



AGENDA
REGULAR BOARD MEETING
Friday, August 2 – 2:00 PM

District Board Room, Community Services Building
33540 Loop Road, Kirkwood, CA 95646

BOARD MEMBERS

Robert Epstein, President

Doug Mitarotonda, Vice President

John Schroeder, Treasurer

Peter Dornbrook, Secretary

Chris Tucher, Assistant Secretary

IMPORTANT NOTICE REGARDING TELECONFERENCED MEETINGS:

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

HOW TO PARTICIPATE / OBSERVE THE MEETING:

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

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

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

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

HOW TO SUBMIT PUBLIC COMMENTS:

Prior to the meeting, please mail comments to P.O. Box 247, Kirkwood, CA 95646, fax your comments to (209) 258-8727 Attn: Erik Christeson or email at echristeson@kmpud.com, 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 Epstein*
- 2) **ROLL CALL** *Secretary Dornbrook*
- 3) **ANNOUNCEMENTS** *General Manager Christeson*
- 4) **CORRECTIONS TO THE AGENDA OR CONSENT CALENDAR** (For purposes of the Brown Act, all Action and Consent items listed give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.)
- 5) **COMMENTS FROM THE AUDIENCE** (This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the District. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 6) **WRITTEN COMMENTS FROM THE PUBLIC** (This is an opportunity for Directors and Staff to share written comments received from the public. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act.)
- 7) **ADOPTION OF THE CONSENT CALENDAR** (Any item can be removed to be discussed and considered separately upon request. Comments and questions from members of the public, staff or Board can be taken when the comment does not necessitate separate action.)
 - a) Approve July 5, 2024 Regular Meeting Minutes
 - b) Approve Current Consent for Claims
 - c) Review Receivables/Shut Offs Report
 - d) Re-Authorize AB 361 Teleconference Meetings
- 8) **CONSENT ITEMS BROUGHT FORWARD FOR SEPARATE DISCUSSION/ACTION**
- 9) **ITEMS FOR BOARD ACTION**
 - a) **Finances.** Discussion and possible action regarding the District's financials.
 - i) Overview & Budget Variances
 - ii) May Financials
 - iii) June Preliminaries
 - iv) Cash Flow
 - b) **Performance Reporting & Aquifer Levels.** Update. *OM Benson*
 - c) **IT & Cybersecurity Charter.** Discussion & possible action. *Director Mitarotonda*
 - d) **Bi-annual Survey.** Discussion & possible action. *Director Mitarotonda*
 - e) **Fuel Switching Next Steps.** Discussion & possible action. *Director Tucher*
- 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, September 6, 2024 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

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ACES001	ACES WASTE SERVICES, INC									
21949	07/09/2024	2024-12	769913		AP007644	JUNE SLUDGE REMOVAL	0.00	955.01	10417	0.00
21950	07/09/2024	2024-12	769371		AP007644	JUNE WASTE REMOVAL	0.00	6,892.48	10417	0.00
								\$7,847.49		\$0.00
ACWA001	ACWA/JPIA									
21891	07/03/2024	2025-02	0703240		AP007619	AUGUST HEALTH INSURANCE	0.00	43,306.71	10418	0.00
								\$43,306.71		\$0.00
AIRG001	AIRGAS USA, LLC									
21983	07/17/2024	2024-12	5509309528		AP007681	CYLINDER RENTAL	0.00	448.41	10436	0.00
								\$448.41		\$0.00
ANSE001	RICK ANSEL									
21923	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	225.00	8802222	0.00
21912	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802205	0.00
								\$260.00		\$0.00
AT&T001	AT&T									
21871	06/28/2024	2024-12			AP007606	AT&T LONG DISTANCE	0.00	131.74	10406	0.00
								\$131.74		\$0.00
AT&T002	AT&T									
21991	07/19/2024	2025-01	6595131904		AP007690	KM BLUE/GREEN BROADBAND	0.00	2,056.32	10437	0.00
								\$2,056.32		\$0.00

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BAGG001 THOMAS BAGGETT										
21924	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	25.00	8802223	0.00
21855	06/26/2024	2024-12		24-464	AP007599	REIMBURSEMENT FOR DONUTS FOR RUS TABLE	0.00	45.40	10407	0.00
21920	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802206	0.00
21898	07/05/2024	2025-01			AP007622	JULY HOUSING CREDIT	0.00	480.00	8802206	0.00
								\$585.40		\$0.00
BART001 BARTKIEWICZ KRONICK & SHANHAN										
21982	07/16/2024	2024-12	6985.0001		AP007680	JUNE LEGAL FEES	0.00	7,233.75	10438	0.00
								\$7,233.75		\$0.00
BENS002 ED BENSON										
21918	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802207	0.00
								\$35.00		\$0.00
BIRG001 BARON BIRGE										
21905	07/05/2024	2025-01			AP007622	JULY GAS CREDIT	0.00	60.00	8802208	0.00
21910	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802208	0.00
								\$95.00		\$0.00
BMOF001 BMO FINANCIAL GROUP										
21988	07/18/2024	2025-01	1832453		AP007688	SM34 #111 JULY LOAN PAYMENT	0.00	972.49	8802248	0.00
								\$972.49		\$0.00
BOE002 CA DEPT. OF TAX & FEE ADMINISTRATION										
22009	07/24/2024	2024-12	0-042-962-406		AP007699	ELECTRICAL SURCHARGE RETURN	0.00	452.00	8802249	0.00
								\$452.00		\$0.00

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BRAU001	BRAUN BLAISING & WYNNE, P.C.									
21852	06/26/2024	2024-12	21964		AP007599	WILDFIRE MITIGATION PLAN	0.00	514.50	10408	0.00
								\$514.50		\$0.00
BURG001	BURGARELLO ALARM/MOUNTAIN ALARM									
21856	06/26/2024	2024-01	4852390		AP007600	MONITORING AND INSPECTION	0.00	247.89	10409	0.00
								\$247.89		\$0.00
BURG002	LEVI BURGESS									
21926	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	30.00	8802225	0.00
								\$30.00		\$0.00
CALP002	CALPERS									
21969	07/10/2024	2025-01			AP007665	PPE 07.06.2024 UNFUNDED CALPERS	0.00	9,195.34	8802244	0.00
								\$9,195.34		\$0.00
CALP457	CALPERS SUPPLEMENTAL INCOME PLANS									
21873	06/28/2024	2024-12			AP007607	CALPERS 457	0.00	2,695.11	8802202	0.00
21967	07/10/2024	2025-01			AP007665	VACATION PAYOUT PPE 07.06.2024 #100000017598-	0.00	19,980.85	8802242	0.00
21968	07/10/2024	2025-01			AP007665	PPE 07.06.2024 #100000017598445	0.00	2,695.11	8802243	0.00
								\$25,371.07		\$0.00
CAMP006	JON CAMPBELL									
21921	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802209	0.00
								\$35.00		\$0.00
CANO001	CANON FINANCIAL SERVICES, INC.									
21993	07/22/2024	2025-01	33886195		AP007691	JULY COPY MACHINE LEASE	0.00	441.14	10439	0.00
								\$441.14		\$0.00
								\$441.14		\$0.00

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CHRI001	ERIK CHRISTESON									
21895	07/05/2024	2025-01			AP007622	JULY HOUSING CREDIT	0.00	480.00	8802210	0.00
								\$480.00		\$0.00
COBA001	CoBANK									
21940	07/05/2024	2024-12			AP007624	INTEREST OWED	0.00	14,816.57	8802204	0.00
								\$14,816.57		\$0.00
COLE001	JESSICA COLE									
21925	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	705.00	8802224	0.00
								\$705.00		\$0.00
DOIR001	DEPARTMENT OF INDUSTRIAL RELATIONS									
21879	07/01/2024	2024-11	E 2066201 SA		AP007612	ELEVATOR INSPECTION FEES	0.00	225.00	10410	0.00
								\$225.00		\$0.00
DORN001	DEREK DORNBROOK									
21904	07/05/2024	2025-01			AP007622	JULY GAS CREDIT	0.00	60.00	8802211	0.00
21914	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802211	0.00
								\$95.00		\$0.00
EDD001	EDD									
21876	06/28/2024	2024-12			AP007607	PPE 06.22.2024 SUTA	0.00	618.71	8802200	0.00
21877	06/28/2024	2024-12			AP007607	PPE 06.22.2024 SDI/PIT	0.00	5,982.29	8802200	0.00
								\$6,601.00		\$0.00
EHSI001	EASY FLEET GPS, INC									
21882	07/01/2024	2025-01	2169		AP007614	GPS SEASONAL SUSPEND	0.00	80.00	10411	0.00
								\$80.00		\$0.00

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FICH001 BRANDI BENSON										
21913	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802212	0.00
21896	07/05/2024	2025-01			AP007622	JULY HOUSING CREDIT	0.00	480.00	8802212	0.00
							\$515.00		\$0.00	
FSBA001 FIVE STAR BANK										
21948	07/09/2024	2024-12			AP007644	SR EQUIPMENT LOAN	0.00	6,240.94	8802239	0.00
21976	07/15/2024	2024-12			AP007677	JUNE MASTERCARD 2024	0.00	5,740.30	8802246	0.00
21981	07/16/2024	2024-12			AP007679	JUNE CREDIT CARD PROCESSING FEES	0.00	474.50	8802245	0.00
							\$12,455.74		\$0.00	
GOME001 GEORGE GOMEZ										
21927	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	1,370.00	8802226	0.00
21887	07/03/2024	2024-12		25-004	AP007617	REIMBURSEMENT FOR E-93 LIGHTS	0.00	40.77	10419	0.00
							\$1,410.77		\$0.00	
GOME002 BETHANY AMANDA GOMEZ										
21899	07/05/2024	2025-01			AP007622	JULY GAS CREDIT	0.00	60.00	8802213	0.00
21906	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802213	0.00
							\$95.00		\$0.00	
HOME001 HOME DEPOT CREDIT SERVICES										
21878	07/01/2024	2024-11	OAC-00000000.		AP007612	ACCOUNT CREDIT	0.00	(3.20)	10412	0.00
21881	07/01/2024	2024-12	7014779	24-453	AP007613	GENERAL/WW SUPPLIES	0.00	192.49	10412	0.00
							\$189.29		\$0.00	
HSBS001 HIGH SIERRA BUSINESS SYSTEMS										
21894	07/04/2024	2025-01	140018		AP007621	B/W COLOR COPIES	0.00	176.49	10420	0.00
							\$176.49		\$0.00	

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HUNT001 HUNT & SONS, INC.										
21893	07/04/2024	2024-12	148271		AP007620	UNLEADED DELIVERY 06.27.2024	0.00	1,272.67	10421	0.00
21987	07/17/2024	2025-01	171747		AP007684	UNLEADED DELIVERY 07.15.2024	0.00	1,194.24	10440	0.00
21952	07/09/2024	2025-01	163792		AP007645	DIESEL DELIVERY 07.03.2024	0.00	25,826.36	10421	0.00
								\$28,293.27		\$0.00
HUNT002 HUNT PROPANE										
21880	07/01/2024	2024-12	5818		AP007613	PROPANE DELIVERY 06.25.2024	0.00	10,371.21	10413	0.00
								\$10,371.21		\$0.00
IRS001 INTERNAL REVENUE SERVICE										
21872	06/28/2024	2024-12			AP007607	PAYROLL TAXES	0.00	14,061.87	8802203	0.00
21964	07/10/2024	2025-01			AP007665	PPE 07.06.2024 PR TAX	0.00	19,178.66	8802240	0.00
								\$33,240.53		\$0.00
JENS001 JENSEN PRECAST										
21892	07/04/2024	2024-12	CD99242744	24-455	AP007620	MANHOLE RISERS	0.00	513.18	10422	0.00
								\$513.18		\$0.00
KOVA001 KOVALUS SEPERATION SOLUTIONS, LLC										
21970	07/12/2024	2024-12	KM237325	23-076	AP007674	WW MEMBRANE REPLACEMENT TECHNICAL SE	0.00	8,500.00	10429	0.00
								\$8,500.00		\$0.00
LEA002 TERRI LEACH										
21902	07/05/2024	2025-01			AP007622	JULY GAS CREDIT	0.00	60.00	8802214	0.00
21909	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802214	0.00
								\$95.00		\$0.00

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MASO001 IAN MASONER										
21928	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	30.00	8802227	0.00
								\$30.00		\$0.00
MCCU001 DAVID MCCULLERS										
21929	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	90.00	8802228	0.00
								\$90.00		\$0.00
MCGO001 TERRANCE MCGOVERN										
21930	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	820.00	8802229	0.00
								\$820.00		\$0.00
MEEK001 MEEK'S LUMBER & HARDWARE										
21854	06/26/2024	2024-12	15010756	24-456	AP007599	PALLET OF 5000 PSI CONCRETE	0.00	849.87	10414	0.00
21890	07/03/2024	2025-01	15011326	24-460	AP007618	PALLET 5000 PSI CONCRETE	0.00	819.87	10423	0.00
								\$1,669.74		\$0.00
MITA001 DOUGLAS MITAROTONDA										
21931	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	10.00	8802230	0.00
								\$10.00		\$0.00
NEFF001 STEVEN NEFF										
21919	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802215	0.00
21903	07/05/2024	2025-01			AP007622	JULY GAS CREDIT	0.00	60.00	8802215	0.00
								\$95.00		\$0.00
NOSS001 ARYAH NOSSRAT										
21932	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	220.00	8802231	0.00
								\$220.00		\$0.00

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NPDA001 NEVADA PROPANE DEALERS ASSOCIATION										
21942	07/09/2024	2024-11	2024-017		AP007643	ANNUAL MEMBERSHIP	0.00	225.00	10424	0.00
							\$225.00		\$0.00	
NV5001 NV5, INC.										
21990	07/19/2024	2024-12	397681		AP007689	QUARTERLY WWTP MONITORING	0.00	1,176.25	10441	0.00
							\$1,176.25		\$0.00	
PATT001 SPENCER J PATTERSON										
21933	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	320.00	8802232	0.00
21900	07/05/2024	2025-01			AP007622	JULY GAS CREDIT	0.00	60.00	8802216	0.00
21911	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802216	0.00
							\$415.00		\$0.00	
PCS001 PROFESSIONAL COMPUTER SYSTEMS LLC										
21972	07/12/2024	2025-01	10269		AP007675	ASP HOSTING FEES	0.00	667.00	10430	0.00
							\$667.00		\$0.00	
PELL001 JOSEPH PELLERIN										
21915	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802217	0.00
							\$35.00		\$0.00	
PERS001 PUBLIC EMPLOYEES RETIREMENT SYSTEM										
21874	06/28/2024	2024-12			AP007607	PPE 06.22.2024 #26403	0.00	4,099.37	8802201	0.00
21875	06/28/2024	2024-12			AP007607	PPE 06.22.2024 #1765	0.00	6,493.90	8802201	0.00
21965	07/10/2024	2025-01			AP007665	PPE 07.06.2024 #26403	0.00	4,260.02	8802241	0.00
21966	07/10/2024	2025-01			AP007665	PPE 07.06.2024 #1765	0.00	6,719.53	8802241	0.00
							\$21,572.82		\$0.00	

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
POLY001 POLYDYNE INC.										
21888	07/03/2024	2024-12	1843076	24-442	AP007617	CLARIFLOC WE-2764 DRUM	0.00	949.09	10425	0.00
							\$949.09		\$0.00	
POLY001 POLYDYNE INC.										
POST003 DAVID POSTE										
21934	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	235.00	8802233	0.00
21917	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802218	0.00
							\$270.00		\$0.00	
POST003 DAVID POSTE										
RACK001 RACKSPACE TECHNOLOGY										
21951	07/09/2024	2025-01	B1-75539230		AP007645	RACKSPACE REPORT SERVER	0.00	466.31	8802237	0.00
							\$466.31		\$0.00	
RACK001 RACKSPACE TECHNOLOGY										
ROBE001 TIMOTHY ROBERTS										
21916	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802219	0.00
							\$35.00		\$0.00	
ROBE001 TIMOTHY ROBERTS										
SCHR001 CRAIG SCHROEDER										
21935	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	1,285.00	8802234	0.00
							\$1,285.00		\$0.00	
SCHR001 CRAIG SCHROEDER										
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										
21977	07/16/2024	2024-12	JUN 2024 INITI		AP007678	JUNE 2024 INITIAL T+9B PURCHASED POWER	0.00	37,912.93	8802247	0.00
21978	07/16/2024	2024-12	MAR 2024 T+7		AP007678	MAR 2024 T+70B RECALCULATION	0.00	(579.92)	8802247	0.00
21979	07/16/2024	2024-12	JUN 2022 T+24		AP007678	JUN 2022 T+24M RECALCULATION	0.00	168.14	8802247	0.00
21980	07/16/2024	2024-12	SEP 2022 T+21		AP007678	SEP 2022 T+21M RECALCULATION	0.00	117.54	8802247	0.00
							\$37,618.69		\$0.00	
SHEL001 SHELL ENERGY NORTH AMERICA (US), L.P.										

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
SM34001 SUN MEADOWS 3/4 OWNERS ASSOCIATION										
21992	07/22/2024	2025-01	1159		AP007691	SM34 #111 JULY HOA DUES	0.00	592.20	10442	0.00
							\$592.20		\$0.00	
STAN001 STANTEC CONSULTING SERVICES INC.										
21889	07/03/2024	2024-12	2253194		AP007617	WWTP IMPROVEMENT PROJECT	0.00	16,731.22	10426	0.00
							\$16,731.22		\$0.00	
SUMM003 SUMMIT FIRE & SECURITY, LLC										
21956	07/10/2024	2025-01	1818710	25-012	AP007663	VMS/SR ANNUAL FIRE EXTINGUISHER SERVICE	0.00	819.55	10431	0.00
21957	07/10/2024	2025-01	1818704	25-012	AP007663	WWTP ANNUAL FIRE ALARM SERVICE	0.00	400.25	10431	0.00
21958	07/10/2024	2025-01	1818648	25-012	AP007663	EH/CSB ANNUAL FIRE EXTINGUISHER SERVICE	0.00	598.56	10431	0.00
21959	07/10/2024	2025-01	1818640	25-012	AP007663	KVFD ANNUAL FIRE EXTINGUISHER SERVICE	0.00	150.00	10431	0.00
21960	07/10/2024	2025-01	1818722	25-012	AP007663	PH ANNUAL FIRE EXTINGUISHER SERVICE	0.00	1,105.96	10431	0.00
							\$3,074.32		\$0.00	
TAYL001 SCOTT TAYLOR										
21936	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	1,605.00	8802235	0.00
							\$1,605.00		\$0.00	
UNIO003 SWIFT COMMUNICATIONS, CA										
21886	07/03/2024	2024-12	IN146004	25-002	AP007617	WATER/WASTEWATER OP AD	0.00	1,200.00	10427	0.00
21963	07/10/2024	2024-12	IN141600	24-435	AP007664	ACCT SPC 1 & W/WW OP 1 AD ONLINE & PRINT	0.00	1,305.00	10432	0.00
							\$2,505.00		\$0.00	
UNIT002 UNITED RENTALS (NORTH AMERICA), INC										
21971	07/12/2024	2024-12	235438182-001	24-454	AP007674	SCISSOR LIFT RENTAL 06.24.2024-06.28.2024	0.00	897.52	10433	0.00
							\$897.52		\$0.00	

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance	
VOLC001 VOLCANO COMMUNICATION GROUP											
21868	06/27/2024	2025-01			AP007605	CSB 209-528-4444	0.00	1,894.28	10415	0.00	
21869	06/27/2024	2025-01			AP007605	KVFD 209-258-8407	0.00	101.90	10415	0.00	
								\$1,996.18			\$0.00
VOLC001 VOLCANO COMMUNICATION GROUP											
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATORY											
21845	06/26/2024	2024-11	24050213		AP007598	WW LAB SERVICES	0.00	513.75	10416	0.00	
21846	06/26/2024	2024-11	24040840		AP007598	WW LAB SERVICES	0.00	205.00	10416	0.00	
21847	06/26/2024	2024-11	24040841		AP007598	W LAB SERVICES	0.00	109.62	10416	0.00	
21848	06/26/2024	2024-11	24040843		AP007598	W LAB SERVICES	0.00	1,925.00	10416	0.00	
21849	06/26/2024	2024-11	24040842		AP007598	W LAB SERVICES	0.00	406.00	10416	0.00	
21850	06/26/2024	2024-11	24050211		AP007598	W LAB SERVICES	0.00	118.00	10416	0.00	
21851	06/26/2024	2024-11	24040582		AP007598	W LAB SERVICES	0.00	218.22	10416	0.00	
21858	06/27/2024	2024-11	24050398		AP007603	W LAB SERVICES	0.00	699.00	10416	0.00	
21859	06/27/2024	2024-11	24050397		AP007603	WW LAB SERVICES	0.00	227.00	10416	0.00	
21860	06/27/2024	2024-11	24040667		AP007603	W LAB SERVICES	0.00	875.00	10416	0.00	
21884	07/01/2024	2024-11	24060060		AP007615	WW LAB SERVICES	0.00	563.75	10416	0.00	
21861	06/27/2024	2024-12	24050531		AP007604	WW LAB SERVICES	0.00	177.00	10416	0.00	
21862	06/27/2024	2024-12	24050674		AP007604	WW LAB SERVICES	0.00	177.00	10416	0.00	
21863	06/27/2024	2024-12	24050673		AP007604	W LAB SERVICES	0.00	251.00	10416	0.00	
21865	06/27/2024	2024-12	24060281		AP007604	W LAB SERVICES	0.00	139.00	10416	0.00	
21866	06/27/2024	2024-12	24050530		AP007604	W LAB SERVICES	0.00	521.00	10416	0.00	
21867	06/27/2024	2024-12	24060061		AP007604	W LAB SERVICES	0.00	68.00	10416	0.00	
21954	07/09/2024	2024-12	24060640		AP007646	24060640 WW 06.25.2024	0.00	227.00	10428	0.00	
21961	07/10/2024	2024-12	20460663		AP007664	W 24060663 06.25.2024	0.00	117.00	10434	0.00	
21944	07/09/2024	2024-12	24060567		AP007644	24060567 W 06.20.2024	0.00	118.00	10428	0.00	
21945	07/09/2024	2024-12	24060279		AP007644	24060279 WW 06.11.2024	0.00	227.00	10428	0.00	
21946	07/09/2024	2024-12	24060230		AP007644	24060230 WW 06.06.2024	0.00	2,992.00	10428	0.00	
21947	07/09/2024	2024-12	24060566		AP007644	24060566 WW 06.20.2024	0.00	177.00	10428	0.00	
21953	07/09/2024	2025-01	24070054		AP007645	24070054 W 07.02.2024	0.00	171.00	10428	0.00	
21989	07/18/2024	2025-01	24070055		AP007688	WW 24070055 07.02.2024	0.00	227.00	10443	0.00	
21986	07/17/2024	2025-01	24070252		AP007684	W 24070252 07.09.2024	0.00	187.00	10443	0.00	
								\$11,636.34			\$0.00
WETL001 WESTERN ENVIRONMENTAL TESTING LABORATO											

DocNbr	TranDate	PeriodPost	InvNbr	PONbr	BatchID	Description	DiscAmt	Amount	Paid Chk #	Doc Balance
WILL001 CHRIS WILLIAMS										
21908	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802220	0.00
								\$35.00		\$0.00
WILL002 CARRIE WILLIAMS										
21937	07/05/2024	2024-12			AP007623	JUNE KVFD STIPEND	0.00	860.00	8802236	0.00
21907	07/05/2024	2025-01			AP007622	JULY PHONE CREDIT	0.00	35.00	8802221	0.00
21897	07/05/2024	2025-01			AP007622	JULY HOUSING CREDIT	0.00	480.00	8802221	0.00
								\$1,375.00		\$0.00
WIRE001 WIRED SOLUTIONS										
21973	07/12/2024	2025-01	302885		AP007675	365 BUSINESS PREMIUM/ NETWORK MONITORIN	0.00	1,062.25	10435	0.00
21974	07/12/2024	2025-01	302903		AP007675	MICROSOFT AZURE PLAN/ ACTIVE DIRECTORY	0.00	242.86	10435	0.00
21975	07/12/2024	2025-01	302875		AP007675	IT SUPPORT	0.00	3,000.00	10435	0.00
								\$4,305.11		\$0.00
All Vendors Report Total										\$ 330,520.09

Past Due Balances

There is currently 1 locked off account for non-payment.

<u>Acct</u>	<u>Current Bal</u>	<u>PastDue 1to30</u>	<u>PastDue 31to60</u>	<u>PastDue 61to90</u>	<u>PastDue Over90</u>	<u>Total Balance</u>	<u>Last Payment Date</u>
11016	276.67	330.66	0.00	0.00	0.00	607.33	7/1/2024
12604	290.43	289.24	0.00	0.00	0.00	579.67	5/23/2024
14182	268.68	298.20	0.00	0.00	0.00	566.88	5/28/2024
16520	353.78	10.00	0.00	0.00	0.00	363.78	6/18/2024
19227	251.04	277.22	275.85	0.00	0.00	804.11	5/20/2024
21069	304.57	317.25	0.00	0.00	0.00	621.82	7/1/2024
21625	237.38	261.85	0.00	0.00	0.00	499.23	5/8/2024
22533	425.73	279.21	0.00	0.00	0.00	704.94	7/26/2024
22857	384.09	59.06	0.00	0.00	0.00	443.15	6/19/2024
23343	253.87	23.85	0.00	0.00	0.00	277.72	7/15/2024
TOTAL	3,046.24	2,146.54	275.85	0.00	0.00	5,468.63	

Shutoffs

<u>Acct</u>	<u>Current</u>	<u>1 to 30</u>	<u>31 to 60</u>	<u>61 to 90</u>	<u>Over 90</u>	<u>Total</u>	<u>Last</u>
18753	708.63	1,065.11	1,626.16	1,411.72	0.00	4,811.62	7/15/2024
TOTAL	708.63	1,065.11	1,626.16	1,411.72	0.00	4,811.62	

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>
KMR001	100.00	887.50	-	1,675.00	
TOTALS	100.00	887.50	0.00	1,675.00	

Period Ending 05/31/2024 Finances.

Overview and Budget Variances

Other revenue is built up from

Operating Other Income: \$932,771

- \$695,700.00 snow removal contract services
- \$51,611 penalties across funds
- \$59,745 fire assessment
- \$8,065 credit card fees
- \$48,660 employee housing rent
- \$49,744 hydrant meter billing, AFPD insurance reimbursement, grease trap inspections, cable fees, and impact fees.

Non-Operating Other Income: \$304,183

- \$84,509 in CARB auction sales.
- \$145,000 property tax allocation
- \$74,675 connection fees.

Balance Sheet:

Under Current Assets, Total Operating is low and Total Capital Reserve is high due to transferring money from Operating into Reserves in order to earn interest. We have made YTD \$56,599 in interest income.

Income Statement combined:

Income across all funds for YTD is better than budget by \$283,029 after the \$395,000 501c3 contribution.

Income Statement for General:

Contract services are worse than budget due to legal and audit expenses.

Income Statement for Fire Department:

Income in YTD is worse from budget by \$40,674, after the \$395,000 501c3 contribution, due to Measure E costs.

Income Statement for Water Fund:

Income in YTD is better than budget by \$104,517. Contract services are worse than budget due to \$45,143 for cross connection control plan. Salaries and wages are lower than budget due to more time spent in Solid Waste, unpaid leaves, and a vacant position.

Income Statement for Wastewater Fund:

Income in YTD is better than budget by \$109,398. Salaries and wages are lower than budget due to a vacant position.

Income Statement for Employee Housing Fund:

Income in YTD is worse than the budget by \$49,674 due to dedicated snow removal housing and operator on call housing provided at no charge. There was also a \$13,993 special assessment for the Sun Meadows unit that increased Operation and Maintenance.

Income Statement for Electric Fund:

Income in YTD is better than the budget by \$225,126.
KMPUD Internal Usage is a negative due to estimate of wastewater plant meter that has been corrected.
Overage in Operations and Maintenance is due to transformer testing among other expenses.
Overage in COGS is partly due to a Shell invoice for February 2022 that Shell billed incorrectly for \$32,909.

Income Statement for Snow Removal Fund:

Income YTD is worse than the budget by \$188,144. Overage in Operations and Maintenance in YTD is primarily due to \$93,067 repairs for RPM, \$8,746 for oil delivery, and \$19,423 in chains for equipment.

Income Statement for Propane Fund:

Income in YTD is better than budget by \$193,638. COGS is down from plan due to a more favorable market.

Income Statement for Solid Waste Fund:

Income in YTD is better than the budget by \$52989.

Balance Sheet - Consolidated

May 31, 2024

	Actual <u>May, 2024</u>	Budget <u>May, 2024</u>	<u>Variance</u>
<u>ASSETS</u>			
Current Assets - Funds			
Total Operating	3,025,234.94	3,309,808.00	(284,573.06)
Total KVFD Reserve	153,218.81	150,329.00	2,889.81
Total Restricted	819,448.54	593,193.00	226,255.54
Total Capital Reserve	2,634,331.15	546,684.00	2,087,647.15
Total COP Reserve Fund	0.00	5,045.00	(5,045.00)
Total Current Assets - Funds	6,632,233.44	4,605,059.00	2,027,174.44
Current Assets - Other			
Total Accounts Receivable, net	715,813.38	1,123,845.00	(408,031.62)
Total Materials & Supplies	449,031.42	200,000.00	249,031.42
Total Prepaid Expenses	93,871.01	91,000.00	2,871.01
Total Current Assets - Other	1,258,715.81	1,414,845.00	(156,129.19)
Capital Assets			
Total Buildings	12,748,164.95	12,696,913.00	51,251.95
Total Generation Equipment	16,915,965.85	16,910,479.00	5,486.85
Total Intangible Assets	15,854,083.31	15,854,083.00	0.31
Total General Plant & Other	44,460,501.31	44,267,007.00	193,494.31
Total Construction in Progress	3,055,127.28	791,064.00	2,264,063.28
Total Less: Accumulated Depreciation	(33,477,115.46)	(33,474,489.00)	(2,626.46)
Total Capital Assets	59,556,727.24	57,045,057.00	2,511,670.24
Non-Current Assets			
Total Capitalized Interest Bond Proceeds	0.00	0.00	0.00
Total Restricted Funds	0.00	0.00	0.00
Total Unamortized Debt Expenses, net	3,080,840.26	3,078,950.00	1,890.26
Total Other Non-Current Assets	0.00	0.00	0.00
Total Non-Current Assets	3,080,840.26	3,078,950.00	1,890.26
Deferred Outflows			
Total Deferred Outflows	736,105.98	470,500.00	265,605.98
Total Deferred Outflows	736,105.98	470,500.00	265,605.98
Total Assets	70,528,516.75	66,143,911.00	4,384,605.75
Total Assets and Deferred Outflows	71,264,622.73	66,614,411.00	4,650,211.73
<u>LIABILITIES</u>			
Current Liabilities			
Total Accounts Payable	237,890.08	359,092.00	(121,201.92)
Total Accrued Interest Payable	248,423.65	248,654.00	(230.35)
Total Customer Deposits	13,329.69	0.00	13,329.69
Total Current Portion of Long-Term Debt	356,684.82	356,636.00	48.82
Total Other Current Liabilities	1,134,624.06	642,050.00	492,574.06
Total Current Liabilities	1,990,952.30	1,606,432.00	384,520.30
Non-Current Liabilities			
Total Long-term Debt, less Current Portion	48,820,863.32	48,820,918.00	(54.68)
Total Installment Loans	3,034,266.88	376,600.00	2,657,666.88
Total Unearned Revenues	2,000.00	0.00	2,000.00
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

May 31, 2024

	Actual <u>May, 2024</u>	Budget <u>May, 2024</u>	<u>Variance</u>
Total Non-Current Liabilities	54,097,648.20	52,089,002.00	2,008,646.20
Deferred Inflows			
Total Deferred Inflows	1,477,990.99	(519,933.00)	1,997,923.99
Total Deferred Inflows	1,477,990.99	(519,933.00)	1,997,923.99
Total Liabilities	56,088,600.50	53,695,434.00	2,393,166.50
Total Liabilities and Deferred Inflows	57,566,591.49	53,175,501.00	4,391,090.49
<u>EQUITY</u>			
Net Assets			
Total Restricted for Debt Service	0.00	0.00	0.00
Total Unrestricted	13,698,031.24	13,129,542.00	568,489.24
Total Net Assets	13,698,031.24	13,129,542.00	568,489.24
Total Equity	13,698,031.24	13,129,542.00	568,489.24
Total Liabilities, Deferred Inflows, and Equity	71,264,622.73	66,305,043.00	4,959,579.73

Database: Insight Production

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

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Last Modified: 10/13/2017

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

Balance Sheet - Consolidated

May 31, 2024

			Actual May, 2024	Budget May, 2024	Variance
<u>ASSETS</u>					
Current Assets - Funds					
01	0	13180	537,721.04	3,309,808.00	(2,772,086.96)
02	0	13180	0.00	0.00	0.00
10	0	13180	63,828.62	0.00	63,828.62
20	0	13180	279,838.48	0.00	279,838.48
40	0	13180	43,542.22	0.00	43,542.22
50	0	13180	1,190,029.21	0.00	1,190,029.21
60	0	13180	2,614.27	0.00	2,614.27
70	0	13180	(241,742.69)	0.00	(241,742.69)
80	0	13180	413,000.16	0.00	413,000.16
90	0	13180	66,335.33	0.00	66,335.33
13180		Cash - 5 Star - Revenue Account	2,355,166.64	3,309,808.00	(954,641.36)
		Total Operating	2,355,166.64	3,309,808.00	(954,641.36)
		Total Current Assets - Funds	2,355,166.64	3,309,808.00	(954,641.36)
		Total Assets	2,355,166.64	3,309,808.00	(954,641.36)
		Total Assets and Deferred Outflows	2,355,166.64	3,309,808.00	(954,641.36)
		Total Liabilities, Deferred Inflows, and Equity	0.00	0.00	0.00

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

Budget Income Statement - Combined

May 31, 2024

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

Commercial	124,291.23	86,082.00	38,209.23	44.39%	2,419,744.86	2,126,521.00	293,223.86	13.79%	
Commercial Base Rates	236,001.79	234,376.00	1,625.79	0.69%	2,595,911.03	2,578,136.00	17,775.03	0.69%	
Residential	114,781.61	109,287.00	5,494.61	5.03%	1,867,567.72	2,002,084.00	(134,516.28)	-6.72%	
Residential Base Rates	159,394.83	158,557.00	837.83	0.53%	1,749,830.28	1,744,225.00	5,605.28	0.32%	
KMPUD Internal Usage	(30,221.80)	60,082.00	(90,303.80)	-150.30%	670,317.04	744,888.00	(74,570.96)	-10.01%	
Meter Charges	8,215.69	8,241.00	(25.31)	-0.31%	90,184.38	90,648.00	(463.62)	-0.51%	
Property Taxes	73,737.00	73,737.00	0.00	0.00%	834,205.81	811,107.00	23,098.81	2.85%	
Other	11,836.93	14,400.00	(2,563.07)	-17.80%	932,770.60	871,620.00	61,150.60	7.02%	
Operating Revenues	698,037.28	744,762.00	(46,724.72)	-6.27%	11,160,531.72	10,969,229.00	191,302.72	1.74%	
Cost of Goods Sold	105,741.15	219,142.00	(113,400.85)	-51.75%	1,783,337.19	1,959,925.00	(176,587.81)	-9.01%	
Salaries and Wages	119,156.93	135,884.00	(16,727.07)	-12.31%	1,544,508.56	1,573,727.00	(29,218.44)	-1.86%	
Payroll Taxes & EE Benefits	59,590.99	72,587.00	(12,996.01)	-17.90%	806,900.00	854,234.00	(47,334.00)	-5.54%	
Operations & Maintenance	178,387.01	75,818.00	102,569.01	135.28%	1,148,909.35	937,537.00	211,372.35	22.55%	
Contract Services	17,680.49	5,230.00	12,450.49	238.06%	255,368.06	134,330.00	121,038.06	90.11%	
Operating Expenses	50,001.55	43,089.00	6,912.55	16.04%	528,844.66	516,441.00	12,403.66	2.40%	
G & A Allocations	0.00	0.00	0.00	na	145,000.00	(11,507.00)	156,507.00	-1,360.10%	
Internal Allocations	46,090.12	40,415.00	5,675.12	14.04%	482,614.48	500,024.00	(17,409.52)	-3.48%	
Board of Directors	7,719.72	8,072.00	(352.28)	-4.36%	86,313.24	88,775.00	(2,461.76)	-2.77%	
Depreciation	182,936.30	182,006.00	930.30	0.51%	1,997,216.23	1,998,556.00	(1,339.77)	-0.07%	
Operating Expenses	767,304.26	782,243.00	(14,938.74)	-1.91%	8,779,011.77	8,552,042.00	226,969.77	2.65%	
Total Operating	(69,266.98)	(37,481.00)	(31,785.98)	-84.81%	2,381,519.95	2,417,187.00	(35,667.05)	-1.48%	
Contribution Revenues	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	na	
Investment Income	9,522.95	0.00	9,522.95	na	56,599.20	0.00	56,599.20	na	
Other	12,955.50	0.00	12,955.50	na	304,183.36	0.00	304,183.36	na	
Non-Operating Revenues	22,478.45	0.00	22,478.45	na	755,782.56	0.00	755,782.56	na	
Interest Expense	126,524.12	124,927.00	1,597.12	1.28%	1,447,407.10	1,404,053.00	43,354.10	3.09%	
Amortization	36,374.41	36,200.00	174.41	0.48%	396,872.27	398,200.00	(1,327.73)	-0.33%	
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na	
Non-Operating Expenses	162,898.53	161,127.00	1,771.53	1.10%	1,844,279.37	1,802,253.00	42,026.37	2.33%	
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	(140,420.08)	(161,127.00)	20,706.92	12.85%	(1,088,496.81)	(1,802,253.00)	713,756.19	39.60%	
	(209,687.06)	(198,608.00)	(11,079.06)	-5.58%	1,293,023.14	614,934.00	678,089.14	110.27%	

Budget Income Statement - General Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
<u>1 - General & Admin</u>								
Property Taxes	73,737.00	73,737.00	0.00	0.00%	834,205.81	811,107.00	23,098.81	2.85%
Other	265.52	0.00	265.52	na	11,290.67	0.00	11,290.67	na
Operating Revenues	74,002.52	73,737.00	265.52	0.36%	845,496.48	811,107.00	34,389.48	4.24%
Salaries and Wages	50,552.97	55,572.00	(5,019.03)	-9.03%	653,080.28	609,954.00	43,126.28	7.07%
Payroll Taxes & EE Benefits	38,439.70	41,384.00	(2,944.30)	-7.11%	509,635.29	454,954.00	54,681.29	12.02%
Operations & Maintenance	3,824.20	4,900.00	(1,075.80)	-21.96%	48,053.93	53,900.00	(5,846.07)	-10.85%
Contract Services	162.50	1,000.00	(837.50)	-83.75%	123,810.40	76,500.00	47,310.40	61.84%
Operating Expenses	40,652.51	36,209.00	4,443.51	12.27%	438,371.08	411,961.00	26,410.08	6.41%
G & A Allocations	(141,086.09)	(147,137.00)	6,050.91	-4.11%	(1,733,967.30)	(1,725,647.00)	(8,320.30)	0.48%
Internal Allocations	0.00	0.00	0.00	na	29,602.00	29,603.00	(1.00)	0.00%
Board of Directors	7,719.72	8,072.00	(352.28)	-4.36%	86,313.24	88,775.00	(2,461.76)	-2.77%
Operating Expenses	265.51	0.00	265.51	na	154,898.92	0.00	154,898.92	na
Total Operating	73,737.01	73,737.00	0.01	0.00%	690,597.56	811,107.00	(120,509.44)	-14.86%
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	21.15	0.00	21.15	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	21.15	0.00	21.15	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	21.15	0.00	21.15	na
NET INCOME (LOSS)	73,737.01	73,737.00	0.01	0.00%	690,618.71	811,107.00	(120,488.29)	-14.85%

Budget Income Statement - General Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
2 - Fire Department								
Other	5,977.70	5,600.00	377.70	6.74%	76,094.95	61,600.00	14,494.95	23.53%
Operating Revenues	5,977.70	5,600.00	377.70	6.74%	76,094.95	61,600.00	14,494.95	23.53%
Salaries and Wages	0.00	133.00	(133.00)	-100.00%	0.00	1,463.00	(1,463.00)	-100.00%
Payroll Taxes & EE Benefits	0.00	69.00	(69.00)	-100.00%	0.00	775.00	(775.00)	-100.00%
Operations & Maintenance	10,968.94	5,550.00	5,418.94	97.64%	74,460.88	61,050.00	13,410.88	21.97%
Contract Services	4,886.65	0.00	4,886.65	na	25,324.15	0.00	25,324.15	na
Operating Expenses	816.62	910.00	(93.38)	-10.26%	6,209.46	10,010.00	(3,800.54)	-37.97%
G & A Allocations	12,415.58	12,948.00	(532.42)	-4.11%	165,349.13	150,208.00	15,141.13	10.08%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	5,854.37	4,500.00	1,354.37	30.10%	56,831.73	49,500.00	7,331.73	14.81%
Operating Expenses	34,942.16	24,110.00	10,832.16	44.93%	328,175.35	273,006.00	55,169.35	20.21%
Total Operating	(28,964.46)	(18,510.00)	(10,454.46)	56.48%	(252,080.40)	(211,406.00)	(40,674.40)	19.24%
Contribution Revenues	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	na
Interest Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	0.00	0.00	0.00	na	395,000.00	0.00	395,000.00	na
NET INCOME (LOSS)	(28,964.46)	(18,510.00)	(10,454.46)	56.48%	142,919.60	(211,406.00)	354,325.60	-167.60%

Budget Income Statement - General Fund

May 31, 2024

	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
3 - Parks & Recreation								
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	2,572.04	0.00	2,572.04	na	6,620.78	6,842.00	(221.22)	-3.23%
Payroll Taxes & EE Benefits	1,157.45	0.00	1,157.45	na	6,424.03	3,805.00	2,619.03	68.83%
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	2,116.29	2,207.00	(90.71)	-4.11%	28,184.53	24,239.00	3,945.53	16.28%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	0.00	315.00	(315.00)	-100.00%	0.00	3,465.00	(3,465.00)	-100.00%
Operating Expenses	5,845.78	2,522.00	3,323.78	131.79%	41,229.34	39,251.00	1,978.34	5.04%
Total Operating	(5,845.78)	(2,522.00)	(3,323.78)	131.79%	(41,229.34)	(39,251.00)	(1,978.34)	5.04%
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)	(5,845.78)	(2,522.00)	(3,323.78)	131.79%	(41,229.34)	(39,251.00)	(1,978.34)	5.04%

Budget Income Statement - Water Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	3,956.97	2,870.00	1,086.97	37.87%	90,634.11	82,474.00	8,160.11	9.89%
Commercial Base Rates	18,479.50	18,131.00	348.50	1.92%	203,695.50	199,441.00	4,254.50	2.13%
Residential	4,099.41	3,036.00	1,063.41	35.03%	111,864.19	101,764.00	10,100.19	9.93%
Residential Base Rates	26,126.04	25,855.00	271.04	1.05%	287,959.03	284,405.00	3,554.03	1.25%
KMPUD Internal Usage	48.06	0.00	48.06	na	614.49	0.00	614.49	na
Meter Charges	3,802.56	3,802.00	0.56	0.01%	41,826.38	41,819.00	7.38	0.02%
Other	486.25	500.00	(13.75)	-2.75%	18,066.74	5,500.00	12,566.74	228.49%
Operating Revenues	56,998.79	54,194.00	2,804.79	5.18%	754,660.44	715,403.00	39,257.44	5.49%
Salaries and Wages	6,006.23	14,879.00	(8,872.77)	-59.63%	92,764.95	155,125.00	(62,360.05)	-40.20%
Payroll Taxes & EE Benefits	1,671.03	7,708.00	(6,036.97)	-78.32%	42,253.96	82,739.00	(40,485.04)	-48.93%
Operations & Maintenance	2,029.25	1,515.00	514.25	33.94%	30,894.23	26,115.00	4,779.23	18.30%
Contract Services	11,658.59	1,680.00	9,978.59	593.96%	78,577.59	18,480.00	60,097.59	325.20%
Operating Expenses	2,263.26	1,400.00	863.26	61.66%	16,052.56	15,400.00	652.56	4.24%
G & A Allocations	23,843.55	24,866.00	(1,022.45)	-4.11%	317,545.47	292,195.00	25,350.47	8.68%
Internal Allocations	1,532.48	5,759.00	(4,226.52)	-73.39%	29,382.35	66,456.00	(37,073.65)	-55.79%
Depreciation	8,867.49	9,000.00	(132.51)	-1.47%	95,521.84	99,000.00	(3,478.16)	-3.51%
Operating Expenses	57,871.88	66,807.00	(8,935.12)	-13.37%	702,992.95	755,510.00	(52,517.05)	-6.95%
Total Operating	(873.09)	(12,613.00)	11,739.91	-93.08%	51,667.49	(40,107.00)	91,774.49	-228.82%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,036.29	0.00	1,036.29	na	3,970.50	0.00	3,970.50	na
Other	0.00	0.00	0.00	na	8,296.00	0.00	8,296.00	na
Non-Operating Revenues	1,036.29	0.00	1,036.29	na	12,266.50	0.00	12,266.50	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	(476.42)	0.00	(476.42)	na
Non-Operating Expenses	0.00	0.00	0.00	na	(476.42)	0.00	(476.42)	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	1,036.29	0.00	1,036.29	na	12,742.92	0.00	12,742.92	na
NET INCOME (LOSS)	163.20	(12,613.00)	12,776.20	-101.29%	64,410.41	(40,107.00)	104,517.41	-260.60%

Budget Income Statement - Wastewater Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	10,968.93	7,621.00	3,347.93	43.93%	401,198.47	329,926.00	71,272.47	21.60%
Commercial Base Rates	33,465.78	32,834.00	631.78	1.92%	368,885.92	361,174.00	7,711.92	2.14%
Residential	11,748.29	9,315.00	2,433.29	26.12%	265,795.02	268,433.00	(2,637.98)	-0.98%
Residential Base Rates	43,558.62	43,549.00	9.62	0.02%	478,763.01	479,137.00	(373.99)	-0.08%
KMPUD Internal Usage	85.44	0.00	85.44	na	1,187.93	0.00	1,187.93	na
Meter Charges	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Other	477.80	625.00	(147.20)	-23.55%	16,541.52	6,875.00	9,666.52	140.60%
Operating Revenues	100,304.86	93,944.00	6,360.86	6.77%	1,532,371.87	1,445,545.00	86,826.87	6.01%
Salaries and Wages	21,253.42	24,190.00	(2,936.58)	-12.14%	197,511.69	250,860.00	(53,348.31)	-21.27%
Payroll Taxes & EE Benefits	8,892.42	13,032.00	(4,139.58)	-31.76%	97,631.46	139,414.00	(41,782.54)	-29.97%
Operations & Maintenance	19,090.47	15,250.00	3,840.47	25.18%	198,318.52	167,750.00	30,568.52	18.22%
Contract Services	972.75	2,050.00	(1,077.25)	-52.55%	24,734.42	33,850.00	(9,115.58)	-26.93%
Operating Expenses	5,474.08	2,600.00	2,874.08	110.54%	26,048.88	28,600.00	(2,551.12)	-8.92%
G & A Allocations	25,536.58	26,632.00	(1,095.42)	-4.11%	340,093.08	312,903.00	27,190.08	8.69%
Internal Allocations	43,708.02	32,828.00	10,880.02	33.14%	402,548.33	376,811.00	25,737.33	6.83%
Depreciation	24,668.12	26,000.00	(1,331.88)	-5.12%	272,619.07	286,000.00	(13,380.93)	-4.68%
Operating Expenses	149,595.86	142,582.00	7,013.86	4.92%	1,559,505.45	1,596,188.00	(36,682.55)	-2.30%
Total Operating	(49,291.00)	(48,638.00)	(653.00)	1.34%	(27,133.58)	(150,643.00)	123,509.42	-81.99%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,515.59	0.00	1,515.59	na	5,356.28	0.00	5,356.28	na
Other	0.00	0.00	0.00	na	7,227.00	0.00	7,227.00	na
Non-Operating Revenues	1,515.59	0.00	1,515.59	na	12,583.28	0.00	12,583.28	na
Interest Expense	0.00	0.00	0.00	na	27,417.93	0.00	27,417.93	na
Amortization	0.00	0.00	0.00	na	(723.05)	0.00	(723.05)	na
Non-Operating Expenses	0.00	0.00	0.00	na	26,694.88	0.00	26,694.88	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	1,515.59	0.00	1,515.59	na	(14,111.60)	0.00	(14,111.60)	na
NET INCOME (LOSS)	(47,775.41)	(48,638.00)	862.59	-1.77%	(41,245.18)	(150,643.00)	109,397.82	-72.62%

Budget Income Statement - Employee Housing Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	1,040.00	4,660.00	(3,620.00)	-77.68%	48,660.00	68,780.00	(20,120.00)	-29.25%
Operating Revenues	1,040.00	4,660.00	(3,620.00)	-77.68%	48,660.00	68,780.00	(20,120.00)	-29.25%
Salaries and Wages	719.02	414.00	305.02	73.68%	7,587.34	3,234.00	4,353.34	134.61%
Payroll Taxes & EE Benefits	458.00	215.00	243.00	113.02%	4,562.14	1,758.00	2,804.14	159.51%
Operations & Maintenance	18,512.79	2,625.00	15,887.79	605.25%	62,241.36	28,875.00	33,366.36	115.55%
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	554.52	864.00	(309.48)	-35.82%	8,945.92	9,906.00	(960.08)	-9.69%
Depreciation	4,244.93	4,900.00	(655.07)	-13.37%	46,761.01	53,900.00	(7,138.99)	-13.24%
Operating Expenses	24,489.26	9,018.00	15,471.26	171.56%	130,097.77	97,673.00	32,424.77	33.20%
Total Operating	(23,449.26)	(4,358.00)	(19,091.26)	438.07%	(81,437.77)	(28,893.00)	(52,544.77)	181.86%
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	157.01	600.00	(442.99)	-73.83%	3,729.02	6,600.00	(2,870.98)	-43.50%
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	157.01	600.00	(442.99)	-73.83%	3,729.02	6,600.00	(2,870.98)	-43.50%
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	(157.01)	(600.00)	442.99	-73.83%	(3,729.02)	(6,600.00)	2,870.98	-43.50%
NET INCOME (LOSS)	(23,606.27)	(4,958.00)	(18,648.27)	376.12%	(85,166.79)	(35,493.00)	(49,673.79)	139.95%

Budget Income Statement - Electricity Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	45,943.87	35,766.00	10,177.87	28.46%	907,023.13	766,020.00	141,003.13	18.41%
Commercial Base Rates	182,468.31	181,838.00	630.31	0.35%	2,005,889.57	2,000,218.00	5,671.57	0.28%
Residential	30,982.77	25,658.00	5,324.77	20.75%	448,985.43	436,530.00	12,455.43	2.85%
Residential Base Rates	86,765.64	86,221.00	544.64	0.63%	950,849.31	948,431.00	2,418.31	0.25%
KMPUD Internal Usage	(30,366.39)	57,593.00	(87,959.39)	-152.73%	586,098.51	660,326.00	(74,227.49)	-11.24%
Meter Charges	2,704.46	2,711.00	(6.54)	-0.24%	29,643.74	29,821.00	(177.26)	-0.59%
Other	1,421.20	1,000.00	421.20	42.12%	25,554.46	11,000.00	14,554.46	132.31%
Operating Revenues	319,919.86	390,787.00	(70,867.14)	-18.13%	4,954,044.15	4,852,346.00	101,698.15	2.10%
Cost of Goods Sold	41,909.76	170,967.00	(129,057.24)	-75.49%	948,843.58	885,025.00	63,818.58	7.21%
Salaries and Wages	21,246.20	21,047.00	199.20	0.95%	236,886.82	220,664.00	16,222.82	7.35%
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	28.77	0.00	28.77	na
Operations & Maintenance	19,347.96	22,800.00	(3,452.04)	-15.14%	342,693.20	254,800.00	87,893.20	34.49%
Contract Services	0.00	500.00	(500.00)	-100.00%	1,074.00	5,500.00	(4,426.00)	-80.47%
Operating Expenses	795.08	1,200.00	(404.92)	-33.74%	17,345.09	13,200.00	4,145.09	31.40%
G & A Allocations	29,910.25	31,193.00	(1,282.75)	-4.11%	398,341.05	363,858.00	34,483.05	9.48%
Internal Allocations	0.00	0.00	0.00	na	2,960.00	2,958.00	2.00	0.07%
Depreciation	125,968.97	126,000.00	(31.03)	-0.02%	1,384,353.50	1,386,000.00	(1,646.50)	-0.12%
Operating Expenses	239,178.22	373,707.00	(134,528.78)	-36.00%	3,332,526.01	3,132,005.00	200,521.01	6.40%
Total Operating	80,741.64	17,080.00	63,661.64	372.73%	1,621,518.14	1,720,341.00	(98,822.86)	-5.74%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	4,255.29	0.00	4,255.29	na	36,802.91	0.00	36,802.91	na
Other	12,955.50	0.00	12,955.50	na	287,680.36	0.00	287,680.36	na
Non-Operating Revenues	17,210.79	0.00	17,210.79	na	324,483.27	0.00	324,483.27	na
Interest Expense	124,396.52	124,327.00	69.52	0.06%	1,397,360.69	1,397,453.00	(92.31)	-0.01%
Amortization	36,374.41	36,200.00	174.41	0.48%	398,826.23	398,200.00	626.23	0.16%
Non-Operating Expenses	160,770.93	160,527.00	243.93	0.15%	1,796,186.92	1,795,653.00	533.92	0.03%
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	(143,560.14)	(160,527.00)	16,966.86	-10.57%	(1,471,703.65)	(1,795,653.00)	323,949.35	-18.04%
NET INCOME (LOSS)	(62,818.50)	(143,447.00)	80,628.50	-56.21%	149,814.49	(75,312.00)	225,126.49	-298.93%

Budget Income Statement - Cable TV Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Other	915.00	915.00	0.00	0.00%	10,065.00	10,065.00	0.00	0.00%
Operating Revenues	915.00	915.00	0.00	0.00%	10,065.00	10,065.00	0.00	0.00%
Salaries and Wages	0.00	0.00	0.00	na	95.49	0.00	95.49	na
Payroll Taxes & EE Benefits	0.00	0.00	0.00	na	47.40	0.00	47.40	na
Operations & Maintenance	0.00	150.00	(150.00)	-100.00%	0.00	1,650.00	(1,650.00)	-100.00%
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	1,410.86	1,472.00	(61.14)	-4.15%	18,789.67	15,610.00	3,179.67	20.37%
Internal Allocations	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Depreciation	0.00	45.00	(45.00)	-100.00%	138.25	495.00	(356.75)	-72.07%
Operating Expenses	1,410.86	1,667.00	(256.14)	-15.37%	19,070.81	17,755.00	1,315.81	7.41%
Total Operating	(495.86)	(752.00)	256.14	-34.06%	(9,005.81)	(7,690.00)	(1,315.81)	17.11%
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)	(495.86)	(752.00)	256.14	-34.06%	(9,005.81)	(7,690.00)	(1,315.81)	17.11%

Budget Income Statement - Snow Removal Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
KMPUD Internal Usage	0.00	0.00	0.00	na	44,402.00	44,401.00	1.00	0.00%
Other	787.50	0.00	787.50	na	709,919.87	695,700.00	14,219.87	2.04%
Operating Revenues	787.50	0.00	787.50	na	754,321.87	740,101.00	14,220.87	1.92%
Salaries and Wages	7,621.93	5,987.00	1,634.93	27.31%	219,937.13	178,277.00	41,660.13	23.37%
Payroll Taxes & EE Benefits	3,294.52	3,102.00	192.52	6.21%	73,723.77	92,349.00	(18,625.23)	-20.17%
Operations & Maintenance	94,680.77	1,900.00	92,780.77	4,883.20%	200,288.54	60,020.00	140,268.54	233.70%
Contract Services	0.00	0.00	0.00	na	1,400.00	0.00	1,400.00	na
Operating Expenses	0.00	100.00	(100.00)	-100.00%	24,395.18	29,900.00	(5,504.82)	-18.41%
G & A Allocations	11,569.06	12,065.00	(495.94)	-4.11%	154,075.32	136,553.00	17,522.32	12.83%
Internal Allocations	0.00	100.00	(100.00)	-100.00%	0.00	1,000.00	(1,000.00)	-100.00%
Depreciation	7,504.55	5,246.00	2,258.55	43.05%	77,227.84	54,196.00	23,031.84	42.50%
Operating Expenses	124,670.83	28,500.00	96,170.83	337.44%	751,047.78	552,295.00	198,752.78	35.99%
Total Operating	(123,883.33)	(28,500.00)	(95,383.33)	334.68%	3,274.09	187,806.00	(184,531.91)	-98.26%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	1,683.93	0.00	1,683.93	na	6,025.46	0.00	6,025.46	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	1,683.93	0.00	1,683.93	na	6,025.46	0.00	6,025.46	na
Interest Expense	1,970.59	0.00	1,970.59	na	9,637.41	0.00	9,637.41	na
Amortization	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Expenses	1,970.59	0.00	1,970.59	na	9,637.41	0.00	9,637.41	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	(286.66)	0.00	(286.66)	na	(3,611.95)	0.00	(3,611.95)	na
NET INCOME (LOSS)	(124,169.99)	(28,500.00)	(95,669.99)	335.68%	(337.86)	187,806.00	(188,143.86)	-100.18%

Budget Income Statement - Propane Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	61,234.01	39,825.00	21,409.01	53.76%	995,141.60	948,101.00	47,040.60	4.96%
Commercial Base Rates	1,588.20	1,573.00	15.20	0.97%	17,440.04	17,303.00	137.04	0.79%
Residential	37,320.36	40,654.00	(3,333.64)	-8.20%	704,271.29	858,493.00	(154,221.71)	-17.96%
Residential Base Rates	2,944.53	2,932.00	12.53	0.43%	32,258.93	32,252.00	6.93	0.02%
KMPUD Internal Usage	11.09	2,489.00	(2,477.91)	-99.55%	38,014.11	40,161.00	(2,146.89)	-5.35%
Meter Charges	1,708.67	1,728.00	(19.33)	-1.12%	18,714.26	19,008.00	(293.74)	-1.55%
Other	358.23	1,000.00	(641.77)	-64.18%	8,947.98	11,000.00	(2,052.02)	-18.65%
Operating Revenues	105,165.09	90,201.00	14,964.09	16.59%	1,814,788.21	1,926,318.00	(111,529.79)	-5.79%
Cost of Goods Sold	63,831.39	48,175.00	15,656.39	32.50%	834,493.61	1,074,900.00	(240,406.39)	-22.37%
Salaries and Wages	7,641.39	11,963.00	(4,321.61)	-36.12%	92,703.35	128,591.00	(35,887.65)	-27.91%
Payroll Taxes & EE Benefits	5,211.99	6,197.00	(985.01)	-15.89%	59,865.71	68,479.00	(8,613.29)	-12.58%
Operations & Maintenance	1,745.43	2,555.00	(809.57)	-31.69%	23,806.08	49,850.00	(26,043.92)	-52.24%
Contract Services	0.00	0.00	0.00	na	447.50	0.00	447.50	na
Operating Expenses	0.00	670.00	(670.00)	-100.00%	75.00	7,370.00	(7,295.00)	-98.98%
G & A Allocations	27,793.96	28,986.00	(1,192.04)	-4.11%	370,156.55	337,975.00	32,181.55	9.52%
Internal Allocations	295.10	864.00	(568.90)	-65.84%	6,215.88	12,867.00	(6,651.12)	-51.69%
Depreciation	5,386.00	6,000.00	(614.00)	-10.23%	58,902.42	66,000.00	(7,097.58)	-10.75%
Operating Expenses	111,905.26	105,410.00	6,495.26	6.16%	1,446,666.10	1,746,032.00	(299,365.90)	-17.15%
Total Operating	(6,740.17)	(15,209.00)	8,468.83	-55.68%	368,122.11	180,286.00	187,836.11	104.19%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	979.36	0.00	979.36	na	4,067.39	0.00	4,067.39	na
Other	0.00	0.00	0.00	na	980.00	0.00	980.00	na
Non-Operating Revenues	979.36	0.00	979.36	na	5,047.39	0.00	5,047.39	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	(754.49)	0.00	(754.49)	na
Non-Operating Expenses	0.00	0.00	0.00	na	(754.49)	0.00	(754.49)	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	979.36	0.00	979.36	na	5,801.88	0.00	5,801.88	na
NET INCOME (LOSS)	(5,760.81)	(15,209.00)	9,448.19	-62.12%	373,923.99	180,286.00	193,637.99	107.41%

Budget Income Statement - Solid Waste Fund

May 31, 2024	-----Month Totals-----				-----Year to Date Totals-----			
	This Year May	Budget May	Variance Dollar	Variance Percent	This Year YTD	Budget YTD	Variance Dollar	Variance Percent
0 - Default								
Commercial	2,187.45	0.00	2,187.45	na	25,747.55	0.00	25,747.55	na
Residential	30,630.78	30,624.00	6.78	0.02%	336,651.79	336,864.00	(212.21)	-0.06%
Other	107.73	100.00	7.73	7.73%	7,629.41	1,100.00	6,529.41	593.58%
Operating Revenues	32,925.96	30,724.00	2,201.96	7.17%	370,028.75	337,964.00	32,064.75	9.49%
Salaries and Wages	1,543.73	1,699.00	(155.27)	-9.14%	37,320.73	18,717.00	18,603.73	99.39%
Payroll Taxes & EE Benefits	430.88	880.00	(449.12)	-51.04%	12,692.47	9,961.00	2,731.47	27.42%
Operations & Maintenance	8,187.20	18,573.00	(10,385.80)	-55.92%	168,152.61	232,627.00	(64,474.39)	-27.72%
Contract Services	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Operating Expenses	0.00	0.00	0.00	na	0.00	0.00	0.00	na
G & A Allocations	6,489.96	6,768.00	(278.04)	-4.11%	86,432.50	80,599.00	5,833.50	7.24%
Internal Allocations	0.00	0.00	0.00	na	2,960.00	423.00	2,537.00	599.76%
Depreciation	441.87	0.00	441.87	na	4,860.57	0.00	4,860.57	na
Operating Expenses	17,093.64	27,920.00	(10,826.36)	-38.78%	312,418.88	342,327.00	(29,908.12)	-8.74%
Total Operating	15,832.32	2,804.00	13,028.32	464.63%	57,609.87	(4,363.00)	61,972.87	-1,420.42%
Contribution Revenues	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Investment Income	30.22	0.00	30.22	na	278.53	0.00	278.53	na
Other	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Non-Operating Revenues	30.22	0.00	30.22	na	278.53	0.00	278.53	na
Interest Expense	0.00	0.00	0.00	na	9,262.05	0.00	9,262.05	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	9,262.05	0.00	9,262.05	na
GASB 68 Pension Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 75 OPEB Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
GASB 68 & 75 Expense	0.00	0.00	0.00	na	0.00	0.00	0.00	na
Total Non-Operating	30.22	0.00	30.22	na	(8,983.52)	0.00	(8,983.52)	na
NET INCOME (LOSS)	15,862.54	2,804.00	13,058.54	465.71%	48,626.35	(4,363.00)	52,989.35	-1,214.52%

Budget Income Statement - Combined

June 30, 2024

	-----Month Totals-----			-----Year to Date Totals-----		
	This Year June	Budget June	Variance Dollar	This Year YTD	Budget YTD	Variance Dollar
Commercial	72,204.06	69,827.00	2,377.06	2,491,948.92	2,196,348.00	295,600.92
Commercial Base Rates	236,001.79	234,376.00	1,625.79	2,831,912.82	2,812,512.00	19,400.82
Residential	84,574.71	96,752.00	(12,177.29)	1,952,142.43	2,098,836.00	(146,693.57)
Residential Base Rates	159,447.34	158,557.00	890.34	1,909,277.62	1,902,782.00	6,495.62
KMPUD Internal Usage	109,171.27	54,940.00	54,231.27	779,488.31	799,828.00	(20,339.69)
Meter Charges	8,216.84	8,241.00	(24.16)	98,401.22	98,889.00	(487.78)
Property Taxes	73,737.00	73,737.00	0.00	907,942.81	884,844.00	23,098.81
Other	2,093.89	14,420.00	(12,326.11)	934,864.49	886,040.00	48,824.49
Operating Revenues	745,446.90	710,850.00	34,596.90	11,905,978.62	11,680,079.00	225,899.62

Cash Flow

FYE 2024												
	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Revenue/Expenses												
AR Revenue	\$1,312,961	\$796,679	\$612,955	\$601,279	\$703,082	\$1,018,636	\$991,248	\$998,944	\$1,047,606	\$939,986	\$632,290	\$532,649
Snow Removal Revenue				\$6,343	\$354,193	\$6,343	\$354,193	\$6,343	\$6,343	\$6,343		
Property Tax Revenue	\$35,000					\$83,258	\$347,778			\$75,000		\$326,884
Operating Expenses (w/out depreciation)	(\$644,804)	(\$666,221)	(\$675,627)	(\$714,270)	(\$781,419)	(\$925,049)	(\$895,921)	(\$870,738)	(\$846,181)	(\$780,805)	(\$780,639)	(\$619,387)
Capital Expenses												
Loans												
COP Interest		(\$11,900)										
COP Principal		(\$595,000)										
RUS Interest			(\$393,852)			(\$383,229)			(\$371,721)			(\$372,980)
RUS Principal			(\$336,091)			(\$346,609)			(\$358,007)			(\$356,636)
Employee Housing Condos	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$975)	(\$3,175)
Five Star Equipment Loan										(\$6,241)	(\$6,241)	(\$6,241)
Net Changes	\$702,182	(\$477,417)	(\$793,590)	(\$107,623)	\$274,881	(\$547,625)	\$796,323	\$133,574	(\$522,935)	\$233,308	(\$155,565)	(\$498,886)
Updated Operating Forecast	\$2,795,649	\$2,492,164	\$2,430,949	\$1,550,284	\$982,816	\$2,689,203	\$1,605,102	\$1,966,444	\$908,070	\$2,084,360	\$2,337,400	\$561,690
LAIF Balance	\$86,916	\$86,916	\$86,916	\$87,699	\$1,087,699	\$587,699	\$591,751	\$591,751	\$591,751	\$598,076	\$598,076	\$598,076
Reserve Fund												
Transfer in from Operating Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$508,845	\$600,000	\$0	\$0	\$750,000
Capital Expenses												
Reserve Fund Interest Earned						\$916	\$2,003	\$5,123	\$7,683	\$9,058	\$9,523	\$12,133
Reserve Fund Balance	\$491,179	\$491,179	\$491,179	\$491,179	\$491,179	\$492,095	\$1,494,098	\$2,008,066	\$2,615,750	\$2,624,808	\$2,634,331	\$3,396,464
Total Operating Cash	\$3,373,744	\$3,070,258	\$3,009,044	\$2,129,162	\$2,561,694	\$3,768,997	\$3,690,951	\$4,566,261	\$4,115,571	\$5,307,244	\$5,569,807	\$4,556,230
Budget	\$3,454,579	\$2,815,166	\$2,052,296	\$2,264,565	\$2,573,253	\$2,415,979	\$3,252,106	\$3,560,185	\$3,088,498	\$3,317,811	\$3,302,831	\$2,785,432
Variance to Budget	(\$80,835)	\$255,092	\$956,748	(\$135,403)	(\$11,559)	\$1,353,018	\$438,845	\$1,006,076	\$1,027,073	\$1,989,433	\$2,266,976	\$1,770,798

Kirkwood Meadows Public Utility District
Electric Generation
2023/2024

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	2023/2024 Totals YTD
Total Production (kWh)	434,806	421,150	413,301	456,733	778,241	1,005,394	1,086,559	1,006,795	1,048,544	802,304	490,180	405,479	8,349,486
CAISO Purchase (kWh)	378,686	421,150	410,361	456,733	778,241	1,005,394	1,086,559	1,006,795	1,048,544	799,214	490,180	348,869	8,230,726
Powerhouse Production (kWh)	56,120	0	2,940	0	0	0	0	0	0	3,090	0	56,610	118,760
Actual Metered (kWh)	431,292	334,442	296,904	345,141	711,481	957,455	909,788	885,275	869,928	786,119	282,928	377,741	7,188,494
Budgeted Metered (kWh)	349,132	334,468	288,621	356,886	723,645	960,069	873,907	818,374	793,595	534,628	353,420	309,034	6,695,781
Total System Losses (kWh)	3,514	86,708	116,397	111,592	66,760	47,939	176,771	121,520	178,616	16,185	207,252	27,738	1,160,992
Identified System Losses (Estimated kWh):													
KM Blue Transformer	9,226	9,226	8,928	9,226	8,928	9,226	9,226	8,333	9,226	8,928	9,226	8,928	108,624
KM Green Transformer	10,892	10,892	10,541	10,892	10,541	10,892	10,892	9,838	10,892	10,541	10,892	10,541	128,246
Step-Up Transformers	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	97,080
Total Identified System Losses (kWh)	28,208	28,208	27,559	28,208	27,559	28,208	28,208	26,261	28,208	27,559	28,208	27,559	333,950
Unidentified System Losses (kWh):													
Total Unidentified System Losses (kWh)	-24,694	58,500	88,838	83,385	39,201	19,731	148,563	95,259	150,408	-11,374	179,044	179	827,042
% Unidentified System Losses (Goal 12%)	-6%	14%	21%	18%	5%	2%	14%	9%	14%	-1%	37%	0%	10%

Kirkwood Meadows Public Utility District
Propane Production
2023/2024

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Propane Usage (cf)	398,044	383,296	462,754	936,155	1,656,239	2,748,935	3,419,128	3,240,537	2,981,208	2,631,642	801,686	407,504	20,067,129
Actual Metered (cf)	419,628	339,395	476,310	825,112	1,680,085	2,861,681	3,171,940	3,272,008	2,940,969	2,228,529	991,511	425,951	19,633,119
Budgeted Metered (cf)	433,739	418,771	482,440	976,059	1,833,825	3,388,303	3,366,080	3,211,078	2,888,382	1,938,649	892,132	515,155	20,344,612
Unmetered Total	(21,584)	43,901	(13,556)	111,043	(23,846)	(112,746)	247,188	(31,471)	40,239	403,113	(189,825)	(18,447)	434,010
% Unmetered (Goal 2%)	-5%	11%	-3%	12%	-1%	-4%	7%	-1%	1%	15%	-24%	-5%	2%

Kirkwood Meadows Public Utility District Water Production 2023/2024

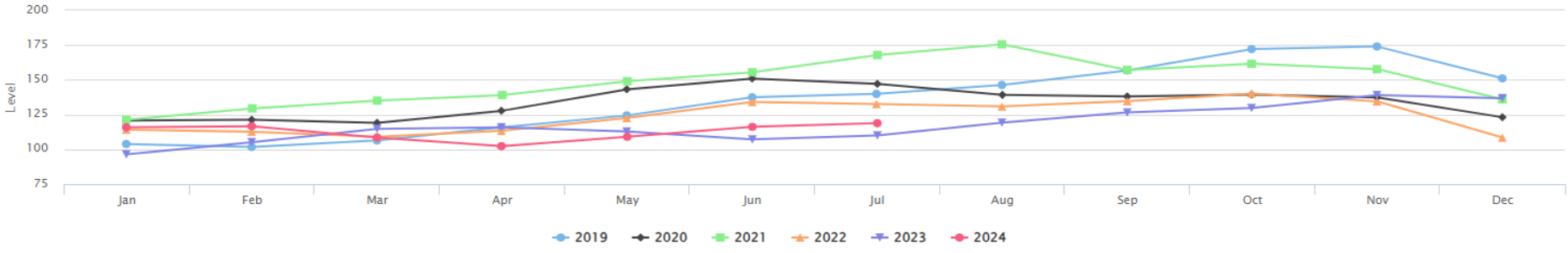
	JULY	AUG*	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Total Production (Gallons)	1,043,469	1,053,787	500,124	593,660	650,327	1,738,288	2,172,342	1,665,658	1,764,339	1,170,874	525,290	512,520	13,390,678
Actual Metered (Gallons)	936,034	653,617	487,315	475,347	649,316	1,507,198	1,844,000	1,616,727	1,389,515	1,006,180	415,581	413,048	11,393,877
Budgeted Metered (Gallons)	828,957	754,015	504,635	464,467	555,840	1,420,009	1,643,586	1,543,715	1,387,024	714,229	354,448	354,449	10,525,376
Total System Losses (Gallons)	107,435	400,170	12,809	118,313	1,011	231,090	328,342	48,931	374,824	164,694	109,709	99,472	1,996,801
Identified System Losses - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000	13,000	13,000	13,000	21,000	14,000	158,000
Backwards Meter Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Discovered Leaks Before Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Department	0	0	0	0	0	0	1,800	1,800	0	0	0	500	4,100
Total Identified System Losses (Gallons)	23,000	13,031	13,000	13,000	13,000	13,000	14,800	15,800	14,000	14,000	22,000	15,500	184,131
Unidentified System Losses (Gallons)	84,435	387,139	(191)	105,313	(11,989)	218,090	313,542	33,131	360,824	150,694	87,709	83,972	1,812,670
% Unidentified System Losses (Goal 15%)	8%	37%	0%	18%	-2%	13%	14%	2%	20%	13%	17%	16%	14%

*Overflow at Lodge Tank

Kirkwood Meadows Public Utility District Waste Water Treatment 2023/2024

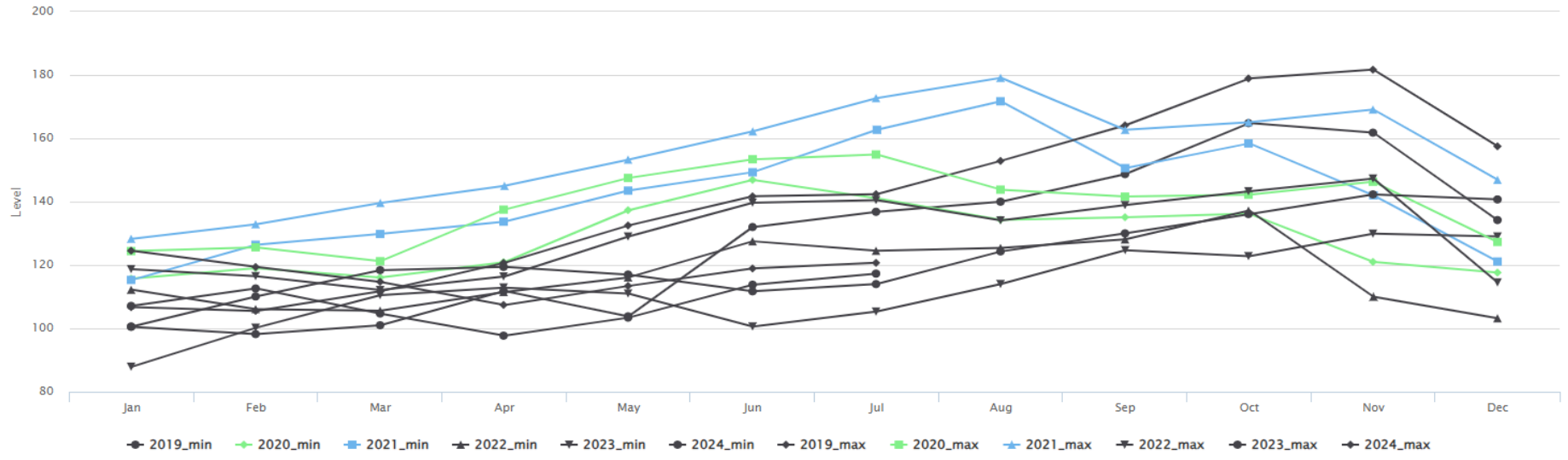
	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	2023/2024 Totals YTD
Influent Metered (Gallons)	1,732,842	1,004,897	588,489	494,138	493,071	1,630,013	1,949,047	1,665,658	1,842,885	2,536,895	2,230,541	1,108,501	17,276,977
Actual Metered (Gallons)	777,613	535,665	457,769	462,653	400,397	1,220,669	1,700,765	1,616,712	1,390,308	999,627	414,250	394,675	10,371,102
Total System Unmetered (Gallons)	955,229	469,232	130,720	31,485	92,674	409,344	248,282	48,946	452,577	1,537,268	1,816,291	713,826	6,905,875
Identified Unmetered Usage - (Estimated Gallons)													
District Facility Use	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	20,000	14,000	154,000
Hydrant Flushing Into System	0	0	0	0	0	0	0	0	0	0	0	0	0
Backwards Reads	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Total Identified Unmetered Usage (Gallons)	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	21,000	15,000	166,000
Unidentified Unmetered Usage (Gallons)	942,229	456,232	117,720	18,485	79,674	396,344	235,282	35,946	439,577	1,524,268	1,795,291	698,826	6,739,875
% Unidentified Unmetered Usage	54%	45%	20%	4%	16%	24%	12%	2%	24%	60%	80%	63%	39%

Average Monthly Aquifer Levels for Well 4/5

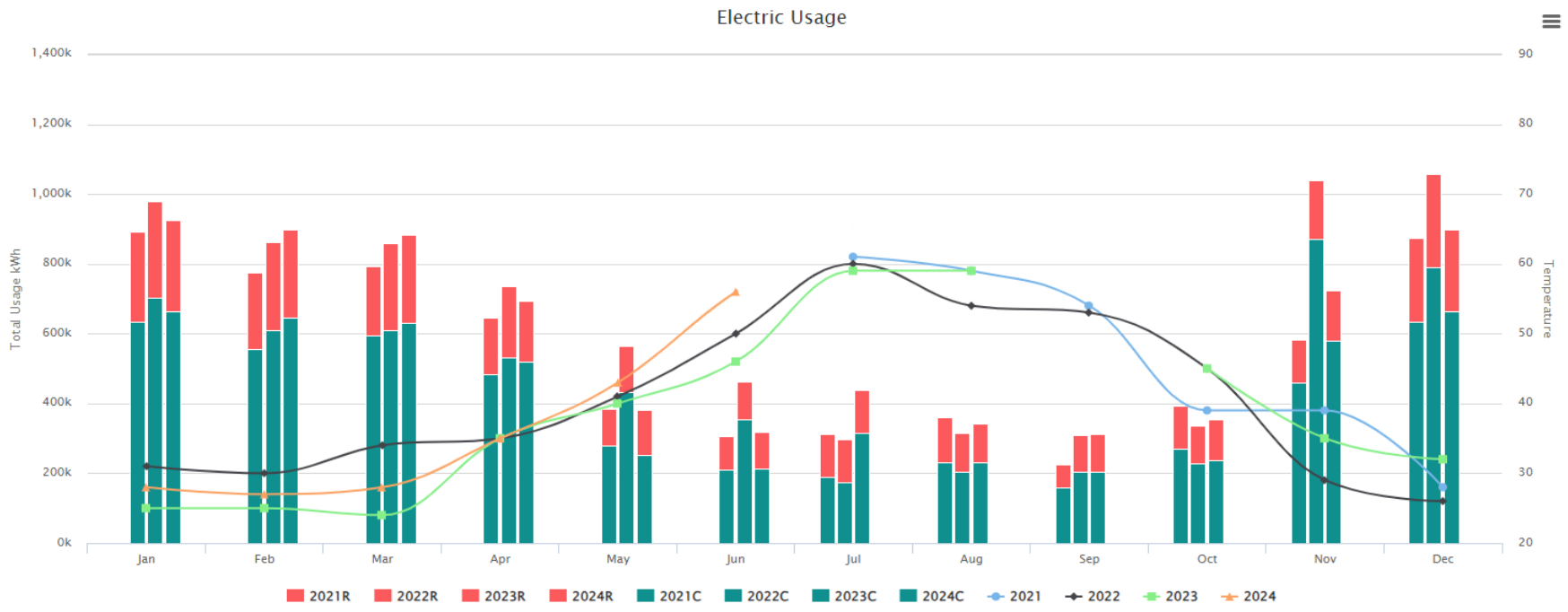


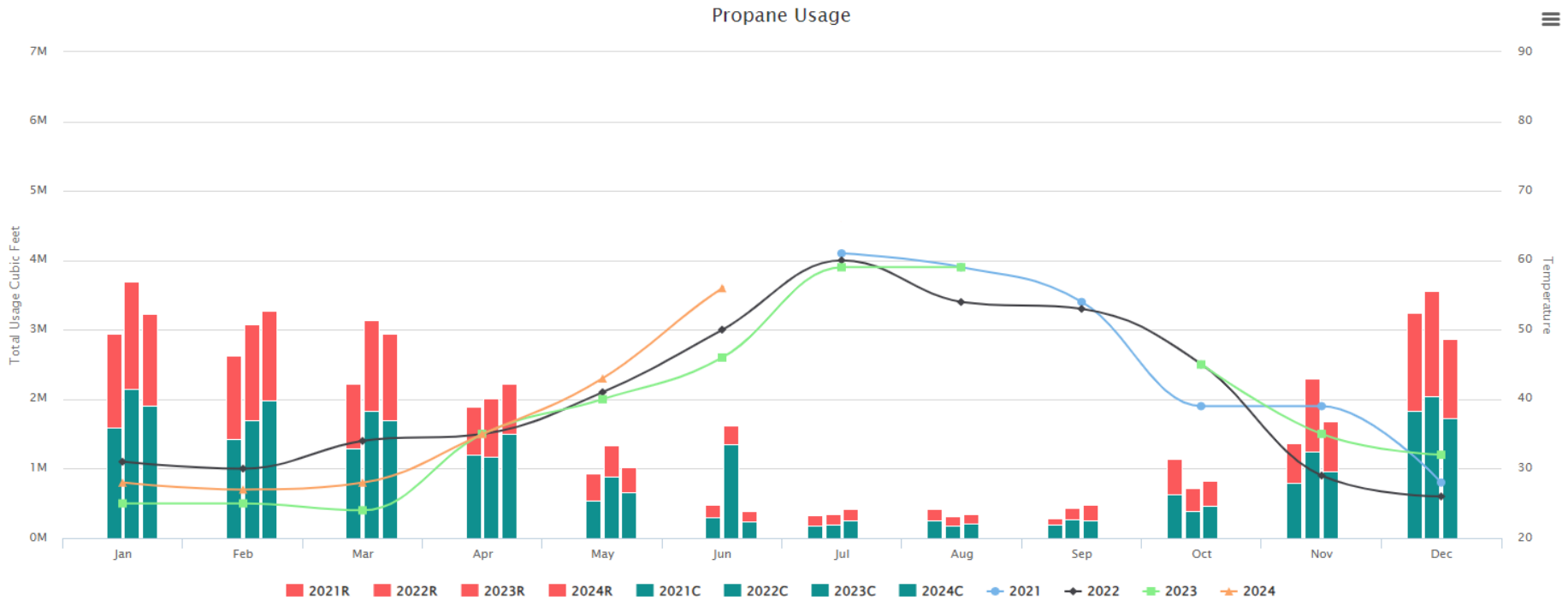
Highcharts.com

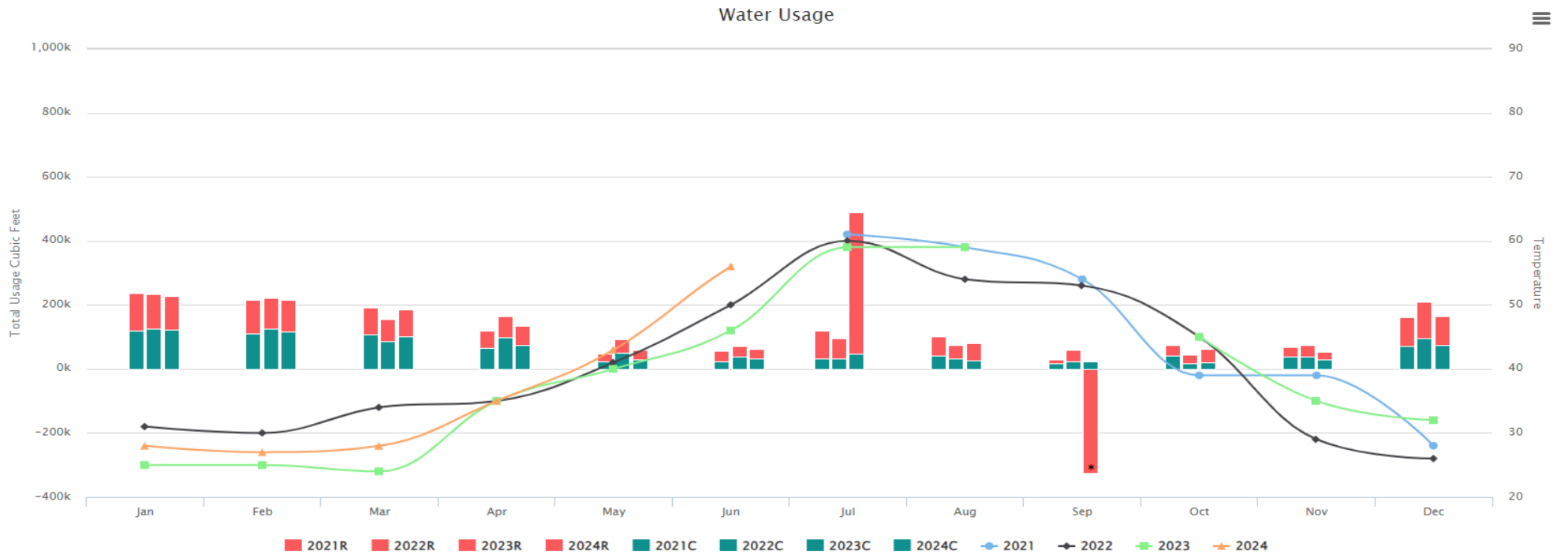
Aquifer Level for Well 4/5



Highcharts.com







* Water Leak

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

WATER PRODUCED							WWTP
Date	Well 4 Aquifer Level	Well 4/5 Pumped	Well 2 Aquifer	Well 2 Pumped	Well 3 Pumped	Total Pumped	Daily Influent Flow
1	113.8						57843
2	114.2						65532
3	114.6	18,777		81,480		100,257	48770
4	114.2						42232
5	114.8						46541
6	115.2						50370
7	115.4	56,687				56,687	51567
8	115.3						49031
9	115.8						49865
10	116.3						41679
11	114.6						34071
12	114.9	36,044				36,044	39928
13	114.4			44,700	13,200	57,900	34497
14	115.4	18,740	28.0		29,800	48,540	44394
15	115.2						45642
16	115.8						36278
17	116.4						31072
18	116.9						29007
19	117.3	35,516			24,800	60,316	28088
20	116		28.7	27,550		27,550	23480
21	116.8						26891
22	117.4						35186
23	117.9						25484
24	118.4						28992
25	119	39,958			23,900	63,858	19553
26	117.6						27796
27	118.1						24123
28	118.9	35,168			26,200	61,368	22799
29							29135
30	118.2						18655
AVG	116		28				
TOTAL		240,890		153,730	117,900		

Monthly Well Water Pumped

512,520

Monthly Water Treated / Processed in WWTP

1,108,501

Well 4 Depth Sounding			
Field	Plant Display	Date	Well 4/5 Purging
			Water/Monthly Samples
			1,000.00
			WWTP Improvement Project
			1,000.00
			Fire Department
			500.00
			Playground
			-
			Construction Meters
			2,000.00

Hours Wells Run

2	21.7
3	22.4
4 & 5	34.3

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

**INFORMATION TECHNOLOGY & CYBERSECURITY COMMITTEE
CHARTER**

VISION: To safely secure our operational systems and customer data.

MISSION: We review our digital systems and policies to ensure they follow appropriate best practices, so that we can operate effectively and safely.

PURPOSE: The Information Technology (IT) & Cybersecurity Committee is established as a Standing Committee of the Board of Directors whose primary duties are to oversee network security, database management, policies and updates that may be required to ensure the District's information technology system remains protected and current with technological capabilities. The Committee shall review and recommend policies, software, equipment, and procedures consistent with current "best practices" for districts of similar size and complexity.

MEMBERSHIP: The Information Technology & Cybersecurity Committee shall consist of up to seven members consisting of two Directors, and up to five Community members.

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

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

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

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

MEETINGS: Meetings of the Information Technology & Cybersecurity Committee are subject to the *Brown Act* meeting and notice requirements. Subject to compliance with noticing requirements, the Committee shall meet as often as the Chair of the Committee deems necessary or desirable.

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

- Regularly review IT policies and procedures for effectiveness and make recommendations for change consistent with current "best practices" for districts of similar size and complexity;
- Verify all critical systems have proper backup and contingency plans for recovery from failures;
- Ensure the District's network security undergoes regular, qualified third-party review and make recommendations on any identified vulnerabilities to further enhance same;
- Ensure the District's control system and access to customer data is protected and monitored;
- Oversee annual and long-range IT operating and capital budgets;
- Oversee that timely and accurate IT information is presented to the Board;
- Communicate with and educate the Board on the District's current IT system;
- Review IT proposals and make recommendations on such to the Board for its approval;
- Work with General Manager to ensure internal reporting practices meet the Committee's needs and expectations, including providing advice on related information systems;
- Conduct an annual self-evaluation of the performance of the Information Technology & Cybersecurity Committee and the effectiveness and compliance with this Charter.

Bi-Annual Survey by Director Mitarotonda

The Committee focused its conversation on the topic of open-ended questions, as it pertains to the concern GM Christeson raised at our last meeting: we have seen a few open-ended responses on surveys written as personal attacks on KMPUD Staff and Board.

The Committee agreed that the survey should continue to include the opportunity for respondents to provide open-ended responses. However, the Committee was split on how to report the responses, whether they should continue to be reported anonymously, or attributed to the commenter, with the prevailing sentiment being that open-ended responses would be less likely to be personal attacks if they were attributed.

-

Anonymous: (2 votes) Chair Mitarotonda, Sandy Goldberg

-

Attributed: (2 votes) Director Tucher, Pamela Hyde

GM Christeson stated Staff's preference is to have open-ended responses attributed.

Chair Mitarotonda suggested that the Board consider budgeting to hire an independent third party to review open-ended questions before Staff sees the results in order to filter out responses that are personal attacks, as he believes that is the only way to ensure Staff will not be subjected to personal attacks.

Regardless of how the Board recommends publishing responses to open-ended questions, the Committee agreed that we should provide an opening statement to the survey that clearly states how we are going to use the response data, highlighting what will and will not be aggregated, what will and will not be attributable to a person, and that responses not germane to the topic could be excluded from the results.

Furthermore, the Committee agreed that we do not have any survey questions that we think should be added at this time (for example, related to Fire and Emergency Medical Services).

Fuel Switching by Director Tucher

PlanComm has as its primary agenda item the creation of an incentive program to encourage large propane customers to switch off propane heat systems onto electric heat-pump systems. After speaking with most of these customers, GM/Staff has prepared a grant application process for qualifying customers to apply for KMPUD matching funds of \$10,000. This is described below. No more than one applicant is to be awarded each year. At \$10,000 per year, this matches the amount allocated from PBC funds for “other” projects like this one. In other words, one qualifying applicant would use the full amount of allocated PBC funds.

Some on PlanComm think that a better approach would be to engage a consulting engineer (not to exceed \$20,000) to assess high-level feasibility of heat pumps at each of our potential large customers, incl. Red Cliffs and Timber Creek lodges, plaza snowmelt, Mountain Lodge, Aspen, and others. These are mostly replacement and retrofit scenarios, not new construction. The consultant's analysis would need to be specific to Kirkwood climate and conditions.

The rationale for this approach is:

1. The customers we've spoken with — building managers and KMR personnel — lack sufficient knowledge or experience to even consider a switch to electric heating, especially for a retrofit which their buildings would require.
2. It seems unlikely that a qualified applicant will step forward in FY25; in other words, unlikely that the \$10,000 will be used. For example, although Vail/KMR tells us their gas burners at Red Cliffs and Timber Creek lodges are near end-of-life, they do not plan to replace them in current capex timeframe.
3. It would seem valuable for KMPUD to have greater “in house” expertise on questions surrounding heat pump conversion — both for larger customers and, in future, homeowners. As an example, The Meadows has just decided to replace its old gas burners with a new gas system before this winter. They'd asked us several questions in April about heat pump conversion, but we weren't in a position to answer. While we recognize that it's not KMPUD's role to advise customers, the very fact that we offer incentives to switch to heat pumps and gas stoves, or that we've announced an end to propane hook-ups implies that KMPUD has a point of view on electric heating.

This second option would require more than the \$10,000 of PBC funds that the Board has allocated. These funds are available, however. As of early 2024, we had cumulative PBC funds of \$81,000+ (presumably over \$100,000 today). Board decided to allocate \$20,000 for residential efficiency rebates, \$2,000 for the low-income program, and \$8,000 to reserves — in addition to the \$41,000+ also held in reserve. In other words, in FY25 we're unlikely to spend more than \$20k or \$25k of our PBC funds which, by end FY25 will exceed \$140k (estimate).

Summary: The decision is whether to announce the \$10k grant program and see if a qualified applicant comes forward (“Option A”), or approve \$20k for a consulting study to develop more knowledge on this issue, which would require a re-allocation of our PBC funds set previously in Feb'24 board meeting (“Option B”), or do both (“Option C”).

Major Projects				2025				2026				2027				2028			
Description		Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Master Plan - Water		Blue																	
Water Tank Recoating				Orange	Yellow	Yellow		Orange	Yellow	Yellow									
Well Building Hardening												Orange	Yellow	Yellow		Orange	Yellow	Yellow	
WW Lift Station Upgrades			Orange	Orange	Yellow	Yellow	Orange	Orange	Yellow	Yellow	Orange	Orange	Yellow	Yellow	Orange	Orange	Yellow	Yellow	
Master Plan - Wastewater			Blue	Blue	Blue														
WWTP Repair & Rehabilitation		Yellow	Yellow	Yellow	Yellow	Yellow													
Wintergreen Collection Sewer Repair		Yellow																	
WWTP Concrete Basin Refurbishment								Orange	Yellow	Yellow									
Master Plan - Electric		Blue																	
Meadow Direct Burial Line Replacement						Blue	Blue	Orange	Orange	Yellow	Yellow			Yellow	Yellow				
Powerhouse Radiator Roof												Orange	Yellow	Yellow					
Master Plan - Propane		Blue																	
Propane Service Line Replacement										Orange	Orange			Yellow	Yellow				Yellow
Propane Tank & Vaporizer Roofs			Blue	Blue	Orange	Orange	Yellow	Yellow											
OGALS Park Project		Yellow																	
Planning		Blue																	
Design		Orange																	
Bid/Construction		Yellow																	
Board Future Activities				2025				2026				2027				2028			
Description		Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Election of Directors						Green	Green							Green	Green				
Propane Rate Study (4)			Green	Green															
Water/Wastewater Rate Study (1)		Green	Green	Green	Green														
Electric Rate Study (2,5)						Green	Green	Green	Green										
Connection Fee Study					Green	Green	Green	Green											
Fiscal Year Budget (3)				Green	Green			Green	Green			Green	Green			Green	Green		
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(s): July 11, 2024

Attendees

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

1) Bi-annual Customer Survey

The Committee focused its conversation on the topic of open-ended questions, as it pertains to the concern GM Christeson raised at our last meeting: we have seen a few open-ended responses on surveys written as personal attacks on KMPUD Staff and Board.

The Committee agreed that the survey should continue to include the opportunity for respondents to provide open-ended responses. However, the Committee was split on how to report the responses, whether they should continue to be reported anonymously, or attributed to the commenter, with the prevailing sentiment being that open-ended responses would be less likely to be personal attacks if they were attributed.

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Regardless of how the Board recommends publishing responses to open-ended questions, the Committee agreed that we should provide an opening statement to the survey that clearly states how we are going to use the response data, highlighting what will and will not be aggregated, what will and will not be attributable to a person, and that responses not germane to the topic could be excluded from the results.

Furthermore, the Committee agreed that we do not have any survey questions that we think should be added at this time (for example, related to Fire and Emergency Medical Services).

2) Fire & EMS Communication Plan

We reviewed a draft letter to the Kirkwood community that summarizes Board discussion and actions taken at the July 5, 2024 KMPUD Board Meeting. The Committee made the following recommendations:

- Shorten the document by focusing on the next steps and refer some details to the KMPUD website, where we already have a page about Fire and Emergency Medical Services that was created by the Temporary Advisory Committee.
- Provide a recent example of the challenges faced by the KVFD to put into context the need and process we are going through.

- Include a timeline chart, that provides context on the history and what to expect going forward.

GM Christeson will incorporate the Committee's feedback and circulate an updated draft to the Committee for their review.

3) Road Map

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

Order	Status	Assigned	Expected	Area	Topic	Action Item	Description
110	In flight	Staff	Aug 8, 2024	Website	Electricity FAQ	Resolve redlines; finalize document	Create a FAQ about specific service questions to post on the website.
111	In flight	Staff	Aug 8, 2024	Website	Propane FAQ	Resolve redlines; finalize document	Create a FAQ about specific service questions to post on the website.
112	In flight	Staff	Aug 8, 2024	Website	Snow Removal FAQ	Resolve redlines; finalize document	Create a FAQ about specific service questions to post on the website.
113	In flight	Staff	Aug 8, 2024	Website	Solid Waste FAQ	Resolve redlines; finalize document	Create a FAQ about specific service questions to post on the website.
120	In flight	Staff	Aug 8, 2024	Website	General FAQ	Draft answers	Create a FAQ about general District questions to post on the website.
121	In flight	Staff	Aug 8, 2024	Website	Fire and Emergency Medical Services FAQ	Draft answers	Create a FAQ about specific service questions to post on the website.
174	In flight	Committee	Aug 8, 2024	Outbound	Newsletter subscriber campaign	Formalize process (Sandy)	Create a plan for Staff to execute in order to increase the number of KMPUD newsletter subscribers.
175	In flight	Committee	Aug 8, 2024	Outbound	Newsletter content policy	Formalize process (Chris)	Define guidelines Staff should use to communicate content to customers in the newsletter.
180	In flight	Staff	Aug 8, 2024	Outbound	Bi-annual customer survey	Consider new Fire and EMS questions	Review questions and ensure goes out according to policies
200	Scoped	Staff	Sep 12, 2024	Website	Water FAQ	Draft answers	Create a FAQ about specific service questions to post on the website.
201	Scoped	Staff	Sep 12, 2024	Website	Wastewater FAQ	Draft answers	Create a FAQ about specific service questions to post on the website.
210	Scoped	Staff	Sep 12, 2024	Policy	Community involvement for specific topics	Propose policy	What do we do when customers raise issues, whether they are:
1111				Outbound	Annual Report		Define guidelines KMPUD Board Chair should use to communicate content to customers in the annual report.
1111				Outbound	Social Media Presence		Should we consider hiring someone to focus on this.
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				Website	Update broken links to documents		Document links were broken when moving to a cloud service, fix the broken links.
1111				Website	Meeting dates		They are currently shown going forward in the Calendar, but there are a few places mentioned.
1111				Outbound	New customer onboarding materials		Review and update KMPUD onboarding documents
1111				Outbound	Energy Rebate program		We need to communicate to customers the new Energy Rebate program approved by the Board, including pre-
1111				Outbound	Opt-in vs. Opt-out communications		Emergency communications related to phone/email/text - can we override preferences?
1111				Outbound	Content of snow removal text messages		What is the content that should be in the texts
1111				Outbound	Should we echo non-KMPUD related topics		KMD potholes, KMR announcements that impact the community (e.g., parking reservations)
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
9000	Done	Staff	Feb 8, 2024	Policy	General Protocols / Procedures		Create a document that outlines the Districts general protocols and procedures for customer communications.
9001	Done	Staff	Apr 11, 2024	Policy	Snow Removal Protocols / Procedures		Create a document that outlines District communications for the specific service.
9002	Done	Staff	Apr 11, 2024	Policy	Electricity Protocols / Procedures		Create a document that outlines District communications for the specific service.
9003	Done	Staff	Apr 11, 2024	Policy	Propane Protocols / Procedures		Create a document that outlines District communications for the specific service.
9004	Done	Staff	Apr 11, 2024	Policy	Water Protocols / Procedures		Create a document that outlines District communications for the specific service.
9005	Done	Staff	Apr 11, 2024	Policy	Wastewater Protocols / Procedures		Create a document that outlines District communications for the specific service.
9006	Done	Staff	Apr 11, 2024	Policy	Solid Waste Protocols / Procedures		Create a document that outlines District communications for the specific service.
9007	Done	Staff	May 9, 2024	Policy	Fire and Emergency Medical Services Protocols / Procedures		Create a document that outlines District communications for the specific service.
9008	Done	Staff	May 9, 2024	Marketing	New KVFD logo		The KVFD is drawing up a new logo and our Committee will provide feedback.
9009	Done	Staff	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).
9010	Done	Staff	Jul 11, 2024	Outbound	Fire & EMS Communications Letter to Community	Staff create an initial proposal	The KMPUD Board approved a number of items from the 7/5/24 meeting, this task is to outline the plan.

Information Technology & Cybersecurity Committee Report

Meeting Date(s): [July 8, 2024](#)

Attendees

- *KMPUD Board:* Chair Doug Mitarotonda, Bob Epstein
- *KMPUD Staff:* GM Erik Christeson, Assistant GM Rick Ansel
- *Community Committee Members:* Steve King
- *Community Members:* None

1) IT & Cybersecurity Charter

The Committee recommends adopting the Charter.

2) Phishing Testing & Training

The District is reviewing phishing testing procedures and protocols per our insurance company's recommendations.

After discussion, the District will ensure external email headers are enabled. Furthermore, Staff will be instructed to send potential phishing emails to a newly created email address, phishing@kmpud.com.

3) KMPUD Cybersecurity Testing

The District works with our insurance company's vendor to vulnerability test our external software. Furthermore, we have software installed on each District machine to continually monitor our systems for malicious software.