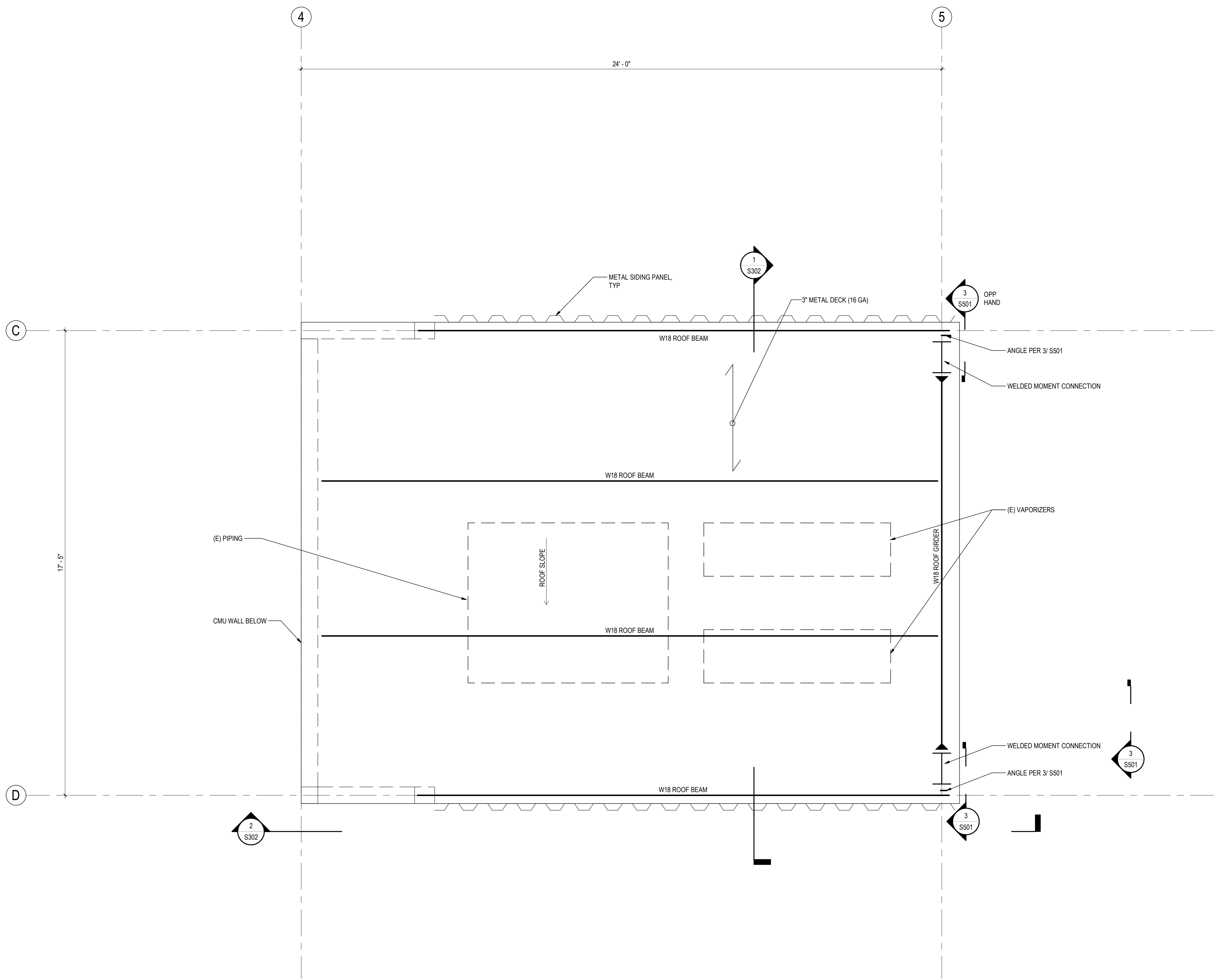
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SITE: LOOKING NORTHWEST



SITE: LOOKING NORTHEAST



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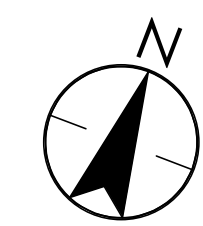
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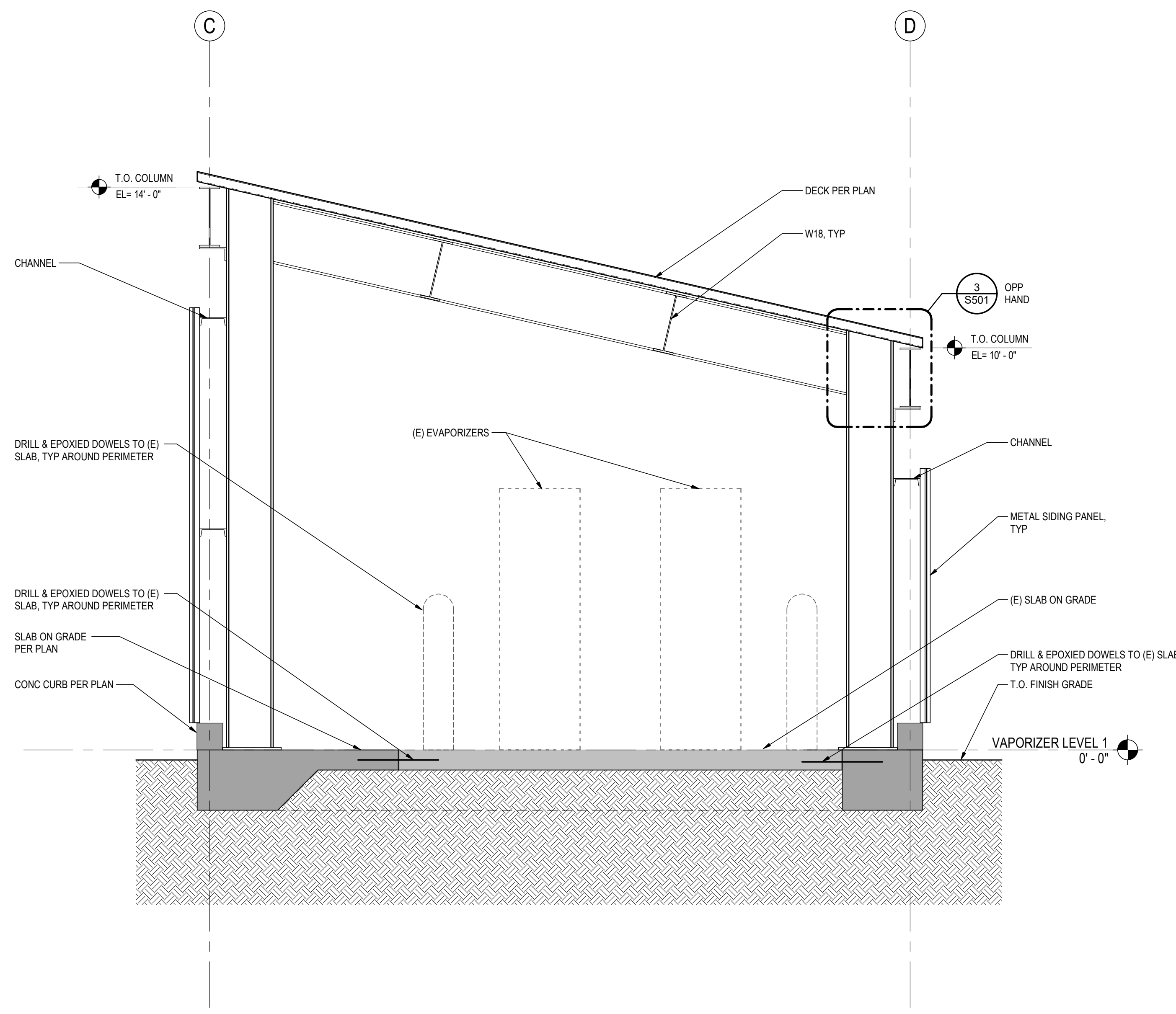
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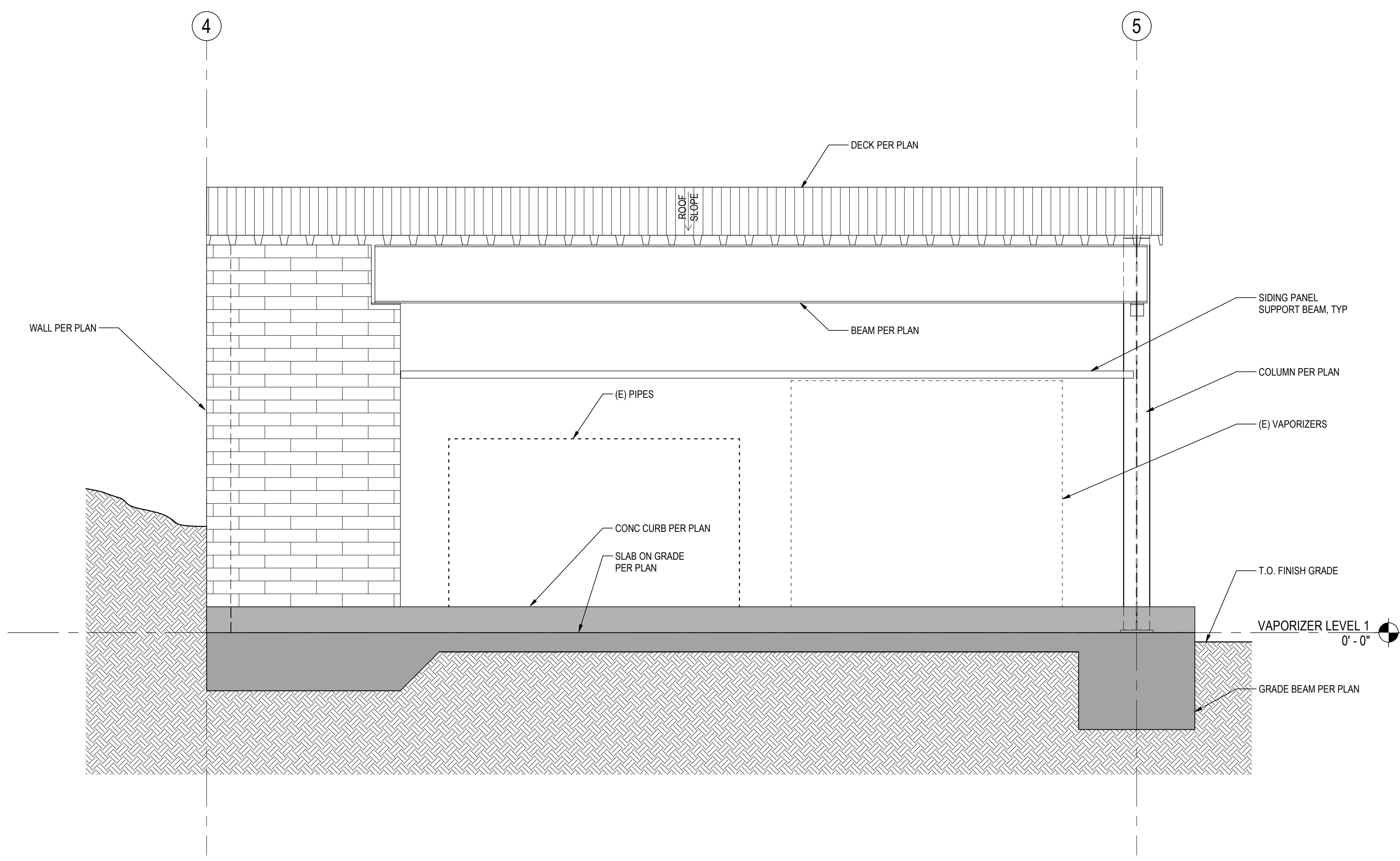
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1 VAPORIZERS SECTION 1
S302 1/2" = 1'-0"



2 VAPORIZERS SECTION 2
S302 1/2" = 1'-0"

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Title
VAPORIZERS CANOPY BUILDING SECTIONS

Project No.	Scale
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Revision	Drawing No.
	S302

Appendix C

Cost Estimate Data



Propane System Master Plan
4 - Capital Improvement Plan

Phase 1 - Storage Tank Canopy				
CATEGORY	QTY	UNIT	UNIT COST	COST
Existing Conditions				
<i>Remove Ex Bollards</i>	2	Each	400	\$800
<i>Sawcut/Remove Ex Pavement at Foundations</i>	2	Each	600	\$1,200
<i>Protect in place existing equipment</i>				\$6,000
Earthwork				\$4,000
Exterior Improvements				\$8,000
Concrete				
<i>Concrete Caissons</i>	4	Each	5000	\$20,000
<i>Grade Beams</i>	38	LF	150	\$5,700
Metals				
<i>16 GA N-Type Metal Deck</i>	600	SF	15	\$9,000
<i>Structural Steel</i>	8	Ton	5000	\$40,000
<i>Rod Bracing</i>	100	LF	30	\$3,000
<i>Misc Metals</i>	0.8	Ton	5000	\$4,000
Thermal and Moisture Protection				
<i>Formed Metal Roof Panels</i>	600	SF	25	\$15,000
<i>Formed Metal Wall Panels</i>	1000	SF	25	\$25,000
Subtotal				\$141,700
General Conditions	15%			\$21,255
Design/Estimate Contingency	10%			\$14,170
Escalation	10%			\$14,170
Design Fees				\$20,000
Subtotal				\$211,295
Bonds	2%			\$4,226
Contractor's Fee	10.0%			\$21,130
Total				\$237,000
			Square Footage	600
			\$/SF	395



Propane System Master Plan
4 - Capital Improvement Plan

Phase 2 - Storage Tank Canopy				
CATEGORY	QTY	UNIT	UNIT COST	COST
Existing Conditions				
<i>Sawcut/Remove Ex Pavement at Foundations</i>	1	Each	1200	\$1,200
Earthwork				\$8,000
Exterior Improvements				\$8,000
Concrete				
<i>Slab on Grade</i>	600	SF	20	\$12,000
<i>Concrete Caissons</i>	2	Each	5000	\$10,000
<i>Grade Beams</i>	19	LF	150	\$2,850
Metals				
<i>16 GA N-Type Metal Deck</i>	600	SF	15	\$9,000
<i>Structural Steel</i>	7.2	Ton	5000	\$36,000
<i>Rod Bracing</i>	100	LF	30	\$3,000
<i>Misc Metals</i>	0.72	Ton	5000	\$3,600
Thermal and Moisture Protection				
<i>Formed Metal Roof Panels</i>	600	SF	25	\$15,000
<i>Formed Metal Wall Panels</i>	600	SF	25	\$15,000
Subtotal				\$123,650
General Conditions	15%			\$18,548
Design Contingency	10%			\$12,365
Escalation	10%			\$12,365
Design Fee				\$20,000
Subtotal				\$186,928
Bonds	2%			\$3,739
Contractor's Fee	10.0%			\$18,693
Total				\$209,000
			Square Footage	600
			\$/SF	348



Propane System Master Plan
4 - Capital Improvement Plan

Vaporizer Canopy				
CATEGORY	QTY	UNIT	UNIT COST	COST
Existing Conditions				
<i>Remove Ex Bollards and pad Sawcut/Remove Ex Pavement at Foundations</i>	2	Each	800	\$1,600
<i>Protect in place existing equipment</i>				\$3,800
Earthwork				\$8,000
Exterior Improvements				\$6,000
Concrete				
<i>Slab on Grade</i>	230	SF	20	\$4,600
<i>Concrete Foundations</i>	10	CY	800	\$8,000
<i>Grade Beams</i>	20	LF	300	\$6,000
Masonry				
<i>8" CMU Block Wall - Full Grout & Reinf</i>	350	SF	35	\$12,250
Metals				
<i>16 GA N-Type Metal Deck</i>	450	SF	15	\$6,750
<i>Structural Steel</i>	3.1	Ton	5000	\$15,500
<i>Misc Metals</i>	0.31	Ton	5000	\$1,550
Thermal and Moisture Protection				
<i>Formed Metal Roof Panels</i>	450	SF	25	\$11,250
<i>Formed Metal Wall Panels</i>	360	SF	25	\$9,000
Subtotal				
				\$95,900
<i>General Conditions</i>	15%			\$14,385
<i>Design Contingency</i>	10%			\$9,590
<i>Escalation</i>	10%			\$9,590
<i>Design Fees</i>				\$20,000
Subtotal				
				\$149,465
<i>Bonds</i>	2%			\$2,989
<i>Contractor's Fee</i>	10.0%			\$14,947
Total				
				\$167,000
			Square Footage	450
			\$/SF	371





Stantec is a global leader in sustainable architecture, engineering, and environmental consulting. The diverse perspectives of our partners and interested parties drive us to think beyond what's previously been done on critical issues like climate change, digital transformation, and future-proofing our cities and infrastructure. We innovate at the intersection of community, creativity, and client relationships to advance communities everywhere, so that together we can redefine what's possible.



STAFF REPORT

Water / Wastewater Rate Study Parameters

Background:

In April, 2020, the Board adopted the Water and Wastewater Rate Study which set rates through June 30, 2025. In order to set rates for the next period beginning July 1, 2025, a new rate study is needed. The District has retained the same consultant that performed the 2020 study due to his familiarity with the District's rates, expertise, and cost. Before the consultant begins the new rate study, it is important to establish if the Board desires to change any assumptions or parameters established in the prior rate study before the consultant begins work.

1. Shall the rate study follow Policy Statement 695 which sets the target operating reserve at 25% of annual expenses?
 - a. Staff recommends following Policy Statement 695.
2. Shall the rate study follow Policy Statement 695 which sets the target capital reserve at 25% of the five years of cash needed for expenditures listed on the approved 5-year capital plan?
 - a. Staff recommends following Policy Statement 695.
3. The 2020 study assumed no new connections over the 5-year study. Given recent, modest growth, shall the rate study include new connection growth?
 - a. Staff recommends assuming 1% annual growth which is consistent with the Budget Assumptions adopted by the Board.
4. The 2020 study assumed annual property tax contributions to Water of \$93,000. What amount of property taxes for Water shall the rate study assume?
 - a. Staff recommends \$110,000 consistent with the 5-year operating budget adopted by the Board.
5. The 2020 study assumed annual property tax contributions to Wastewater of \$325,000. What amount of property taxes for Wastewater shall the rate study assume?
 - a. Staff recommends \$250,000 consistent with the 5-year operating budget adopted by the Board.
6. The 2020 study assumed a 3.0% CPI. Actual CPI over this period was 1.6%, 3.2%, 6.8%, 2.9%, 3.2%, or 3.5% average (source: U.S. Bureau of Labor Statistics, San Francisco Area, June). What annual CPI shall be assumed for the rate study?
 - a. Staff recommends the rate study use a CPI of 3.5% **and** that we use the April CPI instead of the June CPI so we can more timely adjust rates by July 1 each year.
7. The 2020 study assumed a target minimum debt service coverage ratio of 1.50. What ratio shall the rate study assume?
 - a. Staff recommends 1.50.
8. Shall the rate study include the assumption of any new debt?
 - a. Staff recommends that the rate study does not assume any new debt for both Water and Wastewater, provided that the Board follows Policy Statement 695

above relative to reserves. The WWTP debt service should be known by the adoption of the rate study and will be included as “existing debt”.

9. The 2020 rate study set a base rate for irrigation meters at 1/3 the base rate for residential meters. Shall this continue for this rate study?
 - a. Staff recommends that irrigation meters continue to be set at 1/3 the base rate for residential meters and to also define the Timber Creek snowmaking meter as an irrigation meter.
10. Does the Board wish to make any changes to the cost allocation percentages from the 2020 study?
 - a. Staff recommends that no changes be made to these cost allocation percentages.
11. Does the Board wish to make any changes to the definitions and calculations of Equivalent Dwelling Units (“EDU”) from the 2020 study?
 - a. Staff recommends no changes be made to these definitions or calculations.

Prepared By:

Erik Christeson



Kirkwood Meadows

Public Utilities District

Water and Wastewater Rate Study

Report

April 1, 2020



April 1, 2020

Mr. Erik Christeson
General Manager
Kirkwood Meadow Public Utility District
33540 Loop Road
Kirkwood, CA 95646



Re: 2020 Water and Wastewater Rate Study

Dear Mr. Christeson,

Hildebrand Consulting is pleased to present this 2020 Water and Wastewater Rate Study (Study) performed for the Kirkwood Meadows Public Utility District. We appreciate the fine assistance provided by you and all of the members of the District staff who participated in the Study.

If you or others at the District have any questions, please do not hesitate to contact me at:

mhildebrand@hildco.com
(510) 316-0621

We appreciate the opportunity to be of service to the District and look forward to the possibility of doing so again in the near future.

Sincerely,

A handwritten signature in blue ink, appearing to read 'M. Hildebrand', written in a cursive style.

Mark Hildebrand
Hildebrand Consulting, LLC

Enclosure

Executive Summary

Hildebrand Consulting, LLC (“Consultant”) was retained by the Kirkwood Meadows Public Utility District (“KMPUD or “District”) to conduct a 2020 Water and Wastewater Rate Study (Study). KMPUD is a public municipal corporation located within Alpine, Amador, and El Dorado Counties. The District services 864 active water connections and receives its water supply entirely from groundwater wells.

Revenue for the water and wastewater utilities comes primarily from rate revenue. The enterprises also receive some property tax revenue and miscellaneous fee revenue. Both the water utility and wastewater utility charge a fixed monthly rate (or “Base Rate”) in addition to a flat volumetric rate. The last rate study for both enterprises was conducted by the District in 2017.

Scope and Approach

The scope of the Study was to prepare multi-year financial plans, develop a consistent cost-of-service analyses, review the existing rate structures, and propose 5-year rate schedules for both the water and wastewater utilities. The primary objectives of the Study were to develop multi-year financial management plans for both the water and wastewater enterprises; identify future annual rate adjustments to water and wastewater rates to help ensure adequate revenues to meet the respective utilities’ ongoing service requirements, District policies, and financial obligations; determine the cost of providing water and wastewater service to customers using industry-accepted methodologies’ and recommend specific modifications to the existing rate structures in order to ensure that the proposed rates equitably recover the cost of providing service and comporting with industry standards and California’s legal requirements.

The Study applied methodologies that are aligned with industry standard practices for rate setting as promulgated by the AWAA and the WEF and all applicable law, including California Constitution Article XIII D, Section 6(b), commonly known as Proposition 218.

Financial Plans

The Study produced robust financial plans that will help enable both utilities to meet revenue requirements and financial performance objectives throughout the planning period while striving to minimize rate increases. Financial performance objectives include covering all anticipated operating, maintenance, debt service, and capital program costs; maintaining financial reserves in accordance with District policy; and meeting debt service coverage ratio obligations.

Based upon the financial data, assumptions, and reserve targets, the Study proposes a 5-year schedule of rate adjustments for the water utility as detailed in Table ES-1 below. In addition to these rate revenue increases, rate structure changes are proposed for the new rates to be effective July 1, 2020.

Table ES-1: Recommended Water Rate Revenue Increases

Rate Adjustment Date	Proposed Rate Increase
July 1, 2020	9.0%
July 1, 2021	9.0%
July 1, 2022	9.0%
July 1, 2023	9.0%
July 1, 2024	2.0%

The 5-year schedule of rate adjustments for wastewater are summarized in Table ES-2. In addition to these rate increases and rate structural changes, the wastewater financial assumes that most of the WWTP capital projects will be funded with debt (as a 30-year bank note at 3% interest). The total proposed debt over the five-year period is \$4.3 million.

Table ES-2: Recommended Wastewater Rate Revenue Increases

Rate Adjustment Date	Proposed Rate Increase
July 1, 2020	9.0%
July 1, 2021	9.0%
July 1, 2022	9.0%
July 1, 2023	9.0%
July 1, 2024	9.0%

Cost of Service and Rate Design

Once the respective rate revenue requirements for both utilities have been determined, the next step in the rate setting process is to evaluate the cost of providing these services to individual customer classes. A cost-of-service analysis evaluates the cost of providing service and proportionately allocates those costs to customer classes and rate structure components to ensure the proposed rate structure is aligned with the costs of providing water and wastewater service. This is required in order to be equitable among all ratepayers and to comply with Proposition 218. The Study employed well-established industry practices as recognized by the WEF, AWWA, and other accepted industry standards. The cost-of-service analysis and rate structure proposed by the Study is designed to:

- ▶ Fairly and equitably recover costs through rates
- ▶ Conform to accepted industry practice and legal requirements
- ▶ Provide financial stability and recovery of system fixed costs

Water Rates

The structure for the District's current potable water rates include a three-part structure that is comprised of a fixed Base Rate (charged per dwelling unit or equivalent dwelling unit), a fixed Meter Charge (charged per meter), and a consumption-based Usage Rate. Irrigation meters currently do not pay a Base Rate and pay half of the standard Usage Rate. As noted above for compliance with Proposition 218 and equity requirements, the Study recommends charging irrigation meters a Base Rate (pro-rated

over 12 months to recognize that irrigation meters are only active for 4 months of the year) and charging Irrigation accounts the same Usage Rate as domestic water.

The full schedule of water rates are shown in Table ES-3. All rates are effective the first day of the fiscal year (July 1).

Table ES-3: Proposed Water Rates (FY2020/21 through FY 2024/25)

	Current Rates	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Monthly Meter Charge (per meter)	\$3.30	\$3.35	\$3.65	\$3.98	\$4.34	\$4.43
Monthly Indoor Base Rate ^(a)	\$28.02	\$29.29	\$31.93	\$34.80	\$37.93	\$38.69
Monthly Irrigation Base Rate ^(b)	\$0.00	\$9.76	\$10.64	\$11.60	\$12.64	\$12.89
Usage Rate (per hcf)	\$10.36	\$10.40	\$11.34	\$12.36	\$13.47	\$13.74

^(a) Charge per dwelling unit for residential and per EDU for commercial

^(b) Charged per dwelling unit for residential Irrigation and per EDU for commercial Irrigation

Wastewater Rates

The District's current wastewater rates includes a two-part structure that is comprised of a fixed Base Rate and a consumption-based Usage Rate. The Base Rate is charged per dwelling unit for residential accounts and per EDU for commercial accounts. In addition, the EDU value for restaurants (i.e. "high strength" users) is multiplied by 1.57 to account for the additional costs associated with treating higher strength sewage. The Usage Rate is charged per unit of usage (in hcf) and is the same rate for all customers. The Study recommends that the high strength factor be applied to the Usage Rate as opposed to the Base Rate, which is more consistent with standard practices. The proposed rate schedules for the next 5 years are summarized in Table ES-4.

Table ES-4: Wastewater Rates - 5-Year Schedule

	Current Rates*	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Monthly Base Rate (per DU or EDU)	\$39.80	\$53.05	\$57.82	\$63.02	\$68.69	\$74.87
Usage Rate (per hcf)						
Residential and Commercial	\$39.75	\$30.07	\$32.78	\$35.73	\$38.95	\$42.46
High Strength Commercial	\$39.75	\$93.84	102.29	111.5	121.54	132.48

* Comparing current rates to proposed rates is complicated by the fact that the strength factor has been moved from the Base Rate to the Usage Rate.

The Study used methodologies that are aligned with industry standard practices for rate setting as promulgated by WEF, AWWA, and all applicable laws, including California’s Proposition 218. The proposed annual adjustments to the rates proportionately assign costs to each customer class and customer based on service demands and will allow the District to continue to provide safe, reliable water and wastewater service to customers.

The water and wastewater rates will need to be adopted in accordance with Proposition 218, which will require a detailed notice describing the proposed rates to be mailed to each affected property owner or customer at least 45 days prior to conducting a public hearing to adopt the rates.

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Schedule 1 – Water Enterprise Cash Flow Pro Forma

Schedule 2 – Wastewater Enterprise Cash Flow Pro Forma

List of Acronyms

AWWA	American Water Works Association
CIP	capital improvement program
cf	cubic foot (7.48 gallons)
COP	certificate of participation (a form of debt)
DCR	debt service coverage ratio
DU	dwelling unit
District	Kirkwood Meadows Public Utility District
ENR	<i>Engineering News Record</i> (periodical)
EDU	equivalent dwelling unit, a measure of sewer utility service based on the estimated volume and strength of wastewater from an average residential dwelling
FY	fiscal year (which ends on June 30)
hcf	hundred cubic feet (i.e. 748 gallons)
HOA	homeowner association
KMPUD	Kirkwood Meadows Public Utility District
lbs	pounds
MG	million gallons
mg/l	milligrams per liter
RUS	United States Department of Agriculture's Rural Utilities Service
WEF	Water Environment Federation
WWTP	Wastewater treatment plant

Section 1. INTRODUCTION

Hildebrand Consulting, LLC (“Consultant”) was retained by the Kirkwood Meadows Public Utility District (“KMPUD or “District”) to conduct a 2020 Water and Wastewater Rate Study (Study). This report describes in detail the assumptions, procedures, and results of the Study, including conclusions and recommendations.

1.1 UTILITY BACKGROUND

KMPUD is a public municipal corporation located within Alpine, Amador, and El Dorado Counties. KMPUD’s service area encompasses an area of approximately 1.875 square miles. The community size and operation of the Kirkwood Ski Resort creates unique seasonal demands on the water and wastewater utilities, with peak activity and population occurring during snow season. There are approximately 150 full-time residents living within the District’s service area, but seasonal daily population maximums may reach 8,000 – 9,000 persons during the winter months. The village core includes a combination of residential, lodging, and commercial uses serving residents and guests. The District services 864 active water connections, of which 635 are residential, 51 are commercial, and 177 are irrigation. The residential accounts include 23 homeowner associations (HOAs). KMPUD receives its water supply entirely from groundwater wells.

Revenue for the water and wastewater utilities comes primarily from rate revenue. The enterprises also receive some property tax revenue and miscellaneous fee revenue. Both the water utility and wastewater utility charge a fixed monthly rate (or “Base Rate”) in addition to a flat volumetric rate. The last rate study for both enterprises was conducted by the District in 2017.

1.2 SCOPE & OBJECTIVES OF STUDY

The scope of this Study was to prepare multi-year financial plans, develop a consistent cost-of-service analyses, review the existing rate structures, and propose 5-year rate schedules for both the water and wastewater utilities. The primary objectives of this Study were to:

- i. Develop multi-year financial management plans for both the water and wastewater enterprises that integrate operational and capital project funding needs and meet established District Reserve Policy goals
- ii. Identify future annual rate adjustments to water and wastewater rates to help ensure adequate revenues to meet the respective utilities' ongoing service and financial obligations
- iii. Determine the cost of providing water and wastewater service to customers using industry-accepted methodologies
- iv. Recommend specific modifications to the existing rate structures in order to ensure that the proposed rates equitably recover the cost of providing service and comporting with industry standards and California's legal requirements

1.3 STUDY METHODOLOGY

This Study applied methodologies that are aligned with industry standard practices for rate setting as promulgated by the AWAA and the WEF and all applicable law, including California Constitution Article XIII D, Section 6(b), commonly known as Proposition 218.

The first step was to develop multi-year financial management plans (for both the water and wastewater enterprises) that determined the level of annual rate revenue required to cover estimated annual operating expenses, debt service (including coverage targets), and capital cost requirements while maintaining adequate reserves. The financial planning models were customized to reflect the financial dynamics of both utilities.

The respective revenue requirements calculated in the financial plans for fiscal year ending June 30, 2021 (FY 2020/21) were then used to perform detailed cost-of-service analyses. The cost-of-service analyses and rate structure designs were conducted based upon principles outlined by the AWWA, the WEF, legal requirements (Proposition 218 and relevant court decisions) and other generally accepted industry practices to develop rates that reflect the cost of providing service.

Recommendations for the financial plans and updated rate structures will be presented to the District Board and a Public Hearing to adopt the rates has been scheduled for June 13, 2020.

Section 2. FINANCIAL PLANS

This section presents the financial plans developed for both utilities, including a description of the source data and financial assumptions. This section concludes with 5-year plans for water and wastewater rate revenue adjustments. Schedules 1 and 2 (attached at the end of this report) include detailed data supporting the financial plans discussed herein.

This Study's 10-year financial plans were developed through interactive work sessions with District staff and the Finance Committee. As a result of this process, the Study has produced robust financial plans that will help enable both utilities to meet revenue requirements, and financial performance objectives throughout the planning period while striving to minimize rate increases. Financial performance objectives include covering all anticipated operating, maintenance, debt service, and capital program costs; maintaining financial reserves in accordance with District policy; and meeting debt service coverage ratio obligations. The driving factor behind the recommended annual rate adjustments may vary over the 10-year financial planning period.

The District provided budgeted operating costs for the current fiscal year, a multi-year capital improvement program (CIP), and outstanding debt service obligations. District staff also assisted in confirming other assumptions and policies, such as operating and capital reserve targets, debt service coverage targets, escalation rates for operating costs, and plans for refinancing existing debt (all of which are described in the following subsections).

2.1 WATER ENTERPRISE FINANCIAL PLAN

The following sections describe the financial plan for the District's Water Enterprise.

2.1.1 BEGINNING FUND BALANCES - WATER ENTERPRISE

The FY 2019/20 beginning fund balances for the Fund 10 is summarized in **Table 1**.

Table 1: Fund 10 (Water) Beginning Cash Balance (FY 2019/20)

Operating Fund	\$100,400
Capital Reserve Fund	\$119,200
COP Reserve Fund	\$35,700
Total Unrestricted:	\$255,300

2.1.2 RESERVE TARGETS - WATER ENTERPRISE

Reserves for utilities are cash balances that are maintained in order to (a) comply with contractual obligations (e.g. bond covenants), (b) protect the utility from unexpected financial events, and (c) accommodate operational and capital program cash flow needs. Often multiple reserves are maintained, each with a specific function. In addition to the direct benefits of financial stability, reserves can help utilities obtain higher credit rankings, which can then help qualify the utility for cheaper debt. Credit rating agencies evaluate utilities on their financial stability, which includes adherence to formally adopted District Reserve Policy targets.

KMPUD has adopted the following financial management policies (Policy Statement 695) which include guidance with respect to reserve levels.

Operating Reserves – The operating reserve target for KMPUD's General Fund is 25% of annual expenses. This study assumes that this target also applies to the Water and

Wastewater Enterprises individually. The Water Enterprise's annual operating expenses are just over \$600 thousand, establishing an operating reserve target of \$150 thousand. Because of the highly seasonal nature of utility use in Kirkwood, and variable monthly cash in-flows, the target describes the lowest desirable level of operating cash available at the end of any single month during the year (usually December).

Capital Reserve Fund – This policy establishes a target a capital reserve equal to 25% of the five years of cash needed for expenditures listed in the approved 5-year capital plan. The 5-year Capital Plan is developed and approved annually as part of the District's annual budget and includes itemized budgets for capital expenditures by each Department. The Water Enterprise's 5-year capital plan amounts to \$566 thousand, therefore the Capital Reserve Fund target is approximately \$141 thousand.

COP Fund – The COP Fund (Certificate of Participation) is a restricted fund of approximately \$36 thousand that was established as a requirement for the Water Enterprises current outstanding debt. It will be released once the debt has been repaid.

The above policies are generally consistent with Consultant's industry experience for similar systems. In order to further strengthen the current reserve policies, this Study recommends that the District's formal policies be modified to establish these reserve targets for the individual enterprise fund (rather than for the District as a whole). Adhering to the District's existing reserve policies is consistent with best practices as reported by reserve studies conducted by the AWWA and is viewed favorably by rating agencies (e.g. Fitch, Moody's, and Standard & Poor's).

2.1.3 CUSTOMER GROWTH - WATER ENTERPRISE

Future customer growth can affect a rate study in terms of (1) anticipated capacity charge revenue and (2) increases in rate revenue due to a larger customer base. This Study assumes that the District will not grow over the next five years.

2.1.4 RATE REVENUES - WATER ENTERPRISE

Rate revenue is the revenue generated from customers for water service. Rate revenue is collected through a fixed “Base Rate”, a fixed “Meter Charge”, and a variable “Usage Rate”. This Study’s financial plan propose annual rate revenue adjustments that will meet the District’s revenue requirements. Budgeted and projected rate revenues are listed in **Schedule 1**¹.

2.1.5 NON-RATE REVENUES - WATER ENTERPRISE

In addition to rate revenue, the Water Enterprise receives other revenue, including miscellaneous fees, interest earnings on investments, and property tax revenue. Property tax revenue collected by the District is first allocated as needed to the District’s Electricity Utility (per an agreement with RUS for the electric transmission loans) and then allocated to other District departments as available. This Study assumed that future property tax allocations to the Water Enterprise would be equal to the average allocation from the past four (4) years (\$93 thousand). Estimates of future interest income were calculated annually based upon estimated average fund balances and historic effective return on cash and invested funds (1.0%). Projections of all other non-rate revenues were based on FY 2019/20 budgeted revenue.

All revenues for the Water Enterprise are depicted below in Figure 1, and detailed in **Schedule 1**.

¹ The rate revenues in Schedule 1 includes the proposed rate adjustment recommended by this Study, as described in Section 2.1.13.

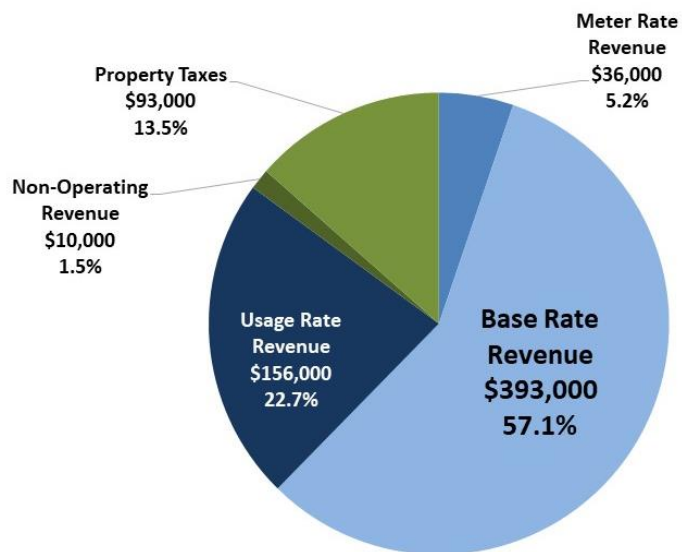


Figure 1: Water Enterprise Revenue Categories (FY 2019/20)

2.1.6 OPERATION AND MAINTENANCE EXPENSES - WATER ENTERPRISE

The combined operating and maintenance expenses include all ongoing pumping, treatment, distribution, and administrative expenses. The annual operating and maintenance costs for this Study are based on the Water Enterprise’s FY 2019/20 budget and are adjusted for future years based on inflation (see Section 2.1.7).

2.1.7 COST ESCALATION - WATER ENTERPRISE

Annual cost escalation factors for the various types of expenses were developed based upon a review of historical inflation trends, published inflation forecasts, industry experience, and discussions with District staff. During the projection period, all operations and capital expenses are projected to increase at 3.0% per year.

2.1.8 EXISTING DEBT SERVICE – WATER ENTERPRISE

The Water Enterprise currently has a single outstanding debt (2018 COP) which has annual debt service of approximately \$79 thousand and will be paid off in FY 2023/24.

2.1.9 DEBT SERVICE COVERAGE - WATER ENTERPRISE

Debt service coverage is a measurement of the cash flow available to pay current debt obligations. The formula is net operating income (i.e., gross income minus operating expenses) divided by annual debt service. A debt service coverage ratio of 1.0 means that a utility has exactly enough money to pay its debt service after paying its operating expenses. Loans typically include covenants that require the utility to maintain a minimum debt service coverage ratio of 1.20 or 1.25. Maintaining a higher debt service coverage ratio is recommended in order to access more favorable borrowing terms in the future. Based on recently published guidance from Fitch Ratings², utility systems with *midrange* financial profiles should maintain a DCR greater than 1.50 times annual debt service. For purposes of this Study, we are proposing a financial plan that target a minimum debt service coverage ratio of 1.50.

2.1.10 CAPITAL IMPROVEMENT PROGRAM - WATER ENTERPRISE

Table 2 and Figure 2 provide a summary of all capital projects planned through FY 2024/25. Capital spending in FY 2025/26 and beyond is assumed to be equal to the average spending from FY 2022/23 to FY 2024/25 (\$215 thousand).

² As published on July 31, 2013.

Table 2: Water Capital Improvement Schedule (FY 2019/20 through FY 2024/25)

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Water Model	\$40,000	\$0	\$0	\$0	\$0	\$0
Well 6	\$25,000	\$0	\$0	\$275,000	\$0	\$0
Pressure Reducing Stations (2)	\$0	\$0	\$0	\$0	\$90,000	\$0
Well Pumps	\$12,000	\$0	\$0	\$0	\$0	\$12,000
Wells Telemetry & Controls	\$20,000	\$0	\$0	\$0	\$0	\$0
Distribution System Valve Replacement	\$0	\$25,000	\$0	\$0	\$25,000	\$0
Fire Hydrant Replacements	\$0	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Tank (Dangburg) Recoating	\$0	\$0	\$0	\$0	\$0	\$120,000
Vehicle Purchase (Split with Wastewater)	\$0	\$0	\$30,000	\$0	\$0	\$0
Well 4/5 Building Replacement	\$0	\$0	\$0	\$0	\$0	\$107,000
Total Capital Expenses	\$97,000	\$31,000	\$36,000	\$281,000	\$121,000	\$245,000

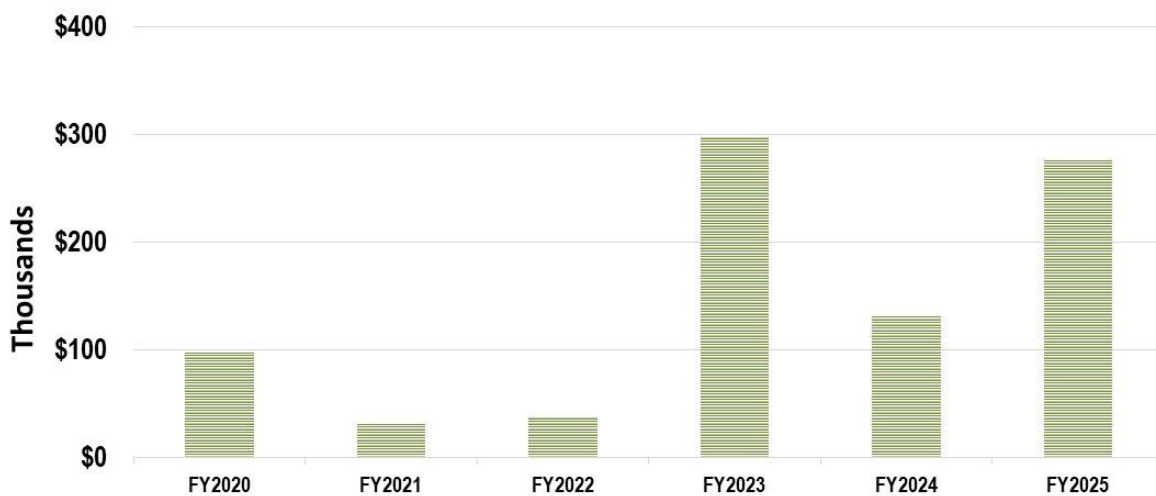


Figure 2: Water Capital Improvement Spending (FY 2019/20 through FY 2024/25)

2.1.11 FUTURE BORROWING ASSUMPTIONS - WATER ENTERPRISE

This Study does not propose any new debt for the Water Enterprise to finance the costs of future capital projects. Debt financing is not utilized because none of the capital projects during the planning period are expected to materially impact cash reserves and it is more cost effective to fund ongoing rehabilitation and replacement projects on a pay-as-you-go basis.

2.1.12 EXPENDITURE SUMMARY - WATER ENTERPRISE

The Water Enterprise's FY 2019/20 budgeted operating and debt expenses are depicted in **Figure 3** and detailed in **Schedule 1**.

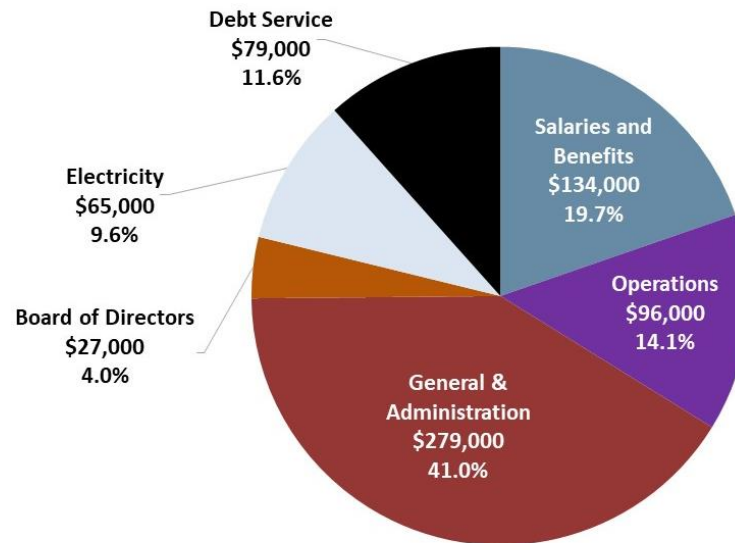


Figure 3: Water Enterprise Budgeted Expense Categories (FY 2019/20)

2.1.13 PROPOSED RATE REVENUE INCREASES - WATER ENTERPRISE

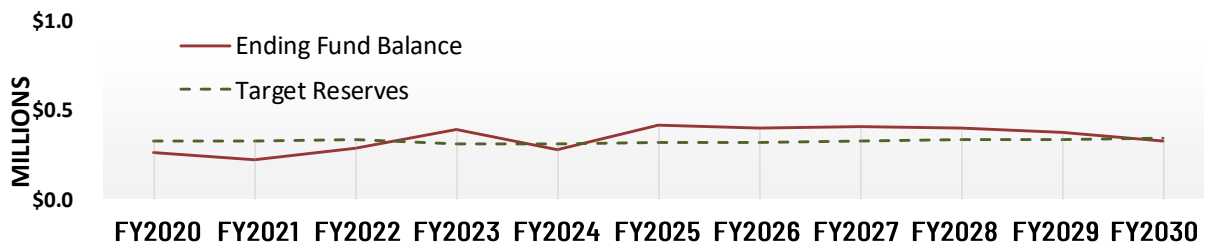
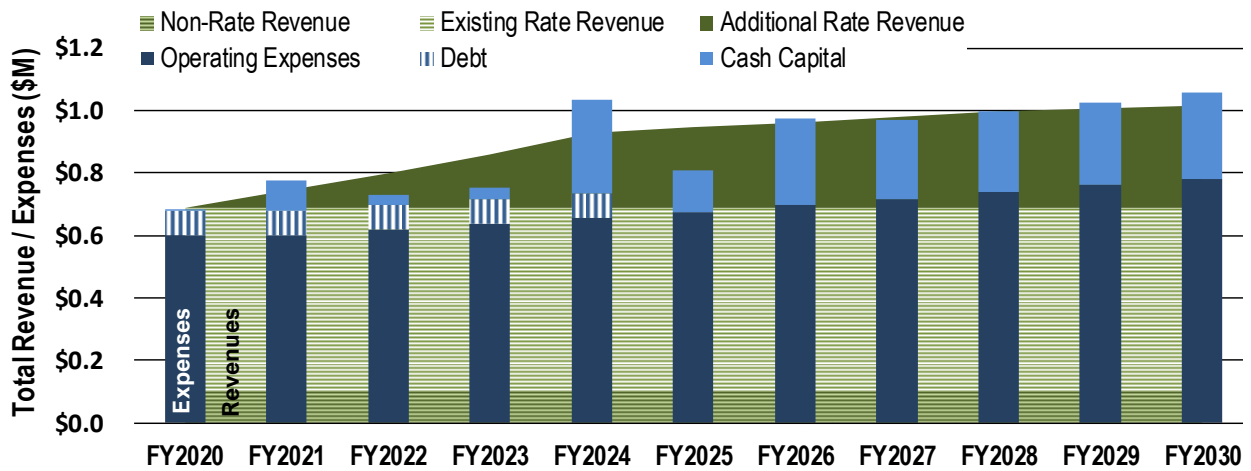
All of the above information was entered into a financial planning model to produce 10-year financial plans that evaluated the sufficiency of current revenues to meet current and estimated future financial obligations and determined the level of rate revenue increases necessary in each year of the planning period.

Based upon the previously discussed financial data, assumptions, and reserve targets, this Study proposes a 5-year schedule of rate adjustments as detailed in **Table 3**. As will be described in the sections that follow, rate structure changes are proposed for the new rates to be effective July 1, 2020. The cash flow numbers provided in **Schedule 1** for the District are summarized graphically in **Figure 4**, which shows that the proposed

rate revenue increases are driven by the need to maintain the reserve levels at targeted levels.

Table 3: Recommended Water Rate Revenue Increases

Rate Adjustment Date	Proposed Rate Increase
July 1, 2020	9.0%
July 1, 2021	9.0%
July 1, 2022	9.0%
July 1, 2023	9.0%
July 1, 2024	2.0%



Proposed Rate Increases:	9.0%	9.0%	9.0%	9.0%	2.0%	2.0%	2.0%	2.0%	1.0%	1.0%
Debt Coverage Ratio:	1.11	1.72	2.20	2.76	na	na	na	na	na	na

Figure 4: Water Enterprise Financial Forecast with Recommended Rate Increases

2.2 WASTEWATER ENTERPRISE FINANCIAL PLAN

The following describes the financial plan for the District's Wastewater Enterprise.

2.2.1 BEGINNING FUND BALANCES - WASTEWATER ENTERPRISE

The FY 2019/20 beginning fund balances for the Fund 20 is summarized in **Table 4**.

Table 4: Fund 20 (Wastewater) Beginning Cash Balance (FY 2019/20)

Operating Fund	\$320,300
Capital Reserve Fund	\$44,400
COP Reserve Fund	\$52,300
Total Unrestricted:	\$417,000

2.2.2 RESERVE TARGETS - WASTEWATER ENTERPRISE

The reserve targets for the Wastewater Enterprise follow the same KMPUD financial management policies as described in detail in Section 2.1.2. The follow describes the targeted amount in each reserve.

Operating Reserves – The Wastewater Enterprise's annual operating expenses are just over \$1.16 million; therefore the 25% reserve target is approximately \$290 thousand.

Capital Reserve Fund – The Wastewater Enterprise's 5-year capital plan amounts to \$4.6 million, therefore the Capital Reserve Fund target is approximately \$1.15 million.

COP Fund – The COP Fund (Certificate of Participation) is a restricted fund of approximately \$53 thousand that was established as a requirement for the Wastewater Enterprises current outstanding debt. It will be released once the debt has been repaid.

2.2.3 CUSTOMER GROWTH - WASTEWATER ENTERPRISE

As explained in Section 2.1.3, this Study assumes that the District will not grow over the next five years.

2.2.4 RATE REVENUES - WASTEWATER ENTERPRISE

Rate revenue is the revenue generated from customers for wastewater service. Rate revenue for wastewater services is collected through a fixed “Base Rate” and a variable “Usage Rate”. This Study’s financial plan propose annual rate revenue adjustments that will meet the District’s revenue requirements. Budgeted and projected rate revenues are listed in **Schedule 2**³.

2.2.5 NON-RATE REVENUES - WASTEWATER ENTERPRISE

In addition to rate revenue, the Wastewater Enterprise receives other revenue, including miscellaneous fees, interest earnings on investments, and property tax revenue. Property tax revenue collected by the District is first allocated as needed to the District’s Electricity Utility (per an agreement with RUS for electric transmission loans) and then allocated to other District departments as available. This Study assumed that future property tax allocations to the Wastewater Enterprise would be equal to the average allocation from the past four (4) years (\$325 thousand). Estimates of future interest income were calculated annually based upon estimated average fund balances and historic effective return on cash and invested funds (1.0%). Projections of all other non-rate revenues were based on FY 2019/20 budgeted revenue.

All revenues for the Wastewater Enterprise are depicted below in **Figure 5**, and detailed in **Schedule 2**.

³ The rate revenues in Schedule 2 includes the proposed rate adjustment recommended by this Study, as described in Section 2.1.13.

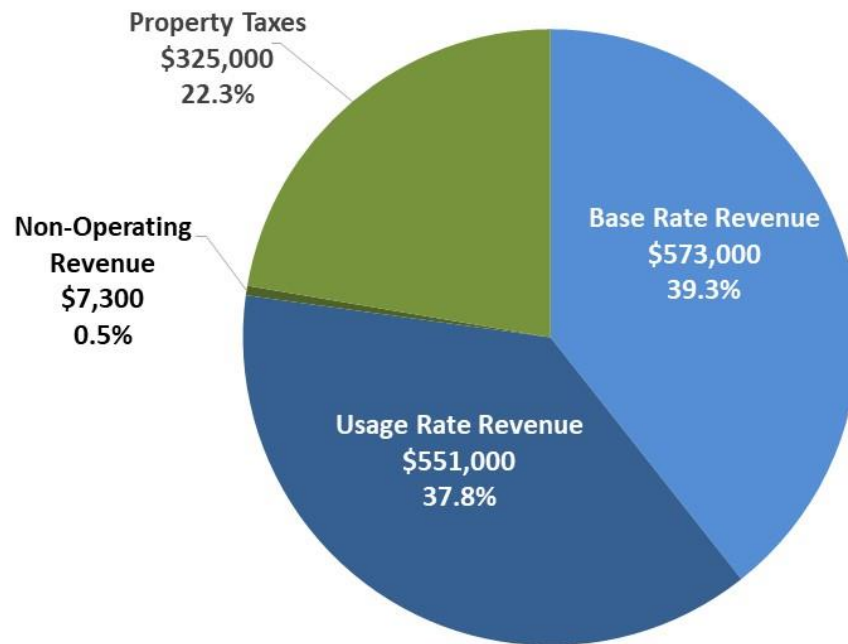


Figure 5: Wastewater Enterprise Revenue Categories (FY 2019/20)

2.2.6 OPERATION AND MAINTENANCE EXPENSES - WASTEWATER ENTERPRISE

The combined operating and maintenance expenses include all ongoing collection, treatment, disposal, and administrative expenses. The annual operating and maintenance costs for this Study are based on the Wastewater Enterprise's FY 2019/20 budget and are adjusted for future years based on inflation (see Section 2.2.7).

2.2.7 COST ESCALATION - WASTEWATER ENTERPRISE

Annual cost escalation factors for the various types of expenses were developed based upon a review of historical inflation trends, published inflation forecasts, industry experience, and discussions with District staff. During the projection period, all operations and capital expenses are projected to increase at 3.0% per year.

2.2.8 EXISTING DEBT SERVICE – WASTEWATER ENTERPRISE

The Wastewater Enterprise currently has a single outstanding debt (2018 COP) which has annual debt service of approximately \$114 thousand and will be paid off in FY 2023/24.

2.2.9 DEBT SERVICE COVERAGE - WASTEWATER ENTERPRISE

As explained in detail in Section 2.1.9, this Study proposes a financial plan that target a minimum debt service coverage ratio of 1.50.

2.2.10 CAPITAL IMPROVEMENT PROGRAM - WASTEWATER ENTERPRISE

Table 5 and **Figure 6** provide a summary of all capital projects planned through FY 2024/25. The wastewater treatment plant (WWTP) will require significant rehabilitation over the next 5 years. Capital spending for FY 2025/26 and beyond is assumed to be \$400 thousand per year.

Section 2.2.14 briefly discusses an alternative scenario whereby the District would replace the existing WWTP with a new WWTP.

Table 5: Wastewater Capital Improvement Schedule (FY 2019/20 through FY 2024/25)

	Debt	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Capacity Component							
Collection							
1							\$75,000
Treatment							
2	X	\$0	\$0	\$245,000	\$0	\$0	\$0
3	X	\$0	\$0	\$325,000	\$0	\$0	\$0
4	X	\$0	\$0	\$0	\$750,000	\$0	\$0
5	X	\$0	\$0	\$0	\$215,000	\$0	\$0
Replacement Component							
Collection							
6		\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$20,000
7		\$25,000	\$0	\$0	\$0	\$0	\$0
8		\$0	\$0	\$0	\$0	\$0	\$75,000
9		\$5,000	\$0	\$0	\$0	\$0	\$0
10		\$0	\$120,000	\$0	\$0	\$0	\$0
Treatment							
11	X	\$0	\$200,000	\$0	\$0	\$0	\$0
12	X	\$0	\$70,000	\$0	\$0	\$0	\$0
13		\$310,000	\$0	\$0	\$0	\$0	\$0
14		\$10,000	\$0	\$0	\$0	\$0	\$0
15		\$5,000	\$0	\$0	\$0	\$0	\$0
16		\$0	\$10,500	\$0	\$0	\$0	\$0
17		\$0	\$1,500	\$0	\$0	\$0	\$0
18	X	\$0	\$0	\$325,000	\$0	\$0	\$0
19	X	\$0	\$0	\$110,000	\$0	\$0	\$0
20	X	\$0	\$0	\$245,000	\$0	\$0	\$0
21	X	\$0	\$0	\$0	\$120,000	\$0	\$0
22	X	\$0	\$0	\$0	\$215,000	\$0	\$0
23	X	\$0	\$0	\$0	\$375,000	\$0	\$0
24	X	\$0	\$0	\$0	\$0	\$25,000	\$0
25	X	\$0	\$0	\$0	\$0	\$460,000	\$0
26	X	\$0	\$0	\$0	\$0	\$75,000	\$0
27	X	\$0	\$0	\$0	\$0	\$0	\$95,000
28	X	\$0	\$0	\$0	\$0	\$0	\$245,000
29		\$0	\$0	\$0	\$0	\$0	\$15,000
Disposal							
30		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0
31		\$0	\$10,000	\$0	\$10,000	\$0	\$10,000
32		\$0	\$0	\$30,000	\$0	\$0	\$0
33 Total Capital Expenses		\$410,000	\$467,000	\$1,335,000	\$1,740,000	\$615,000	\$535,000

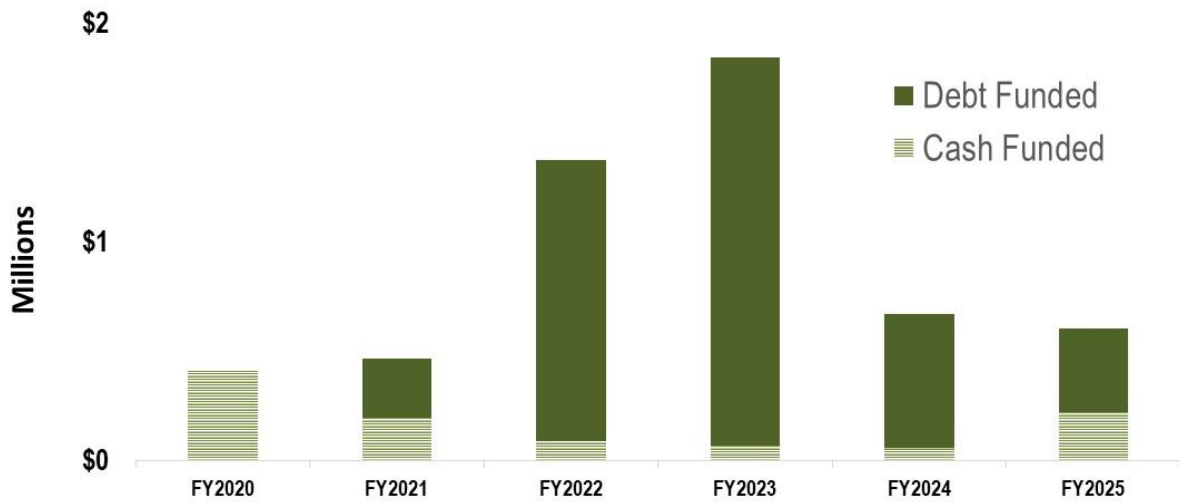


Figure 6: Wastewater Capital Improvement Spending (FY 2019/20 through FY 2024/25)

2.2.11 FUTURE BORROWING ASSUMPTIONS - WASTEWATER ENTERPRISE

This Study assumes that most of the WWTP capital projects will be funded with debt (as a 30-year bank note at 3% interest). The projects assumed to be debt financed are indicated with an “X” in Table 5. The total proposed debt over the five-year period is \$4.3 million. The debt proceeds shown in Schedule 2 are only estimates. The District will need to decide how to bundle the debt issues over the coming 5 years.

2.2.12 EXPENDITURE SUMMARY - WASTEWATER ENTERPRISE

The Wastewater Enterprise’s FY 2019/20 budgeted operating and debt expenses are depicted in **Figure 7** and detailed in **Schedule 2**.

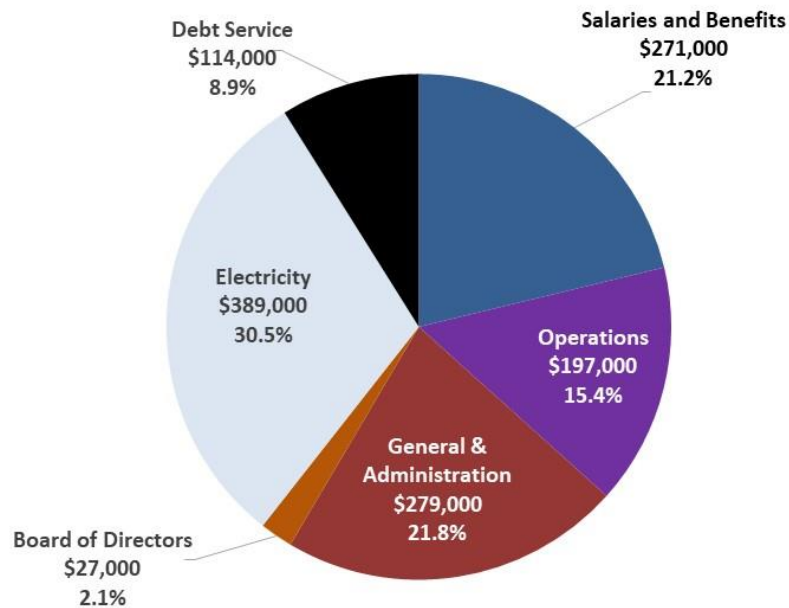


Figure 7: Wastewater Enterprise Budgeted Expense Categories (FY 2019/20)

2.2.13 PROPOSED RATE REVENUE INCREASES - WASTEWATER ENTERPRISE

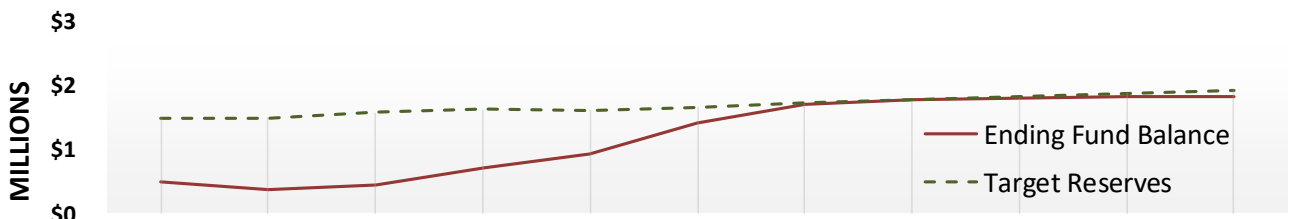
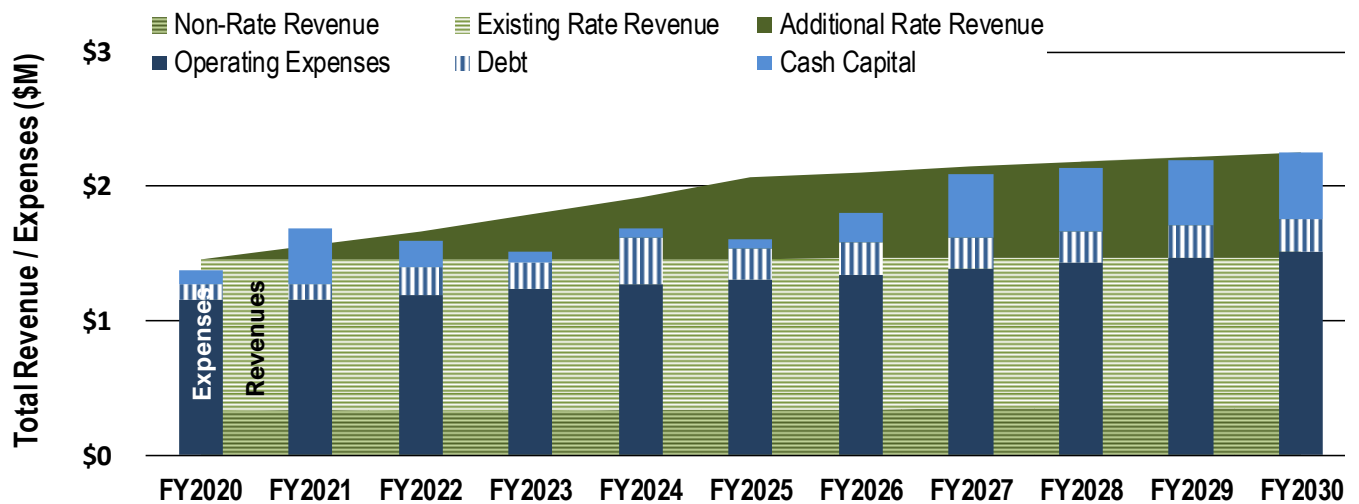
All of the above information was entered into a financial planning model to produce 10-year financial plans that evaluated the sufficiency of current revenues to meet current and estimated future financial obligations and determined the level of rate revenue increases necessary in each year of the planning period.

Based upon the previously discussed financial data, assumptions, and reserve targets, this Study proposes a 5-year schedule of rate adjustments as detailed in **Table 6**.

The cash flow numbers provided in **Schedule 2** for the District are summarized graphically in **Figure 8**, which shows that the proposed rate revenue increases are driven by the need to maintain the reserve levels at targeted levels while completing significant, necessary rehabilitation required to the WWTP of the next 5 years.

Table 6: Recommended Wastewater Rate Revenue Increases

Rate Adjustment Date	Proposed Rate Increase
July 1, 2020	9.0%
July 1, 2021	9.0%
July 1, 2022	9.0%
July 1, 2023	9.0%
July 1, 2024	9.0%



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Proposed Rate Increases:	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Debt Coverage Ratio:	2.57	3.47	2.36	2.80	1.87	3.24	3.25	3.23	3.21	3.19	3.16
Net Debt Proceeds:	\$0.0M	\$0.3M	\$1.3M	\$1.8M	\$0.6M	\$0.4M	\$0.0M	\$0.0M	\$0.0M	\$0.0M	\$0.0M

Figure 8: Wastewater Enterprise Financial Forecast with Recommended Rate Increases and Debt Issuance

2.2.14 ALTERNATE WASTEWATER CAPITAL SCENARIO

As an alternative to reinvesting in the existing WWTP with rehabilitation projects, the District has the option of replacing the existing WWTP with a new WWTP. The preliminary estimate for designing and building the new WWTP is approximately \$15 million (which would eliminate the need for approximately \$4.8 million in rehabilitation projects over the next 10 years). The estimated rate increases that would be needed to debt finance a new WWTP are summarized below in **Table 7**.

Table 7: Rate Revenue Increases for Alternate Wastewater Scenario (new WWTP)

Rate Adjustment Date	Alternative Rate Increases
July 1, 2020	22.0%
July 1, 2021	22.0%
July 1, 2022	22.0%
July 1, 2023	8.0%
July 1, 2024	2.0%

Section 3. COST OF SERVICE & RATE DESIGN

Once the respective rate revenue requirements for both utilities have been determined, the next step in the rate setting process is to evaluate the cost of providing these services to individual customer classes. A cost-of-service analysis evaluates the cost of providing service and proportionately allocates those costs to customer classes and rate structure components to ensure the proposed rate structure is aligned with the costs of providing water and wastewater service. This is required in order to be equitable among all ratepayers and to comply with Proposition 218. This Study employed well-established industry practices as recognized by the WEF, AWWA, and other accepted industry standards. The cost-of-service analysis and rate structure proposed by this Study is designed to:

- ▶ Fairly and equitably recover costs through rates
- ▶ Conform to accepted industry practice and legal requirements
- ▶ Provide financial stability and recovery of system fixed costs

The following sections present detailed descriptions of the cost-of-service and rate structure methodology used for water, and then wastewater, and the corresponding proposed rate schedules for both.

3.1 WATER COST OF SERVICE AND RATE DESIGN

The following details the methodology in calculating the proposed water rates and concludes with the recommended water rate schedule for the next five (5) years.

3.1.1 CURRENT WATER RATES

The structure for the District's current potable water rates include a three-part structure that is comprised of a fixed Base Rate, a fixed Meter Charge, and a consumption-based Usage Rate. The Base Rate is charged per DU for residential accounts and per EDU for commercial accounts. Irrigation customers do not currently pay a Base Rate. One (1)

EDU is equal to average residential water usage and EDUs are assigned based on the average usage of commercial accounts over the past three (3) years. The Base Rate revenue accounts for 68% of the water rate revenue.

The Meter Charge is assessed per meter. In addition to (standard) indoor meters and irrigation meters, some customers have hot water meters. The District does not provide hot water service, but rather the meter is provided as a service to homeowner associations (HOAs) that do provide water heating services. The Meter Charge revenue accounts for 6% of the water rate revenue.

The Usage Rate is charged per unit of usage (1 hcf or 748 gallons). The irrigation water Usage Rate is currently half of the domestic water usage rate. The Usage Rate revenue accounts for 26% of the water rate revenue.

3.1.2 PROPOSED WATER RATE STRUCTURE CHANGES

This Study has found that the District's current rate structures are somewhat consistent with common industry practices, excepting treatment of irrigation customers, thus recommends the following modifications.

1. Irrigation meters will pay the Base Rate in a similar manner as Commercial accounts but at a pro-rated charge that recognizes that irrigation meters are only allowed to be active for approximately 4 months annually; and
2. Irrigation water will pay the same Usage Rate as domestic water since the cost of treatment, storage, and delivery is identical to residential or commercial accounts.

The above proposed changes are explained in more detail in the following subsections.

3.1.3 WATER RATE STRUCTURE DEVELOPMENT

The following section presents a detailed description of the process for developing the water rate structure using cost of service principles.

3.1.3.1 Water Cost Functions

First, all costs for the Water Enterprise's FY 2020/21 ("Test Year") are allocated to the three rate components: Meter Charge, Base Rate, and Water Usage. This is done by allocating operational line-item expenses and capital expenses to one or more revenue recovery category. The following explains the percent allocations that are detailed in

Table 8:

- Direct allocations - Some costs can be allocated directly to a functional component. For example, operating supplies and electricity (Rows 5 & 9) are allocated 100% to the Usage Rate because those costs tend to be increase with higher water volumes. On the other hand, debt and capital expenses (Rows 10 & 11) are allocated to the Base Rate since its appropriate to recover those fixed costs with a stable source of revenue.
- Employee-related Expenses - All labor costs were spread between the three categories, with 70% of costs being recovered through the Base Rate (since labor is a relatively fixed cost), 20% being recovered through the Usage Rate (since some overtime costs are driven by higher volumetric demands), and 10% being recovered through the Meter Charge (due to the labor associated with maintaining the meters).
- Administrative Costs - Administrative costs are fixed and therefore recovered through the two fixed revenue categories (Base Rate and Meter Charge).
- Use of Reserves - Accounting for the use of cash reserves during the Test Year is required in order to balance the rate revenue requirements. In this case the use of reserves results in a credit, which is allocated 100% to the Base Rate category.
- Non-Rate Revenue Credits - In order to complete the allocation of costs to each system function, a final step requires non-rate revenue to be used to offset costs that would otherwise need to be recovered through rates. Non-rate revenue includes interest income, property taxes, and other operating revenue such as miscellaneous fees. These revenues are credited to each system function using the indirect cost allocation method (the proportionate allocation of all costs that were previously allocated to the respective system functions).

Table 8 below summarizes the allocation of all expenses and non-rate revenues to each system function, which establishes the rate revenue requirement for each revenue recovery means (see Row 15).

Table 8: Water Cost Allocations

Budget Expense	Test Year Budget	Revenue Recovery Means					
		Meter Charge	Base Rate	Usage Rate	Meter Charge	Base Rate	Usage Rate
Employee Related Expenses:							
1 Salaries and Wages	\$82,400	10%	70%	20%	\$8,240	\$57,680	\$16,480
2 Employee Benefits	\$45,700	10%	70%	20%	\$4,570	\$31,990	\$9,140
3 Payroll Taxes	\$6,400	10%	70%	20%	\$640	\$4,480	\$1,280
Operating Expenses:							
4 Outside Services	\$38,800			100%			\$38,800
5 Supplies & Operating Materials	\$51,000			100%			\$51,000
6 Training	\$1,800		100%			\$1,800	
Allocation Into Fund:							
7 General & Administration	\$279,100	10%	90%		\$27,910	\$251,190	
8 Board of Directors	\$26,500		100%			\$26,500	
9 Electricity	\$64,800			100%			\$64,800
10 Snow Removal	\$4,500		100%			\$4,500	
Capital							
11 Existing Debt	\$79,000		100%			\$79,000	
12 Capital Spending	\$97,000		100%			\$97,000	
Credits							
13 Use of Reserves	(\$40,000)		100%			(\$40,000)	
14 Non Rate Revenue	(\$104,000)	5.3%	71.3%	23.4%	(\$5,536)	(\$74,171)	(\$24,293)
15	Total:	\$633,000			\$35,824	\$439,969	\$157,207

3.1.3.2 Water Units of Service and Calculation of Rates

The water rates are calculated by dividing the rate revenue requirement for each revenue recovery means by the appropriate metric. For example, the Meter Charge revenue requirement is divided by the number of meters to calculate a cost per meter. The following describes the units of service for the water utility.

Meters – The District has 890 domestic meters, irrigation meters and hot water meters.

EDUs – The total number of EDUs (1,412) is the sum of all residential dwelling units (675) plus residential irrigation EDUs (154, assigned as one EDU per account) plus the

calculated indoor commercial EDUs (497) and calculated commercial irrigation EDUs (86). The commercial EDUs (both indoor and irrigation) were calculated based on each individual commercial/irrigation account’s annual water usage divided by the average residential water usage (12.00 hcf per year or 100.0 HCF per month). A minimum of one (1) EDU was assigned to each non-residential account.

As previously mentioned in Section 3.1.2, the Irrigation Base Rate will be pro-rated account for the fact that irrigation meters are generally locked for 8 months of the year. As such, the irrigation customers are charged one third of the charge of the Base Rate. This means that 93.4% of the Base Rate revenue (or \$411,806) will be recovered from “indoor” customers (see row 2 of Table 9). The remaining Base Rate costs (\$28,163) are recovered from Irrigation EDUs.

Water Usage – This Study used actual water usage data from FY2018/19 (15,114 hcf).

Table 9 presents a summary of the units of service used for the purpose of calculating the proposed rates. Proposed rates for each revenue recovery category are shown on Row 5 of Table 9. These are the proposed water rates for the first year of the proposed Study period.

Table 9: Rate Calculation (Test Year)

	Revenue Recovery Means:	Meter Charge	Base Rates		Usage Rate
1	Total Units of Service:	890 meters	1,172 Indoor EDUs	240 Irrigation EDUs	1,511,367 water usage (CF)
2	Revenue Requirement:	\$35,824	\$411,806	\$28,163	\$157,207
3		5.7%	65.1%	4.4%	24.8%
4	Unit Costs:	\$40.25 per meter per year	\$351.45 per Indoor EDU per year	\$117.15 per Irrigation EDU per year	\$0.10 per CF
5	Rates:	\$3.35 per meter per month	\$29.29 per Indoor EDU per month	\$9.76 per Irrigation EDU per month	\$10.40 per HCF

3.1.3.3 Proposed Water Rate Schedule

The full schedule of water rates is shown in **Table 10**. All rates are effective the first day of the fiscal year (July 1).

Table 10: Proposed Water Rates (FY2020/21 through FY 2024/25)

	Current Rates	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Monthly Meter Charge (per meter)	\$3.30	\$3.35	\$3.65	\$3.98	\$4.34	\$4.43
Monthly Indoor Base Rate ^(a)	\$28.02	\$29.29	\$31.93	\$34.80	\$37.93	\$38.69
Monthly Irrigation Base Rate ^(b)	\$0.00	\$9.76	\$10.64	\$11.60	\$12.64	\$12.89
Usage Rate (per hcf)	\$10.36	\$10.40	\$11.34	\$12.36	\$13.47	\$13.74

^(a) Charge per dwelling unit for residential and per EDU for commercial

^(b) Charged per dwelling unit for residential Irrigation and per EDU for commercial Irrigation

3.2 WASTEWATER COST OF SERVICE AND RATE DESIGN

The following details the methodology in calculating the proposed wastewater rates and concludes with the recommended wastewater rate schedule for the next five (5) years.

3.2.1 CURRENT WASTEWATER RATES

The District's current wastewater rates includes a two-part structure that is comprised of a fixed Base Rate and a consumption-based Usage Rate. The Base Rate is charged per dwelling unit for residential accounts and per EDU for commercial accounts. One (1) EDU is equal to average annual residential water usage and EDUs are assigned based on the average usage of commercial accounts over the past three (3) years. In addition, the EDU value for restaurants (i.e. "high strength" users) is multiplied by 1.57 to account for the additional costs associated with treating higher strength sewage. The wastewater Base Rate revenue accounts for 52% of the wastewater rate revenue.

The Usage Rate is charged per unit of usage (in hcf) and is the same rate for all customers. The wastewater Usage Rate revenue accounts for 48% of the wastewater rate revenue.

3.2.2 PROPOSED WASTEWATER RATE STRUCTURE CHANGES

This Study has found that the District's current rate structures are fairly consistent with common industry practices but recommends the following modifications.

The Base Rate is a relatively stable source of revenue and is therefore the best source of revenue to pay for fixed costs. Conversely, the Usage Rate is a more variable source of revenue and is therefore appropriate to recover variable costs. The costs associated with high strength sewage (the treatment of biochemical oxygen demand (BOD) and removal/disposal of suspended solids (SS)) are largely variable costs (namely energy and chemicals). As such, the proposed rates will apply the high strength factor to the Usage Rate as opposed to the Base Rate, which is more consistent with standard practices.

3.2.3 WASTEWATER RATE STRUCTURE DEVELOPMENT

The following section presents a detailed description of the process for developing the wastewater rate structure using cost of service principles. The following steps are similar to the steps followed for the development of the water rates (see Section 3.1) but includes additional steps to account for the high-strength component.

3.2.3.1 Wastewater Cost Functions

All costs for the Wastewater Enterprise's Test Year are allocated to be recovered either from the Base Rate or the Usage Charge. These allocations follow the same logic as explained in Section 3.1.3.1. **Table 11** summarizes the allocation of all expenses and non-rate revenues to each system function, which establishes the rate revenue requirement for each revenue recovery means (see Row 17).

Table 11: Wastewater Cost Allocations

Budget Expense	Test Year Budget	Revenue Recovery Means			
		Base Rate	Usage Rate	Base Rate	Usage Rate
Employee Related Expenses:					
1 Salaries and Wages	\$162,400	70%	30%	\$113,680	\$48,720
2 Employee Benefits	\$96,000	70%	30%	\$67,200	\$28,800
3 Payroll Taxes	\$12,500	70%	30%	\$8,750	\$3,750
Operating Expenses:					
4 Outside Services	\$35,000		100%		\$35,000
5 Supplies & Chemicals	\$14,400		100%		\$14,400
6 Supplies & Operating Materials	\$141,500		100%		\$141,500
7 Training	\$1,800	100%		\$1,800	
Allocation Into Fund:					
9 General & Administration	\$279,100	100%		\$279,100	
10 Board of Directors	\$26,500	100%		\$26,500	
11 Electricity	\$388,900		100%		\$388,900
12 Snow Removal	\$4,500	100%		\$4,500	
Capital					
13 Existing Debt	\$114,000	100%		\$114,000	
14 Capital Spending	\$410,000	100%		\$410,000	
Credits					
15 Use of Reserves	(\$129,000)	60.8%	39.2%	(\$78,438)	(\$50,562)
16 Non Rate Revenue	(\$333,000)	60.8%	39.2%	(\$202,479)	(\$130,521)
17	Total:			\$744,613	\$479,987

3.2.3.2 Wastewater Units of Service

Similar to water customers, wastewater customers are billed based on their number of EDUs and water usage. In addition, the strength component for the Usage Rate requires a measurement of both BOD and SS, both of which are measured as concentrations. The BOD and SS for both residential and “regular” commercial accounts are assumed to be 175 milligrams per liter (mg/l). The BOD for high strength users is assumed to be 1000 mg/l and the SS is assumed to be 600 mg/l. These strength assumptions are taken from guidelines provided by the California State Resources Control Board (SWRCB)⁴.

Table 12 provides a summary of the units of service provided to each wastewater customers class. The total pounds (lbs) of loadings is calculated by multiplying the concentrations by the water usage (which is assumed to be returned as wastewater flow).

Table 12: Wastewater Units of Service

Customer Class	No. of EDUs (1)	Annual Water Usage (1) HCF	Estimated Annual Wastewater Flow MG	BOD Strength (2) mg/l	Annual BOD Loading lbs	SS Strength (2) mg/l	Annual SS Loading lbs
Residential	673	8,194	6.13	175	8,946	175	8,946
Commercial	413	4,588	3.43	175	5,009	175	5,009
Commercial High Strength	84	1,019	0.76	1000	6,356	600	3,813
Totals:	1,170	13,801	10.32		20,311		17,768

Footnotes:

(1) From the utility billing system for FY 18-19.

(2) Based on State Water Resources Control Board (SWRCB) guidelines.

⁴ SWRCB Revenue Program Guidelines, Appendix G, March 1998.

3.2.3.3 Unit Cost Calculations for Wastewater

Table 13 shows how the cost allocations from Table 11 are converted to unit costs. Similar to water, the Base Rate costs are simply divided by the number of EDUs (1,170). The Usage Rate costs are further divided between flow, BOD and SS. Based on common practice in the wastewater utility rate setting community and best practices promulgated by associations such as WEF, it is reasonable to allocate variable operating costs evenly between flow, BOD and SS (see Table 13). The unit costs are then calculated by dividing the total cost for each component by the number of units identified in Table 12. For example, the District has approximately 20.3 thousand pounds of SS and an annual cost of \$158 thousand for solids removal, treatment and disposal, therefore the unit cost for SS is \$7.80 / lb. These unit costs become the basis for then assigning costs to customer classes (see next section).

Table 13: Wastewater Unit Cost Calculation

Cost Category	Component Allocation Percentages (1)	Cost Allocated to Each Component	Units of Service	Unit Cost
Base Rate	100%	\$744,613	1,170 EDUs	\$636.56 per EDU
Usage Rate		\$479,987		
Flow	34%	\$163,196	10.32 MG	\$11.82 per HCF
BOD	33%	\$158,396	20,311 lbs	\$7.80 per lbs
SS	33%	\$158,396	17,768 lbs	\$8.91 per lbs
Revenue Requirement:		\$1,224,600		

Footnotes:

(1) Allocating costs evenly between flow, BOD and SS is consistent with common and accepted rate setting practices

3.2.3.4 Allocation of Costs to Wastewater Customer Classes

Unit costs are applied to the EDUs, annual wastewater flows, BOD loadings and SS loadings associated with each customer class to arrive at the allocation of total costs to each customer class. Table 14 presents the allocation of costs to each user class.

Table 14: Allocation of Costs to Wastewater Customer Classes

Customer Class	No. of EDUs	Water Usage (HCF)	BOD Loading (lbs)	SS Loading (lbs)	Base Rate (1)	Usage Rate (1)			Allocation of Total Costs
						Flow	BOD	SS	
Unit Costs:					\$636.56/ EDU	\$11.82/ HCF	\$7.80/ lbs	\$8.91/ lbs	
Residential	673	8,194	8,946	8,946	\$428,402	\$96,894	\$69,765	\$79,747	\$674,809
Commercial	413	4,588	5,009	5,009	\$262,828	\$54,255	\$39,065	\$44,654	\$400,802
Commercial High Strength	84	1,019	6,356	3,813	\$53,382	\$12,047	\$49,566	\$33,995	\$148,990
Totals:	1,170	13,801	20,311	17,768	\$744,613	\$163,196	\$158,396	\$158,396	\$1,224,600

Footnotes:

(1) Unit costs at the top of each column are multiplied by the wastewater flow, the BOD loading, or the SS loading for each customer class

3.2.3.5 Proposed Wastewater Rates

As a final step, based on the allocation of costs from Table 14 and the units of service from Table 12, the wastewater rates are calculated for each customer class as summarized in Table 15.

Table 15: Proposed Wastewater Rates

Customer Class	BASE RATE			USAGE RATE			Total Revenue
	EDUs	Revenue (\$)	Base Rate \$/EDU	Annual Water Use hcf	Revenue (\$)	Usage Rates \$/hcf	
Residential	673	\$428,402	\$53.05	8,194	\$246,407	\$30.07	\$674,809
Commercial	413	\$262,828	\$53.05	4,588	\$137,973	\$30.07	\$400,802
Commercial High Strength	84	\$53,382	\$53.05	1,019	\$95,607	\$93.84	\$148,990
Totals:	1,170	\$744,613		13,801	\$479,987		\$1,224,600

The above rates are proposed to be implemented on July 1, 2020. Subsequently wastewater rates will be increased by the rate adjustments proposed in Table 6. The proposed rate schedules for the next 5 years are summarized in Table 16.

Table 16: Wastewater Rates - 5-Year Schedule

	Current Rates*	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Monthly Base Rate (per DU or EDU)	\$39.80	\$53.05	\$57.82	\$63.02	\$68.69	\$74.87
Usage Rate (per hcf)						
Residential and Commercial	\$39.75	\$30.07	\$32.78	\$35.73	\$38.95	\$42.46
High Strength Commercial	\$39.75	\$93.84	102.29	111.5	121.54	132.48

* Comparing current rates to proposed rates is complicated by the fact that the strength factor has been moved from the Base Rate to the Usage Rate.

Section 4. CONCLUSION

This Study used methodologies that are aligned with industry standard practices for rate setting as promulgated by WEF, AWWA, and all applicable laws, including California's Proposition 218. The proposed annual adjustments to the rates proportionately assign costs to each customer class and customer based on service demands and will allow the District to continue to provide safe, reliable water and wastewater service to customers.

The water and wastewater rates will need to be adopted in accordance with Proposition 218, which will require a detailed notice describing the proposed rates to be mailed to each affected property owner or customer at least 45 days prior to conducting a public hearing to adopt the rates.

SCHEDULES

Schedule 1 – Water Enterprise Cash Flow Pro Forma

Schedule 2 – Wastewater Enterprise Cash Flow Pro Forma



SCHEDULE 1 – Water Enterprise Cash Flow Proforma

	Budget FY 2020	Forecast FY 2021	Forecast FY2022	Forecast FY2023	Forecast FY2024	Forecast FY2025	Forecast FY2026	Forecast FY2027	Forecast FY2028	Forecast FY2029	Forecast FY2030	Forecast FY2031
1 Rate Revenue Increases		9.0%	9.0%	9.0%	9.0%	2.0%	2.0%	2.0%	2.0%	1.0%	1.0%	1.0%
2 Rate Revenue	\$585,371	\$580,000	\$633,000	\$690,000	\$752,000	\$820,000	\$836,000	\$853,000	\$870,000	\$887,000	\$896,000	\$905,000
3 Increase due to rate adjustments		\$53,000	\$57,000	\$62,000	\$68,000	\$16,000	\$17,000	\$17,000	\$17,000	\$9,000	\$9,000	\$9,000
Non-Rate Revenues												
4 Other Revenue	\$7,448	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
5 Interest Earnings	\$2,552	\$3,000	\$2,000	\$3,000	\$4,000	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$3,000
6 Property Tax	\$93,072	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000
7 Total Revenue	\$688,443	\$737,000	\$793,000	\$856,000	\$925,000	\$940,000	\$958,000	\$975,000	\$992,000	\$1,001,000	\$1,010,000	\$1,018,000
O&M Costs												
8 Salaries and Benefits	\$134,471	\$134,000	\$139,000	\$143,000	\$147,000	\$151,000	\$156,000	\$161,000	\$165,000	\$170,000	\$175,000	\$181,000
9 Operations	\$96,073	\$96,000	\$99,000	\$102,000	\$105,000	\$108,000	\$111,000	\$115,000	\$118,000	\$122,000	\$125,000	\$129,000
10 General Administration	\$305,610	\$306,000	\$315,000	\$324,000	\$334,000	\$344,000	\$354,000	\$365,000	\$376,000	\$387,000	\$399,000	\$411,000
11 Electricity	\$64,816	\$65,000	\$67,000	\$69,000	\$71,000	\$73,000	\$75,000	\$77,000	\$80,000	\$82,000	\$85,000	\$87,000
12 Total Operating Expenses	\$600,970	\$601,000	\$620,000	\$638,000	\$657,000	\$676,000	\$696,000	\$718,000	\$739,000	\$761,000	\$784,000	\$808,000
Capital Costs												
13 Total Capital Spending	\$97,000	\$31,000	\$37,000	\$298,000	\$132,000	\$276,000	\$250,000	\$258,000	\$265,000	\$273,000	\$281,000	\$290,000
14 Existing Debt Service	\$79,047	\$79,000	\$79,000	\$79,000	\$79,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Cash Funded Capital Projects	\$1,503	\$97,000	\$31,000	\$37,000	\$298,000	\$132,000	\$276,000	\$250,000	\$258,000	\$265,000	\$273,000	\$281,000
16 Total Capital Expenses	\$80,550	\$176,000	\$110,000	\$116,000	\$377,000	\$132,000	\$276,000	\$250,000	\$258,000	\$265,000	\$273,000	\$281,000
17 Total Revenue Requirement	\$681,520	\$777,000	\$730,000	\$754,000	\$1,034,000	\$808,000	\$972,000	\$968,000	\$997,000	\$1,026,000	\$1,057,000	\$1,089,000
18 Beginning Year Balance	\$255,247	\$262,000	\$222,000	\$285,000	\$387,000	\$278,000	\$410,000	\$396,000	\$403,000	\$398,000	\$373,000	\$326,000
19 Surplus/(Shortfall)	\$6,923	(\$40,000)	\$63,000	\$102,000	(\$109,000)	\$132,000	(\$14,000)	\$7,000	(\$5,000)	(\$25,000)	(\$47,000)	(\$71,000)
20 End of Year Balance	\$262,170	\$222,000	\$285,000	\$387,000	\$278,000	\$410,000	\$396,000	\$403,000	\$398,000	\$373,000	\$326,000	\$255,000
21 Reserve Target	\$327,444	\$332,000	\$337,000	\$306,000	\$311,000	\$316,000	\$321,000	\$326,000	\$332,000	\$338,000	\$344,000	\$142,000
22 Available Cash	(\$65,274)	(\$110,000)	(\$52,000)	\$81,000	(\$33,000)	\$94,000	\$75,000	\$77,000	\$66,000	\$35,000	(\$18,000)	\$113,000
Debt Coverage Calculations												
23 Revenue Available for Debt Service	\$87,473	\$136,000	\$173,000	\$218,000	\$268,000	\$264,000	\$262,000	\$257,000	\$253,000	\$240,000	\$226,000	\$210,000
24 Total Yearly Parity Debt Payment	\$79,047	\$79,000	\$79,000	\$79,000	\$79,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Debt Coverage Ratio	1.11	1.72	2.19	2.76	3.39	na	na	na	na	na	na	na

SCHEDULE 2 – Wastewater Enterprise Cash Flow Proforma

	Budget FY 2020	Forecast FY 2021	Forecast FY2022	Forecast FY2023	Forecast FY2024	Forecast FY2025	Forecast FY2026	Forecast FY2027	Forecast FY2028	Forecast FY2029	Forecast FY2030	Forecast FY2031
1 Rate Revenue Increases	0.00%	9.0%	9.0%	9.0%	9.0%	9.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
2 Rate Revenue	\$1,124,107	\$1,124,000	\$1,225,000	\$1,335,000	\$1,455,000	\$1,586,000	\$1,729,000	\$1,764,000	\$1,799,000	\$1,835,000	\$1,872,000	\$1,909,000
3 Increase due to rate adjustments		\$101,000	\$110,000	\$120,000	\$131,000	\$143,000	\$35,000	\$35,000	\$36,000	\$37,000	\$37,000	\$38,000
Non-Rate Revenues												
4 Other Revenue	\$3,330	\$3,000	\$3,000	\$3,000	\$3,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
5 Interest Earnings	\$4,170	\$5,000	\$4,000	\$4,000	\$7,000	\$9,000	\$14,000	\$17,000	\$18,000	\$18,000	\$18,000	\$18,000
6 Property Tax	\$325,018	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000
7 Total Revenue	\$1,456,625	\$1,558,000	\$1,667,000	\$1,787,000	\$1,921,000	\$2,067,000	\$2,107,000	\$2,145,000	\$2,182,000	\$2,219,000	\$2,256,000	\$2,294,000
O&M Costs												
8 Salaries and Benefits	\$270,953	\$271,000	\$279,000	\$287,000	\$296,000	\$305,000	\$314,000	\$324,000	\$333,000	\$343,000	\$354,000	\$364,000
9 Operations	\$197,223	\$197,000	\$203,000	\$209,000	\$216,000	\$222,000	\$229,000	\$235,000	\$243,000	\$250,000	\$257,000	\$265,000
10 General Administration	\$305,610	\$306,000	\$315,000	\$324,000	\$334,000	\$344,000	\$354,000	\$365,000	\$376,000	\$387,000	\$399,000	\$411,000
11 Electricity	\$388,897	\$389,000	\$401,000	\$413,000	\$425,000	\$438,000	\$451,000	\$464,000	\$478,000	\$493,000	\$507,000	\$523,000
12 Total Operating Expenses	\$1,162,683	\$1,163,000	\$1,198,000	\$1,233,000	\$1,271,000	\$1,309,000	\$1,348,000	\$1,388,000	\$1,430,000	\$1,473,000	\$1,517,000	\$1,563,000
Capital Costs												
13 Total Capital Spending	\$410,000	\$467,000	\$1,375,000	\$1,846,000	\$672,000	\$602,000	\$464,000	\$478,000	\$492,000	\$507,000	\$522,000	\$538,000
14 Debt Proceeds	\$0	\$270,000	\$1,287,500	\$1,777,008	\$611,927	\$382,673	\$0	\$0	\$0	\$0	\$0	\$0
15 Existing Debt Service	\$114,389	\$114,000	\$115,000	\$114,000	\$114,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Cash Funded Capital Projects	\$104,386	\$410,000	\$197,000	\$88,000	\$69,000	\$60,000	\$219,000	\$464,000	\$478,000	\$492,000	\$507,000	\$522,000
17 New Debt Service	\$0	\$0	\$84,000	\$84,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000
18 Total Capital Expenses	\$218,775	\$524,000	\$396,000	\$286,000	\$417,000	\$294,000	\$453,000	\$698,000	\$712,000	\$726,000	\$741,000	\$756,000
19 Total Revenue Requirement	\$1,381,458	\$1,687,000	\$1,594,000	\$1,519,000	\$1,688,000	\$1,603,000	\$1,801,000	\$2,086,000	\$2,142,000	\$2,199,000	\$2,258,000	\$2,319,000
20 Beginning Year Balance	\$416,955	\$492,000	\$363,000	\$436,000	\$704,000	\$937,000	\$1,401,000	\$1,707,000	\$1,766,000	\$1,806,000	\$1,826,000	\$1,824,000
21 Surplus/(Shortfall)	\$75,167	(\$129,000)	\$73,000	\$268,000	\$233,000	\$464,000	\$306,000	\$59,000	\$40,000	\$20,000	(\$2,000)	(\$25,000)
22 End of Year Balance	\$492,122	\$363,000	\$436,000	\$704,000	\$937,000	\$1,401,000	\$1,707,000	\$1,766,000	\$1,806,000	\$1,826,000	\$1,824,000	\$1,799,000
23 Reserve Target	\$1,489,783	\$1,533,000	\$1,577,000	\$1,623,000	\$1,618,000	\$1,666,000	\$1,716,000	\$1,768,000	\$1,821,000	\$1,875,000	\$1,932,000	\$1,587,000
24 Available Cash	(\$997,661)	(\$1,170,000)	(\$1,141,000)	(\$919,000)	(\$681,000)	(\$265,000)	(\$9,000)	(\$2,000)	(\$15,000)	(\$49,000)	(\$108,000)	\$212,000
Debt Coverage Calculations												
25 Revenue Available for Debt Service	\$293,942	\$395,000	\$469,000	\$554,000	\$650,000	\$758,000	\$759,000	\$757,000	\$752,000	\$746,000	\$739,000	\$731,000
26 Total Yearly Parity Debt Payment	\$114,389	\$114,000	\$199,000	\$198,000	\$348,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000	\$234,000
27 Debt Coverage Ratio	2.57	3.46	2.36	2.80	1.87	3.24	3.24	3.24	3.21	3.19	3.16	3.12

STAFF REPORT

Hydrant Riser Removal

Background:

The fire hydrants in Kirkwood are unique because they have 2 ½” snorkel riser assemblies attached to them. The intent of the riser assemblies is to aid emergency personnel in the winter months with accessing a 2 ½” water supply.



Not all of the hydrant fire risers are assembled the same. Some T-handles are attached with braces with bolts and nuts and others permanently welded in place.



No matter how the hydrants are assembled, constant maintenance is required each year to keep the hydrants functional due to snow load (or snow creep) on the riser assembly.



A bent T-handle causes friction on the sleeves of the handle which can make it extremely difficult to open and close the hydrant if at all. Also, a bent riser assembly, can cause leaks at 2 ½" pipe connection at the hydrant.

Emergency personnel also face additional challenges with the fire riser assembly (as we discovered during the Caldor Fire) a twenty-four inch or larger adjustable pipe wrench is required to open and close the hydrant. Typically, outside fire agencies do not carry this type of wrench on their apparatus. All fire departments carry a hexagram hydrant wrench (pictured below) to open and close fire hydrants.



Recommended Action:

Removal of all fire hydrant riser assemblies and replace with additional snow stake markings.

Prepared By:

Chief Rick Ansel

Major Projects	2025				2026				2027				2028			
Description	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Master Plan - Water																
Water Tank Recoating																
Well Building Hardening																
WW Lift Station Upgrades																
Master Plan - Wastewater																
WWTP Repair & Rehabilitation																
Meadow Direct Burial Line Replacement																
Powerhouse Radiator Roof																
Master Plan - Propane																
Propane Service Line Replacement																
Propane Tank & Vaporizer Roofs																
Planning																
Design																
Bid/Construction																
Board Future Activities	2025				2026				2027				2028			
Description	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Election of Directors																
Propane Rate Study (4)																
Water/Wastewater Rate Study (1)																
Electric Rate Study (2,5)																
Fiscal Year Budget (3)																
Notes:																
(1) Nov '24: consider residential min payment, re-assess financial and construction costs																
(2) Sep '25: consider capacity charge, all elec discount, Nov '22: residential min payment																
(3) Feb/Mar: Draft assumptions, Apr: EDU calculations, May/June: HOA Snow calc, Detailed Budget																
(4) Oct '24: Consider revision to propane usage monthly correction.																
(5) Consider purchase of RECs based on CallISO meter, not retail sales.																

Communications Committee Report

Meeting Date: [January 9, 2025](#)

Attendees

- *KMPUD Board*: Chair Doug Mitarotonda, Chris Tucher
- *KMPUD Staff*: GM Erik Christeson, Assistant GM Rick Ansel
- *Community Committee Members*: Sandy Goldberg, Pamela Hyde
- *Community Members*: None

1) KVFD Funding/Divestment Communications Plan

The Committee discussed the agenda for the Community Forum, scheduled for January 23, 2025. The Committee agreed that the focus should be on the three primary challenges facing the KVFD, 1) the lack of viable succession options for a volunteer fire chief, 2) potential operational and training requirements, and 3) funding. Chair Mitarotonda agreed to create the outline and first draft of the slide deck for Assistant GM Ansel to fill in.

The Committee agreed that it could meet again before the event, if needed, to review and provide feedback on the slide deck and talking points.

2) KMPUD Website

The Committee discussed where most of the traffic has been going to the website (primarily, account and payment pages) and areas that could be streamlined on the site. One of the suggested focuses for updates is to look for areas where the same information exists in multiple places and only have it in one place.

3) Road Map

The Committee discussed and updated our Road Map, see attached.

Communications Committee Report

Meeting Date: [January 20, 2025](#)

Attendees

- *KMPUD Board:* Chair Doug Mitarotonda
- *KMPUD Staff:* GM Erik Christeson, Assistant GM Rick Ansel
- *Community Committee Members:* Sandy Goldberg, Pamela Hyde
- *Community Members:* None

1) KVFD Funding/Divestment Communications Plan

The Committee provided feedback on the slide deck and talking points to be presented at the January 23, 2025 Community Forum.

Order	Status	Assigned	Date	Area	Topic	Action Item	Description
1	In flight	Staff	Feb 13, 2025	Outbound	Fire & EMS Communications Strategy	Plan community meeting(s) / outreach	We should have more information about Fire & EMS that we can put together a communications plan to discuss.
10	In flight	Committee	Feb 13, 2025	Website	Update broken links to documents	Review website for broken links	Document links were broken when moving to a cloud service, fix the broken links.
11	In flight	Committee	Feb 13, 2025	Website	Meeting dates	Review website for calendar organization	Re-organize meeting dates and documents (currently shown in the Calendar, but mentioned multiple places).
100	Scoped	Staff	Mar 13, 2025	Outbound	New customer onboarding materials	Provide overview of how to approach topic	Review and update KMPUD onboarding documents for our customers.
110	Scoped	Staff	Mar 13, 2025	Outbound	Opt-in vs opt-out	Provide overview of how to approach topic	Review our subscription policies and consider making some / all subscriptions opt-out, instead of opt-in.
1111				Outbound	EDU / AMU updates each year		For customers with AMU in progress, annual updates in April to tell them where they are / what final is - show it on
1111				Outbound	Service rate comparison to other comparables		How do rates for our services compare to other comparable utilities? Provide context as way of explaining.
1111				Outbound	Customer Success Stories		We have customers that have had a lot of benefit from the KMPUD, should we research and highlight these?
1111				Outbound	Annual Report		Should we define guidelines KMPUD President should use to communicate in the annual report?
1111				Outbound	Social Media presence		Should we consider hiring someone to focus on this.
1111				Outbound	Content of snow removal text messages		What is the content that should be in the text messages?
1111				Outbound	Snow Removal talking points		Discuss key messaging around Snow Removal that should be included in outbound communications.
1111				Outbound	Propane talking points		Discuss key messaging around Propane that should be included in outbound communications.
1111				Policy	Publishing of non-KMPUD related topics		Should KMPUD mention other topics, e.g., KMD (potholes), KMR announcements (e.g., parking reservations)?
1111				Policy	Community involvement for specific topics		What do we do when customers raise issues, whether they are: * New topics within subject matter jurisdiction that the Board should discuss. * Topics within our subject matter jurisdiction that Staff are already aware of / already working on. * Topics outside our subject matter jurisdiction.
8001	Recurring		Aug 8, 2024	Outbound	Newsletter subscriber campaign		Periodically revisit our newsletter subscriber campaign: Annually for a full review and as needed for small updates
8010	Recurring		Oct 9, 2025	Outbound	Newsletter content policy		Periodically revisit our approach to newsletter content: Annually for a full review and as needed for small updates
8020	Recurring		Dec 11, 2025	Outbound	FAQ documents		Periodically revisit our FAQ documents: Annually for a full review and as needed for small updates
9001	Done		Feb 8, 2024	Policy	General Protocols / Procedures		Create a document that outlines the Districts general protocols and procedures for customer communications.
9002	Done		Apr 11, 2024	Policy	Snow Removal Protocols / Procedures		Create a document that outlines District communications for the specific service.
9003	Done		Apr 11, 2024	Policy	Electricity Protocols / Procedures		Create a document that outlines District communications for the specific service.
9004	Done		Apr 11, 2024	Policy	Propane Protocols / Procedures		Create a document that outlines District communications for the specific service.
9005	Done		Apr 11, 2024	Policy	Water Protocols / Procedures		Create a document that outlines District communications for the specific service.
9006	Done		Apr 11, 2024	Policy	Wastewater Protocols / Procedures		Create a document that outlines District communications for the specific service.
9007	Done		Apr 11, 2024	Policy	Solid Waste Protocols / Procedures		Create a document that outlines District communications for the specific service.
9008	Done		May 9, 2024	Policy	Fire and Emergency Medical Services Protocols / Procedures		Create a document that outlines District communications for the specific service.
9009	Done		May 9, 2024	Marketing	New KVFD logo		The KVFD is drawing up a new logo and our Committee will provide feedback.
9010	Done		Jun 13, 2024	Outbound	Noting that comments / results will be public		When we create community surveys, note comments / results will be public (but not identifiable).
9011	Done		Jul 11, 2024	Outbound	Fire & EMS Communications Letter to Community		The KMPUD Board approved a number of items from the 7/5/24 meeting, this task is to outline the plan.
9012	Done		Aug 8, 2024	Outbound	Bi-annual customer survey		Review questions and ensure survey goes out according to District policies
9013	Done		Aug 8, 2024	Website	Electricity FAQ		Create a FAQ about specific service questions to post on the website.
9014	Done		Aug 8, 2024	Website	Propane FAQ		Create a FAQ about specific service questions to post on the website.
9015	Done		Aug 8, 2024	Website	Snow Removal FAQ		Create a FAQ about specific service questions to post on the website.
9016	Done		Aug 8, 2024	Website	Solid Waste FAQ		Create a FAQ about specific service questions to post on the website.
9017	Done		Aug 8, 2024	Outbound	Energy Rebate program		We need to communicate to customers the new Energy Rebate program approved by the Board.
9018	Done		Sep 12, 2024	Outbound	Newsletter content policy		Define guidelines Staff should use to communicate content to customers in the newsletter.
9019	Done		Oct 10, 2024	Outbound	Snow removal contact policy		HOAs will provide KMPUD 2 contacts for snow removal contracts, individual owners who have questions will be
9020	Done		Nov 14, 2024	Outbound	Newsletter subscriber campaign		Create a plan for Staff to execute in order to increase the number of KMPUD newsletter subscribers.
9021	Done		Nov 14, 2024	Outbound	Bi-annual customer survey - thank you / summary		Create a survey summary email to send to all customers thanking them and discussing next steps.
9022	Done		Nov 14, 2024	Website	Water FAQ		Create a FAQ about specific service questions to post on the website.
9023	Done		Nov 14, 2024	Website	Wastewater FAQ		Create a FAQ about specific service questions to post on the website.
9024	Done		Nov 14, 2024	Website	General FAQ		Create a FAQ about general District questions to post on the website.
9025	Done		Nov 14, 2024	Website	Fire and Emergency Medical Services FAQ		Create a FAQ about specific service questions to post on the website.